

AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

Union County
Children and Youth Agency

May 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 Union County
Union County Government Center
155 North 15th Street
Lewisburg, PA 17837

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 Union 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 Union 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 \$702 and increasing non-reimbursable expenditures by \$5,850, and based on the application of the state participation rates, resulted in an amount due to the state totaling \$2,956. 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. Two of these adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$1,050 and increasing non-reimbursable expenditures by \$3,540. The two remaining adjustments had no effect on the agency's Final Net State Share. These were made to reconcile Title IV-D collections and Title IV-D for IV-E Eligible Children to actual amounts received. These reconciliations are provided at the request of DHS. Based on the application of the state participation rates, the two adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$2,949. All four 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 April 14, 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 Union County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

April 27, 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 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2008 to JUNE 30, 2009

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

Approved State Allocation ¹		\$	1,536,914
Supplemental Act 148			<u>0</u>
Total State Allocation			1,536,914
State Share (CY348) ²	\$		1,237,517
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,237,517
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,237,517
Actual Act 148 Revenues Received ⁴			<u>1,240,473</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(2,956)</u></u>

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

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

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

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

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

UNION 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	10,039	300	1,019	0	0	0	0	0	8,720	8,720	0
02. 90% REIMBURSEMENT	41,107	25	8,374	0	0	0	0	0	32,708	29,438	3,270
03. 80% REIMBURSEMENT	1,834,707	129,163	208,552	36,870	8,715	35,834	0	0	1,415,573	1,132,459	283,114
04. 60% REIMBURSEMENT	194,729	29,326	14,584	0	12,869	30,494	0	848	106,608	63,965	42,643
05. 50% REIMBURSEMENT	5,869	0	0	0	0	0	0	0	5,869	2,935	2,934
06. TOTAL NET CHILD WELFARE EXPEND.	2,086,451	158,814	232,529	36,870	21,584	66,328	0	848	1,569,478	1,237,517	331,961
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	21,706	0	0						21,706		21,706
09. TOTAL EXPENDITURES	2,108,157	158,814	232,529	36,870	21,584	66,328	0	848	1,591,184	1,237,517	353,667
10. IL Grant Funds Reported	19,220										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	75,310										
13. TITLE IV-D Collections for IV-E Children	19,746										
14. STATE ACT 148 - line 6	1,237,517										
15. STATE ACT 148 ALLOCATION	1,536,914										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	1,237,517										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,237,517										
ACT 148 AMOUNT RECEIVED	1,240,473										
ADJUSTMENT TO STATE SHARE	(2,956)										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	9,282	478	3

UNION 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	
IN-HOME												
1-A ADOPTION SERVICE	10,039	300		1,019	0			0	8,720		8,720	0
1-B ADOPTION ASSISTANCE	45,640	0	25,515	0				0	20,125	16,100	4,025	0
1-C COUNSELING - DELINQUENT	135,808	10,077		1,680	25,740	0		0	98,311	78,649	19,662	0
1-D COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	2,339	0		0	0	0	0	0	2,339	1,871	468	0
1-H HOMEMAKER SERVICE	22,854	0		2,374	0	0	0	0	20,480	16,384	4,096	0
1-I INTAKE & REFERRAL	170,968	0		17,385	0	0	0	0	153,583	122,866	30,717	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	83,506	0		5,420	11,130	0	0	0	66,956	53,565	13,391	0
1-M PROTECTIVE SERVICE - GENERAL	284,841	13,755		28,520	0	0	0	0	242,566	194,053	48,513	0
1-N SERVICE PLANNING	90,650	21,812		9,183	0	0	0	0	59,655	47,724	11,931	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	846,645	45,944	25,515	65,581	36,870	0	0	0	672,735	539,932	132,803	0
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	26,754	4,736	0	0				0	20,429	16,343	4,086	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	288,711	27,243	(531)	2,044	2,120	0	11,572	0	247,864	198,291	49,573	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	83,090	2,140	6,299	0	6,411	7,514	0	0	60,726	48,581	12,145	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	26,271	25	1,400	63	0	0	0	0	24,783	22,305	2,478	0
2-E EMERGENCY SHELTER - DEPENDENT	14,836	0	6,911	0	0	0	0	0	7,925	7,133	792	0
2-F EMERGENCY SHELTER - DELINQUENT	530,949	42,333	57,109	19,469	184	562	0	0	411,292	329,034	82,258	0
2-G FOSTER FAMILY - DEPENDENT	49,366	7,067	14,877	0	0	16,186	0	0	11,236	8,989	2,247	0
2-H FOSTER FAMILY - DELINQUENT	19,231	0	19,220	0	0	0	0	0	11	9	2	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	1,039,208	83,544	105,273	21,576	0	8,715	35,834	0	784,266	630,685	153,581	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	5,869	0		2,559				0	5,869	2,935	2,934	0
3-B RESIDENTIAL SERVICE - DEPENDENT	73,919	29,326	0	13	12,869	22,295	0	0	6,870	4,122	2,748	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	8,212	0	0	0	0	8,199	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0						0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0						0	0	0	0	0
3-F YDC SECURE	0	0						0	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	88,000	29,326	0	2,572	0	30,494	0	0	12,739	7,057	5,682	0
4 ADMINISTRATION	112,598	0		12,012		0	0	848	99,738	59,843	39,895	0
5 TOTAL REVENUES	2,086,451	158,814	130,788	101,741	36,870	21,584	66,328	0	1,569,478	1,237,517	331,961	0

