

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Cambria County Children and Youth Agency

November 2025



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov**

**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Cambria County
Cambria County Courthouse
200 South Center Street
Ebensburg, PA 15931

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 Cambria 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, 2021 to June 30, 2022, and July 1, 2022 to June 30, 2023 (herein referred to as the 2021-2022 fiscal year and 2022-2023 fiscal year). The scope of our engagement was limited to the 2021-2022 and 2022-2023 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 Cambria 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 2021-2022 and 2022-2023 fiscal years based on the accrual basis of accounting.¹

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

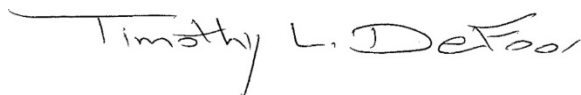
- For the **2021-2022 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.
- For the **2022-2023 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by decreasing agency expenditures by \$9,703. Based on the application of the state participation rates, the one adjustment resulted in an amount due to the state totaling \$7,784.

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 October 1, 2025.

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
November 14, 2025

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.

CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2021 to June 30, 2022	
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
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2022 to June 30, 2023	
Amended Computation of Final Net State Share.....	9
Amended CY-348 - Fiscal Summary.....	10
Amended CY-370A - Revenue Report.....	11
Amended CY-370 - Expenditure Report.....	12
Amended Summary of Expense and Expense Adjustments.....	13
Adjustment Schedule.....	14
Report Distribution List.....	15

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, 2021 to JUNE 30, 2022

**CAMBRIA 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 ¹		\$	7,005,877
Supplemental Act 148			<u>0</u>
Total State Allocation			7,005,877
State Share (CY348) ²	\$		5,479,113
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	5,479,113
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	5,479,113
Actual Act 148 Revenues Received ⁴			<u>5,479,113</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.

CAMBRIA 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
IN-HOME												
I-A ADOPTION SERVICE	146,241	0		23,447	0		0	0	0	122,794	122,794	0
I-B ADOPTION ASSISTANCE	2,415,286	0	1,332,703	7,283			0	0	0	1,075,300	860,240	215,060
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	429,995	0	168,051	3			0	0	0	261,941	209,553	52,388
I-D COUNSELING - DEPENDENT	752,614	0		56,421	246,487		0	0	0	449,706	359,765	89,941
I-E COUNSELING - DELINQUENT	30,428	0		144	22,443		0	0	0	7,841	6,273	1,568
I-F DAY CARE	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
I-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-I HOME/MAKER SERVICE	219,524	0		2,597	172,034		0	0	0	44,893	35,914	8,979
I-J INTAKE & REFERRAL	221,844	0		35,504	0		0	0	0	186,340	149,072	37,268
I-K LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	51,136	0		0	43,060		0	0	0	8,076	6,461	1,615
I-M PROTECTIVE SERVICE - CHILD ABUSE	488,042	0		73,051	16,800		0	0	0	398,191	318,553	79,638
I-N PROTECTIVE SERVICE - GENERAL	1,739,537	290		278,267	0		0	0	0	1,460,980	1,168,784	292,196
I-O SERVICE PLANNING	91,973	0		14,841	0		0	0	0	77,132	61,706	15,426
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	156,590	0		12,723	0		0	0	0	143,867	71,934	71,933
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	6,743,210	290	1,500,754	504,281	500,824	0	0	0	0	4,237,061	3,371,049	866,012

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	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
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	544,218	16,630	90,401	17,310			0	0	0	419,877	335,902	83,975
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	906	(57)				0	0	0	(849)	(679)	(170)
2-E EMERGENCY SHELTER - DEPENDENT	17,704	0	1,062	474	10,195		0	0	0	5,973	5,973	597
2-F EMERGENCY SHELTER - DELINQUENT	122,506	0	620	229	19,206		0	0	0	102,451	92,206	10,245
2-G FOSTER FAMILY - DEPENDENT	1,837,599	32,154	269,669	314,325			11,366	12,206	0	1,197,879	958,303	239,576
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	454,595	7,406	88,979	88,705			1,500	0	0	268,005	214,404	53,601
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	86,672	0	1,835	108			0	0	0	84,729	67,783	16,946
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-M SUBTOTAL CBP	3,063,294	57,096	452,509	421,151	29,401	0	12,866	12,206	0	2,078,065	1,673,295	404,770

