AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2022 to June 30, 2023
July 1, 2023 to June 30, 2024

Fulton County Services for Children

June 2026

Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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TIMOTHY L. DEFOOR
AUDITOR GENERAL

The Commissioners of Fulton County
101 Lincoln Way West, Suite 100
McConnellsburg, PA 17233

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of Fulton County Services for Children (agency). The purpose of this engagement is to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2022 to June 30, 2023 and July 1, 2023 to June 30, 2024 (herein referred to as the 2022-2023 fiscal year and 2023-2024 fiscal year). The scope of our engagement was limited to the 2022-2023 and 2023-2024 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

Agency management is responsible for the preparation of the submitted fiscal reports and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq*. and 3170.1 *et seq*.). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Fulton County.

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2022-2023 and 2023-2024 fiscal years based on the accrual basis of accounting.[1]

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

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

- For the **2022-2023 fiscal year**, our engagement resulted in four 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 $45,591, increasing non-reimbursable expenditures by $2,847, and increasing revenue by $379. Based on the application of the state participation rates, the four adjustments resulted in an amount due to the county totaling $25,415.

- For the **2023-2024 fiscal year**, our engagement resulted in two adjustments made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing agency expenditures by $5,045 and increasing non-reimbursable expenditures by $2,908. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling $1,282.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on June 23, 2026.

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

Timothy L. DeFoor
Auditor General
June 25, 2026

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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, 2022 to JUNE 30, 2023

FULTON 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]			$	947,683
Supplemental Act 148				0
Total State Allocation				947,683
State Share (CY348)[2]	$	640,102		
Less: Major Service Category Adjustment		0		
Net State Share			$	640,102
Less: Expenditures in Excess of the Approved State Allocation				0
Final Net State Share Payable[3]			$	640,102
Actual Act 148 Revenues Received[4]				614,687
Net Amount Due County/(State)[5]			$	25,415

[1] Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

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

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

[4] Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 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	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	5,217	0	283	0	0	0	0	0	4,934	4,441	493
03. 80% REIMBURSEMENT	800,356	4,040	198,638	18,136	5,896	33,826	0	0	539,820	431,856	107,964
04. 60% REIMBURSEMENT	366,837	11,463	12,541	0	5,895	2,877	0	1,263	332,798	199,679	133,119
05. 50% REIMBURSEMENT	8,252	0	0	0	0	0	0	0	8,252	4,126	4,126
06. TOTAL NET CHILD WELFARE EXPEND.	1,180,662	15,503	211,462	18,136	11,791	36,703	0	1,263	885,804	640,102	245,702
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	36,564	595							35,969	21,581	14,388
08. NON-REIMBURSABLE EXPENDITURES	47,677	0							47,677		47,677
09. TOTAL EXPENDITURES	1,264,903	16,098	211,462	18,136	11,791	36,703	0	1,263	969,450	661,683	307,767

10. TOTAL TITLE IV-D COLLECTIONS	15,721
11. TITLE IV-D Collections for IV-E Children	616
12. STATE ACT 148 - line 6	640,102
13. STATE ACT 148 ALLOCATION	947,683
14. ADJUSTED STATE SHARE (lower of 12 or 13)	640,102

