AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2023 to June 30, 2024
July 1, 2024 to June 30, 2025

Centre County Children and Youth Services

June 2026

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 Centre County
Willowbank County Office Building
420 Holmes Street
Bellefonte, PA 16823

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 Centre 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, 2023 to June 30, 2024 and July 1, 2024 to June 30, 2025 (herein referred to as the 2023-2024 fiscal year and 2024-2025 fiscal year). The scope of our engagement was limited to the 2023-2024 and 2024-2025 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 Centre 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 2023-2024 and 2024-2025 fiscal years based on the accrual basis of accounting.[1]

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

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on May 14, 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.

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

Timothy L. DeFoor
Auditor General
June 17, 2026

---

[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

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, 2023 to JUNE 30, 2024

CENTRE 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[1]			$	9,323,979
Supplemental Act 148				0
Total State Allocation				9,323,979
State Share (CY348)[2]	$	8,349,481		
Less: Major Service Category Adjustment		0		
Net State Share			$	8,349,481
Less: Expenditures in Excess of the Approved State Allocation				0
Final Net State Share Payable[3]			$	8,349,481
Actual Act 148 Revenues Received[4]				8,349,481
Net Amount Due County/(State)[5]			$	0

---

[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.

CENTRE 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	46,947	0	5,428	0	0	0	0	0	41,519	41,519	0
02. 90% REIMBURSEMENT	131,191	0	12,532	0	0	0	0	0	118,659	106,793	11,866
03. 80% REIMBURSEMENT	11,424,733	115,948	1,369,862	281,205	68,743	25,362	13,830	0	9,549,783	7,639,828	1,909,955
04. 60% REIMBURSEMENT	634,376	8,449	56,224	0	0	0	0	10,388	559,315	335,588	223,727
05. 50% REIMBURSEMENT	495,517	0	44,011	0	0	0	0	0	451,506	225,753	225,753
06. TOTAL NET CHILD WELFARE EXPEND.	12,732,764	124,397	1,488,057	281,205	68,743	25,362	13,830	10,388	10,720,782	8,349,481	2,371,301
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	3,198	0							3,198		3,198
09. TOTAL EXPENDITURES	12,735,962	124,397	1,488,057	281,205	68,743	25,362	13,830	10,388	10,723,980	8,349,481	2,374,499

10. TOTAL TITLE IV-D COLLECTIONS	65,323
11. TITLE IV-D Collections for IV-E Children	1,387
12. STATE ACT 148 - line 6	8,349,481
13. STATE ACT 148 ALLOCATION	9,323,979
14. ADJUSTED STATE SHARE (lower of 12 or 13)	8,349,481

