

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

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## Bradford County Children and Youth Agency

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January 2026



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Commissioners of Bradford County  
Bradford County Courthouse  
301 Main Street  
Towanda, PA 18848

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 Bradford 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 Bradford 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.<sup>1</sup>

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

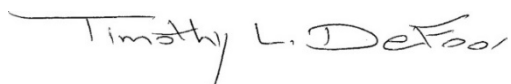
- For the **2021-2022 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$6,124 and increasing revenue by \$767. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$31,178.
- 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 \$14,676. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$21,884.

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

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

Sincerely,



Timothy L. DeFoor  
Auditor General  
December 31, 2025

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

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## BACKGROUND

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

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

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

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

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2021 to JUNE 30, 2022**

**BRADFORD 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 <sup>1</sup>	\$	5,044,515
Supplemental Act 148		<u>311,042</u>
Total State Allocation		5,355,557
State Share (CY348) <sup>2</sup>	\$	5,324,379
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	5,324,379
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	5,324,379
Actual Act 148 Revenues Received <sup>4</sup>		<u>5,355,557</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>(31,178)</u></u>

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<sup>1</sup> Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

<sup>2</sup> State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

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

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

<sup>5</sup> Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
 AMENDED CY348  
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	162,899	3,465	33,171	0	0	0	0	0	126,263	113,637	12,626
03. 80% REIMBURSEMENT	7,879,267	75,972	1,854,738	19,057	64,103	15,876	37,515	0	5,812,006	4,649,604	1,162,402
04. 60% REIMBURSEMENT	1,147,494	22,056	199,751	0	0	0	0	4,013	921,674	553,005	368,669
05. 50% REIMBURSEMENT	16,266	0	0	0	0	0	0	0	16,266	8,133	8,133
06. TOTAL NET CHILD WELFARE EXPEND.	9,205,926	101,493	2,087,660	19,057	64,103	15,876	37,515	4,013	6,876,209	5,324,379	1,551,830

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	263,750	308							263,442	158,065	105,377

08. NON-REIMBURSABLE EXPENDITURES	263	0							263		263
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09. TOTAL EXPENDITURES	9,469,939	101,801	2,087,660	19,057	64,103	15,876	37,515	4,013	7,139,914	5,482,444	1,657,470
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10. TOTAL TITLE IV-D COLLECTIONS 82,411

11. TITLE IV-D Collections for IV-E Children 3,150

12. STATE ACT 148 - line 6 5,324,379

13. STATE ACT 148 ALLOCATION 5,355,557

14. ADJUSTED STATE SHARE (lower of 12 or 13) 5,324,379

INVOICE											
AMENDED STATE SHARE (ACT 148)	5,324,379										
ACT 148 AMOUNT RECEIVED	5,355,557										
ADJUSTMENT TO STATE SHARE	(31,178)										