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	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
3-A JUVENILE DETENTION SERVICE	4,837	0							0	4,837	2,419	2,418
3-B RESIDENTIAL SERVICE - DEPENDENT	371,324	5,613	23,439	8,470			29,250	0	0	207,394	124,436	82,958
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	420,973	7,334	25,890	4,177			10,252	0	0	339,326	203,596	135,730
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	69							0	(69)	(41)	(28)
3-E YDC SECURE	190,000	876								189,124	113,474	75,650
3-F SUBTOTAL INSTITUTIONAL	987,134	13,892	49,329	12,647	0	131,152	39,502	0	0	740,612	443,884	296,728

4. ADMINISTRATION	212,166	0		33,956		0	0	0	4,278	173,932	104,359	69,573
5. TOTAL REVENUES	11,005,804	71,278	2,002,592	972,035	530,225	131,152	52,368	12,206	4,278	7,229,670	5,592,587	1,637,083

CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED CX370
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	80,834	24,454		44,486	0	0	149,774	8	0	3,533	0	0
1-A ADOPTION SERVICE	0	0	2,415,286	0	0	0	2,415,286	0	280	0	0	0
1-B ADOPTION ASSISTANCE	0	0	437,025	20	0	0	437,045	0	55	0	7,050	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	189,720	69,875		99,952	401,015	0	760,562	39	245	7,948	0	0
1-D COUNSELING - DEPENDENT	0	0		903	29,525	0	30,428	0	41	0	0	0
1-E COUNSELING - DELINQUENT	0	0						0	0	0	0	0
1-F DAY CARE	0	0						0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0						0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0						0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		16,451	203,073	0	219,524	0	105	0	0	0
1-J INTAKE & REFERRAL	142,735	48,282		36,126	0	0	227,143	5,181	0	5,299	0	0
1-K LIFE SKILLS - DEPENDENT	0	0						0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			51,136	0	51,136	0	234	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	260,879	101,075		106,439	31,130	0	499,523	495	49	11,481	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,062,851	410,919		308,159		0	1,781,929	1,852	0	42,392	0	0
1-O SERVICE PLANNING	52,952	19,166		23,388	0	0	95,506	745	0	3,533	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				20,479	106,926		156,590	271	67	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT								0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,789,971	673,771	2,852,311	656,403	822,805	0	6,824,446			74,186	7,050	0
LRCF = Legal Representation for Children in Placement = \$ 15,548											0	
LRCNP = Legal Representation for Children Non-Placement = \$ 13,637											0	
Number of Children receiving only NON-PURCHASED HF Services											0	

COMMUNITY BASED PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
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	8,448	3,246	0	6,201	527,206	0	545,101	2,436	13	883	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	367	142	0	0	17,195	0	17,704	194	10	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	122,506	0	122,506	488	20	0	0	0
2-G FOSTER FAMILY - DEPENDENT	301,070	97,875	0	137,084	1,311,285	0	1,847,314	21,399	113	9,715	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	22,807	7,125	0	10,451	415,094	0	455,477	6,312	37	882	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	407	244	3,125	246	82,650	0	86,672	365	1	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	333,099	108,632	3,125	153,982	2,475,936	0	3,074,774	31,194	194	11,480	0	0

INSTITUTIONAL PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	287	4,550	0	4,837	14	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	7,096	2,149	0	1,249	360,830	0	371,324	1,441	9	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	447	420,526	0	420,973	1,586	12	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	190,000	0	190,000	304	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	7,096	2,149	0	1,983	975,906	0	987,134	3,345	24	0	0	0

4 ADMINISTRATION	75,019	21,883	0	117,913	0	0	214,815			2,649	0	0
------------------	--------	--------	---	---------	---	---	---------	--	--	-------	---	---

5 TOTAL EXPENDITURES	2,205,185	806,435	2,855,436	930,281	4,274,647	0	11,101,169			88,315	7,050	0
County Indirect Costs = \$											102,092	

**CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR 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	\$ 149,774	\$ 0	\$ 149,774
Adoption Assistance	2,415,286	0	2,415,286
Subsidized Permanent Legal Custodianship	437,045	0	437,045
Counseling	790,990	0	790,990
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	219,524	0	219,524
Intake and Referral	227,143	0	227,143
Life Skills	51,136	0	51,136
Protective Service - Child Abuse	499,523	0	499,523
Protective Service - General	1,781,929	0	1,781,929
Service Planning	95,506	0	95,506
Juvenile Act Proceedings	156,590	0	156,590
Alternative Treatment	0	0	0
Community Residential	545,101	0	545,101
Emergency Shelter	140,210	0	140,210
Foster Family	1,847,314	0	1,847,314
Kinship Care	455,477	0	455,477
Supervised Independent Living	86,672	0	86,672
Juvenile Detention Service	4,837	0	4,837
Residential Service	792,297	0	792,297
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	190,000	0	190,000
Administration	214,815	0	214,815
Combined Total Expense	<u>11,101,169</u>	<u>0</u>	<u>11,101,169</u>
Less Non-reimbursables	<u>95,365</u>	<u>0</u>	<u>95,365</u>
Total Net Expense	<u>\$ 11,005,804</u>	<u>\$ 0</u>	<u>\$ 11,005,804</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,205,185	\$ 0	\$ 2,205,185
Employee Benefits	806,435	0	806,435
Subsidies	2,855,436	0	2,855,436
Operating	930,281	0	930,281
Purchased Services	4,274,647	0	4,274,647
Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>
Combined Total Expense ¹	11,071,984	0	11,071,984
Less Non-reimbursables	<u>95,365</u>	<u>0</u>	<u>95,365</u>
Total Net Expense ¹	<u>\$ 10,976,619</u>	<u>\$ 0</u>	<u>\$ 10,976,619</u>

¹ 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.

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**CAMBRIA 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 ¹		\$	6,965,196
Supplemental Act 148			<u>0</u>
Total State Allocation			6,965,196
State Share (CY348) ²	\$		5,731,966
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	5,731,966
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	5,731,966
Actual Act 148 Revenues Received ⁴			<u>5,739,750</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(7,784)</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.

CAMBRIA 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	141,134	0	23,488	0	0	0	0	0	117,646	117,646	0
02. 90% REIMBURSEMENT	126,399	0	3,468	0	0	0	0	0	122,931	110,638	12,293
03. 80% REIMBURSEMENT	9,867,172	42,552	2,903,142	511,111	15,655	51,068	33,397	0	6,310,247	5,048,195	1,262,052
04. 60% REIMBURSEMENT	812,117	16,062	43,257	0	115,497	1,300	0	10,585	625,416	375,250	250,166
05. 50% REIMBURSEMENT	175,284	0	14,812	0	0	0	0	0	160,472	80,237	80,235
06. TOTAL NET CHILD WELFARE EXPEND.	11,122,106	58,614	2,988,167	511,111	131,152	52,368	33,397	10,585	7,336,712	5,731,966	1,604,746

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	160,383	1,322							159,061	95,437	63,624

08. NON-REIMBURSABLE EXPENDITURES	116,389	0							116,389		116,389
-----------------------------------	---------	---	--	--	--	--	--	--	---------	--	---------

09. TOTAL EXPENDITURES	11,398,878	59,936	2,988,167	511,111	131,152	52,368	33,397	10,585	7,612,162	5,827,403	1,784,759
------------------------	------------	--------	-----------	---------	---------	--------	--------	--------	-----------	-----------	-----------

10. TOTAL TITLE IV-D COLLECTIONS	44,976										
11. TITLE IV-D Collections for IV-E Children	11,175										
12. STATE ACT 148 - line 6	5,731,966										
13. STATE ACT 148 ALLOCATION	6,965,196										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	5,731,966										
INVOICE											
AMENDED STATE SHARE (ACT 148)	5,731,966										
ACT 148 AMOUNT RECEIVED	5,739,750										
ADJUSTMENT TO STATE SHARE	(7,784)										

