

AMENDED FISCAL REPORTS  
For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

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Tioga County  
Children and Youth Agency

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June 2015



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

The Commissioners of Tioga County  
Tioga County Courthouse  
118 Main Street  
Wellsboro, PA 16901

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 Tioga County Children and Youth Agency for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the fiscal years July 1, 2008 to June 30, 2009 and July 1, 2009 to June 30, 2010, pursuant to authority derived from Act 148 of July 9, 1976, (P.L. 846, No. 148), as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2009 and June 30, 2010.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of the 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 Tioga 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. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$18,197, and based on the application of the state participation rates, these adjustments resulted in an amount due to the county totaling \$13,820. These 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 four adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$1,877 and increasing non-reimbursable expenditures by \$7,361, and based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$22,501. These 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.

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on May 20, 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 Tioga County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale  
Auditor General

June 1, 2015

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## **BACKGROUND**

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Public Welfare Code (62 P.S. § 704.1(a)(4)). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is County-Administered and State-Supervised by the Department of Human Services (DHS) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 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**

**TIOGA 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>		\$	4,230,046
Supplemental Act 148			0
Total State Allocation			4,230,046
State Share (CY348) <sup>2</sup>	\$		4,118,867
Less: Major Service Category Adjustment			0
Net State Share		\$	4,118,867
Less: Expenditures in Excess of the Approved State Allocation			0
Final Net State Share Payable <sup>3</sup>		\$	4,118,867
Actual Act 148 Revenues Received <sup>4</sup>			4,105,047
Net Amount Due County/(State) <sup>5</sup>		\$	13,820

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

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	68,609	0	6,407	0	0	0	0	0	62,202	62,202	0
02. 90% REIMBURSEMENT	31,630	0	4,579	0	0	0	0	0	27,051	24,346	2,705
03. 80% REIMBURSEMENT	5,721,494	243,240	574,660	307,005	36,378	234,047	0	0	4,326,164	3,460,930	865,234
04. 60% REIMBURSEMENT	1,013,764	16,277	105,055	0	0	0	0	2,507	889,925	533,955	355,970
05. 50% REIMBURSEMENT	75,100	60	174	0	0	0	0	0	74,866	37,434	37,432
06. TOTAL NET CHILD WELFARE EXPEND.	6,910,597	259,577	690,875	307,005	36,378	234,047	0	2,507	5,380,208	4,118,867	1,261,341
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	531,926	1,386							530,540	318,324	212,216
08. NON-REIMBURSABLE EXPENDITURES	8,018	31	0						7,987		7,987
09. TOTAL EXPENDITURES	7,450,541	260,994	690,875	307,005	36,378	234,047	0	2,507	5,918,735	4,437,191	1,481,544
10. IL Grant Funds Reported	35,342										
11. TOTAL HSDF used for Child Welfare	1,700										
12. TOTAL TITLE IV-D COLLECTIONS	88,688										
13. TITLE IV-D Collections for IV-E Children	13,293										
14. STATE ACT 148 - line 6	4,118,867										
15. STATE ACT 148 ALLOCATION	4,230,046										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	4,118,867										
INVOICE											
AMENDED STATE SHARE (ACT 148)	4,118,867										
ACT 148 AMOUNT RECEIVED	4,105,047										
ADJUSTMENT TO STATE SHARE	13,820										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	45,143	2,711	11



