

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

York County Children and Youth Agency

July 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 York County
York County Administrative Center
28 East Market Street
York, PA 17401

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 York County Children and Youth Agency(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, 2019 to June 30, 2020, July 1, 2020 to June 30, 2021, and July 1, 2021 to June 30, 2022 (herein referred to as the 2019-2020 fiscal year, 2020-2021 fiscal year, and 2021-2022 fiscal year). The scope of our engagement was limited to the 2019-2020, 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 York County.

We certify that 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 2019-2020, 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 **2019-2020 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by decreasing agency expenditures by \$109,741, and increasing program income by \$707. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$91,476.
- 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 decreasing agency expenditures by \$839, increasing non-reimbursable expenditures by \$1,178 and increasing program income by \$33,302. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$27,471.
- For the **2021-2022 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by increasing agency expenditures by \$8,163. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$6,458.

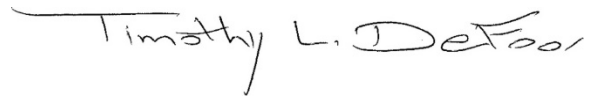
The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on June 3, 2024.

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 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 from the start of the word "Timothy".

Timothy L. DeFoor
Auditor General
July 9, 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, 2019 to JUNE 30, 2020

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	33,132,444
Supplemental Act 148			<u>0</u>
Total State Allocation			33,132,444
State Share (CY348) ²	\$		30,219,387
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	30,219,387
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	30,219,387
Actual Act 148 Revenues Received ⁴			<u>30,310,863</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(91,476)</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.

YORK COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020
 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	1,161,476	0	121,536	0	0	0	0	0	1,039,940	1,039,940	0
02. 90% REIMBURSEMENT	521,287	3,880	10,782	0	0	0	0	0	506,625	455,963	50,662
03. 80% REIMBURSEMENT	40,127,360	600,258	6,601,006	1,264,451	229,930	0	0	0	31,431,715	25,145,368	6,286,347
04. 60% REIMBURSEMENT	6,140,589	115,268	578,381	0	0	151,113	0	9,622	5,286,205	3,171,724	2,114,481
05. 50% REIMBURSEMENT	812,821	40	0	0	0	0	0	0	812,781	406,392	406,389
06. TOTAL NET CHILD WELFARE EXPEND.	48,763,533	719,446	7,311,705	1,264,451	229,930	151,113	0	9,622	39,077,266	30,219,387	8,857,879

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	2,820,630	52,973							2,767,657	1,660,594	1,107,063

08. NON-REIMBURSABLE EXPENDITURES	385,869	8,901							376,968		376,968
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09. TOTAL EXPENDITURES	51,970,032	781,320	7,311,705	1,264,451	229,930	151,113	0	9,622	42,221,891	31,879,981	10,341,910
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10. TOTAL TITLE IV-D COLLECTIONS 543,374

11. TITLE IV-D Collections for IV-E Children 107,053

12. STATE ACT 148 - line 6 30,219,387

13. STATE ACT 148 ALLOCATION 33,132,444

14. ADJUSTED STATE SHARE (lower of 12 or 13) 30,219,387

INVOICE											
AMENDED STATE SHARE (ACT 148)	30,219,387										
ACT 148 AMOUNT RECEIVED	30,310,863										
ADJUSTMENT TO STATE SHARE	(91,476)										

YORK COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020
 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.	TITLE IV-E TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	1,161,476	0	121,536	0	0	0	0	0	0	1,039,940	1,039,940	0
I-B ADOPTION ASSISTANCE	6,023,555	0	2,740,480	31,976	0	0	0	0	0	3,251,099	2,600,879	650,220
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	651,745	0	94,661	0	0	0	0	0	0	557,084	445,667	111,417
I-D COUNSELING - DEPENDENT	5,583,841	1,500	34,131	784,527	229,930	0	0	0	0	4,533,753	3,627,002	906,751
I-E COUNSELING - DELINQUENT	849,429	0	290,166	0	0	0	0	0	0	559,263	447,410	111,853
I-F DAY CARE	855	0	10	0	0	0	0	0	0	845	676	169
I-G DAY TREATMENT - DEPENDENT	41,531	0	17,398	0	0	0	0	0	0	24,133	19,306	4,827
I-H DAY TREATMENT - DELINQUENT	385,145	0	172,360	0	0	0	0	0	0	212,785	170,228	42,557
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	878,061	0	93,362	0	0	0	0	0	0	784,699	627,759	156,940
I-K LIFE SKILLS - DEPENDENT	227,254	0	0	0	0	0	0	0	0	227,254	181,803	45,451
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	1,134,684	0	121,135	0	0	0	0	0	0	1,013,549	810,839	202,710
I-N PROTECTIVE SERVICE - GENERAL	5,563,429	0	594,819	0	0	0	0	0	0	4,968,610	3,974,888	993,722
I-O SERVICE PLANNING	0	0	0	0	0	0	0	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	808,883	0	0	0	0	0	0	0	0	808,883	404,442	404,441
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	165	0	0	0	0	0	0	0	0	165	83	82
I-R SUBTOTAL IN-HOME	23,310,053	1,500	2,835,141	996,969	1,264,451	229,930	0	0	0	17,982,062	14,350,922	3,631,140

