AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2021 to June 30, 2022
July 1, 2022 to June 30, 2023

Wyoming County Children and Youth Agency

June 2025

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 Wyoming County
Wyoming County Courthouse
One Courthouse Square, Second Floor
Tunkhannock, PA 18657

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 Wyoming 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 Wyoming County.

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2021-2022 and 2022-2023 fiscal years based on the accrual basis of accounting.[1]

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

- For the **2021-2022 fiscal year**, our engagement resulted in an adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by increasing agency expenditures by $75,244. Based on the application of the state participation rates, the adjustment resulted in an amount due to the county totaling $57,431.

- 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 affected the agency's Net State Share by increasing agency expenditures by $8,557 and increasing revenue by $1,609. Based on the application of the state participation rates, both adjustments resulted in an amount due to the county totaling $5,929.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on June 12, 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

Timothy L. DeFoor
Auditor General
June 17, 2025

[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.

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BACKGROUND

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

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

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

WYOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
COMPUTATION OF FINAL NET STATE SHARE

Approved State Allocation[1]		$ 2,468,158
Supplemental Act 148		0
Total State Allocation		2,468,158
State Share (CY348)[2]	$ 1,961,232	
Less: Major Service Category Adjustment	0	
Net State Share		$ 1,961,232
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 1,961,232
Actual Act 148 Revenues Received[4]		1,903,801
Net Amount Due County/(State)[5]		$ 57,431

[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.

WYOMING 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	111,173	0	12,097	0	0	0	0	0	99,076	99,076	0
02. 90% REIMBURSEMENT	87,147	0	7,240	26,702	0	0	0	0	53,205	47,885	5,320
03. 80% REIMBURSEMENT	2,475,457	62,640	462,976	2,487	0	0	0	0	1,947,354	1,557,883	389,471
04. 60% REIMBURSEMENT	497,845	7,516	35,516	0	25,470	58,555	0	1,258	369,530	221,718	147,812
05. 50% REIMBURSEMENT	84,825	0	15,484	0	0	0	0	0	69,341	34,670	34,671
06. TOTAL NET CHILD WELFARE EXPEND.	3,256,447	70,156	533,313	29,189	25,470	58,555	0	1,258	2,538,506	1,961,232	577,274
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	111,250	0							111,250	66,750	44,500
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	3,367,697	70,156	533,313	29,189	25,470	58,555	0	1,258	2,649,756	2,027,982	621,774

10. TOTAL TITLE IV-D COLLECTIONS	63,328
11. TITLE IV-D Collections for IV-E Children	8,346
12. STATE ACT 148 - line 6	1,961,232
13. STATE ACT 148 ALLOCATION	2,468,158
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,961,232

