

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Adams County Children and Youth Agency

February 2025



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Adams County
Adams County Court House
117 Baltimore Street, Room 201B
Gettysburg, PA 17325

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 Adams County Children and Youth Services (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, 2021 to June 30, 2022 and July 1, 2022 to June 30, 2023 (herein referred to as the 2021-2022 fiscal year and 2022-2023 fiscal year). The scope of our engagement was limited to the 2021-2022 and 2022-2023 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 Adams 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 2021-2022 and 2022-2023 fiscal years based on the accrual basis of accounting.¹

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

- 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 impacted the agency's Net State Share by increasing agency expenditures by \$8,916 and decreasing revenue by \$3,890. Based on the application of the state participation rates, these adjustments resulted in an amount due to the county totaling \$9,366.
- For the **2022-2023 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 increasing agency expenditures by \$8,495 and increasing non-reimbursable expenditures by \$13,302. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$1,928.

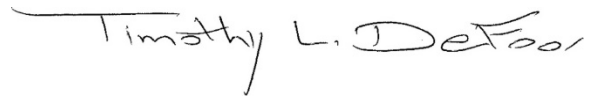
The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on February 4, 2025.

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.

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.

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,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending from the start of the word "Timothy".

Timothy L. DeFoor
Auditor General
February 7, 2025

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BACKGROUND

The Department of the Auditor General (department) is responsible for reviewing the fiscal reports known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies. The department determines proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), DHS is responsible for making and enforcing all rules and regulations necessary and appropriate to the proper accomplishment of the child welfare duties and functions vested by law in the county institution districts or their successors. Title 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, outlines the rules and regulations relative to the county administration of the Children and Youth Social Service Programs. Specifically, in compliance with 55 Pa. Code § 3140.31, the counties must report their cumulative actual expenditures incurred for the provision of children and youth social services on a quarterly basis to DHS through the Act 148 invoice package, which includes the fiscal reports. The expenditures reported in the Act 148 invoice package refers to all costs for dependent and delinquent children and youth services funded or administered by DHS.

We reviewed the final, cumulative 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, 2021 to JUNE 30, 2022

**ADAMS 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		\$	5,109,094
Supplemental Act 148			<u>0</u>
Total State Allocation			5,109,094
State Share (CY348) ²	\$		4,951,223
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,951,223
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	4,951,223
Actual Act 148 Revenues Received ⁴			<u>4,941,857</u>
Net Amount Due County/(State) ⁵		\$	<u><u>9,366</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.

ADAMS 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	39,531	5	2,807	0	0	0	0	0	36,719	36,719	0
02. 90% REIMBURSEMENT	115,792	7,969	5,270	0	0	0	0	0	102,553	92,297	10,256
03. 80% REIMBURSEMENT	6,796,332	121,979	904,508	150,288	51,465	124,587	0	0	5,443,505	4,354,804	1,088,701
04. 60% REIMBURSEMENT	780,282	14,746	33,358	0	0	0	0	4,285	727,893	436,735	291,158
05. 50% REIMBURSEMENT	61,335	0	0	0	0	0	0	0	61,335	30,668	30,667
06. TOTAL NET CHILD WELFARE EXPEND.	7,793,272	144,699	945,943	150,288	51,465	124,587	0	4,285	6,372,005	4,951,223	1,420,782
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	16,800	0							16,800		16,800
09. TOTAL EXPENDITURES	7,810,072	144,699	945,943	150,288	51,465	124,587	0	4,285	6,388,805	4,951,223	1,437,582
10. TOTAL TITLE IV-D COLLECTIONS	92,964										
11. TITLE IV-D Collections for IV-E Children	23,599										
12. STATE ACT 148 - line 6	4,951,223										
13. STATE ACT 148 ALLOCATION	5,109,094										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	4,951,223										
INVOICE											
AMENDED STATE SHARE (ACT 148)	4,951,223										
ACT 148 AMOUNT RECEIVED	4,941,857										
ADJUSTMENT TO STATE SHARE	9,366										