UNION 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
IN-HOME												
I-A ADOPTION SERVICE	7,082	1,984		942	0	31	10,039	0	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	45,640	0	0	0	45,640	0	9	0	0	0
I-C COUNSELING - DEPENDENT	12,156	2,680		1,578	119,340	54	135,808	265	7	0	0	0
I-D COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0		0	2,339	0	2,339	3	2	0	0	0
I-H HOME/MAKER SERVICE	15,570	4,874		2,330	0	80	22,854	0	0	0	0	0
I-I INTAKE & REFERRAL	120,035	34,220		16,154	0	559	170,968	270	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	9	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	35,111	9,231		7,927	31,093	144	83,506	32	23	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	197,355	45,980		40,418	91	997	284,841	340	1	0	0	0
I-N SERVICE PLANNING	65,651	15,521		9,161	0	317	90,650	0	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	452,960	114,490	45,640	78,510	152,863	2,182	846,645			0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON PS/SUB.	NON-REIM. PURCHASED SERV/SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
COMMUNITY BASED PLACEMENT												125
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	26,754	0	26,754	180	3	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	13,720	3,864	0	3,147	267,905	75	288,711	1,363	10	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	83,090	0	83,090	389	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	1,624	24,647	0	26,271	278	11	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	25	14,811	0	14,836	99	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	134,265	33,492	9,282	33,108	320,153	649	530,949	4,652	24	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	49,366	0	49,366	647	4	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	11,443	2,633	390	4,709	0	56	19,231	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	159,428	39,989	9,672	42,613	786,726	780	1,039,208	7,608	59	0	0	0
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON PS/SUB.	NON-REIM. PURCHASED SERV/SUBSIDIES	PROGRAM INCOME
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		0	0	0	0	7	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	16,889	3,696		5,886	47,321	127	73,919	537	13	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		120	8,092	0	8,212	66	1	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	16,889	3,696	0	6,006	61,282	127	88,000	610	16	0	0	0
ADMINISTRATION	37,841	9,041	0	87,247	0	175	134,304			21,706	0	0
TOTAL EXPENDITURES	667,118	167,216	55,312	214,376	1,000,871	3,264	2,108,157			21,706	0	0
	County Indirect Costs = \$ 78,268											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 10,031	\$ 8	\$ 10,039
Adoption Assistance	45,640	0	45,640
Counseling	135,797	11	135,808
Day Care	0	0	0
Day Treatment	2,339	0	2,339
Homemaker Service	22,834	20	22,854
Intake and Referral	170,824	144	170,968
Life Skills	0	0	0
Protective Service - Child Abuse	83,467	39	83,506
Protective Service - General	284,648	193	284,841
Service Planning	90,585	65	90,650
Juvenile Act Proceedings	0	0	0
Alternative Treatment	26,754	0	26,754
Community Residential	371,785	16	371,801
Emergency Shelter	41,107	0	41,107
Foster Family	580,174	141	580,315
Supervised Independent Living	19,220	11	19,231
Juvenile Detention Service	5,869	0	5,869
Residential Service	82,115	16	82,131
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	134,266	38	134,304
Combined Total Expense	<u>2,107,455</u>	<u>702</u>	<u>2,108,157</u>
Less Non-reimbursables	<u>15,856</u>	<u>5,850</u>	<u>21,706</u>
Total Net Expense	<u>\$ 2,091,599</u>	<u>\$ (5,148)</u>	<u>\$ 2,086,451</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 667,118	\$ 0	\$ 667,118
Employee Benefits	166,514	702	167,216
Subsidies	55,312	0	55,312
Operating	214,376	0	214,376
Purchased Services	1,000,871	0	1,000,871
Fixed Assets	3,264	0	3,264
Combined Total Expense	<u>2,107,455</u>	<u>702</u>	<u>2,108,157</u>
Less Non-reimbursables	<u>15,856</u>	<u>5,850</u>	<u>21,706</u>
Total Net Expense	<u>\$ 2,091,599</u>	<u>\$ (5,148)</u>	<u>\$ 2,086,451</u>