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TITLE IV-E 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	4,410,620	99,123	303,831	74,323	0	0	0	0	3,933,343	3,146,674	786,669	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,922,982	33,823	2,658	648	0	0	0	0	1,885,853	1,508,682	377,171	
2-E EMERGENCY SHELTER - DEPENDENT	521,287	3,880	0	10,782	0	0	0	0	506,625	455,963	50,662	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	7,190,387	289,712	639,580	746,516	0	0	0	0	5,514,579	4,411,663	1,102,916	
2-H FOSTER FAMILY - DELINQUENT	52,138	1,640	0	0	0	0	0	0	50,498	40,398	10,100	
2-I KINSHIP CARE - DEPENDENT	5,134,517	169,593	461,754	658,370	0	0	0	0	3,844,800	3,075,840	768,960	
2-J KINSHIP CARE - DELINQUENT	0	1,482	0	0	0	0	0	0	(1,482)	(1,186)	(296)	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	77,187	3,385	0	2,752	0	0	0	0	71,050	56,840	14,210	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-M SUBTOTAL CBP	19,309,118	602,638	1,407,823	1,493,391	0	0	0	0	15,805,266	12,694,874	3,110,392	

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TITLE IV-E 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	3,773	40	301,386	69,413	0	151,113	0	0	3,733	1,867	1,866	
3-B RESIDENTIAL SERVICE - DEPENDENT	2,152,023	48,220	5,005	409	0	0	0	0	1,581,891	949,135	632,756	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	792,949	52,817	10,685	0	0	0	0	0	734,718	440,831	293,887	
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,291,460	10,685	0	0	0	0	0	0	1,280,775	768,465	512,310	
3-E YDC SECURE	2,820,630	52,973	306,391	69,822	0	151,113	0	0	2,767,657	1,660,594	1,107,063	
3-F SUBTOTAL INSTITUTIONAL	7,060,835	164,735	618,157	202,168	0	0	0	0	6,368,774	3,820,892	2,547,882	
4 ADMINISTRATION	1,904,157	3,546	0	0	0	0	0	0	1,888,821	1,013,293	675,528	
TOTAL REVENUES	51,584,163	772,419	4,549,355	2,762,350	1,264,451	229,930	0	0	41,844,923	31,879,981	9,964,942	

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020
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	582,327	223,560		354,539	0	1,050	1,161,476	83	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	6,023,555	0	0	0	6,023,555	0	639	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	654,185	0	0	0	654,185	0	74	0	2,440	0
1-D COUNSELING - DEPENDENT	0	0		634,542	4,982,959	0	5,617,501	1,174	1,174	0	33,660	0
1-E COUNSELING - DELINQUENT	0	0		551	848,878	0	849,429	0	293	0	0	0
1-F DAY CARE	0	0		855	0	0	855	2	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	41,531	0	41,531	0	8	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	385,145	0	385,145	0	54	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	498,852	253,561		124,728	0	920	878,061	3,950	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	227,254	0	227,254	0	434	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	672,923	277,613		181,297	1,539	1,312	1,134,684	1,187	5	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	3,304,765	1,401,306		851,194	0	6,164	5,563,429	4,609	0	0	0	0
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	808,883		808,883	0	28	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	165		165	0	1	0	0	0
1-R SUBTOTAL IN-HOME	5,058,867	2,156,040	6,677,740	2,147,706	7,296,354	9,446	23,346,153			0	36,100	0
Number of Children receiving only NON-PURCHASED IN-Home Services 8,761												
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	160,636	74,512	0	42,869	4,208,559	262	4,486,838	15,074	115	0	76,218	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	4,072	1,918,910	0	1,922,982	6,663	108	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	58,528	24,217	0	17,739	420,672	131	521,287	1,120	54	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	426,782	179,478	0	221,631	6,361,577	919	7,190,387	71,404	368	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	52,138	0	52,138	521	3	0	0	0
2-I KINSHIP CARE - DEPENDENT	453,051	191,941	0	148,684	4,495,259	919	5,289,854	57,501	324	31	155,306	8,901
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	16,885	8,694	0	390	52,278	0	78,247	2,280	19	0	1,060	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	1,115,882	478,842	0	435,385	17,509,393	2,231	19,541,733	154,563	991	31	232,584	8,901
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	3,773	0	0	3,773	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	79,810	37,809	0	22,908	2,127,801	131	2,268,459	9,072	48	0	116,436	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	5,708	787,445	0	793,153	4,065	40	0	204	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	54,989	1,236,471	0	1,291,460	4,048	47	0	0	0
3-E YDC SECURE	0	0	0	5,850	2,814,780	0	2,820,630	5,456	41	0	0	0
3-F SUBTOTAL INSTITUTIONAL	79,810	37,809	0	93,228	6,966,497	131	7,177,475	22,641	176	0	116,640	0
4 ADMINISTRATION	657,172	400,388	0	828,991	0	18,120	1,904,671			514	0	0
5 TOTAL EXPENDITURES	6,911,731	3,073,079	6,677,740	3,505,310	31,772,244	29,928	51,970,032			545	385,324	8,901
County Indirect Costs = \$ 645,883												