INVOICE	
AMENDED STATE SHARE (ACT 148)	640,102
ACT 148 AMOUNT RECEIVED	614,687
ADJUSTMENT TO STATE SHARE	25,415

FULTON 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 Reunification	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A	ADOPTION SERVICE	0	0		0	0		0	0	0	0	0	0
1-B	ADOPTION ASSISTANCE	57,248	0	33,274	0			0	0	0	23,974	19,179	4,795
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	0	0			0	0	0	0	0	0
1-D	COUNSELING - DEPENDENT	7,277	0		0	0	0	0	0	0	7,277	5,822	1,455
1-E	COUNSELING - DELINQUENT	3,934	0		153	0	0	0	0	0	3,781	3,025	756
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	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	117,212	0		25,177	0	0	0	0	0	92,035	73,628	18,407
1-K	LIFE SKILLS - DEPENDENT	27,675	0		0	18,136	0	2,655	0	0	6,884	5,507	1,377
1-L	LIFE SKILLS - DELINQUENT	24,630	0		0	0	0	23,467	0	0	1,163	930	233
1-M	PROTECTIVE SERVICE - CHILD ABUSE	70,254	0		14,437	0	0	0	0	0	55,817	44,654	11,163
1-N	PROTECTIVE SERVICE - GENERAL	132,379	0		28,445	0	0	0	0	0	103,934	83,147	20,787
1-O	SERVICE PLANNING	13,401	0		2,913	0	0	6,692	0	0	3,796	3,037	759
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	8,252	0		0	0		0	0	0	8,252	4,126	4,126
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	462,262	0	33,274	71,125	18,136	0	32,814	0	0	306,913	243,055	63,858
	COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	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	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	0	0	0	0		0	0	0	0	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	144,013	2,519	0	0		5,896	1,012	0	0	134,586	107,669	26,917
2-E	EMERGENCY SHELTER - DEPENDENT	5,217	0	0	283	0	0	0	0	0	4,934	4,441	493
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	202,333	1,521	44,135	50,104		0	0	0	0	106,573	85,258	21,315
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M	**SUBTOTAL CBP**	351,563	4,040	44,135	50,387	0	5,896	1,012	0	0	246,093	197,368	48,725
	INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	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
3-B	RESIDENTIAL SERVICE - DEPENDENT	62,238	1,878	0	5,594		5,895	2,877	0	0	45,994	27,596	18,398
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	54,928	4,162	0	46		0	0	0	0	50,720	30,432	20,288
3-D	SECURE RES. SERVICE (EXCEPT YDC)	174,821	5,423							0	169,398	101,639	67,759
3-E	YDC SECURE	36,564	595								35,969	21,581	14,388
3-F	**SUBTOTAL INSTITUTIONAL**	328,551	12,058	0	5,640	0	5,895	2,877	0	0	302,081	181,248	120,833
4	**ADMINISTRATION**	74,850	0		6,901		0	0	0	1,263	66,686	40,012	26,674
5	**TOTAL REVENUES**	1,217,226	16,098	77,409	134,053	18,136	11,791	36,703	0	1,263	921,773	661,683	260,090

FULTON 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	0	0		0	0	0	0	0	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	62,723	0	0	0	62,723	0	9	0	5,475	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	0	0	0	0	0	0	0	0	0	0
1-D	COUNSELING - DEPENDENT	0	0		0	7,277	0	7,277	0	6	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		791	3,143	0	3,934	0	25	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	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	69,904	30,243		16,914	0	151	117,212	338	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	0	0		0	27,675	0	27,675	0	18	0	0	0
1-L	LIFE SKILLS - DELINQUENT	0	0		0	24,630	0	24,630	0	12	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	39,308	17,494		11,495	1,895	62	70,254	53	3	0	0	0
1-N	PROTECTIVE SERVICE - GENERAL	79,067	34,004		19,137	0	171	132,379	322	0	0	0	0
1-O	SERVICE PLANNING	8,027	3,426		1,927	0	21	13,401	351	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	8,252		8,252	0	8	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	196,306	85,167	62,723	50,264	72,872	405	467,737			0	5,475	0

LRCP = Legal Represnetation for Children in Placement =$ 0

Number of Children receiving only NON-PURCHASED IH Services 0

LRCNP = Legal Represnetation for Children Non-Placement =$ 0

	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	0	0	0	0	0	0	0	0	0	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	144,013	0	144,013	745	3	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	1,472	3,745	0	5,217	62	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	15,738	6,978	0	14,443	165,153	21	202,333	1,543	5	0	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M	**SUBTOTAL CBP**	15,738	6,978	0	15,915	312,911	21	351,563	2,350	11	0	0	0

	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	14,359	5,945	0	4,716	37,166	52	62,238	167	2	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	225	54,703	0	54,928	190	3	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	300	174,521	0	174,821	484	2	0	0	0
3-E	YDC SECURE	0	0	0	0	36,564	0	36,564	44	1	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	14,359	5,945	0	5,241	302,954	52	328,551	885	8	0	0	0
4	**ADMINISTRATION**	18,282	7,880	0	90,849	0	41	117,052			42,202	0	0
5	**TOTAL EXPENDITURES**	244,685	105,970	62,723	162,269	688,737	519	1,264,903			42,202	5,475	0

