

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

Fulton County Children and Youth Agency

August 2024



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 Fulton County
Fulton County Courthouse
116 West Market Street, Suite 203
McConnellsburg, PA 17233

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 Fulton County Services for Children (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, 2020 to June 30, 2021, and July 1, 2021 to June 30, 2022 (herein referred to as the 2020-2021 fiscal year and 2021-2022 fiscal year). The scope of our engagement was limited to the 2020-2021 and 2021-2022 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

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 Fulton 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 2020-2021 and 2021-2022 fiscal years based on the accrual basis of accounting.¹

¹ 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.

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

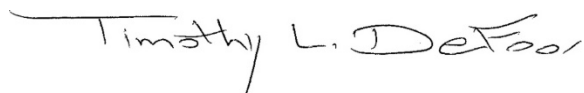
- For the **2020-2021 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by decreasing agency expenditures by \$43,292, and decreasing non-reimbursable expenditures by \$42,001. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$775.
- For the **2021-2022 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing non-reimbursable expenditures by \$21,017 and increasing program income by \$380. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$12,880.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on August 15, 2024.

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 and the final reconciliation of federal revenues not included in the scope of our engagement 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 16, 2024

CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2020 to June 30, 2021	
Amended Computation of Final Net State Share.....	3
Amended CY-348 - Fiscal Summary.....	4
Amended CY-370A - Revenue Report.....	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments.....	7
Adjustment Schedule.....	8
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2021 to June 30, 2022	
Amended Computation of Final Net State Share.....	10
Amended CY-348 - Fiscal Summary.....	11
Amended CY-370A - Revenue Report.....	12
Amended CY-370 - Expenditure Report.....	13
Amended Summary of Expense and Expense Adjustments.....	14
Adjustment Schedule.....	15
Report Distribution List.....	16

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 4th 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, 2020 to JUNE 30, 2021

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

Approved State Allocation ¹	\$	731,261
Supplemental Act 148		<u>0</u>
Total State Allocation		731,261
State Share (CY348) ²	\$	644,329
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	644,329
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	644,329
Actual Act 148 Revenues Received ⁴		<u>645,104</u>
Net Amount Due County/(State) ⁵	\$	<u>(775)</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR 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	Child Welfare	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	Demonstration	ASSISTANCE	TOTAL	ACT 148	SHARE
							Project Title IV-E				
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	9,315	0	521	0	0	0	0	0	8,794	7,915	879
03. 80% REIMBURSEMENT	911,889	5,478	154,383	18,136	11,791	36,692	0	0	685,409	548,326	137,083
04. 60% REIMBURSEMENT	152,677	3,778	7,708	0	0	0	0	606	140,585	84,351	56,234
05. 50% REIMBURSEMENT	7,488	0	14	0	0	0	0	0	7,474	3,737	3,737
06. TOTAL NET CHILD WELFARE EXPEND.	1,081,369	9,256	162,626	18,136	11,791	36,692	0	606	842,262	644,329	197,933

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

08. NON-REIMBURSABLE EXPENDITURES	44,568	0							44,568		44,568
-----------------------------------	--------	---	--	--	--	--	--	--	--------	--	--------

09. TOTAL EXPENDITURES	1,125,937	9,256	162,626	18,136	11,791	36,692	0	606	886,830	644,329	242,501
------------------------	-----------	-------	---------	--------	--------	--------	---	-----	---------	---------	---------

10. TOTAL TITLE IV-D COLLECTIONS 9,255

11. TITLE IV-D Collections for IV-E Children 0

12. STATE ACT 148 - line 6 644,329

13. STATE ACT 148 ALLOCATION 731,261

14. ADJUSTED STATE SHARE (lower of 12 or 13) 644,329

INVOICE	
AMENDED STATE SHARE (ACT 148)	644,329
ACT 148 AMOUNT RECEIVED	645,104
ADJUSTMENT TO STATE SHARE	(775)

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR 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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	83,610	0	48,842	0			0	0	0	34,768	27,814	6,954
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0			0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	1,410	0		0	0	0	0	0	0	1,410	1,128	282
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	7,209	0		0	0	0	0	0	0	7,209	5,767	1,442
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	114,713	0	48,842	15,254	0	2,947	0	0	0	96,512	77,210	19,302
1-K LIFE SKILLS - DEPENDENT	66,015	0		0	18,136	0	0	0	0	47,879	38,303	9,576
1-L LIFE SKILLS - DELINQUENT	15,885	0		0	0	0	0	0	0	15,885	12,708	3,177
1-M PROTECTIVE SERVICE - CHILD ABUSE	80,214	0		11,815	0	0	0	0	0	68,399	54,719	13,680
1-N PROTECTIVE SERVICE - GENERAL	252,257	0		37,181	0	36,692	0	0	0	178,384	142,707	35,677
1-O SERVICE PLANNING	94,609	0		13,316	0	0	0	0	0	81,293	65,034	16,259
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	7,488	0		14	0		0	0	0	7,474	3,737	3,737
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
SUBTOTAL IN-HOME	723,410	0	48,842	77,580	18,136	2,947	36,692	0	0	539,213	429,127	110,086