TOGA 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 I48	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	68,609	0		6,407	0				0	62,202	0	0
1-B ADOPTION ASSISTANCE	250,384	0	98,523	0					0	151,861	121,489	30,372
1-C COUNSELING - DEPENDENT	168,118	7,268		16,800	0				0	144,050	115,240	28,810
1-D COUNSELING - DELINQUENT	38,968	0		0	0				0	38,968	31,174	7,794
1-E DAY CARE	0	0		0	0				0	0	0	0
1-F DAY TREATMENT - DEPENDENT	980,185	34,984		0	0	234,047			0	711,154	568,923	142,231
1-G DAY TREATMENT - DELINQUENT	130,233	0		0	0				0	130,233	104,186	26,047
1-H HOMEMAKER SERVICE	304,971	20		33,892	0				0	271,059	216,847	54,212
1-I INTAKE & REFERRAL	154,340	0		16,762	0				0	137,578	110,062	27,516
1-J LIFE SKILLS - DEPENDENT	0	0		0	0				0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0				0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	275,529	0		24,246	58,312				0	192,971	154,377	38,594
1-M PROTECTIVE SERVICE - GENERAL	662,205	0		44,596	203,602				0	414,007	331,206	82,801
1-N SERVICE PLANNING	202,792	0		16,833	45,091				0	140,868	112,694	28,174
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	1,931	0		174	0				0	1,757	879	878
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0				0	0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	3,238,265	42,272	98,523	159,710	307,005	234,047			0	2,396,708	1,929,279	467,429
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0					0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0					0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,270,279	60,572	124,117	21,909					0	1,063,681	850,945	212,736
2-D COMMUNITY RESIDENTIAL - DELINQUENT	169,441	22,097							0	147,344	117,875	29,469
2-E EMERGENCY SHELTER - DEPENDENT	31,630	0	2,487	2,092	0				0	27,051	24,346	2,705
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0				0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	965,435	104,029	94,114	47,526		36,378			0	683,388	546,710	136,678
2-H FOSTER FAMILY - DELINQUENT	112,899	14,058		0					0	98,841	79,073	19,768
2-I SUP. INDEPENDENT LIVING - DEPENDENT	35,715	212	35,342	0					0	161	129	32
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0				0	0	0	0
2-K <b>SUBTOTAL CBP</b>	2,585,399	200,968	256,060	71,527	0	36,378			0	2,020,466	1,619,078	401,388
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	73,169	60							0	73,109	36,555	36,554
3-B RESIDENTIAL SERVICE - DEPENDENT	170,357	2,631	23,480	18					0	144,228	86,537	57,691
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	104,417	8,178		0					0	96,239	57,743	38,496
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	163,609	0							0	163,609	98,165	65,444
3-F YDC SECURE	368,317	1,386							0	366,931	220,159	146,772
3-G <b>SUBTOTAL INSTITUTIONAL</b>	879,869	12,255	23,480	18	0	0			0	844,116	499,159	344,957
<b>ADMINISTRATION</b>	738,990	5,468		81,557					2,507	649,458	389,675	259,783
<b>TOTAL REVENUES</b>	7,442,523	260,963	378,063	312,812	307,005	36,378	234,047	0	2,507	5,910,748	4,437,191	1,473,557

