

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

Monroe County Children and Youth Agency

May 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 Monroe County
Monroe County Administrative Center, Room 201
One Quaker Plaza
Stroudsburg, PA 18360-2192

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 Monroe County Office of Children and Youth (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, 2020 to June 30, 2021, and July 1, 2021 to June 30, 2022 (herein referred to as the 2020-2021 fiscal year and 2021-2022 fiscal year). The scope of our engagement was limited to the 2020-2021 and 2021-2022 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 Monroe County.

This is a revised report previously dated March 25, 2024, and is revised due to the paragraph describing the adjustments in the previous report erroneously stating that the amount of \$82,981 was due to the state rather than the 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 2020-2021 and 2021-2022 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 **2020-2021 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$119,426 and increasing revenue by \$3,737. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the county totaling \$82,981.
- For the **2021-2022 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.

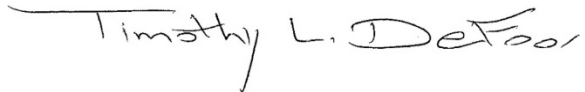
The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on March 14, 2024.

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.

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

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

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
May 2, 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 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, 2020 to JUNE 30, 2021

**MONROE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	11,279,409
Supplemental Act 148			<u>0</u>
Total State Allocation			11,279,409
State Share (CY348) ²	\$		8,663,198
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	8,663,198
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	8,663,198
Actual Act 148 Revenues Received ⁴			<u>8,580,217</u>
Net Amount Due County/(State) ⁵		\$	<u><u>82,981</u></u>

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

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

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

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

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

**MONROE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES										
01. 100% REIMBURSEMENT	37,175	4,183	0	0	0	0	0	32,992	32,992	0
02. 90% REIMBURSEMENT	79,873	6,119	0	0	0	0	0	73,754	66,379	7,375
03. 80% REIMBURSEMENT	12,544,418	2,463,423	205,567	66,575	40,662	0	24,305	9,409,048	7,527,240	1,881,808
04. 60% REIMBURSEMENT	1,888,148	149,473	0	0	0	0	5,054	1,613,221	967,932	645,289
05. 50% REIMBURSEMENT	137,450	0	0	0	0	0	0	137,309	68,655	68,654
06. TOTAL NET CHILD WELFARE EXPEND.	14,687,064	2,623,198	205,567	66,575	40,662	0	29,359	11,266,324	8,663,198	2,603,126

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	723,028	31,354						691,674	415,004	276,670

08. NON-REIMBURSABLE EXPENDITURES	2,288	0						2,288		2,288
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09. TOTAL EXPENDITURES	15,412,380	486,733	2,623,198	205,567	66,575	40,662	29,359	11,960,286	9,078,202	2,882,084
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10. TOTAL TITLE IV-D COLLECTIONS 373,214

