

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2022 to June 30, 2023

July 1, 2023 to June 30, 2024

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# Beaver County

## Children and Youth Services

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June 2026



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 Beaver County  
Beaver County Courthouse  
810 Third Street  
Beaver, PA 15009

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 Beaver 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, 2022 to June 30, 2023 and July 1, 2023 to June 30, 2024 (herein referred to as the 2022-2023 fiscal year and 2023-2024 fiscal year). The scope of our engagement was limited to the 2022-2023 and 2023-2024 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 Beaver 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 2022-2023 and 2023-2024 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 **2022-2023 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$3,875 and increasing revenue by \$3,346. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$36.
- For the **2023-2024 fiscal year**, our engagement resulted in two adjustments made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing agency expenditures by \$63,588 and decreasing revenue by \$108. There is no impact on the Net State Share and no amount is due to the county or state because the agency's expenditures exceeded the total state Act 148 allocation by \$38,239 and the agency cannot receive state reimbursement in excess of the total state Act 148 allocation.

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on June 16, 2026.

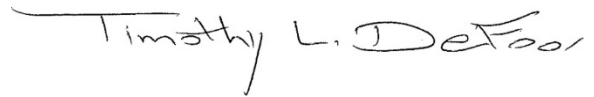
This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization 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.

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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.

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,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor  
Auditor General  
June 24, 2026

# CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the 2022-2023 Fiscal Year	
Amended Computation of Final Net State Share.....	3
Amended CY-348 - Fiscal Summary.....	4
Amended CY-370A - Revenue Report.....	5
Amended CY-370 - Expenditure Report .....	6
Amended Summary of Expense and Expense Adjustments .....	7
Adjustment Schedule .....	8
Section 2 – Amended Fiscal Reports for the 2023-2024 Fiscal Year	
Amended Computation of Final Net State Share.....	10
Amended CY-348 - Fiscal Summary.....	11
Amended CY-370A - Revenue Report.....	12
Amended CY-370 - Expenditure Report .....	13
Amended Summary of Expense and Expense Adjustments .....	14
Adjustment Schedule .....	15
Report Distribution List .....	16

## 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, 2022 to JUNE 30, 2023**

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$ 8,838,009
Supplemental Act 148		<u>0</u>
Total State Allocation		8,838,009
State Share (CY348) <sup>2</sup>	\$ 8,033,785	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 8,033,785
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 8,033,785
Actual Act 148 Revenues Received <sup>4</sup>		<u>8,033,821</u>
Net Amount Due County/(State) <sup>5</sup>		<u>\$ (36)</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.

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
 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	143,186	0	23,656	0	0	0	0	0	119,530	119,530	0
02. 90% REIMBURSEMENT	44,429	0	2,067	0	0	0	0	0	42,362	38,126	4,236
03. 80% REIMBURSEMENT	11,604,509	32,161	1,486,812	610,437	194,801	0	300,000	0	8,980,298	7,184,238	1,796,060
04. 60% REIMBURSEMENT	1,131,054	1,041	143,616	0	0	0	0	19,797	966,600	579,960	386,640
05. 50% REIMBURSEMENT	273,276	0	11,904	0	0	37,511	0	0	223,861	111,931	111,930
06. TOTAL NET CHILD WELFARE EXPEND.	13,196,454	33,202	1,668,055	610,437	194,801	37,511	300,000	19,797	10,332,651	8,033,785	2,298,866

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	33,240	0							33,240	19,944	13,296

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	13,229,694	33,202	1,668,055	610,437	194,801	37,511	300,000	19,797	10,365,891	8,033,729	2,312,162
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10. TOTAL TITLE IV-D COLLECTIONS 12,262

11. TITLE IV-D Collections for IV-E Children 5,675

12. STATE ACT 148 - line 6 8,033,785

13. STATE ACT 148 ALLOCATION 8,838,009

14. ADJUSTED STATE SHARE (lower of 12 or 13) 8,033,785

INVOICE	
AMENDED STATE SHARE (ACT 148)	8,033,785
ACT 148 AMOUNT RECEIVED	8,033,821
ADJUSTMENT TO STATE SHARE	(36)

