

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

Butler County Children and Youth Agency

October 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 Butler County
Butler County Government Center 5th floor
124 West Diamond Street, P.O. Box 1208
Butler, PA 16003

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 Butler 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, 2020 to June 30, 2021, and July 1, 2021 to June 30, 2022. The scope of our engagement was limited to the 2020-2021 and 2021-2022 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary to enable us to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within Butler County.

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2020-2021 and 2021-2022 fiscal years based on the accrual basis of accounting.¹

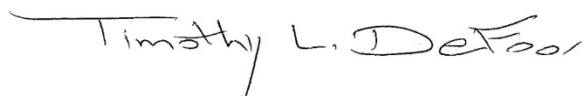
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on September 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
September 26, 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, 2020 to JUNE 30, 2021

**BUTLER 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		\$	10,491,401
Supplemental Act 148			<u>0</u>
Total State Allocation			10,491,401
State Share (CY348) ²	\$		8,404,863
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	8,404,863
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	8,404,863
Actual Act 148 Revenues Received ⁴			<u>8,404,863</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</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.

BUTLER 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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	384,610	0	59,627	0	0	0	0	0	324,983	324,983	0
02. 90% REIMBURSEMENT	146,716	0	2,807	0	0	0	0	0	143,909	129,518	14,391
03. 80% REIMBURSEMENT	12,127,610	66,086	2,886,963	309,260	125,287	31,194	0	0	8,708,820	6,967,057	1,741,763
04. 60% REIMBURSEMENT	1,652,219	14,125	161,519	0	0	0	0	4,947	1,471,628	882,977	588,651
05. 50% REIMBURSEMENT	201,798	0	1,143	0	0	0	0	0	200,655	100,328	100,327
06. TOTAL NET CHILD WELFARE EXPEND.	14,512,953	80,211	3,112,059	309,260	125,287	31,194	0	4,947	10,849,995	8,404,863	2,445,132

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	256,908	3,090							253,818	152,291	101,527
08. NON-REIMBURSABLE EXPENDITURES	44,229	0							44,229		44,229

09. TOTAL EXPENDITURES	14,814,090	83,301	3,112,059	309,260	125,287	31,194	0	4,947	11,148,042	8,557,154	2,590,888
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10. TOTAL TITLE IV-D COLLECTIONS 30,581

11. TITLE IV-D Collections for IV-E Children 34,040

12. STATE ACT 148 - line 6 8,404,863

13. STATE ACT 148 ALLOCATION 10,491,401

14. ADJUSTED STATE SHARE (lower of 12 or 13) 8,404,863

INVOICE											
AMENDED STATE SHARE (ACT 148)	8,404,863										
ACT 148 AMOUNT RECEIVED	8,404,863										
ADJUSTMENT TO STATE SHARE	0										

**BUTLER 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
	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	384,610	0		59,627		0			0	324,983	324,983	0
1-B ADOPTION ASSISTANCE	2,940,819	0	1,511,275	9,543					0	1,420,001	1,136,001	284,000
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	271,873	0	110,146						0	161,727	129,382	32,345
1-D COUNSELING - DEPENDENT	1,239,184	0			276,317	0			0	962,867	770,294	192,573
1-E COUNSELING - DELINQUENT	379,505	0			32,943	0			0	346,562	277,250	69,312
1-F DAY CARE	0	0							0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0							0	0	0	0
1-H DAY TREATMENT - DELINQUENT	64,168	0							0	64,168	51,334	12,834
1-I HOMEMAKER SERVICE	0	0							0	0	0	0
1-J INTAKE & REFERRAL	85,274	0		13,500					0	71,774	57,419	14,355
1-K LIFE SKILLS - DEPENDENT	0	0							0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0							0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	824,745	0		101,398					0	723,347	578,678	144,669
1-N PROTECTIVE SERVICE - GENERAL	2,297,392	0		364,353					0	1,933,039	1,546,431	386,608
1-O SERVICE PLANNING	312,663	0		46,525					0	266,138	212,910	53,228
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	109,977	0		1,141					0	108,836	54,418	54,418
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	16	0		2					0	14	7	7
1-R SUBTOTAL IN-HOME	8,910,226	0	1,621,421	596,089	309,260	0	0	0	0	6,383,456	5,139,107	1,244,349