ADAMS 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
	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	
IN-HOME												
1-A ADOPTION SERVICE	39,531	5		2,807					36,719	36,719	0	
1-B ADOPTION ASSISTANCE	955,217	0	505,862	2,050					447,305	357,844	89,461	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	189,227	0	36,118						153,109	122,487	30,622	
1-D COUNSELING - DEPENDENT	388,018	0		850	150,288				236,880	189,504	47,376	
1-E COUNSELING - DELINQUENT	164,117	0		2					164,115	131,292	32,823	
1-F DAY CARE	0	0							0	0	0	
1-G DAY TREATMENT - DEPENDENT	25,552	0							25,552	20,442	5,110	
1-H DAY TREATMENT - DELINQUENT	16,415	0							16,415	13,132	3,283	
1-I HOMEMAKER SERVICE	0	0							0	0	0	
1-J INTAKE & REFERRAL	195,043	23		13,570					181,450	145,160	36,290	
1-K LIFE SKILLS - DEPENDENT	0	0							0	0	0	
1-L LIFE SKILLS - DELINQUENT	0	0							0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	909,660	78		41,289					868,293	694,634	173,659	
1-N PROTECTIVE SERVICE - GENERAL	2,279,325	266		148,602					2,130,457	1,704,366	426,091	
1-O SERVICE PLANNING	0	0							0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	58,800	0							58,800	29,400	29,400	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0							0	0	0	
SUBTOTAL IN-HOME	5,220,905	372	541,980	209,170	150,288	0	0	0	4,319,095	3,444,980	874,115	

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	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	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0							0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	228,686	1,741	27,957	3,329					195,659	156,527	39,132	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	236,674	5,002							231,672	185,338	46,334	
2-E EMERGENCY SHELTER - DEPENDENT	83,686	6,889	1,346	3,924					71,527	64,374	7,153	
2-F EMERGENCY SHELTER - DELINQUENT	32,106	1,080							31,026	27,923	3,103	
2-G FOSTER FAMILY - DEPENDENT	826,964	114,741	26,109	60,448		51,465	124,587		449,614	359,691	89,923	
2-H FOSTER FAMILY - DELINQUENT	0	0							0	0	0	
2-I KINSHIP CARE - DEPENDENT	349,198	32	26,589	11,733					310,844	248,675	62,169	
2-J KINSHIP CARE - DELINQUENT	0	0							0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	2,848	0							2,848	2,278	570	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	29,388	96							29,292	23,434	5,858	
SUBTOTAL CBP	1,789,550	129,581	82,001	79,434	0	51,465	124,587	0	1,322,482	1,068,240	254,242	

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	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							2,535	1,268	1,267	
3-B RESIDENTIAL SERVICE - DEPENDENT	92,871	7,427	0						85,444	51,266	34,178	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	14,464	0	0						14,464	8,678	5,786	
3-D SECURE RES. SERVICE (EXCEPT YDC)	200,713	7,291							193,422	116,053	77,369	
3-E YDC SECURE	0	0							0	0	0	
SUBTOTAL INSTITUTIONAL	310,583	14,718	0	0	0	0	0	0	295,865	177,265	118,600	

4 ADMINISTRATION	472,234	28		33,358		0	0	4,285	434,563	260,738	173,825	
TOTAL REVENUES	7,793,272	144,699	623,981	321,962	150,288	51,465	124,587	4,285	6,372,005	4,951,223	1,420,782	

