

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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## Bradford County Children and Youth Agency

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January 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 Bradford County  
Bradford County Courthouse  
301 Main Street  
Towanda, PA 18848

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 Bradford 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 (herein referred to as the 2019-2020 fiscal year and 2020-2021 fiscal year). The scope of our engagement was limited to the 2019-2020 and 2020-2021 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 Bradford 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.<sup>1</sup>

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

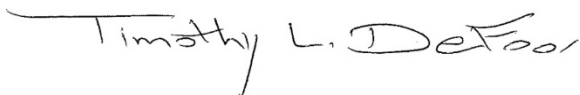
- For the **2019-2020 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.
- For the **2020-2021 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing agency expenditures by \$104,762 and increasing program income by \$21,456. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the county totaling \$36,480.

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 December 21, 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  
December 29, 2023

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

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## BACKGROUND

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

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

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

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

# **SECTION 1**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2019 to JUNE 30, 2020**

**BRADFORD 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 <sup>1</sup>		\$	4,920,663
Supplemental Act 148			0
Total State Allocation			4,920,663
State Share (CY348) <sup>2</sup>	\$		4,759,695
Less: Major Service Category Adjustment			0
Net State Share		\$	4,759,695
Less: Expenditures in Excess of the Approved State Allocation			0
Final Net State Share Payable <sup>3</sup>		\$	4,759,695
Actual Act 148 Revenues Received <sup>4</sup>			4,759,695
Net Amount Due County/(State) <sup>5</sup>		\$	0

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

**BRADFORD 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
<b>NET CHILD WELFARE EXPENDITURES</b>											
01. 100% REIMBURSEMENT	5,280	0	905	0	0	0	0	0	4,375	4,375	0
02. 90% REIMBURSEMENT	170,212	7,721	30,465	0	0	0	0	0	132,026	118,823	13,203
03. 80% REIMBURSEMENT	6,945,937	84,683	1,595,455	19,057	64,103	15,876	0	0	5,166,763	4,133,411	1,033,352
04. 60% REIMBURSEMENT	1,057,969	27,742	212,073	0	0	0	0	1,759	816,395	489,837	326,558
05. 50% REIMBURSEMENT	28,650	2,152	0	0	0	0	0	0	26,498	13,249	13,249
<b>06. TOTAL NET CHILD WELFARE EXPEND.</b>	<b>8,208,048</b>	<b>122,298</b>	<b>1,838,898</b>	<b>19,057</b>	<b>64,103</b>	<b>15,876</b>	<b>0</b>	<b>1,759</b>	<b>6,146,057</b>	<b>4,759,695</b>	<b>1,386,362</b>

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	697,116	0							697,116	418,270	278,846

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	8,905,164	122,298	1,838,898	19,057	64,103	15,876	0	1,759	6,843,173	5,177,965	1,665,208
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10. TOTAL TITLE IV-D COLLECTIONS 113,345

11. TITLE IV-D Collections for IV-E Children 12,597

12. STATE ACT 148 - line 6 4,759,695

13. STATE ACT 148 ALLOCATION 4,920,663

14. ADJUSTED STATE SHARE (lower of 12 or 13) 4,759,695

INVOICE											
AMENDED STATE SHARE (ACT 148)	4,759,695										
ACT 148 AMOUNT RECEIVED	4,759,695										
ADJUSTMENT TO STATE SHARE	0										