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 1,182,327	\$ (20,851)	\$ 1,161,476
Adoption Assistance	6,023,555	0	6,023,555
Subsidized Permanent Legal Custodianship	654,185	0	654,185
Counseling	6,466,930	0	6,466,930
Day Care	855	0	855
Day Treatment	426,676	0	426,676
Homemaker Service	0	0	0
Intake and Referral	881,353	(3,292)	878,061
Life Skills	227,254	0	227,254
Protective Service - Child Abuse	1,144,561	(9,877)	1,134,684
Protective Service - General	5,616,105	(52,676)	5,563,429
Service Planning	0	0	0
Juvenile Act Proceedings	809,048	0	809,048
Alternative Treatment	0	0	0
Community Residential	6,412,015	(2,195)	6,409,820
Emergency Shelter	522,384	(1,097)	521,287
Foster Family	7,250,207	(7,682)	7,242,525
Kinship Care	5,297,536	(7,682)	5,289,854
Supervised Independent Living	78,247	0	78,247
Juvenile Detention Service	3,773	0	3,773
Residential Service	3,062,709	(1,097)	3,061,612
Secure Residential Service (Except YDC)	1,291,460	0	1,291,460
YDC Secure	2,820,630	0	2,820,630
Administration	1,907,963	(3,292)	1,904,671
Combined Total Expense	52,079,773	(109,741)	51,970,032
Less Non-reimbursables	385,869	0	385,869
Total Net Expense	\$ 51,693,904	\$ (109,741)	\$ 51,584,163

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,911,731	\$ 0	\$ 6,911,731
Employee Benefits	3,182,820	(109,741)	3,073,079
Subsidies	6,677,740	0	6,677,740
Operating	3,505,310	0	3,505,310
Purchased Services	31,772,244	0	31,772,244
Fixed Assets	29,928	0	29,928
Combined Total Expense	52,079,773	(109,741)	51,970,032
Less Non-reimbursables	385,869	0	385,869
Total Net Expense	\$ 51,693,904	\$ (109,741)	\$ 51,584,163

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2019 TO JUNE 30, 2020
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	\$ 244,411	\$ (20,851)	\$ 223,560	
	I-J	2		Intake & Referral - Employee Benefits	\$ 256,853	\$ (3,292)	\$ 253,561	
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 287,490	\$ (9,877)	\$ 277,613	
	1-N	2		Protective Service General - Employee Benefits	\$ 1,453,982	\$ (52,676)	\$ 1,401,306	
	2-C	2		Community Residential (Dependent) - Employee Benefits	\$ 76,707	\$ (2,195)	\$ 74,512	
	2-E	2		Emergency Shelter (Dependent) - Employee Benefits	\$ 25,314	\$ (1,097)	\$ 24,217	
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 187,160	\$ (7,682)	\$ 179,478	
	2-I	2		Kinship Care (Dependent) - Employee Benefits	\$ 199,623	\$ (7,682)	\$ 191,941	
	3-B	2		Residential Service (Dependent) - Employee Benefits	\$ 38,906	\$ (1,097)	\$ 37,809	
	4	2		Administration - Employee Benefits	\$ 403,680	\$ (3,292)	\$ 400,388	
						Total Adjustment Amount	\$ (109,741)	
<p>To decrease expenditures by \$109,741 to include employee benefits revisions made to the agency's expenditures ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to the Commonwealth Department of Human Services.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>								
CY-370A Adjustment								
CY-370A	1-D	2	2	Counseling (Dependent) - Program Income	\$ -	\$ 1,500	\$ 1,500	
	2-C	2		Community Residential (Dependent) - Program Income	\$ 99,779	\$ (656)	\$ 99,123	
	2-I	2		Kinship Care (Dependent) - Program Income	\$ 171,160	\$ (1,567)	\$ 169,593	
	3-B	2		Residential Service (Dependent) - Program Income	\$ 48,915	\$ (695)	\$ 48,220	
	4	2		Administration - Program Income	\$ 1,421	\$ 2,125	\$ 3,546	
						Total Adjustment Amount	\$ 707	
<p>To increase program income by \$707 to include revisions made to the agency's program income ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to the Commonwealth Department of Human Services</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>								

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2020 to JUNE 30, 2021

**YORK 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		\$	37,396,889
Supplemental Act 148			<u>0</u>
Total State Allocation			37,396,889
State Share (CY348) ²	\$		29,022,123
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	29,022,123
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	29,022,123
Actual Act 148 Revenues Received ⁴			<u>29,049,594</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(27,471)</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.

**YORK 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	1,791,503	2,208	173,850	0	0	0	0	0	1,615,445	1,615,445	0
02. 90% REIMBURSEMENT	522,344	1,221	7,826	0	0	0	0	0	513,297	461,967	51,330
03. 80% REIMBURSEMENT	40,009,831	632,840	6,816,722	1,264,451	229,930	0	39,129	0	31,026,759	24,821,406	6,205,353
04. 60% REIMBURSEMENT	3,271,307	100,730	281,971	0	0	151,113	0	12,687	2,724,806	1,634,884	1,089,922
05. 50% REIMBURSEMENT	1,062,367	0	85,525	0	0	0	0	0	976,842	488,421	488,421
06. TOTAL NET CHILD WELFARE EXPEND.	46,657,352	736,999	7,365,894	1,264,451	229,930	151,113	39,129	12,687	36,857,149	29,022,123	7,835,026

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,415,616	19,340							1,396,276	837,766	558,510

08. NON-REIMBURSABLE EXPENDITURES	214,852	5,688							209,164		209,164
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09. TOTAL EXPENDITURES	48,287,820	762,027	7,365,894	1,264,451	229,930	151,113	39,129	12,687	38,462,589	29,859,889	8,602,700
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10. TOTAL TITLE IV-D COLLECTIONS 399,269