INVOICE	
AMENDED STATE SHARE (ACT 148)	8,349,481
ACT 148 AMOUNT RECEIVED	8,349,481
ADJUSTMENT TO STATE SHARE	0

CENTRE 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	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	46,947	0		5,428	0		0	0	0	41,519	41,519	0
1-B	ADOPTION ASSISTANCE	1,403,597	0	706,434	5,013			0	0	0	692,150	553,720	138,430
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	190,717	0	49,673	1,348			0	0	0	139,696	111,757	27,939
1-D	COUNSELING - DEPENDENT	2,980,694	0		0	281,205	0	0	0	0	2,699,489	2,159,591	539,898
1-E	COUNSELING - DELINQUENT	167,150	0		0	0	0	0	0	0	167,150	133,720	33,430
1-F	DAY CARE	2,316	0		0	0	0	0	0	0	2,316	1,853	463
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	500,379	0		58,463	0	0	0	0	0	441,916	353,533	88,383
1-K	LIFE SKILLS - DEPENDENT	480,950	0		40	0	68,743	25,362	0	0	386,805	309,444	77,361
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	160,035	0		14,408	0	0	0	0	0	145,627	116,502	29,125
1-N	PROTECTIVE SERVICE - GENERAL	822,756	0		83,741	0	0	0	0	0	739,015	591,212	147,803
1-O	SERVICE PLANNING	1,740,519	0		201,072	0	0	0	0	0	1,539,447	1,231,558	307,889
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	196,012	0		44,011	0		0	0	0	152,001	76,000	76,001
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	8,692,072	0	756,107	413,524	281,205	68,743	25,362	0	0	7,147,131	5,680,409	1,466,722
	COMMUNITY BASED PLACEMENT	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
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,021,555	28,020	8,289	15,129		0	0	0	0	970,117	776,094	194,023
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	167,633	4,135	0	79		0	0	0	0	163,419	130,735	32,684
2-E	EMERGENCY SHELTER - DEPENDENT	91,706	0	7,503	5,021	0	0	0	0	0	79,182	71,264	7,918
2-F	EMERGENCY SHELTER - DELINQUENT	39,485	0	0	8	0	0	0	0	0	39,477	35,529	3,948
2-G	FOSTER FAMILY - DEPENDENT	1,385,200	70,102	87,481	91,197		0	0	13,830	0	1,122,590	898,072	224,518
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	338,868	13,403	19,734	21,939		0	0	0	0	283,792	227,034	56,758
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	62,364	288	1,309	4,513		0	0	0	0	56,254	45,003	11,251
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M	**SUBTOTAL CBP**	3,106,811	115,948	124,316	137,886	0	0	0	13,830	0	2,714,831	2,183,731	531,100
	INSTITUTIONAL PLACEMENT	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	299,505	0							0	299,505	149,753	149,752
3-B	RESIDENTIAL SERVICE - DEPENDENT	187,847	7,674	5,264	9,642		0	0	0	0	165,267	99,160	66,107
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	78,145	775	0	191		0	0	0	0	77,179	46,307	30,872
3-D	SECURE RES. SERVICE (EXCEPT YDC)	15,675	0							0	15,675	9,405	6,270
3-E	YDC SECURE	0	0								0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	581,172	8,449	5,264	9,833	0	0	0	0	0	557,626	304,625	253,001
4	**ADMINISTRATION**	352,709	0		41,127		0	0	0	10,388	301,194	180,716	120,478
5	**TOTAL REVENUES**	12,732,764	124,397	885,687	602,370	281,205	68,743	25,362	13,830	10,388	10,720,782	8,349,481	2,371,301

CENTRE 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
	IN-HOME	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
1-A	ADOPTION SERVICE	21,113	8,630		16,377	0	827	46,947	13	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	1,403,597	0	0	0	1,403,597	0	163	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	7,354	2,968	179,352	1,043	0	0	190,717	2	17	0	0	0
1-D	COUNSELING - DEPENDENT	0	0		0	2,980,694	0	2,980,694	0	243	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	167,150	0	167,150	0	53	0	0	0
1-F	DAY CARE	0	0		0	2,700	0	2,700	0	2	0	384	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	337,019	130,062		26,087	0	7,211	500,379	100	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	210	90		52	480,598	0	480,950	120	120	0	0	0
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	73,251	29,685		19,769	35,636	1,694	160,035	239	126	0	0	0
1-N	PROTECTIVE SERVICE - GENERAL	448,090	183,264		85,434	94,481	11,487	822,756	236	20	0	0	0
1-O	SERVICE PLANNING	1,097,228	447,980		165,981	0	29,330	1,740,519	1,583	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		196,012	0	109	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	1,984,265	802,679	1,582,949	314,743	3,761,259	50,549	8,692,456			0	384	0

LRCP = Legal Represnetation for Children in Placement =$	177,623	Number of Children receiving only NON-PURCHASED IH Services: 0
LRCNP = Legal Represnetation for Children Non-Placement =$	18,389	

	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\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	37,932	15,736	0	10,391	956,500	996	1,021,555	2,970	17	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	883	166,750	0	167,633	464	3	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	13,371	4,879	0	11,197	61,785	474	91,706	808	33	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	314	39,171	0	39,485	103	5	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	341,493	138,812	0	117,059	780,143	9,420	1,386,927	11,865	64	0	1,727	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	112,836	46,468	0	28,867	148,064	3,720	339,955	4,743	29	0	1,087	0
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	5,573	2,220	0	1,280	53,291	0	62,364	676	4	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**	511,205	208,115	0	169,991	2,205,704	14,610	3,109,625	21,629	155	0	2,814	0

