

# 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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## Wyoming County Children and Youth Agency

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July 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 Wyoming County  
Wyoming County Courthouse  
One Courthouse Square  
Tunkhannock, PA 18657

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 Wyoming 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 Wyoming 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 \$4,518, and, based on the application of the state participation rates, resulted in an amount due to the county totaling \$3,522. This adjustment is 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, based on our engagement results, no adjustments were warranted to the agency's submitted fiscal reports and, therefore, no impact on the Final Net State Share detailed on the agency's submitted fiscal reports.

The results of our engagement procedures, as presented in this report, were communicated to County representatives and agency management via an email that we sent on July 2, 2015. The County Children and Youth Fiscal Officer took exception to our decision to not adjust the agency's 2008-2009 fiscal year Title IV-E Revenue balance to include a \$1,484 negative Title IV-E revenue invoice which would have resulted in an amount due to the County of \$4,686. After review of all submitted documentation, we concluded that an adjustment for this invoice was already included in the Title IV-E deferrals reconciliation payment made by DHS' Office of Children, Youth and Families; our issuance of an adjustment for this same amount would have resulted in this invoice being booked twice, and thus, the agency receiving twice the credit for the same invoice amount when DHS calculates the agency's Act 148 settlement amount for the 2008-2009 fiscal year. Therefore, our adjustments will remain as presented in this report. Since the DHS is responsible for the final settlement of our department's audit adjustments, the agency should follow-up with DHS on this issue for a final resolution

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 Wyoming County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale  
Auditor General

July 22, 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**

**WYOMING 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>	\$	1,568,744
Supplemental Act 148		<u>0</u>
Total State Allocation		1,568,744
State Share (CY348) <sup>2</sup>	\$	1,433,184
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,433,184
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	1,433,184
Actual Act 148 Revenues Received <sup>4</sup>		<u>1,429,662</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>3,522</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.

WYOMING 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	20,722	0	2,674	0	0	0	0	0	18,048	18,048	0
02. 90% REIMBURSEMENT	61,997	0	4,563	0	0	0	0	0	57,434	51,691	5,743
03. 80% REIMBURSEMENT	1,633,897	71,354	286,592	33,866	0	0	0	0	1,242,085	993,669	248,416
04. 60% REIMBURSEMENT	678,259	46,378	36,365	0	25,470	62,179	0	712	507,155	304,293	202,862
05. 50% REIMBURSEMENT	135,346	4,382	0	0	0	0	0	0	130,964	65,483	65,481
06. TOTAL NET CHILD WELFARE EXPEND.	2,530,221	122,114	330,194	33,866	25,470	62,179	0	712	1,955,686	1,433,184	522,502

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	14,800	0							14,800	8,880	5,920

08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
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09. TOTAL EXPENDITURES	2,545,021	122,114	330,194	33,866	25,470	62,179	0	712	1,970,486	1,442,064	528,422
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10. IL Grant Funds Reported 17,850

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 87,042

13. TITLE IV-D Collections for IV-E Children 8,744

14. STATE ACT 148 - line 6 1,433,184

15. STATE ACT 148 ALLOCATION 1,568,744

16. ADJUSTED STATE SHARE (lower of 14 or 15) 1,433,184

INVOICE	
AMENDED STATE SHARE (ACT 148)	1,433,184
ACT 148 AMOUNT RECEIVED	1,429,662
ADJUSTMENT TO STATE SHARE	3,522

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	36,081	2,055	6



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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	20,722	0		2,674	0		0	0	0	18,048	18,048	0
I-B ADOPTION ASSISTANCE	115,594	0	41,978	0			0		0	73,616	58,893	14,723
I-C COUNSELING - DEPENDENT	244,541	0		4,883	19,214	0	0	0	0	220,444	176,355	44,089
I-D COUNSELING - DELINQUENT	73,823	0		0	14,652	0	0	0	0	59,171	47,337	11,834
I-E DAY CARE	702	0		0	0	0	0	0	0	702	562	140
I-F DAY TREATMENT - DEPENDENT	438	0		0	0	0	0	0	0	438	350	88
I-G DAY TREATMENT - DELINQUENT	3,191	0		0	0	0	0	0	0	3,191	2,553	638
I-H HOMEMAKER SERVICE	19,011	0		2,530	0	0	0	0	0	16,481	13,185	3,296
I-I INTAKE & REFERRAL	117,212	0		15,303	0	0	0	0	0	101,909	81,527	20,382
I-J LIFE SKILLS - DEPENDENT	24,179	0		3,082	0	0	0	0	0	21,097	16,878	4,219
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	59,181	0		7,888	0	0	0	0	0	51,293	41,034	10,259
I-M PROTECTIVE SERVICE - GENERAL	219,979	0		25,453	0	0			0	194,526	155,621	38,905
I-N SERVICE PLANNING	56,526	0		7,407	0	0	0	0	0	49,119	39,295	9,824
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	29,905	0		0	0	0	0	0	0	29,905	14,953	14,952
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	30,936	0		0	0	0	0	0	0	30,936	15,468	15,468
I-Q SUBTOTAL IN-HOME	1,015,940	0	41,978	69,220	33,866	0	0	0	0	870,876	682,059	188,817

