

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

Clinton County Children and Youth Agency

September 2023



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 Clinton County
2 Piper Way Suite 300
Lock Haven, PA 17745

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 Clinton County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2020, and June 30, 2021.

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 Clinton 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 2019-2020 and 2020-2021 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:

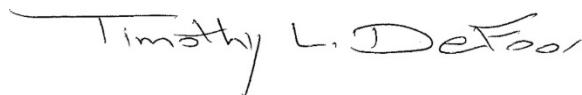
- For the **2019-2020 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$1,954 and increasing program income by \$3,572. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$621.
- For the **2020-2021 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by decreasing agency expenditures by \$5,167. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$4,016.

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 July 17, 2023.

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 during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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

Sincerely,



Timothy L. DeFoor
Auditor General
July 18, 2023

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

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BACKGROUND

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

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

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

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

Approved State Allocation ¹		\$ 2,612,033
Supplemental Act 148		<u>0</u>
Total State Allocation		2,612,033
State Share (CY348) ²	\$ 2,568,106	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 2,568,106
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 2,568,106
Actual Act 148 Revenues Received ⁴		<u>2,568,727</u>
Net Amount Due County/(State) ⁵		<u>\$ (621)</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.

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD 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	7,875	0	870	0	0	0	0	0	7,005	7,005	0
02. 90% REIMBURSEMENT	5,260	0	2,006	352	0	0	0	0	2,902	2,612	290
03. 80% REIMBURSEMENT	3,739,130	77,105	768,679	92,357	20,539	34,667	0	0	2,745,783	2,196,629	549,154
04. 60% REIMBURSEMENT	634,944	10,657	116,358	0	0	36,398	0	1,475	470,056	282,034	188,022
05. 50% REIMBURSEMENT	160,134	0	484	0	0	0	0	0	159,650	79,826	79,824
06. TOTAL NET CHILD WELFARE EXPEND	4,547,343	87,762	888,397	92,709	20,539	71,065	0	1,475	3,385,396	2,568,106	817,290

YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	178,997	0							178,997		178,997

09. TOTAL EXPENDITURES	4,726,340	87,762	888,397	92,709	20,539	71,065	0	1,475	3,564,393	2,568,106	996,287
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10. TOTAL TITLE IV-D COLLECTIONS	38,800										
11. TITLE IV-D Collections for IV-E Children	17,974										
12. STATE ACT 148 - line 6	2,568,106										
13. STATE ACT 148 ALLLOCATION	2,612,033										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,568,106										

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,568,106										
ACT 148 AMOUNT RECEIVED	2,568,727										
ADJUSTMENT TO STATE SHARE	(621)										

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD 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.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	7,875	0		870	0		0	0	0	7,005	7,005	0
1-B ADOPTION ASSISTANCE	528,959	7,989	253,073	840			0	0	0	267,057	213,646	53,411
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	299,555	21,034	102,203	16			0	0	0	176,302	141,042	35,260
1-D COUNSELING - DEPENDENT	160,975	7		3,045	32,116		0	0	0	125,807	100,646	25,161
1-E COUNSELING - DELINQUENT	525	0		0	0		0	0	0	525	420	105
1-F DAY CARE	33,690	0		0	28,375		0	0	0	5,315	4,252	1,063
1-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	369,306	24		63,085	0		0	0	0	306,197	244,958	61,239
1-K LIFE SKILLS - DEPENDENT	69,146	0		0	31,866		0	0	0	37,280	29,824	7,456
1-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	295,613	604		48,712	0		0	0	0	246,297	197,038	49,259
1-N PROTECTIVE SERVICE - GENERAL	579,334	451		53,466	0		0	0	0	525,417	420,334	105,083
1-O SERVICE PLANNING	90,151	2		13,010	0		0	0	0	77,139	15,428	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	26,688	0		483	0		0	0	0	26,205	13,103	13,102
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	316	0		1	0		0	0	0	315	158	157
SUBTOTAL IN-HOME	2,462,133	30,111	355,276	183,528	92,357	0	0	0	0	1,800,861	1,434,137	366,724