11. TITLE IV-D Collections for IV-E Children 79,974

12. STATE ACT 148 - line 6 29,022,123

13. STATE ACT 148 ALLOCATION 37,396,889

14. ADJUSTED STATE SHARE (lower of 12 or 13) 29,022,123

INVOICE	
AMENDED STATE SHARE (ACT 148)	29,022,123
ACT 148 AMOUNT RECEIVED	29,049,594
ADJUSTMENT TO STATE SHARE	(27,471)

**YORK 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												
1-A ADOPTION SERVICE	1,791,503	2,208		173,850				0	0	1,615,445	1,615,445	0
1-B ADOPTION ASSISTANCE	6,429,688	0	3,145,841	36,656				0	0	3,247,191	2,597,753	649,438
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	687,713	16,353	133,034	2,442				0	0	535,884	428,707	107,177
1-D COUNSELING - DEPENDENT	5,644,126	108	24,499	249,930	877,755	229,930		0	0	4,511,834	3,609,467	902,367
1-E COUNSELING - DELINQUENT	679,862	0		0	200,559			0	0	479,303	383,442	95,861
1-F DAY CARE	617	0		0				0	0	617	494	123
1-G DAY TREATMENT - DEPENDENT	62,145	0		0	44,649			0	0	17,496	13,997	3,499
1-H DAY TREATMENT - DELINQUENT	264,876	0		0	141,488			0	0	123,388	98,710	24,678
1-I HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J INTAKE & REFERRAL	714,182	946		69,356				0	0	643,880	515,104	128,776
1-K LIFE SKILLS - DEPENDENT	126,348	0		0	0			0	0	126,348	101,078	25,270
1-L LIFE SKILLS - DELINQUENT	0	0		0	0			0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,441,835	1,893	139,770	139,770				0	0	1,300,172	1,040,138	260,034
1-N PROTECTIVE SERVICE - GENERAL	4,872,022	6,104	470,522	470,522				0	0	4,395,396	3,516,317	879,079
1-O SERVICE PLANNING	0	0		0	0			0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	1,061,967	0		85,525				0	0	976,442	488,221	488,221
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	400	0		0	0			0	0	400	200	200
SUBTOTAL IN-HOME	23,777,284	27,612	3,278,875	1,002,620	1,264,451	229,930	0	0	0	17,973,796	14,409,073	3,564,723

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E 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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0				0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	4,563,039	83,116	337,184	74,030				10,000	0	4,058,709	3,246,967	811,742
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,171,932	38,421	0	282				0	0	1,133,229	906,583	226,646
2-E EMERGENCY SHELTER - DEPENDENT	522,344	1,221	115	7,711	0			0	0	513,297	461,967	51,330
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0			0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	7,536,945	256,931	625,020	841,034				29,129	0	5,784,831	4,627,865	1,156,966
2-H FOSTER FAMILY - DELINQUENT	4,110	1,035	0	6				0	0	3,069	2,455	614
2-I KINSHIP CARE - DEPENDENT	5,635,100	220,823	307,992	598,726				0	0	4,507,559	3,606,047	901,512
2-J KINSHIP CARE - DELINQUENT	20	0	0	2				0	0	18	14	4
2-K SUP. INDEPENDENT LIVING - DEPENDENT	175,271	7,110	0	10,326				0	0	157,835	126,268	31,567
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0				0	0	0	0	0
SUBTOTAL CBP	19,608,761	608,657	1,270,311	1,532,117	0	0	0	39,129	0	16,158,547	12,978,166	3,180,381

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E 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	0	0							0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	807,544	54,231	126,642	23,939				151,113	0	451,619	270,971	180,648
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	385,952	28,269	0	73				0	0	357,610	214,566	143,044
3-D SECURE RES. SERVICE (EXCEPT YDC)	729,102	12,926							0	716,176	429,706	286,470
3-E YDC SECURE	1,415,616	19,340								1,396,276	837,766	558,510
SUBTOTAL INSTITUTIONAL	3,338,214	114,766	126,642	24,012	0	0	151,113	0	0	2,921,681	1,753,009	1,168,672

4 ADMINISTRATION	1,348,709	5,304		131,317				0	0	12,687	719,641	479,760
TOTAL REVENUES	48,072,968	756,339	4,675,828	2,690,066	1,264,451	229,930	151,113	39,129	12,687	38,253,425	29,859,889	8,393,536