INVOICE	
AMENDED STATE SHARE (ACT 148)	1,961,232
ACT 148 AMOUNT RECEIVED	1,903,801
ADJUSTMENT TO STATE SHARE	57,431

WYOMING 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
	IN-HOME	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
1-A	ADOPTION SERVICE	111,173	0		12,097	0		0	0	0	99,076	99,076	0
1-B	ADOPTION ASSISTANCE	396,265	0	214,851	6,048			0	0	0	175,366	140,293	35,073
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	92,380	0	18,767	0			0	0	0	73,613	58,890	14,723
1-D	COUNSELING - DEPENDENT	78,648	0		7,255	2,487	0	0	0	0	68,906	55,125	13,781
1-E	COUNSELING - DELINQUENT	7,242	0		0	0	0	0	0	0	7,242	5,794	1,448
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	11,101	0		1,209	0	0	0	0	0	9,892	7,914	1,978
1-J	INTAKE & REFERRAL	127,130	0		13,881	0	0	0	0	0	113,249	90,599	22,650
1-K	LIFE SKILLS - DEPENDENT	22,209	0		2,419	0	0	0	0	0	19,790	15,832	3,958
1-L	LIFE SKILLS - DELINQUENT	6,526	0		0	0	0	0	0	0	6,526	5,221	1,305
1-M	PROTECTIVE SERVICE - CHILD ABUSE	141,408	0		13,302	0	0	0	0	0	128,106	102,485	25,621
1-N	PROTECTIVE SERVICE - GENERAL	257,043	0		21,850	0	0	0	0	0	235,193	188,154	47,039
1-O	SERVICE PLANNING	102,962	0		11,889	0	0	0	0	0	91,073	72,858	18,215
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	68,725	0		15,484	0		0	0	0	53,241	26,620	26,621
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	1,422,812	0	233,618	105,434	2,487	0	0	0	0	1,081,273	868,861	212,412
	COMMUNITY BASED PLACEMENT	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
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	183,339	5,576	0	1,209		0	0	0	0	176,554	141,243	35,311
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	321,258	10,140	0	0		0	0	0	0	311,118	248,894	62,224
2-E	EMERGENCY SHELTER - DEPENDENT	86,882	0	2,346	4,894	26,437	0	0	0	0	53,205	47,885	5,320
2-F	EMERGENCY SHELTER - DELINQUENT	265	0	0	0	265	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	378,190	33,170	59,183	28,558		0	0	0	0	257,279	205,823	51,456
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	245,340	11,694	25,061	13,749		0	0	0	0	194,836	155,869	38,967
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	104,416	2,060	13,263	10,482		0	0	0	0	78,611	62,889	15,722
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M	**SUBTOTAL CBP**	1,319,690	62,640	99,853	58,892	26,702	0	0	0	0	1,071,603	862,603	209,000
	INSTITUTIONAL PLACEMENT	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
3-A	JUVENILE DETENTION SERVICE	16,100	0							0	16,100	8,050	8,050
3-B	RESIDENTIAL SERVICE - DEPENDENT	317,327	1,238	12,171	14,112		25,470	58,555	0	0	205,781	123,469	82,312
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	80,504	3,552	0	0		0	0	0	0	76,952	46,171	30,781
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E	YDC SECURE	111,250	0								111,250	66,750	44,500
3-F	**SUBTOTAL INSTITUTIONAL**	525,181	4,790	12,171	14,112	0	25,470	58,555	0	0	410,083	244,440	165,643
4	**ADMINISTRATION**	100,014	2,726		9,233		0	0	0	1,258	86,797	52,078	34,719
5	**TOTAL REVENUES**	3,367,697	70,156	345,642	187,671	29,189	25,470	58,555	0	1,258	2,649,756	2,027,982	621,774

WYOMING 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
	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-Reimbursable
1-A	ADOPTION SERVICE	56,615	44,479		10,079	0	0	111,173	9	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	396,265	0	0	0	396,265	0	47	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	92,380	0	0	0	92,380	0	14	0	0	0
1-D	COUNSELING - DEPENDENT	33,968	26,687		5,962	12,031	0	78,648	156	4	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	7,242	0	7,242	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	HOMEMAKER SERVICE	5,662	4,448		991	0	0	11,101	1	0	0	0	0
1-J	INTAKE & REFERRAL	62,275	48,928		15,927	0	0	127,130	1,045	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	11,322	8,896		1,991	0	0	22,209	18	0	0	0	0
1-L	LIFE SKILLS - DELINQUENT	0	6,526		0	0	0	6,526	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	62,275	53,081		10,927	15,125	0	141,408	9	569	0	0	0
1-N	PROTECTIVE SERVICE - GENERAL	101,905	72,350		26,990	55,798	0	257,043	150	9	0	0	0
1-O	SERVICE PLANNING	28,307	19,273		55,382	0	0	102,962	136	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		68,725	0	55	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	362,329	284,668	488,645	128,249	90,196	0	1,422,812			0	0	0
		LRCP = Legal Represnetation for Children in Placement =$				61,911	Number of Children receiving only NON-PURCHASED IH Services			0			
		LRCNP = Legal Represnetation for Children Non-Placement =$				6,814							
	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	5,662	4,448	0	1,174	172,055	0	183,339	682	5	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	8	321,250	0	321,258	1,161	5	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	22,646	17,792	0	6,415	40,029	0	86,882	657	26	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	265	0	265	1	1	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	73,599	57,824	0	33,486	213,281	0	378,190	5,500	27	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	50,953	40,032	0	19,800	134,555	0	245,340	4,145	18	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	30	104,386	0	104,416	490	3	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**	152,860	120,096	0	60,913	985,821	0	1,319,690	12,636	85	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	16,100	0	16,100	52	2	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	33,968	26,687	0	6,756	249,916	0	317,327	988	7	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	80,504	0	80,504	200	1	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	111,250	0	111,250	178	2	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	33,968	26,687	0	6,756	457,770	0	525,181	1,418	12	0	0	0
4	**ADMINISTRATION**	16,984	13,345	0	69,685	0	0	100,014			0	0	0
5	**TOTAL EXPENDITURES**	566,141	444,796	488,645	265,603	1,533,787	0	3,367,697			0	0	0
			County Indirect Costs = $		51,104								