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	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	725,004	11,955	67,052	32,112			27,025	0	586,860	469,488	117,372	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	5,260	0		1,462	544		352	0	2,902	2,612	290	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	385,315	17,097	60,031	41,679			20,539	5,513	240,456	192,365	48,091	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	199,428	17,942	9,567	20,788			0	0	151,131	120,905	30,226	0
2-J KINSHIP CARE - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	2,129	0		0	0		0	2,129	0	0	0	0
SUBTOTAL CBP	1,317,136	46,994	138,112	95,123	352	20,539	34,667	0	981,349	785,370	195,979	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	133,130	0		0	0		0	0	133,130	66,565	66,565	0
3-B RESIDENTIAL SERVICE - DEPENDENT	73,313	6,090	607	26,259			16,674	0	23,683	14,210	9,473	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	54,138	4,197	491	1,695			19,724	0	28,031	16,819	11,212	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0		0	0	0	0	0	0
3-E YDC SECURE	0	0		0	0		0	0	0	0	0	0
SUBTOTAL INSTITUTIONAL	260,581	10,287	1,098	27,954	0	0	36,398	0	184,844	97,594	87,250	0
4 ADMINISTRATION	507,493	370		87,306		0	0	0	418,342	251,005	167,337	0
5 TOTAL REVENUES	4,547,343	87,762	494,486	393,911	92,709	20,539	71,065	0	3,385,396	2,568,106	817,290	0

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED CV370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	CHILDREN SERVED (BY COUNTY)	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON-PS/SUB	NON-REIM. PURCHASED SERV./SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
IN-HOME												
1-A ADOPTION SERVICE	0	0	0	7,875	0	0	7,875	24	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	528,959	0	0	0	528,959	0	68	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	254,271	53,336	0	0	307,607	0	36	0	8,052	0
1-D COUNSELING - DEPENDENT	16,489	4,338	0	71,468	68,680	0	160,975	258	128	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	525	0	525	1	1	0	0	0
1-F DAY CARE	0	0	0	0	33,690	0	33,690	0	66	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	80,372	28,906	0	260,028	0	0	369,306	2,320	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	69,146	0	69,146	129	232	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	2	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	57,148	21,848	0	216,617	0	0	295,613	330	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	117,705	38,342	0	423,287	0	0	579,334	2,628	0	0	0	0
1-O SERVICE PLANNING	18,933	6,647	0	64,571	0	0	90,151	817	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	2,672	98,677	0	101,349	0	268	0	74,661	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	8	1,440	0	1,448	0	3	0	1,132	0
1-R SUBTOTAL IN-HOME	290,647	100,081	783,230	1,099,862	272,158	0	2,545,978	0	0	0	83,845	0
Number of Children receiving only NON-PURCHASED IN-Home Services = 2,686												
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	18,838	5,713	0	74,677	625,776	0	725,004	1,566	11	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	2,193	3,067	0	5,260	85	5	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	47,091	22,016	0	207,274	108,934	0	385,315	4,151	20	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	19,267	9,255	0	117,318	53,588	0	199,428	2,430	16	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	2,129	0	2,129	31	1	0	0	0
2-M SUBTOTAL CBP	85,196	36,984	0	401,462	793,494	0	1,317,136	8,263	53	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	133,130	0	133,130	19	6	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	6,865	1,892	0	30,716	33,840	0	73,313	190	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,012	53,126	0	54,138	324	3	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	6,865	1,892	0	31,728	220,096	0	260,581	533	12	0	0	0
4 ADMINISTRATION	82,595	36,413	0	483,279	358	0	602,645	0	0	95,152	0	0
5 TOTAL EXPENDITURES	465,303	175,370	783,230	2,016,331	1,286,106	0	4,726,340	0	0	95,152	83,845	0
County Indirect Costs = \$ 204,522												

**CLINTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 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	\$ 7,875	\$ 0	\$ 7,875
Adoption Assistance	528,959	0	528,959
Subsidized Permanent Legal Custodianship	307,592	15	307,607
Counseling	161,320	180	161,500
Day Care	33,690	0	33,690
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	368,703	603	369,306
Life Skills	69,146	0	69,146
Protective Service - Child Abuse	295,208	405	295,613
Protective Service - General	578,677	657	579,334
Service Planning	90,009	142	90,151
Juvenile Act Proceedings	102,797	0	102,797
Alternative Treatment	0	0	0
Community Residential	725,111	(107)	725,004
Emergency Shelter	5,260	0	5,260
Foster Family	385,731	(416)	385,315
Kinship Care	198,730	698	199,428
Supervised Independent Living	2,129	0	2,129
Juvenile Detention Service	133,130	0	133,130
Residential Service	127,392	59	127,451
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	602,927	(282)	602,645
Combined Total Expense	<u>4,724,386</u>	<u>1,954</u>	<u>4,726,340</u>
Less Non-reimbursables	<u>178,997</u>	<u>0</u>	<u>178,997</u>
Total Net Expense	<u>\$ 4,545,389</u>	<u>\$ 1,954</u>	<u>\$ 4,547,343</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 465,303	\$ 0	\$ 465,303
Employee Benefits	175,370	0	175,370
Subsidies	783,230	0	783,230
Operating	2,014,377	1,954	2,016,331
Purchased Services	1,286,106	0	1,286,106
Fixed Assets	0	0	0
Combined Total Expense	<u>4,724,386</u>	<u>1,954</u>	<u>4,726,340</u>
Less Non-reimbursables	<u>178,997</u>	<u>0</u>	<u>178,997</u>
Total Net Expense	<u>\$ 4,545,389</u>	<u>\$ 1,954</u>	<u>\$ 4,547,343</u>

**CLINTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 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-C	4	1	Subsidized Permanent Legal Custodianship - Operating	\$ 53,321	\$ 15	\$ 53,336
	1-D	4		Counseling (Dependent) - Operating	\$ 71,288	\$ 180	\$ 71,468
	1-J	4		Intake & Referral - Operating	\$ 259,425	\$ 603	\$ 260,028
	1-M	4		Protective Service Child Abuse - Operating	\$ 216,212	\$ 405	\$ 216,617
	1-N	4		Protective Service General - Operating	\$ 422,630	\$ 657	\$ 423,287
	1-O	4		Service Planning - Operating	\$ 64,429	\$ 142	\$ 64,571
	2-C	4		Community Residential (Dependent) - Operating	\$ 74,784	\$ (107)	\$ 74,677
	2-G	4		Foster Family (Dependent) - Operating	\$ 207,690	\$ (416)	\$ 207,274
	2-I	4		Kinship Care (Dependent) - Operating	\$ 116,620	\$ 698	\$ 117,318
	3-B	4		Residential Service (Dependent) - Operating	\$ 30,657	\$ 59	\$ 30,716
	4	4		Administration - Operating	\$ 483,561	\$ (282)	\$ 483,279
							\$ 1,954
				To increase expenditures by \$1,954 to include costs not reported on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A Adjustment							
CY-370A	1-C	2	2	Subsidized Permanent Legal Custodianship - Program Income	\$ 20,628	\$ 406	\$ 21,034
	2-G	2		Foster Family (Dependent) - Program Income	\$ 18,173	\$ (1,076)	\$ 17,097
	2-I	2		Kinship Care (Dependent) - Program Income	\$ 16,832	\$ 1,110	\$ 17,942
	3-B	2		Residential Service (Dependent) - Program Income	\$ 5,789	\$ 301	\$ 6,090
	3-C	2		Residential Service (Delinquent) - Program Income	\$ 1,366	\$ 2,831	\$ 4,197
						\$ 3,572	
				To increase program income by \$3,572 to include income received subsequent to the agency's submission of the Act 148 invoice to Commonwealth DHS and reconcile to the agency's final program income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2020 to JUNE 30, 2021

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

Approved State Allocation ¹	\$	3,039,136
Supplemental Act 148		<u>0</u>
Total State Allocation		3,039,136
State Share (CY348) ²	\$	2,446,556
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	2,446,556
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	2,446,556
Actual Act 148 Revenues Received ⁴		<u>2,450,572</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(4,016)</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.