**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
AMENDED CY 370A  
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>													
1-A	ADOPTION SERVICE	0	0			0			0	0	0	0	0
1-B	ADOPTION ASSISTANCE	1,002,139	0	451,528					0	0	550,611	440,489	110,122
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANS	165,377	0	44,048					0	0	121,329	97,063	24,266
1-D	COUNSELING - DEPENDENT	957,005	0			19,057			37,515	0	900,433	720,346	180,087
1-E	COUNSELING - DELINQUENT	12,623	0						0	0	12,623	10,098	2,525
1-F	DAY CARE	0	0						0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0						0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0						0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J	INTAKE & REFERRAL	1,000,848	0			159,092			0	0	841,756	673,405	168,351
1-K	LIFE SKILLS - DEPENDENT	22,596	0						0	0	22,596	18,077	4,519
1-L	LIFE SKILLS - DELINQUENT	0	0						0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	480,494	0			76,369			0	0	404,125	323,300	80,825
1-N	PROTECTIVE SERVICE - GENERAL	1,064,085	0			168,815			0	0	895,270	716,216	179,054
1-O	SERVICE PLANNING	0	0						0	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0						0	0	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0						0	0	0	0	0
1-R	<b>SUBTOTAL IN-HOME</b>	4,705,167	0	495,576	404,276	19,057	0	0	37,515	0	3,748,743	2,998,994	749,749
<b>COMMUNITY BASED PLACEMENT</b>													
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0						0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0						0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	751,563	12,237	248,713	24,915				0	0	465,698	372,558	93,140
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0						0	0	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	162,899	3,465	4,439	28,732				0	0	126,263	113,637	12,626
2-F	EMERGENCY SHELTER - DELINQUENT	0	0						0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	1,672,064	51,393	182,971	275,246		64,103	15,876	0	0	1,082,475	865,980	216,495
2-H	FOSTER FAMILY - DELINQUENT	0	0						0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	733,265	11,725	87,879	133,098				0	0	500,563	400,450	100,113
2-J	KINSHIP CARE - DELINQUENT	0	0						0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	17,208	617		2,064				0	0	14,527	11,622	2,905
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0						0	0	0	0	0
2-M	<b>SUBTOTAL CBP</b>	3,336,999	79,437	524,002	464,055	0	64,103	15,876	0	0	2,189,526	1,764,247	425,279
<b>INSTITUTIONAL PLACEMENT</b>													
3-A	JUVENILE DETENTION SERVICE	16,266	0								16,266	8,133	8,133
3-B	RESIDENTIAL SERVICE - DEPENDENT	829,692	21,696	129,635	55,540				0	0	622,821	373,693	249,128
3-C	RES. SERVICE - DELINQUENT (NON YDC/WFC)	35,024	0						0	0	35,024	21,014	14,010
3-D	SECURE RES. SERVICE (EXCEPT YDC)	4,958	360								4,598	2,759	1,839
3-E	YDC SECURE	263,750	308								263,442	158,065	105,377
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	1,149,690	22,364	129,635	55,540	0	0	0	0	0	942,151	563,664	378,487
4	<b>ADMINISTRATION</b>	277,820	0		14,576		0	0	0	4,013	259,231	155,539	103,692
5	<b>TOTAL REVENUES</b>	9,469,676	101,801	1,149,213	938,447	19,057	64,103	15,876	37,515	4,013	7,139,651	5,482,444	1,657,207

**BRADFORD 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	1,002,139	0	0	0	1,002,139	0	122	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	165,377	0	0	0	165,377	0	16	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	957,005	0	957,005	0	141	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	12,623	0	12,623	0	4	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEWORKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	240,713	81,354		678,781	0	0	1,000,848	1,220	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	22,596	0	22,596	0	13	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	115,473	39,026		325,995	0	0	480,494	285	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	249,987	84,487		729,471	140	0	1,064,085	816	1	0	0	0
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	606,173	204,867	1,167,516	1,734,247	992,364	0	4,705,167			0	0	0
	LRCP = Legal Representation for Children in Placement = \$										(70)	
	LRNP = Legal Representation for Children Non-Placement = \$											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	15,758	5,325	0	46,578	683,902	0	751,563	2,302	13	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	34,223	11,567	0	96,849	20,260	0	162,899	219	6	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	80,840	27,321	0	219,626	1,344,277	0	1,672,064	14,061	79	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	24,539	8,294	0	75,956	624,739	0	733,528	6,968	51	0	263	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	3,119	1,054	0	8,809	4,226	0	17,208	62	1	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	158,479	53,561	0	447,818	2,677,404	0	3,337,262	23,612	150	0	263	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	16,266	0	0	16,266	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	34,962	11,816	0	102,063	680,851	0	829,692	2,858	16	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	35,024	0	35,024	128	2	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	83	4,875	0	4,958	15	1	0	0	0
3-E YDC SECURE	0	0	0	0	263,750	0	263,750	422	3	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	34,962	11,816	0	118,412	984,500	0	1,149,690	3,423	22	0	0	0
4 <b>ADMINISTRATION</b>	21,091	7,128	0	249,601	0	0	277,820			0	0	0
5 <b>TOTAL EXPENDITURES</b>	820,705	277,372	1,167,516	2,550,078	4,654,268	0	9,469,939			0	263	0
	County Indirect Costs = \$										190,124	