**TIoga 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										7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non-Reimbursable Non-PS/ Sub.	11 Non-Reim. Purchased Serv/ Subsidies	12 Program Income related to all Non-Reimbursable
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 DAYS OF CARE	9 Children Served (Purchased)	10 Non-Reimbursable Non-PS/ Sub.						
<b>IN-HOME</b>																
1-A ADOPTION SERVICE	33,800	16,768		7,384	10,657	0						68,609	14	13	0	0
1-B ADOPTION ASSISTANCE	0	0	250,384	0	0	0						250,384	0	46	0	0
1-C COUNSELING - DEPENDENT	97,217	44,720		11,708	14,473	0						168,118	98	4	0	0
1-D COUNSELING - DELINQUENT	0	0			38,968	0						38,968	0	8	0	0
1-E DAY CARE	0	0		0	0	0						0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	246,908	113,231		233,401	386,362	305						980,207	404	124	22	0
1-G DAY TREATMENT - DELINQUENT	0	0			130,233	0						130,233	34	68	0	0
1-H HOME/MAKER SERVICE	181,877	89,430		33,068	0	596						304,971	272	0	0	0
1-I INTAKE & REFERRAL	86,663	42,329		21,604	3,744	0						154,340	1,194	1,194	0	0
1-J LIFE SKILLS - DEPENDENT	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
1-L PROTECTIVE SERVICE - CHILD ABUSE	154,634	76,496		37,658	6,741	0						275,529	87	87	0	0
1-M PROTECTIVE SERVICE - GENERAL	371,295	174,691		103,694	14,717	0						664,397	786	786	235	1,957
1-N SERVICE PLANNING	102,580	48,940		35,080	16,192	0						202,792	1,009	1,009	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				1,368	563							1,931	23	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0							0	0	0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	1,274,974	606,605	250,384	484,965	622,650	901						3,240,479	257	257	1,957	22
	Number of Children receiving <b>only NON-PURCHASED IN-Home Services</b> 1,686															
<b>COMMUNITY BASED PLACEMENT</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	86,912	42,927		144,032	996,417	0						1,270,288	5,963	36	9	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	169,441	0						169,441	902	8	0	0
2-E EMERGENCY SHELTER - DEPENDENT	11,370	5,214		2,095	12,951	0						31,630	760	31	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0						0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	200,025	96,985	45,143	177,271	448,470	340						968,234	23,318	93	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	112,899	0						112,899	1,361	6	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	18,199	8,611		8,905	0	0						35,715	0	13	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0						0	0	1	0	0
2-K <b>SUBTOTAL CBP</b>	316,506	153,737	45,143	332,303	1,740,178	340						2,588,207	32,304	188	9	2,799
	Number of Children receiving <b>only NON-PURCHASED IN-Home Services</b> 1,686															
<b>INSTITUTIONAL PLACEMENT</b>																
3-A JUVENILE DETENTION SERVICE	0	0			73,169	0						73,169	403	33	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		449	169,908	0						170,357	757	14	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	104,417	0						104,417	519	6	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0						0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	163,609	0						163,609	500	3	0	0
3-F YDC SECURE	0	0		0	368,317	0						368,317	913	4	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	449	879,420	0						879,869	3,092	60	0	0
<b>ADMINISTRATION</b>	301,612	131,605	0	308,527	0	242						741,986			2,996	0
<b>TOTAL EXPENDITURES</b>	1,893,092	891,947	295,527	1,126,244	3,242,248	1,483						7,450,541			3,262	4,756
	County Indirect Costs = \$ 20,624															