**BRADFORD 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
I-A	ADOPTION SERVICE	5,280	0		905	0		0	0	0	4,375	4,375	0
I-B	ADOPTION ASSISTANCE	959,770	0	394,301	0					0	565,469	452,375	113,094
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	181,147	0	44,111	0					0	137,036	109,629	27,407
I-D	COUNSELING - DEPENDENT	397,127	0		203	14,223				0	382,701	306,161	76,540
I-E	COUNSELING - DELINQUENT	4,674	0		0	0				0	4,674	3,739	935
I-F	DAY CARE	0	0		0	0				0	0	0	0
I-G	DAY TREATMENT - DEPENDENT	0	0		0	0				0	0	0	0
I-H	DAY TREATMENT - DELINQUENT	0	0		0	0				0	0	0	0
I-I	HOMEMAKER SERVICE	0	0		0	0				0	0	0	0
I-J	INTAKE & REFERRAL	349,837	0		59,947	0				0	289,890	231,912	57,978
I-K	LIFE SKILLS - DEPENDENT	107,988	0		0	3,857				0	104,131	83,305	20,826
I-L	LIFE SKILLS - DELINQUENT	0	0		0	0				0	0	0	0
I-M	PROTECTIVE SERVICE - CHILD ABUSE	350,303	0		60,028	0				0	290,275	232,220	58,055
I-N	PROTECTIVE SERVICE - GENERAL	1,007,989	0		170,441	977				0	836,571	669,257	167,314
I-O	SERVICE PLANNING	0	0		0	0				0	0	0	0
I-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0				0	0	0	0
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0				0	0	0	0
I-R	<b>SUBTOTAL IN-HOME</b>	<b>3,364,115</b>	<b>0</b>	<b>438,412</b>	<b>291,524</b>	<b>19,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,615,122</b>	<b>2,092,973</b>	<b>522,149</b>

COMMUNITY BASED PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	849,633	16,202	142,190	18,530					0	672,711	538,169	134,542
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	8,215	459	0	0					0	7,756	6,205	1,551
2-E	EMERGENCY SHELTER - DEPENDENT	170,212	7,721	12,996	17,469	0				0	132,026	118,823	13,203
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0				0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	1,977,316	61,441	209,276	295,156		64,103	15,876	0	0	1,331,464	1,065,171	266,293
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0					0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	690,662	0	89,752	102,698					0	498,212	398,570	99,642
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0					0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	61,276	6,581	2,479	6,343					0	45,873	36,698	9,175
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0					0	0	0	0
2-M	<b>SUBTOTAL CBP</b>	<b>3,757,314</b>	<b>92,404</b>	<b>456,693</b>	<b>440,196</b>	<b>0</b>	<b>64,103</b>	<b>15,876</b>	<b>0</b>	<b>0</b>	<b>2,688,042</b>	<b>2,163,636</b>	<b>524,406</b>

INSTITUTIONAL PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A	JUVENILE DETENTION SERVICE	28,650	2,152							0	26,498	13,249	13,249
3-B	RESIDENTIAL SERVICE - DEPENDENT	755,924	23,363	134,515	41,159					0	556,887	334,132	222,755
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	80,809	770	0	0					0	80,039	48,023	32,016
3-D	SECURE RES. SERVICE (EXCEPT YDC)	10,155	3,609							0	6,546	3,928	2,618
3-E	YDC SECURE	697,116	0								697,116	418,270	278,846
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	<b>1,572,654</b>	<b>29,894</b>	<b>134,515</b>	<b>41,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,367,086</b>	<b>817,602</b>	<b>549,484</b>

4	<b>ADMINISTRATION</b>	211,081	0		36,399		0	0	0	1,759	172,923	103,754	69,169
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5	<b>TOTAL REVENUES</b>	8,905,164	122,298	1,029,620	809,278	19,057	64,103	15,876	0	1,759	6,843,173	5,177,965	1,665,208
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**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD 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
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Std.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	3,118	1,095		1,041	0	26	5,280	34	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	959,770	0	0	0	959,770	0	122	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	181,147	0	0	0	181,147	0	19	0	0	0
1-D COUNSELING - DEPENDENT	0	0		1,152	395,953	22	397,127	8	94	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	4,674	0	4,674	0	11	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	236,950	83,216		27,703	0	1,968	349,837	1,323	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	107,988	0	107,988	0	61	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	232,497	81,651		34,224	0	1,931	350,303	353	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	630,828	221,543		137,627	12,752	5,239	1,007,989	874	32	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	0		0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	1,103,393	387,505	1,140,917	201,747	521,367	9,186	3,364,115					
	Number of Children receiving only NON-PURCHASED IN-Home Services 1,353											
<b>COMMUNITY BASED PLACEMENT</b>												
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	18,707	6,570	0	5,176	819,025	155	849,633	2,854	18	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	8,215	0	8,215	33	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	22,567	7,925	0	15,436	124,097	187	170,212	909	48	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	209,632	73,622	0	58,686	1,633,635	1,741	1,977,316	14,925	89	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	0	0	0	2,244	688,418	0	690,662	6,790	18	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	1,335	469	0	612	58,849	11	61,276	575	7	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	252,241	88,586	0	82,154	3,332,239	2,094	3,757,314	26,086	182	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	124	28,526	0	28,650	97	4	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	79,280	27,842	0	21,709	626,457	636	755,924	2,634	31	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	80,809	0	80,809	317	5	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	1,789	8,366	0	10,155	16	3	0	0	0
3-E YDC SECURE	0	0	0	0	697,116	0	697,116	1,351	8	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	79,280	27,842	0	23,622	1,441,274	636	1,572,654	4,415	51	0	0	0
4 <b>ADMINISTRATION</b>	49,736	17,467	0	143,465	0	413	211,081					
5 <b>TOTAL EXPENDITURES</b>	1,484,650	521,400	1,140,917	450,988	5,294,880	12,329	8,905,164					
	County Indirect Costs = \$ 137,651											