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
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
IN-HOME												
1-A ADOPTION SERVICE	816,224	475,643		498,432	0	1,204	1,791,503	92	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	6,441,975	0	0	0	6,441,975	691	691	0	12,287	742
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	687,913	0	0	0	687,913	75	75	0	200	0
1-D COUNSELING - DEPENDENT	0	0		555,004	5,110,313	0	5,665,317	0	1,142	13	1,178	0
1-E COUNSELING - DELINQUENT	0	0		418	679,444	0	679,862	0	197	0	0	0
1-F DAY CARE	0	0		617	0	0	617	1	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			62,145	0	62,145	0	8	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			264,876	0	264,876	0	40	0	0	0
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	385,690	216,675		111,301	0	516	714,182	1,263	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0			126,348	0	126,348	0	77	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	787,607	431,757		220,594	845	1,032	1,441,835	1,723	3	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	2,667,118	1,484,872		690,451	26,313	3,268	4,872,022	3,654	11	0	0	0
1-O SERVICE PLANNING	0	0			0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					1,061,967		1,061,967	0	18	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					400		400	0	1	0	0	0
1-R SUBTOTAL IN-HOME	4,656,639	2,608,947	7,129,888	2,056,817	7,332,651	6,020	23,790,962			13	13,665	742
LRCNP = Legal Representation for Children in Placement = \$ 394,288												
LRCNP = Legal Representation for Children Non-Placement = \$ 58,754												
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	148,237	83,863	0	46,553	4,290,818	171	4,569,642	13,524	101	0	6,603	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,585	1,168,347	0	1,171,932	4,371	62	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	35,615	19,951	0	17,671	449,021	86	522,344	2,764	125	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	708,872	405,034	0	264,641	6,161,125	1,032	7,540,704	67,238	343	2,107	1,652	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	60	4,050	0	4,110	30	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	651,106	376,233	0	208,211	4,589,410	947	5,825,907	57,505	311	0	190,807	4,946
2-J KINSHIP CARE - DELINQUENT	0	0	0	20	0	0	20	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	56,989	31,456	0	17,936	68,805	85	175,271	2,464	13	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	1,600,819	916,537	0	558,677	16,731,576	2,321	19,809,930	147,896	956	2,107	199,062	4,946
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	76,569	43,955	0	24,424	662,510	86	807,544	3,917	26	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	760	385,192	0	385,952	1,707	23	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	1,687	727,415	0	729,102	2,157	42	0	0	0
3-E YDC SECURE	0	0	0	996	1,414,620	0	1,415,616	2,610	23	0	0	0
3-F SUBTOTAL INSTITUTIONAL	76,569	43,955	0	27,867	3,189,737	86	3,338,214	10,391	114	0	0	0
4 ADMINISTRATION	106,661	74,650	0	1,167,232	0	171	1,348,714			5	0	0
5 TOTAL EXPENDITURES	6,444,688	3,644,089	7,129,888	3,810,593	27,253,964	8,598	48,287,820			2,125	212,727	5,688
County Indirect Costs = \$ 1,080,704												

**YORK 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	\$ 1,790,798	\$ 705	\$ 1,791,503
Adoption Assistance	6,450,865	(8,890)	6,441,975
Subsidized Permanent Legal Custodianship	687,913	0	687,913
Counseling	6,321,916	3,263	6,325,179
Day Care	617	0	617
Day Treatment	327,021	0	327,021
Homemaker Service	0	0	0
Intake and Referral	713,999	183	714,182
Life Skills	126,348	0	126,348
Protective Service - Child Abuse	1,441,439	396	1,441,835
Protective Service - General	4,869,758	2,264	4,872,022
Service Planning	0	0	0
Juvenile Act Proceedings	1,061,707	660	1,062,367
Alternative Treatment	0	0	0
Community Residential	5,741,471	103	5,741,574
Emergency Shelter	522,302	42	522,344
Foster Family	7,544,322	492	7,544,814
Kinship Care	5,825,293	634	5,825,927
Supervised Independent Living	175,244	27	175,271
Juvenile Detention Service	0	0	0
Residential Service	1,193,414	82	1,193,496
Secure Residential Service (Except YDC)	729,102	0	729,102
YDC Secure	1,415,616	0	1,415,616
Administration	1,349,514	(800)	1,348,714
Combined Total Expense	<u>48,288,659</u>	<u>(839)</u>	<u>48,287,820</u>
Less Non-reimbursables	<u>213,674</u>	<u>1,178</u>	<u>214,852</u>
Total Net Expense	<u>\$ 48,074,985</u>	<u>\$ (2,017)</u>	<u>\$ 48,072,968</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,440,688	\$ 0	\$ 6,440,688
Employee Benefits	3,644,089	0	3,644,089
Subsidies	7,138,778	(8,890)	7,129,888
Operating	3,807,523	3,070	3,810,593
Purchased Services	27,249,447	4,517	27,253,964
Fixed Assets	8,134	464	8,598
Combined Total Expense	<u>48,288,659</u>	<u>(839)</u>	<u>48,287,820</u>
Less Non-reimbursables	<u>213,674</u>	<u>1,178</u>	<u>214,852</u>
Total Net Expense	<u>\$ 48,074,985</u>	<u>\$ (2,017)</u>	<u>\$ 48,072,968</u>