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	1,022	0	0	0	0	0	0	0	0	1,022	818	204
2-B ALTERNATIVE TREATMENT - DELINQUENT	28,853	0	0	0	0	0	0	0	0	28,853	23,082	5,771
2-C COMMUNITY RESIDENTIAL - DEPENDENT	199,783	6,117	60,543	2,673	0	0	0	0	0	130,450	104,360	26,090
2-D COMMUNITY RESIDENTIAL - DELINQUENT	64,567	2,854	32,683	0	0	0	0	0	0	29,030	23,224	5,806
2-E EMERGENCY SHELTER - DEPENDENT	51,413	0	3,221	1,342	0	0	0	0	0	46,850	42,165	4,685
2-F EMERGENCY SHELTER - DELINQUENT	10,584	0	0	0	0	0	0	0	0	10,584	9,526	1,058
2-G FOSTER FAMILY - DEPENDENT	385,492	61,822	39,224	25,095	0	0	0	0	0	259,351	207,481	51,870
2-H FOSTER FAMILY - DELINQUENT	1,953	561	0	0	0	0	0	0	0	1,392	1,114	278
2-I SUP. INDEPENDENT LIVING - DEPENDENT	17,850	0	17,850	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	761,517	71,354	153,521	29,110	0	0	0	0	0	507,532	411,770	95,762

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	74,505	4,382						0	0	70,123	35,062	35,061
3-B RESIDENTIAL SERVICE - DEPENDENT	251,672	12,676	3,040	5,685	25,470	62,179	0	0	0	142,622	85,573	57,049
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	330,598	30,073	15,522	(74)	0	0	0	0	0	285,077	171,046	114,031
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	14,800	0						0	0	14,800	8,880	5,920
3-G SUBTOTAL INSTITUTIONAL	671,575	47,131	18,562	5,611	25,470	62,179	0	0	0	512,622	300,561	212,061

4 ADMINISTRATION	95,989	3,629		12,192	0	0	0	0	712	79,456	47,674	31,782
5 TOTAL REVENUES	2,545,021	122,114	214,061	116,133	33,866	25,470	62,179	0	712	1,970,486	1,442,064	528,422

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A ADOPTION SERVICE	11,117	5,262		4,166	0	177	20,722	1	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	115,594	0	0	0	115,594	0	22	0	0	0
1-C COUNSELING - DEPENDENT	18,529	8,773		11,250	205,708	281	244,541	9	44	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	73,823	0	73,823	0	15	0	0	0
1-E DAY CARE	0	0		0	702	0	702	0	2	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	438	0	438	0	1	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	3,191	0	3,191	0	8	0	0	0
1-H HOMEMAKER SERVICE	10,191	4,850		3,799	0	171	19,011	12	0	0	0	0
1-I INTAKE & REFERRAL	61,147	28,574		26,503	0	988	117,212	468	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	12,970	6,138		4,871	0	200	24,179	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	31,500	14,493		12,657	0	531	59,181	0	0	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	70,409	32,839		91,404	24,161	1,166	219,979	19	2,783	0	0	0
1-N SERVICE PLANNING	29,645	13,756		12,642	0	483	56,526	0	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT					29,905		29,905	0	45	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT					30,936		30,936	0	49	0	0	0
1-Q SUBTOTAL IN-HOME	245,508	114,685	115,594	167,292	368,864	3,997	1,015,940					
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	1,022	0	1,022	7	1	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	28,853	0	28,853	174	9	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	11,117	5,261	0	4,808	178,420	177	199,783	1,093	6	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	195	64,372	0	64,567	242	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	5,559	2,681	0	4,458	38,633	82	51,413	502	18	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	10,584	0	10,584	72	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	53,735	25,303	36,081	43,950	225,578	845	385,492	6,054	25	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	1,953	0	1,953	22	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	17,850	0	17,850	61	4	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	70,411	33,245	36,081	53,411	567,265	1,104	761,517	8,227	68	0	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0		1,725	72,780	0	74,505	396	12	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	24,089	11,532		9,997	205,691	363	251,672	1,109	9	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		973	329,625	0	330,598	1,843	12	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	14,800	0	14,800	50	1	0	0	0
3-G SUBTOTAL INSTITUTIONAL	24,089	11,532	0	12,695	622,896	363	671,575	3,398	34	0	0	0
4 ADMINISTRATION	32,037	15,029	0	48,510	0	413	95,989			0	0	0
5 TOTAL EXPENDITURES	372,045	174,491	151,675	281,908	1,559,025	5,877	2,545,021			0	0	0
County Indirect Costs = \$ 21,695												