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 5,280	\$ 0	\$ 5,280
Adoption Assistance	959,770	0	959,770
Subsidized Permanent Legal Custodianship	181,147	0	181,147
Counseling	401,801	0	401,801
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	349,837	0	349,837
Life Skills	107,988	0	107,988
Protective Service - Child Abuse	350,303	0	350,303
Protective Service - General	1,007,989	0	1,007,989
Service Planning	0	0	0
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	857,848	0	857,848
Emergency Shelter	170,212	0	170,212
Foster Family	1,977,316	0	1,977,316
Kinship Care	690,662	0	690,662
Supervised Independent Living	61,276	0	61,276
Juvenile Detention Service	28,650	0	28,650
Residential Service	836,733	0	836,733
Secure Residential Service (Except YDC)	10,155	0	10,155
YDC Secure	697,116	0	697,116
Administration	211,081	0	211,081
Combined Total Expense	<u>8,905,164</u>	<u>0</u>	<u>8,905,164</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 8,905,164</u>	<u>\$ 0</u>	<u>\$ 8,905,164</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,484,650	\$ 0	\$ 1,484,650
Employee Benefits	521,400	0	521,400
Subsidies	1,140,917	0	1,140,917
Operating	450,988	0	450,988
Purchased Services	5,294,880	0	5,294,880
Fixed Assets	12,329	0	12,329
Combined Total Expense	<u>8,905,164</u>	<u>0</u>	<u>8,905,164</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 8,905,164</u>	<u>\$ 0</u>	<u>\$ 8,905,164</u>

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2020 to JUNE 30, 2021**

**BRADFORD 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 <sup>1</sup>		\$	5,258,006
Supplemental Act 148			<u>0</u>
Total State Allocation			5,258,006
State Share (CY348) <sup>2</sup>	\$		5,155,461
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	5,155,461
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	5,155,461
Actual Act 148 Revenues Received <sup>4</sup>			<u>5,118,981</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>36,480</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

**BRADFORD 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	1,809	0	316	0	0	0	0	0	1,493	1,493	0
02. 90% REIMBURSEMENT	194,870	6,645	43,109	0	0	0	0	0	145,116	130,604	14,512
03. 80% REIMBURSEMENT	7,483,535	76,778	1,838,628	19,057	64,103	15,876	0	0	5,469,094	4,375,273	1,093,821
04. 60% REIMBURSEMENT	1,361,447	13,539	291,045	0	0	0	0	2,440	1,054,423	632,653	421,770
05. 50% REIMBURSEMENT	30,882	6	0	0	0	0	0	0	30,876	15,438	15,438
06. TOTAL NET CHILD WELFARE EXPEND.	9,072,543	96,968	2,173,098	19,057	64,103	15,876	0	2,440	6,701,001	5,155,461	1,545,540
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	292,680	0							292,680	175,608	117,072
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	9,365,223	96,968	2,173,098	19,057	64,103	15,876	0	2,440	6,993,681	5,331,069	1,662,612
10. TOTAL TITLE IV-D COLLECTIONS	75,513										
11. TITLE IV-D Collections for IV-E Children	8,136										
12. STATE ACT 148 - line 6	5,155,461										
13. STATE ACT 148 ALLOCATION	5,258,006										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	5,155,461										
INVOICE											
AMENDED STATE SHARE (ACT 148)	5,155,461										
ACT 148 AMOUNT RECEIVED	5,118,981										
ADJUSTMENT TO STATE SHARE	36,480										