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
COMMUNITY BASED PLACEMENT												
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	550,863	8,962	68,631	35,071					0	418,199	334,559	83,640
2-D COMMUNITY RESIDENTIAL - DELINQUENT	908,684	3,583		9					0	905,092	724,074	181,018
2-E EMERGENCY SHELTER - DEPENDENT	47,539	0	2,137	670					0	44,732	40,259	4,473
2-F EMERGENCY SHELTER - DELINQUENT	99,177	0							0	99,177	89,259	9,918
2-G FOSTER FAMILY - DEPENDENT	934,807	24,039	83,422	141,056		125,287	31,194		0	527,809	422,247	105,562
2-H FOSTER FAMILY - DELINQUENT	100	0							0	100	80	20
2-I KINSHIP CARE - DEPENDENT	1,330,403	29,502	186,901	213,133					0	900,867	720,694	180,173
2-J KINSHIP CARE - DELINQUENT	7,130	0							0	7,130	5,704	1,426
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0							0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0							0	0	0	0
2-M SUBTOTAL CBP	3,858,703	66,086	343,091	389,939	309,260	125,287	31,194	0	0	2,903,106	2,336,876	566,230

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
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	91,805	0							0	91,805	45,903	45,902
3-B RESIDENTIAL SERVICE - DEPENDENT	329,558	11,317							0	318,241	190,945	127,296
3-C RES. SERVICE - DELINQUENT (NON-YDC/YPC)	291,626	1,957							0	289,669	173,801	115,868
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	256,908	3,090							0	253,818	152,291	101,527
3-F SUBTOTAL INSTITUTIONAL	969,897	16,364							0	953,533	562,940	390,593
ADMINISTRATION	1,031,035	851		161,519					0	863,718	518,231	345,487
TOTAL REVENUES	14,769,861	83,301	1,964,512	1,147,547	309,260	125,287	31,194	0	4,947	11,103,813	8,557,154	2,546,659

BUTLER 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
IN-HOME												
I-A ADOPTION SERVICE	152,064	74,393		158,153	0	0	384,610	34	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	2,977,824	0	0	0	2,977,824	0	370	0	37,005	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	271,873	0	0	0	271,873	0	38	0	0	0
I-D COUNSELING - DEPENDENT	0	0		1,239,184	0	0	1,239,184	0	280	0	0	0
I-E COUNSELING - DELINQUENT	0	0	53	379,452	0	0	379,505	0	70	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	64,168	0	64,168	0	15	0	0	0
I-I HOME MAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	51,768	33,506		0	0	0	85,274	2,948	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	403,263	202,482		44,001	174,999	0	824,745	275	536	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,447,709	711,509		138,174	0	0	2,297,392	1,014	0	0	0	0
I-O SERVICE PLANNING	169,869	92,856		23,688	26,250	0	312,663	87	600	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				6,957	103,020		109,977	0	362	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				16			16	0	0	0	0	0
SUBTOTAL IN-HOME	2,224,673	1,114,746	3,249,697	371,042	1,987,073	0	8,947,231			0	37,005	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
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	0	0	0	780	530,083	0	530,863	3,097	20	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	931	907,753	0	908,684	4,554	36	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	47,539	0	47,539	263	13	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	99,177	0	99,177	611	37	0	0	0
2-G FOSTER FAMILY - DEPENDENT	242,344	127,641	0	27,035	537,787	0	934,807	10,165	64	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	100	0	0	100	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	248,029	131,861	0	51,965	905,772	0	1,337,627	19,299	116	0	7,224	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	7,130	0	7,130	92	2	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	0	0	0	0	0	0	0	0
SUBTOTAL CBP	490,373	259,502	0	808,111	3,035,241	0	3,865,927	38,081	288	0	7,224	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	91,805	0	91,805	313	5	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	290	329,268	0	329,558	628	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	291,626	0	291,626	812	9	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	256,908	0	256,908	474	4	0	0	0
SUBTOTAL INSTITUTIONAL	0	0	0	290	969,607	0	969,897	2,227	23	0	0	0
4 ADMINISTRATION	438,957	256,256	0	335,822	0	0	1,031,035			0	0	0
5 TOTAL EXPENDITURES	3,154,003	1,630,504	3,249,697	787,965	5,991,921	0	14,814,090			0	44,229	0
	County Indirect Costs = \$ 278,022											