**TIOGA 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	\$ 68,297	\$ 312	\$ 68,609
Adoption Assistance	250,384	0	250,384
Counseling	206,254	832	207,086
Day Care	0	0	0
Day Treatment	1,108,333	2,107	1,110,440
Homemaker Service	303,306	1,665	304,971
Intake and Referral	153,551	789	154,340
Life Skills	0	0	0
Protective Service - Child Abuse	274,105	1,424	275,529
Protective Service - General	661,145	3,252	664,397
Service Planning	201,881	911	202,792
Juvenile Act Proceedings	1,931	0	1,931
Alternative Treatment	0	0	0
Community Residential	1,438,930	799	1,439,729
Emergency Shelter	31,534	96	31,630
Foster Family	1,079,328	1,805	1,081,133
Supervised Independent Living	35,554	161	35,715
Juvenile Detention Service	73,169	0	73,169
Residential Service	274,774	0	274,774
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	163,609	0	163,609
YDC Secure	368,317	0	368,317
Administration	737,942	4,044	741,986
Combined Total Expense	<u>7,432,344</u>	<u>18,197</u>	<u>7,450,541</u>
Less Non-reimbursables	<u>8,018</u>	<u>0</u>	<u>8,018</u>
Total Net Expense	<u>\$ 7,424,326</u>	<u>\$ 18,197</u>	<u>\$ 7,442,523</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,893,092	\$ 0	\$ 1,893,092
Employee Benefits	875,345	16,602	891,947
Subsidies	295,527	0	295,527
Operating	1,124,649	1,595	1,126,244
Purchased Services	3,242,248	0	3,242,248
Fixed Assets	1,483	0	1,483
Combined Total Expense	<u>7,432,344</u>	<u>18,197</u>	<u>7,450,541</u>
Less Non-reimbursables	<u>8,018</u>	<u>0</u>	<u>8,018</u>
Total Net Expense	<u>\$ 7,424,326</u>	<u>\$ 18,197</u>	<u>\$ 7,442,523</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL		
SCHEDULE	LINE	COLUMN							
CY-370 Adjustments									
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 16,456	\$ 312	\$ 16,768		
	1-C	2		Counseling (Dep.) - Employee Benefits	\$ 43,888	\$ 832	\$ 44,720		
	1-F	2		Day Treatment (Dep.) - Employee Benefits	\$ 111,124	\$ 2,107	\$ 113,231		
	1-H	2		Homemaker Service - Employee Benefits	\$ 87,765	\$ 1,665	\$ 89,430		
	1-I	2		Intake and Referral - Employee Benefits	\$ 41,540	\$ 789	\$ 42,329		
	1-L	2		Protective Service Child Abuse - Employee Benefits	\$ 75,072	\$ 1,424	\$ 76,496		
	1-M	2		Protective Service General - Employee Benefits	\$ 171,439	\$ 3,252	\$ 174,691		
	1-N	2		Service Planning - Employee Benefits	\$ 48,029	\$ 911	\$ 48,940		
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 42,128	\$ 799	\$ 42,927		
	2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ 5,118	\$ 96	\$ 5,214		
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 95,180	\$ 1,805	\$ 96,985		
	2-I	2		Supervised Ind. Living (Dep.) - Employee Benefits	\$ 8,450	\$ 161	\$ 8,611		
	4	2		Administration - Employee Benefits	\$ 129,156	\$ 2,449	\$ 131,605		
	Total Adjustment Amount						\$ 16,602		
					To increase retirement Employee Benefits by \$16,602 to properly report the agency's 2008-2009 fiscal year county pension contributions. Estimated, and not actual, rates were used in the county calculation.				
				Title 55 PA Code, Chapter 3170.47(f)					
CY-370	4	4	2	Administration - Operating Expenditures	\$ 306,932	\$ 1,595	\$ 308,527		
				To increase Administration-Operating expenditures by \$1,595 to reconcile to the County Cost Allocation Plan and properly report indirect costs.					
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12					

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**TIOGA 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>		\$	3,819,238
Supplemental Act 148			<u>0</u>
Total State Allocation			3,819,238
State Share (CY348) <sup>2</sup>	\$		3,388,911
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,388,911
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	3,388,911
Actual Act 148 Revenues Received <sup>4</sup>			<u>3,411,412</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(22,501)</u></u>

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

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

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

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

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

**TIOGA 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	66,536	0	7,595	0	0	0	0	0	58,941	58,941	0
02. 90% REIMBURSEMENT	34,803	0	5,530	0	0	0	0	0	29,273	26,346	2,927
03. 80% REIMBURSEMENT	4,801,985	142,744	601,633	307,004	36,378	234,047	0	0	3,480,179	2,784,143	696,036
04. 60% REIMBURSEMENT	878,429	7,087	113,955	0	0	0	0	4,060	753,327	451,997	301,330
05. 50% REIMBURSEMENT	134,967	0	0	0	0	0	0	0	134,967	67,484	67,483
06. TOTAL NET CHILD WELFARE EXPEND.	5,916,720	149,831	728,713	307,004	36,378	234,047	0	4,060	4,456,687	3,388,911	1,067,776

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	162,939	0							162,939	97,764	65,175

08. NON-REIMBURSABLE EXPENDITURES	11,446	328	0						11,118		11,118
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09. TOTAL EXPENDITURES	6,091,105	150,159	728,713	307,004	36,378	234,047	0	4,060	4,630,744	3,486,675	1,144,069
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 61,083

