

# 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

---

## Sullivan County Children and Youth Agency

---

October 2015



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov

EUGENE A. DePASQUALE  
AUDITOR GENERAL

The Commissioners of Sullivan County  
Sullivan County Courthouse  
245 Muncy Street  
Laporte, PA 18626

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 Sullivan 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 Sullivan 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 one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$789. This adjustment has no effect on the Final State Share of Expenditures because the agency's expenditures exceeded the Total Act 148 allocation by \$610, as detailed in our amended fiscal reports for the July 1, 2008 to June 30, 2009 fiscal year, 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 one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$3,792. This adjustment has no effect on the Final State Share of Expenditures because the agency's expenditures exceeded the Total Act 148 allocation by \$2,947, as detailed in our amended fiscal reports for the July 1, 2009 to June 30, 2010 fiscal year, 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 no adjustment being made to the agency's submitted fiscal reports. There is no effect on the Final Net State Share, as detailed in our amended fiscal reports for the July 1, 2010 to June 30, 2011 fiscal year, 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 one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$2,945. Based on the application of the state participation rates, this resulted in an amount due to the county totaling \$2,258. This adjustment is 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 23.

The results of our engagement procedures, as presented in this report, were emailed to County representatives and agency management during an exit conference held on August 31, 2015.

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

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

Sincerely,



Eugene A. DePasquale  
Auditor General

September 29, 2015

# CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2008 to June 30, 2009	
Amended Computation of Final Net State Share.....	3
Amended CY-348 - Fiscal Summary.....	4
Amended CY-370A - Revenue Report.....	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments.....	7
Adjustment Schedule.....	8
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2009 to June 30, 2010	
Amended Computation of Final Net State Share.....	10
Amended CY-348 - Fiscal Summary.....	11
Amended CY-370A - Revenue Report.....	12
Amended CY-370 - Expenditure Report.....	13
Amended Summary of Expense and Expense Adjustments.....	14
Adjustment Schedule.....	15
Section 3 – Amended Fiscal Reports for the Fiscal Year July 1, 2010 to June 30, 2011	
Amended Computation of Final Net State Share.....	17
Amended CY-348 - Fiscal Summary.....	18
Amended CY-370A - Revenue Report.....	19
Amended CY-370 - Expenditure Report.....	20
Amended Summary of Expense and Expense Adjustments.....	21
Section 4 – Amended Fiscal Reports for the Fiscal Year July 1, 2011 to June 30, 2012	
Amended Computation of Final Net State Share.....	23
Amended CY-348 - Fiscal Summary.....	24
Amended CY-370A - Revenue Report.....	25
Amended CY-370 - Expenditure Report.....	26
Amended Summary of Expense and Expense Adjustments.....	27
Adjustment Schedule.....	28
Report Distribution List.....	29

## **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 4<sup>th</sup> 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**

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

Approved State Allocation <sup>1</sup>	\$	359,500
Supplemental Act 148		<u>48,350</u>
Total State Allocation		407,850
State Share (CY348) <sup>2</sup>	\$	408,460
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	408,460
Less: Expenditures in Excess of the Approved State Allocation		<u>610</u>
Final Net State Share Payable <sup>3</sup>	\$	407,850
Actual Act 148 Revenues Received <sup>4</sup>		<u>407,850</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</u></u>

---

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

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

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

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

<sup>5</sup> No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$610, as detailed above. While our adjustments resulted in a net increase of \$789 in expenditures for the agency for said fiscal year, as detailed on page 7 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

SULLIVAN 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										
NET CHILD WELFARE EXPENDITURES												
01. 100% REIMBURSEMENT	5,772	0	965	0	0	0	0	0	0	4,807	4,807	0
02. 90% REIMBURSEMENT	365	0	0	365	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	460,609	13,755	63,344	3,458	4,989	6,984	0	0	0	368,079	294,463	73,616
04. 60% REIMBURSEMENT	217,532	7,104	48,535	0	0	0	0	0	335	161,558	96,935	64,623
05. 50% REIMBURSEMENT	25,227	718	0	0	0	0	0	0	0	24,509	12,255	12,254
06. TOTAL NET CHILD WELFARE EXPEND.	709,505	21,577	112,844	3,823	4,989	6,984	0	0	335	558,953	408,460	150,493
YDC/YFC PLACEMENT COSTS												
07. 60% DHS PARTICIPATION	0	0	0	0	0	0	0	0	0	0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0
09. TOTAL EXPENDITURES	709,505	21,577	112,844	3,823	4,989	6,984	0	0	335	558,953	408,460	150,493
10. IL Grant Funds Reported	0											
11. TOTAL HSDF used for Child Welfare	0											
12. TOTAL TITLE IV-D COLLECTIONS	19,999											
13. TITLE IV-D Collections for IV-E Children	1,474											
14. STATE ACT 148 - line 6	408,460											
15. STATE ACT 148 ALLOCATION	359,500											
16. ADJUSTED STATE SHARE (lower of 14 or 15)	359,500											
INVOICE												
AMENDED STATE SHARE (ACT 148)	408,460											
ACT 148 AMOUNT RECEIVED	407,850											
ADJUSTMENT TO STATE SHARE	610											