**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD 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
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	1,809	0		316	0		0	0	0	1,493	1,493	0
1-B ADOPTION ASSISTANCE	983,446	0	442,342	0			0	0	0	541,104	432,883	108,221
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	170,424	0	51,127	0			0	0	0	119,297	95,438	23,859
1-D COUNSELING - DEPENDENT	1,156,151	0		0	19,057		0	0	0	1,137,094	909,675	227,419
1-E COUNSELING - DELINQUENT	37,819	0		0	0		0	0	0	37,819	30,255	7,564
1-F DAY CARE	0	0		0	0		0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	179,845	0		31,440	0		0	0	0	148,405	118,724	29,681
1-K LIFE SKILLS - DEPENDENT	176,233	0			0		0	0	0	176,233	140,986	35,247
1-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	285,748	0		49,931	0		0	0	0	235,817	188,653	47,164
1-N PROTECTIVE SERVICE - GENERAL	1,099,933	0		192,103	0		0	0	0	907,830	726,264	181,566
1-O SERVICE PLANNING	0	0			0		0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0			0							
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0							
1-R SUBTOTAL IN-HOME	4,091,408	0	493,469	273,790	19,057	0	0	0	0	3,305,093	2,644,371	660,722

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	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	946,466	20,455	295,795	34,686			0	0	0	595,530	476,424	119,106
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0			0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	194,870	6,645	18,288	24,821	0		0	0	0	145,116	130,604	14,512
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,635,127	38,376	203,109	278,544		64,103	15,876	0	0	1,035,119	828,095	207,024
2-H FOSTER FAMILY - DELINQUENT	0	0		0			0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	725,206	16,742	110,788	130,676			0	0	0	467,000	373,600	93,400
2-J KINSHIP CARE - DELINQUENT	0	0		0			0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	87,137	1,205	9,672	8,415			0	0	0	67,845	54,276	13,569
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0			0	0	0	0	0	0
2-M SUBTOTAL CBP	3,588,806	83,423	637,652	477,142	0	64,103	15,876	0	0	2,310,610	1,862,999	447,611

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	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	30,882	6								30,876	15,438	
3-B RESIDENTIAL SERVICE - DEPENDENT	939,036	12,340	201,433	77,285			0	0	0	647,978	388,787	259,191
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	80,514	0		0			0	0	0	80,514	48,308	32,206
3-D SECURE RES. SERVICE (EXCEPT YDC)	108,819	1,199								107,620	64,572	43,048
3-E YDC SECURE	292,680	0								292,680	175,608	117,072
3-F SUBTOTAL INSTITUTIONAL	1,451,931	13,545	201,433	77,285	0	0	0	0	0	1,159,668	692,713	466,955

4 ADMINISTRATION	233,077	0		12,327			0	0	0	2,440	130,986	87,324
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5 TOTAL REVENUES	9,365,223	96,968	1,332,554	840,544	19,057	64,103	15,876	0	2,440	6,993,681	5,331,069	1,662,612
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**BRADFORD 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											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	1,029	335		445			1,809	20	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	983,446	0	0	0	983,446	0	121	0	0	0
1-C SUBSIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	170,424	0	0	0	170,424	0	18	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	1,156,151	0	1,156,151	0	195	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	37,819	0	37,819	0	2	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	102,292	33,327		44,215	0	11	179,845	341	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	176,233	0	176,233	0	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	161,867	52,737		71,126	0	18	285,748	333	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	619,415	201,810		278,034	607	67	1,099,933	846	2	0	0	0
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT												
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT												
1-R SUBTOTAL IN-HOME	884,603	288,209	1,153,870	393,820	1,370,810	96	4,091,408					
	LRCB = Legal Representation for Children in Placement = \$											
	LRCNP = Legal Representation for Children Non-Placement = \$											
	Number of Children receiving only NON-PURCHASED HI Services											
	0											