County Indirect Costs = $ 45,591

FULTON 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	$ 0	$ 0	$ 0
Adoption Assistance	62,723	0	62,723
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	11,211	0	11,211
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	117,212	0	117,212
Life Skills	52,305	0	52,305
Protective Service - Child Abuse	70,254	0	70,254
Protective Service - General	132,379	0	132,379
Service Planning	13,401	0	13,401
Juvenile Act Proceedings	8,252	0	8,252
Alternative Treatment	0	0	0
Community Residential	144,013	0	144,013
Emergency Shelter	5,217	0	5,217
Foster Family	202,333	0	202,333
Kinship Care	0	0	0
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	117,166	0	117,166
Secure Residential Service (Except YDC)	174,821	0	174,821
YDC Secure	36,564	0	36,564
Administration	71,461	45,591	117,052
Combined Total Expense	1,219,312	45,591	1,264,903
Less Non-reimbursables	44,830	2,847	47,677
Total Net Expense	$ 1,174,482	$ 42,744	$ 1,217,226

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 244,685	$ 0	$ 244,685
Employee Benefits	105,970	0	105,970
Subsidies	62,723	0	62,723
Operating	116,678	45,591	162,269
Purchased Services	688,737	0	688,737
Fixed Assets	519	0	519
Combined Total Expense	1,219,312	45,591	1,264,903
Less Non-reimbursables	44,830	2,847	47,677
Total Net Expense	$ 1,174,482	$ 42,744	$ 1,217,226

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
ADJUSTMENT SCHEDULE

REPORT REFERENCE			ADJ.		AS REPORTED	INCREASE/	ADJUSTED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	OR ADJUSTED	(DECREASE)	TOTAL
				CY-370 Adjustments			
CY-370	4	4	1	Administration - Operating	$ 45,258	$ 40,288	$ 85,546
				To increase operating expenditures by $40,288 to include indirect costs which were erroneously not reported on the agency's Act 148 Invoice submitted to the Commonwealth DHS.			
				Title 55 PA Code, Chapters 3170.60 & 3170.95 (a)(b) OCYF Bulletin 00-95-12			
CY-370	4	4	2	Administration - Operating	$ 85,546	$ 5,303	$ 90,849
				To increase operating expenditures by $5,303 to properly report indirect costs and reconcile to the County's Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	4	10	3	Administration - Non-Reimbursable Non-PS/Sub.	$ 39,355	$ 2,847	$ 42,202
				To increase Non-Reimbursable Non Purchased Service/Subsidies by $2,847 to properly report indirect costs which exceed the two percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
				CY-370 Adjustment			
CY-370A	2-D	2	4	Community Residential - Delinquent - Program Income	$ 2,496	$ 23	$ 2,519
	3-C	2		Residential Service - Delinquent - Program Income	$ 4,421	$ (259)	$ 4,162
	3-D	2		Secure Residential Service - Program Income	$ 4,808	$ 615	$ 5,423
				Total Adjustment Amount		$ 379	
				To increase program income by $379 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, 2023 to JUNE 30, 2024

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
AMENDED
COMPUTATION OF FINAL NET STATE SHARE

Approved State Allocation[1]			$	858,601
Supplemental Act 148				0
Total State Allocation				858,601
State Share (CY348)[2]	$	541,742		
Less: Major Service Category Adjustment		0		
Net State Share			$	541,742
Less: Expenditures in Excess of the Approved State Allocation				0
Final Net State Share Payable[3]			$	541,742
Actual Act 148 Revenues Received[4]				540,460
Net Amount Due County/(State)[5]			$	1,282

[1] Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

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

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

[4] Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
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	27,356	0	4,083	0	0	0	0	0	23,273	20,946	2,327
03. 80% REIMBURSEMENT	831,073	4,857	175,875	18,136	0	30,012	2,423	0	599,770	479,818	119,952
04. 60% REIMBURSEMENT	130,670	3,044	14,251	0	11,791	39,752	0	1,114	60,718	36,430	24,288
05. 50% REIMBURSEMENT	9,096	0	0	0	0	0	0	0	9,096	4,548	4,548
06. TOTAL NET CHILD WELFARE EXPEND.	998,195	7,901	194,209	18,136	11,791	69,764	2,423	1,114	692,857	541,742	151,115
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	248,670	4,902							243,768	146,261	97,507
08. NON-REIMBURSABLE EXPENDITURES	43,155	0							43,155		43,155
09. TOTAL EXPENDITURES	1,290,020	12,803	194,209	18,136	11,791	69,764	2,423	1,114	979,780	688,003	291,777