**BUTLER 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	\$ 384,610	\$ 0	\$ 384,610
Adoption Assistance	2,977,824	0	2,977,824
Subsidized Permanent Legal Custodianship	271,873	0	271,873
Counseling	1,618,689	0	1,618,689
Day Care	0	0	0
Day Treatment	64,168	0	64,168
Homemaker Service	0	0	0
Intake and Referral	85,274	0	85,274
Life Skills	0	0	0
Protective Service - Child Abuse	824,745	0	824,745
Protective Service - General	2,297,392	0	2,297,392
Service Planning	312,663	0	312,663
Juvenile Act Proceedings	109,993	0	109,993
Alternative Treatment	0	0	0
Community Residential	1,439,547	0	1,439,547
Emergency Shelter	146,716	0	146,716
Foster Family	934,907	0	934,907
Kinship Care	1,344,757	0	1,344,757
Supervised Independent Living	0	0	0
Juvenile Detention Service	91,805	0	91,805
Residential Service	621,184	0	621,184
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	256,908	0	256,908
Administration	<u>1,031,035</u>	<u>0</u>	<u>1,031,035</u>
Combined Total Expense	14,814,090	0	14,814,090
Less Non-reimbursables	<u>44,229</u>	<u>0</u>	<u>44,229</u>
Total Net Expense	<u>\$ 14,769,861</u>	<u>\$ 0</u>	<u>\$ 14,769,861</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,154,003	\$ 0	\$ 3,154,003
Employee Benefits	1,630,504	0	1,630,504
Subsidies	3,249,697	0	3,249,697
Operating	787,965	0	787,965
Purchased Services	5,991,921	0	5,991,921
Fixed Assets	0	0	0
Combined Total Expense	14,814,090	0	14,814,090
Less Non-reimbursables	<u>44,229</u>	<u>0</u>	<u>44,229</u>
Total Net Expense	<u>\$ 14,769,861</u>	<u>\$ 0</u>	<u>\$ 14,769,861</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2021 TO JUNE 30, 2022
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	9,686,073
Supplemental Act 148			<u>0</u>
Total State Allocation			9,686,073
State Share (CY348) ²	\$		8,888,579
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	8,888,579
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	8,888,579
Actual Act 148 Revenues Received ⁴			<u>8,888,579</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</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.

BUTLER COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD 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	499,132	0	71,837	0	0	0	0	0	427,295	427,295	0
02. 90% REIMBURSEMENT	136,022	0	5,681	0	0	0	0	0	130,341	117,307	13,034
03. 80% REIMBURSEMENT	12,590,174	108,600	2,713,890	309,260	125,287	31,194	0	0	9,301,943	7,441,554	1,860,389
04. 60% REIMBURSEMENT	1,549,309	46,264	149,636	0	0	0	0	6,275	1,347,134	808,280	538,854
05. 50% REIMBURSEMENT	198,694	0	10,411	0	0	0	0	0	188,283	94,143	94,140
06. TOTAL NET CHILD WELFARE EXPEND.	14,973,331	154,864	2,951,455	309,260	125,287	31,194	0	6,275	11,394,996	8,888,579	2,506,417

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	116,250	0							116,250	69,750	46,500

08. NON-REIMBURSABLE EXPENDITURES	30,405	0							30,405		30,405
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09. TOTAL EXPENDITURES	15,119,986	154,864	2,951,455	309,260	125,287	31,194	0	6,275	11,541,651	8,958,329	2,583,322
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10. TOTAL TITLE IV-D COLLECTIONS 88,073