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
 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 Administration	TANF	TITLE XX	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	143,186	0		23,656	0		0	0	0	119,530	119,530	0
1-B ADOPTION ASSISTANCE	841,195	0	395,260	0			0	0	0	445,935	356,748	89,187
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	88,879	0	30,569	729			0	0	0	57,581	46,065	11,516
1-D COUNSELING - DEPENDENT	773,803	0		93,658	88,454	0	0	0	0	593,691	474,953	118,738
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	168,000	0		0	0	0	0	0	0	168,000	134,400	33,600
1-H DAY TREATMENT - DELINQUENT	7,738	0		0	0	0	0	0	0	7,738	6,190	1,548
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	157,607	0		26,009	0	0	0	0	0	131,598	105,278	26,320
1-K LIFE SKILLS - DEPENDENT	238,391	0		39,320	0	0	0	0	0	199,071	159,257	39,814
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,661,517	0		201,359	0	0	0	0	0	1,460,158	1,168,126	292,032
1-N PROTECTIVE SERVICE - GENERAL	5,650,348	0		380,591	521,983	194,801	0	49,971	0	4,503,002	3,602,402	900,600
1-O SERVICE PLANNING	201,442	0		33,761	0	0	0	0	0	167,681	134,145	33,536
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	104,320	0		6,751	0		37,511	0	0	60,058	30,029	30,029
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	31,506	0		5,153	0		0	0	0	26,353	13,177	13,176
1-R <b>SUBTOTAL IN-HOME</b>	10,069,932	0	425,829	810,987	610,437	194,801	37,511	49,971	0	7,940,396	6,350,300	1,590,096

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	606,964	3,452	48,708	30,667	0	0	135,000	0	0	389,137	311,310	77,827
2-D COMMUNITY RESIDENTIAL - DELINQUENT	80,593	2,778	0	0	0	0	0	0	0	77,815	62,252	15,563
2-E EMERGENCY SHELTER - DEPENDENT	12,442	0	2,067	0	0	0	0	0	0	10,375	9,338	1,037
2-F EMERGENCY SHELTER - DELINQUENT	31,987	0	0	0	0	0	0	0	0	31,987	28,788	3,199
2-G FOSTER FAMILY - DEPENDENT	913,778	16,974	30,999	139,989	0	0	115,029	0	0	610,787	488,629	122,158
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	212,254	8,957	6,527	28,666	0	0	0	0	0	168,104	134,483	33,621
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>	1,858,018	32,161	88,301	199,322	0	0	250,029	0	0	1,288,205	1,034,800	253,405

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	137,450	0	0	0	0	0	0	0	0	137,450	68,725	68,725
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	113,871	268	0	0	0	0	0	0	0	113,603	68,162	45,441
3-D SECURE RES. SERVICE (EXCEPT YDC)	131,356	566	0	0	0	0	0	0	0	130,790	78,474	52,316
3-E YDC SECURE	33,240	0	0	0	0	0	0	0	0	33,240	19,944	13,296
3-F <b>SUBTOTAL INSTITUTIONAL</b>	413,917	834	0	0	0	0	0	0	0	415,083	233,305	179,778

<b>4 ADMINISTRATION</b>	885,827	207		143,616		0	0	0	0	19,797	433,324	288,883
<b>5 TOTAL REVENUES</b>	13,229,694	33,202	514,130	1,153,925	610,437	194,801	37,511	300,000	19,797	10,365,891	8,053,729	2,312,162

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
 AMENDED CY 370  
 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-Reimbursables
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	83,149	33,785		24,959	0	1,293	143,186	6	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	841,195	0	0	0	841,195	0	141	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	3,148	1,009	84,513	208	0	1	88,879	2	12	0	0	0
I-D COUNSELING - DEPENDENT	179,311	79,205		299,927	212,200	5,160	775,803	341	35	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	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	168,000	0	168,000	0	88	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	7,738	0	7,738	0	58	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	79,146	31,927		45,540	0	994	157,607	3,097	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	159,322	68,396		8,180	0	2,493	238,391	222	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	843,035	348,817		68,664	388,205	12,796	1,661,517	1,128	2,274	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,375,986	583,285		345,315	3,317,185	28,577	5,650,348	2,642	4,783	0	0	0
I-O SERVICE PLANNING	116,688	52,487		30,569	0	1,698	201,442	25	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	85,030		104,320	0	61	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				31,506			31,506	26	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	2,839,785	1,198,911	925,708	854,868	4,178,358	53,012	10,069,932					
	LRCFP = Legal Representation for Children in Placement = \$ 19,290											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving only NON-PURCHASED HH Services											
												0

