

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

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## Cumberland County Children and Youth Agency

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April 2024



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Commissioners of Cumberland County  
Cumberland County Courthouse  
One Courthouse Square  
Carlisle, PA 17013

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 Cumberland 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 (herein referred to as the 2020-2021 fiscal year and 2021-2022 fiscal year). The scope of our engagement was limited to the 2020-2021 and 2021-2022 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary to enable us to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within Cumberland 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.<sup>1</sup>

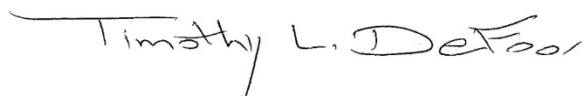
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on April 1, 2024.

This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts and the final reconciliation of federal revenues not included in the scope of our engagement during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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  
April 2, 2024

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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, 2020 to JUNE 30, 2021**

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

Approved State Allocation <sup>1</sup>		\$	15,575,506
Supplemental Act 148			<u>0</u>
Total State Allocation			15,575,506
State Share (CY348) <sup>2</sup>	\$		13,433,883
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	13,433,883
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	13,433,883
Actual Act 148 Revenues Received <sup>4</sup>			<u>13,433,883</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>0</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.

**CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021  
AMENDED CY348  
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	296,672	0	39,024	0	0	0	0	0	257,648	257,648	0
02. 90% REIMBURSEMENT	554,502	3,443	41,942	0	0	0	0	0	509,117	458,206	50,911
03. 80% REIMBURSEMENT	19,344,370	325,547	3,648,574	234,987	133,593	26,428	0	0	14,975,241	11,980,192	2,995,049
04. 60% REIMBURSEMENT	1,128,942	24,124	89,489	0	0	0	0	6,558	1,008,771	605,263	403,508
05. 50% REIMBURSEMENT	290,008	0	24,861	0	0	0	0	0	265,147	132,574	132,573
06. TOTAL NET CHILD WELFARE EXPEND.	21,614,494	353,114	3,843,890	234,987	133,593	26,428	0	6,558	17,015,924	13,433,883	3,582,041

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	183,196	0							183,196	109,918	73,278
08. NON-REIMBURSABLE EXPENDITURES	29,689	0							29,689		29,689
09. TOTAL EXPENDITURES	21,827,379	353,114	3,843,890	234,987	133,593	26,428	0	6,558	17,228,809	13,543,801	3,685,008

10. TOTAL TITLE IV-D COLLECTIONS	250,924
11. TITLE IV-D Collections for IV-E Children	56,166
12. STATE ACT 148 - line 6	13,433,883
13. STATE ACT 148 ALLOCATION	15,575,506
14. ADJUSTED STATE SHARE (lower of 12 or 13)	13,433,883
INVOICE	
AMENDED STATE SHARE (ACT 148)	13,433,883
ACT 148 AMOUNT RECEIVED	13,433,883
ADJUSTMENT TO STATE SHARE	0



CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021  
 AMENDED CY 370A  
 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	296,672	0	1,438,146	39,024	0	0	0	0	0	257,648	1,838,774	459,694
1-B ADOPTION ASSISTANCE	3,739,107	0	60,656	2,493	0	0	0	0	0	2,298,468	2,533,694	63,424
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	377,754	0	0	0	0	0	0	0	0	317,118	177,895	44,474
1-D COUNSELING - DEPENDENT	316,354	1,882	0	0	65,675	0	26,428	0	0	222,369	349,712	69,942
1-E COUNSELING - DELINQUENT	467,395	0	0	0	117,683	0	0	0	0	349,712	279,770	69,942
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	21,818	0	0	0	3,384	0	0	0	0	18,434	14,747	3,687
1-H DAY TREATMENT - DELINQUENT	490,309	0	0	0	48,245	0	0	0	0	442,064	353,651	88,413
1-I HOME/MAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	728,196	0	0	96,425	0	0	0	0	0	631,771	505,417	126,354
1-K LIFE SKILLS - DEPENDENT	1,253,760	0	0	0	0	0	0	0	0	1,253,760	1,003,008	250,752
1-L LIFE SKILLS - DELINQUENT	153,727	0	0	0	0	0	0	0	0	153,727	122,982	30,745
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,019,988	0	0	127,785	0	0	0	0	0	892,203	713,762	178,441
1-N PROTECTIVE SERVICE - GENERAL	1,200,198	278	0	142,251	0	0	0	0	0	1,057,669	846,135	211,534
1-O SERVICE PLANNING	1,577,388	0	0	182,184	0	0	0	0	0	1,395,204	1,116,163	279,041
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	197,723	0	0	24,861	0	0	0	0	0	172,862	86,431	86,431
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	11,840,389	2,160	1,498,782	615,023	234,987	0	26,428	0	0	9,463,009	7,570,077	1,892,932