13. TITLE IV-D Collections for IV-E Children 12,601

14. STATE ACT 148 - line 6 3,388,911

15. STATE ACT 148 ALLOCATION 3,819,238

16. ADJUSTED STATE SHARE (lower of 14 or 15) 3,388,911

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,388,911										
ACT 148 AMOUNT RECEIVED	3,411,412										
ADJUSTMENT TO STATE SHARE	(22,501)										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	58,494	3,651	11

**TOGO 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	66,536	0		7,595	0		0	0	0	58,941	58,941	0
1-B ADOPTION ASSISTANCE	295,468	0	125,417	0					0	170,051	136,041	34,010
1-C COUNSELING - DEPENDENT	119,046	0		15,289	0	0	0	0	0	103,757	83,006	20,751
1-D COUNSELING - DELINQUENT	13,158	0		0	0	0	0	0	0	13,158	10,526	2,632
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	822,039	1,649		0	0	234,047	0	0	0	586,343	469,074	117,269
1-G DAY TREATMENT - DELINQUENT	43,331	0		0	0	0	0	0	0	43,331	34,665	8,666
1-H HOMEMAKER SERVICE	328,870	10		43,993	0	0	0	0	0	284,867	227,894	56,973
1-I INTAKE & REFERRAL	154,893	0		20,724	0	0	0	0	0	134,169	107,335	26,834
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	254,472	0		26,083	44,149					184,240	147,392	36,848
1-M PROTECTIVE SERVICE - GENERAL	683,760	0		50,760	225,982	0				407,018	325,614	81,404
1-N SERVICE PLANNING	214,296	0		22,180	36,873	0	0	0	0	155,223	124,194	31,049
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	48,039	0		0	0					48,039	24,020	24,019
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0					0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	3,043,908	1,659	125,417	186,624	307,004	0	234,047	0	0	2,189,157	1,748,702	440,455
<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	835,603	34,517	142,368	30,512		0	0	0	0	628,206	502,565	125,641
2-D COMMUNITY RESIDENTIAL - DELINQUENT	224,375	5,546	0	0		0	0	0	0	218,829	175,063	43,766
2-E EMERGENCY SHELTER - DEPENDENT	34,803	0	2,271	3,259	0	0	0	0	0	29,273	26,346	2,927
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	804,844	100,793	76,102	48,205		36,378	0	0	0	543,366	434,693	108,673
2-H FOSTER FAMILY - DELINQUENT	7,830	229	0	0		0	0	0	0	7,601	6,081	1,520
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>	1,907,455	141,085	220,741	81,976	0	36,378	0	0	0	1,427,275	1,144,748	282,527
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	86,928	0						0	0	86,928	43,464	43,464
3-B RESIDENTIAL SERVICE - DEPENDENT	196,349	5,883	34,595	13		0	0	0	0	155,858	93,515	62,343
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	38,726	185	0	0		0	0	0	0	38,541	23,125	15,416
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0						0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	24,288	0								24,288	14,573	9,715
3-F YDC SECURE	138,651	0								138,651	83,191	55,460
3-G <b>SUBTOTAL INSTITUTIONAL</b>	484,942	6,068	34,595	13	0	0	0	0	0	444,266	257,868	186,398
<b>4 ADMINISTRATION</b>	643,354	1,019		79,347		0	0		4,060	558,928	335,357	223,571
<b>5 TOTAL REVENUES</b>	6,079,659	149,831	380,753	347,960	307,004	36,378	234,047	0	4,060	4,619,626	3,486,675	1,132,951



