



# Georgia Department of Audits and Accounts

## Performance Audit Operations

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### Why we did this review

This special examination was conducted at the request of the House Appropriations Committee. The request included questions related to the performance and expenditures of the Governor's Office of Children and Families (GOCF) that would be considered in connection with potential mergers of GOCF with other organizations. This examination specifically evaluated changes in the programs and organizations funded by GOCF, whether the creation of GOCF resulted in improvements in effectiveness and efficiency, whether GOCF expenditures were in compliance with state and federal laws, and changes in Children's Trust Fund reserves occurring after creation of GOCF.

### Who we are

The Performance Audit Operations Division was established in 1971 to conduct in-depth reviews of state programs. The purpose of these reviews is to determine if programs are meeting their goals and objectives; provide measurements of program results and effectiveness; identify other means of meeting goals; evaluate the efficiency of resource allocation; and assess compliance with laws and regulations.

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## Requested Information on the Governor's Office for Children and Families

### What we found

The Governor's Office for Children and Families (GOCF) was created in 2008 by legislation that combined the Children's Trust Fund Commission (CTFC) and the Children and Youth Coordinating Council (CYCC). The legislative intent of merging the two entities was to serve at-risk families and troubled children of Georgia more efficiently and effectively. The legislation also transferred the responsibility for administering the Children's Trust Fund, which was established by a constitutional amendment to fund child abuse prevention activities, to GOCF.

Since the creation of GOCF, the types of programs funded have been broadened. Program areas include child abuse prevention, abstinence education, juvenile justice, youth development, underage drinking, commercially sexually exploited children, Children's Cabinet, operations funding, family violence and home visitation. While the number of organizations awarded direct grants has decreased, the total number of organizations funded (including sub-grantees) has increased.

Based on information available, it appears that GOCF's effectiveness in serving at-risk families and troubled children has remained largely the same since the merger. An analysis of output data, however, indicates that the number of clients served has decreased by 66% and the number of families served has decreased by 73% since the creation of GOCF. GOCF provided information on improvements and additional activities that have been performed since the creation of GOCF. However, the impact of these activities on GOCF's effectiveness are not known.

To determine if there have been any gains in overall organizational efficiency, we compared administrative costs and workload ratios of GOCF to those of CTFC and CYCC. Using these measures, we found no indication that GOCF is more efficient than the former CTFC and CYCC operations. Administrative costs as a percentage

of total GOCF expenditures have remained largely the same since the merger. We estimate that the merger resulted in a savings of approximately \$63,000 in GOCF's first year of operations. In addition, while further analysis is needed, it appears that the implementation of system of care grants has created another layer of administration that may result in increased overall administrative costs.

GOCF's activities are funded through state appropriations, federal grants, and Children's Trust Fund (CTF) monies. Our review of GOCF budget documents and CTF account statements found problems with the retention of unspent funds and how funds were accounted for. While unspent funds appropriated to the CTF are not required to lapse, unspent funds appropriated to GOCF are. Despite the fact that funds were appropriated to GOCF and not specifically to CTF, unspent appropriations were not lapsed and returned to the state general fund at year-end as required by state law.

In addition, we were unable to reconcile the revenues and expenditures reported in GOCF's Budget Comparison Reports with the reserve account balances reported in CTF treasury account statements. As a result, we could not be sure that we reviewed all transactions related to the CTF to determine if they were spent according to constitutional requirements. Of the expenditures we did review, however, all were either directly or indirectly related to child abuse and neglect prevention as is required for CTF expenditures. We discussed the problems we encountered with reconciling financial information and with controls over CTF expenditures with the State Government Division of the Department of Audits and Accounts. The State Government Division indicated that it would review controls over trust fund deposits and expenditures during the next financial audit cycle to ensure that GOCF activities were properly accounted for and reported.

According to Children's Trust Fund account statements, CTF reserves increased to a high of \$11.1 million in fiscal year 2008, declined to \$9.45 million in fiscal year 2009, and further declined to \$7.22 million in fiscal year 2011. In the fiscal year 2012 Appropriations Act, GOCF was directed by the General Assembly to use another \$2.5 million of the CTF reserves to cover a reduction in state appropriations. Based on the trend of using \$2.5 million of the CTF per year, the reserves will be depleted by fiscal year 2014. As previously discussed, our review of changes in CTF reserves was limited in that available financial records did not reconcile to CTF reserve treasury account statements. As a result, we could not be sure we were reviewed all transactions impacting the CTF.

*In its response to the report, GOCF provided additional information regarding its activities and some planned corrective actions. This information has been incorporated into the report where pertinent.*

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## Purpose of the Special Examination

Our review of the Governor's Office for Children and Families (GOCF) was conducted at the request of the House Appropriations Committee. The request included questions related to the performance and expenditures of the GOCF, which was created in 2009 by combining the Children's Trust Fund Commission (CTFC) with the Children and Youth Coordinating Council (CYCC). The Committee also indicated that the results of this special examination would be considered in connection with potential mergers of the GOCF with other organizations.

A more detailed description of the objectives, scope, and methodology used in this review is included in **Appendix A** on page 23. A draft of the report was provided to the Governor's Office for Children and Families for its review, and pertinent responses have been incorporated throughout the report where appropriate.

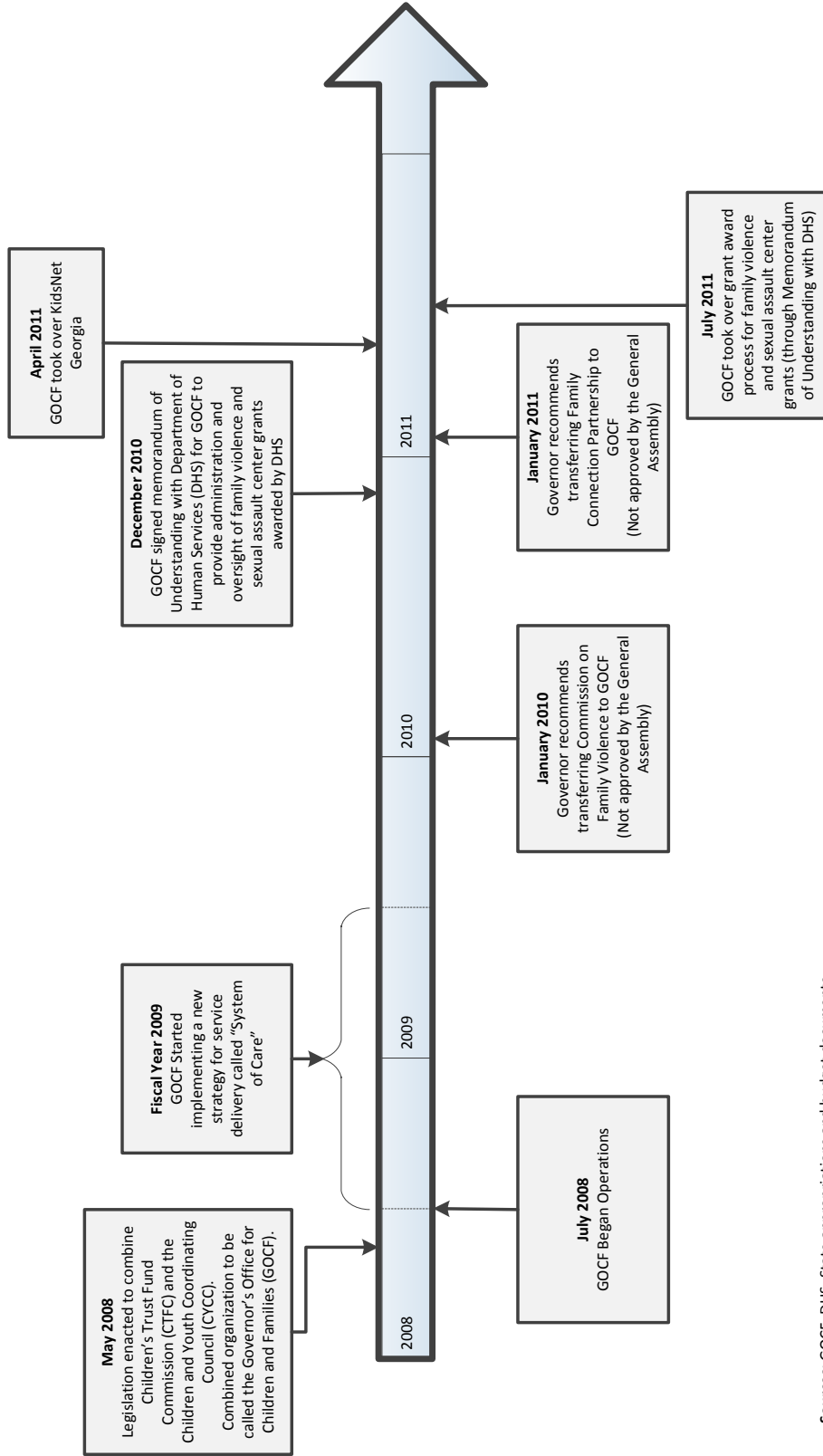
## Background

### GOCF History

The mission of the Governor's Office for Children and Families (GOCF) is to “empower Georgia communities to achieve improved and sustainable outcomes... [by ensuring] that all children and families are educated, healthy, safe, and growing.” The GOCF seeks to achieve this mission by awarding grants to organizations that provide services to children and families and providing technical assistance and training to grant recipients. GOCF is also responsible for administering the Children's Trust Fund, which was created through a constitutional amendment in 1986 to provide funds for child abuse and neglect prevention programs.

As shown on the timeline (**Exhibit 1**) on the next page, the Governor's Office for Children and Families (GOCF) was created in 2008 by legislation that combined the Children's Trust Fund Commission (CTFC) and the Children and Youth Coordinating Council (CYCC). The legislative intent of combining the two entities was to serve at-risk families and troubled children of Georgia more efficiently and effectively. GOCF was given broad responsibilities, including the responsibility for administering the Children's Trust Fund, in order to encompass the missions of both the CTFC and the CYCC. The CTFC's mission was to reduce child abuse and neglect by disbursing grants; making recommendations to the Governor and the General Assembly regarding changes in state programs, statutes, policies, budgets, and standards; and improving coordination among state agencies that provide child abuse and neglect prevention services. The CYCC's mission was focused on awarding and administering juvenile justice grants to public and nonprofit organizations to help develop community-based programs addressing juvenile delinquency and juvenile justice issues.

**Exhibit 1**  
**Significant Events Related to Governor's Office for Children and Families**



Sources: GOCF, DHS, State appropriations and budget documents

In fiscal year 2009, GOCF began using a new methodology to award some of its grants. Under the new grant strategy (referred to as “system of care” grants), instead of directly providing grants to individual program providers throughout the state, lead organizations apply for a grant to address needs in a community. The lead organization then subcontracts with other organizations to provide various program services identified in the grant agreement, such as home visitation, afterschool programs, literacy programs, mentoring and life coaching, and individual and family counseling. The system of care concept was adapted from a behavioral health model for delivering services.

In January 2010, the Governor recommended that the Commission on Family Violence be transferred to GOCF; however, the General Assembly decided to transfer the Commission to the Judicial Council. In January 2011, the Governor recommended that the Georgia Family Connection Partnership be transferred to GOCF; however, the General Assembly did not approve the transfer and the Partnership remains administratively attached to DHS.

