

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

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## Snyder County Children and Youth Agency

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November 2024



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 Snyder County  
Snyder County Courthouse  
Nine West Market Street  
P.O. Box 217  
Middleburg, PA 17842

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 Snyder 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 Snyder 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 one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by increasing agency expenditures by \$9,106. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$7,284.
- For the **2022-2023 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by increasing agency program income by \$236. Based on the application of the state participation rates, this adjustment resulted in an amount due to the state totaling \$181.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference call held on October 9, 2024.

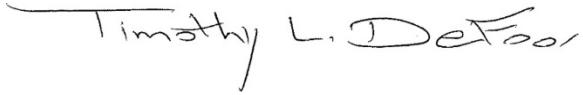
This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts and the final reconciliation of federal revenues not included in the scope of our engagement during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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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.

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 horizontal line above the first few letters.

Timothy L. DeFoor  
Auditor General  
October 16, 2024

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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**

**SNYDER 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>		\$	2,204,410
Supplemental Act 148			0
Total State Allocation			2,204,410
State Share (CY348) <sup>2</sup>	\$		1,556,465
Less: Major Service Category Adjustment			0
Net State Share		\$	1,556,465
Less: Expenditures in Excess of the Approved State Allocation			0
Final Net State Share Payable <sup>3</sup>		\$	1,556,465
Actual Act 148 Revenues Received <sup>4</sup>			1,549,181
Net Amount Due County/(State) <sup>5</sup>		\$	7,284

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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.



SNYDER 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	3,614	0	441	0	0	0	0	0	3,173	3,173	0
02. 90% REIMBURSEMENT	12,942	0	1,518	0	0	0	0	0	11,424	10,282	1,142
03. 80% REIMBURSEMENT	2,308,952	3,719	339,246	36,191	24,902	73,218	7,019	0	1,824,657	1,459,726	364,931
04. 60% REIMBURSEMENT	131,211	80	9,168	0	0	0	0	2,017	119,946	71,968	47,978
05. 50% REIMBURSEMENT	22,632	0	0	0	0	0	0	0	22,632	11,316	11,316
06. TOTAL NET CHILD WELFARE EXPEND.	2,479,351	3,799	350,373	36,191	24,902	73,218	7,019	2,017	1,981,832	1,556,465	425,367
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0	0	0	0	0	0	0	0	0
08. NON-REIMBURSABLE EXPENDITURES	36,592	0	0	0	0	0	0	0	36,592	36,592	0
09. TOTAL EXPENDITURES	2,515,943	3,799	350,373	36,191	24,902	73,218	7,019	2,017	2,018,424	1,556,465	461,959
10. TOTAL TITLE IV-D COLLECTIONS	3,619										
11. TITLE IV-D Collections for IV-E Children	829										
12. STATE ACT 148 - line 6	1,556,465										
13. STATE ACT 148 ALLOCATION	2,204,410										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,556,465										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,556,465										
ACT 148 AMOUNT RECEIVED	1,549,181										
ADJUSTMENT TO STATE SHARE	7,284										