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	48,849	0	0	0	0	0	0	0	48,849	39,079	9,770	
2-B ALTERNATIVE TREATMENT - DELINQUENT	69,546	0	0	0	0	0	0	0	69,546	55,637	13,909	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,212,669	35,249	163,153	30,142	0	0	0	0	984,125	787,300	196,825	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	237,175	0	0	25	0	0	0	0	237,150	189,720	47,430	
2-E EMERGENCY SHELTER - DEPENDENT	465,448	3,443	9,412	32,530	0	0	0	0	420,063	378,057	42,006	
2-F EMERGENCY SHELTER - DELINQUENT	89,054	0	0	0	0	0	0	0	89,054	80,149	8,905	
2-G FOSTER FAMILY - DEPENDENT	4,358,905	198,347	346,892	769,447	0	133,593	0	0	2,910,626	2,328,501	582,125	
2-H FOSTER FAMILY - DELINQUENT	20,740	0	0	0	0	0	0	0	20,740	16,592	4,148	
2-I KINSHIP CARE - DEPENDENT	2,050,492	89,791	288,995	0	0	0	0	0	1,671,706	1,337,365	334,341	
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	
2-M SUBTOTAL CBP	8,552,878	326,830	808,452	832,144	0	133,593	0	0	6,451,859	5,212,400	1,239,459	

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	92,285	0	0	0	0	0	0	0	92,285	46,143	46,142	
3-B RESIDENTIAL SERVICE - DEPENDENT	365,768	24,124	11,785	1,924	0	0	0	0	327,935	196,761	131,174	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	185,975	0	0	0	0	0	0	0	185,975	111,585	74,390	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	
3-E YDC SECURE	183,196	0	0	0	0	0	0	0	183,196	109,918	73,278	
3-F SUBTOTAL INSTITUTIONAL	827,224	24,124	11,785	1,924	0	0	0	0	789,391	464,407	324,984	

4 ADMINISTRATION	577,199	0	0	75,780	0	0	0	0	6,558	494,861	296,917	197,944
5 TOTAL REVENUES	21,797,690	353,114	2,319,019	1,524,871	234,987	133,593	26,428	0	6,558	17,199,120	13,543,801	3,655,319

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES (by county)	Children Served (Purchased)	Children Served (Purchased)	Non-Reimbursable Non-PS/Stub.	Non-Reim. Purchased Serv./Subsidies	Program Income Reimbursable
1-A ADOPTION SERVICE	210,090	75,367		11,215	0	0	296,672	980	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	3,739,107	0	0	0	3,739,107	0	391	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	377,754	0	0	0	377,754	0	40	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	316,354	0	316,354	0	50	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	467,395	0	467,395	0	88	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	21,818	0	21,818	7	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	490,309	0	490,309	0	28	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	528,757	199,439		0	0	0	728,196	2,531	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	1,253,760	0	1,253,760	0	866	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	153,727	0	153,727	0	504	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	650,706	239,483		76,984	52,815	0	1,019,988	604	103	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	711,080	288,266		96,680	109,322	0	1,205,348	169	163	0	5,150	0
1-O SERVICE PLANNING	858,742	303,223		217,217	198,206	0	1,577,388	4,567	694	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	197,723		197,723	0	1,254	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	2,959,375	1,105,778	4,116,861	402,096	3,261,429	0	11,845,539		8,851	0	5,150	0
LRCNP = Legal Representation for Children in Placement = \$ 81,055												
LRCNP = Legal Representation for Children Non-Placement = \$ 18,945												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non-PS/Stub.	Non-Reim. Purchased Serv./Subsidies	Program Income Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	48,849	0	48,849	262	2	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	69,546	0	69,546	373	4	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	156,322	68,528	0	4,782	983,037	0	1,212,669	4,134	23	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	200	236,975	0	237,175	2,691	12	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	182,787	61,880	0	437	225,036	0	470,140	864	18	0	4,692	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	89,054	0	89,054	290	10	0	0	0
2-G FOSTER FAMILY - DEPENDENT	986,817	388,918	0	227,334	2,760,929	0	4,363,998	22,921	148	0	5,093	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	20,740	0	20,740	168	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	2,055,010	0	2,055,010	31,916	162	0	4,518	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
2-M SUBTOTAL CBP	1,325,926	519,326	0	232,753	6,489,176	0	8,567,181	63,619	380	0	14,303	0
4 ADMINISTRATION	111,827	43,246	0	422,122	4	0	577,199			0	0	0
5 TOTAL EXPENDITURES	4,407,696	1,672,404	4,116,861	1,056,971	10,573,447	0	21,827,379			0	29,689	0
County Indirect Costs = \$ 402,126												