Since its creation, however, GOCF has assumed responsibility for two other programs related to children that did not require legislative action:

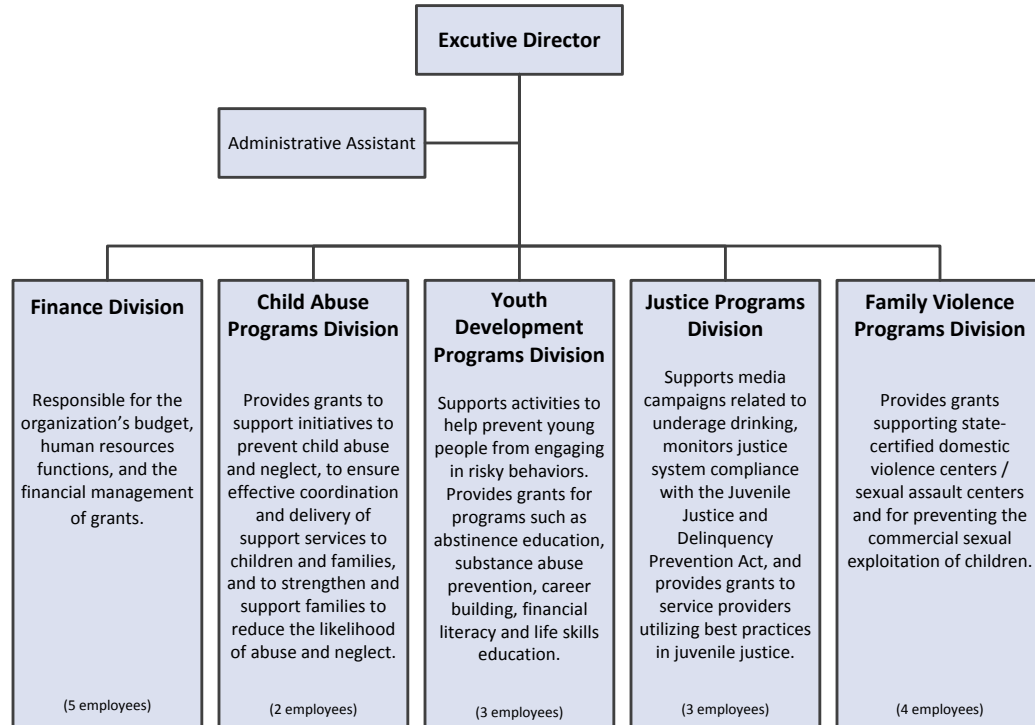
- In December 2010, GOCF signed a memorandum of understanding (MOU) with the Department of Human Services to provide administration and oversight services related to family violence and sexual assault center grants awarded by DHS. DHS continued to pay the grantees during fiscal year 2011, but GOCF staff was responsible for administration of the program on a day-to-day basis. DHS provided GOCF with one staff person (paid by DHS) to help provide these services and GOCF received some funding (\$123,304 in federal family violence funding) in fiscal year 2011. In July 2011, the MOU with DHS was extended through June 2012 and funding for the centers started to be amended into GOCF's budget (approximately \$13.8 million). DHS continued to provide one staff person to help provide the services.
- In April 2011, responsibility for KidsNet Georgia was transferred from the Department of Behavioral Health to GOCF; however, GOCF did not receive any additional funding. KidsNet provides services to adolescents experiencing Serious Emotional Disturbance (SED), substance abuse, and/or co-occurring disorders (COD) and their families. In fiscal year 2011, GOCF spent \$19,505 on KidsNet activities.

## Organization

GOCF is administratively attached to the Governor's Office of Planning and Budget and has a 17-member advisory board whose members are appointed by the Governor. GOCF has 18 employees and an additional employee that works in the family violence area that is paid for by DHS. GOCF has five divisions as shown in **Exhibit 2** on the next page.

## Exhibit 2 Governor's Office For Children and Families

As of November 2011



Source: GOCF

### Financial Information

GOCF's activities are funded with state appropriations, federal grants, and Children's Trust Fund monies. In fiscal year 2011, GOCF expenditures totaled \$16.1 million. Approximately, \$14.7 million of these funds were expended on grants.

By law, any funds appropriated to the Children's Trust Fund (CTF) should be deposited into the Children's Trust Fund reserve account and may be drawn down as needed to fund child abuse and neglect prevention activities. CTF reserve funds are specifically restricted to funding child abuse and neglect prevention programs by the State Constitution. In addition, gifts and donations may be made to the CTF and should be deposited into the Children's Trust Fund at the time of receipt. No deposits have been made to the CTF since 2008. According to account statements from the State Treasury, the CTF reserve balance was \$7.2 million as of June 30, 2011.



**Exhibit 3**  
**Financial Information**  
**(in Millions)**  
**Fiscal Years 2007 - 2011**

Description	2007			2008			2009	2010	2011
	CTFC	CYCC	TOTAL	CTFC	CYCC	TOTAL	GOCF	GOCF	GOCF
<b>Revenue</b>									
State	\$ 7.2	\$ 1.4	\$ 8.6	\$ 7.5	\$ 1.4	8.9	\$ 8.3	\$ 4.0	\$ 1.7
Federal	2.3	10.0	12.3	2.3	9.6	12.0	13.6	14.0	19.0
CTF <sup>1</sup>	7.8	-	7.8	7.5	-	7.5	1.9	3.2	3.0
Other	.3	.8	1.2	.2	.7	.9	.6	-	-
<b>TOTAL</b>	\$ 17.6	\$ 12.2	\$ 29.9	\$ 17.5	\$ 11.7	\$ 29.3	\$ 24.4	\$ 21.2	\$ 23.7
<b>Expenditures<sup>1</sup></b>	\$ 16.8	\$ 7.4	\$ 24.2	\$ 16.7	\$ 5.7	\$ 22.3	\$ 17.6	\$ 14.7	\$ 16.1
<b>Net Revenue</b>	\$ .8	\$ 4.9	\$ 5.7	\$ 1.0	\$ 6.0	\$ 7.0	\$ 6.8	\$ 6.5	\$ 7.5
<b>Beg. Balance</b>	\$ 10.3			\$ 9.7			\$ 11.1	\$ 9.4	\$ 7.9
<b>Interest</b>	.6			.5			.1	-	-
<b>Net Transfers</b>	(1.2)			.9			(1.8)	(1.5)	(.7)
<b>Ending Balance</b>	\$ 9.7			\$ 11.1			\$ 9.4	\$ 7.9	\$ 7.2

<sup>1</sup> CTFC fiscal year 2007 and 2008 include deposits into the CTF of \$7.2 million and \$7.8 million respectively in the revenue and expenditure numbers shown. The adjusted CTFC expenditures were \$9.6 million in fiscal year 2007 and \$8.9 million in fiscal year 2008.

Source: 2007-2011 Budget Comparison Reports and Treasury Account Statements

Based on GOCF's budget comparison reports, its expenditures have remained about the same as the combined expenditures for CTFC and CYCC in fiscal years 2007 and 2008. In fiscal years 2007 and 2008, the combined expenditures for CTFC and CYCC were about \$17 million and \$14.5 million, respectively (after adjustments for transfers of CTF reserve funds). GOCF's expenditures ranged from \$14.7 million to \$17.6 million in fiscal years 2009-2011.

Exhibit 3 above provides a historical overview of the financial activity of CTFC and CYCC for two years prior to their combination and GOCF's financial activity for fiscal years 2009 through 2011. As shown in the exhibit, the source of funds has shifted and is now primarily federal funds. For example, state funds have been reduced from a high of \$8.9 million (for CTFC and CYCC combined) in fiscal year 2008 to \$1.7 million (for GOCF) in fiscal year 2011. Federal funds received have increased from \$12 million in fiscal year 2008 to \$19 million in fiscal year 2011.

It should be noted, as administratively attached agencies, there are no detailed financial statements for CTFC, CYCC, or GOCF. As a result, the information presented in Exhibit 3 on revenue and expenditures is from Budget Comparison Reports and information on the Children's Trust Fund Reserve account is from account statements from the State Treasury. Information was not available to reconcile the activity

reported in the Budget Comparison Reports with the reserve account balances reported in the Children's Trust Fund treasury account statements. For example, Budget Comparison Reports indicated that GOCF had net revenues of approximately \$7.5 million in fiscal year 2011 (of which about \$7.4 million was federal funds); however, treasury account statements did not show any funds being deposited into the Trust Fund Reserve. (Trust Fund statements showed that approximately \$700,000 was actually withdrawn from the trust fund.) Since we could not reconcile Budget Comparison Report information with Children's Trust Fund treasury account information we could not be sure that we were reviewed all transactions impacting the trust fund.

## Requested Information

To what extent have the programs and organizations previously funded by the Children's Trust Fund Commission and Children and Youth Coordinating Council changed since fiscal year 2009?

Since the creation of GOCF in 2009, the types of programs funded have been broadened; the number of grants awarded has decreased while their average dollar value has increased. While the number of organizations awarded direct grants has decreased, the total number of organizations funded (including sub-grantees funded through SOC grants) has increased. These changes are discussed in greater detail below.

### Types of Programs Funded

Since the creation of GOCF, most of the program areas previously funded under CTFC and CYCC have continued to be funded; however, funding for a few previously funded program areas has been eliminated and funding for several new program areas has been added. As shown in **Exhibit 4** on the next page, grants for child abuse prevention, abstinence education, juvenile justice, youth development, and underage drinking have continued to be awarded since GOCF's creation. Grants for foster family support and direct grants for career guidance stopped since the creation of GOCF. Grants for commercially sexually exploited children, Children's Cabinet, operations funding, family violence, and home visitation have been added since the creation of GOCF.

GOCF staff indicated that although GOCF has expanded the breadth of its programs, they do not believe that this has resulted in a shift in program focus. Staff noted that decisions to discontinue some programs and to add others were related to GOCF's decision to focus on the system of care delivery model for awarding grants. In addition, GOCF staff noted that all of the programs that they administer continue to be related to child abuse and neglect prevention in some manner.

As also shown in **Exhibit 4**, the amount of funding provided to the different program areas has changed since the creation of GOCF. For example, direct grant awards for the child abuse prevention have decreased from about \$9 million in fiscal year 2007 to about \$2.7 million in fiscal year 2011. GOCF staff noted that some of the changes in program funding are a result of changes in federal funding and funding being provided to SOC grants instead to specific programs. For example, while funding for GOCF's child abuse prevention grants decreased, SOC grant funding increased up to \$5.75 million in fiscal year 2011, and GOCF staff noted that all of its activities are related to child abuse prevention.