**WYOMING 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	\$ 20,638	\$ 84	\$ 20,722
Adoption Assistance	115,594	0	115,594
Counseling	318,275	89	318,364
Day Care	702	0	702
Day Treatment	3,629	0	3,629
Homemaker Service	18,979	32	19,011
Intake and Referral	116,958	254	117,212
Life Skills	24,145	34	24,179
Protective Service - Child Abuse	59,080	101	59,181
Protective Service - General	216,831	3,148	219,979
Service Planning	56,475	51	56,526
Juvenile Act Proceedings	60,653	188	60,841
Alternative Treatment	29,875	0	29,875
Community Residential	264,266	84	264,350
Emergency Shelter	61,964	33	61,997
Foster Family	387,313	132	387,445
Supervised Independent Living	17,850	0	17,850
Juvenile Detention Service	74,505	0	74,505
Residential Service	582,135	135	582,270
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	14,800	0	14,800
Administration	95,836	153	95,989
Combined Total Expense	<u>2,540,503</u>	<u>4,518</u>	<u>2,545,021</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,540,503</u>	<u>\$ 4,518</u>	<u>\$ 2,545,021</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 372,046	\$ (1)	\$ 372,045
Employee Benefits	172,928	1,563	174,491
Subsidies	151,675	0	151,675
Operating	279,140	2,768	281,908
Purchased Services	1,558,837	188	1,559,025
Fixed Assets	5,877	0	5,877
Combined Total Expense	<u>2,540,503</u>	<u>4,518</u>	<u>2,545,021</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,540,503</u>	<u>\$ 4,518</u>	<u>\$ 2,545,021</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-H	1	1	Homemaker Service - Wages and Salaries	\$ 10,192	\$ (1)	\$ 10,191
	1-A	2		Adoption Service - Employee Benefits	\$ 5,184	\$ 78	\$ 5,262
	1-C	2		Counseling (Dep.) - Employee Benefits	\$ 8,757	\$ 16	\$ 8,773
	1-H	2		Homemaker Service - Employee Benefits	\$ 4,820	\$ 30	\$ 4,850
	1-I	2		Intake & Referral - Employee Benefits	\$ 28,339	\$ 235	\$ 28,574
	1-J	2		Life Skills (Dep.) - Employee Benefits	\$ 6,107	\$ 31	\$ 6,138
	1-L	2		Protective Service Child Abuse - Employee Benefits	\$ 14,399	\$ 94	\$ 14,493
	1-M	2		Protective Service General - Employee Benefits	\$ 32,370	\$ 469	\$ 32,839
	1-N	2		Service Planning - Employee Benefits	\$ 13,709	\$ 47	\$ 13,756
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 5,183	\$ 78	\$ 5,261
	2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ 2,650	\$ 31	\$ 2,681
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 25,115	\$ 188	\$ 25,303
	3-B	2		Residential Service (Dep.) - Employee Benefits	\$ 11,407	\$ 125	\$ 11,532
	4	2		Administration - Employee Benefits	\$ 14,888	\$ 141	\$ 15,029
	1-A	4		Adoption Service - Operating	\$ 4,160	\$ 6	\$ 4,166
	1-C	4		Counseling (Dep.) - Operating	\$ 11,177	\$ 73	\$ 11,250
	1-H	4		Homemaker Service - Operating	\$ 3,796	\$ 3	\$ 3,799
	1-I	4		Intake & Referral - Operating	\$ 26,484	\$ 19	\$ 26,503
	1-J	4		Life Skills (Dep.) - Operating	\$ 4,868	\$ 3	\$ 4,871
	1-L	4		Protective Service Child Abuse - Operating	\$ 12,650	\$ 7	\$ 12,657
	1-M	4		Protective Service General - Operating	\$ 88,725	\$ 2,679	\$ 91,404
	1-N	4		Service Planning - Operating	\$ 12,638	\$ 4	\$ 12,642
	2-C	4		Community Residential (Dep.) - Operating	\$ 4,802	\$ 6	\$ 4,808
	2-E	4		Emergency Shelter (Dep.) - Operating	\$ 195	\$ 2	\$ 197
	2-G	4		Foster Family (Dep.) - Operating	\$ 4,456	\$ (56)	\$ 4,400
	3-B	4		Residential Service (Dep.) - Operating	\$ 44,006	\$ 10	\$ 44,016
	4	4		Administration - Operating	\$ 48,498	\$ 12	\$ 48,510
	1-O	5		Juvenile Act Proceedings (Dep.) - Purchased Services	\$ 29,808	\$ 97	\$ 29,905
	1-P	5		Juvenile Act Proceedings (Del.) - Purchased Services	\$ 30,845	\$ 91	\$ 30,936
				Total Adjustment Amount		\$ 4,518	
				To increase expenditures by \$4,518 to include fiscal year end adjustments and reconcile to the Agency's general ledger. Wages & Salaries were decreased \$1, Employee Benefits were increased \$1,563, Operating Costs were increased \$2,768, and Purchased Services were increased \$188.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**WYOMING 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>		\$	1,349,657
Supplemental Act 148			<u>0</u>
Total State Allocation			1,349,657
State Share (CY348) <sup>2</sup>	\$		1,056,635
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,056,635
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	1,056,635
Actual Act 148 Revenues Received <sup>4</sup>			<u>1,056,635</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>0</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.