COMMUNITY BASED PLACEMENT	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-Reimbursables
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	580	606,384	0	606,964	1,705	9	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	80,593	0	80,593	252	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	522	11,920	0	12,442	339	19	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	31,987	0	31,987	125	7	0	0	0
2-G FOSTER FAMILY - DEPENDENT	346,158	155,086	0	276,606	130,197	5,731	913,778	2,906	22	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	86,818	38,804	0	45,555	39,643	1,434	212,254	1,322	16	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	432,976	193,890	0	323,263	900,724	7,165	1,858,018	6,649	75	0	0	0

INSTITUTIONAL PLACEMENT	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-Reimbursables
3-A JUVENILE DETENTION SERVICE	0	0	0	0	137,450	0	137,450	629	22	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	113,871	0	113,871	293	2	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	131,356	0	131,356	405	2	0	0	0
3-E YDC SECURE	0	0	0	0	33,240	0	33,240	40	1	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	0	415,917	0	415,917	1,367	27	0	0	0

4 <b>ADMINISTRATION</b>	298,518	125,522	0	440,816	0	20,971	885,827					
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5 <b>TOTAL EXPENDITURES</b>	3,571,279	1,518,323	925,708	1,618,947	5,494,999	81,148	13,229,694					
	County Indirect Costs = \$ 237,741											

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 143,186	\$ 0	\$ 143,186
Adoption Assistance	841,195	0	841,195
Subsidized Permanent Legal Custodianship	88,879	0	88,879
Counseling	775,803	0	775,803
Day Care	0	0	0
Day Treatment	175,738	0	175,738
Homemaker Service	0	0	0
Intake and Referral	157,607	0	157,607
Life Skills	238,391	0	238,391
Protective Service - Child Abuse	1,660,997	520	1,661,517
Protective Service - General	5,650,348	0	5,650,348
Service Planning	201,442	0	201,442
Juvenile Act Proceedings	137,951	(2,125)	135,826
Alternative Treatment	0	0	0
Community Residential	687,557	0	687,557
Emergency Shelter	44,429	0	44,429
Foster Family	913,778	0	913,778
Kinship Care	212,254	0	212,254
Supervised Independent Living	0	0	0
Juvenile Detention Service	137,450	0	137,450
Residential Service	113,871	0	113,871
Secure Residential Service (Except YDC)	131,356	0	131,356
YDC Secure	33,240	0	33,240
Administration	880,347	5,480	885,827
Combined Total Expense	<u>13,225,819</u>	<u>3,875</u>	<u>13,229,694</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 13,225,819</u>	<u>\$ 3,875</u>	<u>\$ 13,229,694</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,565,679	\$ 5,600	\$ 3,571,279
Employee Benefits	1,517,234	1,089	1,518,323
Subsidies	925,708	0	925,708
Operating	1,619,636	(689)	1,618,947
Purchased Services	5,497,124	(2,125)	5,494,999
Fixed Assets	81,148	0	81,148
Combined Total Expense <sup>1</sup>	<u>13,206,529</u>	<u>3,875</u>	<u>13,210,404</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense <sup>1</sup>	<u>\$ 13,206,529</u>	<u>\$ 3,875</u>	<u>\$ 13,210,404</u>

<sup>1</sup> The difference in the Combined Total Expense and Total Net Expense amounts in the Objects of Expenditure section are due to Legal Representation costs being included in the Juvenile Act Proceedings cost center above but not in the Objects of Expenditure section because the Legal Representation costs are not allocated to an object of expenditure within the fiscal report forms used by the Pennsylvania Department of Human Services.