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

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 296,672	\$ 0	\$ 296,672
Adoption Assistance	3,739,107	0	3,739,107
Subsidized Permanent Legal Custodianship	377,754	0	377,754
Counseling	783,749	0	783,749
Day Care	0	0	0
Day Treatment	512,127	0	512,127
Homemaker Service	0	0	0
Intake and Referral	728,196	0	728,196
Life Skills	1,407,487	0	1,407,487
Protective Service - Child Abuse	1,019,988	0	1,019,988
Protective Service - General	1,205,348	0	1,205,348
Service Planning	1,577,388	0	1,577,388
Juvenile Act Proceedings	197,723	0	197,723
Alternative Treatment	118,395	0	118,395
Community Residential	1,449,844	0	1,449,844
Emergency Shelter	559,194	0	559,194
Foster Family	4,384,738	0	4,384,738
Kinship Care	2,055,010	0	2,055,010
Supervised Independent Living	0	0	0
Juvenile Detention Service	92,285	0	92,285
Residential Service	561,979	0	561,979
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	183,196	0	183,196
Administration	<u>577,199</u>	<u>0</u>	<u>577,199</u>
Combined Total Expense	<u>21,827,379</u>	<u>0</u>	<u>21,827,379</u>
Less Non-reimbursables	<u>29,689</u>	<u>0</u>	<u>29,689</u>
Total Net Expense	<u>\$ 21,797,690</u>	<u>\$ 0</u>	<u>\$ 21,797,690</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 4,407,696	\$ 0	\$ 4,407,696
Employee Benefits	1,672,404	0	1,672,404
Subsidies	4,116,861	0	4,116,861
Operating	1,056,971	0	1,056,971
Purchased Services	10,573,447	0	10,573,447
Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>
Combined Total Expense	<u>21,827,379</u>	<u>0</u>	<u>21,827,379</u>
Less Non-reimbursables	<u>29,689</u>	<u>0</u>	<u>29,689</u>
Total Net Expense	<u>\$ 21,797,690</u>	<u>\$ 0</u>	<u>\$ 21,797,690</u>

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2021 to JUNE 30, 2022**

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

Approved State Allocation <sup>1</sup>	\$	15,627,618
Supplemental Act 148		<u>0</u>
Total State Allocation		15,627,618
State Share (CY348) <sup>2</sup>	\$	13,588,928
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	13,588,928
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	13,588,928
Actual Act 148 Revenues Received <sup>4</sup>		<u>13,588,928</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</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.

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
 AMENDED CY348  
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	FAMILY FIRST	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	TRANSITION ACT	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	307,631	0	36,807	0	0	0	0	0	270,824	270,824	0
02. 90% REIMBURSEMENT	941,623	2,226	74,352	0	0	0	0	0	865,045	778,541	86,504
03. 80% REIMBURSEMENT	19,147,620	293,572	3,569,399	234,987	133,593	26,428	0	0	14,889,641	11,911,712	2,977,929
04. 60% REIMBURSEMENT	945,554	22,070	73,848	0	0	0	0	8,543	841,093	504,655	336,438
05. 50% REIMBURSEMENT	292,966	0	46,575	0	0	0	0	0	246,391	123,196	123,195
06. TOTAL NET CHILD WELFARE EXPEND.	21,635,394	317,868	3,800,981	234,987	133,593	26,428	0	8,543	17,112,994	13,588,928	3,524,066

YDC/VFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	296,250	0							296,250	177,750	118,500

08. NON-REIMBURSABLE EXPENDITURES	9,751	0							9,751		9,751
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09. TOTAL EXPENDITURES	21,941,395	317,868	3,800,981	234,987	133,593	26,428	0	8,543	17,418,995	13,766,678	3,652,317
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10. TOTAL TITLE IV-D COLLECTIONS 213,053

11. TITLE IV-D Collections for IV-E Children 39,986

12. STATE ACT 148 - line 6 13,588,928

13. STATE ACT 148 ALLOCATION 15,627,618

14. ADJUSTED STATE SHARE (lower of 12 or 13) 13,588,928

INVOICE											
AMENDED STATE SHARE (ACT 148)	13,588,928										
ACT 148 AMOUNT RECEIVED	13,588,928										
ADJUSTMENT TO STATE SHARE	0										