**YORK 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 Adjustments			
CY-370	1-B	3	1	Adoption Assistance - Subsidies	\$ 6,450,865	\$ (8,890)	\$ 6,441,975
	1-A	4		Adoption Service - Operating	\$ 497,792	\$ 640	\$ 498,432
	1-J	4		Intake & Referral - Operating	\$ 111,146	\$ 155	\$ 111,301
	1-M	4		Protective Service Child Abuse - Operating	\$ 220,254	\$ 340	\$ 220,594
	1-N	4		Protective Service General - Operating	\$ 688,764	\$ 1,687	\$ 690,451
	2-C	4		Community Residential (Dependent) - Operating	\$ 46,459	\$ 94	\$ 46,553
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 17,633	\$ 38	\$ 17,671
	2-G	4		Foster Family (Dependent) - Operating	\$ 264,172	\$ 469	\$ 264,641
	2-I	4		Kinship Care (Dependent) - Operating	\$ 207,856	\$ 355	\$ 208,211
	2-K	4		Supervised Independent Living (Dependent) - Operating	\$ 17,913	\$ 23	\$ 17,936
	3-B	4		Residential Services (Dependent) - Operating	\$ 24,346	\$ 78	\$ 24,424
	4	4		Administration - Operating	\$ 1,168,041	\$ (809)	\$ 1,167,232
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 5,108,736	\$ 1,577	\$ 5,110,313
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 677,758	\$ 1,686	\$ 679,444
	1-N	5		Protective Service General - Purchased Services	\$ 25,913	\$ 400	\$ 26,313
	1-P	5		Juv. Act Proceedings (Dependent) - Purchased Services	\$ 1,061,307	\$ 660	\$ 1,061,967
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 6,161,158	\$ (33)	\$ 6,161,125
	2-I	5		Kinship Care (Dependent) - Purchased Services	\$ 4,589,183	\$ 227	\$ 4,589,410
	1-A	6		Adoption Services - Fixed Assets	\$ 1,139	\$ 65	\$ 1,204
	1-J	6		Intake & Referral - Fixed Assets	\$ 488	\$ 28	\$ 516
	1-M	6		Protective Service Child Abuse - Fixed Assets	\$ 976	\$ 56	\$ 1,032
	1-N	6		Protective Service General - Fixed Assets	\$ 3,091	\$ 177	\$ 3,268
	2-C	6		Community Residential (Dependent) - Fixed Assets	\$ 162	\$ 9	\$ 171
	2-E	6		Emergency Shelter (Dependent) - Fixed Assets	\$ 82	\$ 4	\$ 86
	2-G	6		Foster Family (Dependent) - Fixed Assets	\$ 976	\$ 56	\$ 1,032
	2-I	6		Kinship Care (Dependent) - Fixed Assets	\$ 895	\$ 52	\$ 947
	2-K	6		Supervised Independent Living (Dependent) - Fixed Assets	\$ 81	\$ 4	\$ 85
	3-B	6		Residential Service (Dependent) - Fixed Assets	\$ 82	\$ 4	\$ 86
	4	6		Administration - Fixed Assets	\$ 162	\$ 9	\$ 171
				Total Adjustment Amount		\$ (839)	
				To decrease expenditures by \$839 to include revisions made to the agency's expenditures ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to the Commonwealth Department of Human Services. Subsidies decreased by \$8,890, Operating increased by \$3,070 Purchased Services increased by \$4,517 and Fixed Assets increased by \$464.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-D	11	2	Counseling (Dependent) - Non-Reimbursable PS/Subsidies	\$ -	\$ 1,178	\$ 1,178
				To increase Non-Reimbursable Purchased Services/ Subsidies by \$1,178 to disallow payments to a provider that exceeded the contracted program rate.			
				Title 55 PA Code, Chapter 3170.85			

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

CY-370A Adjustment									
CY-370A	1-A	2	3	Adoption Service - Program Income	\$ 108	\$ 2,100	\$ 2,208		
	1-J	2		Intake & Referral - Program Income	\$ 46	\$ 900	\$ 946		
	1-M	2		Protective Service Child Abuse - Program Income	\$ 93	\$ 1,800	\$ 1,893		
	1-N	2		Protective Service General - Program Income	\$ 404	\$ 5,700	\$ 6,104		
	2-C	2		Community Residential (Dependent) - Program Income	\$ 81,580	\$ 1,536	\$ 83,116		
	2-E	2		Emergency Shelter (Dependent) - Program Income	\$ 1,071	\$ 150	\$ 1,221		
	2-G	2		Foster Family (Dependent) - Program Income	\$ 248,260	\$ 8,671	\$ 256,931		
	2-I	2		Kinship Care (Dependent) - Program Income	\$ 214,182	\$ 6,641	\$ 220,823		
	2-K	2		Sup. Independent Living (Dependent) - Program Income	\$ 6,960	\$ 150	\$ 7,110		
	3-B	2		Residential Service (Dependent) - Program Income	\$ 53,810	\$ 421	\$ 54,231		
	4	2		Administration - Program Income	\$ 71	\$ 5,233	\$ 5,304		
	Total Adjustment Amount					\$	33,302		
	<p>To increase program income by \$33,302 to include revisions made to the agency's program income ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to the Commonwealth Department of Human Services</p>								
	Title 55 PA Code, Chapter 3170.95(a)(b)								

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**YORK 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	\$	36,675,028
Supplemental Act 148		<u>0</u>
Total State Allocation		36,675,028
State Share (CY348) ²	\$	30,777,971
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	30,777,971
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	30,777,971
Actual Act 148 Revenues Received ⁴		<u>30,771,513</u>
Net Amount Due County/(State) ⁵	\$	<u><u>6,458</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.

YORK 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	1,610	100,471	0	0	0	0	0	870,414	870,414	0
02. 90% REIMBURSEMENT	0	3,077	0	0	0	0	0	647,179	582,461	64,718
03. 80% REIMBURSEMENT	576,536	7,856,216	1,264,451	229,930	0	10,877	0	33,385,850	26,708,679	6,677,171
04. 60% REIMBURSEMENT	66,437	342,078	0	0	151,113	0	14,662	3,389,510	2,033,706	1,355,804
05. 50% REIMBURSEMENT	0	196,530	0	0	0	0	0	1,165,421	582,711	582,710
06. TOTAL NET CHILD WELFARE EXPEND.	644,583	8,498,372	1,264,451	229,930	151,113	10,877	14,662	39,458,374	30,777,971	8,680,403