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	$ 105,241	$ 5,932	$ 111,173
Adoption Assistance	396,265	0	396,265
Subsidized Permanent Legal Custodianship	92,380	0	92,380
Counseling	82,331	3,559	85,890
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	10,508	593	11,101
Intake and Referral	120,604	6,526	127,130
Life Skills	21,022	7,713	28,735
Protective Service - Child Abuse	130,729	10,679	141,408
Protective Service - General	253,842	3,201	257,043
Service Planning	102,962	0	102,962
Juvenile Act Proceedings	68,725	0	68,725
Alternative Treatment	0	0	0
Community Residential	504,004	593	504,597
Emergency Shelter	84,774	2,373	87,147
Foster Family	370,393	7,797	378,190
Kinship Care	240,001	5,339	245,340
Supervised Independent Living	104,416	0	104,416
Juvenile Detention Service	16,100	0	16,100
Residential Service	394,272	3,559	397,831
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	111,250	0	111,250
Administration	82,634	17,380	100,014
Combined Total Expense	3,292,453	75,244	3,367,697
Less Non-reimbursables	0	0	0
Total Net Expense	$ 3,292,453	$ 75,244	$ 3,367,697

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 566,141	$ 0	$ 566,141
Employee Benefits	385,471	59,325	444,796
Subsidies	488,645	0	488,645
Operating	249,684	15,919	265,603
Purchased Services	1,533,787	0	1,533,787
Fixed Assets	0	0	0
Combined Total Expense [1]	3,223,728	75,244	3,298,972
Less Non-reimbursables	0	0	0
Total Net Expense [1]	$ 3,223,728	$ 75,244	$ 3,298,972

[1] The difference in the Combined Total Expense and Total Net Expense amounts in the Objects of Expenditure section are due to Legal Representation costs being included in the Juvenile Act Proceedings cost center above but not in the Objects of Expenditure section because the Legal Representation costs are not allocated to an object of expenditure within the fiscal report forms used by the Pennsylvania Department of Human Services.

WYOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2021 TO JUNE 30, 2022
ADJUSTMENT SCHEDULE

REPORT REFERENCE			ADJ.		AS REPORTED	INCREASE/	ADJUSTED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	OR ADJUSTED	(DECREASE)	TOTAL
				CY-370 Adjustment			
CY-370	1-A	2	1	Adoption Service - Employee Benefits	$ 38,547	$ 5,932	$ 44,479
	1-D	2		Counseling (Dependent) - Employee Benefits	$ 23,128	$ 3,559	$ 26,687
	1-I	2		Homemaker Service - Employee Benefits	$ 3,855	$ 593	$ 4,448
	1-J	2		Intake & Referral - Employee Benefits	$ 42,402	$ 6,526	$ 48,928
	1-K	2		Life Skills (Dependent) - Employee Benefits	$ 7,709	$ 1,187	$ 8,896
	1-M	2		Protective Service (Child Abuse) - Employee Benefits	$ 42,402	$ 6,526	$ 48,928
	1-N	2		Protective Service (General) - Employee Benefits	$ 69,384	$ 10,679	$ 80,063
	1-O	2		Service Planning - Employee Benefits	$ 19,273	$ 2,966	$ 22,239
	2-C	2		Community Residential (Dependent) - Employee Benefits	$ 3,855	$ 593	$ 4,448
	2-E	2		Emergency Shelter (Dependent) - Employee Benefits	$ 15,419	$ 2,373	$ 17,792
	2-G	2		Foster Family (Dependent) - Employee Benefits	$ 50,111	$ 7,713	$ 57,824
	2-I	2		Kinship Care (Dependent) - Employee Benefits	$ 34,693	$ 5,339	$ 40,032
	3-B	2		Residential Service (Dependent) - Employee Benefits	$ 23,128	$ 3,559	$ 26,687
	4	2		Administration - Employee Benefits	$ 11,565	$ 1,780	$ 13,345
	1-N	4		Protective Service (General) - Operating	$ 26,755	$ 235	$ 26,990
	2-G	4		Foster Family (Dependent) - Operating	$ 33,402	$ 84	$ 33,486
	4	4		Administration - Operating	$ 54,085	$ 15,600	$ 69,685
				Total Adjustment Amount		$ 75,244	
				To increase expenditures by $75,244 to properly report total expenditures and reconcile to the agency's final expenditure ledger. Revsisions were made to the expenditure ledger subsequent to the submission of the Act 148 Invoice to the Commonwealth DHS. Employee Benefits increased by $59,325 and Operating increased by $15,919.			
				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

WYOMING 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]		$ 3,123,229
Supplemental Act 148		0
Total State Allocation		3,123,229
State Share (CY348)[2]	$ 1,911,048	
Less: Major Service Category Adjustment	0	
Net State Share		$ 1,911,048
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 1,911,048
Actual Act 148 Revenues Received[4]		1,905,119
Net Amount Due County/(State)[5]		$ 5,929

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[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.

