

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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# Tioga County Children and Youth Agency

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September 2023



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

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

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for 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 Tioga County Children and Youth (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2020, and June 30, 2021.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. 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 residing within the county. We also performed procedures 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.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within Tioga County.

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2019-2020 and 2020-2021 fiscal years based on the accrual basis of accounting.<sup>1</sup>

Adjustments to the agency's submitted fiscal reports resulting from the procedures we performed during this engagement are as follows:

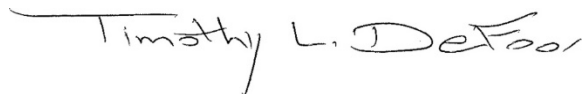
- For the **2019-2020 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by increasing agency expenditures by \$24,348. There is no impact on the Net State Share and no amount is due to the county or state because the agency's expenditures exceeded the total state Act 148 allocation by \$18,183 and the agency cannot receive state reimbursement in excess of the total state Act 148 allocation.
- For the **2020-2021 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on August 22, 2023.

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 any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

We appreciate the cooperation, assistance, and courtesy granted to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,



Timothy L. DeFoor  
Auditor General  
August 22, 2023

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<sup>1</sup> In accordance with DHS regulations, the expenditures reported in the enclosed fiscal reports are limited to expenditures funded by allocations made pursuant to Act 148 of 1976, as amended, (62 P.S. § 704.1) and do not include any expenditures made from other appropriations or grant funds.

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## BACKGROUND

The Department of the Auditor General (department) 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. The department determines proper reporting and utilization of funds according to program regulations and guidelines under the Human Services 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 DHS, with shared responsibility for achieving the commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), 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 DHS through the Act 148 invoice package, which includes the fiscal reports. 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 DHS.

We reviewed the final, cumulative 4<sup>th</sup> quarter fiscal reports submitted to DHS, the agency’s related financial records, and other supporting documentation. This was done to determine whether the agency’s actual, cumulative expenditures and revenues were properly reported to DHS for the respective fiscal years. The amended fiscal reports below include any adjustments we considered necessary to reflect the agency’s actual related revenue, expenditures, and net state share for each fiscal year in our engagement period.

We did not evaluate the agency’s provision of services or compliance with requirements in the Child Protective Services Law (CPSL). The Commonwealth of Pennsylvania Department of Human Services monitors each county’s provision of children and youth services and requires auditors who conduct the [Single Audit](#) of a county to evaluate the county’s monitoring of contracted providers of prevention, reunification, and aftercare services (services coded as in-home) for compliance with CPSL background check requirements.

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2019 to JUNE 30, 2020**

**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	5,711,711
Supplemental Act 148			<u>274,126</u>
Total State Allocation			5,985,837
State Share (CY348) <sup>2</sup>	\$		6,004,020
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	6,004,020
Less: Expenditures in Excess of the Approved State Allocation			<u>18,183</u>
Final Net State Share Payable <sup>3</sup>		\$	5,985,837
Actual Act 148 Revenues Received <sup>4</sup>			<u>5,985,837</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>0</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 auditor's adjustments are considered.

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

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

<sup>5</sup> No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$18,183, as detailed on this page. While our adjustments resulted in a net increase of \$24,348 in expenditures for the agency for said fiscal year, as detailed on page 7 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED CY348  
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B		ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	45,240	15	5,067	0	0	0	0	0	40,158	40,158	0
02. 90% REIMBURSEMENT	163,584	15	19,126	0	0	0	0	0	144,443	129,999	14,444
03. 80% REIMBURSEMENT	8,599,642	209,448	1,154,885	264,605	36,378	220,405	0	0	6,713,921	5,371,138	1,342,783
04. 60% REIMBURSEMENT	806,876	3,389	94,995	0	0	0	0	3,054	705,438	423,263	282,175
05. 50% REIMBURSEMENT	78,924	0	0	0	0	0	0	0	78,924	39,462	39,462
06. TOTAL NET CHILD WELFARE EXPEND.	9,694,266	212,867	1,274,073	264,605	36,378	220,405	0	3,054	7,682,884	6,004,020	1,678,864
YDC/YFC PLACEMENT COSTS											
07. 60% DHSPARTICIPATION	15,996	0							15,996	9,598	6,398
08. NON-REIMBURSABLE EXPENDITURES	9,576	1,723							7,853		7,853
09. TOTAL EXPENDITURES	9,719,838	214,590	1,274,073	264,605	36,378	220,405	0	3,054	7,706,733	6,013,618	1,693,115
10. TOTAL TITLE IV-D COLLECTIONS	39,904										
11. TITLE IV-D Collections for IV-E Children	11,323										
12. STATE ACT 148 - line 6	6,004,020										
13. STATE ACT 148 ALLOCATION	5,985,837										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	5,985,837										
INVOICE											
AMENDED STATE SHARE (ACT 148)	6,004,020										
ACT 148 AMOUNT RECEIVED	5,985,837										
ADJUSTMENT TO STATE SHARE	18,183										