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
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-M	1	1	Protective Service - Child Abuse - Wages and Salaries	\$ 842,515	\$ 520	\$ 843,035
	4	1		Administration - Wages and Salaries	\$ 293,438	\$ 5,080	\$ 298,518
	4	2		Administration - Employee Benefits	\$ 124,433	\$ 1,089	\$ 125,522
	1-P	5		Juvenile Act Proceedings - Dependent - Purchased Services	\$ 87,155	\$ (2,125)	\$ 85,030
				Total Adjustment Amount		\$ 4,564	
				To increase expenditures by \$4,564 to include revisions made to the agency's expenditure ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to the Commonwealth DHS.  Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	4	4	2	Administration - Operating	\$ 238,430	\$ (689)	\$ 237,741
				To decrease operating expenditures by \$689 to properly report indirect costs and reconcile to the County Cost Allocation Plan.  Title 55 PA Code, Chapter 3170.60(a)(b) OCYF Bulletin 00-95-12			
CY-370A Adjustment							
CY-370A	2-G	2	3	Foster Family - Dependent - Program Income	\$ 13,628	\$ 3,346	\$ 16,974
				To increase program income by \$3,346 to properly report the total amount received and reconcile to the agency's final program income ledger.  Title 55 PA Code, Chapter 3170.95(a)(b)			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2023 to JUNE 30, 2024**

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	8,943,099
Supplemental Act 148			<u>139,218</u>
Total State Allocation			9,082,317
State Share (CY348) <sup>2</sup>	\$		9,120,556
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	9,120,556
Less: Expenditures in Excess of the Approved State Allocation			<u>38,239</u>
Final Net State Share Payable <sup>3</sup>		\$	9,082,317
Actual Act 148 Revenues Received <sup>4</sup>			<u>9,082,317</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> No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$38,239, as detailed on this page. While our adjustments resulted in a net increase of \$63,588 in expenditures for the agency for said fiscal year, as detailed on page 14 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share of Expenditures.

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
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	121,028	0	18,679	0	0	0	0	0	102,349	102,349	0
02. 90% REIMBURSEMENT	132,452	0	1,119	0	0	0	0	0	131,333	118,199	13,134
03. 80% REIMBURSEMENT	12,334,439	20,293	1,591,615	610,437	194,801	9,377	0	0	9,907,916	7,926,334	1,981,582
04. 60% REIMBURSEMENT	1,540,263	15,526	135,122	0	0	0	0	16,327	1,373,288	823,973	549,315
05. 50% REIMBURSEMENT	342,218	75	14,609	0	0	28,134	0	0	299,400	149,701	149,699
06. TOTAL NET CHILD WELFARE EXPEND.	14,470,400	35,894	1,761,144	610,437	194,801	37,511	0	16,327	11,814,286	9,120,556	2,693,730

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

09. TOTAL EXPENDITURES	14,470,400	35,894	1,761,144	610,437	194,801	37,511	0	16,327	11,814,286	9,120,556	2,693,730
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10. TOTAL TITLE IV-D COLLECTIONS 11,418