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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,309	0		326	0	0	0	0	0	983	786	197
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1	0		0	0	0	0	0	0	1	1	0
2-E EMERGENCY SHELTER - DEPENDENT	9,315	0		521	0	0	0	0	0	8,794	7,915	879
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	122,022	1,843	10,673	16,976			0	0	0	92,530	74,024	18,506
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	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
2-L SUP. INDEPENDENT LIVING - DELINQUENT	72,635	3,635		0	0	8,844	0	0	0	60,156	48,125	12,031
SUBTOTAL CBP	205,282	5,478	10,673	17,823	0	8,844	0	0	0	162,464	130,851	31,613

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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	105,783	3,778	0	15			0	0	0	101,990	61,194	40,796
3-D SECURE RES. SERVICE (EXCEPT YDC)	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
SUBTOTAL INSTITUTIONAL	105,783	3,778	0	15	0	0	0	0	0	101,990	61,194	40,796

4 ADMINISTRATION	46,894	0		7,693			0	0	606	38,595	23,157	15,438
5 TOTAL REVENUES	1,081,369	9,256	59,515	103,111	18,136	11,791	36,692	0	606	842,262	644,329	197,933

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
 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-Reim. Purchased Serv/ Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	89,085	0	0	0	89,085	0	11	0	5,475	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SHI	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	1,410	0	1,410	0	1	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	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	7,209	0	7,209	1	1	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	71,639	32,598		10,476	0	0	114,713	300	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	66,015	0	66,015	0	71	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	15,885	0	15,885	0	5	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	46,818	20,302		8,044	5,050	0	80,214	47	1	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	158,706	69,374		23,237	940	0	252,257	295	2	0	0	0
1-O SERVICE PLANNING	59,939	26,524		8,146	0	0	94,609	257	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				981	6,507		7,488	3	4	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	337,102	148,798	89,085	50,884	103,016	0	728,885			0	5,475	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving any NON-PURCHASED III Services 312											

COMMUNITY BASED PLACEMENT	OBJECTS OF EXPENDITURE										TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reim. Purchased Serv/ Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	1	2	3	4	5	6	7	8	9	10						
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reim. Purchased Serv/ Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable				
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	933	278	0	98	0	0	1,309	0	0	0	0	0				
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1	0	0	1	92	1	0	0	0				
2-E EMERGENCY SHELTER - DEPENDENT	1,964	883	0	505	5,963	0	9,315	60	2	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	32,901	13,972	0	9,705	65,444	0	122,022	505	3	0	0	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	0	0	0	0	0	0	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	72,635	0	72,635	365	1	0	0	0				
2-M SUBTOTAL CBP	35,798	15,133	0	10,309	144,042	0	205,282	1,022	7	0	0	0				
	LRCNP = Legal Representation for Children in Placement = \$ 0															
	LRCNP = Legal Representation for Children Non-Placement = \$ 0															
	Number of Children receiving any NON-PURCHASED III Services 312															

INSTITUTIONAL PLACEMENT	OBJECTS OF EXPENDITURE										TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reim. Purchased Serv/ Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	1	2	3	4	5	6	7	8	9	10						
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reim. Purchased Serv/ Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable				
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0				
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0				
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	237	105,546	0	105,783	549	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				
3-F SUBTOTAL INSTITUTIONAL	0	0	0	237	105,546	0	105,783	549	3	0	0	0				
4 ADMINISTRATION	13,558	5,997	0	66,432	0	0	85,987			39,093	0	0				
5 TOTAL EXPENDITURES	386,458	169,928	89,085	127,862	352,604	0	1,125,937			39,093	5,475	0				
	County Indirect Costs = \$ 75,604															