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	9,855	365	1



SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	5,772	0	0	965	0	0	0	0	0	4,807	4,807	0
1-B ADOPTION ASSISTANCE	51,100	0	18,728	0	0	0	0	0	0	32,372	25,898	6,474
1-C COUNSELING - DEPENDENT	20,053	0	0	0	3,458	0	0	0	0	16,595	13,276	3,319
1-D COUNSELING - DELINQUENT	11,548	0	0	0	0	0	0	0	0	11,548	9,238	2,310
1-E DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	600	0	0	0	0	0	0	0	0	600	480	120
1-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	44,772	0	0	5,771	0	0	0	0	0	39,001	31,201	7,800
1-J LIFE SKILLS - DEPENDENT	1,368	0	0	165	0	0	0	0	0	1,203	962	241
1-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	26,845	0	0	2,778	0	0	0	0	0	24,067	19,254	4,813
1-M PROTECTIVE SERVICE - GENERAL	173,223	0	0	21,412	0	0	0	0	0	151,811	121,449	30,362
1-N SERVICE PLANNING	28,977	0	0	3,823	0	0	0	0	0	25,154	20,123	5,031
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	3,192	0	0	0	0	0	0	0	0	3,192	1,596	1,596
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	684	0	0	0	0	0	0	0	0	684	342	342
<b>SUBTOTAL IN-HOME</b>	<b>368,134</b>	<b>0</b>	<b>18,728</b>	<b>34,914</b>	<b>3,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>311,034</b>	<b>248,626</b>	<b>62,408</b>
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>OTHER FUNDING</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
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	365	0	0	0	365	0	0	0	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	97,276	12,392	4,438	6,159	0	4,989	6,984	0	0	62,314	49,851	12,463
2-H FOSTER FAMILY - DELINQUENT	4,847	1,363	60	10	0	0	0	0	0	3,414	2,731	683
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
<b>2-K SUBTOTAL CBP</b>	<b>102,488</b>	<b>13,755</b>	<b>4,498</b>	<b>6,169</b>	<b>365</b>	<b>4,989</b>	<b>6,984</b>	<b>0</b>	<b>0</b>	<b>65,728</b>	<b>52,582</b>	<b>13,146</b>
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>OTHER FUNDING</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	21,351	718	0	0	0	0	0	0	0	20,633	10,317	10,316
3-B RESIDENTIAL SERVICE - DEPENDENT	47,530	5,417	0	2,754	0	0	0	0	0	39,595	23,615	15,744
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	110,677	1,687	38,160	67	0	0	0	0	0	70,763	42,458	28,305
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
<b>3-G SUBTOTAL INSTITUTIONAL</b>	<b>179,558</b>	<b>7,822</b>	<b>38,160</b>	<b>2,821</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,755</b>	<b>76,390</b>	<b>54,365</b>
<b>4 ADMINISTRATION</b>	<b>59,325</b>	<b>0</b>	<b>0</b>	<b>7,554</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>335</b>	<b>51,436</b>	<b>30,862</b>	<b>20,574</b>
<b>5 TOTAL REVENUES</b>	<b>709,505</b>	<b>21,577</b>	<b>61,386</b>	<b>51,458</b>	<b>3,823</b>	<b>4,989</b>	<b>6,984</b>	<b>0</b>	<b>335</b>	<b>558,953</b>	<b>408,460</b>	<b>150,493</b>

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CY370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS,Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	2,236	934		2,504	0	98	5,772	3	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	51,100	0	0	0	51,100	8	0	0	0	0
I-C COUNSELING - DEPENDENT	0	0		0	20,053	0	20,053	0	5	0	0	0
I-D COUNSELING - DELINQUENT	0	0		0	11,548	0	11,548	0	3	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	600	0	600	0	1	0	0	0
I-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	27,452	10,290		6,048	0	982	44,772	192	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	516	380		472	0	0	1,368	0	0	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	14,912	1,509		5,150	5,108	166	26,845	25	1,292	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	96,201	37,431		34,763	252	4,576	173,223	241	1	0	0	0
I-N SERVICE PLANNING	14,360	7,710		6,531	0	376	28,977	266	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	3,192	0	3,192	0	8	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	684	0	684	0	4	0	0	0
I-Q <b>SUBTOTAL IN-HOME</b>	155,677	58,254	51,100	55,468	41,437	6,198	368,134	Number of Children receiving	only NON-PURCHASED IN-Home Services	0	0	170
<b>COMMUNITY BASED PLACEMENT</b>												
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	0	365	0	365	14	1	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	24,133	10,956	9,855	20,330	31,235	767	97,276	1,308	18	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	998	3,849	0	4,847	143	4	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 <b>SUBTOTAL CBP</b>	24,133	10,956	9,855	21,328	35,449	767	102,488	1,465	23	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0		0	0	0	0	118	4	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	11,514	5,188		5,023	25,496	309	47,530	115	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		645	110,032	0	110,677	599	9	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 <b>SUBTOTAL INSTITUTIONAL</b>	11,514	5,188	0	5,668	156,879	309	179,558	832	15	0	0	0
<b>ADMINISTRATION</b>	17,727	6,183	0	34,568	0	847	59,325			0	0	0
<b>TOTAL EXPENDITURES</b>	209,051	80,581	60,955	117,032	233,765	8,121	709,505			0	0	0
				County Indirect Costs = \$	10,626							