**UNION 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	1-A	2	1	CY 370 Adjustments			
	1-C	2		Adoption Service - Employee Benefits	\$ 1,976	\$ 8	\$ 1,984
	1-H	2		Counseling (Dep.) - Employee Benefits	\$ 2,669	\$ 11	\$ 2,680
	1-I	2		Homemaker Service - Employee Benefits	\$ 4,854	\$ 20	\$ 4,874
	1-L	2		Intake and Referral - Employee Benefits	\$ 34,076	\$ 144	\$ 34,220
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 9,192	\$ 39	\$ 9,231
	1-N	2		Protective Service General - Employee Benefits	\$ 45,787	\$ 193	\$ 45,980
	2-C	2		Service Planning - Employee Benefits	\$ 15,456	\$ 65	\$ 15,521
	2-G	2		Community Residential (Dep.) - Employee Benefits	\$ 3,848	\$ 16	\$ 3,864
	2-I	2		Foster Family (Dep.) - Employee Benefits	\$ 33,351	\$ 141	\$ 33,492
	3-B	2		Supervised Ind. Living (Dep.) - Employee Benefits	\$ 2,622	\$ 11	\$ 2,633
	4	2		Residential Service (Dep.) - Employee Benefits	\$ 3,680	\$ 16	\$ 3,696
				Administration - Employee Benefits	\$ 9,003	\$ 38	\$ 9,041
				Total Adjustment Amount		\$ 702	
					To increase retirement Employee Benefits by \$702 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	10	2	Administration - Non-Reimbursable Non PS/Sub.	\$ 15,856	\$ 5,850	\$ 21,706
				To increase Non-Reimbursable Expenditures by \$5,850 to properly report indirect costs that exceeded the two percent cost limitation.			
				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

**UNION COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	1,355,701
Supplemental Act 148			<u>0</u>
Total State Allocation			1,355,701
State Share (CY348) ²	\$		1,040,951
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,040,951
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,040,951
Actual Act 148 Revenues Received ⁴			<u>1,043,900</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(2,949)</u></u>

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

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

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

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

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

**UNION 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	7,159	0	927	0	0	0	0	0	6,232	6,232	0
02. 90% REIMBURSEMENT	52,712	500	8,588	0	0	0	0	0	43,624	39,262	4,362
03. 80% REIMBURSEMENT	1,569,722	71,723	205,484	36,870	18,439	66,191	0	0	1,171,015	936,811	234,204
04. 60% REIMBURSEMENT	150,702	30,195	20,063	0	3,145	137	0	1,702	95,460	57,276	38,184
05. 50% REIMBURSEMENT	2,739	0	0	0	0	0	0	0	2,739	1,370	1,369
06. TOTAL NET CHILD WELFARE EXPEND.	1,783,034	102,418	235,062	36,870	21,584	66,328	0	1,702	1,319,070	1,040,951	278,119

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

08. NON-REIMBURSABLE EXPENDITURES	27,176	0	0						27,176		27,176
09. TOTAL EXPENDITURES	1,810,210	102,418	235,062	36,870	21,584	66,328	0	1,702	1,346,246	1,040,951	305,295

10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 70,961

13. TITLE IV-D Collections for IV-E Children 20,984

14. STATE ACT 148 - line 6 1,040,951

15. STATE ACT 148 ALLOCATION 1,355,701

16. ADJUSTED STATE SHARE (lower of 14 or 15) 1,040,951

INVOICE	
AMENDED STATE SHARE (ACT 148)	1,040,951
ACT 148 AMOUNT RECEIVED	1,043,900
ADJUSTMENT TO STATE SHARE	(2,949)