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	89,085	0	89,085
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	1,410	0	1,410
Day Care	0	0	0
Day Treatment	7,209	0	7,209
Homemaker Service	0	0	0
Intake and Referral	114,713	0	114,713
Life Skills	81,900	0	81,900
Protective Service - Child Abuse	80,214	0	80,214
Protective Service - General	252,257	0	252,257
Service Planning	94,609	0	94,609
Juvenile Act Proceedings	7,488	0	7,488
Alternative Treatment	0	0	0
Community Residential	1,310	0	1,310
Emergency Shelter	9,315	0	9,315
Foster Family	122,022	0	122,022
Kinship Care	0	0	0
Supervised Independent Living	72,635	0	72,635
Juvenile Detention Service	0	0	0
Residential Service	105,783	0	105,783
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	129,279	(43,292)	85,987
Combined Total Expense	<u>1,169,229</u>	<u>(43,292)</u>	<u>1,125,937</u>
Less Non-reimbursables	<u>86,569</u>	<u>(42,001)</u>	<u>44,568</u>
Total Net Expense	<u>\$ 1,082,660</u>	<u>\$ (1,291)</u>	<u>\$ 1,081,369</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 386,458	\$ 0	\$ 386,458
Employee Benefits	169,928	0	169,928
Subsidies	89,085	0	89,085
Operating	171,154	(43,292)	127,862
Purchased Services	352,604	0	352,604
Fixed Assets	0	0	0
Combined Total Expense	<u>1,169,229</u>	<u>(43,292)</u>	<u>1,125,937</u>
Less Non-reimbursables	<u>86,569</u>	<u>(42,001)</u>	<u>44,568</u>
Total Net Expense	<u>\$ 1,082,660</u>	<u>\$ (1,291)</u>	<u>\$ 1,081,369</u>

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	CY-370 Adjustments			
				Administration - Operating	\$ 109,724	\$ (43,292)	\$ 66,432
				Indirect costs were decreased by \$43,292 to properly report the agency's allocation of the County Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	4	10	2	Administration - Non-Reimbursable Non-PS/Sub.	\$ 81,094	\$ (42,001)	\$ 39,093
				Non-Reimbursable indirect costs were decreased by \$42,001 to properly report the amount of indirect costs that exceed the two percent maximum cost limitation amount.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	756,024
Supplemental Act 148			<u>0</u>
Total State Allocation			756,024
State Share (CY348) ²	\$		539,040
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	539,040
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	539,040
Actual Act 148 Revenues Received ⁴			<u>551,920</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(12,880)</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 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	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	858,849	3,795	218,001	18,136	11,791	36,692	0	0	570,434	456,348	114,086
04. 60% REIMBURSEMENT	151,083	2,881	20,286	0	0	0	0	673	127,243	76,346	50,897
05. 50% REIMBURSEMENT	12,690	0	0	0	0	0	0	0	12,690	6,346	6,344
06. TOTAL NET CHILD WELFARE EXPEND.	1,022,622	6,676	238,287	18,136	11,791	36,692	0	673	710,367	539,040	171,327

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

08. NON-REIMBURSABLE EXPENDITURES	26,492	0							26,492		26,492
-----------------------------------	--------	---	--	--	--	--	--	--	--------	--	--------

09. TOTAL EXPENDITURES	1,049,114	6,676	238,287	18,136	11,791	36,692	0	673	736,859	539,040	197,819
------------------------	-----------	-------	---------	--------	--------	--------	---	-----	---------	---------	---------

10. TOTAL TITLE IV-D COLLECTIONS 6,297

11. TITLE IV-D Collections for IV-E Children 2,863

12. STATE ACT 148 - line 6 539,040

13. STATE ACT 148 ALLOCATION 756,024

14. ADJUSTED STATE SHARE (lower of 12 or 13) 539,040

INVOICE											
AMENDED STATE SHARE (ACT 148)	539,040										
ACT 148 AMOUNT RECEIVED	551,920										
ADJUSTMENT TO STATE SHARE	(12,880)										

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	0	0		0	0		0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	71,540	0	40,924	0			0	0	0	30,616	24,493	6,123
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0			0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	100	0		0	0		0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	2,812	0		23	0		0	0	0	77	62	15
1-F DAY CARE	0	0		0	0		0	0	0	2,812	2,250	562
1-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	69,043	0		15,177	0	11,791	0	0	0	42,075	33,660	8,415
1-K LIFE SKILLS - DEPENDENT	34,815	0		0	18,136	0	0	0	0	16,679	13,343	3,336
1-L LIFE SKILLS - DELINQUENT	14,745	0		0	0	0	0	0	0	14,745	11,796	2,949
1-M PROTECTIVE SERVICE - CHILD ABUSE	62,599	0		13,396	0	0	27,519	0	0	21,684	17,347	4,337
1-N PROTECTIVE SERVICE - GENERAL	212,918	0		45,077	0	0	9,173	0	0	158,668	126,934	31,734
1-O SERVICE PLANNING	76,034	0		16,912	0	0	0	0	0	59,122	47,298	11,824
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	10,155	0		0	0		0	0	0	10,155	5,078	5,077
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
SUBTOTAL IN-HOME	554,761	0	40,924	90,585	18,136	11,791	36,692	0	0	356,633	282,261	74,372