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	33,485							2,186,987	1,312,192	874,795

08. NON-REIMBURSABLE EXPENDITURES	11,100							315,385		315,385
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09. TOTAL EXPENDITURES	52,819,319	8,498,372	1,264,451	229,930	151,113	10,877	14,662	41,960,746	32,090,163	9,870,583
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10. TOTAL TITLE IV-D COLLECTIONS 572,912

11. TITLE IV-D Collections for IV-E Children 79,822

12. STATE ACT 148 - line 6 30,777,971

13. STATE ACT 148 ALLOCATION 36,675,028

14. ADJUSTED STATE SHARE (lower of 12 or 13) 30,777,971

INVOICE										
AMENDED STATE SHARE (ACT 148)	30,777,971									
ACT 148 AMOUNT RECEIVED	30,771,513									
ADJUSTMENT TO STATE SHARE	6,458									

YORK 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	972,495	1,610		100,471						870,414	870,414	0
1-B ADOPTION ASSISTANCE	7,426,530	0	3,727,316	47,322						3,651,892	2,921,514	730,378
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	764,405	0	147,790							616,615	493,292	123,323
1-D COUNSELING - DEPENDENT	6,415,574	0		26,515	862,874	229,930		10,877		5,285,378	4,228,302	1,057,076
1-E COUNSELING - DELINQUENT	647,773	0			168,282					479,491	383,593	95,898
1-F DAY CARE	0	0								0	0	0
1-G DAY TREATMENT - DEPENDENT	85,799	0			45,320					40,479	32,383	8,096
1-H DAY TREATMENT - DELINQUENT	285,310	0			187,975					97,335	77,868	19,467
1-I HOMEMAKER SERVICE	0	0								0	0	0
1-J INTAKE & REFERRAL	662,728	0		68,466						594,262	475,410	118,852
1-K LIFE SKILLS - DEPENDENT	379,619	0								379,619	303,695	75,924
1-L LIFE SKILLS - DELINQUENT	0	0								0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,661,490	910		171,542						1,489,038	1,191,230	297,808
1-N PROTECTIVE SERVICE - GENERAL	4,837,654	6,781		497,120						4,333,753	3,467,002	866,751
1-O SERVICE PLANNING	0	0								0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	983,378	0		196,530						786,848	393,424	393,424
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	420	0								420	210	210
1-R SUBTOTAL IN-HOME	25,123,175	9,301	3,875,106	1,107,966	1,264,451	229,930	0	10,877	0	18,625,544	14,838,337	3,787,207

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E 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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0						0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	5,374,091	74,537	304,521	108,426					4,886,607	3,909,286	977,321	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,371,192	19,882	0	117					1,351,193	1,080,954	270,239	0
2-E EMERGENCY SHELTER - DEPENDENT	650,256	0	0	3,077					647,179	582,461	64,718	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0						0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	8,095,963	229,341	752,182	1,099,397					6,015,043	4,812,034	1,203,009	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0						0	0	0	0
2-I KINSHIP CARE - DEPENDENT	5,251,077	244,123	352,586	552,909					4,101,459	3,281,167	820,292	0
2-J KINSHIP CARE - DELINQUENT	0	0	0						0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	64,655	962	0	7					63,686	50,949	12,737	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0						0	0	0	0
2-M SUBTOTAL CBP	20,807,234	568,845	1,409,289	1,763,933	0	0	0	0	17,065,167	13,716,851	3,348,316	0

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E 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	378,153	0							378,153	189,077	189,076	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,352,456	32,046	102,589	39,741					1,026,967	616,180	410,787	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	372,278	21,861	0	39					350,378	210,227	140,151	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	303,136	11,598							291,538	174,923	116,615	0
3-E YDC SECURE	2,220,472	33,485							2,186,987	1,312,192	874,795	0
3-F SUBTOTAL INSTITUTIONAL	4,626,495	98,990	102,589	39,780	0	0	0	0	4,234,023	2,502,599	1,731,424	0
4 ADMINISTRATION	1,935,930	932		199,709					1,720,627	1,032,376	688,251	0
5 TOTAL REVENUES	52,492,834	678,068	5,386,984	3,111,388	1,264,451	229,930	151,113	10,877	41,662	41,645,361	32,090,163	9,555,198