ADAMS 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												
I-A ADOPTION SERVICE	23,213	12,656		3,662	0	0	39,531	49	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	972,017	0	0	0	972,017	0	97	0	16,800	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	189,227	0	0	0	189,227	0	22	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	388,018	0	388,018	0	177	0	0	0
I-E COUNSELING - DELINQUENT	0	0		6,717	157,400	0	164,117	0	33	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	25,552	0	25,552	0	4	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	16,415	0	16,415	0	4	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	125,408	59,731		9,904	0	0	195,043	569	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	347,473	177,025		75,579	309,583	0	909,660	206	228	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,244,156	654,450		221,698	159,021	0	2,279,325	1,163	2,011	0	0	0
I-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	58,800		58,800	0	125	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	1,740,250	903,862	1,161,244	317,560	1,114,789	0	5,237,705			0	16,800	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving only NON-PURCHASED H Services											
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	420	228,266	0	228,686	1,314	13	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	236,674	0	236,674	895	18	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	31,152	18,630	0	3,316	30,588	0	83,686	171	6	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	32,106	0	32,106	119	7	0	0	0
2-G FOSTER FAMILY - DEPENDENT	108,571	67,758	0	42,645	607,990	0	826,964	5,792	43	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	97,817	52,976	0	17,146	181,259	0	349,198	5,578	36	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	2,848	0	0	0	2,848	133	1	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	29,388	0	29,388	119	1	0	0	0
2-M SUBTOTAL CBP	237,540	139,364	2,848	63,527	1,346,271	0	1,789,550	14,121	125	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	0	0	0	0	92,871	0	92,871	286	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	14,464	0	14,464	64	1	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	6	200,707	0	200,713	585	3	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	6	310,577	0	310,583	943	7	0	0	0
ADMINISTRATION	130,277	58,429	0	283,528	0	0	472,234			0	0	0
TOTAL EXPENDITURES	2,108,067	1,101,655	1,164,092	664,621	2,771,637	0	7,810,072			0	16,800	0
	County Indirect Costs = \$ 236,748											

**ADAMS 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	\$ 39,509	\$ 22	\$ 39,531
Adoption Assistance	972,017	0	972,017
Subsidized Permanent Legal Custodianship	189,227	0	189,227
Counseling	551,901	234	552,135
Day Care	0	0	0
Day Treatment	41,967	0	41,967
Homemaker Service	0	0	0
Intake and Referral	194,976	67	195,043
Life Skills	0	0	0
Protective Service - Child Abuse	909,260	400	909,660
Protective Service - General	2,278,014	1,311	2,279,325
Service Planning	0	0	0
Juvenile Act Proceedings	59,024	(224)	58,800
Alternative Treatment	0	0	0
Community Residential	465,250	110	465,360
Emergency Shelter	124,439	(8,647)	115,792
Foster Family	811,543	15,421	826,964
Kinship Care	349,087	111	349,198
Supervised Independent Living	32,236	0	32,236
Juvenile Detention Service	2,535	0	2,535
Residential Service	107,335	0	107,335
Secure Residential Service (Except YDC)	200,713	0	200,713
YDC Secure	0	0	0
Administration	472,123	111	472,234
Combined Total Expense	<u>7,801,156</u>	<u>8,916</u>	<u>7,810,072</u>
Less Non-reimbursables	<u>16,800</u>	<u>0</u>	<u>16,800</u>
Total Net Expense	<u>\$ 7,784,356</u>	<u>\$ 8,916</u>	<u>\$ 7,793,272</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,108,067	\$ 0	\$ 2,108,067
Employee Benefits	1,101,655	0	1,101,655
Subsidies	1,164,092	0	1,164,092
Operating	667,745	(3,124)	664,621
Purchased Services	2,759,597	12,040	2,771,637
Fixed Assets	0	0	0
Combined Total Expense	<u>7,801,156</u>	<u>8,916</u>	<u>7,810,072</u>
Less Non-reimbursables	<u>16,800</u>	<u>0</u>	<u>16,800</u>
Total Net Expense	<u>\$ 7,784,356</u>	<u>\$ 8,916</u>	<u>\$ 7,793,272</u>