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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										12 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>												
1-A ADOPTION SERVICE	33,273	17,488		5,045	10,289	1,144	67,239	23	23	0	0	0
1-B ADOPTION ASSISTANCE	0	0	295,468	0	258	0	295,726	0	0	0	258	0
1-C COUNSELING - DEPENDENT	71,107	36,089		7,530	4,320	0	119,046	34	1	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	13,158	0	13,158	0	4	0	0	0
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	174,100	100,384		154,638	392,917	0	822,039	111	72	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	43,331	0	43,331	13	9	0	0	0
1-H HOMEMAKER SERVICE	181,725	106,470		40,675	0	0	328,870	254	0	0	0	0
1-I INTAKE & REFERRAL	87,152	47,779		18,193	3,511	1,769	158,404	1,108	1,108	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	140,248	78,445		32,081	6,317	2,648	259,739	81	81	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	378,712	214,481		84,378	12,289	6,189	696,049	685	685	0	0	0
1-N SERVICE PLANNING	109,122	60,662		33,391	13,213	2,121	218,509	1,010	1,010	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				142	0	0	142	11	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0	0		0	0	0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	1,175,439	661,798	295,468	376,073	499,603	13,871	3,022,252				258	0
								Number of Children receiving only NON-PURCHASED IN-Home Services				1,409
<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	97,187	55,636	0	76,093	608,755	1,769	839,440	2,659	25	326	0	326
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	224,375	0	224,375	1,095	9	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	15,155	7,779	0	1,236	10,810	174	35,154	586	26	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	174,613	98,079	58,494	117,260	379,160	2,651	830,257	18,459	89	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	7,830	0	7,830	348	1	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>	286,955	161,494	58,494	194,589	1,230,930	4,594	1,937,056	23,147	150	326	0	326
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0		1,375	86,928	0	88,303	338	21	1,375	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		747	197,726	0	198,473	1,010	16	90	2,034	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	38,726	0	38,726	219	3	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	24,288	0	24,288	69	1	0	0	0
3-F YDC SECURE	0	0		0	138,651	0	138,651	339	2	0	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	2,122	486,319	0	488,441	1,975	43	1,465	2,034	0
4 <b>ADMINISTRATION</b>	250,504	116,373	0	234,685	0	41,794	643,356		2	0	0	2
5 <b>TOTAL EXPENDITURES</b>	1,712,898	939,665	353,962	807,469	2,216,852	60,259	6,091,105		1,793	2,292	2,292	328
				County Indirect Costs = \$	23,454							

**TIOGA 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>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 67,336	\$ (800)	\$ 66,536
Adoption Assistance	295,726	0	295,726
Counseling	132,405	(201)	132,204
Day Care	0	0	0
Day Treatment	865,929	(559)	865,370
Homemaker Service	329,463	(593)	328,870
Intake and Referral	158,670	(3,777)	154,893
Life Skills	0	0	0
Protective Service - Child Abuse	260,176	(5,704)	254,472
Protective Service - General	697,244	(13,484)	683,760
Service Planning	218,847	(4,551)	214,296
Juvenile Act Proceedings	142	47,897	48,039
Alternative Treatment	0	0	0
Community Residential	1,064,125	(3,821)	1,060,304
Emergency Shelter	35,198	(395)	34,803
Foster Family	838,634	(18,599)	820,035
Supervised Independent Living	0	0	0
Juvenile Detention Service	88,303	0	88,303
Residential Service	237,199	0	237,199
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	24,288	0	24,288
YDC Secure	138,651	0	138,651
Administration	<u>640,646</u>	<u>2,710</u>	<u>643,356</u>
Combined Total Expense	6,092,982	(1,877)	6,091,105
Less Non-reimbursables	<u>4,085</u>	<u>7,361</u>	<u>11,446</u>
Total Net Expense	<u>\$ 6,088,897</u>	<u>\$ (9,238)</u>	<u>\$ 6,079,659</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	\$ 1,712,898	\$ 0	\$ 1,712,898
Employee Benefits	944,901	(5,236)	939,665
Subsidies	353,962	0	353,962
Operating	804,110	3,359	807,469
Purchased Services	2,216,852	0	2,216,852
Fixed Assets	<u>60,259</u>	<u>0</u>	<u>60,259</u>
Combined Total Expense	6,092,982	(1,877)	6,091,105
Less Non-reimbursables	<u>4,085</u>	<u>7,361</u>	<u>11,446</u>
Total Net Expense	<u>\$ 6,088,897</u>	<u>\$ (9,238)</u>	<u>\$ 6,079,659</u>