SNYDER 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	3,614	0		441	0				0	3,173	3,173	0
1-B ADOPTION ASSISTANCE	425,217	0	219,057	0					0	206,160	164,928	41,232
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	58,716	0	6,850	0					0	51,866	41,493	10,373
1-D COUNSELING - DEPENDENT	114,746	0		841	24,424				0	89,481	71,585	17,896
1-E COUNSELING - DELINQUENT	27,598	0		25	11,767				0	15,806	12,645	3,161
1-F IDAY CARE	0	0		0	0				0	0	0	0
1-G IDAY TREATMENT - DEPENDENT	0	0		0	0				0	0	0	0
1-H IDAY TREATMENT - DELINQUENT	0	0		0	0				0	0	0	0
1-I HOMEMAKER SERVICE	158,392	0		10,502	0				0	147,890	118,312	29,578
1-J INTAKE & REFERRAL	385,254	0		21,643	0	18,676	10,305		0	334,630	267,704	66,926
1-K LIFE SKILLS - DEPENDENT	0	0		0	0				0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0				0	0	0	0
1-M PROTECTIVE SERVICE - CHLD ABUSE	198,302	0		13,981	0	6,226	0		0	178,095	142,476	35,619
1-N PROTECTIVE SERVICE - GENERAL	558,131	0		40,846	0	0	54,913	7,019	0	455,353	364,282	91,071
1-O SERVICE PLANNING	241,741	0		15,866	0	0	8,000		0	217,875	174,300	43,575
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	14,232	0		0	0				0	14,232	7,116	7,116
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0				0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	2,185,943	0	225,907	104,145	36,191	24,902	73,218	7,019	0	1,714,561	1,368,014	346,547
<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	0	0		0					0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,595	324		0					0	2,271	1,817	454
2-E EMERGENCY SHELTER - DEPENDENT	12,942	0		715	803	0	0		0	11,424	10,282	1,142
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0				0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	66,845	2,174	(235)	4,530					0	60,376	48,301	12,075
2-H FOSTER FAMILY - DELINQUENT	0	0		0					0	0	0	0
2-I KINSHIP CARE - DEPENDENT	71,415	1,221	(207)	5,547					0	64,854	51,883	12,971
2-J KINSHIP CARE - DELINQUENT	0	0		0					0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0					0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0					0	0	0	0
2-M <b>SUBTOTAL CBP</b>	153,797	3,719	273	10,880	0	0	0	0	0	138,925	112,283	26,642
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	8,400	0							0	8,400	4,200	4,200
3-B RESIDENTIAL SERVICE - DEPENDENT	0	80	(48)	0					0	(32)	(19)	(13)
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0		0					0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0					0	0	0	0
3-E YDC SECURE	0	0		0					0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	8,400	80	(48)	0	0	0	0	0	0	8,368	4,181	4,187
4 <b>ADMINISTRATION</b>	131,211	0		9,216					0	119,978	71,987	47,991
5 <b>TOTAL REVENUES</b>	2,479,351	3,799	226,132	124,241	36,191	24,902	73,218	7,019	2,017	1,981,832	1,556,465	425,367

SNYDER 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	2,563	1,051					3,614	1	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	425,217	0	0	0	425,217	0	38	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	58,716	0	0	0	58,716	0	6	0	0	0
1-D COUNSELING - DEPENDENT	5,003	2,239		1,859	105,635	10	114,746	13	26	0	0	0
1-E COUNSELING - DELINQUENT	0	0		1,790	25,808	0	27,598	0	6	0	0	0
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	101,595	47,449		9,100	0	248	158,392	16	0	0	0	0
1-J INTAKE & REFERRAL	254,903	114,033		15,849	0	469	385,254	456	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0						0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0						0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	118,209	47,842		31,838	0	413	198,302	119	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	345,834	149,656		59,611	0	3,030	558,131	511	0	0	0	0
1-O SERVICE PLANNING	149,725	63,839		27,841	0	336	241,741	136	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					14,232		14,232	0	7	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT								0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	977,832	426,109	483,933	147,888	145,675	4,506	2,185,943					
	LRCNP = Legal Representation for Children in Placement = \$											
	LRCNP = Legal Representation for Children Non-Placement = \$											

COMMUNITY BASED PLACEMENT	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	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	2,595	0	2,595	13	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	4,446	1,465	0	5,057	1,864	110	12,942	42	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	44,786	12,463	0	9,454	0	142	66,845	0	0	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	42,626	10,770	0	16,689	1,188	142	71,415	33	1	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 <b>SUBTOTAL CBP</b>	91,838	24,698	0	31,200	5,647	394	153,797	88	8	0	0	0