**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	45,240	15		5,067					40,158	40,158	83,842	0
1-B ADOPTION ASSISTANCE	779,081	0	359,870						419,211	335,369	83,842	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	120,436	0	25,245						95,191	76,153	19,038	0
1-D COUNSELLING - DEPENDENT	156,852	0							156,852	125,482	31,370	0
1-E COUNSELLING - DELINQUENT	0	0							0	0	0	0
1-F DAY CARE	0	0							0	0	0	0
1-G DAY TREATMENT - DEPENDENT	889,852	8,864				220,405			660,583	528,466	132,117	0
1-H DAY TREATMENT - DELINQUENT	31,147	0							31,147	24,918	6,229	0
1-I HOMEMAKER SERVICE	271,706	0							271,706	217,365	54,341	0
1-J INTAKE & REFERRAL	266,924	15,073		29,907					221,944	177,555	44,389	0
1-K LIFE SKILLS - DEPENDENT	0	0							0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0							0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	524,998	218		46,712	61,358				416,310	333,048	83,262	0
1-N PROTECTIVE SERVICE - GENERAL	2,068,983	0		179,810	203,247				1,685,926	1,348,741	337,185	0
1-O SERVICE PLANNING	223,299	189		25,068					198,042	158,434	39,608	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	76,684	0							76,684	38,342	38,342	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0							0	0	0	0
<b>1-R SUBTOTAL IN-HOME</b>	<b>5,454,802</b>	<b>24,359</b>	<b>385,115</b>	<b>286,564</b>	<b>264,605</b>	<b>0</b>	<b>220,405</b>	<b>0</b>	<b>4,273,754</b>	<b>3,404,031</b>	<b>869,723</b>	<b>0</b>

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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
<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	751,924	3,511		84,869	44,510				619,034	495,227	123,807	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	80,933	0							80,933	64,746	16,187	0
2-E EMERGENCY SHELTER - DEPENDENT	163,384	15		1,518	17,608				144,443	129,999	14,444	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0							0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	2,349,185	148,170		115,789	223,366				1,825,482	1,460,386	365,096	0
2-H FOSTER FAMILY - DELINQUENT	0	0							0	0	0	0
2-I KINSHIP CARE - DEPENDENT	84,722	33,423		19,739					31,560	25,248	6,312	0
2-J KINSHIP CARE - DELINQUENT	0	0							0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0							0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0							0	0	0	0
<b>2-M SUBTOTAL CBP</b>	<b>3,430,348</b>	<b>185,119</b>	<b>221,915</b>	<b>285,484</b>	<b>0</b>	<b>36,378</b>	<b>0</b>	<b>0</b>	<b>2,701,452</b>	<b>2,175,606</b>	<b>525,846</b>	<b>0</b>

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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	2,240	0							2,240	1,120	1,120	0
3-B RESIDENTIAL SERVICE - DEPENDENT	114,449	1,025		24,540	2,256				86,628	51,977	34,651	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	112,776	179							112,597	67,558	45,039	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	15,996	0							15,996	9,598	6,398	0
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>245,461</b>	<b>1,204</b>	<b>24,540</b>	<b>2,256</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>217,461</b>	<b>130,253</b>	<b>87,208</b>	<b>0</b>