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	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>COMMUNITY BASED PLACEMENT</b>												
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	17,885	5,828	0	9,913	912,838	2	946,466	3,138	20	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	36,285	11,821	0	16,976	129,784	4	194,870	1,130	47	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	183,739	59,865	0	88,027	1,303,476	20	1,635,127	14,530	85	0	0	0
2-G FOSTER FAMILY - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-H FOSTER FAMILY - DELINQUENT	28,180	9,180	0	16,724	671,119	3	725,206	7,573	44	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	21,229	6,917	0	10,473	48,516	2	87,137	503	3	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	287,318	93,611	0	142,113	3,065,733	31	3,588,806	26,874	199	0	0	0
2-M SUBTOTAL CBP												
	LRCB = Legal Representation for Children in Placement = \$											
	LRCNP = Legal Representation for Children Non-Placement = \$											
	Number of Children receiving only NON-PURCHASED HI Services											
	0											
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	147	30,735	0	30,882	53	4	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	77,459	25,238	0	36,759	799,572	8	939,036	2,977	20	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	80,514	0	80,514	269	3	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	1,067	107,752	0	108,819	324	3	0	0	0
3-E YDC SECURE	0	0	0	0	292,680	0	292,680	540	3	0	0	0
3-F SUBTOTAL INSTITUTIONAL	77,459	25,238	0	37,973	1,311,253	8	1,451,931	4,163	33	0	0	0
4 ADMINISTRATION	37,315	12,157	0	183,601	0	4	233,077					
5 TOTAL EXPENDITURES	1,286,695	419,215	1,153,870	757,508	5,747,796	139	9,365,223					
	County Indirect Costs = \$											
	167,431											



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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 1,933	\$ (124)	\$ 1,809
Adoption Assistance	836,941	146,505	983,446
Subsidized Permanent Legal Custodianship	137,810	32,614	170,424
Counseling	1,245,076	(51,106)	1,193,970
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	192,192	(12,347)	179,845
Life Skills	207,287	(31,054)	176,233
Protective Service - Child Abuse	305,218	(19,470)	285,748
Protective Service - General	1,174,694	(74,761)	1,099,933
Service Planning	0	0	0
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	948,531	(2,065)	946,466
Emergency Shelter	198,966	(4,096)	194,870
Foster Family	1,657,167	(22,040)	1,635,127
Kinship Care	728,572	(3,366)	725,206
Supervised Independent Living	89,700	(2,563)	87,137
Juvenile Detention Service	30,882	0	30,882
Residential Service	1,028,699	(9,149)	1,019,550
Secure Residential Service (Except YDC)	108,819	0	108,819
YDC Secure	292,680	0	292,680
Administration	75,294	157,783	233,077
Combined Total Expense	<u>9,260,461</u>	<u>104,762</u>	<u>9,365,223</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 9,260,461</u>	<u>\$ 104,762</u>	<u>\$ 9,365,223</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,286,695	\$ 0	\$ 1,286,695
Employee Benefits	419,215	0	419,215
Subsidies	974,751	179,119	1,153,870
Operating	749,567	7,941	757,508
Purchased Services	5,829,956	(82,160)	5,747,796
Fixed Assets	277	(138)	139
Combined Total Expense	<u>9,260,461</u>	<u>104,762</u>	<u>9,365,223</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 9,260,461</u>	<u>\$ 104,762</u>	<u>\$ 9,365,223</u>