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	1,002,139	0	1,002,139
Subsidized Permanent Legal Custodianship	165,237	140	165,377
Counseling	970,539	(911)	969,628
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	1,053,762	(52,914)	1,000,848
Life Skills	22,596	0	22,596
Protective Service - Child Abuse	505,878	(25,384)	480,494
Protective Service - General	1,119,038	(54,953)	1,064,085
Service Planning	0	0	0
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	755,026	(3,463)	751,563
Emergency Shelter	170,422	(7,523)	162,899
Foster Family	1,688,579	(16,515)	1,672,064
Kinship Care	738,923	(5,395)	733,528
Supervised Independent Living	17,894	(686)	17,208
Juvenile Detention Service	16,266	0	16,266
Residential Service	872,401	(7,685)	864,716
Secure Residential Service (Except YDC)	4,893	65	4,958
YDC Secure	263,750	0	263,750
Administration	96,472	181,348	277,820
Combined Total Expense	<u>9,463,815</u>	<u>6,124</u>	<u>9,469,939</u>
Less Non-reimbursables	<u>263</u>	<u>0</u>	<u>263</u>
Total Net Expense	<u>\$ 9,463,552</u>	<u>\$ 6,124</u>	<u>\$ 9,469,676</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 820,705	\$ 0	\$ 820,705
Employee Benefits	277,372	0	277,372
Subsidies	1,167,376	140	1,167,516
Operating	2,543,759	6,319	2,550,078
Purchased Services	4,654,603	(335)	4,654,268
Fixed Assets	0	0	0
Combined Total Expense	<u>9,463,815</u>	<u>6,124</u>	<u>9,469,939</u>
Less Non-reimbursables	<u>263</u>	<u>0</u>	<u>263</u>
Total Net Expense	<u>\$ 9,463,552</u>	<u>\$ 6,124</u>	<u>\$ 9,469,676</u>