<b>4 ADMINISTRATION</b>	<b>579,651</b>	<b>2,185</b>		<b>68,199</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>3,054</b>	<b>303,728</b>	<b>202,485</b>	<b>0</b>
<b>5 TOTAL REVENUES</b>	<b>9,710,262</b>	<b>212,867</b>	<b>631,570</b>	<b>642,503</b>	<b>264,605</b>	<b>36,378</b>	<b>220,405</b>	<b>0</b>	<b>7,698,880</b>	<b>6,013,618</b>	<b>1,685,262</b>	<b>0</b>

TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
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	EMPLOYEE BENEFITS	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	15,366	9,372		17,872	2,630	0	45,240	59	2	0	0	0
1-B ADOPTION ASSISTANCE	0	0	779,081	0	0	0	779,081	0	108	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	120,436	0	0	0	120,436	0	18	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	156,852	0	156,852	0	1,510	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	889,852	0	889,852	0	200	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	31,147	0	31,147	0	10	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	271,706	0	271,706	0	541	0	0	0
1-J INTAKE & REFERRAL	66,183	32,733		168,008	0	0	266,924	1,203	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	230,288	114,224		178,386	1,700	0	524,598	285	16	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	344,471	172,071		1,535,053	22,233	0	2,073,828	1,680	73	0	4,845	1,024
1-O SERVICE PLANNING	8,305	4,878		198,641	11,475	0	223,299	1,828	321	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	76,684		76,684	0	277	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	664,613	333,278	899,517	2,097,960	1,464,279	0	5,459,647			0	4,845	1,024
	Number of Children receiving only NON-PURCHASED IN-Home Services 3,432											
<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	24,115	13,673	0	299,807	414,329	0	751,924	1,936	11	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	80,933	0	80,933	300	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	40,458	22,355	0	83,465	17,306	0	163,584	801	31	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	142,006	88,681	0	756,159	1,366,038	0	2,352,884	11,555	51	0	3,699	699
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	84,722	0	84,722	3,779	28	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	206,579	124,709	0	1,139,431	1,963,328	0	3,434,047	18,371	124	0	3,699	699
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	2,240	0	2,240	8	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	114,449	0	114,449	384	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	112,776	0	112,776	682	3	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	15,996	0	15,996	31	1	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	0	245,461	0	245,461	1,105	9	0	0	0
<b>ADMINISTRATION</b>	70,432	35,033	0	464,674	8,672	1,872	580,683			0	1,032	0
<b>TOTAL EXPENDITURES</b>	941,624	493,020	899,517	3,702,065	3,681,740	1,872	9,719,838			0	9,576	1,723
	County Indirect Costs = \$ 63,463											

**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
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	\$ 45,130	\$ 110	\$ 45,240
Adoption Assistance	779,081	0	779,081
Subsidized Permanent Legal Custodianship	120,436	0	120,436
Counseling	156,852	0	156,852
Day Care	0	0	0
Day Treatment	920,999	0	920,999
Homemaker Service	271,706	0	271,706
Intake and Referral	266,384	540	266,924
Life Skills	0	0	0
Protective Service - Child Abuse	522,956	1,642	524,598
Protective Service - General	2,067,251	6,577	2,073,828
Service Planning	221,997	1,302	223,299
Juvenile Act Proceedings	76,084	600	76,684
Alternative Treatment	0	0	0
Community Residential	832,342	515	832,857
Emergency Shelter	163,459	125	163,584
Foster Family	2,345,704	7,180	2,352,884
Kinship Care	84,722	0	84,722
Supervised Independent Living	0	0	0
Juvenile Detention Service	2,240	0	2,240
Residential Service	227,225	0	227,225
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	15,996	0	15,996
Administration	574,926	5,757	580,683
Combined Total Expense	<u>9,695,490</u>	<u>24,348</u>	<u>9,719,838</u>
Less Non-reimbursables	<u>9,576</u>	<u>0</u>	<u>9,576</u>
Total Net Expense	<u>\$ 9,685,914</u>	<u>\$ 24,348</u>	<u>\$ 9,710,262</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	\$ 941,624	\$ 0	\$ 941,624
Employee Benefits	493,020	0	493,020
Subsidies	899,517	0	899,517
Operating	3,684,186	17,879	3,702,065
Purchased Services	3,675,271	6,469	3,681,740
Fixed Assets	1,872	0	1,872
Combined Total Expense	<u>9,695,490</u>	<u>24,348</u>	<u>9,719,838</u>
Less Non-reimbursables	<u>9,576</u>	<u>0</u>	<u>9,576</u>
Total Net Expense	<u>\$ 9,685,914</u>	<u>\$ 24,348</u>	<u>\$ 9,710,262</u>