CAMBRIA 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
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
1-A ADOPTION SERVICE	141,134	0	23,488	23,488	0	0	0	0	0	117,646	117,646	0
1-B ADOPTION ASSISTANCE	2,431,892	0	1,322,380	11,533	0	0	0	0	0	1,097,979	878,383	219,596
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	445,891	0	175,314	0	0	0	0	0	0	270,577	216,462	54,115
1-D COUNSELING - DEPENDENT	918,417	0	66,323	368,960	5,711	0	510	0	0	476,913	381,530	95,383
1-E COUNSELING - DELINQUENT	28,385	613	0	41	301	0	0	0	0	27,630	22,104	5,526
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	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOME/MAKER SERVICE	173,036	0	2,462	136,524	0	0	2,607	0	0	31,443	25,154	6,289
1-J INTAKE & REFERRAL	195,052	0	32,455	0	0	0	0	0	0	162,597	130,078	32,519
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	68,816	0	526	0	526	0	26,846	0	0	41,444	33,155	8,289
1-M PROTECTIVE SERVICE - CHILD ABUSE	417,325	0	65,681	4,800	0	0	2,400	0	0	344,444	275,555	68,889
1-N PROTECTIVE SERVICE - GENERAL	1,560,381	297	259,445	0	0	0	0	0	0	1,300,639	1,040,511	260,128
1-O SERVICE PLANNING	84,712	0	14,099	0	0	0	0	0	0	70,613	56,490	14,123
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	174,983	0	14,806	0	0	0	0	0	0	160,177	80,089	80,088
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	301	0	6	0	0	0	0	0	0	295	148	147
1-R SUBTOTAL IN-HOME	6,640,525	910	1,497,694	490,339	511,111	5,711	32,363	0	0	4,102,397	3,257,305	845,092

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 - 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	549,431	16,176	13,838	23,548	0	0	855	0	495,869	396,695	99,174	12,789
2-D COMMUNITY RESIDENTIAL - DELINQUENT	64,798	0	0	97	0	0	0	0	18,915	17,024	1,891	0
2-E EMERGENCY SHELTER - DEPENDENT	19,012	0	2,163	1,208	0	0	0	0	104,016	93,614	10,402	0
2-F EMERGENCY SHELTER - DELINQUENT	107,387	0	349,992	422,655	0	0	6,800	33,397	1,310,133	1,048,106	262,027	0
2-G FOSTER FAMILY - DEPENDENT	2,141,672	14,059	0	0	0	0	0	0	0	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	520,474	11,407	70,499	72,344	590	0	11,050	0	354,584	283,667	70,917	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	266,690	0	385	148	4,718	0	0	0	261,439	209,151	52,288	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	3,669,464	41,642	436,877	520,000	9,944	0	18,705	33,397	2,608,899	2,099,411	509,488	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	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	252,724	2,912	2,246	5,607	73,865	0	0	0	168,094	100,856	67,238	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	291,149	10,524	1,183	287	41,632	1,300	0	0	236,223	141,734	94,489	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	64,007	2,626	0	0	0	0	0	0	61,381	36,829	24,552	0
3-E YDC SECURE	160,383	1,322	0	0	0	0	0	0	159,061	95,437	63,624	0
3-F SUBTOTAL INSTITUTIONAL	768,263	17,384	3,429	5,894	115,497	1,300	0	0	624,759	374,856	249,903	0

4 ADMINISTRATION	204,237	0	0	33,934	0	0	0	0	10,585	159,718	95,831	63,887
5 TOTAL REVENUES	11,282,489	59,936	1,938,000	1,050,167	511,111	131,152	52,368	33,397	10,585	7,495,773	5,827,403	1,668,370