<b>Exhibit 4</b>					
<b>Funded Grant Award Program Areas</b>					
Fiscal Years 2007 – 2011 (In thousands)					
Grant Award Program Area	2007	2008	2009	2010	2011
Child Abuse	\$8,967	\$8,674	\$6,014	\$2,545	\$2,682
Abstinence Education	\$501	\$1,010	\$1,670	\$913	\$2,191
Juvenile Justice	\$1,433	\$1,810	\$1,740	\$1,522	\$1,526
Youth Development	\$357	\$287	\$153	\$108	\$312
Underage Drinking	\$211		\$369	\$329	\$459
System of Care Grants <sup>1</sup>			\$2,204	\$5,209	\$5,750
Foster Family Support	\$400	\$200	\$88	\$92	
Academic/Life Skills <sup>2</sup>	\$429	\$171	\$157		
Family Connection <sup>3</sup>	\$178				
Career Guidance <sup>2</sup>		\$38			
Overall Agency Focus			\$74	\$153	\$77
Commercially Sexually Exploited Children			\$113	\$1,457	\$1,328
Mental Health		\$252	\$2,000		
Children's Cabinet				\$289	
Operations Funding					\$25
Family Violence					\$24
Home Visitation					\$368
<b>Yearly Grant Totals</b>	<b>\$12,476</b>	<b>\$12,442</b>	<b>\$14,582</b>	<b>\$12,617</b>	<b>\$14,742</b>
<sup>1</sup> System of Care Grants cover such areas as Child Abuse Prevention, Juvenile Justice, Academic Readiness, Children's Health, Youth Development, Family Support, Drug Abuse Prevention and Life Skills. <sup>2</sup> Academic/Life Skills and Career Guidance are incorporated in some Abstinence Education Grants and Youth Development grants. <sup>3</sup> Family Connection is a program area and not the Family Connection Partnership.					
Source: GOCF					

We also found that the number of grants that did not provide direct services increased since the creation of GOCF. The number and total dollar value of grants for activities such as purchasing computers, web site design, creating media campaigns, and conducting program evaluations increased from 10 (\$3.5 million) in fiscal year 2009 to 41 (\$4.6 million) in fiscal year 2011. GOCF staff indicated that this increase occurred as a result of contracting for new program evaluations, adding training for the commercially sexually exploited children program, expanding the system of care program to include training sessions and a media campaign.

#### Number and Size of Grants

Since the creation of GOCF, the number of direct grants has decreased and the average size of grants has increased. Although the number of grant awards decreased from 189

in fiscal year 2007 to 120 in fiscal year 2011,<sup>1</sup> the total value of grants awarded increased from \$12.5 million to \$14.7 million. As a result, the average grant award amount almost doubled from \$66,014 in fiscal year 2007 to \$122,842 in fiscal year 2011.

The decrease in the number of grants is primarily attributed to the implementation of the system of care (SOC) grant strategy which was started after GOCF's creation in 2009. Under SOC, a community creates a collaborative to assess the community's needs and a lead agency applies for grant funding from GOCF. Upon receiving the grant funding, the lead agency may provide services directly and/or may sub-grant funds to other organizations to provide services that meet the specified needs. Under the SOC strategy, multiple entities (some of which may have formerly received direct grants from CTFC, CYCC, or GOCF) may be sub-grantees of systems of care grants. For example, the 32 lead agencies that received SOC grants in fiscal year 2011 made grants to 83 sub-grantees. Eight of the 83 sub-grantees had received direct funding in fiscal years 2007, 2008, or 2009.

### Organizations Funded

The number of organizations funded by direct grants has decreased since the creation of GOCF. As shown in **Exhibit 5** on page 10, 148 organizations were funded by CTFC and CYCC in fiscal year 2007 while only 94 organizations were funded directly by GOCF in fiscal year 2011. (**Appendix B** on page 25 provides more detailed information on grant recipients and the amounts awarded each by year. It should be noted that the amounts awarded to grant recipients in **Appendix B** may represent more than one grant.) Since the implementation of the system of care strategy, the decline in the number of direct grantees has been more than offset by the increase in sub-grantees. In fiscal year 2009, five SOC grants were made by GOCF and those five SOC's made 13 sub-grants. In fiscal year 2010, the number of SOC grants made by GOCF increased to 24, and the sub-grants increased to 68. Finally, in fiscal year 2011, the number of SOC grants was 32 while the number of sub-grants was 83.

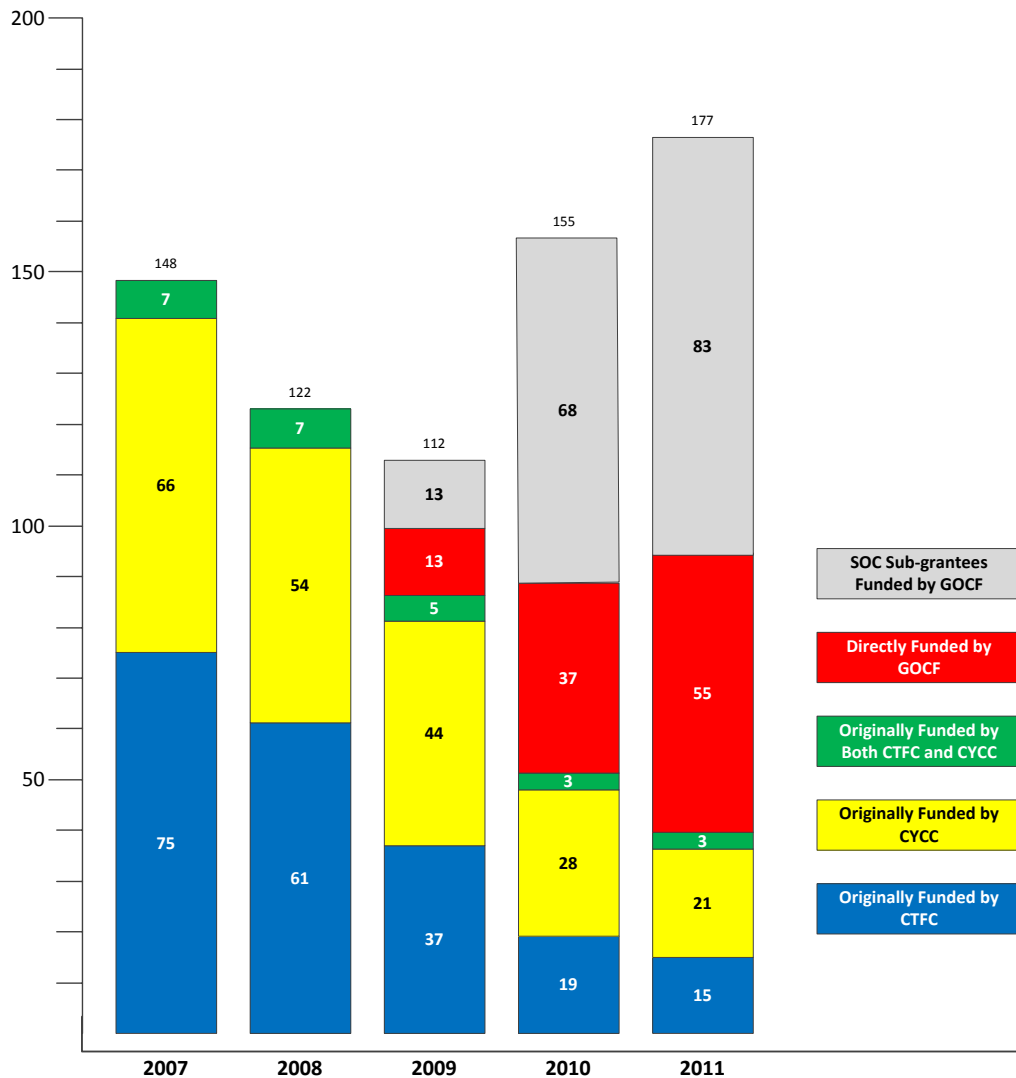
Our review of SOC budget documents identified the following organizations that stopped receiving grant funds directly in one or more years from fiscal year 2007 - 2009 and that started receiving funding as a sub-grantee through an SOC grant.

- The Rainbow House Children's Resource Center
- Hearts to Nourish Hope, Inc.
- The Marquerite Neel Williams Boys and Girls Club (Thomas County)
- Refugee Family Services
- The Rome/Floyd County Commission on Children and Youth
- The Family Support Council
- Parents Educating Parents and Professionals, Inc.
- Communities in Schools of Marietta-Cobb

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<sup>1</sup> This does not include the sub-grants awarded by the SOC's since information on the number of sub-grants made was not readily available.

**Exhibit 5**  
**Number of Organizations Funded By Agency**  
 Fiscal Years 2007 - 2011



Source: GOCF Records

**Organizations with Continuous Funding**

Of the 94 organizations receiving funding from GOCF in fiscal year 2011, we identified 25 that had received continuous funding starting in 2007 or 2008 (originally funded under CTFC and/or CYCC). While this indicates continuity in GOCF’s funding of organizations that were previously funded by CTFC and/or CYCC, it should be noted that some of the grants we reviewed were limited to three years. For the time period reviewed, CTFC, CYCC, and GOCF typically awarded grants that were either annual grants (i.e., grants that an organization could apply for funding in any year that funds were available) or multi-year grants (i.e., grants that are intended to serve as seed money to organizations for a specific number of years). GOCF also made a small

number of grants that were intended to meet a specific funding need or were intended to be one year only.

We did not identify any problems with the 25 organizations that received funding for more than three consecutive fiscal years. Three were granted exceptions to continue to receive grant funding for the same grant program for more than three years following a review by GOCF. The remaining organizations were funded to provide different program services and/or received annual grant funding that was not time-limited.

### **To what extent has the combination of the Children's Trust Fund Commission and the Children and Youth Coordinating Council resulted in the at-risk families and troubled children of Georgia being served more effectively?**

Although complete outcome data was not available, it appears that GOCF's effectiveness in serving at-risk families and troubled children has remained largely the same since the merger. An analysis of output data, however, indicates that the number of clients served has decreased since the creation of GOCF. While staff reported various improvements and additional activities that have been performed since the creation of GOCF, these activities could not be tied to any changes in effectiveness. A more detailed discussion of changes in effectiveness resulting from the merger of CTFC and CYCC are presented below.

#### **Outcome/Performance Measures**

The primary outcome measure used by CTFC to demonstrate its effectiveness was achieving the goal that 95% of program participants had no substantiated cases of child abuse or neglect during the grant year. Our review found that the goal was achieved both before and after the creation of GOCF. For the grant years 2007, 2009, and 2010, 98% of participants had no substantiated abuse or neglect; in 2008, it was 95.3%. Information for 2011 was not available at the time of our review.

The primary outcome measure used by CYCC to demonstrate its effectiveness was the recidivism rate for youth participating in its juvenile justice grant programs. However, after the merger, GOCF changed the focus of juvenile justice programs from reducing the number of youth who reoffend to preventing first time offenses. As a result of this program change, it is not possible to determine if there has been a change in effectiveness regarding juvenile justice programs. Another outcome measure reported by CYCC was the number of children committed by the courts to institutions operated by the Department of Juvenile Justice or other state agencies. Information we obtained regarding the number of cases resulting in a commitment to DJJ has shown that commitments have declined from 4,172 in 2007 to 3,214 in 2010; however, the extent to which CYCC or GOCF could have impacted these overall rates could not be determined.

We also tried to determine if grantees have met a majority of their goals or performance objectives. However, we found that while the grants awarded by CTFC, CYCC, and GOCF had general goals related to effectiveness, they did not identify specific performance levels that the grantee should achieve. As a result, we could not identify whether grantees met their performance targets nor could we compare the proportion of goals met by grantees before and after the merger.

### Output Measures

CTFC, CYCC, and GOCF each tracked output information on the number of clients served as a proxy indicator of their effectiveness. As shown in Exhibit 6, the reported number of clients served has decreased since CTFC and CYCC were combined into GOCF. From fiscal year 2007 to 2010, the number of individuals served dropped by 66% (86,700 to 29,133), the number of families served dropped by 73% (22,949 to 6,203), and the number of organizations served (i.e., organizations provided training and/or technical assistance) dropped by 100% (331 to 0).