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
 AMENDED CY370A  
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
		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
<b>IN-HOME</b>													
1-A	ADOPTION SERVICE	307,631	0	0	36,807	0			0	0	270,824	0	0
1-B	ADOPTION ASSISTANCE	3,800,014	0	1,512,024	1,356				0	0	2,286,634	1,829,307	457,327
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	386,780	0	57,947	0				0	0	328,833	263,066	65,767
1-D	COUNSELING - DEPENDENT	527,494	0	0	0	60,612	0	26,428	0	0	440,454	352,363	88,091
1-E	COUNSELING - DELINQUENT	315,723	0	0	0	94,540	0	0	0	0	221,183	176,946	44,237
1-F	DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	19,664	0	0	0	3,723	0	0	0	0	15,941	12,753	3,188
1-H	DAY TREATMENT - DELINQUENT	339,494	0	0	0	76,112	0	0	0	0	263,382	210,706	52,676
1-I	HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	925,564	0	0	110,833	0	0	0	0	0	814,731	651,785	162,946
1-K	LIFE SKILLS - DEPENDENT	1,125,483	0	0	0	0	0	0	0	0	1,125,483	900,386	225,097
1-L	LIFE SKILLS - DELINQUENT	173,543	0	0	0	0	0	0	0	0	173,543	138,834	34,709
1-M	PROTECTIVE SERVICE - CHILD ABUSE	821,932	0	0	94,285	0	0	0	0	0	727,647	582,118	145,529
1-N	PROTECTIVE SERVICE - GENERAL	1,202,282	0	0	127,626	0	0	0	0	0	1,074,656	859,725	214,931
1-O	SERVICE PLANNING	2,181,318	0	0	238,998	0	0	0	0	0	1,942,320	1,553,856	388,464
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	203,325	0	0	46,575	0	0	0	0	0	156,750	78,375	78,375
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R	<b>SUBTOTAL IN-HOME</b>	12,330,247	0	1,569,971	656,480	234,987	0	26,428	0	0	9,842,381	7,881,044	1,961,337
<b>COMMUNITY BASED PLACEMENT</b>													
2-A	ALTERNATIVE TREATMENT - DEPENDENT	9,026	0	0	0	0	0	0	0	0	9,026	7,221	1,805
2-B	ALTERNATIVE TREATMENT - DELINQUENT	17,860	0	0	0	0	0	0	0	0	17,860	14,288	3,572
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,411,382	20,771	145,667	23,961	0	0	0	0	0	1,220,983	976,786	244,197
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	72,767	0	0	0	0	0	0	0	0	72,761	58,209	14,552
2-E	EMERGENCY SHELTER - DEPENDENT	873,268	2,226	17,613	56,739	0	0	0	0	0	796,690	717,021	79,669
2-F	EMERGENCY SHELTER - DELINQUENT	68,355	0	0	0	0	0	0	0	0	68,355	61,520	6,835
2-G	FOSTER FAMILY - DEPENDENT	4,121,181	203,577	329,246	722,716	0	133,593	0	0	0	2,732,049	2,185,639	546,410
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	1,696,113	69,224	204,656	78	0	0	0	0	0	1,422,155	1,137,724	284,431
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	<b>SUBTOTAL CBP</b>	8,269,952	295,798	697,182	803,500	0	133,593	0	0	0	6,339,879	5,158,408	1,181,471
<b>INSTITUTIONAL PLACEMENT</b>													
3-A	JUVENILE DETENTION SERVICE	89,641	0	0	0	0	0	0	0	0	89,641	44,821	44,820
3-B	RESIDENTIAL SERVICE - DEPENDENT	253,917	22,070	0	1,488	0	0	0	0	0	230,359	138,215	92,144
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	86,454	0	0	0	0	0	0	0	0	86,454	51,872	34,582
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E	YDC SECURE	296,250	0	0	0	0	0	0	0	0	296,250	177,750	118,500
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	726,262	22,070	0	1,488	0	0	0	0	0	702,704	412,658	290,046
4	<b>ADMINISTRATION</b>	605,183	0	0	72,360	0	0	0	0	0	524,280	314,568	209,712
5	<b>TOTAL REVENUES</b>	21,931,644	317,868	2,267,153	1,533,828	234,987	133,593	26,428	0	8,543	17,409,244	13,766,678	3,642,566