COMMUNITY BASED PLACEMENT	NET REIMBURSABLE EXPENDITURES											
	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
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	460	0	0	107			0	0	0	353	282	71
2-D COMMUNITY RESIDENTIAL - DELINQUENT	70,426	260	0	0	0	0	0	0	0	70,166	56,133	14,033
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	241,902	3,036	36,565	49,820			0	0	0	152,481	121,985	30,496
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	1,455	499	0	0			0	0	0	956	765	191
2-L SUP. INDEPENDENT LIVING - DELINQUENT	314,243	3,795	36,565	49,927			0	0	0	223,956	179,165	44,791
SUBTOTAL CBP	1,455	3,795	36,565	49,927	0	0	0	0	0	223,956	179,165	44,791

INSTITUTIONAL PLACEMENT	NET REIMBURSABLE EXPENDITURES											
	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
3-A JUVENILE DETENTION SERVICE	2,535	0	0	0			0	0	0	2,535	1,268	1,267
3-B RESIDENTIAL SERVICE - DEPENDENT	62,801	2,612	0	4,389			0	0	0	55,800	33,480	22,320
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	10,350	269	0	616			0	0	0	9,465	5,679	3,786
3-D SECURE RES. SERVICE (EXCEPT YDC)	17,840	0	0	0			0	0	0	17,840	10,704	7,136
3-E YDC/SECURE	0	0	0	0			0	0	0	0	0	0
SUBTOTAL INSTITUTIONAL	93,526	2,881	0	5,005	0	0	0	0	0	85,640	51,131	34,509

4 ADMINISTRATION	60,092	0		15,281			0	0	0	673	26,483	17,655
5 TOTAL REVENUES	1,022,622	6,676	77,489	160,798	18,136	11,791	36,692	0	673	710,367	559,040	171,327

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 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												
1-A. ADOPTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-B. ADOPTION ASSISTANCE	0	0	77,015	0	0	0	77,015	0	9	0	5,475	0
1-C. SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D. COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E. COUNSELING - DELINQUENT	0	0		100	0	0	100	0	0	0	0	0
1-F. DAY CARE	0	0		2,812	0	0	2,812	0	2	0	0	0
1-G. DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H. DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I. HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J. INTAKE & REFERRAL	39,922	21,316		7,731	0	74	69,043	351	0	0	0	0
1-K. LIFE SKILLS - DEPENDENT	0	0		0	34,815	0	34,815	0	55	0	0	0
1-L. LIFE SKILLS - DELINQUENT	0	0		0	14,745	0	14,745	0	7	0	0	0
1-M. LIFE SKILLS - DELINQUENT	34,119	18,221		8,395	1,800	64	62,599	37	1	0	0	0
1-N. PROTECTIVE SERVICE - CHILD ABUSE	122,423	63,772		25,380	1,171	172	212,918	339	1	0	0	0
1-O. SERVICE PLANNING	43,883	23,590		8,473	0	88	76,034	360	0	0	0	0
1-P. JUVENILE ACT PROCEEDINGS - DEPENDENT				0	10,155		10,155	0	8	0	0	0
1-Q. JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R. SUBTOTAL IN-HOME	240,347	126,899	77,015	50,079	65,498	398	560,236			0	5,475	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving any NON-REIMBURSED HI Services: 0											
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	0	0	0	0	0	0	0	0
2-C. COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	460	0	0	460	0	0	0	0	0
2-D. COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	70,426	0	70,426	335	1	0	0	0
2-E. EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F. EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G. FOSTER FAMILY - DEPENDENT	45,721	24,065		14,356	157,687	73	241,902	1,342	6	0	0	0
2-H. FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I. KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	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	1,455	0	1,455	7	1	0	0	0
2-L. SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M. SUBTOTAL CBP	45,721	24,065	0	14,816	229,568	73	314,243	1,684	8	0	0	0
INSTITUTIONAL PLACEMENT												
3-A. JUVENILE DETENTION SERVICE	0	0	0	0	2,535	0	2,535	8	1	0	0	0
3-B. RESIDENTIAL SERVICE - DEPENDENT	12,998	6,240	0	3,581	39,982	0	62,801	202	1	0	0	0
3-C. RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	2,660	7,690	0	10,350	25	1	0	0	0
3-D. SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	17,840	0	17,840	52	1	0	0	0
3-E. YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F. SUBTOTAL INSTITUTIONAL	12,998	6,240	0	6,241	68,047	0	93,526	287	4	0	0	0
4 ADMINISTRATION	13,173	6,884	0	61,032	0	20	81,109			21,017	0	0
5 TOTAL EXPENDITURES	312,239	164,088	77,015	132,168	363,113	491	1,049,114			21,017	5,475	0
	County Indirect Costs = \$ 57,114											