**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL 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 Adjustments							
CY-370	1-C	3	1	Subsidized Permanent Legal Custodianship - Subsidies	\$ 165,237	\$ 140	\$ 165,377
	1-J	4		Intake & Referral - Operating	\$ 731,695	\$ 83	\$ 731,778
	1-M	4		Protective Service - Child Abuse - Operating	\$ 351,379	\$ 40	\$ 351,419
	1-N	4		Protective Service - General - Operating	\$ 784,424	\$ 86	\$ 784,510
	2-C	4		Community Residential - Dependent - Operating	\$ 50,041	\$ 6	\$ 50,047
	2-E	4		Emergency Shelter - Dependent - Operating	\$ 104,372	\$ 12	\$ 104,384
	2-G	4		Foster Family - Dependent - Operating	\$ 236,717	\$ 707	\$ 237,424
	2-I	4		Kinship Care - Dependent - Operating	\$ 81,351	\$ 8	\$ 81,359
	2-K	4		Supervised Independent Living - Dependent - Operating	\$ 9,495	\$ 1	\$ 9,496
	3-B	4		Residential Service - Dependent - Operating	\$ 109,748	\$ 12	\$ 109,760
	3-D	4		Secure Residential Service - Operating	\$ 18	\$ 65	\$ 83
	4	4		Administration - Operating	\$ 68,253	\$ 5,299	\$ 73,552
	1-D	5		Counseling - Dependent - Purchased Services	\$ 957,916	\$ (911)	\$ 957,005
	2-G	5		Foster Family - Dependent - Purchased Services	\$ 1,343,701	\$ 576	\$ 1,344,277
					Total Adjustment Amount		\$ 6,124
				To increase expenditures by \$6,124 to include revisions made to the agency's expenditure ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to Commonwealth DHS. Subsidies increased by \$140, Operating increased by \$6,319, and Purchased Services decreased by \$335.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-J	4	2	Intake & Referral - Operating	\$ 731,778	\$ (52,997)	\$ 678,781
	1-M	4		Protective Service - Child Abuse - Operating	\$ 351,419	\$ (25,424)	\$ 325,995
	1-N	4		Protective Service - General - Operating	\$ 784,510	\$ (55,039)	\$ 729,471
	2-C	4		Community Residential - Dependent - Operating	\$ 50,047	\$ (3,469)	\$ 46,578
	2-E	4		Emergency Shelter - Dependent - Operating	\$ 104,384	\$ (7,535)	\$ 96,849
	2-G	4		Foster Family - Dependent - Operating	\$ 237,424	\$ (17,798)	\$ 219,626
	2-I	4		Kinship Care - Dependent - Operating	\$ 81,359	\$ (5,403)	\$ 75,956
	2-K	4		Supervised Independent Living - Operating	\$ 9,496	\$ (687)	\$ 8,809
	3-B	4		Residential Service - Dependent - Operating	\$ 109,760	\$ (7,697)	\$ 102,063
	4	4		Administration - Operating	\$ 73,552	\$ 176,049	\$ 249,601
					Total Adjustment Amount		\$ -
				To reclassify \$176,049 of indirect costs from the County Cost Allocation Plan reported by the agency and in multiple cost centers to the administration cost center. An error occurred and indirect costs were allocated to the cost centers based on the agency's time study.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370A Adjustment							
CY-370A	2-C	2	3	Community Residential - Dependent - Program Income	\$ 12,145	\$ 92	\$ 12,237
	2-E	2		Emergency Shelter - Dependent - Program Income	\$ 3,439	\$ 26	\$ 3,465
	2-G	2		Foster Family - Dependent - Program Income	\$ 51,005	\$ 388	\$ 51,393
	2-I	2		Kinship Care - Dependent - Program Income	\$ 11,637	\$ 88	\$ 11,725
	2-K	2		Supervised Independent Living - Dependent - Program Income	\$ 612	\$ 5	\$ 617
	3-B	2		Residential Service - Dependent - Program Income	\$ 21,533	\$ 163	\$ 21,696
	3-D	2		Secure Residential Service - Program Income	\$ 357	\$ 3	\$ 360
	3-E	2		YDC Secure - Program Income	\$ 306	\$ 2	\$ 308
			Total Adjustment Amount		\$ 767		
				To increase program income by \$767 to properly report the total amount received 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**

**BRADFORD 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 <sup>1</sup>		\$	5,909,514
Supplemental Act 148			<u>0</u>
Total State Allocation			5,909,514
State Share (CY348) <sup>2</sup>	\$		5,199,935
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	5,199,935
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	5,199,935
Actual Act 148 Revenues Received <sup>4</sup>			<u>5,221,819</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(21,884)</u></u>

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<sup>1</sup> Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

<sup>2</sup> State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

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

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

<sup>5</sup> Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

**BRADFORD 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	19,493	0	2,697	0	0	0	0	0	16,796	16,796	0
02. 90% REIMBURSEMENT	38,318	1,296	3,692	0	0	0	0	0	33,330	29,997	3,333
03. 80% REIMBURSEMENT	7,608,541	84,585	1,586,482	19,057	64,103	0	32,000	0	5,822,314	4,657,851	1,164,463
04. 60% REIMBURSEMENT	1,003,294	18,013	134,979	0	0	15,876	0	8,942	825,484	495,291	330,193
05. 50% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
06. TOTAL NET CHILD WELFARE EXPEND.	8,669,646	103,894	1,727,850	19,057	64,103	15,876	32,000	8,942	6,697,924	5,199,935	1,497,989