INSTITUTIONAL PLACEMENT	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	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	8,400	0	8,400	28	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	8,400	0	8,400	28	2	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	0	8,400	0	8,400	28	2	0	0	0
4 <b>ADMINISTRATION</b>	24,424	10,922	0	132,419	0	38	167,803			36,592	0	0
5 <b>TOTAL EXPENDITURES</b>	1,094,114	461,729	483,933	311,507	159,722	4,938	2,515,943			36,592	0	0
	County Indirect Costs = \$ 128,476											

**SNYDER 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>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 3,614	\$ 0	\$ 3,614
Adoption Assistance	425,217	0	425,217
Subsidized Permanent Legal Custodianship	58,716	0	58,716
Counseling	142,344	0	142,344
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	158,392	0	158,392
Intake and Referral	385,254	0	385,254
Life Skills	0	0	0
Protective Service - Child Abuse	198,302	0	198,302
Protective Service - General	549,025	9,106	558,131
Service Planning	241,741	0	241,741
Juvenile Act Proceedings	14,232	0	14,232
Alternative Treatment	0	0	0
Community Residential	2,595	0	2,595
Emergency Shelter	12,942	0	12,942
Foster Family	66,845	0	66,845
Kinship Care	71,415	0	71,415
Supervised Independent Living	0	0	0
Juvenile Detention Service	8,400	0	8,400
Residential Service	0	0	0
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	167,803	0	167,803
Combined Total Expense	<u>2,506,837</u>	<u>9,106</u>	<u>2,515,943</u>
Less Non-reimbursables	<u>36,592</u>	<u>0</u>	<u>36,592</u>
Total Net Expense	<u>\$ 2,470,245</u>	<u>\$ 9,106</u>	<u>\$ 2,479,351</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 1,094,114	\$ 0	\$ 1,094,114
Employee Benefits	461,729	0	461,729
Subsidies	483,933	0	483,933
Operating	304,488	7,019	311,507
Purchased Services	159,722	0	159,722
Fixed Assets	2,851	2,087	4,938
Combined Total Expense	<u>2,506,837</u>	<u>9,106</u>	<u>2,515,943</u>
Less Non-reimbursables	<u>36,592</u>	<u>0</u>	<u>36,592</u>
Total Net Expense	<u>\$ 2,470,245</u>	<u>\$ 9,106</u>	<u>\$ 2,479,351</u>

**SNYDER 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	1-N	4	1	CY-370 Adjustment			
	1-N	6		Protective Service General - Operating	\$ 52,592	\$ 7,019	\$ 59,611
				Protective Service General - Fixed Assets	\$ 943	\$ 2,087	\$ 3,030
				Total Adjustment Amount		<u>\$ 9,106</u>	
				Expenditures were increased by \$9,106 to include \$7,019 of Family First Transition Act operating expenditures that were erroneously not reported on the Act 148 Invoice submitted to Commonwealth DHS and increase expenditures by \$2,087 to include the purchase of two computers that were not paid for by the State Information Technology Grant.			
				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**

**SNYDER 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>		\$	2,306,715
Supplemental Act 148			<u>0</u>
Total State Allocation			2,306,715
State Share (CY348) <sup>2</sup>	\$		1,615,470
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,615,470
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	1,615,470
Actual Act 148 Revenues Received <sup>4</sup>			<u>1,615,651</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>(181)</u>

<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.

SNYDER 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	30,884	0	125	0	0	0	0	0	30,759	27,683	3,076
03. 80% REIMBURSEMENT	2,258,012	4,239	221,583	36,191	24,902	73,218	23,046	0	1,874,833	1,499,865	374,968
04. 60% REIMBURSEMENT	150,618	98	2,672	0	0	0	0	6,278	141,570	84,942	56,628
05. 50% REIMBURSEMENT	5,959	0	0	0	0	0	0	0	5,959	2,980	2,979
06. TOTAL NET CHILD WELFARE EXPEND.	2,445,473	4,337	224,380	36,191	24,902	73,218	23,046	6,278	2,053,121	1,615,470	437,651
YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	5,512	0							5,512		5,512
09. TOTAL EXPENDITURES	2,450,985	4,337	224,380	36,191	24,902	73,218	23,046	6,278	2,058,633	1,615,470	443,163
10. TOTAL TITLE IV-D COLLECTIONS	1,782										
11. TITLE IV-D Collections for IV-E Children	1,132										
12. STATE ACT 148 - line 6	1,615,470										
13. STATE ACT 148 ALLOCATION	2,306,715										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,615,470										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,615,470										
ACT 148 AMOUNT RECEIVED	1,615,651										
ADJUSTMENT TO STATE SHARE	(181)										