	INSTITUTIONAL PLACEMENT	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	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0	0	910	298,595	0	299,505	475	15	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	30,154	12,056	0	11,489	134,046	102	187,847	219	6	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,613	76,532	0	78,145	277	4	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	15,675	0	15,675	30	1	0	0	0
3-E	YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	30,154	12,056	0	14,012	524,848	102	581,172	1,001	26	0	0	0
4	**ADMINISTRATION**	122,355	49,913	0	177,934	0	2,507	352,709			0	0	0
5	**TOTAL EXPENDITURES**	2,647,979	1,072,763	1,582,949	676,680	6,491,811	67,768	12,735,962			0	3,198	0

County Indirect Costs = $ 163,192

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	$ 46,947	$ 0	$ 46,947
Adoption Assistance	1,403,597	0	1,403,597
Subsidized Permanent Legal Custodianship	190,717	0	190,717
Counseling	3,147,844	0	3,147,844
Day Care	2,700	0	2,700
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	500,379	0	500,379
Life Skills	480,950	0	480,950
Protective Service - Child Abuse	160,035	0	160,035
Protective Service - General	822,756	0	822,756
Service Planning	1,740,519	0	1,740,519
Juvenile Act Proceedings	196,012	0	196,012
Alternative Treatment	0	0	0
Community Residential	1,189,188	0	1,189,188
Emergency Shelter	131,191	0	131,191
Foster Family	1,386,927	0	1,386,927
Kinship Care	339,955	0	339,955
Supervised Independent Living	62,364	0	62,364
Juvenile Detention Service	299,505	0	299,505
Residential Service	265,992	0	265,992
Secure Residential Service (Except YDC)	15,675	0	15,675
YDC Secure	0	0	0
Administration	352,709	0	352,709
Combined Total Expense	12,735,962	0	12,735,962
Less Non-reimbursables	3,198	0	3,198
Total Net Expense	$ 12,732,764	$ 0	$ 12,732,764

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 2,647,979	$ 0	$ 2,647,979
Employee Benefits	1,072,763	0	1,072,763
Subsidies	1,582,949	0	1,582,949
Operating	676,680	0	676,680
Purchased Services	6,491,811	0	6,491,811
Fixed Assets	67,768	0	67,768
Combined Total Expense [1]	12,539,950	0	12,539,950
Less Non-reimbursables	3,198	0	3,198
Total Net Expense [1]	$ 12,536,752	$ 0	$ 12,536,752

[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, 2024 to JUNE 30, 2025

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025
AMENDED
COMPUTATION OF FINAL NET STATE SHARE

Approved State Allocation[1]			$	10,309,536
Supplemental Act 148				0
Total State Allocation				10,309,536
State Share (CY348)[2]	$	9,404,793		
Less: Major Service Category Adjustment		0		
Net State Share			$	9,404,793
Less: Expenditures in Excess of the Approved State Allocation				0
Final Net State Share Payable[3]			$	9,404,793
Actual Act 148 Revenues Received[4]				9,404,793
Net Amount Due County/(State)[5]			$	0

[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.

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025
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	33,815	0	3,862	0	0	0	0	0	29,953	29,953	0
02. 90% REIMBURSEMENT	122,280	0	25,417	0	0	0	0	0	96,863	87,177	9,686
03. 80% REIMBURSEMENT	12,542,528	95,045	1,443,418	281,205	68,743	26,123	47,347	0	10,580,647	8,464,517	2,116,130
04. 60% REIMBURSEMENT	1,064,914	1,201	78,561	0	0	0	0	13,844	971,308	582,785	388,523
05. 50% REIMBURSEMENT	526,062	0	45,341	0	0	0	0	0	480,721	240,361	240,360
06. TOTAL NET CHILD WELFARE EXPEND.	14,289,599	96,246	1,596,599	281,205	68,743	26,123	47,347	13,844	12,159,492	9,404,793	2,754,699
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	72,812	0							72,812		72,812
09. TOTAL EXPENDITURES	14,362,411	96,246	1,596,599	281,205	68,743	26,123	47,347	13,844	12,232,304	9,404,793	2,827,511

10. TOTAL TITLE IV-D COLLECTIONS	44,663
11. TITLE IV-D Collections for IV-E Children	1,420
12. STATE ACT 148 - line 6	9,404,793
13. STATE ACT 148 ALLOCATION	10,309,536
14. ADJUSTED STATE SHARE (lower of 12 or 13)	9,404,793