<b>Exhibit 6</b>					
<b>Reported Service Units For Individuals, Families, and Organizations By Grants</b>					
<b>Grant Years 2007 - 2010<sup>1</sup></b>					
<b>Client Type</b>	<b>Entity Awarding Grant</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b>Individuals Served</b>	CTFC	77,708	77,928		
	CYCC	8,992	19,748		
	GOCF			86,404	29,133
	<b>TOTAL</b>	<b>86,700</b>	<b>97,676</b>	<b>86,404</b>	<b>29,133</b>
<b>Families Served</b>	CTFC	22,949	9,294		
	CYCC	0	0		
	GOCF			18,817	6,203
	<b>TOTAL</b>	<b>22,949</b>	<b>9,294</b>	<b>18,817</b>	<b>6,203</b>
<b>Organizations Served</b>	CTFC	331	279		
	CYCC	0	0		
	GOCF			48	0
	<b>TOTAL</b>	<b>331</b>	<b>279</b>	<b>48</b>	<b>0</b>
<b>Grant Information</b>	Total Grants	189	175	139	112
	Direct Service Grants <sup>2</sup>	173	162	129	84
	# of Grants Reporting Data	163	139	115	79
	% of Direct Grants Reporting Data	94.2%	85.8%	89.1%	94.0%
<sup>1</sup> Grant year 2011 was not included in our analysis because data was not available at the time of our review. <sup>2</sup> Grants for purposes such as purchasing computers and developing training materials not intended to provide direct services to participants were not included in this analysis.					
Source: GOCF records					

GOCF staff noted that although outputs (i.e., number of individuals and families served or grants awarded) have decreased, they believe that the quality of the services provided has increased. Their expectation is that the grant providers will create a change in



children's lives that will lead to better outcomes and children will not have a need for services after being served through a GOCF-funded program.

### **Reported Accomplishments**

GOCF staff indicated that the following activities have been performed since the merger of CTFC and CYCC, which were in addition to their grant award and monitoring activities. GOCF could not identify what impact these activities may have had on its effectiveness.

- Deployed a web-based calendar of available trainings to assist grantees and service providers. Developed and offered online training courses beginning in November 2010. GOCF's fiscal year 2011 Agency Evaluation noted an 88.8% increase in knowledge for participants in GOCF training.
- Released an online compendium of best and promising practices to provide current and future grantees with access to evidence-based programs and practices associated with the strategies and indicators embedded in the SOC taxonomy.
- Increased access to information about resources available to children and families by working with United Way 2-1-1 by including state agency services and references in the database.
- Implemented family satisfaction surveys for SOC grant sites to determine how well service provision has met consumer's needs. (The percent of respondents indicating that they are satisfied overall with the services received declined from 100% in fiscal year 2009 to 88% in fiscal year 2011.)
- Improved GOCF's process for tracking and reporting grantee's progress as well as GOCF's goals and results.
- Funded one part-time and one full-time position in an effort to satisfy the requirements of the Juvenile Justice and Delinquency Prevention Act and to improve the accuracy of federally required compliance monitoring to ensure the continued receipt of federal funds to support juvenile justice improvement.
- Encouraged the use of evidence-based juvenile justice practices by awarding grants for programs that use evidence-based models, developing an on-line resource for applicants, and providing juvenile justice specific training and technical assistance.

### **Planned Actions**

GOCF staff provided a list of planned actions that they intend to implement over the next year to improve or document effectiveness.

- Implementing the Family Environment Scale for communities to measure progress in improving child and family outcomes across multiple programming areas.
- Improving data collection for family violence shelters and sexual assault centers by shifting from output to outcome data.

- Establishing outcome-based monitoring of domestic violence and sexual assault programs.
- Developing and implementing a comprehensive home visiting system to support the needs of Georgia's at-risk children ages 0-5 years through technical assistance, training, and evaluation.
- Identifying unmet needs among Georgia's parents of young children (ages 0 to 5 years) through a survey of the state's service providers.

#### **Recommendations for Improvement**

GOCF should improve its tracking of performance objectives to better monitor the effectiveness of its grantees and the organization overall. GOCF staff reported that they recognize the need to better track outcome measures and have added new specific performance levels/targets for their 2012 grant awards. They intend to collect more data from their grantees to better monitor grantee performance in the future.

#### **To what extent has the combination of the Children's Trust Fund Commission and the Children and Youth Coordinating Council resulted in the at-risk families and troubled children of Georgia being served more efficiently?**

To determine if there have been any gains in overall organizational efficiency, we analyzed changes in administrative costs and workload ratios since the creation of GOCF. Using these measures, we found no indication that GOCF is more efficient than the former individual CTFC and CYCC operations. Administrative costs as a percentage of expenditures have remained largely the same since the merger and we estimate that the merger resulted in an estimated savings of approximately \$63,000 in the first year of GOCF's operations. In addition, while further analysis is needed, it appears that the implementation of the system of care grants has created an additional layer of administration that may result in increased overall administrative costs. We also found that the number of grants administered per employee decreased from fiscal year 2007 to fiscal year 2011. These issues are discussed in more details below.

#### **GOCF Administrative Costs**

Our review of the changes in administrative costs since the creation of GOCF indicated that there have been no significant efficiencies gained or cost savings realized as a result of the merger. As shown in **Exhibit 7**, it appears that, as a percentage of overall expenditures, administrative expenses have remained relatively constant between fiscal years 2007 and 2011. The most significant change was a reduction in administrative contract costs for the production of videos for the enforcement of underage drinking laws and a statewide media campaign for abstinence education in fiscal years 2007 and 2008. After the creation of GOCF, these contract expenses were re-categorized as grant costs. If these contract costs are removed from fiscal year 2007 and 2008 administrative costs and are included in the grant expenditures for those respective years, there has been basically no change in administrative costs since the creation of GOCF.

<b>Exhibit 7</b>					
<b>Administrative Costs As a Percentage of Total Expenditures</b>					
<b>Fiscal Years 2007 to 2011</b>					
<b>Expenses as Reported in the Budget Comparison Reports</b>					
<b>Expenditures</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Personal Services	\$ 920,614	\$983,663	\$722,120	\$889,297	\$1,107,326
Other Operating <sup>1</sup>	239,306	219,158	289,511	157,800	101,896
Rents Other Than Real Estate	44,775	92,006	125,325	78,860	36,495
Real Estate Rentals	96,045	97,538	78,345	81,401	113,953
Per Diem & Fees	94,151	71,827	156,832	34,120	42,354
Contracts	267,625 <sup>3</sup>	154,143 <sup>3</sup>	43,286	15,684	36,789
Grants	15,271,991	13,236,895	16,181,696	13,529,659 <sup>2</sup>	14,725,476
<b>Total Expenses</b>	<b>16,934,508</b>	<b>14,855,229</b>	<b>17,597,116</b>	<b>14,786,821</b>	<b>16,164,288</b>
Less Grants	(15,271,991)	(13,236,895)	(16,181,696)	(13,529,659) <sup>2</sup>	(14,725,476)
<b>Administrative Expenses</b>	<b>1,662,517</b>	<b>1,618,335</b>	<b>1,415,420</b>	<b>\$1,257,162</b>	<b>1,438,813</b>
Administrative %	10%	11%	8%	9%	9%
<b>Administrative Expenses Adjusted to Reflect Reduced Contracts for fiscal years 2007 and 2008</b>					
Administrative Expenses	\$1,662,517	\$1,618,335	\$1,415,420	\$1,257,162	\$1,438,813
Less contracts <sup>3</sup>	(251,125)	(139,998)	-----	-----	-----
<b>Adjusted Admin. Expenses</b>	<b>1,411,392</b>	<b>1,478,337</b>	<b>1,415,420</b>	<b>1,257,162</b>	<b>1,438,813</b>
Adjusted Administrative %	8%	10%	8%	9%	9%
<p><sup>1</sup> Other operating includes postage &amp; freight, motor vehicle expense, printing &amp; publications, repairs &amp; maintenance, insurance &amp; bonding, travel, equipment, telecommunications, computer charges, and supplies and materials</p> <p><sup>2</sup> Includes transfers of \$836,915 to repay the Department of Human Services for grant expenses it paid on CTFC's behalf at the time of the merger.</p> <p><sup>3</sup> Includes contracts for services and products such as a statewide media campaign for abstinence education, videos for teen drivers that, after the creation of GOCF, were included in grants.</p>					
Source: Budget Comparison Reports, interviews with GOCF staff, audit team analysis					

We estimate that the merger of CTFC and CYCC resulted in a smaller administrative cost savings than reported by GOCF for fiscal year 2009. GOCF reported estimated administrative cost savings of \$413,650; we estimate that there was a savings of \$63,000. Our review found less savings in some areas and cost increases in other areas that were not included in the GOCF estimate. For example, GOCF estimated that it would save \$335,000 in personal services costs, but we found that personal services decreased only \$261,542. On the other hand, per diem and fees increased \$85,005 and rents other than real estate increased \$33,319 from fiscal year 2008 to 2009.

#### SOC Administrative Costs

In fiscal year 2009, after the creation of GOCF, the use of system of care grants to agencies that subcontract with service providers in a single community was implemented. This resulted in the addition of a new layer of administration and administrative costs. A review of approved SOC budgets for fiscal year 2011 indicated that the reported administration costs for the 32 SOC grants ranged from \$0 to \$176,914 (up to 72% of the total grant funding). The total reported administrative costs for the 32 SOC grants was \$2,252,998 (34% of the \$6,642,941 total awarded in SOC grants)

which was \$814,185 more than the \$1,438,813 reported as administrative expenditures by GOCF. (Appendix C on page 32 lists all the SOC grants and their reported administrative costs.) GOCF staff indicated that they believe that some of these reported administration costs may actually be for direct services like training and educational materials; however, information was not available to determine if costs were appropriately and consistently categorized.

### Workload Levels

Our review of administrative efficiency also included a review of the number of grants and the grant amounts managed per full-time employee (FTE). As shown in Exhibit 8 below, our analysis shows that the average number of grants handled per FTE dropped from 13 (for CTFC and CYCC combined) in fiscal year 2007s and 2008 to 8 for GOCF in fiscal year 2011. While the average number of grants managed per FTE decreased, the total value of the grants managed per FTE has increased slightly over that period (\$831,770 to \$904,442). It should be noted that the ratios do not take into consideration the seven additional activities GOCF started performing after the merger since they were not related to awarding and monitoring grants.

<b>Exhibit 8</b>					
<b>Measures of Operational Efficiency</b>					
<b>Fiscal Years 2007 to 2011</b>					
	2007	2008	2009	2010	2011
<b>Grants Per Employee</b>					
Number of Grants	189	175	139	112	120
Number of Employees	15	14	10.5	13	16
Grants per Employee	13	13	13	9	8
<b>Grant Amount Per Employee</b>					
Total Grant Amounts	\$12,476,554	\$12,442,128	\$14,580,878	\$12,616,324	\$14,471,071
Number of Employees	15	14	10.5	13	16
Average per Employee	\$831,770	\$888,723	\$1,388,655	\$970,486	\$904,442
Source: Budget Comparison Reports and GOCF records					

In addition, the workload analysis does not include the impact of GOCF's administration of family violence and sexual assault center grants for the Department of Human Services (DHS). In December 2010, GOCF signed a memorandum of understanding with the DHS to manage the grants for family violence and the sexual assault centers on behalf of the DHS and a DHS employee works in the GOCF office to collect activity data from these grants to report to the federal government. In fiscal year 2011, DHS issued these grants (45 family violence grants and 23 grants for sexual assault centers) and the grants were not funded through GOCF. In December 2011, GOCF staff reported that \$13,482,188 has been amended into GOCF's fiscal year 2012 budget for 80 grants which will increase the number of grants processed per FTE by 5 and increase the grant amount managed per FTE by \$793,070.