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	77,015	0	77,015
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	100	0	100
Day Care	2,812	0	2,812
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	69,043	0	69,043
Life Skills	49,560	0	49,560
Protective Service - Child Abuse	62,599	0	62,599
Protective Service - General	212,918	0	212,918
Service Planning	76,034	0	76,034
Juvenile Act Proceedings	10,155	0	10,155
Alternative Treatment	0	0	0
Community Residential	70,886	0	70,886
Emergency Shelter	0	0	0
Foster Family	241,902	0	241,902
Kinship Care	0	0	0
Supervised Independent Living	1,455	0	1,455
Juvenile Detention Service	2,535	0	2,535
Residential Service	73,151	0	73,151
Secure Residential Service (Except YDC)	17,840	0	17,840
YDC Secure	0	0	0
Administration	81,109	0	81,109
Combined Total Expense	<u>1,049,114</u>	<u>0</u>	<u>1,049,114</u>
Less Non-reimbursables	<u>5,475</u>	<u>21,017</u>	<u>26,492</u>
Total Net Expense	<u>\$ 1,043,639</u>	<u>\$ (21,017)</u>	<u>\$ 1,022,622</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 312,239	\$ 0	\$ 312,239
Employee Benefits	164,088	0	164,088
Subsidies	77,015	0	77,015
Operating	132,168	0	132,168
Purchased Services	363,113	0	363,113
Fixed Assets	491	0	491
Combined Total Expense	<u>1,049,114</u>	<u>0</u>	<u>1,049,114</u>
Less Non-reimbursables	<u>5,475</u>	<u>21,017</u>	<u>26,492</u>
Total Net Expense	<u>\$ 1,043,639</u>	<u>\$ (21,017)</u>	<u>\$ 1,022,622</u>

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2021 TO JUNE 30, 2022
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Non-Reimbursable Non-PS/Sub.</p> <p>Non-Reimbursable indirect costs were increased by \$21,017 to properly report the amount of indirect costs that exceed the two percent maximum cost limitation amount.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ -	\$ 21,017	\$ 21,017
CY-370A	2-D 2-G 2-L 3-B 3-C	2 2 2 2 2	2	<p style="text-align: center;">CY-370A Adjustment</p> <p>Community Residential (Delinquent) - Program Income</p> <p>Foster Family (Dependent) - Program Income</p> <p>Supervised Independent Living (Delinquent) - Program Income</p> <p>Residential Service (Dependent) - Program Income</p> <p>Residential Service (Delinquent)- Program Income</p> <p>Total Adjustment Amount</p> <p>To increase program income by \$380 to include two parental support payments not reported on the Act 148 Invoice submitted to Commonwealth DHS.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 245 \$ 2,863 \$ 471 \$ 2,463 \$ 254	\$ 15 \$ 173 \$ 28 \$ 149 \$ 15 <u>\$ 380</u>	\$ 260 \$ 3,036 \$ 499 \$ 2,612 \$ 269

FULTON COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Joshua D. Shapiro

Governor
Commonwealth of Pennsylvania

Ms. Valerie A. Arkoosh, MD, MPH

Secretary
Department of Human Services

Mr. Laval Miller-Wilson

Deputy Secretary
Office of Children, Youth and Families
Department of Human Services

Ms. Tia Petrovitz

Fiscal Management Specialist 4
Division of County Programs
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Mr. Jim Flanagan

Section Chief
Financial Reporting and Payments Section
Division of Financial Policy and Operations
Bureau of Financial Operations
Department of Human Services

Mr. David Bryan, CPA, CGMA

Manager
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

Ms. Heather Rudy

Audit Specialist
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

The Commissioners of Fulton County

Ms. Stacey Golden, Chief Clerk
Fulton County

Ms. Christine McQuade

Director
Fulton County Children & Youth Agency

Ms. Stephanie Mellott

Fiscal Officer
Fulton County Children & Youth Agency

Ms. Lisa Beatty, Fiscal Administrator
Fulton County

Mr. Michael Burns, CPA

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

Mr. R. Dennis Welker

Special Audit Services
Bureau of Audits
Office of the Budget

Ms. Melanie Retherford

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

Ms. Melissa Erazo

Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

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