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 5,763	\$ 9	\$ 5,772
Adoption Assistance	51,100	0	51,100
Counseling	31,601	0	31,601
Day Care	0	0	0
Day Treatment	600	0	600
Homemaker Service	0	0	0
Intake and Referral	44,671	101	44,772
Life Skills	1,364	4	1,368
Protective Service - Child Abuse	26,830	15	26,845
Protective Service - General	172,857	366	173,223
Service Planning	28,902	75	28,977
Juvenile Act Proceedings	3,876	0	3,876
Alternative Treatment	0	0	0
Community Residential	0	0	0
Emergency Shelter	365	0	365
Foster Family	102,016	107	102,123
Supervised Independent Living	0	0	0
Juvenile Detention Service	21,351	0	21,351
Residential Service	158,156	51	158,207
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	<u>59,264</u>	<u>61</u>	<u>59,325</u>
Combined Total Expense	<u>708,716</u>	<u>789</u>	<u>709,505</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 708,716</u>	<u>\$ 789</u>	<u>\$ 709,505</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 209,051	\$ 0	\$ 209,051
Employee Benefits	79,792	789	80,581
Subsidies	60,955	0	60,955
Operating	117,032	0	117,032
Purchased Services	233,765	0	233,765
Fixed Assets	<u>8,121</u>	<u>0</u>	<u>8,121</u>
Combined Total Expense	<u>708,716</u>	<u>789</u>	<u>709,505</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 708,716</u>	<u>\$ 789</u>	<u>\$ 709,505</u>

**SULLIVAN 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					
C-370	1-A	2		CY-370 Adjustment			
	1-I	2		Adoption Service - Employee Benefits	\$ 925	\$ 9	\$ 934
	1-J	2		Intake and Referral - Employee Benefits	\$ 10,189	\$ 101	\$ 10,290
	1-L	2		Life Skills (Dep.) - Employee Benefits	\$ 376	\$ 4	\$ 380
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 1,494	\$ 15	\$ 1,509
	1-N	2		Protective Service General - Employee Benefits	\$ 37,065	\$ 366	\$ 37,431
	2-G	2		Service Planning - Employee Benefits	\$ 7,635	\$ 75	\$ 7,710
	3-B	2		Foster Family (Dep.) - Employee Benefits	\$ 10,849	\$ 107	\$ 10,956
	4	2		Residential Service (Dep.) - Employee Benefits	\$ 5,137	\$ 51	\$ 5,188
				Administration - Employee Benefits	\$ 6,122	\$ 61	\$ 6,183
			Total Adjustment Amount		<u>\$ 789</u>		
			<p>To decrease employee benefits by \$215 because February 2009 employee benefits were overstated. In addition, increase retirement employee benefits by \$1,004 to properly report the agency's allocation of the 2008 and 2009 county pension contributions. Estimated, and not actual, rates were used in the county calculation.</p>				
			Title 55 PA Code, Chapter 3170.47(f)				

# SECTION 2

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2009 to JUNE 30, 2010**

**SULLIVAN 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 <sup>1</sup>	\$	358,107
Supplemental Act 148		<u>48,758</u>
Total State Allocation		406,865
State Share (CY348) <sup>2</sup>	\$	409,812
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	409,812
Less: Expenditures in Excess of the Approved State Allocation		<u>2,947</u>
Final Net State Share Payable <sup>3</sup>	\$	406,865
Actual Act 148 Revenues Received <sup>4</sup>		<u>406,865</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u>0</u>

---

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

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

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

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

<sup>5</sup> No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$2,947, as detailed above. While our adjustments resulted in a net increase of \$3,792 in expenditures for the agency for said fiscal year, as detailed on page 14 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	9,174	0	1,560	0	0	0	0	0	7,614	7,614	0
02. 90% REIMBURSEMENT	3,960	0	3	3,475	0	0	0	0	482	434	48
03. 80% REIMBURSEMENT	446,640	4,354	68,986	0	4,989	6,984	0	0	361,327	289,061	72,266
04. 60% REIMBURSEMENT	231,161	7,364	36,997	0	0	0	0	708	186,092	111,656	74,436
05. 50% REIMBURSEMENT	2,184	92	0	0	0	0	0	0	2,092	1,047	1,045
06. TOTAL NET CHILD WELFARE EXPEND.	693,119	11,810	107,546	3,475	4,989	6,984	0	708	557,607	409,812	147,795
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	94,888	0							94,888	56,933	37,955
08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
09. TOTAL EXPENDITURES	788,007	11,810	107,546	3,475	4,989	6,984	0	708	652,495	466,745	185,750
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	10,286										
13. TITLE IV-D Collections for IV-E Children	844										
14. STATE ACT 148 - line 6	409,812										
15. STATE ACT 148 ALLOCATION	358,107										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	358,107										
INVOICE											
AMENDED STATE SHARE (ACT 148)	409,812										
ACT 148 AMOUNT RECEIVED	406,865										
ADJUSTMENT TO STATE SHARE	2,947										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	9,855	365	1