11. TITLE IV-D Collections for IV-E Children 51,212

12. STATE ACT 148 - line 6 8,663,198

13. STATE ACT 148 ALLOCATION 11,279,409

14. ADJUSTED STATE SHARE (lower of 12 or 13) 8,663,198

INVOICE	
AMENDED STATE SHARE (ACT 148)	8,663,198
ACT 148 AMOUNT RECEIVED	8,580,217
ADJUSTMENT TO STATE SHARE	82,981

MONROE COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
 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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	37,175	0	0	4,183	0	0	0	0	0	32,992	32,992	0
I-B ADOPTION ASSISTANCE	2,352,824	0	1,068,267	13,128	0	0	0	0	0	1,271,429	1,017,143	254,286
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	692,932	0	238,026	0	0	0	0	0	0	454,906	363,925	90,981
I-D COUNSELING - DEPENDENT	936,478	0	0	2,473	128,778	0	0	0	0	805,227	644,182	161,045
I-E COUNSELING - DELINQUENT	56,458	0	0	0	0	0	40,662	0	0	15,796	12,637	3,159
I-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	200,850	0	0	0	76,789	0	0	0	0	124,061	99,249	24,812
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	330,256	0	0	37,125	0	0	0	0	0	293,131	234,505	58,626
I-K LIFE SKILLS - DEPENDENT	29,822	0	0	3,025	0	0	0	0	0	26,797	21,438	5,359
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	958,186	0	0	107,738	0	0	0	0	0	850,448	680,358	170,090
I-N PROTECTIVE SERVICE - GENERAL	3,017,786	0	0	328,624	0	0	0	0	0	2,689,162	2,151,330	537,832
I-O SERVICE PLANNING	293,216	0	0	32,957	0	0	0	0	0	260,259	208,207	52,052
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	72,880	0	0	0	0	0	0	0	0	72,880	36,440	36,440
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	64	0	0	0	0	0	0	0	0	64	0	32
SUBTOTAL IN-HOME	8,978,927	0	1,306,293	529,253	205,567	0	40,662	0	0	6,897,152	5,502,438	1,394,714
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	398,832	52,072	14,962	7,471	0	0	0	0	0	324,327	259,462	64,865
2-D COMMUNITY RESIDENTIAL - DELINQUENT	721,883	46,557	70,453	18,192	0	0	0	0	0	586,681	469,345	117,336
2-E EMERGENCY SHELTER - DEPENDENT	79,873	0	4,052	2,067	0	0	0	0	0	73,754	66,379	7,375
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,781,596	126,348	314,192	105,713	0	66,575	0	0	24,305	1,144,463	915,570	228,893
2-H FOSTER FAMILY - DELINQUENT	241,562	23,617	9,722	7,292	0	0	0	0	0	200,931	160,745	40,186
2-I KINSHIP CARE - DEPENDENT	448,707	86,244	74,952	9,111	0	0	0	0	0	278,400	222,720	55,680
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	83,030	0	0	0	0	0	0	0	0	83,030	66,424	16,606
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL CBP	3,755,483	334,838	488,333	149,846	0	66,575	0	0	24,305	2,691,586	2,160,645	530,941
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	64,506	141	0	0	0	0	0	0	0	64,365	32,183	32,182
3-B RESIDENTIAL SERVICE - DEPENDENT	170,246	6,599	18,902	3,003	0	0	0	0	0	141,742	85,045	56,697
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	868,402	81,412	56,504	8,179	0	0	0	0	0	722,307	433,384	288,923
3-D SECURE RES. SERVICE (EXCEPT YDC)	292,666	32,389	0	0	0	0	0	0	0	260,277	156,166	104,111
3-E YDC SECURE	723,028	31,354	0	0	0	0	0	0	0	691,674	415,004	276,670
3-F	2,118,848	151,895	75,406	11,182	0	0	0	0	0	1,880,365	1,121,782	758,583
SUBTOTAL INSTITUTIONAL	5,568,834	0	0	62,885	0	0	0	0	5,054	488,895	293,337	195,538
ADMINISTRATION	15,410,092	486,733	1,870,032	753,166	205,567	66,575	40,662	0	29,359	11,957,998	9,078,202	2,879,796