INVOICE	
AMENDED STATE SHARE (ACT 148)	9,404,793
ACT 148 AMOUNT RECEIVED	9,404,793
ADJUSTMENT TO STATE SHARE	0

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025
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	33,815	0		3,862	0		0	0	0	29,953	29,953	0
1-B	ADOPTION ASSISTANCE	1,370,768	0	679,354	2,465			0	0	0	688,949	551,159	137,790
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	222,719	0	54,389	1,575			0	0	0	166,755	133,404	33,351
1-D	COUNSELING - DEPENDENT	3,256,982	0		1,780	281,205	0	0	47,347	0	2,926,650	2,341,320	585,330
1-E	COUNSELING - DELINQUENT	122,528	0		0	0	0	0	0	0	122,528	98,022	24,506
1-F	DAY CARE	4,930	0		0	0	0	0	0	0	4,930	3,944	986
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	468,152	0		53,328	0	0	0	0	0	414,824	331,859	82,965
1-K	LIFE SKILLS - DEPENDENT	527,451	0		1	0	68,743	26,123	0	0	432,584	346,067	86,517
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	217,567	0		20,455	0	0	0	0	0	197,112	157,690	39,422
1-N	PROTECTIVE SERVICE - GENERAL	958,763	0		95,306	0	0	0	0	0	863,457	690,766	172,691
1-O	SERVICE PLANNING	1,805,668	0		205,454	0	0	0	0	0	1,600,214	1,280,171	320,043
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	203,045	0		45,341	0		0	0	0	157,704	78,852	78,852
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	9,192,388	0	733,743	429,567	281,205	68,743	26,123	47,347	0	7,605,660	6,043,207	1,562,453

	COMMUNITY BASED PLACEMENT	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
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,220,754	11,069	48,196	52,904		0	0	0	0	1,108,585	886,868	221,717
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	425,641	0	0	202		0	0	0	0	425,439	340,351	85,088
2-E	EMERGENCY SHELTER - DEPENDENT	107,745	0	17,633	7,784	0	0	0	0	0	82,328	74,095	8,233
2-F	EMERGENCY SHELTER - DELINQUENT	14,535	0	0	0	0	0	0	0	0	14,535	13,082	1,453
2-G	FOSTER FAMILY - DEPENDENT	1,387,175	62,086	81,801	88,862		0	0	0	0	1,154,426	923,541	230,885
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	469,747	21,890	19,015	27,629		0	0	0	0	401,213	320,970	80,243
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	55,951	0	5,881	4,774		0	0	0	0	45,296	36,237	9,059
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	27,732	0	0	47		0	0	0	0	27,685	22,148	5,537
2-M	**SUBTOTAL CBP**	3,709,280	95,045	172,526	182,202	0	0	0	0	0	3,259,507	2,617,292	642,215

	INSTITUTIONAL PLACEMENT	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	323,017	0							0	323,017	161,509	161,508
3-B	RESIDENTIAL SERVICE - DEPENDENT	460,886	1,201	1,066	20,245		0	0	0	0	438,374	263,024	175,350
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,630	0	0	105		0	0	0	0	1,525	915	610
3-D	SECURE RES. SERVICE (EXCEPT YDC)	102,798	0							0	102,798	61,679	41,119
3-E	YDC SECURE	0	0								0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	888,331	1,201	1,066	20,350	0	0	0	0	0	865,714	487,127	378,587

4	**ADMINISTRATION**	499,600	0		57,145		0	0	0	13,844	428,611	257,167	171,444
5	**TOTAL REVENUES**	14,289,599	96,246	907,335	689,264	281,205	68,743	26,123	47,347	13,844	12,159,492	9,404,793	2,754,699

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025
AMENDED CY370
EXPENDITURE REPORT

	MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE 1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	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
1-A	ADOPTION SERVICE	18,645	7,613		5,622	0	1,935	33,815	11	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	1,370,767	1	0	0	1,370,768	0	162	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	8,459	3,338	209,408	1,251	0	628	223,084	2	18	0	365	0
1-D	COUNSELING - DEPENDENT	0	0		15,158	3,241,824	0	3,256,982	0	258	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	122,528	0	122,528	0	38	0	0	0
1-F	DAY CARE	0	0		0	6,824	0	6,824	0	3	0	1,894	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	288,025	119,839		39,023	0	21,265	468,152	98	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	6	0		0	527,445	0	527,451	125	125	0	0	0
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	91,744	40,367		31,740	38,635	15,081	217,567	208	78	0	0	0
1-N	PROTECTIVE SERVICE - GENERAL	489,462	206,446		99,602	117,305	45,948	958,763	260	13	0	0	0
1-O	SERVICE PLANNING	1,087,854	454,873		172,101	0	90,840	1,805,668	1,943	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		203,045	0	102	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	1,984,195	832,476	1,580,175	364,498	4,054,561	175,697	9,194,647			0	2,259	0