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	9,174	0		1,560	0		0	0	0	7,614	7,614	0
1-B ADOPTION ASSISTANCE	49,740	0	14,511	0	0	0	0	0	0	35,229	28,183	7,046
1-C COUNSELING - DEPENDENT	540	0		0	0	0	0	0	0	540	432	108
1-D COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-E DAY CARE	254	0		0	0	0	0	0	0	254	203	51
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	68,957	0		10,507	0	0	0	0	0	58,450	46,760	11,690
1-J LIFE SKILLS - DEPENDENT	11,170	0		184	0	0	0	0	0	10,986	8,789	2,197
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	33,900	0		4,101	0	0	0	0	0	29,799	23,839	5,960
1-M PROTECTIVE SERVICE - GENERAL	201,753	0		28,954	0	0	0	0	0	172,799	138,239	34,560
1-N SERVICE PLANNING	31,525	0		4,613	0	0	0	0	0	26,912	21,530	5,382
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	1,455	0		0	1,455	0	0	0	0	1,455	728	727
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	444	0		0	0	0	0	0	0	444	222	222
<b>SUBTOTAL IN-HOME</b>	<b>408,912</b>	<b>0</b>	<b>14,511</b>	<b>49,919</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>344,482</b>	<b>276,539</b>	<b>67,943</b>
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>OTHER FUNDING</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
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 - DEPENDENT	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
2-E EMERGENCY SHELTER - DEPENDENT	3,640	0		3	3,475	0	0	0	0	162	146	16
2-F EMERGENCY SHELTER - DELINQUENT	320	0		0	0	0	0	0	0	320	288	32
2-G FOSTER FAMILY - DEPENDENT	48,801	4,354	2,511	3,605	0	4,989	6,984	0	0	26,358	21,086	5,272
2-H FOSTER FAMILY - DELINQUENT	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
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	<b>52,761</b>	<b>4,354</b>	<b>2,511</b>	<b>3,608</b>	<b>3,475</b>	<b>4,989</b>	<b>6,984</b>	<b>0</b>	<b>0</b>	<b>26,840</b>	<b>21,520</b>	<b>5,320</b>
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>OTHER FUNDING</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	285	92								193	97	96
3-B RESIDENTIAL SERVICE - DEPENDENT	32,347	2,174	0	2,965	0	0	0	0	0	27,208	16,325	10,883
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	137,907	5,190	25,256	0	0	0	0	0	0	107,461	64,477	42,984
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	94,888	0								94,888	56,933	37,955
3-G <b>SUBTOTAL INSTITUTIONAL</b>	<b>265,427</b>	<b>7,456</b>	<b>25,256</b>	<b>2,965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>229,750</b>	<b>137,832</b>	<b>91,918</b>
<b>ADMINISTRATION</b>	<b>60,907</b>	<b>0</b>		<b>8,776</b>		<b>0</b>	<b>0</b>		<b>708</b>	<b>51,423</b>	<b>30,854</b>	<b>20,569</b>
<b>TOTAL REVENUES</b>	<b>788,007</b>	<b>11,810</b>	<b>42,278</b>	<b>65,268</b>	<b>3,475</b>	<b>4,989</b>	<b>6,984</b>	<b>0</b>	<b>708</b>	<b>652,495</b>	<b>466,745</b>	<b>185,750</b>





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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 9,075	\$ 99	\$ 9,174
Adoption Assistance	49,740	0	49,740
Counseling	540	0	540
Day Care	254	0	254
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	68,263	694	68,957
Life Skills	11,158	12	11,170
Protective Service - Child Abuse	33,765	135	33,900
Protective Service - General	199,926	1,827	201,753
Service Planning	31,257	268	31,525
Juvenile Act Proceedings	1,899	0	1,899
Alternative Treatment	0	0	0
Community Residential	0	0	0
Emergency Shelter	3,960	0	3,960
Foster Family	48,575	226	48,801
Supervised Independent Living	0	0	0
Juvenile Detention Service	285	0	285
Residential Service	170,054	200	170,254
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	94,888	0	94,888
Administration	<u>60,576</u>	<u>331</u>	<u>60,907</u>
Combined Total Expense	784,215	3,792	788,007
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 784,215</u>	<u>\$ 3,792</u>	<u>\$ 788,007</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 234,154	\$ 0	\$ 234,154
Employee Benefits	107,147	3,792	110,939
Subsidies	59,595	0	59,595
Operating	106,456	0	106,456
Purchased Services	275,694	0	275,694
Fixed Assets	<u>1,169</u>	<u>0</u>	<u>1,169</u>
Combined Total Expense	784,215	3,792	788,007
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 784,215</u>	<u>\$ 3,792</u>	<u>\$ 788,007</u>