11. TITLE IV-D Collections for IV-E Children 0

12. STATE ACT 148 - line 6 9,120,556

13. STATE ACT 148 ALLOCATION 9,082,317

14. ADJUSTED STATE SHARE (lower of 12 or 13) 9,082,317

INVOICE	
AMENDED STATE SHARE (ACT 148)	9,120,556
ACT 148 AMOUNT RECEIVED	9,082,317
ADJUSTMENT TO STATE SHARE	38,239

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
 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 Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A	ADOPTION SERVICE	121,028	0	18,679	0	0	0	0	0	102,349	102,349	0
I-B	ADOPTION ASSISTANCE	856,369	0	381,700	0	0	0	0	0	474,669	379,735	94,934
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	127,757	0	38,407	851	0	0	0	0	88,499	70,799	17,700
I-D	COUNSELING - DELINQUENT	755,258	0	82,610	96,680	0	0	0	0	575,968	460,774	115,194
I-E	COUNSELING - DELINQUENT	20,486	0	0	0	0	0	0	0	20,486	16,389	4,097
I-F	DAY CARE	0	0	0	0	0	0	0	0	0	0	0
I-G	DAY TREATMENT - DELINQUENT	168,000	0	0	0	0	0	0	0	168,000	134,400	33,600
I-H	DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0
I-I	HOMEMAKER SERVICE	0	0	25,475	0	0	0	0	0	139,912	111,930	27,982
I-J	INTAKE & REFERRAL	165,387	0	39,829	0	0	0	0	0	217,787	174,230	43,557
I-K	LIFE SKILLS - DELINQUENT	257,616	0	0	0	0	0	0	0	0	0	0
I-L	LIFE SKILLS - DELINQUENT	1,859,146	0	220,246	0	0	0	0	0	1,638,900	1,311,120	327,780
I-M	PROTECTIVE SERVICE - CHILD ABUSE	5,836,886	0	395,790	513,757	194,801	0	0	0	4,732,538	3,786,030	946,508
I-N	PROTECTIVE SERVICE - GENERAL	232,807	0	35,698	0	0	9,377	0	0	187,732	150,186	37,546
I-O	SERVICE PLANNING	114,444	0	9,668	0	0	28,134	0	0	76,642	38,321	38,321
I-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	31,754	0	4,941	0	0	0	0	0	26,813	13,407	13,406
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	10,546,938	0	420,107	833,787	194,801	37,511	0	0	8,450,295	6,749,670	1,700,625
I-R	SUBTOTAL IN-HOME											

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 Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A	ALTERNATIVE TREATMENT - DELINQUENT	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 - DELINQUENT	711,411	7,302	111,761	35,336	0	0	0	557,012	445,610	111,402	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	210,095	2,834	0	0	0	0	0	207,261	165,809	41,452	0
2-E	EMERGENCY SHELTER - DELINQUENT	33,646	0	1,119	0	0	0	0	32,527	29,274	3,253	0
2-F	EMERGENCY SHELTER - DELINQUENT	98,806	0	0	0	0	0	0	98,806	88,925	9,881	0
2-G	FOSTER FAMILY - DELINQUENT	843,077	9,133	34,961	123,493	0	0	0	675,490	540,392	135,098	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DELINQUENT	290,144	1,024	34,968	30,490	0	0	0	223,662	178,930	44,732	0
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DELINQUENT	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	2,187,179	20,293	182,809	189,319	0	0	0	1,794,758	1,448,940	345,818	0

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A	JUVENILE DETENTION SERVICE	196,020	75	0	0	0	0	0	195,945	97,973	97,972	0
3-B	RESIDENTIAL SERVICE - DELINQUENT	284,369	13,607	0	0	0	0	0	270,762	162,457	108,305	0
3-C	RES. SERVICE - DELINQUENT (NON YDC/WFC)	77,316	1,482	0	0	0	0	0	75,834	45,500	30,334	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	241,430	154	0	0	0	0	0	241,276	144,766	96,510	0
3-E	YDC SECURE	0	0	0	0	0	0	0	0	0	0	0
3-F	SUBTOTAL INSTITUTIONAL	799,135	15,318	0	0	0	0	0	783,817	450,696	333,121	0

4	ADMINISTRATION	937,148	283	135,122	0	0	0	0	16,327	785,416	471,250	314,166
5	TOTAL REVENUES	14,470,400	35,894	602,916	1,158,228	610,437	194,801	37,511	16,327	11,814,286	9,120,556	2,693,730