**ADAMS 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 Adjustment				
CY-370	1-A	4	1	Adoption Service - Operating	\$ 3,640	\$ 22	\$ 3,662	
	1-D	4		Counseling (Dependent) - Operating	\$ 12,843	\$ (12,843)	\$ -	
	1-E	4		Counseling (Delinquent) - Operating	\$ 836	\$ 5,881	\$ 6,717	
	1-J	4		Intake & Referral - Operating	\$ 9,837	\$ 67	\$ 9,904	
	1-M	4		Protective Service (Child Abuse) - Operating	\$ 75,179	\$ 400	\$ 75,579	
	1-N	4		Protective Service (General) - Operating	\$ 220,387	\$ 1,311	\$ 221,698	
	2-C	4		Community Residential (Dependent) - Operating	\$ 310	\$ 110	\$ 420	
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 3,294	\$ 22	\$ 3,316	
	2-G	4		Foster Family (Dependent) - Operating	\$ 40,961	\$ 1,684	\$ 42,645	
	2-I	4		Kinship Care (Dependent) - Operating	\$ 17,035	\$ 111	\$ 17,146	
		4		4	Administration - Operating	\$ 283,417	\$ 111	\$ 283,528
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 374,941	\$ 13,077	\$ 388,018	
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 163,281	\$ (5,881)	\$ 157,400	
	1-P	5		Juvenile Act Proceedings (Dependent) - Purchased Services	\$ 59,024	\$ (224)	\$ 58,800	
	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 39,257	\$ (8,669)	\$ 30,588	
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 594,253	\$ 13,737	\$ 607,990	
					Total Adjustment Amount		<u>\$ 8,916</u>	
				To increase expenditures by \$8,916 to include revisions made to the agency's expenditure ledger subsequent to the submission of the 4th quarter Act 148 invoice package to the Commonwealth DHS. Operating decreased by \$3,124 and Purchased Services increased by \$12,040.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				
				CY-370A Adjustment				
CY-370A	1-A	2	2	Adoption Service - Program Income	\$ -	\$ 5	\$ 5	
	1-J	2		Intake & Referral - Program Income	\$ -	\$ 23	\$ 23	
	1-M	2		Protective Service (Child Abuse) - Program Income	\$ -	\$ 78	\$ 78	
	1-N	2		Protective Service (General) - Program Income	\$ -	\$ 266	\$ 266	
	2-C	2		Community Residential (Dependent) - Program Income	\$ 1,784	\$ (43)	\$ 1,741	
	2-D	2		Community Residential (Delinquent) - Program Income	\$ 5,153	\$ (151)	\$ 5,002	
	2-E	2		Emergency Shelter (Dependent) - Program Income	\$ 7,092	\$ (203)	\$ 6,889	
	2-F	2		Emergency Shelter (Delinquent) - Program Income	\$ 1,113	\$ (33)	\$ 1,080	
	2-G	2		Foster Family (Dependent) - Program Income	\$ 118,187	\$ (3,446)	\$ 114,741	
	2-I	2		Kinship Care (Dependent) - Program Income	\$ -	\$ 32	\$ 32	
	2-K	2		Sup. Independent Living (Delinquent) - Program Income	\$ 98	\$ (2)	\$ 96	
	3-B	2		Residential Service (Dependent) - Program Income	\$ 7,651	\$ (224)	\$ 7,427	
	3-D	2		Secure Residential Service - Program Income	\$ 7,511	\$ (220)	\$ 7,291	
	4	2	Administration - Program Income	\$ -	\$ 28	\$ 28		
				Total Adjustment Amount		<u>\$ (3,890)</u>		
				To decrease program income by \$3,890 to eliminate erroneous reporting of Domestic Relations and Social Security Income by \$4,350 and increase program income by \$460 to include unreported revenue for the sale of a fixed asset and reconcile to the agency's final Program Income ledger.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	5,154,865
Supplemental Act 148			<u>0</u>
Total State Allocation			5,154,865
State Share (CY348) ²	\$		4,999,519
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,999,519
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	4,999,519
Actual Act 148 Revenues Received ⁴			<u>5,001,447</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(1,928)</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.