**SULLIVAN 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 Adjustment			
C-370	1-A	2		Adoption Service - Employee Benefits	\$ 2,792	\$ 99	\$ 2,891
	1-I	2		Intake and Referral - Employee Benefits	\$ 19,617	\$ 694	\$ 20,311
	1-J	2		Life Skills (Dep.) - Employee Benefits	\$ 345	\$ 12	\$ 357
	1-L	2		Protective Service Child Abuse - Employee Benefits	\$ 3,817	\$ 135	\$ 3,952
	1-M	2		Protective Service General - Employee Benefits	\$ 51,601	\$ 1,827	\$ 53,428
	1-N	2		Service Planning - Employee Benefits	\$ 7,578	\$ 268	\$ 7,846
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 6,397	\$ 226	\$ 6,623
	3-B	2		Residential Service (Dep.) - Employee Benefits	\$ 5,654	\$ 200	\$ 5,854
	4	2		Administration - Employee Benefits	\$ 9,346	\$ 331	\$ 9,677
				Total Adjustment Amount		<u>\$ 3,792</u>	
				To increase retirement Employee Benefits by \$3,792 to properly report the agency's allocation of the 2009 and 2010 county pension contributions. Estimated, and not actual, rates were used in the county calculation.			
				Title 55 PA Code, Chapter 3170.47(f)			

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2010 to JUNE 30, 2011**

**SULLIVAN 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 <sup>1</sup>	\$	474,730
Supplemental Act 148		<u>0</u>
Total State Allocation		474,730
State Share (CY348) <sup>2</sup>	\$	309,332
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	309,332
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	309,332
Actual Act 148 Revenues Received <sup>4</sup>		<u>309,332</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</u></u>

---

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

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

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

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

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

SULLIVAN 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	756	0	118	0	0	0	0	0	638	638	0
02. 90% REIMBURSEMENT	4,445	0	662	2,221	0	0	0	0	1,562	1,406	156
03. 80% REIMBURSEMENT	387,887	2,173	60,592	0	4,989	6,984	0	0	313,149	250,520	62,629
04. 60% REIMBURSEMENT	110,665	11,344	13,618	0	0	0	0	391	85,312	51,187	34,125
05. 50% REIMBURSEMENT	11,162	0	0	0	0	0	0	0	11,162	5,581	5,581
06. TOTAL NET CHILD WELFARE EXPEND.	514,915	13,517	74,990	2,221	4,989	6,984	0	391	411,823	309,332	102,491
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	105,336	0							105,336	63,202	42,134
08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
09. TOTAL EXPENDITURES	620,251	13,517	74,990	2,221	4,989	6,984	0	391	517,159	372,534	144,625
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	5,135										
13. TITLE IV-D Collections for IV-E Children	1,199										
14. STATE ACT 148 - line 6	309,332										
15. STATE ACT 148 ALLOCATION	474,730										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	309,332										
INVOICE											
AMENDED STATE SHARE (ACT 148)	309,332										
ACT 148 AMOUNT RECEIVED	309,332										
ADJUSTMENT TO STATE SHARE	0										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	7,263	269	1

SULLIVAN 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
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	756	0		118	0		0	0	0	638	638	0
1-B ADOPTION ASSISTANCE	38,365	0	13,145	0		0	0	0	0	25,220	20,176	5,044
1-C COUNSELING - DEPENDENT	6,000	0		0	0	0	470	0	0	5,530	4,424	1,106
1-D COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-E DAY CARE	405	0		0	0	0	0	0	0	405	324	81
1-F DAY TREATMENT - DEPENDENT	754	0		0	0	0	0	0	0	754	603	151
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	74,713	0		12,047	0	0	0	0	0	62,666	50,133	12,533
1-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	28,924	0		4,079	0	0		0	0	24,845	19,876	4,969
1-M PROTECTIVE SERVICE - GENERAL	175,902	0		25,410	0	0		0	0	150,492	120,394	30,098
1-N SERVICE PLANNING	28,666	0		4,576	0	0	0	0	0	24,090	19,272	4,818
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	906	0		0	0	0	0	0	0	906	453	453
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	408	0		0	0	0	0	0	0	408	204	204
<b>SUBTOTAL IN-HOME</b>	<b>355,799</b>	<b>0</b>	<b>13,145</b>	<b>46,230</b>	<b>0</b>	<b>0</b>	<b>470</b>	<b>0</b>	<b>0</b>	<b>295,954</b>	<b>236,497</b>	<b>59,457</b>
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0		0	0		0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	7,920	0		0		0	0		0	7,920	6,336	1,584
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0		0		0	0		0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0		0	0		0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	4,445	0	496	166	2,221	0	0	0	0	1,562	1,406	156
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0		0	0		0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	26,238	2,173	(367)	1,702		4,989	6,514	0	0	11,227	8,982	2,245
2-H FOSTER FAMILY - DELINQUENT	0	0		0		0	0		0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0		0	0		0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0		0	0		0	0	0	0
<b>SUBTOTAL CBP</b>	<b>38,603</b>	<b>2,173</b>	<b>129</b>	<b>1,868</b>	<b>2,221</b>	<b>4,989</b>	<b>6,514</b>	<b>0</b>	<b>0</b>	<b>20,709</b>	<b>16,724</b>	<b>3,985</b>
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	9,848	0		0		0	0	0	0	9,848	4,924	4,924
3-B RESIDENTIAL SERVICE - DEPENDENT	38,497	10,728	0	2,817		0	0	0	0	24,952	14,971	9,981
3-C RES. SERVICE - DELINQUENT (NON-YDC/YFC)	1,363	616	(217)	173		0	0	0	0	791	475	316
3-D SECURE RES. SERVICE (EXCEPT YDC)	5,775	0								5,775	3,465	2,310
3-E YDC/YFC (NON-SECURE)-Institutional	105,336	0								105,336	63,202	42,134
3-F YDC SECURE	160,819	11,344	(217)	2,990	0	0	0	0	0	146,702	87,037	59,665
<b>SUBTOTAL INSTITUTIONAL</b>	<b>65,030</b>	<b>0</b>	<b>10,845</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,794</b>	<b>32,276</b>	<b>21,518</b>
<b>ADMINISTRATION</b>	<b>620,251</b>	<b>13,517</b>	<b>13,057</b>	<b>61,933</b>	<b>2,221</b>	<b>4,989</b>	<b>6,984</b>	<b>0</b>	<b>391</b>	<b>517,159</b>	<b>372,534</b>	<b>144,625</b>