10. TOTAL TITLE IV-D COLLECTIONS	12,803
11. TITLE IV-D Collections for IV-E Children	0
12. STATE ACT 148 - line 6	541,742
13. STATE ACT 148 ALLOCATION	858,601
14. ADJUSTED STATE SHARE (lower of 12 or 13)	541,742

INVOICE	
AMENDED STATE SHARE (ACT 148)	541,742
ACT 148 AMOUNT RECEIVED	540,460
ADJUSTMENT TO STATE SHARE	1,282

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
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 Reunification	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A	ADOPTION SERVICE	0	0		0	0		0	0	0	0	0	0
1-B	ADOPTION ASSISTANCE	49,944	0	24,257	0			0	0	0	25,687	20,550	5,137
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	0	0			0	0	0	0	0	0
1-D	COUNSELING - DEPENDENT	3,147	0		0	0	0	0	0	0	3,147	2,518	629
1-E	COUNSELING - DELINQUENT	1,238	0		227	0	0	0	0	0	1,011	809	202
1-F	DAY CARE	10,954	0		0	3,235	0	0	0	0	7,719	6,175	1,544
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	122,552	0		22,926	0	0	0	0	0	99,626	79,701	19,925
1-K	LIFE SKILLS - DEPENDENT	18,299	0		0	13,141	0	0	2,423	0	2,735	2,188	547
1-L	LIFE SKILLS - DELINQUENT	17,625	0		0	0	0	0	0	0	17,625	14,100	3,525
1-M	PROTECTIVE SERVICE - CHILD ABUSE	62,870	0		11,227	1,760	0	0	0	0	49,883	39,906	9,977
1-N	PROTECTIVE SERVICE - GENERAL	120,296	0		23,034	0	0	0	0	0	97,262	77,810	19,452
1-O	SERVICE PLANNING	14,494	0		2,626	0	0	0	0	0	11,868	9,494	2,374
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	9,096	0		0	0		0	0	0	9,096	4,548	4,548
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	430,515	0	24,257	60,040	18,136	0	0	2,423	0	325,659	257,799	67,860
	COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	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	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	16,965	732	0	1,821		0	0	0	0	14,412	11,530	2,882
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	168,710	2,571	0	0		0	30,012	0	0	136,127	108,902	27,225
2-E	EMERGENCY SHELTER - DEPENDENT	27,356	0	0	4,083	0	0	0	0	0	23,273	20,946	2,327
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	221,093	1,554	41,752	47,535		0	0	0	0	130,252	104,202	26,050
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	2,886	0	0	470		0	0	0	0	2,416	1,933	483
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M	**SUBTOTAL CBP**	437,010	4,857	41,752	53,909	0	0	30,012	0	0	306,480	247,513	58,967
	INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	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
3-B	RESIDENTIAL SERVICE - DEPENDENT	35,068	1,468	0	2,445		8,844	22,311	0	0	0	0	0
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	22,973	1,216	0	0		2,947	17,441	0	0	1,369	821	548
3-D	SECURE RES. SERVICE (EXCEPT YDC)	8,654	360							0	8,294	4,976	3,318
3-E	YDC SECURE	248,670	4,902								243,768	146,261	97,507
3-F	**SUBTOTAL INSTITUTIONAL**	315,365	7,946	0	2,445	0	11,791	39,752	0	0	253,431	152,058	101,373
4	**ADMINISTRATION**	63,975	0		11,806		0	0	0	1,114	51,055	30,633	20,422
5	**TOTAL REVENUES**	1,246,865	12,803	66,009	128,200	18,136	11,791	69,764	2,423	1,114	936,625	688,003	248,622