**WYOMING 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	27,948	0	5,180	0	0	0	0	0	22,768	22,768	0
02. 90% REIMBURSEMENT	95,719	0	7,649	12,568	0	0	0	0	75,502	67,952	7,550
03. 80% REIMBURSEMENT	1,217,175	38,294	249,395	21,298	0	0	0	0	908,188	726,550	181,638
04. 60% REIMBURSEMENT	450,646	29,755	48,495	0	25,470	62,179	0	1,228	283,519	170,111	113,408
05. 50% REIMBURSEMENT	142,861	4,355	0	0	0	0	0	0	138,506	69,254	69,252
06. TOTAL NET CHILD WELFARE EXPEND.	1,934,349	72,404	310,719	33,866	25,470	62,179	0	1,228	1,428,483	1,056,635	371,848

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

08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
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09. TOTAL EXPENDITURES	1,934,349	72,404	310,719	33,866	25,470	62,179	0	1,228	1,428,483	1,056,635	371,848
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 59,016

13. TITLE IV-D Collections for IV-E Children 3,930

14. STATE ACT 148 - line 6 1,056,635

15. STATE ACT 148 ALLOCATION 1,349,657

16. ADJUSTED STATE SHARE (lower of 14 or 15) 1,056,635

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,056,635										
ACT 148 AMOUNT RECEIVED	1,056,635										
ADJUSTMENT TO STATE SHARE	0										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	46,297	2,545	9

WYOMING 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>												
I-A ADOPTION SERVICE	27,948	0		5,180	0			0	0	22,768	22,768	0
I-B ADOPTION ASSISTANCE	117,151	0	48,777							68,374	54,699	13,675
I-C COUNSELING - DEPENDENT	33,332	0		5,494	1,903	0	0	0	0	25,935	20,748	5,187
I-D COUNSELING - DELINQUENT	5,110	0		350	3,668	0	0	0	0	1,092	874	218
I-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	1,314	0		0	1,314	0	0	0	0	0	0	0
I-G DAY TREATMENT - DELINQUENT	15,937	0		0	14,413	0	0	0	0	1,524	1,219	305
I-H HOMEMAKER SERVICE	13,974	0		2,589	0	0	0	0	0	11,385	9,108	2,277
I-I INTAKE & REFERRAL	150,379	0		27,868	0	0	0	0	0	122,511	98,009	24,502
I-J LIFE SKILLS - DEPENDENT	27,948	0		5,180	0	0	0	0	0	22,768	18,214	4,554
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	64,128	0		9,103	0	0	0	0	0	55,025	44,020	11,005
I-M PROTECTIVE SERVICE - GENERAL	190,480	0		19,457	0	0	0	0	0	171,023	136,818	34,205
I-N SERVICE PLANNING	63,051	0		11,687	0	0	0	0	0	51,364	41,091	10,273
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	35,366	0		0	0	0	0	0	0	35,366	17,683	17,683
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	27,667	0		0	0	0	0	0	0	27,667	13,834	13,833
<b>I-Q SUBTOTAL IN-HOME</b>	<b>773,785</b>	<b>0</b>	<b>48,777</b>	<b>86,908</b>	<b>21,298</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>616,802</b>	<b>479,085</b>	<b>137,717</b>