SULLIVAN 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										12 Program Income related to all Non-Reimbursable	
	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 Non-Reim. Purchased Serv/ Subsidies
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	434	157		165	0	0	756	1	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	38,365	0	0	0	38,365	0	5	0	0	0
I-C COUNSELING - DEPENDENT	0	0		0	6,000	0	6,000	0	8	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	405	0	405	0	1	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0		0	754	0	754	0	1	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	40,644	19,492		9,562	0	5,015	74,713	220	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	1	0	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	15,875	2,800		4,403	5,066	780	28,924	24	757	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	81,103	36,210		30,658	14,650	13,281	175,902	320	4	0	0	0
I-N SERVICE PLANNING	13,714	6,678		5,849	0	2,425	28,666	340	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT					906		906	0	4	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT					408		408	0	3	0	0	0
I-Q SUBTOTAL IN-HOME	151,770	65,337	38,365	50,637	28,189	21,501	355,799					160
	Number of Children receiving <b>only</b> NON-PURCHASED IN-HOME Services											
<b>COMMUNITY BASED PLACEMENT</b>												
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	7,920	0	7,920	92	1	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	0	4,445	0	4,445	80	7	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	4,270	2,169	7,263	5,474	6,108	954	26,238	143	3	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	4,270	2,169	7,263	5,474	18,473	954	38,603	315	11	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	9,848	0	9,848	44	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	7,774	5,275		3,696	17,469	4,283	38,497	262	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		1,254	109	0	1,363	0	1	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	5,775	0	5,775	21	1	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	105,336	0	105,336	231	1	0	0	0
3-G SUBTOTAL INSTITUTIONAL	7,774	5,275	0	4,950	138,537	4,283	160,819	558	5	0	0	0
<b>ADMINISTRATION</b>	20,324	8,659	0	34,720	0	1,327	65,030					0
<b>TOTAL EXPENDITURES</b>	184,138	81,440	45,628	95,781	185,199	28,065	620,251					0
	County Indirect Costs = \$ 12,732											



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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 756	\$ 0	\$ 756
Adoption Assistance	38,365	0	38,365
Counseling	6,000	0	6,000
Day Care	405	0	405
Day Treatment	754	0	754
Homemaker Service	0	0	0
Intake and Referral	74,713	0	74,713
Life Skills	0	0	0
Protective Service - Child Abuse	28,924	0	28,924
Protective Service - General	175,902	0	175,902
Service Planning	28,666	0	28,666
Juvenile Act Proceedings	1,314	0	1,314
Alternative Treatment	7,920	0	7,920
Community Residential	0	0	0
Emergency Shelter	4,445	0	4,445
Foster Family	26,238	0	26,238
Supervised Independent Living	0	0	0
Juvenile Detention Service	9,848	0	9,848
Residential Service	39,860	0	39,860
Secure Residential Service (Except YDC)	5,775	0	5,775
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	105,336	0	105,336
Administration	65,030	0	65,030
Combined Total Expense	<u>620,251</u>	<u>0</u>	<u>620,251</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 620,251</u>	<u>\$ 0</u>	<u>\$ 620,251</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 184,138	\$ 0	\$ 184,138
Employee Benefits	81,440	0	81,440
Subsidies	45,628	0	45,628
Operating	95,781	0	95,781
Purchased Services	185,199	0	185,199
Fixed Assets	28,065	0	28,065
Combined Total Expense	<u>620,251</u>	<u>0</u>	<u>620,251</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 620,251</u>	<u>\$ 0</u>	<u>\$ 620,251</u>

# SECTION 4

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2011 to JUNE 30, 2012**

**SULLIVAN 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 <sup>1</sup>	\$	409,018
Supplemental Act 148		<u>0</u>
Total State Allocation		409,018
State Share (CY348) <sup>2</sup>	\$	348,453
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	348,453
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	348,453
Actual Act 148 Revenues Received <sup>4</sup>		<u>346,195</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>2,258</u></u>