One factor impacting the decrease in grants per FTE and increase in grant amounts per FTE is the implementation of the system of care grant strategy. With system of care grants, a lead agency receives a grant from GOCF and sub-grants funds to other entities. Under the system of care grant strategy, a single large grant replaces multiple smaller grants to direct service providers. For example, the average grant size in fiscal year 2007 was \$66,014 while the average grant size for SOC grants was \$172,642 in fiscal year 2011.

### **Recommendations for Improvement**

GOCF should define administrative costs associated with grants to allow it to determine if the additional administrative cost resulting from the use of SOC lead agencies is justified by improvements in effectiveness and service delivery.

*Agency Response: GOCF noted that it has worked to develop and refine a community-based system of prevention and intervention services over the past four years and that through the provision of grants to local communities it has worked to build capacity and sustainable services. It also noted that when it first started System of Care (SOC) it provided larger grant awards which resulted in fewer awards being made. These grants allowed for the provision of administrative costs to support the development of the new SOC approach. Recognizing that communities required more training and technical assistance to implement the SOC framework, GOCF developed a dedicated grants management system and increased the provision of training and technical assistance to grantees. Because of this increased support, administrative costs for grantees will be reduced in future years. In 2011, GOCF has continued to streamline its grants process and further reduce local administrative burden through the elimination of requirements including: SOC administrator costs, evaluation, and a formal governance structure. SOC is still in its infancy and GOCF is committed to adjusting and increasing performance standards for the SOC approach.*

### **Are funds appropriated to and managed by the Governor's Office for Children and Families being used in compliance with current state and federal laws?**

GOCF's activities are funded through state appropriations, federal grants, and Children's Trust Fund monies. Our review of GOCF budget documents and CTF account statements found problems with the retention of unspent funds and how funds were accounted for. In addition, we were unable to reconcile the revenues and expenditures reported in GOCF's Budget Comparison Reports with the reserve account balances reported in CTF treasury account statements. As a result, we could not be sure that we reviewed all transactions related to the CTF to determine if they were spent according to constitutional requirements. All of the expenditures we did review, however, were either directly or indirectly related to child abuse and neglect prevention as is required for CTF expenditures. A limited review of planned federal expenditures for fiscal year 2012 Temporary Aid to Needy Families (TANF) funds for family violence shelters did not reveal any significant problems. More detailed information on our reviews of GOCF expenditures is presented on the following pages.

### State Fund Expenditures

- *Appropriation of Funds:* GOCF receives an annual appropriation like most state program units and, as such, is required to lapse any funds remaining at year-end. Any funds appropriated to the Children's Trust Fund are not subject to the provisions relative to the lapsing of funds per the State Constitution. Since fiscal year 2009, funds have been appropriated to GOCF but not to the CTF; therefore, any GOCF funds remaining at year-end should have lapsed. However, GOCF noted that it had considered all unspent appropriations to GOCF to be CTF monies, and, as such, funds remaining at year-end did not have to lapse. As a result of our inquiry regarding whether GOCF appropriations are considered CTF monies, the Governor's Office has re-examined the law and agrees that because the appropriations were made to GOCF, not to CTF, any unspent funds should have been lapsed.
- *Deposit of Trust Fund Monies:* State law provides that the state treasurer shall credit to the trust fund all amounts appropriated or donated to such trust fund. Prior to the creation of GOCF, funds were specifically appropriated to the Children's Trust Fund Commission for programs "designed to reduce the occurrence of child abuse and neglect" and these funds were deposited into the CTF treasury account before being withdrawn to pay for expenditures. Although money has not been specifically appropriated to the CTF, since GOCF's creation, GOCF indicated that it operated on the assumption that any unspent funds were trust fund money. Given this assumption, however, GOCF did not deposit unspent funds it viewed as trust fund money into the trust fund account as required by law and instead the funds were held in the Governor's Office state allotment account.
- *Fund Accounting:* Our ability to determine if GOCF's expenditures were compliant with state law was limited due to problems with GOCF's accountability over state and trust fund expenditures. Due to a lack of detailed financial information, we were not able to reconcile GOCF's Budget Comparison Reports with the reserve account balances reported in Children's Trust Fund treasury account statements; therefore, we could not be sure that we reviewed all transactions impacting CTF monies. Records were not available to identify the amount of available CTF funds held outside the CTF treasury account. (State Accounting Office staff confirmed that GOCF's funds are maintained in the state allotment account for the Governor's Office, commingled with other funds.)
- *Relationship of Expenditures to Child Abuse Prevention Activities:* Children's Trust Fund expenditures are restricted by the State Constitution to funding child abuse and neglect prevention programs. State law further requires that expenditures be restricted to direct services, research, and educational programs. GOCF staff noted that its enabling legislation is intentionally broad and general to provide

flexibility related to the use of the CTF funds. They also noted that all of its activities are related to child abuse and neglect prevention and that most of its grants and activities are funded with a combination of CTF, state, and federal funds.

As noted previously, we cannot ensure that we have identified all of the expenditures designated by GOCF as CTF monies in fiscal year 2011. Of the \$2,895,735 in designated CTF expenditures we reviewed, we found that GOCF could logically relate all the programs it funded with CTF funds to child abuse and neglect prevention. The relationship of some of the expenditures to child abuse and neglect was direct (e.g., grants for child abuse prevention programs) while the relationship of other expenditures was more indirect. (Exhibit 9 below provides examples of projects that had an indirect relationship with child abuse and neglect prevention programs.)

<b>Exhibit 9 Children's Trust Fund Expenditures Fiscal Year 2011</b>			
Project	Description	GOCF's Description of How Projects Relate to Child Abuse and Neglect Prevention	Amount
Ensure School Readiness	Includes grants for prevention and intervention programs that address student achievement, behavior, and attendance, participant satisfaction; SCAP data	Education has been shown to be a preventive factor for child abuse. One program model can have multiple outcome effects. For example, parents as teachers shows outcomes in both child abuse and neglect prevention and school readiness.	\$855,413
Abstinence Education	Includes administration and grants for training, program development, service delivery to local governments, local education agencies, nonprofit companies	Teen parents are at higher risk to abuse or neglect children. Abstinence education seeks to reduce teen pregnancies and, as a result, reduce the risk of child abuse and neglect.	\$259,822
Health of Children	Includes programs that address family medical, teen pregnancies, drug and alcohol use, juvenile arrests	All target populations are at high risk of child abuse and neglect or it may have already occurred.	\$217,192
Embrace <sup>1</sup>	Includes a foster family challenge grant program and assistance to two funded programs; foster parent liaison services in two regions; provision of training to foster parents	Tied to child abuse and neglect as it supports foster parents and families to retain the number of foster children through education and training to foster families.	\$151,593
Afterschool	Develop afterschool standards; manage steering group, research, evaluation, and training academies	Many of the children in the afterschool programs are at risk for poor outcomes, including child abuse and neglect. Many of the afterschool program participants are from low-socioeconomic areas. Targeting children and families in afterschool programs strengthens school and family relationships.	\$80,000
KidsNet	Provides services to adolescents experiencing Serious Emotional Disturbance (SED), substance abuse, and/or co-occurring disorders (COD) and their families. KidsNet Georgia's goal is to support children in their home and community through team-based planning.	Children who have mental health issues have higher risk factors for child abuse. Substance abuse is a known risk factor to child abuse and neglect.	\$19,445
<sup>1</sup> GOCF staff reported that the Embrace contract ended on September 30, 2011 and will not be renewed. Source: PeopleSoft, GOCF records, and GOCF staff explanations			

### Federal Fund Expenditures

Due to time constraints and to avoid duplication of federal audit work, our review of federal funds administered by GOCF was limited to the area in which concerns had been raised by legislators. The primary area of concern expressed during budget hearings was GOCF's plans to fund family violence shelters and sexual assault centers exclusively with TANF funds in fiscal year 2012. Georgia has used TANF funds to fund family violence shelters for many years and this use is included in the current TANF plan approved by U.S. Department of Health and Human Services. In fiscal year 2012, the family violence shelters will be funded with 100% TANF funds, which is allowable since TANF is a block grant and does not require matching state funds. However, since the state TANF plan would have to be modified to fund sexual assault centers with TANF funds, this recommendation was dropped and the sexual assault centers will continue to be funded with state funds.

### Recommendations for Improvement

The General Assembly should ensure that any funds that are specifically intended for the Children's Trust Fund are identified as such in the appropriations act. GOCF should ensure that it follows state laws requiring any funds appropriated to the CTF be deposited into the CTF treasury account. In addition, GOCF needs to improve accountability for, and controls over, CTF expenditures to ensure that unexpended state funds at year-end are returned to the state general fund.

A forensic audit would be required to identify if GOCF funds, maintained in the Governor's Office allotment account, were only expended on programs related to child abuse and neglect prevention. This type of specialized financial audit is beyond the scope of this project and would require significantly more time to complete than was available to meet the requested deadline for this project. As a result, we discussed the problems we encountered in reconciling available financial information with treasury accounts and problems with controls over CTF expenditures with the State Government Division of the Department of Audits and Accounts. The State Government Division indicated that it would review controls over trust fund deposits and expenditures during the next annual financial audit cycle to ensure that GOCF activities were properly accounted for and reported. Finally, if the General Assembly disagrees with GOCF's broad interpretation that all of its activities are related to child abuse and neglect prevention activities, legislative clarification of allowable uses of CTF monies may be needed.