ADAMS COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
 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	46,663	0	3,828	0	0	0	0	0	42,835	42,835	0
02. 90% REIMBURSEMENT	182,232	4,543	8,426	0	0	0	0	0	169,263	152,337	16,926
03. 80% REIMBURSEMENT	6,739,696	73,844	935,214	150,294	629	40,651	54,391	0	5,484,673	4,387,739	1,096,934
04. 60% REIMBURSEMENT	846,777	13,883	43,389	0	50,836	83,936	0	12,125	642,608	385,565	257,043
05. 50% REIMBURSEMENT	62,475	300	90	0	0	0	0	0	62,085	31,043	31,042
06. TOTAL NET CHILD WELFARE EXPEND.	7,877,843	92,570	990,947	150,294	51,465	124,587	54,391	12,125	6,401,464	4,999,519	1,401,945

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

08. NON-REIMBURSABLE EXPENDITURES	45,736	0							45,736		45,736
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09. TOTAL EXPENDITURES	7,923,579	92,570	990,947	150,294	51,465	124,587	54,391	12,125	6,447,200	4,999,519	1,447,681
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10. TOTAL TITLE IV-D COLLECTIONS 49,922

11. TITLE IV-D Collections for IV-E Children 12,558

12. STATE ACT 148 - line 6 4,999,519

13. STATE ACT 148 ALLOCATION 5,154,865

14. ADJUSTED STATE SHARE (lower of 12 or 13) 4,999,519

INVOICE											
AMENDED STATE SHARE (ACT 148)	4,999,519										
ACT 148 AMOUNT RECEIVED	5,001,447										
ADJUSTMENT TO STATE SHARE	(1,928)										

ADAMS COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
 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 Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	46,663	0		3,828	0		0	0	0	42,835	42,835	0
1-B ADOPTION ASSISTANCE	878,910	0	477,942	2,979			0	0	0	397,989	318,391	79,598
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	176,827	0	24,220	0			0	0	0	152,607	122,086	30,521
1-D COUNSELING - DEPENDENT	307,450	0		7	150,294	0	0	52,570	0	104,579	83,663	20,916
1-E COUNSELING - DELINQUENT	173,174	0		9	0	0	0	0	0	173,165	138,532	34,633
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	38,202	0		0	0	0	0	0	0	38,202	30,562	7,640
1-H DAY TREATMENT - DELINQUENT	60,757	0		0	0	0	0	0	0	60,757	48,606	12,151
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	180,399	0		14,725	0	0	0	0	0	165,674	132,539	33,135
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	972,423	0		50,792	0	0	0	0	0	921,631	737,305	184,326
1-N PROTECTIVE SERVICE - GENERAL	2,066,046	3,771		152,164	0	0	1,821	0	0	1,908,290	1,526,632	381,658
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	62,475	0		90	0	0	0	0	0	62,385	31,193	31,192
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	4,963,326	3,771	502,162	224,594	150,294	0	0	54,391	0	4,028,114	3,212,344	815,770

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 Administration	TANF	TITLE XX	TITLE IV-B/Family	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	385,968	8,314	1,387	18,322	0	0	19,486	0	0	338,459	270,767	67,692
2-D COMMUNITY RESIDENTIAL - DELINQUENT	83,842	2,709	0	0	0	0	0	0	0	81,133	64,906	16,227
2-E EMERGENCY SHELTER - DEPENDENT	118,898	741	2,742	5,684	0	0	0	0	0	109,731	98,758	10,973
2-F EMERGENCY SHELTER - DELINQUENT	63,334	3,802	0	0	0	0	0	0	0	59,532	53,579	5,953
2-G FOSTER FAMILY - DEPENDENT	890,948	26,399	62,938	79,258	0	629	21,165	0	0	700,559	560,447	140,112
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	463,200	31,697	26,258	24,213	0	0	0	0	0	381,032	304,826	76,206
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	61,550	954	0	0	0	0	0	0	0	60,596	48,477	12,119
2-M SUBTOTAL CBP	2,067,740	74,616	93,325	127,477	0	629	40,651	0	0	1,731,042	1,401,760	329,282