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
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	0	0		0	0	0	0	0	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	49,944	0	0	0	49,944	0	7	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	0	0	0	0	0	0	0	0	0	0
1-D	COUNSELING - DEPENDENT	0	0		0	3,147	0	3,147	0	2	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		1,238	0	0	1,238	19	0	0	0	0
1-F	DAY CARE	0	0		0	10,954	0	10,954	0	2	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	70,223	34,940		17,389	0	0	122,552	174	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	0	0		0	18,299	0	18,299	0	11	0	0	0
1-L	LIFE SKILLS - DELINQUENT	0	0		0	17,625	0	17,625	0	9	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	31,976	15,654		10,600	4,640	0	62,870	26	5	0	0	0
1-N	PROTECTIVE SERVICE - GENERAL	68,942	33,846		17,508	0	0	120,296	62	0	0	0	0
1-O	SERVICE PLANNING	8,242	4,197		2,055	0	0	14,494	25	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	9,096		9,096	0	8	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	179,383	88,637	49,944	48,790	63,761	0	430,515			0	0	0
		LRCP = Legal Represnetation for Children in Placement =$				0	Number of Children receiving only NON-PURCHASED IH Services			0			
		LRCNP = Legal Represnetation for Children Non-Placement =$				0							

	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	3,963	2,255	0	4,158	6,589	0	16,965	32	1	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	168,710	0	168,710	732	2	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	11,782	5,811	0	3,586	6,177	0	27,356	30	1	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	23,817	11,637	0	11,859	173,780	0	221,093	1,563	6	0	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	1,634	775	0	477	0	0	2,886	0	0	0	0	0
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M	**SUBTOTAL CBP**	41,196	20,478	0	20,080	355,256	0	437,010	2,357	10	0	0	0

	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	4,689	2,152	0	4,547	23,680	0	35,068	275	1	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	22,973	0	22,973	57	2	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	8,654	0	8,654	24	1	0	0	0
3-E	YDC SECURE	0	0	0	0	248,670	0	248,670	307	1	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	4,689	2,152	0	4,547	303,977	0	315,365	663	5	0	0	0
4	**ADMINISTRATION**	12,203	5,705	0	89,222	0	0	107,130			43,155	0	0
5	**TOTAL EXPENDITURES**	237,471	116,972	49,944	162,639	722,994	0	1,290,020			43,155	0	0
			County Indirect Costs = $		42,552								

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	$ 0	$ 0	$ 0
Adoption Assistance	49,944	0	49,944
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	4,385	0	4,385
Day Care	10,954	0	10,954
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	122,552	0	122,552
Life Skills	35,924	0	35,924
Protective Service - Child Abuse	62,870	0	62,870
Protective Service - General	120,296	0	120,296
Service Planning	14,494	0	14,494
Juvenile Act Proceedings	9,096	0	9,096
Alternative Treatment	0	0	0
Community Residential	185,675	0	185,675
Emergency Shelter	27,356	0	27,356
Foster Family	221,093	0	221,093
Kinship Care	0	0	0
Supervised Independent Living	2,886	0	2,886
Juvenile Detention Service	0	0	0
Residential Service	58,041	0	58,041
Secure Residential Service (Except YDC)	8,654	0	8,654
YDC Secure	248,670	0	248,670
Administration	102,085	5,045	107,130
Combined Total Expense	1,284,975	5,045	1,290,020
Less Non-reimbursables	40,247	2,908	43,155
Total Net Expense	$ 1,244,728	$ 2,137	$ 1,246,865

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 237,471	$ 0	$ 237,471
Employee Benefits	116,972	0	116,972
Subsidies	49,944	0	49,944
Operating	157,594	5,045	162,639
Purchased Services	722,994	0	722,994
Fixed Assets	0	0	0
Combined Total Expense	1,284,975	5,045	1,290,020
Less Non-reimbursables	40,247	2,908	43,155
Total Net Expense	$ 1,244,728	$ 2,137	$ 1,246,865

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
ADJUSTMENT SCHEDULE

REPORT REFERENCE			ADJ.				
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
				CY-370 Adjustments			
CY-370	4	4	1	Administration - Operating To increase operating expenditures by $5,045 to properly report indirect costs and reconcile to the County's Cost Allocation Plan. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	$ 84,177	$ 5,045	$ 89,222
CY-370	4	10	2	Administration - Non-Reimbursable Non-PS/Sub. To increase Non-Reimbursable Non Purchased Service/Subsidies by $2,908 to properly report indirect costs which exceed the two percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	$ 40,247	$ 2,908	$ 43,155

FULTON COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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