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 145,395	\$ (389)	\$ 145,006
Adoption Assistance	2,442,334	0	2,442,334
Subsidized Permanent Legal Custodianship	455,016	0	455,016
Counseling	956,588	(873)	955,715
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	173,036	0	173,036
Intake and Referral	201,444	(582)	200,862
Life Skills	68,816	0	68,816
Protective Service - Child Abuse	431,171	(1,261)	429,910
Protective Service - General	1,611,507	(4,657)	1,606,850
Service Planning	88,973	(389)	88,584
Juvenile Act Proceedings	175,284	0	175,284
Alternative Treatment	0	0	0
Community Residential	615,294	(97)	615,197
Emergency Shelter	126,399	0	126,399
Foster Family	2,153,389	(1,067)	2,152,322
Kinship Care	521,539	(97)	521,442
Supervised Independent Living	266,690	0	266,690
Juvenile Detention Service	0	0	0
Residential Service	543,885	0	543,885
Secure Residential Service (Except YDC)	64,007	0	64,007
YDC Secure	160,383	0	160,383
Administration	207,431	(291)	207,140
Combined Total Expense	<u>11,408,581</u>	<u>(9,703)</u>	<u>11,398,878</u>
Less Non-reimbursables	<u>116,389</u>	<u>0</u>	<u>116,389</u>
Total Net Expense	<u>\$ 11,292,192</u>	<u>\$ (9,703)</u>	<u>\$ 11,282,489</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,895,085	\$ 0	\$ 1,895,085
Employee Benefits	651,883	0	651,883
Subsidies	2,898,385	0	2,898,385
Operating	1,147,824	(9,703)	1,138,121
Purchased Services	4,786,219	0	4,786,219
Fixed Assets	0	0	0
Combined Total Expense ¹	<u>11,379,396</u>	<u>(9,703)</u>	<u>11,369,693</u>
Less Non-reimbursables	<u>116,389</u>	<u>0</u>	<u>116,389</u>
Total Net Expense ¹	<u>\$ 11,263,007</u>	<u>\$ (9,703)</u>	<u>\$ 11,253,304</u>

¹ 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.

**CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL 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 Adjustment			
CY-370	1-A	4	1	Adoption Service - Operating	\$ 45,649	\$ (389)	\$ 45,260
	1-D	4		Counseling - Dependent - Operating	\$ 189,165	\$ (873)	\$ 188,292
	1-J	4		Intake & Referral - Operating	\$ 43,009	\$ (582)	\$ 42,427
	1-M	4		Protective Service - Child Abuse - Operating	\$ 120,130	\$ (1,261)	\$ 118,869
	1-N	4		Protective Service - General - Operating	\$ 363,914	\$ (4,657)	\$ 359,257
	1-O	4		Service Planning - Operating	\$ 27,437	\$ (389)	\$ 27,048
	2-C	4		Community Residential - Dependent - Operating	\$ 8,476	\$ (97)	\$ 8,379
	2-G	4		Foster Family - Dependent - Operating	\$ 161,212	\$ (1,067)	\$ 160,145
	2-I	4		Kinship Care - Dependent - Operating	\$ 11,249	\$ (97)	\$ 11,152
	4	4		Administration - Operating	\$ 129,443	\$ (291)	\$ 129,152
				Total Adjustment Amount		\$ (9,703)	
				To decrease expenditures by \$9,703 to include revisions made to the agency's expenditure ledger subsequent to the submission of the 4th quarter Act 148 Invoice package to the Commonwealth DHS. Operating decreased by \$9,703.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Joshua D. Shapiro

Governor
Commonwealth of Pennsylvania

Ms. Valerie A. Arkoosh, MD, MPH

Secretary
Department of Human Services

Mr. Laval Miller-Wilson

Deputy Secretary
Office of Children, Youth and Families
Department of Human Services

Ms. Evelyn Cruz

Director
Division of County Support
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Mr. Jim Flanagan

Section Chief
Financial Reporting and Payments Section
Division of Financial Policy and Operations
Bureau of Financial Operations
Department of Human Services

Mr. David Bryan, CPA, CGMA

Manager
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

Ms. Heather Rudy

Audit Specialist
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

The Commissioners of Cambria County

Ms. Melissa Raho

Administrator
Cambria County Children & Youth Agency

Ms. Dawn Wagner

Fiscal Officer
Cambria County Children & Youth Agency

Mr. Ed Cernic, Jr.

Controller
Cambria County

Mr. Michael Burns, CPA

Director
Bureau of Accounting & Financial Management
Office of Comptroller Operations
Office of the Budget

Mr. R. Dennis Welker

Special Audit Services
Bureau of Audits
Office of the Budget

Ms. Melanie Retherford

Human Services Program Specialist Supervisor
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Ms. Melissa Erazo

Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.