*Agency Response: GOCF noted that unspent appropriations were considered to be Children's Trust Fund monies by all involved agencies (GOCF, the State Accounting Office, the Office of Planning and Budget, and the Department of Audits and Accounts). GOCF also noted that it sends all expenditure requests to SAO for coding and was unaware that unspent appropriated funds were not being deposited into the CTF treasury account. Finally, it noted that it would work with OPB and SAO to implement the following controls:*



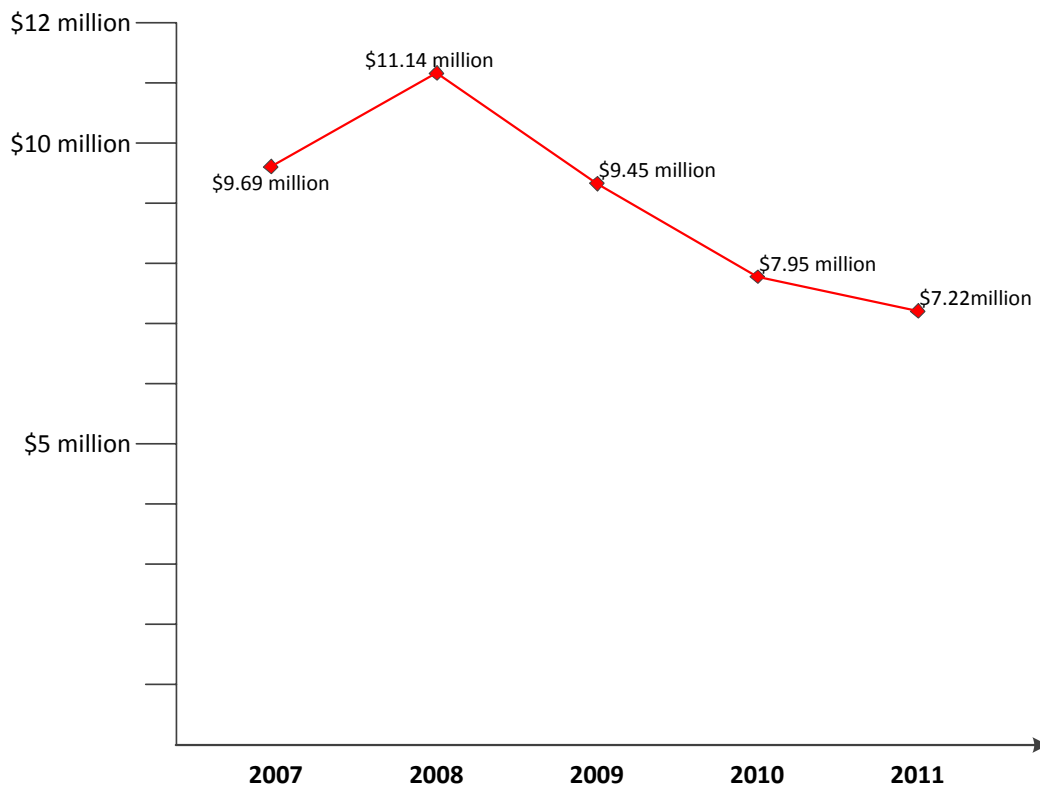
- *Funds appropriated to the CTF will be identified as such within the budget recommendations submitted by the Governor's Office beginning with the Amended FY2012 budget. These appropriations will be recorded in the CTF and segregated from other sources of funds.*
- *Specific funds and fund sources will be implemented to provide for financial reports to account for CTF transactions (book balance).*
- *A reconciliation of the CTF treasury account (bank balance) to the accounting records (book balance) will be completed. This reconciliation will be updated monthly and maintained for review.*
- *Future reserve requests for expenditures (starting in FY2012) will be based solely on the available book balances in the CTF.*

### **How have Children's Trust Fund reserves changed since the creation of the Governor's Office for Children and Families?**

Children's Trust Fund Reserves account statements from the Office of the State Treasurer indicated that Children's Trust Fund reserves increased to a high of \$11.1 million in fiscal year 2008, but have declined since GOCF's creation in fiscal year 2009. As shown in **Exhibit 10** on the next page, as of June 30, 2011, the amount reported to be in the reserve was \$7.2 million. As previously discussed, our review of changes in CTF reserves was limited in that available financial records did not reconcile to CTF reserve treasury account statements so we could not be sure that we reviewed all transactions impacting the trust fund.

Children's Trust Fund reserve funds resulted primarily from over-appropriations of state funds in prior years. When the CTF was established in 1986, funding was intended to be tied to the marriage and divorce license fees; however, this was challenged due to constitutional provisions related to "earmarking" funding and the use of license fees was declared unconstitutional. While license fee collections may have been the basis for the amount of state funds appropriated to the CTF in the early years of the program, it appears that by fiscal year 2001 state funds appropriated for the CTF were no longer based on license fee collections. Information was not available to completely analyze the financial activity that lead to the growth of the CTF; however, it appears that the CTF was consistently appropriated more than it expended and the balance in the Trust Fund reserve grew to about \$11.1 million as of June 30, 2008. The former executive director of CTFC reported that when she was appointed in 2007, she identified the excess funds that were available in the reserve fund and started using these funds. The Trust Fund Reserve balance declined to \$9.45 million in fiscal year 2009 and to \$7.22 million in fiscal year 2011. In the fiscal year 2012 Appropriations Act, GOCF was directed by the General Assembly to use another \$2.5 million of the CTF reserves to cover a reduction in state funds. Based on the trend of using \$2.5 million of the Trust Fund per year, the balance in the Trust Fund will be depleted by fiscal year 2014.

**Exhibit 10**  
**Children's Trust Fund Reserve Balance**  
Fiscal Years 2007 - 2011



Source: CTF Treasury Account Statements

**Recommendations for Improvement**

As previously discussed, GOCF needs to improve controls over CTF expenditures. We reported the problems we encountered in reconciling available financial information and treasury account data to our State Government Division of the Department of Audits and Accounts. The State Government Division indicated that it would review controls over trust fund deposits and expenditures during the next annual financial audit cycle to ensure that GOCF activities were properly reflected in adjustments to Children's Trust Fund reserves.

## **Appendix A**

### **Objectives, Scope, and Methodology**

We conducted this special examination in response to a request from the House Appropriations Committee. The request included questions related to the performance and expenditures of the GOCF (that was created by combining the Children's Trust Fund Commission (CTFC) with the Children and Youth Coordinating Council (CYCC)) and also noted that the examination would be considered in connection with potential mergers of the GOCF with other organizations. The specific questions that we addressed are discussed below along with the methodology for our analyses.

#### **To what extent have the programs and organizations previously funded by the Children's Trust Fund Commission and Children and Youth Coordinating Council changed since fiscal year 2009?**

In order to answer this question, we analyzed the programs and organizations funded, the dollar amount of grants, and the years that organizations were funded. The audit team compiled a list of grants awarded by CTFC, CYCC, or GOCF in fiscal years 2007 - 2011 from information provided by GOCF. We used the grant amounts provided by GOCF and did not verify this information for fiscal years 2007 - 2010. We performed limited verification for fiscal year 2011 by comparing the grant award amounts for the grants funded through the Children's Trust Fund to the information in agency accounting records (PeopleSoft) provided by financial auditors in the State Government Division of the Department of Audits. We did not review the application process or the use of funds associated with these grants.

#### **To what extent has the combination of the Children's Trust Fund Commission and the Children and Youth Coordinating Council resulted in the at-risk families and troubled children of Georgia being served more effectively?**

In order to answer this question, the evaluation team used information from various annual reports to compare outcome information from before the creation of GOCF; however, complete outcome information was not available. We also analyzed available output data for fiscal years 2007 - 2010 to determine how the number of participants served has changed since the merger. GOCF provided the number of individuals, families, and organizations served for each year from fiscal year 2007 to fiscal year 2010 by grant. We did not review GOCF's grant monitoring.

#### **To what extent has the combination of the Children's Trust Fund Commission and the Children and Youth Coordinating Council resulted in the at-risk families and troubled children of Georgia being served more efficiently?**

In order to answer this question, we reviewed the administrative expenditures for fiscal years 2007, 2008, 2009, 2010, and 2011 for CTFC, CYCC, and GOCF and compared the change in administrative expenditures as a percentage of total expenditures to evaluate changes in efficiency. Because final year-end financial statements were not available, the audit team used the Budget Comparison Reports to obtain the financial information used in our analysis. We used SOC budget documents to calculate administrative cost percentages for the SOC grantees.

In addition, we reviewed the workload levels (number of grants and average grant awards per employee) for fiscal years 2007 - 2011 to evaluate changes in efficiency.

**Are funds appropriated to and managed by the Governor's Office for Children and Families being used in compliance with current state and federal laws?**

In order to answer this question, we limited our review to the Children's Trust Fund and the use of Temporary Aid to Needy Families (TANF) funds for family violence shelters through the Memorandum of Understanding with the Department of Human Services, based on legislative concerns. We reviewed the State Constitution and state laws related to the Children's Trust Fund. In order to identify Children's Trust Fund fiscal year 2011 expenditures, we used financial information from agency accounting records (PeopleSoft) obtained from financial auditors in the State Government Division of the Department of Audits and a list of grants provided by GOCE. In our review of the use of TANF funds for family violence shelters, we interviewed DHS personnel and reviewed the state TANF plan.

**How have Children's Trust Fund reserves changed since the creation of the Governor's Office for Children and Families?**

In order to answer this question, we obtained copies of the Children's Trust Fund treasury account statements for fiscal years 2007 - 2011 to identify activity in the account. Sufficient data was not available for us to determine if deposits into the reserve were correct.

This project was not conducted in accordance with generally accepted government auditing standards (GAGAS) due to time constraints. However, it was conducted in accordance with Performance Audit Operations Division policies and procedures for non-GAGAS engagements. These policies and procedures require that we plan and perform the engagement to obtain sufficient, appropriate evidence to provide a reasonable basis for the information reported and that data limitations be identified for the reader.

**Appendix B**  
**Organizations Receiving Grants by Year**  
**Fiscal Years 2007-2011**

Grantees	2007	2008	2009	2010	2011
<b>Children's Trust Fund Commission</b>					
Advocates for Bartow's Children	\$52,500	\$63,628	\$6,500		
Atlanta Board of Education		\$19,048			
Barrow County Board of Education	\$1,034	\$1,438			
Bartow County Board of Education	\$8,301				
Bright from the Start - Georgia Department of Early Care and Learning		\$115,000	\$75,000	\$96,250	
Carol Wilson	\$24,000				
Catoosa Board of Education	\$47,413				
Catoosa County Board of Commissioners	\$47,413				
Center for Study Social Policy	\$27,292				
Chattooga Board of Education	\$64,626	\$64,626			
Clayton County Extensions Service	\$5,000	\$5,000			
Coastal Coalition for Children <sup>1</sup>	\$229,828	\$231,328	\$183,821	\$93,144	\$69,858
Coastal Empire R.O.C.K.	\$4,750	\$9,500	\$9,500		
Cobb County Board of Health	\$274,460	\$274,460			
Coffee Board of Education	\$49,062				
Committee for Children	\$13,000	\$13,000			
Communities in Schools of Marietta-Cobb	\$43,185				
Cordele Housing Authority <sup>1</sup>	\$207,579	\$206,579	\$187,321	\$48,100	\$36,075
Crisp County Board of Education	\$60,367				
Dee Hoover	\$15,500				
Dorminy Medical Center	\$5,000				
Early County Literacy Task Force		\$54,875	\$32,000	\$30,000	\$94,476
Elam Alexander Academy		\$4,814			
Elberton-Elbert County Hospital Authority	\$5,000				
Emanuel County Child Abuse Prevention Center	\$123,750	\$118,750			
Emory University	\$85,000	\$85,000	\$85,000	\$17,500	
Exchange Club Center of Rome	\$11,875	\$11,875			
Family Support Council	\$343,937	\$343,937	\$345,437		
Fayette County Board of Education		\$4,562			
Fred Bumpass	\$13,600	\$69,868	\$54,429	\$96,662	\$50,000
Fulton DeKalb Hospital Authority	\$202,012	\$202,012	\$202,012		
Genesis Shelter	\$28,160	\$20,040			
Georgia Family Connection Partnership, Inc.	\$497,950	\$271,000	\$230,000	\$152,000	\$237,300
Georgia Head Start	\$94,444	\$48,530			
Georgia Network of Children's Advocacy Centers	\$1,425,000	\$1,675,000	\$1,175,000	\$1,187,000	\$1,265,200
Grady County Board of Education	\$8,000	\$8,000	\$8,000		
Gwinnett County Board of Education	\$29,774				
Harbor House	\$76,475	\$76,475			
Jefferson County Board of Education	\$42,000	\$22,100		\$5,150	
Liberty County Department of Health	\$6,500	\$6,500	\$6,500		