SNYDER 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	Child Welfare Demonstration Project Title IV-E	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	0
1-B ADOPTION ASSISTANCE	377,785	0	191,225	0			0	0	0	186,560	149,248	37,312
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	46,908	0		0			0	0	0	46,908	37,526	9,382
1-D COUNSELING - DEPENDENT	87,216	0		322	36,191		0	0	0	50,703	40,562	10,141
1-E COUNSELING - DELINQUENT	12,089	0		3	0		0	0	0	12,086	9,669	2,417
1-F DAY CARE	1,160	0		0	0		0	0	0	1,160	928	232
1-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-I HOME/MAKER SERVICE	129,107	0		2,297	0		0	0	0	126,810	101,448	25,362
1-J INTAKE & REFERRAL	315,019	0		5,699	0	24,902	0	0	0	284,418	227,534	56,884
1-K LIFE SKILLS - DEPENDENT	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
1-M PROTECTIVE SERVICE - CHILD ABUSE	253,829	0		4,553	0		0	0	0	249,276	199,421	49,855
1-N PROTECTIVE SERVICE - GENERAL	716,444	0		12,721	0		73,218	23,046	0	607,459	485,967	121,492
1-O SERVICE PLANNING	251,462	0		4,468	0		0	0	0	246,994	197,595	49,399
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	5,564	0		0	0		0	0	0	5,564	2,782	2,782
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	2,196,583	0	191,225	30,063	36,191	24,902	73,218	23,046	0	1,817,938	1,452,680	365,258
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	9,437	0		0			0	0	0	9,437	7,550	1,887
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	409		0			0	0	0	(409)	(327)	(82)
2-E EMERGENCY SHELTER - DEPENDENT	12,534	0		125	0		0	0	0	12,409	11,168	1,241
2-F EMERGENCY SHELTER - DELINQUENT	18,350	0		0	0		0	0	0	18,350	16,515	1,835
2-G FOSTER FAMILY - DEPENDENT	37,003	883	(259)	651	0		0	0	0	35,728	28,582	7,146
2-H FOSTER FAMILY - DELINQUENT	0	0		0			0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	20,553	2,947	(352)	255	0		0	0	0	17,703	14,162	3,541
2-J KINSHIP CARE - DELINQUENT	0	0		0			0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0			0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0			0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	97,877	4,239	(611)	1,031	0	0	0	0	0	93,218	77,650	15,568
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	395	0								395	198	197
3-B RESIDENTIAL SERVICE - DEPENDENT	0	98	(22)	0			0	0	0	(76)	(46)	(30)
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0		0			0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC SECURE	0	0								0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	395	98	(22)	0	0	0	0	0	0	319	152	167
<b>ADMINISTRATION</b>	150,618	0		2,694			0	0	6,278	141,646	84,988	56,658
<b>TOTAL REVENUES</b>	2,445,473	4,337	190,592	33,788	36,191	24,902	73,218	23,046	6,278	2,053,121	1,615,470	437,651