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	99,720	0							99,720	59,832	39,888
08. NON-REIMBURSABLE EXPENDITURES	841	0							841		841

09. TOTAL EXPENDITURES	8,770,207	103,894	1,727,850	19,057	64,103	15,876	32,000	8,942	6,798,485	5,259,767	1,538,718
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10. TOTAL TITLE IV-D COLLECTIONS 75,066

11. TITLE IV-D Collections for IV-E Children 7,615

12. STATE ACT 148 - line 6 5,199,935

13. STATE ACT 148 ALLOCATION 5,909,514

14. ADJUSTED STATE SHARE (lower of 12 or 13) 5,199,935

INVOICE											
AMENDED STATE SHARE (ACT 148)	5,199,935										
ACT 148 AMOUNT RECEIVED	5,221,819										
ADJUSTMENT TO STATE SHARE	(21,884)										

BRADFORD 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
IN-HOME	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
1-A ADOPTION SERVICE	19,493	0		2,697	0			0	0	16,796	16,796	0
1-B ADOPTION ASSISTANCE	1,138,611	0	495,520	0				0	0	643,091	514,473	128,618
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	182,866	0	45,038	0				0	0	137,828	110,262	27,566
1-D COUNSELING - DEPENDENT	851,835	0			19,057	0		32,000	0	800,778	640,622	160,156
1-E COUNSELING - DELINQUENT	1,679	0			0	0		0	0	1,679	1,343	336
1-F DAY CARE	0	0			0	0		0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			0	0		0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			0	0		0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0			0	0		0	0	0	0	0
1-J INTAKE & REFERRAL	303,249	0		41,937	0	0		0	0	261,312	209,050	52,262
1-K LIFE SKILLS - DEPENDENT	45,979	0			0	0		0	0	45,979	36,783	9,196
1-L LIFE SKILLS - DELINQUENT	0	0			0	0		0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	330,960	0		45,757	0	0		0	0	285,203	228,162	57,041
1-N PROTECTIVE SERVICE - GENERAL	1,446,843	0		198,949	0	0		0	0	1,247,894	998,315	249,579
1-O SERVICE PLANNING	0	0			0	0		0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0			0	0		0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0	0		0	0	0	0	0
1-R SUBTOTAL IN-HOME	4,321,515	0	540,558	289,340	19,057	0		32,000	0	3,440,560	2,755,806	684,754

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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0						0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0						0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,077,578	14,984	205,792	32,486				0	824,316	659,453	164,863	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0						0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	38,318	1,296	0	3,692	0	0		0	33,330	29,997	3,333	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0			0	0		0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,500,306	47,647	134,258	229,841		64,103		0	1,024,457	819,566	204,891	0
2-H FOSTER FAMILY - DELINQUENT	0	0						0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	716,310	21,339	49,940	106,155				0	538,876	431,101	107,775	0
2-J KINSHIP CARE - DELINQUENT	0	0						0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	12,325	615	0	809				0	10,901	8,721	2,180	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0						0	0	0	0	0
2-M SUBTOTAL CBP	3,344,837	85,881	389,990	372,983	0	64,103		0	2,431,880	1,948,838	483,042	0

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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	0	0						0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	760,773	18,013	63,143	63,171		15,876		0	600,570	360,342	240,228	1,188
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	2,970	0	0	0		0		0	2,970	1,782	524	349
3-D SECURE RES. SERVICE (EXCEPT YDC)	873	0						0	873	524	349	0
3-E YDC SECURE	99,720	0						0	99,720	59,882	39,888	0
3-F SUBTOTAL INSTITUTIONAL	864,336	18,013	63,143	63,171	0	15,876		0	704,133	422,480	281,653	0