COMMUNITY BASED PLACEMENT	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
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0						0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	98		0						(98)	(78)	(20)
2-C COMMUNITY RESIDENTIAL - DEPENDENT	114,726	3,566	6,665	3,885						100,610	80,488	20,122
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	1,795	0	0						(1,795)	(1,436)	(359)
2-E EMERGENCY SHELTER - DEPENDENT	64,544	0	2,406	5,243	12,568	0	0	0	0	44,327	39,894	4,433
2-F EMERGENCY SHELTER - DELINQUENT	31,175	0	0	0	0	0	0	0	0	31,175	28,058	3,117
2-G FOSTER FAMILY - DEPENDENT	387,162	28,090	55,113	53,227						250,732	200,586	50,146
2-H FOSTER FAMILY - DELINQUENT	32,483	4,745	0	0						27,738	22,190	5,548
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0						0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0						0	0	0
<b>2-K SUBTOTAL CBP</b>	<b>630,090</b>	<b>38,294</b>	<b>64,184</b>	<b>62,355</b>	<b>12,568</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>452,689</b>	<b>369,702</b>	<b>82,987</b>

INSTITUTIONAL PLACEMENT	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
3-A JUVENILE DETENTION SERVICE	79,828	4,355								75,473	37,737	37,736
3-B RESIDENTIAL SERVICE - DEPENDENT	76,282	5,283	24,282	11,655		0	3,500			31,562	18,937	12,625
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	308,892	20,983	0	0		25,470	58,679			203,760	122,256	81,504
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
<b>3-G SUBTOTAL INSTITUTIONAL</b>	<b>465,002</b>	<b>30,621</b>	<b>24,282</b>	<b>11,655</b>	<b>0</b>	<b>25,470</b>	<b>62,179</b>	<b>0</b>	<b>0</b>	<b>310,795</b>	<b>178,930</b>	<b>131,865</b>

<b>4 ADMINISTRATION</b>	<b>65,472</b>	<b>3,489</b>		<b>12,558</b>		<b>0</b>	<b>0</b>		<b>1,228</b>	<b>48,197</b>	<b>28,918</b>	<b>19,279</b>
<b>5 TOTAL REVENUES</b>	<b>1,934,349</b>	<b>72,404</b>	<b>137,243</b>	<b>173,476</b>	<b>33,866</b>	<b>25,470</b>	<b>62,179</b>	<b>0</b>	<b>1,228</b>	<b>1,428,483</b>	<b>1,056,635</b>	<b>371,848</b>