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD 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	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	13,246	2	2,080	0	0	0	0	0	11,164	11,164	0
02. 90% REIMBURSEMENT	70,943	41	11,629	11,895	0	0	0	0	47,378	42,640	4,738
03. 80% REIMBURSEMENT	3,496,258	45,157	784,000	80,814	20,539	21,638	0	0	2,544,110	2,035,289	508,821
04. 60% REIMBURSEMENT	622,193	871	103,135	0	0	49,427	0	1,931	466,829	280,098	186,731
05. 50% REIMBURSEMENT	163,148	0	8,418	0	0	0	0	0	154,730	77,365	77,365
06. TOTAL NET CHILD WELFARE EXPEND.	4,365,788	46,071	909,262	92,709	20,539	71,065	0	1,931	3,224,211	2,446,556	777,655

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	268,976	0							268,976		268,976

09. TOTAL EXPENDITURES	4,634,764	46,071	909,262	92,709	20,539	71,065	0	1,931	3,493,187	2,446,556	1,046,631
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- 10. TOTAL TITLE IV-D COLLECTIONS 20,798
- 11. TITLE IV-D Collections for IV-E Children 9,533
- 12. STATE ACT 148 - line 6 2,446,556
- 13. STATE ACT 148 ALLOCATION 3,039,136
- 14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,446,556

INVOICE	
AMENDED STATE SHARE (ACT 148)	2,446,556
ACT 148 AMOUNT RECEIVED	2,450,572
ADJUSTMENT TO STATE SHARE	(4,016)

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021
 AMENDED C/370A
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	13,246	2		2,080						11,164	11,164	0
1-B ADOPTION ASSISTANCE	594,200	6,057	301,623	726						285,794	228,635	57,159
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	296,666	14,194	106,682	1,721						174,069	139,255	34,814
1-D COUNSELING - DEPENDENT	220,804	110		2,697	25,122					192,875	154,300	38,575
1-E COUNSELING - DELINQUENT	5,787	0			1,720					4,067	3,254	813
1-F DAY CARE	12,798	0		7	3,795					8,996	7,197	1,799
1-G DAY TREATMENT - DEPENDENT	6,960	0			3,480					3,480	2,784	696
1-H DAY TREATMENT - DELINQUENT	8,158	0		14						8,144	6,515	1,629
1-I HOMEMAKER SERVICE	0	0								0	0	0
1-J INTAKE & REFERRAL	481,693	278		85,688						395,727	316,582	79,145
1-K LIFE SKILLS - DEPENDENT	69,145	0			46,697					22,448	17,958	4,490
1-L LIFE SKILLS - DELINQUENT	0	0								0	0	0
1-M LIFE SKILLS - DEPENDENT	306,254	112		47,680						258,462	206,770	51,692
1-N PROTECTIVE SERVICE - CHILD ABUSE	593,607	748		62,775						530,084	424,067	106,017
1-O SERVICE PLANNING	69,813	34		9,773						60,006	48,005	12,001
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	37,534	0		8,368						29,166	14,583	14,583
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	2,986	0		50						2,936	1,468	1,468
SUBTOTAL IN-HOME	2,719,651	21,535	408,305	221,579	80,814	0	0	0	0	1,987,418	1,582,537	404,881