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 Administration	TANF	TITLE XX	TITLE IV-B/Family	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	300								(300)	(150)	(150)
3-B RESIDENTIAL SERVICE - DEPENDENT	122,917	1,140	337	134		44,745	38,995	0	0	37,566	22,540	15,026
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	63,161	849	0	0		6,091	44,941	0	0	11,280	6,768	4,512
3-D SECURE RES. SERVICE (EXCEPT YDC)	144,593	11,894								132,699	79,619	53,080
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	330,671	14,183	337	134	0	50,836	83,936	0	0	181,245	108,777	72,468

4 ADMINISTRATION	516,106	0		42,918		0	0	0	12,125	461,063	276,638	184,425
5 TOTAL REVENUES	7,877,843	92,570	595,824	395,123	150,294	51,465	124,587	54,391	12,125	6,401,464	4,999,519	1,401,945

ADAMS COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
 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-Reimbursables
IN-HOME												
1-A ADOPTION SERVICE	21,444	9,962		15,257	0	0	46,663	37	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	895,662	48	0	0	895,710	0	97	0	16,800	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	0	0	176,827	0	0	0	176,827	0	18	0	0	0
1-D COUNSELING - DEPENDENT	0	0		150	307,300	0	307,450	0	160	0	0	0
1-E COUNSELING - DELINQUENT	0	0		1,125	172,049	0	173,174	0	58	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	38,202	0	38,202	0	4	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	60,757	0	60,757	0	13	0	0	0
1-I HOMEMAKER SERVICE	0	0		26,769	0	0	180,399	1,451	0	0	0	0
1-J INTAKE & REFERRAL	107,608	46,022		0	0	0	180,399	1,451	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILDR ABUSE	366,385	191,707		80,581	333,750	0	972,423	236	420	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,042,036	559,344		275,794	188,872	0	2,066,046	1,421	2,158	0	0	0
1-O SERVICE PLANNING	0	0		1,344	61,131		62,475	0	158	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT												
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT												
SUBTOTAL IN-HOME	1,537,473	807,035	1,072,489	401,068	1,162,061	0	4,980,126			0	16,800	0
LRCNP = Legal Representation for Children in Placement=\$												
LRCPP = Legal Representation for Children Non-Placement=\$												
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	131,122	39,932		22,627	192,287	0	385,968	1,268	11	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	84,626	0	84,626	307	10	0	784	0
2-E EMERGENCY SHELTER - DEPENDENT	36,905	19,084		8,924	53,985	0	118,898	241	13	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	63,334	0	63,334	198	14	0	0	0
2-G FOSTER FAMILY - DEPENDENT	143,113	74,033		42,390	631,412	0	890,948	6,641	33	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	168,487	71,669		57,710	180,184	0	478,050	5,295	44	0	14,850	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	0	0		0	61,550	0	61,550	213	1	0	0	0
SUBTOTAL CBP	479,627	204,718	0	131,651	1,267,378	0	2,083,374	14,163	126	0	15,634	0
INSTITUTIONAL PLACEMENT												
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	122,917	0	122,917	314	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	96	63,065	0	63,161	201	5	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	144,593	0	144,593	401	2	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL INSTITUTIONAL	0	0	0	96	330,575	0	330,671	916	12	0	0	0
4 ADMINISTRATION	138,828	73,902	0	316,678	0	0	529,408			13,302	0	0
5 TOTAL EXPENDITURES	2,155,928	1,085,655	1,072,489	849,493	2,760,014	0	7,923,579			13,302	32,434	0
County Indirect Costs = \$ 251,832												