11. TITLE IV-D Collections for IV-E Children 20,203

12. STATE ACT 148 - line 6 8,888,579

13. STATE ACT 148 ALLOCATION 9,686,073

14. ADJUSTED STATE SHARE (lower of 12 or 13) 8,888,579

INVOICE											
AMENDED STATE SHARE (ACT 148)	8,888,579										
ACT 148 AMOUNT RECEIVED	8,888,579										
ADJUSTMENT TO STATE SHARE	0										

BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2021 TO JUNE 30, 2022
AMENDED CV370A
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												
I-A ADOPTION SERVICE	499,132	0		71,837	0		0	0	0	427,295	427,295	0
I-B ADOPTION ASSISTANCE	2,975,638	0	1,532,583	6,597					0	1,436,458	1,491,166	287,292
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	260,675	3,513	110,227						0	146,935	117,548	29,387
I-D COUNSELING - DEPENDENT	1,261,855	0		0	309,260	0	0	0	0	952,595	762,076	190,519
I-E COUNSELING - DELINQUENT	531,114	0		0	0	0	0	0	0	531,114	424,891	106,223
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	3,844	0		0	0	0	0	0	0	3,844	3,075	769
I-H DAY TREATMENT - DELINQUENT	41,730	0		0	0	0	0	0	0	41,730	33,384	8,346
I-I HOME/MAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	74,381	0		10,899	0	0	0	0	0	63,482	50,786	12,696
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	751,963	0		81,936	0	0	0	0	0	670,027	536,022	134,005
I-N PROTECTIVE SERVICE - GENERAL	2,323,858	0		341,059	0	0	0	0	0	1,982,799	1,586,239	396,560
I-O SERVICE PLANNING	476,874	0		65,538	0	0	0	0	0	411,336	329,069	82,267
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	173,409	0		10,404	0	0	0	0	0	163,005	81,503	81,502
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	50	0		7	0	0	0	0	0	43	22	21
I-R SUBTOTAL IN-HOME	9,374,523	3,513	1,642,810	588,277	309,260	0	0	0	0	6,830,663	5,501,076	1,329,587
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	346,519	8,233	23,427	7,279					0	307,580	246,064	61,516
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,324,144	22,391	0	180					0	1,301,573	1,041,258	260,315
2-E EMERGENCY SHELTER - DEPENDENT	24,493	0	4,085	1,596	0	0	0	0	0	18,812	16,951	1,881
2-F EMERGENCY SHELTER - DELINQUENT	111,529	0	0	0	0	0	0	0	0	111,529	100,376	11,153
2-G FOSTER FAMILY - DEPENDENT	930,187	12,897	87,180	133,373		125,287	31,194	0	0	540,256	432,205	108,051
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	1,287,392	61,566	147,355	166,257					0	912,214	729,771	182,443
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	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	4,024,264	105,087	262,047	308,685	0	125,287	31,194	0	0	3,191,964	2,566,605	625,359
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	25,235	0							0	25,235	12,618	12,617
3-B RESIDENTIAL SERVICE - DEPENDENT	332,484	11,056	0	0	0	0	0	0	0	321,428	192,857	128,571
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	168,428	751	0	0	0	0	0	0	0	167,677	100,606	67,071
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	116,250	0							0	116,250	69,750	46,500
3-F SUBTOTAL INSTITUTIONAL	642,397	11,807	0	0	0	0	0	0	0	630,590	375,831	254,759
ADMINISTRATION	1,048,397	34,457		149,636		0	0	0	6,275	858,029	514,817	343,212
TOTAL REVENUES	15,089,581	154,864	1,904,857	1,046,598	309,260	125,287	31,194	0	6,275	11,511,246	8,958,329	2,552,917