**TIOGA 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				CY-370 Adjustments				
		1-A	2	1	Adoption Service - Employee Benefits	\$ 17,585	\$ (97)	\$ 17,488
		1-C	2		Counseling (Dep.) - Employee Benefits	\$ 36,290	\$ (201)	\$ 36,089
		1-F	2		Day Treatment (Dep.) - Employee Benefits	\$ 100,943	\$ (559)	\$ 100,384
		1-H	2		Homemaker Service - Employee Benefits	\$ 107,063	\$ (593)	\$ 106,470
		1-I	2		Intake and Referral - Employee Benefits	\$ 48,045	\$ (266)	\$ 47,779
		1-L	2		Protective Service Child Abuse - Employee Benefits	\$ 78,882	\$ (437)	\$ 78,445
		1-M	2		Protective Service General - Employee Benefits	\$ 215,676	\$ (1,195)	\$ 214,481
		1-N	2		Service Planning - Employee Benefits	\$ 61,000	\$ (338)	\$ 60,662
		2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 55,946	\$ (310)	\$ 55,636
		2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ 7,823	\$ (44)	\$ 7,779
		2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 98,626	\$ (547)	\$ 98,079
		4	2		Administration - Employee Benefits	\$ 117,022	\$ (649)	\$ 116,373
					Total Adjustment Amount		\$ (5,236)	
					To decrease retirement Employee Benefits by \$5,236 to properly report the agency's 2009-2010 fiscal year county pension contributions. Estimated, and not actual, rates were used in the county calculation.			
				Title 55 PA Code, Chapter 3170.47(f)				
CY-370	4	4	2	Administration - Operating Expenditures	\$ 231,326	\$ 3,359	\$ 234,685	
				To increase Administration-Operating expenditures by \$3,359 to reconcile to the County Cost Allocation Plan and properly report indirect costs.				
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12				
CY-370	1-A	5	3	Adoption Service - Purchased Services	\$ 10,289	\$ (703)	\$ 9,586	
	1-I	5		Intake & Referral - Purchased Services	\$ 3,511	\$ (3,511)	\$ -	
	1-L	5		Protective Services Child Abuse - Purchased Services	\$ 6,317	\$ (5,267)	\$ 1,050	
	1-M	5		Protective Services General - Purchased Services	\$ 12,289	\$ (12,289)	\$ -	
	1-N	5		Service Planning - Purchased Services	\$ 13,213	\$ (4,213)	\$ 9,000	
	1-O	5		Juvenile Act Proceedings (Dep.) - Purchased Services	\$ -	\$ 47,897	\$ 47,897	
	2-C	5		Community Residential (Dep.) - Purchased Services	\$ 608,755	\$ (3,511)	\$ 605,244	
	2-E	5		Emergency Shelter (Dep.) - Purchased Services	\$ 10,810	\$ (351)	\$ 10,459	
	2-G	5		Foster Family (Dep.) - Purchased Services	\$ 379,160	\$ (18,052)	\$ 361,108	
				Total Adjustment Amount		\$ -		
				To properly report guardian ad litem expenditures by reclassifying \$47,897 to the Juvenile Act Proceedings Cost Center. The reclassification was reported in the agency's final general ledger.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370	2-G	11	4	Foster Family (Dep.) - Non-Reimb. P.S./Subsidies	\$ -	\$ 7,361	\$ 7,361	
				To increase non-reimbursable expenditures by \$7,361 to disallow ineligible foster care expenditures. The non-reimbursable expenditures were reported in the agency's final general ledger.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				

TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Department of Human Services

The Commissioners of Tioga County

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Office of Children, Youth and Families  
Department of Human Services

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