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 46,622	\$ 41	\$ 46,663
Adoption Assistance	895,710	0	895,710
Subsidized Permanent Legal Custodianship	176,827	0	176,827
Counseling	480,388	236	480,624
Day Care	0	0	0
Day Treatment	98,959	0	98,959
Homemaker Service	0	0	0
Intake and Referral	180,153	246	180,399
Life Skills	0	0	0
Protective Service - Child Abuse	971,872	551	972,423
Protective Service - General	2,063,919	2,127	2,066,046
Service Planning	0	0	0
Juvenile Act Proceedings	62,475	0	62,475
Alternative Treatment	0	0	0
Community Residential	470,390	204	470,594
Emergency Shelter	182,150	82	182,232
Foster Family	890,539	409	890,948
Kinship Care	477,254	796	478,050
Supervised Independent Living	61,550	0	61,550
Juvenile Detention Service	0	0	0
Residential Service	186,078	0	186,078
Secure Residential Service (Except YDC)	144,593	0	144,593
YDC Secure	0	0	0
Administration	<u>525,605</u>	<u>3,803</u>	<u>529,408</u>
Combined Total Expense	<u>7,915,084</u>	<u>8,495</u>	<u>7,923,579</u>
Less Non-reimbursables	<u>32,434</u>	<u>13,302</u>	<u>45,736</u>
Total Net Expense	<u>\$ 7,882,650</u>	<u>\$ (4,807)</u>	<u>\$ 7,877,843</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,155,928	\$ 0	\$ 2,155,928
Employee Benefits	1,085,655	0	1,085,655
Subsidies	1,072,489	0	1,072,489
Operating	841,369	8,124	849,493
Purchased Services	2,759,643	371	2,760,014
Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>
Combined Total Expense	<u>7,915,084</u>	<u>8,495</u>	<u>7,923,579</u>
Less Non-reimbursables	<u>32,434</u>	<u>13,302</u>	<u>45,736</u>
Total Net Expense	<u>\$ 7,882,650</u>	<u>\$ (4,807)</u>	<u>\$ 7,877,843</u>

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2022 TO JUNE 30, 2023
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370 Adjustment								
CY-370	1-A	4	1	Adoption Service - Operating	\$ 15,216	\$ 41	\$ 15,257	
	1-D	4		Counseling (Dependent) - Operating	\$ 75	\$ 75	\$ 150	
	1-J	4		Intake & Referral - Operating	\$ 26,523	\$ 246	\$ 26,769	
	1-M	4		Protective Service (Child Abuse) - Operating	\$ 80,030	\$ 551	\$ 80,581	
	1-N	4		Protective Service (General) - Operating	\$ 273,667	\$ 2,127	\$ 275,794	
	2-C	4		Community Residential (Dependent) - Operating	\$ 22,423	\$ 204	\$ 22,627	
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 8,842	\$ 82	\$ 8,924	
	2-G	4		Foster Family (Dependent) - Operating	\$ 41,981	\$ 409	\$ 42,390	
	2-I	4		Kinship Care (Dependent) - Operating	\$ 57,124	\$ 586	\$ 57,710	
		4		4	Administration - Operating	\$ 312,875	\$ 3,803	\$ 316,678
		1-D		5	Counseling (Dependent) - Purchased Services	\$ 307,139	\$ 161	\$ 307,300
		2-I		5	Kinship Care (Dependent) - Purchased Services	\$ 179,974	\$ 210	\$ 180,184
							\$ 8,495	
				<p>To increase expenditures by \$8,495 to include revisions made to the agency's expenditure ledger subsequent to the submission of the 4th quarter Act 148 invoice package to the Commonwealth DHS. Operating increased by \$8,124 and Purchased Services increased by \$371.</p> <p>Title 55 PA Code, Chapter 3170.959(a)(b)</p>				
CY-370	4	10	2	Administration - Non-Reimbursable Non PS/Sub	\$ -	\$ 13,302	\$ 13,302	
				<p>To increase Non-Reimbursable Non Purchased Services/Subsidies by \$13,302 to properly report indirect costs which exceed the two percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>				

ADAMS COUNTY CHILDREN AND YOUTH AGENCY
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