**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
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-A	4	1	Adoption Service - Operating	\$ 17,762	\$ 110	\$ 17,872
	1-J	4		Intake & Referral - Operating	\$ 167,468	\$ 540	\$ 168,008
	1-M	4		Protective Service Child Abuse - Operating	\$ 176,744	\$ 1,642	\$ 178,386
	1-N	4		Protective Service General - Operating	\$ 1,530,227	\$ 4,826	\$ 1,535,053
	1-O	4		Service Planning - Operating	\$ 197,339	\$ 1,302	\$ 198,641
	2-C	4		Community Residential (Dependent) - Operating	\$ 299,292	\$ 515	\$ 299,807
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 83,340	\$ 125	\$ 83,465
	2-G	4		Foster Family (Dependent) - Operating	\$ 753,097	\$ 3,062	\$ 756,159
	4	4		Administration - Operating	\$ 458,917	\$ 5,757	\$ 464,674
	1-N	5		Protective Service General - Purchased Services	\$ 20,482	\$ 1,751	\$ 22,233
	1-P	5		Juvenile Act Proceedings (Dependent) - Purchased Services	\$ 76,084	\$ 600	\$ 76,684
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 1,361,920	\$ 4,118	\$ 1,366,038
				Total Adjustment Amount		\$ 24,348	
				To increase expenditures by \$24,348 to include costs not reported on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2020 to JUNE 30, 2021**

**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	6,755,700
Supplemental Act 148			<u>0</u>
Total State Allocation			6,755,700
State Share (CY348) <sup>2</sup>	\$		6,102,134
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	6,102,134
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	6,102,134
Actual Act 148 Revenues Received <sup>4</sup>			<u>6,102,134</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 auditor's adjustments are considered.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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, 2020 TO JUNE 30, 2021**  
**AMENDED CY348**  
**FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	FAMILY FIRST	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	TRANSITION ACT	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	65,319	0	4,300	0	0	0	0	0	61,019	61,019	0
02. 90% REIMBURSEMENT	150,213	0	14,218	0	0	0	0	0	135,995	122,396	13,599
03. 80% REIMBURSEMENT	8,753,219	217,223	1,127,683	264,605	36,378	220,405	0	0	6,886,925	5,509,541	1,377,384
04. 60% REIMBURSEMENT	599,242	4,300	39,751	0	0	0	0	4,157	551,034	330,620	220,414
05. 50% REIMBURSEMENT	157,297	0	181	0	0	0	0	0	157,116	78,558	78,558
06. TOTAL NET CHILD WELFARE EXPEND	9,725,290	221,523	1,186,133	264,605	36,378	220,405	0	4,157	7,792,089	6,102,134	1,689,955

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

08. NON-REIMBURSABLE EXPENDITURES	10,266	1,900							8,366		8,366
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09. TOTAL EXPENDITURES	9,735,556	223,423	1,186,133	264,605	36,378	220,405	0	4,157	7,800,455	6,102,134	1,698,321
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10. TOTAL TITLE IV-D COLLECTIONS 42,725

11. TITLE IV-D Collections for IV-E Children 3,087

12. STATE ACT 148 - line 6 6,102,134

13. STATE ACT 148 ALLOCATION 6,755,700

14. ADJUSTED STATE SHARE (lower of 12 or 13) 6,102,134

INVOICE											
AMENDED STATE SHARE (ACT 148)	6,102,134										
ACT 148 AMOUNT RECEIVED	6,102,134										
ADJUSTMENT TO STATE SHARE	0										

TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	65,319	0		4,300	0	0	0	0	61,019	61,019	0	
I-B ADOPTION ASSISTANCE	764,328	0	383,724	0	0	0	0	0	380,604	304,483	76,121	
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	117,522	0	28,581	0	0	0	0	0	88,941	71,153	17,788	
I-D COUNSELING - DEPENDENT	131,516	0		6,032	0	0	0	0	125,484	100,387	25,097	
I-E COUNSELING - DELINQUENT	0	0			0	0	0	0	0	0	0	
I-F DAY CARE	12,629	0		0	0	0	0	0	12,629	10,103	2,526	
I-G DAY TREATMENT - DEPENDENT	981,058	30,206		0	0	220,405	0	0	730,447	584,358	146,089	
I-H DAY TREATMENT - DELINQUENT	14,810	0		0	0	0	0	0	14,810	11,848	2,962	
I-I HOMEMAKER SERVICE	269,400	0		12,358	0	0	0	0	257,042	205,634	51,408	
I-J INTAKE & REFERRAL	357,684	2,500		36,521	0	0	0	0	318,613	254,890	63,723	
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
I-M PROTECTIVE SERVICE - CHILD ABUSE	511,119	0		40,084	75,503	0	0	0	395,532	316,426	79,106	
I-N PROTECTIVE SERVICE - GENERAL	2,087,819	558		159,933	189,102	0	0	0	1,738,226	1,390,581	347,645	
I-O SERVICE PLANNING	271,611	0		26,833	0	0	0	0	244,778	195,822	48,956	
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	156,427	0		181	0	0	0	0	156,246	78,123	78,123	
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
I-R <b>SUBTOTAL IN-HOME</b>	5,741,192	33,264	412,305	286,242	264,605	0	220,405	0	4,524,371	3,584,827	939,544	
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	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	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	554,096	3,338	55,864	39,052	0	0	0	0	455,842	364,674	91,168	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	154,876	0	22,911	0	0	0	0	0	131,965	105,572	26,393	
2-E EMERGENCY SHELTER - DEPENDENT	150,213	0	831	13,387	0	0	0	0	135,995	122,396	13,599	
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	2,325,636	124,422	95,045	179,775	0	36,378	0	0	1,890,016	1,512,013	378,003	
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	199,165	56,199	40,930	40	0	0	0	0	101,996	81,597	20,399	
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
2-M <b>SUBTOTAL CBP</b>	3,383,986	183,959	192,670	255,165	0	36,378	0	0	2,715,814	2,186,252	529,562	
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	870	0		0	0	0	0	0	870	435	435	
3-B RESIDENTIAL SERVICE - DEPENDENT	69,025	427		0	0	0	0	0	68,598	41,159	27,439	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	129,312	350		0	0	0	0	0	128,962	77,377	51,585	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	
3-E YDC SECURE	0	0		0	0	0	0	0	0	0	0	
3-F <b>SUBTOTAL INSTITUTIONAL</b>	199,207	777	0	0	0	0	0	0	198,430	118,971	79,459	
<b>ADMINISTRATION</b>	400,905	3,523		39,751		0	0	0	4,157	212,084	141,390	
<b>TOTAL REVENUES</b>	9,725,290	221,523	604,975	581,158	264,605	36,378	220,405	0	4,157	6,102,134	1,689,955	