WYOMING 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	79,632	0	9,244	0	0	0	0	0	70,388	70,388	0
02. 90% REIMBURSEMENT	61,798	0	7,256	0	0	0	0	0	54,542	49,088	5,454
03. 80% REIMBURSEMENT	2,596,415	87,103	444,485	29,189	0	14,638	12,855	0	2,008,145	1,606,514	401,631
04. 60% REIMBURSEMENT	243,802	18,670	19,851	0	25,470	43,917	0	3,214	132,680	79,608	53,072
05. 50% REIMBURSEMENT	229,634	3,118	15,616	0	0	0	0	0	210,900	105,450	105,450
06. TOTAL NET CHILD WELFARE EXPEND.	3,211,281	108,891	496,452	29,189	25,470	58,555	12,855	3,214	2,476,655	1,911,048	565,607
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	277,554	8,116							269,438	161,663	107,775
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	3,488,835	117,007	496,452	29,189	25,470	58,555	12,855	3,214	2,746,093	2,072,711	673,382

10. TOTAL TITLE IV-D COLLECTIONS	78,837
11. TITLE IV-D Collections for IV-E Children	10,729
12. STATE ACT 148 - line 6	1,911,048
13. STATE ACT 148 ALLOCATION	3,123,229
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,911,048

INVOICE	
AMENDED STATE SHARE (ACT 148)	1,911,048
ACT 148 AMOUNT RECEIVED	1,905,119
ADJUSTMENT TO STATE SHARE	5,929

WYOMING 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	79,632	0		9,244	0		0	0	0	70,388	70,388	0
1-B	ADOPTION ASSISTANCE	465,996	0	254,371	4,595			0	0	0	207,030	165,624	41,406
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	125,303	0	18,244	0			0	0	0	107,059	85,647	21,412
1-D	COUNSELING - DEPENDENT	143,238	0		8,096	29,189	0	14,638	12,855	0	78,460	62,768	15,692
1-E	COUNSELING - DELINQUENT	18,435	0		0	0	0	0	0	0	18,435	14,748	3,687
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	9,933	0		1,155	0	0	0	0	0	8,778	7,022	1,756
1-J	INTAKE & REFERRAL	253,282	0		29,471	0	0	0	0	0	223,811	179,049	44,762
1-K	LIFE SKILLS - DEPENDENT	9,933	0		1,155	0	0	0	0	0	8,778	7,022	1,756
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	44,097	0		2,319	0	0	0	0	0	41,778	33,422	8,356
1-N	PROTECTIVE SERVICE - GENERAL	300,290	0		25,466	0	0	0	0	0	274,824	219,859	54,965
1-O	SERVICE PLANNING	93,110	0		10,830	0	0	0	0	0	82,280	65,824	16,456
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	71,084	0		15,616	0		0	0	0	55,468	27,734	27,734
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	1,614,333	0	272,615	107,947	29,189	0	14,638	12,855	0	1,177,089	939,107	237,982
	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	296,571	21,611	778	5,052		0	0	0	0	269,130	215,304	53,826
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	273,072	9,797	0	0		0	0	0	0	263,275	210,620	52,655
2-E	EMERGENCY SHELTER - DEPENDENT	61,798	0	4,928	2,328	0	0	0	0	0	54,542	49,088	5,454
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	280,831	28,067	47,585	15,655		0	0	0	0	189,524	151,619	37,905
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	199,324	27,628	9,150	10,563		0	0	0	0	151,983	121,586	30,397
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	83,000	0	0	0		0	0	0	0	83,000	66,400	16,600
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M	**SUBTOTAL CBP**	1,194,596	87,103	62,441	33,598	0	0	0	0	0	1,011,454	814,617	196,837
	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	158,550	3,118							0	155,432	77,716	77,716
3-B	RESIDENTIAL SERVICE - DEPENDENT	139,502	5,193	841	9,802		25,470	43,917	0	0	54,279	32,567	21,712
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	13,000	1,182	0	0		0	0	0	0	11,818	7,091	4,727
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E	YDC SECURE	277,554	8,116								269,438	161,663	107,775
3-F	**SUBTOTAL INSTITUTIONAL**	588,606	17,609	841	9,802	0	25,470	43,917	0	0	490,967	279,037	211,930
4	**ADMINISTRATION**	91,300	12,295		9,208		0	0	0	3,214	66,583	39,950	26,633
5	**TOTAL REVENUES**	3,488,835	117,007	335,897	160,555	29,189	25,470	58,555	12,855	3,214	2,746,093	2,072,711	673,382