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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0						0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	295,276	1,483	15,888	18,903						259,002	207,202	51,800
2-D COMMUNITY RESIDENTIAL - DELINQUENT	94,992	87	16,705	2,395			21,638			54,167	43,334	10,833
2-E EMERGENCY SHELTER - DEPENDENT	70,943	41	3,938	7,691	11,895					47,378	42,640	4,738
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0						0	0	0
2-G FOSTER FAMILY - DEPENDENT	212,650	10,092	54,855	18,825		20,539				108,339	86,671	21,668
2-H FOSTER FAMILY - DELINQUENT	0	0		0						0	0	0
2-I KINSHIP CARE - DEPENDENT	227,455	11,962	10,740	26,303						178,450	142,760	35,690
2-J KINSHIP CARE - DELINQUENT	0	0		0						0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0						0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0						0	0	0
SUBTOTAL CBP	901,316	23,665	102,126	74,117	11,895	20,539	21,638	0	0	647,336	522,607	124,729

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	122,628	0								122,628	61,314	61,314
3-B RESIDENTIAL SERVICE - DEPENDENT	31,269	831	0	2,375			16,668			11,395	6,837	4,558
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	33,067	0	0	15			32,759			293	176	117
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC SECURE	0	0								0	0	0
SUBTOTAL INSTITUTIONAL	186,964	831	0	2,390	0	0	49,427	0	0	134,316	68,327	65,989
ADMINISTRATION	557,857	40		100,745		0	0	0	1,931	455,141	273,085	182,056
TOTAL REVENUES	4,365,788	46,071	510,431	398,831	92,709	20,539	71,065	0	1,931	3,224,211	2,446,556	777,655

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non-Reimbursable Non PS/Sub.	11 Non-Reim. Purchased Serv/ Subsidies	12 Program Income related to all Non-Reimbursable
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS										
IN-HOME																
1-A ADOPTION SERVICE	4,717	1,976		6,503	0	50					13,246	10	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	594,200	0	0	0	0	0	0	0	594,200	0	70	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	6,292	2,485	244,228	49,661	0	28	0	0	0	0	302,694	0	33	0	6,028	0
1-D COUNSELING - DEPENDENT	120,661	27,278		14,284	57,048	1,533					220,804	118	68	0	0	0
1-E COUNSELING - DELINQUENT	0	0		1	5,786	4					5,787	1	4	0	0	0
1-F DAY CARE	0	0		40	12,758	0					12,798	0	10	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	6,960	0					6,960	0	1	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		38	8,120	0					8,158	0	1	0	0	0
1-I HOMEMAHER SERVICE	0	0		0	0	0					0	0	0	0	0	0
1-L INTAKE & REFERRAL	333,448	110,669		33,496	0	4,080					481,693	2,348	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	69,145	0					69,145	51	74	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	197,337	75,698		30,309	0	2,910					306,254	317	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	382,169	135,416		72,325	0	3,697					593,607	2,933	0	0	0	0
1-O SERVICE PLANNING	48,174	16,246		4,895	0	498					69,813	922	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				4,276	122,903						127,179	0	114	0	89,645	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				270	8,531						8,801	0	4	0	5,815	0
SUBTOTAL IN-HOME	1,092,798	369,768	838,428	216,098	291,251	12,796					2,821,139				101,488	0
LRCNP = Legal Representation for Children in Placement=\$ 0																
LRCNP = Legal Representation for Children Non-Placement=\$ 0																
Number of Children receiving amb NON-PURCHASED III Services 0																
COMMUNITY BASED PLACEMENT																
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0					0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0					0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	60,671	16,657		13,952	203,827	189					295,276	481	6	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		455	94,537	4					94,992	528	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	31,468	9,835		4,659	24,981	0					70,943	392	15	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0					0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	63,371	29,185		41,002	78,118	974					212,650	3,069	18	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0					0	0	0	0	0	0
2-J KINSHIP CARE - DEPENDENT	104,225	40,858		33,239	47,456	1,677					227,455	2,112	16	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0					0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0					0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0					0	0	0	0	0	0
SUBTOTAL CBP	259,735	96,535		93,287	448,919	2,840					901,316	6,582	59	0	0	0
INSTITUTIONAL PLACEMENT																
3-A JUVENILE DETENTION SERVICE	0	0		0	122,628	0					122,628	80	3	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	9,470	2,501		1,385	17,863	50					31,269	150	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		307	32,760	0					33,067	162	2	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0					0	0	0	0	0	0
3-E YDC SECURE	0	0		0	0	0					0	0	0	0	0	0
SUBTOTAL INSTITUTIONAL	9,470	2,501		1,692	173,251	50					186,964	392	6	0	0	0
4 ADMINISTRATION	285,866	126,624		311,395	0	1,460					725,345			167,488	0	0
5 TOTAL EXPENDITURES	1,647,869	595,428	838,428	622,472	913,421	17,146					4,634,764			167,488	101,488	0
County Indirect Costs = \$ 282,408																

**CLINTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 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	\$ 13,246	\$ 0	\$ 13,246
Adoption Assistance	594,200	0	594,200
Subsidized Permanent Legal Custodianship	302,934	(240)	302,694
Counseling	226,511	80	226,591
Day Care	13,727	(929)	12,798
Day Treatment	15,156	(38)	15,118
Homemaker Service	0	0	0
Intake and Referral	481,483	210	481,693
Life Skills	69,145	0	69,145
Protective Service - Child Abuse	306,247	7	306,254
Protective Service - General	594,725	(1,118)	593,607
Service Planning	69,789	24	69,813
Juvenile Act Proceedings	135,980	0	135,980
Alternative Treatment	0	0	0
Community Residential	390,528	(260)	390,268
Emergency Shelter	71,512	(569)	70,943
Foster Family	213,530	(880)	212,650
Kinship Care	228,034	(579)	227,455
Supervised Independent Living	0	0	0
Juvenile Detention Service	122,628	0	122,628
Residential Service	64,354	(18)	64,336
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	<u>726,202</u>	<u>(857)</u>	<u>725,345</u>
Combined Total Expense	<u>4,639,931</u>	<u>(5,167)</u>	<u>4,634,764</u>
Less Non-reimbursables	<u>268,976</u>	<u>0</u>	<u>268,976</u>
Total Net Expense	<u>\$ 4,370,955</u>	<u>\$ (5,167)</u>	<u>\$ 4,365,788</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,647,869	\$ 0	\$ 1,647,869
Employee Benefits	595,428	0	595,428
Subsidies	838,428	0	838,428
Operating	643,456	(20,984)	622,472
Purchased Services	914,750	(1,329)	913,421
Fixed Assets	0	17,146	17,146
Combined Total Expense	<u>4,639,931</u>	<u>(5,167)</u>	<u>4,634,764</u>
Less Non-reimbursables	<u>268,976</u>	<u>0</u>	<u>268,976</u>
Total Net Expense	<u>\$ 4,370,955</u>	<u>\$ (5,167)</u>	<u>\$ 4,365,788</u>

**CLINTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 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-C	4	1	Subsidized Permanent Legal Custodianship - Operating	\$ 49,929	\$ (240)	\$ 49,689
	1-D	4		Counseling (Dependent) - Operating	\$ 15,738	\$ 79	\$ 15,817
	1-E	4		Counseling (Delinquent) - Operating	\$ -	\$ 1	\$ 1
	1-F	4		Day Care - Operating	\$ 50	\$ (10)	\$ 40
	1-H	4		Day Treatment (Delinquent) - Operating	\$ 76	\$ (38)	\$ 38
	1-J	4		Intake & Referral - Operating	\$ 37,366	\$ 210	\$ 37,576
	1-M	4		Protective Service Child Abuse - Operating	\$ 33,212	\$ 7	\$ 33,219
	1-N	4		Protective Service General - Operating	\$ 77,140	\$ (1,118)	\$ 76,022
	1-O	4		Service Planning - Operating	\$ 5,369	\$ 24	\$ 5,393
	1-P	4		Juvenile Act Proceedings (Dependent) - Operating	\$ 4,261	\$ 15	\$ 4,276
	2-C	4		Community Residential (Dependent) - Operating	\$ 14,381	\$ (260)	\$ 14,121
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 5,250	\$ (591)	\$ 4,659
	2-G	4		Foster Family (Dependent) - Operating	\$ 42,439	\$ (463)	\$ 41,976
	2-I	4		Kinship Care (Dependent) - Operating	\$ 35,495	\$ (579)	\$ 34,916
	3-B	4		Residential Service (Dependent) - Operating	\$ 1,433	\$ 2	\$ 1,435
	3-C	4		Residential Service (Delinquent) - Operating	\$ 327	\$ (20)	\$ 307
	4	4		Administration - Operating	\$ 313,712	\$ (857)	\$ 312,855
	1-F	5		Day Care - Purchased Services	\$ 13,677	\$ (919)	\$ 12,758
	1-P	5		Juvenile Act Proceedings (Dependent) - Purchased Services	\$ 122,918	\$ (15)	\$ 122,903
	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 24,959	\$ 22	\$ 24,981
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 78,535	\$ (417)	\$ 78,118
				Total Adjustment Amount		\$ (5,167)	
				To decrease expenditures by \$5,167 to include revisions made to the agency's expenditures ledger subsequent to the submission of the 4th quarter Act 148 Invoice Package to Commonwealth DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-A	4	2	Adoption Services - Operating	\$ 6,553	\$ (50)	\$ 6,503
	1-C	4		Subsidized Permanent Legal Custodianship - Operating	\$ 49,689	\$ (28)	\$ 49,661
	1-D	4		Counseling (Dependent) - Operating	\$ 15,817	\$ (1,533)	\$ 14,284
	1-J	4		Intake and Referral - Operating	\$ 37,576	\$ (4,080)	\$ 33,496
	1-M	4		Protective Service Child Abuse - Operating	\$ 33,219	\$ (2,910)	\$ 30,309
	1-N	4		Protective Service General - Operating	\$ 76,022	\$ (3,697)	\$ 72,325
	1-O	4		Service Planning - Operating	\$ 5,393	\$ (498)	\$ 4,895
	2-C	4		Community Residential (Dependent) - Operating	\$ 14,121	\$ (189)	\$ 13,932
	2-G	4		Foster Family (Dependent) - Operating	\$ 41,976	\$ (974)	\$ 41,002
	2-I	4		Kinship Care (Dependent) - Operating	\$ 34,916	\$ (1,677)	\$ 33,239
	3-B	4		Residential (Dependent) - Operating	\$ 1,435	\$ (50)	\$ 1,385
	4	4		Administration - Operating	\$ 312,855	\$ (1,460)	\$ 311,395
	1-A	5		Adoption Services - Fixed Assets	\$ -	\$ 50	\$ 50
	1-C	5		Subsidized Permanent Legal Custodianship - Fixed Assets	\$ -	\$ 28	\$ 28
	1-D	5		Counseling (Dependent) - Fixed Assets	\$ -	\$ 1,533	\$ 1,533
	1-J	5		Intake and Referral - Fixed Assets	\$ -	\$ 4,080	\$ 4,080
	1-M	5		Protective Service Child Abuse - Fixed Assets	\$ -	\$ 2,910	\$ 2,910
	1-N	5		Protective Service General - Fixed Assets	\$ -	\$ 3,697	\$ 3,697
	1-O	5		Service Planning - Fixed Assets	\$ -	\$ 498	\$ 498
	2-C	5		Community Residential (Dependent) - Fixed Assets	\$ -	\$ 189	\$ 189
	2-G	5		Foster Family (Dependent) - Fixed Assets	\$ -	\$ 974	\$ 974
	2-I	5		Kinship Care (Dependent) - Fixed Assets	\$ -	\$ 1,677	\$ 1,677
	3-B	5		Residential (Dependent) - Fixed Assets	\$ -	\$ 50	\$ 50
	4	5		Administration - Fixed Assets	\$ -	\$ 1,460	\$ 1,460
				Total Adjustment Amount		\$ -	
				To reclassify \$17,146 of motor vehicle repair costs to the proper Object of Expenditure on the CY370 Expenditure Report.			
				Title 55 PA Code, Chapter 3170.95(a)(b) Children, Youth & Families Bulletin 3140-21-01			

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
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