4 ADMINISTRATION	238,678	0		8,665				0	8,942	221,071	132,643	88,428
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5 TOTAL REVENUES	8,769,366	103,894	993,691	734,159	19,057	64,103		32,000	8,942	6,797,644	5,259,767	1,537,877
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**BRADFORD 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
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursables
1-A ADOPTION SERVICE	4,552	1,649		13,292	0	0	19,493	25	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	1,139,452	0	0	0	1,139,452	0	123	0	841	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	182,866	0	0	0	182,866	0	18	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	0	851,835	0	851,835	0	131	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	1,679	0	1,679	0	3	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	70,808	25,651		206,790	0	0	303,249	695	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	45,979	0	45,979	0	15	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	77,116	27,935		225,909	0	0	330,960	280	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	325,435	117,890		999,934	3,584	0	1,446,843	706	2	0	0	0
1-O SERVICE PLANNING	0	0	0	0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT												
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT												
<b>1-R SUBTOTAL IN-HOME</b>	<b>477,911</b>	<b>173,125</b>	<b>1,322,318</b>	<b>1,445,925</b>	<b>903,077</b>	<b>0</b>	<b>4,322,356</b>			<b>0</b>	<b>841</b>	<b>0</b>
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving non-PURCHASED III Services											

COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	25,489	9,234	0	78,236	964,619	0	1,077,578	2,502	15	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	6,177	2,238	0	22,370	7,533	0	38,318	4	3	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	67,233	24,355	0	206,642	1,202,076	0	1,500,306	11,327	76	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	35,047	12,696	0	117,259	551,308	0	716,310	4,973	40	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	1,365	495	0	3,987	6,478	0	12,325	24	1	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
<b>2-M SUBTOTAL CBP</b>	<b>135,311</b>	<b>49,018</b>	<b>0</b>	<b>428,494</b>	<b>2,732,014</b>	<b>0</b>	<b>3,344,837</b>	<b>18,830</b>	<b>135</b>	<b>0</b>	<b>0</b>	<b>0</b>

INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	22,368	8,102	0	68,571	661,732	0	760,773	1,568	14	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	2,970	0	2,970	12	1	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	22	851	0	873	2	1	0	0	0
3-E YDC SECURE	0	0	0	0	99,720	0	99,720	120	2	0	0	0
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>22,368</b>	<b>8,102</b>	<b>0</b>	<b>68,593</b>	<b>765,273</b>	<b>0</b>	<b>864,336</b>	<b>1,702</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4 ADMINISTRATION</b>	<b>14,630</b>	<b>5,300</b>	<b>0</b>	<b>218,748</b>	<b>0</b>	<b>0</b>	<b>238,678</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>5 TOTAL EXPENDITURES</b>	<b>650,220</b>	<b>235,545</b>	<b>1,322,318</b>	<b>2,161,760</b>	<b>4,400,364</b>	<b>0</b>	<b>8,770,207</b>			<b>0</b>	<b>841</b>	<b>0</b>
	County Indirect Costs = \$ 176,023											

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 20,725	\$ (1,232)	\$ 19,493
Adoption Assistance	1,139,452	0	1,139,452
Subsidized Permanent Legal Custodianship	182,866	0	182,866
Counseling	840,604	12,910	853,514
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	322,414	(19,165)	303,249
Life Skills	45,521	458	45,979
Protective Service - Child Abuse	351,832	(20,872)	330,960
Protective Service - General	1,534,845	(88,002)	1,446,843
Service Planning	0	0	0
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	1,084,170	(6,592)	1,077,578
Emergency Shelter	39,990	(1,672)	38,318
Foster Family	1,518,355	(18,049)	1,500,306
Kinship Care	725,101	(8,791)	716,310
Supervised Independent Living	12,695	(370)	12,325
Juvenile Detention Service	0	0	0
Residential Service	769,754	(6,011)	763,743
Secure Residential Service (Except YDC)	873	0	873
YDC Secure	99,720	0	99,720
Administration	66,614	172,064	238,678
Combined Total Expense	<u>8,755,531</u>	<u>14,676</u>	<u>8,770,207</u>
Less Non-reimbursables	<u>841</u>	<u>0</u>	<u>841</u>
Total Net Expense	<u>\$ 8,754,690</u>	<u>\$ 14,676</u>	<u>\$ 8,769,366</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 650,220	\$ 0	\$ 650,220
Employee Benefits	235,545	0	235,545
Subsidies	1,322,318	0	1,322,318
Operating	2,160,452	1,308	2,161,760
Purchased Services	4,386,996	13,368	4,400,364
Fixed Assets	0	0	0
Combined Total Expense	<u>8,755,531</u>	<u>14,676</u>	<u>8,770,207</u>
Less Non-reimbursables	<u>841</u>	<u>0</u>	<u>841</u>
Total Net Expense	<u>\$ 8,754,690</u>	<u>\$ 14,676</u>	<u>\$ 8,769,366</u>