MONROE COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
 AMENDED CY 370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	22,855	8,997		5,314	0	9	37,175	24	1	0	0	0
I-B ADOPTION ASSISTANCE	9,624	3,793	2,337,428	1,975	0	4	2,352,824	24	1,000	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	692,928	0	0	4	692,928	0	252	0	0	0
I-D COUNSELING - DEPENDENT	13,873	5,398		2,790	914,416	1	936,478	414	536	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	56,458	0	56,458	0	38	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	200,850	0	200,850	0	61	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	206,736	81,215		42,222	0	83	330,256	110	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	16,849	6,619		3,440	2,907	7	29,822	40	2	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	599,346	235,768		122,834	0	238	958,186	278	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,828,650	718,882		470,551	0	727	3,018,810	1,215	0	0	1,024	0
I-O SERVICE PLANNING	183,469	72,102		37,572	0	73	293,216	454	13	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	72,880		72,880	0	679	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	64		64	0	1	0	0	0
I-R SUBTOTAL IN-HOME	2,881,402	1,132,774	3,030,356	686,698	1,247,575	1,146	8,979,951		8,472	0	1,024	0
LRCNP = Legal Representation for Children in Placement = \$ 0												
LRCNP = Legal Representation for Children Non-Placement = \$ 0												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,705	1,460		1,475	392,189	3	398,832	2,074	30	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	721,883	0	721,883	2,395	33	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	7,762	3,060		15,710	53,340	1	79,873	1,848	101	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	57,514	22,536		159,025	1,543,753	32	1,782,860	35,910	474	0	1,264	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	241,562	0	241,562	1,402	17	0	0	0
2-I KINSHIP CARE - DEPENDENT	28,824	11,348		62,047	346,485	3	448,707	12,972	171	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	83,030	0	83,030	748	13	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	97,805	38,404	0	238,257	3,382,242	39	3,756,747	57,349	839	0	1,264	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	325	64,181	0	64,506	207	18	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	3,651	1,374		2,291	162,929	1	170,246	684	14	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	868,302	0	868,402	3,816	59	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		30	292,636	0	292,666	792	14	0	0	0
3-E YDC SECURE	0	0		0	723,028	0	723,028	1,334	18	0	0	0
3-F SUBTOTAL INSTITUTIONAL	3,651	1,374	0	2,746	2,111,076	1	2,118,848	6,833	123	0	0	0
ADMINISTRATION	86,350	33,771	0	436,678	0	35	556,834			0	0	0
TOTAL EXPENDITURES	3,069,208	1,206,323	3,030,356	1,364,379	6,740,893	1,221	15,412,380			0	2,288	0
County Indirect Costs = \$ 353,722												

**MONROE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 37,016	\$ 159	\$ 37,175
Adoption Assistance	2,352,951	(127)	2,352,824
Subsidized Permanent Legal Custodianship	693,820	(888)	692,932
Counseling	992,837	99	992,936
Day Care	0	0	0
Day Treatment	200,850	0	200,850
Homemaker Service	0	0	0
Intake and Referral	328,802	1,454	330,256
Life Skills	29,704	118	29,822
Protective Service - Child Abuse	953,831	4,355	958,186
Protective Service - General	2,995,575	23,235	3,018,810
Service Planning	291,854	1,362	293,216
Juvenile Act Proceedings	63,999	8,945	72,944
Alternative Treatment	0	0	0
Community Residential	1,114,674	6,041	1,120,715
Emergency Shelter	78,830	1,043	79,873
Foster Family	2,000,534	23,888	2,024,422
Kinship Care	441,556	7,151	448,707
Supervised Independent Living	75,614	7,416	83,030
Juvenile Detention Service	64,506	0	64,506
Residential Service	1,004,183	34,465	1,038,648
Secure Residential Service (Except YDC)	292,651	15	292,666
YDC Secure	723,028	0	723,028
Administration	556,139	695	556,834
Combined Total Expense	<u>15,292,954</u>	<u>119,426</u>	<u>15,412,380</u>
Less Non-reimbursables	<u>2,288</u>	<u>0</u>	<u>2,288</u>
Total Net Expense	<u>\$ 15,290,666</u>	<u>\$ 119,426</u>	<u>\$ 15,410,092</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,069,208	\$ 0	\$ 3,069,208
Employee Benefits	1,203,637	2,686	1,206,323
Subsidies	3,031,436	(1,080)	3,030,356
Operating	1,327,471	36,908	1,364,379
Purchased Services	6,659,981	80,912	6,740,893
Fixed Assets	1,221	0	1,221
Combined Total Expense	<u>15,292,954</u>	<u>119,426</u>	<u>15,412,380</u>
Less Non-reimbursables	<u>2,288</u>	<u>0</u>	<u>2,288</u>
Total Net Expense	<u>\$ 15,290,666</u>	<u>\$ 119,426</u>	<u>\$ 15,410,092</u>