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies 19,768	Number of Days 1,303	Number of Children 5
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UNION 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
IN-HOME												
1-A ADOPTION SERVICE	7,159	0		927			0			6,232	6,232	0
1-B ADOPTION ASSISTANCE	46,400	0	28,277							18,123	14,498	3,625
1-C COUNSELING - DEPENDENT	181,510	0		3,995	27,082	0	0	0	0	150,433	120,346	30,087
1-D COUNSELING - DELINQUENT	22,306	0		0	7,200	0	0	0	0	15,106	12,085	3,021
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	1,926	0		0	908	0	0	0	0	1,018	814	204
1-H HOMEMAKER SERVICE	55,326	0		7,636	0	0	0	0	0	47,690	38,152	9,538
1-I INTAKE & REFERRAL	202,245	0		27,910	0	0	0	0	0	174,335	139,468	34,867
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	79,404	0		9,985	1,680	0				67,739	54,191	13,548
1-M PROTECTIVE SERVICE - GENERAL	215,962	0		29,335	0	0				186,627	149,302	37,325
1-N SERVICE PLANNING	83,419	0		11,517	0	0	0	0	0	71,902	57,522	14,380
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	895,657	0	28,277	91,305	36,870	0	0	0	0	739,205	592,610	146,595
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0			0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	8,379	600		0			7,779			0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	128,021	10,957	6,140	1,850		10,792	28,706			69,576	55,661	13,915
2-D COMMUNITY RESIDENTIAL - DELINQUENT	31,763	1,656	3,264	16		2,251	4,133			20,443	16,354	4,089
2-E EMERGENCY SHELTER - DEPENDENT	52,712	500	5,030	3,558	0	0	0	0	0	43,624	39,262	4,362
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	470,523	55,707	27,427	47,699	0	5,396	25,573	0	0	339,690	271,752	67,938
2-H FOSTER FAMILY - DELINQUENT	42,538	2,803	433	0						8,333	6,666	1,667
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	733,936	72,223	42,294	53,123	0	18,439	66,191	0	0	481,666	389,695	91,971
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	2,739	0								2,739	1,370	1,369
3-B RESIDENTIAL SERVICE - DEPENDENT	41,353	28,548	0	4,808		2,914	137			4,946	2,968	1,978
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	2,055	1,647	0	0		231	0			177	106	71
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	0	0								0	0	0
3-G SUBTOTAL INSTITUTIONAL	46,147	30,195	0	4,808	0	3,145	137	0	0	7,862	4,444	3,418
4 ADMINISTRATION	107,294	0		15,255		0	0		1,702	90,337	54,202	36,135
5 TOTAL REVENUES	1,783,034	102,418	70,571	164,491	36,870	21,584	66,328	0	1,702	1,319,070	1,040,951	278,119

UNION 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											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
IN-HOME												
1-A ADOPTION SERVICE	4,843	1,180		697	435	4	7,159	5	2	0	0	0
1-B ADOPTION ASSISTANCE	0	0	46,400	0	0	0	46,400	7	7	0	0	0
1-C COUNSELING - DEPENDENT	21,771	4,674		2,495	152,551	19	181,510	15	11	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	22,306	0	22,306	2	1	0	0	0
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	1,926	0	1,926	1	1	0	0	0
1-H HOMEMAKER SERVICE	37,009	12,719		5,557	0	41	55,326	45	0	0	0	0
1-I INTAKE & REFERRAL	146,053	37,482		18,572	0	138	202,245	105	0	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	50,319	13,629		8,620	6,765	71	79,404	15	8	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	142,488	36,575		33,282	2,950	667	215,962	98	6	0	0	0
1-N SERVICE PLANNING	61,227	14,706		7,431	0	55	83,419	21	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	463,710	120,965	46,400	76,654	186,933	995	895,657			0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											236
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	8,379	0	8,379	27	1	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	10,139	1,872	0	1,793	114,204	13	128,021	15	3	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	116	31,647	0	31,763	325	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	19,039	4,407	0	2,746	26,504	16	52,712	370	15	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	163,934	40,950	19,768	35,794	209,709	368	470,523	4,731	24	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	42,538	0	42,538	551	2	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	193,112	47,229	19,768	40,449	432,981	397	733,936	6,019	48	0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											236
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		0	2,739	0	2,739	12	4	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	24,729	5,340		5,019	6,035	230	41,353	539	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	2,055	0	2,055	205	2	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	24,729	5,340	0	5,019	10,829	230	46,147	756	9	0	0	0
4 ADMINISTRATION	39,327	9,998	0	85,077	0	68	134,470			27,176	0	0
5 TOTAL EXPENDITURES	720,878	183,532	66,168	207,199	630,743	1,690	1,810,210			27,176	0	0
	County Indirect Costs = \$											77,044