---

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

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

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

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

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

SULLIVAN 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	2,120	0	80	0	0	0	0	0	2,040	2,040	0
02. 90% REIMBURSEMENT	3,147	0	0	3,147	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	387,145	3,387	22,018	0	4,989	6,984	0	0	349,767	279,814	69,953
04. 60% REIMBURSEMENT	104,933	11,315	2,434	0	0	0	0	720	90,464	54,279	36,185
05. 50% REIMBURSEMENT	24,638	0	0	0	0	0	0	0	24,638	12,320	12,318
06. TOTAL NET CHILD WELFARE EXPEND.	521,983	14,702	24,532	3,147	4,989	6,984	0	720	466,909	348,453	118,456
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	153,008	0							153,008	91,805	61,203
08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0	0	0
09. TOTAL EXPENDITURES	674,991	14,702	24,532	3,147	4,989	6,984	0	720	619,917	440,258	179,659
10. TOTAL TITLE IV-D COLLECTIONS	6,638										
11. TITLE IV-D Collections for IV-E Children	0										
12. STATE ACT 148 - line 6	348,453										
13. STATE ACT 148 ALLOCATION	409,018										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	348,453										
INVOICE											
AMENDED STATE SHARE (ACT 148)	348,453										
ACT 148 AMOUNT RECEIVED	346,195										
ADJUSTMENT TO STATE SHARE	2,258										

SULLIVAN 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
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	2,120	0		80	0				0	2,040	2,040	0
1-B ADOPTION ASSISTANCE	38,430	0	12,191	0					0	26,239	20,991	5,248
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0								0	0	0
1-D COUNSELING - DEPENDENT	0	0							0	0	0	0
1-E COUNSELING - DELINQUENT	0	0							0	0	0	0
1-F DAY CARE	0	0							0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0							0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0							0	0	0	0
1-I HOMEMAKER SERVICE	0	0							0	0	0	0
1-J INTAKE & REFERRAL	87,874	0		2,396	0	1,746			0	83,732	66,986	16,746
1-K LIFE SKILLS - DEPENDENT	0	0							0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0							0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	30,129	0		681	0	1,247			0	28,201	22,561	5,640
1-N PROTECTIVE SERVICE - GENERAL	168,120	0		4,343	0				0	163,777	131,022	32,755
1-O SERVICE PLANNING	22,112	0		647	0				0	21,465	17,172	4,293
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	1,163	0							0	1,163	582	581
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	1,044	0							0	1,044	522	522
<b>1-R SUBTOTAL IN-HOME</b>	<b>350,992</b>	<b>0</b>	<b>12,191</b>	<b>8,147</b>	<b>0</b>	<b>1,247</b>	<b>1,746</b>	<b>0</b>	<b>0</b>	<b>327,661</b>	<b>261,876</b>	<b>65,785</b>
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0							0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0							0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0							0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,704	0	851	0	3,147				0	853	682	171
2-E EMERGENCY SHELTER - DEPENDENT	3,147	0							0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0							0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	38,776	3,387		909		3,742	5,238		0	25,500	20,400	5,100
2-H FOSTER FAMILY - DELINQUENT	0	0							0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0							0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0							0	0	0	0
<b>2-K SUBTOTAL CBP</b>	<b>43,627</b>	<b>3,387</b>	<b>851</b>	<b>909</b>	<b>3,147</b>	<b>3,742</b>	<b>5,238</b>	<b>0</b>	<b>0</b>	<b>26,353</b>	<b>21,082</b>	<b>5,271</b>
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	22,431	0							0	22,431	11,216	11,215
3-B RESIDENTIAL SERVICE - DEPENDENT	22,909	8,669		674					0	13,566	8,140	5,426
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	4,929	618							0	4,311	2,587	1,724
3-D SECURE RES. SERVICE (EXCEPT YDC)	10,725	2,028							0	8,697	5,218	3,479
3-E YDC SECURE	153,008	0							0	153,008	91,805	61,203
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>214,002</b>	<b>11,315</b>	<b>0</b>	<b>674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,013</b>	<b>118,966</b>	<b>83,047</b>
<b>4 ADMINISTRATION</b>	<b>66,370</b>	<b>0</b>		<b>1,760</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>720</b>	<b>65,890</b>	<b>38,334</b>	<b>25,556</b>
<b>TOTAL REVENUES</b>	<b>674,991</b>	<b>14,702</b>	<b>13,042</b>	<b>11,490</b>	<b>3,147</b>	<b>4,989</b>	<b>6,984</b>	<b>0</b>	<b>720</b>	<b>619,917</b>	<b>440,258</b>	<b>179,659</b>