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	SUBSIDIES OPERATING	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- Reimbursables
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	81,485	31,945		6,822	0	776	121,028	15	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	856,369	0	0	0	856,369	0	130	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	3,689	1,497	122,245	293	0	33	127,757	1	13	0	0	0
I-D COUNSELING - DEPENDENT	197,939	84,532		256,536	212,781	3,470	755,258	597	138	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	20,486	0	20,486	0	38	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	168,000	0	168,000	2	61	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	93,286	38,591		32,789	0	721	165,387	1,075	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	169,708	72,060		14,230	0	1,618	257,616	68	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	947,443	391,743		76,910	434,303	8,747	1,859,146	571	2,505	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,557,107	659,082		436,935	3,168,204	15,558	5,836,886	968	836	0	0	0
I-O SERVICE PLANNING	126,021	55,497		50,136	0	1,153	232,807	92	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT					83,606		114,444	0	63	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					31,754		31,754	25	0	0	0	0
<b>SUBTOTAL IN-HOME</b>	3,176,678	1,334,947	978,614	906,405	4,087,380	32,076	10,546,938					
	LRCBP = Legal Representation for Children in Placement = \$ 16,258											
	LRCNP = Legal Representation for Children Non-Placement = \$ 14,580											
	Number of Children receiving any NON-PURCHASED IH 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	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- Reimbursables
<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	0	0	0	0	711,411	0	711,411	1,122	9	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	299	209,796	0	210,095	590	7	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	249	33,397	0	33,646	1,127	41	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	98,806	0	98,806	270	15	0	0	0
2-G FOSTER FAMILY - DEPENDENT	305,692	130,741	0	259,863	142,896	3,885	843,077	3,174	34	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	93,424	44,409	0	58,791	93,520	0	290,144	3,272	22	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
<b>SUBTOTAL CBP</b>	399,116	175,150	0	319,202	1,289,826	3,885	2,187,179	9,555	128	0	0	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	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- Reimbursables
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	196,020	0	196,020	877	15	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	284,369	0	284,369	734	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	77,316	0	77,316	248	6	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	241,430	0	241,430	613	3	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	0	799,135	0	799,135	2,472	27	0	0	0
<b>ADMINISTRATION</b>	370,031	151,036	0	404,284	0	11,797	937,148					
<b>TOTAL EXPENDITURES</b>	3,945,825	1,661,133	978,614	1,629,891	6,176,341	47,758	14,470,400					
	County Indirect Costs = \$ 251,781											

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 121,028	\$ 0	\$ 121,028
Adoption Assistance	856,369	0	856,369
Subsidized Permanent Legal Custodianship	127,757	0	127,757
Counseling	775,744	0	775,744
Day Care	0	0	0
Day Treatment	168,000	0	168,000
Homemaker Service	0	0	0
Intake and Referral	165,387	0	165,387
Life Skills	257,616	0	257,616
Protective Service - Child Abuse	1,859,146	0	1,859,146
Protective Service - General	5,836,886	0	5,836,886
Service Planning	232,807	0	232,807
Juvenile Act Proceedings	146,198	0	146,198
Alternative Treatment	0	0	0
Community Residential	921,506	0	921,506
Emergency Shelter	132,452	0	132,452
Foster Family	843,077	0	843,077
Kinship Care	290,144	0	290,144
Supervised Independent Living	0	0	0
Juvenile Detention Service	196,020	0	196,020
Residential Service	361,685	0	361,685
Secure Residential Service (Except YDC)	241,430	0	241,430
YDC Secure	0	0	0
Administration	873,560	63,588	937,148
Combined Total Expense	14,406,812	63,588	14,470,400
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 14,406,812	\$ 63,588	\$ 14,470,400

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,945,825	\$ 0	\$ 3,945,825
Employee Benefits	1,661,133	0	1,661,133
Subsidies	978,614	0	978,614
Operating	1,566,303	63,588	1,629,891
Purchased Services	6,176,341	0	6,176,341
Fixed Assets	47,758	0	47,758
Combined Total Expense <sup>1</sup>	14,375,974	63,588	14,439,562
Less Non-reimbursables	0	0	0
Total Net Expense <sup>1</sup>	\$ 14,375,974	\$ 63,588	\$ 14,439,562

<sup>1</sup> The difference in the Combined Total Expense and Total Net Expense amounts in the Objects of Expenditure section are due to Legal Representation costs being included in the Juvenile Act Proceedings cost center above but not in the Objects of Expenditure section because the Legal Representation costs are not allocated to an object of expenditure within the fiscal report forms used by the Pennsylvania Department of Human Services.

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	CY-370 Adjustment			
				Administration - Operating	\$ 340,696	\$ 63,588	\$ 404,284
				To increase operating expenditures by \$63,588 to properly report indirect costs and reconcile to the County Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60(a)(b) OCYF Bulletin 00-95-12			
CY-370A	2-G	2	2	CY-370A Adjustment			
				Foster Family - Dependent - Program Income	\$ 9,241	\$ (108)	\$ 9,133
				To decrease program income by \$108 to properly report the total amount received and reconcile to the agency's final program income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

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