WYOMING COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010  
 AMENDED CY 370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Children Served (Purchased)	Children Served (by county)	9	10	11	12		
	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	15,118	7,043		5,470	0	317	27,948	11	0	0	0	0	0	0	0	0		
I-B ADOPTION ASSISTANCE	0	0	117,151	0	0	0	117,151	0	24	0	0	0	0	0	0	0		
I-C COUNSELING - DEPENDENT	15,117	7,043		7,057	3,798	317	33,332	22	7	0	0	0	0	0	0	0		
I-D COUNSELING - DELINQUENT	0	0		1,730	3,380	0	5,110	0	5	0	0	0	0	0	0	0		
I-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0		
I-F DAY TREATMENT - DEPENDENT	0	0		0	1,314	0	1,314	0	2	0	0	0	0	0	0	0		
I-G DAY TREATMENT - DELINQUENT	0	0		0	15,937	0	15,937	0	20	0	0	0	0	0	0	0		
I-H HOMEMAKER SERVICE	7,558	3,521		2,736	0	159	13,974	10	0	0	0	0	0	0	0	0		
I-I INTAKE & REFERRAL	79,366	36,977		32,371	0	1,665	150,379	919	0	0	0	0	0	0	0	0		
I-J LIFE SKILLS - DEPENDENT	15,118	7,043		5,470	0	317	27,948	6	0	0	0	0	0	0	0	0		
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0		
I-L PROTECTIVE SERVICE - CHILD ABUSE	26,455	12,326		9,792	15,000	555	64,128	15	2,402	0	0	0	0	0	0	0		
I-M PROTECTIVE SERVICE - GENERAL	56,688	26,413		20,704	85,485	1,190	190,480	102	63	0	0	0	0	0	0	0		
I-N SERVICE PLANNING	34,014	15,848		12,476	0	713	63,051	0	0	0	0	0	0	0	0	0		
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT					0	35,366	35,366	0	32	0	0	0	0	0	0	0		
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0	27,667	27,667	0	52	0	0	0	0	0	0	0		
I-Q <b>SUBTOTAL IN-HOME</b>	249,434	116,214	117,151	97,806	187,947	5,233	773,785									947		
	Number of Children receiving only 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	0	0	0		
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0		
2-C COMMUNITY RESIDENTIAL - DEPENDENT	11,338	5,283		4,169	93,698	238	114,726	602	3	0	0	0	0	0	0	0		
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0		
2-E EMERGENCY SHELTER - DEPENDENT	15,117	7,043		7,764	34,303	317	64,544	453	17	0	0	0	0	0	0	0		
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	31,175	0	31,175	156	6	0	0	0	0	0	0	0		
2-G FOSTER FAMILY - DEPENDENT	56,688	26,413	46,296	37,401	219,174	1,190	387,162	5,999	26	0	0	0	0	0	0	0		
2-H FOSTER FAMILY - DELINQUENT	0	0		0	32,483	0	32,483	366	2	0	0	0	0	0	0	0		
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0		
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0		
2-K <b>SUBTOTAL CBP</b>	83,143	38,739	46,296	49,334	410,833	1,745	630,090	7,576	54	0	0	0	0	0	0	0		
	Number of Children receiving only NON-PURCHASED IN-Home Services																	
<b>INSTITUTIONAL PLACEMENT</b>																		
3-A JUVENILE DETENTION SERVICE	0	0		1,975	77,853	0	79,828	338	13	0	0	0	0	0	0	0		
3-B RESIDENTIAL SERVICE - DEPENDENT	34,014	15,848		12,307	13,399	714	76,282	72	4	0	0	0	0	0	0	0		
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		1,480	307,412	0	308,892	1,374	13	0	0	0	0	0	0	0		
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	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	0	0	0		
3-F YDC SECURE	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0		
3-G <b>SUBTOTAL INSTITUTIONAL</b>	34,014	15,848	0	15,762	398,664	714	465,002	1,784	30	0	0	0	0	0	0	0		
<b>ADMINISTRATION</b>	12,831	5,404	0	47,000	0	237	65,472									0		
<b>TOTAL EXPENDITURES</b>	379,422	176,205	163,447	209,902	997,444	7,929	1,934,349									0		
	County Indirect Costs = \$ 27,743																	

**WYOMING 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	\$ 27,948	\$ 0	\$ 27,948
Adoption Assistance	117,151	0	117,151
Counseling	38,442	0	38,442
Day Care	0	0	0
Day Treatment	17,251	0	17,251
Homemaker Service	13,974	0	13,974
Intake and Referral	150,379	0	150,379
Life Skills	27,948	0	27,948
Protective Service - Child Abuse	64,128	0	64,128
Protective Service - General	190,480	0	190,480
Service Planning	63,051	0	63,051
Juvenile Act Proceedings	63,033	0	63,033
Alternative Treatment	0	0	0
Community Residential	114,726	0	114,726
Emergency Shelter	95,719	0	95,719
Foster Family	419,645	0	419,645
Supervised Independent Living	0	0	0
Juvenile Detention Service	79,828	0	79,828
Residential Service	385,174	0	385,174
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	65,472	0	65,472
Combined Total Expense	<u>1,934,349</u>	<u>0</u>	<u>1,934,349</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,934,349</u>	<u>\$ 0</u>	<u>\$ 1,934,349</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 379,422	\$ 0	\$ 379,422
Employee Benefits	176,205	0	176,205
Subsidies	163,447	0	163,447
Operating	209,902	0	209,902
Purchased Services	997,444	0	997,444
Fixed Assets	7,929	0	7,929
Combined Total Expense	<u>1,934,349</u>	<u>0</u>	<u>1,934,349</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,934,349</u>	<u>\$ 0</u>	<u>\$ 1,934,349</u>

WYOMING COUNTY CHILDREN AND YOUTH AGENCY  
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