SULLIVAN 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										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	842	484		794			2,120	2	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	38,430	0	0	0	38,430	0	5	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0										
1-E COUNSELING - DELINQUENT	0	0										
1-F DAY CARE	0	0										
1-G DAY TREATMENT - DEPENDENT	0	0										
1-H DAY TREATMENT - DELINQUENT	0	0										
1-I HOMEMAKER SERVICE	0	0										
1-J INTAKE & REFERRAL	47,152	28,833		11,889	0	0	87,874	206	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0										
1-L LIFE SKILLS - DELINQUENT	0	0										
1-M PROTECTIVE SERVICE - CHILD ABUSE	17,082	4,379		3,218	5,450	0	30,129	25	863	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	88,498	45,375		33,347	900	0	168,120	244	2	0	0	0
1-O SERVICE PLANNING	10,077	5,976		6,059	0	0	22,112	256	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT							1,163		4	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT							1,044		3	0	0	0
<b>1-R SUBTOTAL IN-HOME</b>	163,651	85,047	38,430	55,307	8,557	0	350,992					0
	Number of Children receiving only NON-PURCHASED IN-Home Services										154	
<b>COMMUNITY BASED PLACEMENT</b>												
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	1,704	0	1,704	26	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	3,147	0	3,147	97	4	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	11,491	6,080	0	9,875	11,330	0	38,776	513	3	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
<b>2-K SUBTOTAL CBP</b>	11,491	6,080	0	9,875	16,181	0	43,627	636	8	0	0	0
	Number of Children at IMMINENT RISK										107	
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	22,431	0	22,431	100	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	9,884	8,014	0	5,011	0	0	22,909	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	60	4,869	0	4,929	31	2	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	10,725	0	10,725	39	1	0	0	0
3-E YDC/SECURE	0	0	0	0	153,008	0	153,008	292	1	0	0	0
<b>3-F SUBTOTAL INSTITUTIONAL</b>	9,884	8,014	0	5,071	191,033	0	214,002	462	6	0	0	0
<b>4 ADMINISTRATION</b>	23,914	11,015	0	31,441	0	0	66,370					0
<b>TOTAL EXPENDITURES</b>	208,940	110,156	38,430	101,694	215,771	0	674,991					0
	County Indirect Costs = \$										5,847	

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

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 2,107	\$ 13	\$ 2,120
Adoption Assistance	38,430	0	38,430
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	87,103	771	87,874
Life Skills	0	0	0
Protective Service - Child Abuse	30,012	117	30,129
Protective Service - General	166,907	1,213	168,120
Service Planning	21,952	160	22,112
Juvenile Act Proceedings	2,207	0	2,207
Alternative Treatment	0	0	0
Community Residential	1,704	0	1,704
Emergency Shelter	3,147	0	3,147
Foster Family	38,613	163	38,776
Supervised Independent Living	0	0	0
Juvenile Detention Service	22,431	0	22,431
Residential Service	27,624	214	27,838
Secure Residential Service (Except YDC)	10,725	0	10,725
YDC Secure	153,008	0	153,008
Administration	66,076	294	66,370
Combined Total Expense	<u>672,046</u>	<u>2,945</u>	<u>674,991</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 672,046</u>	<u>\$ 2,945</u>	<u>\$ 674,991</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 208,940	\$ 0	\$ 208,940
Employee Benefits	107,211	2,945	110,156
Subsidies	38,430	0	38,430
Operating	101,694	0	101,694
Purchased Services	215,771	0	215,771
Fixed Assets	0	0	0
Combined Total Expense	<u>672,046</u>	<u>2,945</u>	<u>674,991</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 672,046</u>	<u>\$ 2,945</u>	<u>\$ 674,991</u>

**SULLIVAN 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					
C-370				CY-370 Adjustment			
	1-A	2		Adoption Service - Employee Benefits	\$ 471	\$ 13	\$ 484
	1-J	2		Intake and Referral - Employee Benefits	\$ 28,062	\$ 771	\$ 28,833
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 4,262	\$ 117	\$ 4,379
	1-N	2		Protective Service General - Employee Benefits	\$ 44,162	\$ 1,213	\$ 45,375
	1-O	2		Service Planning - Employee Benefits	\$ 5,816	\$ 160	\$ 5,976
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 5,917	\$ 163	\$ 6,080
	3-B	2		Residential Service (Dep.) - Employee Benefits	\$ 7,800	\$ 214	\$ 8,014
	4	2		Administration - Employee Benefits	\$ 10,721	\$ 294	\$ 11,015
			Total Adjustment Amount		\$ 2,945		
			To increase retirement Employee Benefits by \$2,945 to properly report the agency's allocation of the 2011 and 2012 county pension contributions. Estimated, and not actual, rates were used in the county calculation.				
			Title 55 PA Code, Chapter 3170.47(f)				



SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Tom W. Wolf  
Governor  
Commonwealth of Pennsylvania

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

Ms. Stephanie Weigle  
Division Director  
Division of Administration  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Human Services

Mr. Jim Flanagan  
Section Chief  
Financial Reporting and Payments Section  
Division of Financial Policy and Operations  
Bureau of Financial Operations  
Department of Human Services

Mr. David Bryan, CPA, CGMA  
Manager  
Audit Resolution Section  
Bureau of Financial Operations  
Department of Human Services

Ms. Linda Swick  
Audit Specialist  
Audit Resolution Section  
Bureau of Financial Operations  
Department of Human Services

The Commissioners of Sullivan County

Ms. Lisa Wilcox  
Director  
Sullivan County Children & Youth Agency

Ms. Edna Schweitzer  
Fiscal Administrator  
Sullivan County Children & Youth Agency

Ms. Naomi English  
Chief Clerk  
Sullivan County

Mr. Michael Burns, CPA  
Director  
Bureau of Accounting & Financial Management  
Office of Comptroller Operations  
Office of the Budget

Mr. R. Dennis Welker  
Special Audit Services  
Bureau of Audits  
Office of the Budget

Ms. Melanie Retherford  
Human Services Program Specialist Supervisor  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Human Services

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: [news@PAAuditor.gov](mailto:news@PAAuditor.gov).