**MONROE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 8,977	\$ 20	\$ 8,997
	1-B	2		Adoption Assistance - Employee Benefits	\$ 3,784	\$ 9	\$ 3,793
	1-D	2		Counseling (Dependent) - Employee Benefits	\$ 5,385	\$ 13	\$ 5,398
	1-J	2		Intake & Referral - Employee Benefits	\$ 81,033	\$ 182	\$ 81,215
	1-K	2		Life Skills (Dependent) - Employee Benefits	\$ 6,604	\$ 15	\$ 6,619
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 235,245	\$ 523	\$ 235,768
	1-N	2		Protective Service General - Employee Benefits	\$ 717,285	\$ 1,597	\$ 718,882
	1-O	2		Service Planning - Employee Benefits	\$ 71,942	\$ 160	\$ 72,102
	2-C	2		Community Residential (Dependent) - Employee Benefits	\$ 1,455	\$ 5	\$ 1,460
	2-E	2		Emergency Shelter (Dependent) - Employee Benefits	\$ 3,053	\$ 7	\$ 3,060
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 22,485	\$ 51	\$ 22,536
	2-I	2		Kinship Care (Dependent) - Employee Benefits	\$ 11,323	\$ 25	\$ 11,348
	3-B	2		Residential Service (Dependent) - Employee Benefits	\$ 1,370	\$ 4	\$ 1,374
		4		Administration - Employee Benefits	\$ 33,696	\$ 75	\$ 33,771
	1-B	3		Adoption Assistance - Subsidies	\$ 2,337,620	\$ (192)	\$ 2,337,428
	1-C	3		Subsidized Perm. Legal Custodianship - Subsidies	\$ 693,816	\$ (888)	\$ 692,928
	1-A	4		Adoption Service - Operating	\$ 5,175	\$ 139	\$ 5,314
	1-B	4		Adoption Assistance - Operating	\$ 1,919	\$ 56	\$ 1,975
	1-D	4		Counseling (Dependent) - Operating	\$ 2,704	\$ 86	\$ 2,790
	1-J	4		Intake & Referral - Operating	\$ 40,950	\$ 1,272	\$ 42,222
	1-K	4		Life Skills (Dependent) - Operating	\$ 3,337	\$ 103	\$ 3,440
	1-M	4		Protective Service Child Abuse - Operating	\$ 119,002	\$ 3,832	\$ 122,834
	1-N	4		Protective Service General - Operating	\$ 448,913	\$ 21,638	\$ 470,551
	1-O	4		Service Planning - Operating	\$ 36,370	\$ 1,202	\$ 37,572
	2-C	4		Community Residential (Dependent) - Operating	\$ 1,453	\$ 22	\$ 1,475
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 14,991	\$ 719	\$ 15,710
	2-G	4		Foster Family (Dependent) - Operating	\$ 153,487	\$ 5,538	\$ 159,025
	2-I	4		Kinship Care (Dependent) - Operating	\$ 60,434	\$ 1,613	\$ 62,047
	3-B	4		Residential Service (Dependent) - Operating	\$ 2,238	\$ 53	\$ 2,291
	3-D	4		Secure Residential Service - Operating	\$ 15	\$ 15	\$ 30
		4		Administration - Operating	\$ 436,058	\$ 620	\$ 436,678
	1-P	5		Juvenile Act. Proceedings (Dep.) - Purchased Services	\$ 63,935	\$ 8,945	\$ 72,880
	2-C	5		Community Residential (Dep.) - Purchased Services	\$ 385,214	\$ 6,975	\$ 392,189
	2-D	5		Community Residential (Del.) - Purchased Services	\$ 722,844	\$ (961)	\$ 721,883
	2-E	5		Emergency Shelter (Dep.) - Purchased Services	\$ 53,023	\$ 317	\$ 53,340
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 1,525,454	\$ 18,299	\$ 1,543,753
	2-I	5		Kinship Care (Dependent) - Purchased Services	\$ 340,972	\$ 5,513	\$ 346,485
	2-K	5		Supervised Ind. Living (Dep.) - Purchased Services	\$ 75,614	\$ 7,416	\$ 83,030
	3-B	5		Residential Services (Dep.) - Purchased Services	\$ 128,521	\$ 34,408	\$ 162,929
				Total Adjustment Amount		\$ 119,426	
				To increase expenditures by \$119,426 to include transactions that occurred after the submission of the fourth quarter Act 148 Invoice to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	2-G	2	2	CY-370A Adjustments			
				Foster Family (Dependent) - Program Income	\$ 125,453	\$ 895	\$ 126,348
				To increase Program Income by \$895 to include income received after the submission of the fourth quarter Act 148 Invoice to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	2-G	9	3	Foster Family (Dependent) - Medical Assistance	\$ 21,517	\$ 2,788	\$ 24,305
	4	9		Administration - Medical Assistance	\$ 5,000	\$ 54	\$ 5,054
				Total Adjustment Amount		\$ 2,842	
				To increase Medical Assistance by \$2,842 to include revenue received after the submission of the fourth quarter Act 148 Invoice to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**MONROE 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		\$	10,442,999
Supplemental Act 148			<u>0</u>
Total State Allocation			10,442,999
State Share (CY348) ²	\$		9,024,767
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	9,024,767
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	9,024,767
Actual Act 148 Revenues Received ⁴			<u>9,024,767</u>
Net Amount Due County/(State) ⁵		\$	<u>0</u>