**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL 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	1-J	4	1	CY-370 Adjustments				
	1-M	4		Intake & Referral - Operating	\$ 225,955	\$ 4	\$ 225,959	
	1-N	4		Protective Service - Child Abuse - Operating	\$ 246,781	\$ 4	\$ 246,785	
	2-C	4		Protective Service - General - Operating	\$ 1,087,936	\$ 98	\$ 1,088,034	
	2-G	4		Community Residential - Dependent - Operating	\$ 84,828	\$ 308	\$ 85,136	
	2-I	4		Foster Family - Dependent - Operating	\$ 224,691	\$ 152	\$ 224,843	
	3-B	4		Kinship Care - Dependent - Operating	\$ 126,050	\$ 697	\$ 126,747	
	4	4		Residential Service - Dependent - Operating	\$ 74,582	\$ 44	\$ 74,626	
	1-D	5		Administration - Operating	\$ 46,684	\$ 1	\$ 46,685	
	1-K	5		Counseling - Dependent - Purchase Services	\$ 838,925	\$ 12,910	\$ 851,835	
				Life Skills - Dependent - Purchase Services	\$ 45,521	\$ 458	\$ 45,979	
				Total Adjustment Amount		\$ 14,676		
					To increase expenditures by \$14,676 to include revisions made to the agency's expenditure ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to Commonwealth DHS. Operating increased by \$1,308 and Purchased Services increased by \$13,368.			
				Title PA 55 Code, Chapter 3170.95(a)(b)				
CY-370	1-A	4	2	Adoption Services - Operating	\$ 14,524	\$ (1,232)	\$ 13,292	
	1-J	4		Intake & Referral - Operating	\$ 225,959	\$ (19,169)	\$ 206,790	
	1-M	4		Protective Service - Child Abuse - Operating	\$ 246,785	\$ (20,876)	\$ 225,909	
	1-N	4		Protective Service - General - Operating	\$ 1,088,034	\$ (88,100)	\$ 999,934	
	2-C	4		Community Residential - Dependent - Operating	\$ 85,136	\$ (6,900)	\$ 78,236	
	2-E	4		Emergency Shelter - Dependent - Operating	\$ 24,042	\$ (1,672)	\$ 22,370	
	2-C	4		Foster Family - Dependent - Operating	\$ 224,843	\$ (18,201)	\$ 206,642	
	2-I	4		Kinship Care - Dependent - Operating	\$ 126,747	\$ (9,488)	\$ 117,259	
	2-K	4		Supervised Independent Living - Dependent - Operating	\$ 4,357	\$ (370)	\$ 3,987	
	3-B	4		Residential Service - Dependent - Operating	\$ 74,626	\$ (6,055)	\$ 68,571	
	4	4		Administration - Operating	\$ 46,685	\$ 172,063	\$ 218,748	
				Total Adjustment Amount		\$ -		
					To reclassify \$172,063 of indirect costs from the County Cost Allocation Plan reported by the agency in multiple cost centers to the administration cost center. An error occurred and indirect costs were allocated to the cost centers based on the agency's time study.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12				

BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
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