**Appendix B (continued)**  
**Organizations Receiving Grants by Year**  
**Fiscal Years 2007-2011**

Grantees	2007	2008	2009	2010	2011
Lumpkin County Board of Education	\$24,920				
Marilyn Gootman	\$30,000				
McDuffie County Board of Commissioners	\$5,000				
McDuffie County Partners for Success		\$5,000	\$66,207		
Metis Associates, Inc.		\$86,000	\$523,355	\$713,107	\$384,734
Mitchell Board of Education	\$50,600				
Murray County Board of Education	\$31,526				
Newton Health System, Inc.	\$6,500	\$6,500	\$6,500		
Northeast Georgia Medical Center	\$200,353	\$200,479	\$203,479		
Oconee Psycho-Education Program	\$4,206				
Parent to Parent of Georgia	\$50,000	\$45,000	\$45,000	\$45,000	\$40,000
Paulding Collaborative for Children and Families	\$152,367	\$25,000			
Phoebe Putney Memorial Hospital	\$9,500	\$5,000			
Pickens County Council on Child Abuse <sup>14</sup>	\$125,422	\$125,422	\$128,422		\$193,300
Prevent Child Abuse Bulloch County	\$6,500	\$8,000	\$8,000		
Prevent Child Abuse Gainesville	\$6,500				
Prevent Child Abuse Georgia	\$996,164	\$1,072,186	\$1,106,731	\$238,847	\$25,000
Prevent Child Abuse Georgia (DeKalb Medical Center)	\$202,578	\$207,078			
Prevent Child Abuse Gordon <sup>1</sup>	\$128,128	\$128,128	\$104,402		\$268,968
Prevent Child Abuse Habersham <sup>1</sup>	\$8,000	\$94,451	\$57,578	\$45,404	\$245,682
Prevent Child Abuse Hart County	\$26,298	\$28,798	\$17,175		
Prevent Child Abuse Heart of Georgia	\$162,406	\$249,348			
Prevent Child Abuse Henry County	\$6,500	\$6,500			
Prevent Child Abuse Rockdale	\$64,439	\$64,439	\$64,439		
Quality Care for Children	\$18,800				
Rainbow House Children's Resource Center, Inc.	\$6,500	\$5,000	\$6,500		
Rebecca Hudgins	\$4,000				
Rockdale County Board of Education	\$27,895	\$7,528			
Rome/Floyd Commission on Children and Youth	\$496,421	\$496,421	\$466,021		
Southwest Georgia Community Action Council	\$80,810				
Southwest Georgia United Empowerment Zone		\$80,810	\$48,894		
Spalding County Collaborative for Families and Children		\$84,427	\$48,106	\$44,221	
Taylor County Board of Education	\$31,300				
The Epstein School		\$4,210			
The Tree House, Inc.	\$68,692	\$34,827	\$23,267	\$11,759	
Tift County Department of Health	\$125,360	\$125,360	\$113,324		
Turner County Board of Education	\$43,364				\$83,425
Twin Cedars Youth Services	\$233,996	\$95,033	\$64,759		
United Way	\$50,000				
United Way of Metropolitan Atlanta, Inc.		\$75,000	\$75,000	\$349,876	
University of Georgia Research Foundation	\$193,800	\$193,800	\$193,800	\$53,185	\$837,247

**Appendix B (continued)**  
**Organizations Receiving Grants by Year**  
**Fiscal Years 2007-2011**

Grantees	2007	2008	2009	2010	2011
Upton County Council on Child Abuse	\$6,500				
Visions for Sumter, Inc.	\$192,485	\$184,611	\$152,882		
Walton County Board of Education <sup>2</sup>		\$3,867		\$243,750	\$162,500
Warren County Board of Education	\$61,578				
Wellstar Health System	\$19,000				
Wellstar Health Systems (Cobb)		\$19,000			
Wellstar Health Systems (Paulding)		\$76,388			
West Georgia Health Foundation, Inc.		\$87,413	\$59,000	\$50,000	
Women Moving On	\$8,834				
<b>Total CTFC</b>	<b>\$8,141,029</b>	<b>\$7,957,969</b>	<b>\$6,183,361</b>	<b>\$3,520,955</b>	<b>\$3,993,765</b>
<b>Children &amp; Youth Coordinating Council</b>					
Adoptive and Foster Parent Association of Georgia	\$100,000	\$50,000			
All Walks of Life, Inc. (A.W.O.L.)	\$50,000	\$50,000		\$37,500	
Augusta-Richmond County Commission		\$9,754			
Bartow County Commission	\$45,869	\$89,315	\$45,869	\$34,402	
Be Smart! Don't Start!	\$37,500				
Ben Hill County School System		\$122,585	\$164,862	\$114,010	\$93,600
Beyond The Bell, Inc.	\$34,500				
Bibb County Board of Commissioners		\$34,913			
Boys and Girls Clubs of Columbus & Phoenix City, Inc.	\$50,800				
Bryan County Board of Commissioners	\$6,255				
Calhoun County Board of Commissioners	\$100,000				
Carroll County Board of Commissioners	\$50,000	\$50,000	\$50,000		
Cherokee County Board of Commissioners	\$27,000	\$27,000	\$27,000		
City of Harlem	\$14,995				
City of Savannah <sup>1</sup>		\$49,664		\$325,000	\$243,750
Coastal Empire Council Inc. Boy Scouts of America		\$50,000	\$37,500		
Cobb Community Collaborative	\$6,255				
Cobb County Community Service Board <sup>1</sup>		\$37,500		\$348,315	\$233,068
Columbia County Board of Commissioners	\$14,363				
Communities in Schools of Albany/Dougherty County, Inc.	\$37,500				
Communities in Schools of Burke County, Inc.	\$33,109	\$74,022	\$62,173	\$55,000	
Communities in Schools of Laurens County	\$8,001	\$62,634	\$52,054	\$55,000	\$84,414
Council of Juvenile Court Judges		\$850,000	\$850,000	\$858,250	\$850,000
DeKalb County Government <sup>1</sup>	\$67,394	\$17,474	\$67,474	\$54,974	\$289,528
Diamond in the Rough Youth Development Program, Inc.		\$18,023	\$58,959	\$49,339	\$60,713
Dodge County Board of Education	\$17,704	\$65,608	\$60,929	\$55,000	
Douglas County Board of Commissioners	\$27,900				
Douglas H.S. Alumni Association, Inc.	\$50,000	\$50,000	\$50,000	\$37,500	
East Point Community Action Team, Inc.	\$100,000	\$50,000			

**Appendix B (continued)**  
**Organizations Receiving Grants by Year**  
**Fiscal Years 2007-2011**

Grantees	2007	2008	2009	2010	2011
Frank Callen Boys and Girls Club, Inc.	\$4,998				
Future Foundation, Inc.	\$49,407	\$50,517	\$36,750		\$94,500
GA Association for Prevention and Treatment of Substance Abuse	\$50,000				
Georgia Community Support and Solutions, Inc.	\$35,441				
Georgia Department of Juvenile Justice	\$158,157	\$65,000		\$44,600	\$158,610
Georgia Department of Revenue	\$120,000		\$368,525	\$231,252	\$253,855
Girls Inc. of Columbus and Phenix City	\$21,452	\$46,297	\$85,196	\$45,000	\$84,505
Glascocok County Board of Commissioners		\$14,496			
Glynn County Board of Commissioners	\$45,000		\$45,000		
GRN Community Services Board	\$177,985	\$252,490	\$2,000,000	\$806,000	\$871,000
Gwinnett United in Drug Education, Inc. (GUIDE, Inc.)	\$13,753		\$27,000		\$142,200
Hearts to Nourish Hope, Inc.	\$34,830				
Henry County Board of Commissioners	\$44,105	\$60,449	\$148,750	\$63,000	
Heritage Community Services, Inc.		\$65,461	\$61,868	\$14,111	
Hope House of Savannah, Inc.	\$27,484	\$31,694	\$40,000	\$29,848	
Housing Authority of Carrollton	\$55,655				\$94,500
Housing Authority of the City of Tifton	\$7,266	\$22,050	\$25,165		
Houston County Board of Commissioners	\$104,500	\$10,000			
Jefferson County Board of Commissioners	\$48,885		\$36,664		
Lincoln County Board of Commissioners <sup>1</sup>	\$75,000	\$56,250	\$356,250		
Lowndes County Board of Commissioners	\$87,376				
Metro Atlanta Youth for Christ, Inc.	\$13,458	\$61,431	\$56,130	\$55,000	
MNW Boys and Girls Club of Thomas County, Inc.	\$32,418				
Morningstar Treatment Service, Inc.	\$50,000	\$37,500	\$37,500		
Newton County Board of Commissioners	\$77,524	\$35,853	\$33,723	\$130,000	\$75,000
Next Level Community Development Center, Inc.	\$48,437	\$48,640	\$113,750	\$55,000	\$94,500
Parents Educating Parents & Professionals, Inc.	\$50,000	\$37,500	\$37,500		
Paulding County Board of Commissioners	\$42,536	\$42,536	\$42,536	\$74,991	\$74,987
Peace on the Move, Inc.	\$100,000	\$50,000			
Prevention PLUS, Inc.	\$37,500				
Pulaski County Board of Education		\$20,615	\$20,248	\$18,896	
Rabun Youth, Inc.		\$33,750			
River Road Church of Christ, Inc.	\$8,434	\$70,651	\$59,257		
Rockdale County Board of Commissioners	\$24,000				\$94,500
SAGE Communications Services, Inc.	\$39,500	\$39,500	\$29,625		\$94,500
St. Jude's Recovery Center, Inc.		\$50,000	\$50,000		
Stand Up Again Outreach, Inc.	\$30,655	\$74,439			
Still Standing 2000, Inc.	\$49,200				
Sumter County Board of Education	\$50,000	\$50,000	\$50,000	\$37,500	
The CHEM LABS of America, Inc.		\$50,000	\$37,500		
Thomaston-Upson School System	\$12,495	\$44,648	\$63,750		