**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
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	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non- Reimbursable Non PS/Sub.		11 Non-Reim. Purchased Serv/ Subsidies
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	15,384	9,881		16,592	23,462	0	65,319	99	17	0	0	0
I-B ADOPTION ASSISTANCE	0	0	764,328	0	0	0	764,328	0	111	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	117,522	0	0	0	117,522	0	16	0	0	0
I-D COUNSELING - DEPENDENT	0	0		62,120	69,396	0	131,516	372	491	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-F DAY CARE	0	0		0	12,629	0	12,629	0	6	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	981,058	0	981,058	0	172	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	14,810	0	14,810	0	2	0	0	0
I-I HOMEMAKER SERVICE	0	0		127,248	142,152	0	269,400	169	201	0	0	0
I-J INTAKE & REFERRAL	61,241	32,376		264,017	0	0	357,634	1,240	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	207,912	109,492		193,415	300	0	511,119	195	1	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	34,191	186,194		1,540,202	26,555	973	2,095,835	1,212	64	0	8,016	1,900
I-O SERVICE PLANNING	4,852	3,423		252,311	11,025	0	271,611	1,227	317	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,667	154,760		156,427	0	295	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
<b>I-R SUBTOTAL IN-HOME</b>	<b>631,300</b>	<b>341,366</b>	<b>881,850</b>	<b>2,457,572</b>	<b>1,436,147</b>	<b>973</b>	<b>5,749,208</b>			<b>0</b>	<b>8,016</b>	<b>1,900</b>
	LRCP = Legal Representation for Children in Placement = \$ 0											
	LRCPN = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving any NON-PURCHASED DF Services										0	
<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	25,357	15,415	0	273,740	239,584	0	554,096	1,009	7	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	154,876	0	154,876	493	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	38,173	22,445	0	69,489	20,106	0	150,213	920	36	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	144,031	86,252	0	883,343	1,214,260	0	2,327,886	9,723	45	0	2,250	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	678	198,487	0	199,165	7,541	55	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
<b>2-M SUBTOTAL CBP</b>	<b>207,561</b>	<b>124,112</b>	<b>0</b>	<b>1,227,250</b>	<b>1,827,313</b>	<b>0</b>	<b>3,386,236</b>	<b>19,686</b>	<b>147</b>	<b>0</b>	<b>2,250</b>	<b>0</b>
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	870	0	870	3	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	69,025	0	69,025	251	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	129,312	0	129,312	617	3	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>199,207</b>	<b>0</b>	<b>199,207</b>	<b>871</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4 ADMINISTRATION</b>	<b>22,873</b>	<b>9,241</b>	<b>0</b>	<b>355,681</b>	<b>13,110</b>	<b>0</b>	<b>400,905</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>5 TOTAL EXPENDITURES</b>	<b>861,734</b>	<b>474,719</b>	<b>881,850</b>	<b>4,040,503</b>	<b>3,475,777</b>	<b>973</b>	<b>9,735,556</b>			<b>0</b>	<b>10,266</b>	<b>1,900</b>
	County Indirect Costs = \$ 60,460											

**TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 65,319	\$ 0	\$ 65,319
Adoption Assistance	764,328	0	764,328
Subsidized Permanent Legal Custodianship	117,522	0	117,522
Counseling	131,516	0	131,516
Day Care	12,629	0	12,629
Day Treatment	995,868	0	995,868
Homemaker Service	269,400	0	269,400
Intake and Referral	357,634	0	357,634
Life Skills	0	0	0
Protective Service - Child Abuse	511,119	0	511,119
Protective Service - General	2,095,835	0	2,095,835
Service Planning	271,611	0	271,611
Juvenile Act Proceedings	156,427	0	156,427
Alternative Treatment	0	0	0
Community Residential	708,972	0	708,972
Emergency Shelter	150,213	0	150,213
Foster Family	2,327,886	0	2,327,886
Kinship Care	199,165	0	199,165
Supervised Independent Living	0	0	0
Juvenile Detention Service	870	0	870
Residential Service	198,337	0	198,337
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	400,905	0	400,905
Combined Total Expense	<u>9,735,556</u>	<u>0</u>	<u>9,735,556</u>
Less Non-reimbursables	<u>10,266</u>	<u>0</u>	<u>10,266</u>
Total Net Expense	<u>\$ 9,725,290</u>	<u>\$ 0</u>	<u>\$ 9,725,290</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 861,734	\$ 0	\$ 861,734
Employee Benefits	474,719	0	474,719
Subsidies	881,850	0	881,850
Operating	4,040,503	0	4,040,503
Purchased Services	3,475,777	0	3,475,777
Fixed Assets	973	0	973
Combined Total Expense	<u>9,735,556</u>	<u>0</u>	<u>9,735,556</u>
Less Non-reimbursables	<u>10,266</u>	<u>0</u>	<u>10,266</u>
Total Net Expense	<u>\$ 9,725,290</u>	<u>\$ 0</u>	<u>\$ 9,725,290</u>

TIOGA COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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**Ms. Christa Hilfiger**  
Assistant Administrator  
Tioga County Children & Youth Agency

**Ms. S. Renee Smith**  
Fiscal Officer  
Service Access & Management, Inc.

**Ms. Janice Chamberlain**  
Chief Clerk  
Tioga County

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Director  
Bureau of Accounting & Financial Management  
Office of Comptroller Operations  
Office of the Budget

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

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

**Ms. Melissa Erazo**  
Director  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Human Services

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