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 7,166	\$ (7)	\$ 7,159
Adoption Assistance	46,400	0	46,400
Counseling	203,843	(27)	203,816
Day Care	0	0	0
Day Treatment	1,926	0	1,926
Homemaker Service	55,399	(73)	55,326
Intake and Referral	202,459	(214)	202,245
Life Skills	0	0	0
Protective Service - Child Abuse	79,482	(78)	79,404
Protective Service - General	216,171	(209)	215,962
Service Planning	83,503	(84)	83,419
Juvenile Act Proceedings	0	0	0
Alternative Treatment	8,379	0	8,379
Community Residential	159,795	(11)	159,784
Emergency Shelter	52,737	(25)	52,712
Foster Family	513,295	(234)	513,061
Supervised Independent Living	0	0	0
Juvenile Detention Service	2,739	0	2,739
Residential Service	43,439	(31)	43,408
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	134,527	(57)	134,470
Combined Total Expense	<u>1,811,260</u>	<u>(1,050)</u>	<u>1,810,210</u>
Less Non-reimbursables	<u>23,636</u>	<u>3,540</u>	<u>27,176</u>
Total Net Expense	<u>\$ 1,787,624</u>	<u>\$ (4,590)</u>	<u>\$ 1,783,034</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 720,878	\$ 0	\$ 720,878
Employee Benefits	184,582	(1,050)	183,532
Subsidies	66,168	0	66,168
Operating	207,199	0	207,199
Purchased Services	630,743	0	630,743
Fixed Assets	1,690	0	1,690
Combined Total Expense	<u>1,811,260</u>	<u>(1,050)</u>	<u>1,810,210</u>
Less Non-reimbursables	<u>23,636</u>	<u>3,540</u>	<u>27,176</u>
Total Net Expense	<u>\$ 1,787,624</u>	<u>\$ (4,590)</u>	<u>\$ 1,783,034</u>

**UNION 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 Adjustments							
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 1,187	\$ (7)	\$ 1,180
	1-C	2		Counseling (Dep.) - Employee Benefits	\$ 4,701	\$ (27)	\$ 4,674
	1-H	2		Homemaker Service - Employee Benefits	\$ 12,792	\$ (73)	\$ 12,719
	1-I	2		Intake and Referral - Employee Benefits	\$ 37,696	\$ (214)	\$ 37,482
	1-L	2		Protective Service Child Abuse - Employee Benefits	\$ 13,707	\$ (78)	\$ 13,629
	1-M	2		Protective Service General - Employee Benefits	\$ 36,784	\$ (209)	\$ 36,575
	1-N	2		Service Planning - Employee Benefits	\$ 14,790	\$ (84)	\$ 14,706
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 1,883	\$ (11)	\$ 1,872
	2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ 4,432	\$ (25)	\$ 4,407
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 41,184	\$ (234)	\$ 40,950
	3-B	2		Residential Service (Dep.) - Employee Benefits	\$ 5,371	\$ (31)	\$ 5,340
	4	2		Administration - Employee Benefits	\$ 10,055	\$ (57)	\$ 9,998
					Total Adjustment Amount		\$ (1,050)
				To decrease retirement Employee Benefits by \$1,050 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	10	2	Administration - Non-Reimbursable Non PS/Sub.	\$ 23,636	\$ 3,540	\$ 27,176
				To increase Non-Reimbursable Expenditures by \$3,540 to properly report indirect costs that exceeded the two percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-348 Adjustments							
CY-348	12	A	3	Title IV-D Collections - Grand Total	\$ 55,410	\$ 15,551	\$ 70,961
				To increase Title IV-D Collections by \$15,551 to properly report the total amount received. This adjustment does not affect state share reimbursement.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-348	13	A	4	Title IV-D Collections for IV-E Children - Grand Total	\$ 13,681	\$ 7,303	\$ 20,984
				To increase Title IV-D Collections for IV-E Children by \$7,303 to properly report the total amount received. This adjustment does not affect state share reimbursement.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

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