**Appendix B (continued)**  
**Organizations Receiving Grants by Year**  
**Fiscal Years 2007-2011**

Grantees	2007	2008	2009	2010	2011
Toombs County Board of Commissioners	\$37,500	\$37,500	\$37,500		
Towns County Board of Education <sup>1</sup>	\$47,510	\$47,510	\$35,632	\$62,725	\$47,043
Truancy Intervention Project Georgia, Inc.	\$37,500		\$28,125	\$76,000	
Unified Government of Athens-Clarke County	\$3,600				
Visions Unlimited Community Development Systems, Inc.	\$17,500	\$85,350	\$84,971	\$63,000	
Walton County Board of Commissioners <sup>12</sup>	\$46,400	\$49,800	\$359,800		
Ware County Board of Commissioners	\$53,500				
Warren County Board of Commissioners	\$53,438	\$53,438			
Whitfield County Board of Commissioners	\$76,098	\$76,098	\$68,323		
Wholistic Stress Control Institute, Inc.	\$95,748	\$33,712	\$33,712		\$94,500
Wilkes County Board of Commissioners		\$10,000			
<b>Total CYCC</b>	<b>\$3,175,390</b>	<b>\$3,573,667</b>	<b>\$6,037,570</b>	<b>\$3,831,213</b>	<b>\$4,129,273</b>
<b>Trust Fund Commission and Coordinating Council</b>					
DeKalb County Board of Education	\$55,401	\$59,420	\$22,500		
Families First, Inc.	\$187,298	\$137,298			
Fulton County Board of Commissioners	\$317,305	\$333,815	\$152,339	\$114,839	\$114,000
Jenkins County Family Enrichment Center, Inc.	\$87,648	\$49,500	\$49,500	\$37,125	\$80,640
Prevent Child Abuse Athens <sup>1</sup>	\$320,179	\$268,114	\$272,614	\$85,302	\$59,156
Refugee Family Services, Inc.	\$117,814	\$40,395	\$43,934		
YMCA of Metropolitan Atlanta	\$74,490	\$21,950			
<b>Total CTFC and CYCC</b>	<b>\$1,160,135</b>	<b>\$910,492</b>	<b>\$540,887</b>	<b>\$237,266</b>	<b>\$253,796</b>
<b>Governor's Office for Children and Families</b>					
African American Golf Foundation, Inc.			\$85,000		
Bainbridge College			\$78,586	\$59,000	
Berrien County Board of Education <sup>1</sup>				\$87,681	\$65,761
Bleckley County Board of Education					\$64,937
Care Solutions					\$48,030
Children's Healthcare of Atlanta				\$303,578	\$283,407
Choosing the Best Publishing, Inc.				\$7,426	\$7,981
City of Atlanta				\$39,494	\$23,611
City of Gainesville <sup>1</sup>					\$274,616
City of Madison <sup>1</sup>				\$175,802	\$131,850
City of Perry <sup>1</sup>				\$311,296	\$231,818
City of Sandy Springs				\$129,083	\$76,645
Clayton County Board of Education <sup>1</sup>					\$275,000
Columbus Consolidated Government <sup>1</sup>				\$55,390	\$41,542
Cook County Board of Education <sup>1</sup>				\$293,000	\$217,192
Council on Alcohol and Drugs, Inc.				\$97,584	\$204,893
Covenant House Georgia, Inc.					\$35,550

**Appendix B (continued)**  
**Organizations Receiving Grants by Year**  
**Fiscal Years 2007-2011**

Grantees	2007	2008	2009	2010	2011
Developmental & Forensic Pediatrics					\$3,600
Douglas Co. School System					\$71,255
Douglas County Community Service Board <sup>1</sup>			\$324,974	\$179,371	\$162,436
Elaine DeCostanzo			\$120,000		
EMSTAR Research, Inc.					\$180,000
Family Nurturing Center					\$39,676
Floyd County Board of Commissioners <sup>1</sup>				\$325,000	\$243,750
Friends with Jesus, Inc. - Friendship House					\$34,920
Frontline Youth Communications					\$87,080
Georgia Afterschool Investment Council				\$70,500	\$160,000
Georgia Association on Young Children					\$35,000
Georgia College and State University <sup>1</sup>				\$86,435	\$64,826
Georgia Dept. of Human Services, Div. of Family and Children Services <sup>3</sup>				\$320,000	
Georgia Technology Authority				\$17,864	
Girl's Inc. of Greater Atlanta					\$94,500
Hall County Board of Commissioners <sup>1</sup>				\$94,317	\$70,737
Henry County Council on Child Abuse			\$6,500		
Houston County Health District					\$5,656
Inner Harbour, Inc.			\$113,000		
Jenkins County Board of Education <sup>1</sup>			\$319,691	\$239,768	\$159,845
Jennifer Bartle					\$5,067
Jl Cloud					\$3,355
Juvenile Justice Fund				\$161,250	\$54,329
Laurens County Board of Commissioners <sup>1</sup>				\$98,325	\$73,743
Lily Pad, Inc. <sup>1</sup>					\$223,273
Linkage Associates, Inc.					\$2,400
MotivationN3D, LLC				\$9,700	\$50,260
Multi-Agency Alliance for Children <sup>13</sup>					\$240,000
Murray County Government <sup>1</sup>				\$309,945	\$232,457
Newton County Board of Education <sup>1</sup>				\$283,447	\$199,350
North Georgia Healthcare Center <sup>1</sup>					\$269,573
Office of Planning and Budget				\$21,260	
Pickens County Board of Commissioners <sup>14</sup>				\$292,450	\$14,787
Porter Novelli			\$74,000	\$35,500	
Project SAFE					\$23,762
Quest for Change, Inc.					\$94,500
Southside Recreation Center			\$85,000	\$40,000	
STARS Georgia d/b/a Choosing the Best, Inc.			\$114,000	\$63,000	
STRIVE, LLC				\$15,770	
Teen Pregnancy Prevention					\$28,335
Tencza Designs					\$16,800

**Appendix B (continued)**  
**Organizations Receiving Grants by Year**  
**Fiscal Years 2007-2011**

Grantees	2007	2008	2009	2010	2011
The Barrocas Group					\$35,600
The Schapiro Group				\$119,000	\$155,978
The Sheltering Arms <sup>1</sup>				\$50,000	\$399,227
The Young Adult Guidance Center					\$25,000
Thomasville Community Resource Center <sup>1</sup>				\$84,660	\$63,495
Troup County Board of Education <sup>1</sup>			\$325,000	\$234,420	\$162,500
University of Georgia				\$92,115	\$414,183
Verge, Inc.			\$29,954		
Volunteer Macon, Inc.					\$85,649
WAIT Training				\$6,584	
Wellstar Foundation			\$143,355		
Willie M. Simpson Evangelistic Ministries, Inc.					\$94,500
Youth Villages, Inc.				\$216,875	
<b>GOCF Totals</b>			<b>\$1,819,060</b>	<b>\$5,026,890</b>	<b>\$6,364,237</b>
<b>Grand Total</b>	<b>\$12,476,554</b>	<b>\$12,442,128</b>	<b>\$14,580,878</b>	<b>\$12,616,324</b>	<b>\$14,741,071</b>
<b>Number of Grantees</b>	<b>148</b>	<b>122</b>	<b>99</b>	<b>87</b>	<b>94</b>

<sup>1</sup> These entities became the lead agency in a system of care. (As of FY 2012, the systems of care led by the Lincoln County Board of Commissioners and the City of Gainesville were no longer in operation.)

<sup>2</sup> The Walton County Board of Commissioners began as the lead agency in Walton County's system of care in FY 2009 but the Walton County Board of Education became the lead agency for this system of care in FY 2010.

<sup>3</sup> In their 1st year, MAAC's system of care funding was passed through the GA Dept. of Human Resources.

<sup>4</sup> During fiscal year 2010, the system of care grant with the Pickens County Board of Commissioners was cancelled after one payment. The remaining value of the original award amount was then awarded to the Pickens County Council on Child Abuse (also referred to as Pickens Family partners).

Source: GOCF

**Appendix C  
Administration and Evaluation Costs for the Fiscal Year 2011 Systems of Care**

Grantee	Budget	Admin Costs	% Admin Costs	Eval. Costs	% Eval. Costs	% Admin + Eval. Costs	Number of Subgrantees in FY 2011	Lead Agency also Provides Services
Walton County Board of Education	\$325,000	\$143,985	44.3%	\$32,500	10.0%	54.3%	5	Y
Troup County School System	\$293,675	\$79,854	27.2%	\$26,698	9.1%	36.3%	1	
Douglas County Community Service Board	\$245,777	\$176,914	72.0%	\$15,470	6.3%	78.3%	4	
Jenkins County Board of Education	\$223,582	\$69,958	31.3%	\$33,150	14.8%	46.1%	1	
Cobb County Community Service Board	\$280,638	\$159,329	56.8%	\$21,188	7.5%	64.3%	6	
Cook County Board of Education	\$261,452	\$112,774	43.1%	\$23,986	9.2%	52.3%	4	
Floyd County Board of Commissioners	\$304,688	\$57,839	19.0%	\$24,375	8.0%	27.0%	3	Y
Multi-Agency Alliance for Children (MAAC)	\$288,000	\$130,100	45.2%	\$24,000	8.3%	53.5%	4	Y
City of Madison	\$167,010	\$73,706	44.1%	\$8,790	5.3%	49.4%	2	Y
Murray County Government	\$279,178	\$49,100	17.6%	\$23,245	8.3%	25.9%	1	
Newton County Board of Education	\$239,220	\$58,405	24.4%	\$24,375	10.2%	34.6%	4	Y
City of Perry	\$293,637	\$71,210	24.3%	\$31,200	10.6%	34.9%	3	
Pickens Family Partners	\$240,721	\$37,079	15.4%	\$23,000	9.6%	25.0%	3	Y
City of Savannah	\$305,429	\$91,009	29.8%	\$32,500	10.6%	40.4%	2	
City of Gainesville - Hall County Community Service Center	\$274,616	\$84,378	30.7%	\$25,964	9.5%	40.2%	2	Y
Clayton County Public School System	\$275,000	\$127,500	46.4%	\$27,500	10.0%	56.4%	4	Y
DeKalb County Dept. of Human Services	\$272,054	\$87,689	32.2%	\$26,000	9.6%	41.8%	4	
Lily Pad, Inc.	\$223,274	\$100,424	45.0%	\$26,000	11.6%	56.6%	4	
North Georgia Healthcare Center	\$269,573	\$107,478	39.9%	\$26,000	9.6%	49.5%	3	Y
Prevent Child Abuse Gordon County	\$268,968	\$56,302	20.9%	\$27,120	10.1%	31.0%	1	Y
Prevent Child Abuse Habersham County	\$245,682	\$168,840	68.7%	\$23,075	9.4%	78.1%	2	
Sheltering Arms	\$274,537	\$154,415	56.2%	\$26,000	9.5%	65.7%	1	Y
Berrien County Board of Education	\$87,681	\$0	0.0%	\$0	0.0%	0.0%	1	Y
Coastal Coalition for Children, Inc.	\$93,144	\$432	0.5%	\$0	0.0%	0.5%	-	Y
Columbus Consolidated Government	\$55,390	\$4,980	9.0%	\$0	0.0%	9.0%	1	
Cordle Housing Authority	\$48,100	\$3,000	6.2%	\$0	0.0%	6.2%	0	Y
Georgia College & State University	\$86,435	\$5,300	6.1%	\$0	0.0%	6.1%	5	
Hall County Board of Commissioners	\$94,317	\$5,700	6.0%	\$0	0.0%	6.0%	3	
Laurens County Board of Commissioners	\$98,368	\$3,000	3.0%	\$0	0.0%	3.0%	3	
Prevent Child Abuse Athens	\$80,410	\$3,351	4.2%	\$0	0.0%	4.2%	0	Y
Thomasville Community Resource Center	\$84,660	\$28,947	34.2%	\$0	0.0%	34.2%	3	
Towns County Board of Education	\$62,725	\$0	0.0%	\$0	0.0%	0.0%	3	
<b>Totals and Averages</b>	<b>\$6,642,941</b>	<b>\$2,252,998</b>	<b>33.9%</b>	<b>\$552,136</b>	<b>8.3%</b>	<b>42.2%</b>	<b>83</b>	<b>14</b>

Source: GOCF

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