**YORK 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	EMPLOYEE BENEFITS SUBSIDIES	OPERATING SERVICES	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												
1-A ADOPTION SERVICE	385,061	216,802		359,997	0	10,635	972,495	117	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	7,477,546	0	0	0	7,477,546	0	764	0	51,016	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	774,504	0	0	0	774,504	0	81	0	10,099	0
1-D COUNSELING - DEPENDENT	0	0	0	567,381	5,850,608	0	6,417,989	1,028	1,028	460	1,955	0
1-E COUNSELING - DELINQUENT	0	0	0	257	647,516	0	647,773	167	167	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	85,799	0	0	85,799	0	8	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	285,310	0	0	285,310	0	32	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	336,616	158,180		150,917	0	17,015	662,728	1,171	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	379,619	0	379,619	0	610	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	921,657	449,916		260,028	112	29,777	1,661,490	1,917	1	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	2,672,742	1,336,014		729,331	16,618	82,949	4,837,654	3,128	11	0	0	0
1-O SERVICE PLANNING	0	0	0	0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	5,398		984,053	0	12	0	675	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	420		420	0	2	0	0	0
1-R SUBTOTAL IN-HOME	4,316,076	2,160,912	8,252,050	2,067,911	7,271,400	140,376	25,187,380			460	63,745	0
	LRCNP - Legal Representation for Children in Placement - \$ 938,173											
	LRCNP - Legal Representation for Children Non-Placement - \$ 40,482											
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	132,846	71,237		89,027	5,197,854	4,254	5,495,218	14,859	116	6,800	114,327	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,964	1,368,228	0	1,371,192	4,246	48	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	19,151	10,420		225	620,460	0	650,256	2,705	107	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	770,339	405,292		295,753	6,607,123	23,396	8,101,903	68,344	364	0	5,940	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	467,736	244,280		156,220	4,503,164	14,890	5,386,290	52,267	274	600	134,613	11,100
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	73	64,582	0	64,655	2,065	13	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	1,390,072	731,229	0	544,262	18,361,411	42,540	21,069,514	144,486	922	7,400	254,880	11,100
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	378,153	0	378,153	1,136	22	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	50,966	28,412		26,710	1,244,241	2,127	1,352,456	4,429	36	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	375	371,903	0	372,278	1,258	17	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	14,089	289,047	0	303,136	812	11	0	0	0
3-E YDC SECURE	0	0	0	472	2,220,000	0	2,220,472	3,552	26	0	0	0
3-F SUBTOTAL INSTITUTIONAL	50,966	28,412	0	41,646	4,503,344	2,127	4,626,495	11,187	112	0	0	0
4 ADMINISTRATION	376,646	216,049	0	1,315,585	0	27,650	1,935,930			0	0	0
5 TOTAL EXPENDITURES	6,133,760	3,136,602	8,252,050	3,969,404	30,136,155	212,693	52,819,319			7,860	318,625	11,100
	County Indirect Costs = \$ 1,011,368											

**YORK 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	\$ 972,295	\$ 200	\$ 972,495
Adoption Assistance	7,477,546	0	7,477,546
Subsidized Permanent Legal Custodianship	774,504	0	774,504
Counseling	7,065,760	2	7,065,762
Day Care	0	0	0
Day Treatment	371,109	0	371,109
Homemaker Service	0	0	0
Intake and Referral	662,408	320	662,728
Life Skills	379,619	0	379,619
Protective Service - Child Abuse	1,660,930	560	1,661,490
Protective Service - General	4,836,095	1,559	4,837,654
Service Planning	0	0	0
Juvenile Act Proceedings	984,473	0	984,473
Alternative Treatment	0	0	0
Community Residential	6,862,167	4,243	6,866,410
Emergency Shelter	650,256	0	650,256
Foster Family	8,101,463	440	8,101,903
Kinship Care	5,386,010	280	5,386,290
Supervised Independent Living	64,655	0	64,655
Juvenile Detention Service	378,153	0	378,153
Residential Service	1,724,694	40	1,724,734
Secure Residential Service (Except YDC)	303,136	0	303,136
YDC Secure	2,220,472	0	2,220,472
Administration	1,935,411	519	1,935,930
Combined Total Expense	<u>52,811,156</u>	<u>8,163</u>	<u>52,819,319</u>
Less Non-reimbursables	<u>326,485</u>	<u>0</u>	<u>326,485</u>
Total Net Expense	<u>\$ 52,484,671</u>	<u>\$ 8,163</u>	<u>\$ 52,492,834</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,133,760	\$ 0	\$ 6,133,760
Employee Benefits	3,136,602	0	3,136,602
Subsidies	8,252,050	0	8,252,050
Operating	3,965,406	3,998	3,969,404
Purchased Services	30,131,990	4,165	30,136,155
Fixed Assets	212,693	0	212,693
Combined Total Expense	<u>51,832,501</u>	<u>8,163</u>	<u>51,840,664</u>
Less Non-reimbursables	<u>326,485</u>	<u>0</u>	<u>326,485</u>
Total Net Expense	<u>\$ 51,506,016</u>	<u>\$ 8,163</u>	<u>\$ 51,514,179</u>

**YORK 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 Adjustment			
CY-370	1-A	4	1	Adoption Service - Operating	\$ 359,797	\$ 200	\$ 359,997
	1-J	4		Intake & Referral - Operating	\$ 150,597	\$ 320	\$ 150,917
	1-M	4		Protective Service Child Abuse - Operating	\$ 259,468	\$ 560	\$ 260,028
	1-N	4		Protective Service General - Operating	\$ 727,772	\$ 1,559	\$ 729,331
	2-C	4		Community Residential (Dependent) - Operating	\$ 88,947	\$ 80	\$ 89,027
	2-G	4		Foster Family (Dependent) - Operating	\$ 295,313	\$ 440	\$ 295,753
	2-I	4		Kinship Care (Dependent) - Operating	\$ 155,940	\$ 280	\$ 156,220
	3-B	4		Residential Services (Dependent) - Operating	\$ 26,670	\$ 40	\$ 26,710
	4	4		Administration - Operating	\$ 1,315,066	\$ 519	\$ 1,315,585
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 5,850,606	\$ 2	\$ 5,850,608
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 5,193,691	\$ 4,163	\$ 5,197,854
				Total Adjustment Amount		<u>\$ 8,163</u>	
				To increase expenditures by \$8,163 to include revisions made to the agency's expenditures ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to the Commonwealth Department of Human Services. Operating increased by \$3,998 and Purchased Services increased by \$4,165.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

YORK COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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