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 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	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	150,957	51,838		296,337	0	0	499,132	22	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	3,004,918	0	0	0	3,004,918	0	367	0	29,280	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	260,675	0	0	0	260,675	0	30	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	0	1,262,980	0	1,262,980	0	318	0	1,125	0
1-E COUNSELING - DELINQUENT	0	0	0	110	531,004	0	531,114	0	85	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	0	3,844	0	3,844	0	1	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	41,730	0	41,730	0	7	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	45,374	29,007	0	0	0	0	74,381	2,060	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	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	338,745	161,280	0	56,939	194,999	0	751,963	285	482	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,463,295	705,546	0	153,908	4,109	4,109	2,323,858	1,259	0	0	0	0
1-O SERVICE PLANNING	271,268	149,716	0	23,938	31,932	0	476,874	343	686	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				70,389	103,020		173,409	0	954	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				50	0		50	0	0	0	0	0
SUBTOTAL IN-HOME	2,269,639	1,094,387	3,265,593	601,671	2,169,529	4,109	9,404,928				30,405	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving sub-NOVA-PURCHASED III Services = 0											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	1,516	345,003	0	346,519	1,501	14	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,059	1,322,085	0	1,324,144	6,279	38	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	24,493	0	24,493	139	9	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	111,529	0	111,529	652	28	0	0	0
2-G FOSTER FAMILY - DEPENDENT	249,987	139,227	0	55,814	485,159	0	930,187	8,797	69	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	188,065	97,927	0	55,794	945,606	0	1,287,392	20,142	125	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	0	0	0	0	0	0	0	0
SUBTOTAL CBP	438,052	237,154	0	115,183	3,233,875	0	4,024,264	37,510	283	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	25,235	0	25,235	93	3	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	332,484	0	332,484	773	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	168,428	0	168,428	475	5	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	116,250	0	116,250	186	2	0	0	0
3-F	0	0	0	0	642,397	0	642,397	1,527	13	0	0	0
SUBTOTAL INSTITUTIONAL	0	0	0	0	642,397	0	642,397	1,527	13	0	0	0
4 ADMINISTRATION	480,859	267,265	0	300,273	0	0	1,048,397				0	0
5 TOTAL EXPENDITURES	3,188,550	1,598,806	3,265,593	1,017,127	6,045,801	4,109	15,119,986				30,405	0
	County Indirect Costs = \$ 232,771											

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 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	\$ 499,132	\$ 0	\$ 499,132
Adoption Assistance	3,004,918	0	3,004,918
Subsidized Permanent Legal Custodianship	260,675	0	260,675
Counseling	1,794,094	0	1,794,094
Day Care	0	0	0
Day Treatment	45,574	0	45,574
Homemaker Service	0	0	0
Intake and Referral	74,381	0	74,381
Life Skills	0	0	0
Protective Service - Child Abuse	751,963	0	751,963
Protective Service - General	2,323,858	0	2,323,858
Service Planning	476,874	0	476,874
Juvenile Act Proceedings	173,459	0	173,459
Alternative Treatment	0	0	0
Community Residential	1,670,663	0	1,670,663
Emergency Shelter	136,022	0	136,022
Foster Family	930,187	0	930,187
Kinship Care	1,287,392	0	1,287,392
Supervised Independent Living	0	0	0
Juvenile Detention Service	25,235	0	25,235
Residential Service	500,912	0	500,912
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	116,250	0	116,250
Administration	<u>1,048,397</u>	<u>0</u>	<u>1,048,397</u>
Combined Total Expense	15,119,986	0	15,119,986
Less Non-reimbursables	<u>30,405</u>	<u>0</u>	<u>30,405</u>
Total Net Expense	<u>\$ 15,089,581</u>	<u>\$ 0</u>	<u>\$ 15,089,581</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,188,550	\$ 0	\$ 3,188,550
Employee Benefits	1,598,806	0	1,598,806
Subsidies	3,265,593	0	3,265,593
Operating	1,017,127	0	1,017,127
Purchased Services	6,045,801	0	6,045,801
Fixed Assets	4,109	0	4,109
Combined Total Expense	15,119,986	0	15,119,986
Less Non-reimbursables	<u>30,405</u>	<u>0</u>	<u>30,405</u>
Total Net Expense	<u>\$ 15,089,581</u>	<u>\$ 0</u>	<u>\$ 15,089,581</u>

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

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