SNYDER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
 AMENDED CV370  
 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
<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	377,785	0	0	0	377,785	0	31	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	46,908	0	0	0	46,908	0	4	0	0	0
1-D COUNSELING - DEPENDENT	12,019	5,146		968	69,064	19	87,216	15	29	0	0	0
1-E COUNSELING - DELINQUENT	0	0		150	11,939	0	12,089	0	6	0	0	0
1-F DAY CARE	0	0		0	1,160	0	1,160	0	1	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	77,904	37,099		13,863	0	241	129,107	16	0	0	0	0
1-J INTAKE & REFERRAL	200,324	77,276		36,636	296	487	315,019	519	1	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 - CHILD ABUSE	146,227	56,484		50,827	0	291	253,829	183	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	433,055	185,548		96,692	0	1,149	716,444	561	0	0	0	0
1-O SERVICE PLANNING	160,858	61,034		29,154	0	416	251,462	150	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	5,564		5,564	0	4	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	1,030,387	422,587	424,693	228,290	88,023	2,603	2,196,583			0	0	0
	LRCF = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving only NON-PURCHASED HI SERVICES 0											
<b>COMMUNITY BASED PLACEMENT</b>												
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		28	9,409	0	9,437	26	1	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	2,333	797		4,079	5,321	4	12,534	75	3	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	18,350	0	18,350	44	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	22,961	5,006		8,981	0	55	37,003	0	0	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	9,047	3,107		2,188	6,192	19	20,553	172	2	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 <b>SUBTOTAL CBP</b>	34,341	8,910	0	15,276	39,272	78	97,877	317	9	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0		0	395	0	395	1	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	0	395	0	395	1	1	0	0	0
<b>4 ADMINISTRATION</b>	35,089	12,516	0	108,465	0	60	156,130			5,512	0	0
<b>TOTAL EXPENDITURES</b>	1,099,817	444,013	424,693	352,031	127,690	2,741	2,450,985			5,512	0	0
	County Indirect Costs = \$ 102,597											

**SNYDER 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	\$ 0	\$ 0	\$ 0
Adoption Assistance	377,785	0	377,785
Subsidized Permanent Legal Custodianship	46,908	0	46,908
Counseling	99,305	0	99,305
Day Care	1,160	0	1,160
Day Treatment	0	0	0
Homemaker Service	129,107	0	129,107
Intake and Referral	315,019	0	315,019
Life Skills	0	0	0
Protective Service - Child Abuse	253,829	0	253,829
Protective Service - General	716,444	0	716,444
Service Planning	251,462	0	251,462
Juvenile Act Proceedings	5,564	0	5,564
Alternative Treatment	0	0	0
Community Residential	9,437	0	9,437
Emergency Shelter	30,884	0	30,884
Foster Family	37,003	0	37,003
Kinship Care	20,553	0	20,553
Supervised Independent Living	0	0	0
Juvenile Detention Service	395	0	395
Residential Service	0	0	0
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	156,130	0	156,130
Combined Total Expense	<u>2,450,985</u>	<u>0</u>	<u>2,450,985</u>
Less Non-reimbursables	<u>5,512</u>	<u>0</u>	<u>5,512</u>
Total Net Expense	<u>\$ 2,445,473</u>	<u>\$ 0</u>	<u>\$ 2,445,473</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,099,817	\$ 0	\$ 1,099,817
Employee Benefits	444,013	0	444,013
Subsidies	424,693	0	424,693
Operating	352,031	0	352,031
Purchased Services	127,690	0	127,690
Fixed Assets	2,741	0	2,741
Combined Total Expense	<u>2,450,985</u>	<u>0</u>	<u>2,450,985</u>
Less Non-reimbursables	<u>5,512</u>	<u>0</u>	<u>5,512</u>
Total Net Expense	<u>\$ 2,445,473</u>	<u>\$ 0</u>	<u>\$ 2,445,473</u>

**SNYDER 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-370A	2-G	2	1	CY-370A Adjustment			
		3-B		Foster Family (Dependent) - Program Income	\$ 687	\$ 196	\$ 883
		Residential Service (Dependent) - Program Income		\$ 58	\$ 40	\$ 98	
				Total Adjustment Amount		<u>\$ 236</u>	
				To increase program income by \$236 to properly report the total amount of income received and reconcile to the agency's final program income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SNYDER COUNTY CHILDREN AND YOUTH AGENCY  
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