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	208,611	83,246		15,505	269	0	307,631	847	2	0	0	0
I-B ADOPTION ASSISTANCE	0	0	3,800,014	0	0	0	3,800,014	0	406	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/H	0	0	386,780	0	0	0	386,780	0	42	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	527,494	0	527,494	0	85	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	315,723	0	315,723	0	100	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	19,664	0	19,664	0	4	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	339,494	0	339,494	0	30	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	701,081	224,483		0	0	0	925,564	3,288	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	1,125,483	0	1,125,483	0	780	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	173,543	0	173,543	0	396	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	526,981	185,153		77,245	32,553	0	821,932	631	56	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	716,344	249,565		108,404	133,568	0	1,207,881	244	191	0	5,599	0
I-O SERVICE PLANNING	1,268,785	480,854		247,774	183,905	0	2,181,318	5,762	645	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	11,658		203,325	0	904	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	3,421,802	1,223,301	4,186,794	448,928	2,863,354	0	12,335,846			0	5,599	0
	LRCNP = Legal Representation for Children in Placement = \$ 144,401											
	LRCNP = Legal Representation for Children Non-Placement = \$ 47,266											
	Number of Children receiving any NON-PURCHASED III Services: 1											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	9,026	0	9,026	47	1	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	17,860	0	17,860	99	3	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	144,343	52,707	0	4,524	1,209,808	0	1,411,382	3,879	25	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	50	72,717	0	72,767	346	6	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	354,734	120,959	0	0	397,575	0	873,268	1,639	23	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	68,355	0	68,355	170	7	0	0	0
2-G FOSTER FAMILY - DEPENDENT	830,700	292,290	0	259,918	2,739,918	0	4,122,291	29,399	145	0	1,110	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	638	1,698,517	0	1,699,155	24,074	115	0	3,042	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
2-M <b>SUBTOTAL CBP</b>	1,329,777	465,956	0	264,595	6,213,776	0	8,274,104	59,653	325	0	4,152	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	89,641	0	89,641	255	11	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	8,786	3,627	0	0	241,504	0	253,917	1,411	7	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	86,454	0	86,454	472	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	296,250	0	296,250	474	4	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	8,786	3,627	0	0	713,849	0	726,262	2,612	27	0	0	0
<b>ADMINISTRATION</b>	112,208	39,035	0	453,936	4	0	605,183			0	0	0
<b>TOTAL EXPENDITURES</b>	4,872,573	1,731,919	4,186,794	1,167,459	9,790,983	0	21,941,395			0	9,751	0
	County Indirect Costs = \$ 435,579											



**CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 307,631	\$ 0	\$ 307,631
Adoption Assistance	3,800,014	0	3,800,014
Subsidized Permanent Legal Custodianship	386,780	0	386,780
Counseling	843,217	0	843,217
Day Care	0	0	0
Day Treatment	359,158	0	359,158
Homemaker Service	0	0	0
Intake and Referral	925,564	0	925,564
Life Skills	1,299,026	0	1,299,026
Protective Service - Child Abuse	821,932	0	821,932
Protective Service - General	1,207,881	0	1,207,881
Service Planning	2,181,318	0	2,181,318
Juvenile Act Proceedings	203,325	0	203,325
Alternative Treatment	26,886	0	26,886
Community Residential	1,484,149	0	1,484,149
Emergency Shelter	941,623	0	941,623
Foster Family	4,122,291	0	4,122,291
Kinship Care	1,699,155	0	1,699,155
Supervised Independent Living	0	0	0
Juvenile Detention Service	89,641	0	89,641
Residential Service	340,371	0	340,371
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	296,250	0	296,250
Administration	605,183	0	605,183
Combined Total Expense	<u>21,941,395</u>	<u>0</u>	<u>21,941,395</u>
Less Non-reimbursables	<u>9,751</u>	<u>0</u>	<u>9,751</u>
Total Net Expense	<u>\$ 21,931,644</u>	<u>\$ 0</u>	<u>\$ 21,931,644</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,872,573	\$ 0	\$ 4,872,573
Employee Benefits	1,731,919	0	1,731,919
Subsidies	4,186,794	0	4,186,794
Operating	1,167,459	0	1,167,459
Purchased Services	9,790,983	0	9,790,983
Fixed Assets	0	0	0
Combined Total Expense	<u>21,749,728</u>	<u>0</u>	<u>21,749,728</u>
Less Non-reimbursables	<u>9,751</u>	<u>0</u>	<u>9,751</u>
Total Net Expense	<u>\$ 21,739,977</u>	<u>\$ 0</u>	<u>\$ 21,739,977</u>

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
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