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

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

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

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

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

**MONROE 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	22,069	0	2,137	0	0	0	0	0	19,932	19,932	0
02. 90% REIMBURSEMENT	139,775	0	28,070	0	0	0	0	938	110,767	99,690	11,077
03. 80% REIMBURSEMENT	12,519,501	313,568	2,076,507	205,566	66,575	40,662	7,399	38,493	9,770,731	7,816,585	1,954,146
04. 60% REIMBURSEMENT	1,880,103	83,242	99,476	0	0	0	0	6,047	1,691,338	1,014,802	676,536
05. 50% REIMBURSEMENT	147,515	0	0	0	0	0	0	0	147,515	73,758	73,757
06. TOTAL NET CHILD WELFARE EXPEND.	14,708,963	396,810	2,206,190	205,566	66,575	40,662	7,399	45,478	11,740,283	9,024,767	2,715,516
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	309,375	25,027							284,348	170,609	113,739
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	15,018,338	421,837	2,206,190	205,566	66,575	40,662	7,399	45,478	12,024,631	9,195,376	2,829,255
10. TOTAL TITLE IV-D COLLECTIONS	301,951										
11. TITLE IV-D Collections for IV-E Children	0										
12. STATE ACT 148 - line 6	9,024,767										
13. STATE ACT 148 ALLOCATION	10,442,999										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	9,024,767										
INVOICE											
AMENDED STATE SHARE (ACT 148)	9,024,767										
ACT 148 AMOUNT RECEIVED	9,024,767										
ADJUSTMENT TO STATE SHARE	0										

**MONROE 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
I-A ADOPTION SERVICE	22,069	0		2,137	0		0	0	0	19,932	19,932	0
I-B ADOPTION ASSISTANCE	2,342,688	0	1,045,839	12,310			0	0	0	1,284,539	1,027,631	256,908
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	1,026,791	0	215,327	0			0	0	0	494,685	395,748	98,937
I-D COUNSELING - DEPENDENT	32,562	0		1,292	120,320	0	40,662	0	0	864,517	691,614	172,903
I-E COUNSELING - DELINQUENT	0	0		0	17,020	0	0	0	0	15,542	12,434	3,108
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	215,650	0		0	63,700	0	0	0	0	151,950	121,560	30,390
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	198,637	0		19,230	0	0	0	0	0	179,407	143,526	35,881
I-K LIFE SKILLS - DEPENDENT	15,077	0		1,459	0	0	0	0	0	13,618	10,894	2,724
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	870,710	0		84,277	0	0	0	0	0	786,433	629,146	157,287
I-N PROTECTIVE SERVICE - GENERAL	3,142,754	0		294,012	4,526	0	0	0	0	2,844,216	2,275,373	568,843
I-O SERVICE PLANNING	317,766	0		30,756	0	0	0	0	0	287,010	229,608	57,402
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	58,440	0		0	0	0	0	0	0	58,440	29,220	29,220
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	8,953,156	0	1,261,166	445,473	205,566	0	40,662	0	0	7,000,289	5,586,686	1,413,603

COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	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	735,559	71,377	8,780	3,745			0	0	0	651,657	521,326	130,331
2-D COMMUNITY RESIDENTIAL - DELINQUENT	507,267	20,719	599	780			0	0	0	485,169	388,135	97,034
2-E EMERGENCY SHELTER - DEPENDENT	139,775	0	18,242	9,828	0	0	0	0	938	110,767	99,690	11,077
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,224,002	79,064	168,602	54,345		66,575	0	7,399	25,542	822,475	657,980	164,495
2-H FOSTER FAMILY - DELINQUENT	279,765	43,718	12,440	8,367		0	0	0	0	215,240	172,192	43,048
2-I KINSHIP CARE - DEPENDENT	652,473	98,309	99,995	14,352		0	0	0	12,951	426,866	341,493	85,373
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	199,092	23	0	0		0	0	0	0	199,069	159,255	39,814
2-L SUP. INDEPENDENT LIVING - DELINQUENT	48,696	358	0	0		0	0	0	0	48,338	38,670	9,668
2-M SUBTOTAL CBP	3,786,629	313,568	308,658	91,417	0	66,575	0	7,399	39,431	2,959,581	2,378,741	580,840

INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	89,075	0								89,075	44,538	44,537
3-B RESIDENTIAL SERVICE - DEPENDENT	368,351	11,512	0	5,482		0	0	0	0	351,357	210,814	140,543
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	517,352	49,976	19,268	10,226		0	0	0	0	437,882	262,729	175,153
3-D SECURE RES. SERVICE (EXCEPT YDC)	330,564	21,754								308,610	185,166	123,444
3-E YDC SECURE	309,375	25,027								284,348	170,609	113,739
3-F SUBTOTAL INSTITUTIONAL	1,614,517	108,269	19,268	15,708	0	0	0	0	0	1,471,272	873,856	597,416

4 ADMINISTRATION	664,036	0		64,500		0	0	0	6,047	593,489	356,093	237,396
5 TOTAL REVENUES	15,018,338	421,837	1,589,092	617,098	205,566	66,575	40,662	7,399	45,478	12,024,631	9,195,376	2,829,255

**MONROE 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	EMPLOYEE BENEFITS	OPERATING SUBSIDIES	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	13,423	5,136		3,450	0	60	22,069	106	0	0	0	0
1-B ADOPTION ASSISTANCE	3,093	1,209	2,337,593	779	0	14	2,342,688	106	267	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	710,012	0	0	0	710,012	0	72	0	0	0
1-D COUNSELING - DEPENDENT	4,950	1,932		6,470	1,013,417	22	1,026,791	3,035	363	0	0	0
1-E COUNSELING - DELINQUENT	0	0			32,562	0	32,562	0	16	0	0	0
1-F DAY CARE	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
1-H DAY TREATMENT - DELINQUENT	0	0			0	0	215,650	0	32	0	0	0
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	122,496	47,208		28,378	0	555	198,637	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	9,280	3,581		2,174	0	42	15,077	160	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	547,216	203,698		117,315	0	2,481	870,710	474	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,868,080	720,517		466,112	79,575	8,470	3,142,754	3,035	416	0	0	0
1-O SERVICE PLANNING	197,665	75,580		43,625	0	896	317,766	3,472	38	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					0		58,440	0	291	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	2,766,203	1,058,861	3,047,605	668,303	1,399,644	12,540	8,953,156		0	0	0	0
	LRCNP = Legal Representation for Children in Placement = \$											
	LRCNP = Legal Representation for Children Non-Placement = \$											
	Number of Children receiving only NON-PURCHASED IH Services											

COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING SUBSIDIES	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	1,856	718		1,353	731,624	8	735,559	2,933	16	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	507,267	0	507,267	1,744	10	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	10,208	3,897		13,416	112,208	46	139,775	2,847	114	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	78,262	29,865		131,266	984,254	355	1,224,002	28,279	144	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	279,765	0	279,765	1,460	4	0	0	0
2-I KINSHIP CARE - DEPENDENT	55,990	21,316		81,384	493,529	254	652,473	19,147	88	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	199,092	0	199,092	506	3	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	48,696	0	48,696	150	1	0	0	0
2-M SUBTOTAL CBP	146,316	55,796		227,419	3,556,435	663	3,786,629	57,066	380	0	0	0
	LRCNP = Legal Representation for Children in Placement = \$											
	LRCNP = Legal Representation for Children Non-Placement = \$											
	Number of Children receiving only NON-PURCHASED IH Services											

INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING SUBSIDIES	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	89,075	0	89,075	272	10	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	33,718	12,725		11,478	310,277	153	368,351	1,182	7	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	517,352	0	517,352	2,003	21	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	330,364	0	330,364	885	5	0	0	0
3-E YDC SECURE	0	0		0	309,375	0	309,375	495	3	0	0	0
3-F SUBTOTAL INSTITUTIONAL	33,718	12,725		11,478	1,556,443	153	1,614,517	4,837	46	0	0	0
4 ADMINISTRATION	147,243	56,166		0	459,959	0	664,036			0	0	0
5 TOTAL EXPENDITURES	3,093,480	1,183,548	3,047,605	1,367,159	6,312,522	14,024	15,018,338			0	0	0
	County Indirect Costs = \$											
	362,101											

**MONROE 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	\$ 22,069	\$ 0	\$ 22,069
Adoption Assistance	2,342,688	0	2,342,688
Subsidized Permanent Legal Custodianship	710,012	0	710,012
Counseling	1,059,353	0	1,059,353
Day Care	0	0	0
Day Treatment	215,650	0	215,650
Homemaker Service	0	0	0
Intake and Referral	198,637	0	198,637
Life Skills	15,077	0	15,077
Protective Service - Child Abuse	870,710	0	870,710
Protective Service - General	3,142,754	0	3,142,754
Service Planning	317,766	0	317,766
Juvenile Act Proceedings	58,440	0	58,440
Alternative Treatment	0	0	0
Community Residential	1,242,826	0	1,242,826
Emergency Shelter	139,775	0	139,775
Foster Family	1,503,767	0	1,503,767
Kinship Care	652,473	0	652,473
Supervised Independent Living	247,788	0	247,788
Juvenile Detention Service	89,075	0	89,075
Residential Service	885,703	0	885,703
Secure Residential Service (Except YDC)	330,364	0	330,364
YDC Secure	309,375	0	309,375
Administration	<u>664,036</u>	<u>0</u>	<u>664,036</u>
Combined Total Expense	15,018,338	0	15,018,338
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 15,018,338</u>	<u>\$ 0</u>	<u>\$ 15,018,338</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,093,480	\$ 0	\$ 3,093,480
Employee Benefits	1,183,548	0	1,183,548
Subsidies	3,047,605	0	3,047,605
Operating	1,367,159	0	1,367,159
Purchased Services	6,312,522	0	6,312,522
Fixed Assets	<u>14,024</u>	<u>0</u>	<u>14,024</u>
Combined Total Expense	15,018,338	0	15,018,338
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 15,018,338</u>	<u>\$ 0</u>	<u>\$ 15,018,338</u>

MONROE COUNTY CHILDREN AND YOUTH AGENCY
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This report was originally distributed to the following:

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