**BRADFORD 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-B	3	1	Adoption Assistance - Subsidies	\$ 836,941	\$ 146,505	\$ 983,446		
	1-C	3		Subsidized Permanent Legal Custodianship - Subsidies	\$ 137,810	\$ 32,614	\$ 170,424		
	1-A	4		Adoption Service - Operating	\$ 569	\$ 6	\$ 575		
	1-J	4		Intake & Referral - Operating	\$ 56,552	\$ 565	\$ 57,117		
	1-M	4		Protective Service Child Abuse - Operating	\$ 90,580	\$ 961	\$ 91,541		
	1-N	4		Protective Service General - Operating	\$ 352,734	\$ 3,424	\$ 356,158		
	2-C	4		Community Residential (Dependent) - Operating	\$ 11,976	\$ 193	\$ 12,169		
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 21,068	\$ 484	\$ 21,552		
	2-G	4		Foster Family (Dependent) - Operating	\$ 110,049	\$ 1,152	\$ 111,201		
	2-I	4		Kinship Care (Dependent) - Operating	\$ 20,088	\$ 190	\$ 20,278		
	2-K	4		Supervised Independent Living (Dependent) - Operating	\$ 13,034	\$ 117	\$ 13,151		
	3-B	4		Residential (Dependent) - Operating	\$ 45,901	\$ 628	\$ 46,529		
	4	4		Administration - Operating	\$ 25,802	\$ 221	\$ 26,023		
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 1,207,233	\$ (51,082)	\$ 1,156,151		
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 37,843	\$ (24)	\$ 37,819		
	1-K	5		Life Skills (Dependent) - Purchased Services	\$ 207,287	\$ (31,054)	\$ 176,233		
	1-J	6		Intake & Referral - Fixed Assets	\$ 21	\$ (10)	\$ 11		
	1-M	6		Protective Service Child Abuse - Fixed Assets	\$ 34	\$ (16)	\$ 18		
	1-N	6		Protective Service General - Fixed Assets	\$ 128	\$ (61)	\$ 67		
	2-C	6		Community Residential (Dependent) - Fixed Assets	\$ 4	\$ (2)	\$ 2		
	2-E	6		Emergency Shelter (Dependent) - Fixed Assets	\$ 8	\$ (4)	\$ 4		
	2-G	6		Foster Family (Dependent) - Fixed Assets	\$ 38	\$ (18)	\$ 20		
	2-I	6		Kinship Care (Dependent) - Fixed Assets	\$ 5	\$ (2)	\$ 3		
	2-K	6		Supervised Independent Living (Dependent) - Fixed Assets	\$ 4	\$ (2)	\$ 2		
	3-B	6		Residential (Dependent) - Fixed Assets	\$ 15	\$ (7)	\$ 8		
	4	6		Administration - Fixed Assets	\$ 20	\$ (16)	\$ 4		
Total Adjustment Amount					\$	\$ 104,762			
				To increase total expenditures by \$104,762 to include expenditures not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's expenditure ledger.					
				Title 55 PA Code, Chapter 3170.95(a)(b)					
CY-370	1-A	4	2	Adoption Service - Operating	\$ 575	\$ (130)	\$ 445		
	1-J	4		Intake & Referral - Operating	\$ 57,117	\$ (12,902)	\$ 44,215		
	1-M	4		Protective Service Child Abuse - Operating	\$ 91,541	\$ (20,415)	\$ 71,126		
	1-N	4		Protective Service General - Operating	\$ 356,158	\$ (78,124)	\$ 278,034		
	2-C	4		Community Residential (Dependent) - Operating	\$ 12,169	\$ (2,256)	\$ 9,913		
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 21,552	\$ (4,576)	\$ 16,976		
	2-G	4		Foster Family (Dependent) - Operating	\$ 111,201	\$ (23,174)	\$ 88,027		
	2-I	4		Kinship Care (Dependent) - Operating	\$ 20,278	\$ (3,554)	\$ 16,724		
	2-K	4		Supervised Independent Living (Dependent) - Operating	\$ 13,151	\$ (2,678)	\$ 10,473		
	3-B	4		Residential (Dependent) - Operating	\$ 46,529	\$ (9,770)	\$ 36,759		
	4	4		Administration - Operating	\$ 26,023	\$ 157,578	\$ 183,601		
	Total Adjustment Amount					\$	\$ (0)		
					To reclassify \$157,578 of indirect costs from the County Cost Allocation Plan reported by the agency in multiple cost centers to the Administration cost center. An error occurred and indirect costs were allocated to the cost centers based on the agency's time study.				
					Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12				
	CY-370A				CY370A Adjustment				
		2-C		2	3	Community Residential (Dependent) - Program Income	\$ 12,877	\$ 7,578	\$ 20,455
2-G		2	Foster Family (Dependent) - Program Income	\$ 31,729		\$ 6,647	\$ 38,376		
2-I		2	Kinship Care (Dependent) - Program Income	\$ 9,511		\$ 7,231	\$ 16,742		
Total Adjustment Amount						\$	\$ 21,456		
				To increase program income by \$21,456 to include income not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's program income ledger.					
				Title 55 PA Code, Chapter 3170.95(a)(b)					

BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
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