WYOMING 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	43,712	27,051		8,869	0	0	79,632	7	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	465,996	0	0	0	465,996	0	51	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	125,303	0	0	0	125,303	0	16	0	0	0
1-D	COUNSELING - DEPENDENT	38,247	23,670		7,663	73,658	0	143,238	146	102	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	18,435	0	18,435	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	3	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	5,463	3,383		1,087	0	0	9,933	5	0	0	0	0
1-J	INTAKE & REFERRAL	136,599	84,533		32,150	0	0	253,282	813	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	5,463	3,383		1,087	0	0	9,933	15	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	10,928	6,761		2,243	24,165	0	44,097	4	868	0	0	0
1-N	PROTECTIVE SERVICE - GENERAL	120,207	74,390		36,082	69,611	0	300,290	142	7	0	0	0
1-O	SERVICE PLANNING	21,856	13,526		57,728	0	0	93,110	143	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		71,084	0	54	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	382,475	236,697	591,299	146,909	185,869	0	1,614,333			0	0	0
		LRCP = Legal Represnetation for Children in Placement =$				64,525	Number of Children receiving only NON-PURCHASED IH Services			0			
		LRCNP = Legal Represnetation for Children Non-Placement =$				6,559							
	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	5,464	3,382	0	3,250	284,475	0	296,571	1,167	9	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	273,072	0	273,072	856	3	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	10,928	6,762	0	5,861	38,247	0	61,798	613	22	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	65,569	40,577	0	36,943	137,742	0	280,831	4,270	27	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	49,175	30,432	0	15,979	103,738	0	199,324	3,355	22	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	37	82,963	0	83,000	347	1	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**	131,136	81,153	0	62,070	920,237	0	1,194,596	10,608	84	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	729	157,821	0	158,550	423	7	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	27,318	16,907	0	6,805	88,472	0	139,502	272	4	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	13,000	0	13,000	39	1	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	277,554	0	277,554	334	6	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	27,318	16,907	0	7,534	536,847	0	588,606	1,068	18	0	0	0
4	**ADMINISTRATION**	5,464	3,382	0	82,454	0	0	91,300			0	0	0
5	**TOTAL EXPENDITURES**	546,393	338,139	591,299	298,967	1,642,953	0	3,488,835			0	0	0
			County Indirect Costs = $		58,276								

WYOMING 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	$ 78,948	$ 684	$ 79,632
Adoption Assistance	465,996	0	465,996
Subsidized Permanent Legal Custodianship	125,303	0	125,303
Counseling	161,074	599	161,673
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	9,847	86	9,933
Intake and Referral	251,143	2,139	253,282
Life Skills	9,847	86	9,933
Protective Service - Child Abuse	43,925	172	44,097
Protective Service - General	298,408	1,882	300,290
Service Planning	92,768	342	93,110
Juvenile Act Proceedings	71,084	0	71,084
Alternative Treatment	0	0	0
Community Residential	569,557	86	569,643
Emergency Shelter	61,626	172	61,798
Foster Family	279,805	1,026	280,831
Kinship Care	198,554	770	199,324
Supervised Independent Living	83,000	0	83,000
Juvenile Detention Service	158,550	0	158,550
Residential Service	152,075	427	152,502
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	277,554	0	277,554
Administration	91,214	86	91,300
Combined Total Expense	3,480,278	8,557	3,488,835
Less Non-reimbursables	0	0	0
Total Net Expense	$ 3,480,278	$ 8,557	$ 3,488,835

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 538,478	$ 7,915	$ 546,393
Employee Benefits	337,497	642	338,139
Subsidies	591,299	0	591,299
Operating	298,967	0	298,967
Purchased Services	1,642,953	0	1,642,953
Fixed Assets	0	0	0
Combined Total Expense [1]	3,409,194	8,557	3,417,751
Less Non-reimbursables	0	0	0
Total Net Expense [1]	$ 3,409,194	$ 8,557	$ 3,417,751

[1] The difference in the Combined Total Expense and Total Net Expense amounts in the Objects of Expenditure section are due to Legal Representation costs being included in the Juvenile Act Proceedings cost center above but not in the Objects of Expenditure section because the Legal Representation costs are not allocated to an object of expenditure within the fiscal report forms used by the Pennsylvania Department of Human Services.

WYOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL 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 Adjustment			
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	$ 43,079	$ 633	$ 43,712
	1-D	1		Counseling (Dependent) - Wages and Salaries	$ 37,693	$ 554	$ 38,247
	1-I	1		Homemaker Service - Wages and Salaries	$ 5,384	$ 79	$ 5,463
	1-J	1		Intake & Referral - Wages and Salaries	$ 134,620	$ 1,979	$ 136,599
	1-K	1		Life Skills (Dependent) - Wages and Salaries	$ 5,384	$ 79	$ 5,463
	1-M	1		Protective Service (Child Abuse) - Wages and Salaries	$ 10,769	$ 159	$ 10,928
	1-N	1		Protective Service (General) - Wages and Salaries	$ 118,464	$ 1,743	$ 120,207
	1-O	1		Service Planning - Wages and Salaries	$ 21,540	$ 316	$ 21,856
	2-C	1		Community Residential (Dependent) - Wages and Salaries	$ 5,385	$ 79	$ 5,464
	2-E	1		Emergency Shelter (Dependent) - Wages and Salaries	$ 10,769	$ 159	$ 10,928
	2-G	1		Foster Family (Dependent) - Wages and Salaries	$ 64,620	$ 949	$ 65,569
	2-I	1		Kinship Care (Dependent) - Wages and Salaries	$ 48,463	$ 712	$ 49,175
	3-B	1		Residential Service (Dependent) - Wages and Salaries	$ 26,923	$ 395	$ 27,318
	4	1		Administration - Wages and Salaries	$ 5,385	$ 79	$ 5,464
	1-A	2		Adoption Service - Employee Benefits	$ 27,000	$ 51	$ 27,051
	1-D	2		Counseling (Dependent) - Employee Benefits	$ 23,625	$ 45	$ 23,670
	1-I	2		Homemaker Service - Employee Benefits	$ 3,376	$ 7	$ 3,383
	1-J	2		Intake & Referral - Employee Benefits	$ 84,373	$ 160	$ 84,533
	1-K	2		Life Skills (Dependent) - Employee Benefits	$ 3,376	$ 7	$ 3,383
	1-M	2		Protective Service (Child Abuse) - Employee Benefits	$ 6,748	$ 13	$ 6,761
	1-N	2		Protective Service (General) - Employee Benefits	$ 74,251	$ 139	$ 74,390
	1-O	2		Service Planning - Employee Benefits	$ 13,500	$ 26	$ 13,526
	2-C	2		Community Residential (Dependent) - Employee Benefits	$ 3,375	$ 7	$ 3,382
	2-E	2		Emergency Shelter (Dependent) - Employee Benefits	$ 6,749	$ 13	$ 6,762
	2-G	2		Foster Family (Dependent) - Employee Benefits	$ 40,500	$ 77	$ 40,577
	2-I	2		Kinship Care (Dependent) - Employee Benefits	$ 30,374	$ 58	$ 30,432
	3-B	2		Residential Service (Dependent) - Employee Benefits	$ 16,875	$ 32	$ 16,907
	4	2		Administration - Employee Benefits	$ 3,375	$ 7	$ 3,382
				Total Adjustment Amount		$ 8,557	
				To increase expenditures by $8,557 to properly report total expenditures and reconcile to the agency's final expenditure ledger. Revsisions were made to the expenditure ledger subsequent to the submission of the Act 148 Invoice to the Commonealth DHS. Wages and Salaries increased by $7,915 and Employee Benefits increased by $642.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
				CY-370A Adjustment			
CY-370A	3-B	2	2	Residential Service (Dependent) - Program Income	$ 5,339	$ (146)	$ 5,193
	4	2		Administration - Program Income	$ 10,540	$ 1,755	$ 12,295
				Total Adjustment Amount		$ 1,609	
				To increase Program Income by $1,609 to include revenue not reported on the Act 148 Invoice submitted to the Commonwealth DHS and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

WYOMING COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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