LRCP = Legal Represnetation for Children in Placement =$	180,098	Number of Children receiving only NON-PURCHASED IH Services	0
LRCNP = Legal Represnetation for Children Non-Placement =$	22,947		

	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\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	33,665	13,769	0	14,009	1,160,880	3,544	1,225,867	3,232	20	0	5,113	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,012	423,629	0	425,641	474	3	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	2,889	1,419	0	7,715	95,722	0	107,745	730	28	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	14,535	0	14,535	60	2	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	333,272	143,653	0	104,908	763,442	42,554	1,387,829	10,494	40	0	654	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	2	0	0	0
2-I	KINSHIP CARE - DEPENDENT	135,747	58,760	0	34,841	229,815	13,925	473,088	6,567	27	0	3,341	0
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	2,241	684	0	6,506	46,520	0	55,951	919	4	0	0	0
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	406	27,326	0	27,732	223	1	0	0	0
2-M	**SUBTOTAL CBP**	507,814	218,285	0	170,397	2,761,869	60,023	3,718,388	22,699	127	0	9,108	0

	INSTITUTIONAL PLACEMENT	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	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0	0	1,708	382,754	0	384,462	383	13	0	61,445	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	22,141	9,812	0	8,248	418,976	1,709	460,886	775	7	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	853	777	0	1,630	3	1	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	773	102,025	0	102,798	253	1	0	0	0
3-E	YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	22,141	9,812	0	11,582	904,532	1,709	949,776	1,414	22	0	61,445	0
4	**ADMINISTRATION**	184,736	77,204	0	223,735	0	13,925	499,600			0	0	0
5	**TOTAL EXPENDITURES**	2,698,886	1,137,777	1,580,175	770,212	7,720,962	251,354	14,362,411			0	72,812	0

County Indirect Costs = $ 202,036

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	$ 33,815	$ 0	$ 33,815
Adoption Assistance	1,370,768	0	1,370,768
Subsidized Permanent Legal Custodianship	223,084	0	223,084
Counseling	3,379,510	0	3,379,510
Day Care	6,824	0	6,824
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	468,152	0	468,152
Life Skills	527,451	0	527,451
Protective Service - Child Abuse	217,567	0	217,567
Protective Service - General	958,763	0	958,763
Service Planning	1,805,668	0	1,805,668
Juvenile Act Proceedings	203,045	0	203,045
Alternative Treatment	0	0	0
Community Residential	1,651,508	0	1,651,508
Emergency Shelter	122,280	0	122,280
Foster Family	1,387,829	0	1,387,829
Kinship Care	473,088	0	473,088
Supervised Independent Living	83,683	0	83,683
Juvenile Detention Service	384,462	0	384,462
Residential Service	462,516	0	462,516
Secure Residential Service (Except YDC)	102,798	0	102,798
YDC Secure	0	0	0
Administration	499,600	0	499,600
Combined Total Expense	14,362,411	0	14,362,411
Less Non-reimbursables	72,812	0	72,812
Total Net Expense	$ 14,289,599	$ 0	$ 14,289,599

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 2,698,886	$ 0	$ 2,698,886
Employee Benefits	1,137,777	0	1,137,777
Subsidies	1,580,175	0	1,580,175
Operating	770,212	0	770,212
Purchased Services	7,720,962	0	7,720,962
Fixed Assets	251,354	0	251,354
Combined Total Expense [1]	14,159,366	0	14,159,366
Less Non-reimbursables	72,812	0	72,812
Total Net Expense [1]	$ 14,086,554	$ 0	$ 14,086,554

[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.

CENTRE 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 Centre County

Ms. Leah Raker
Director/Administrator
Centre County Children & Youth Agency

Ms. Sandra Spicer
Fiscal Officer
Centre County Children & Youth Agency

Mr. Jason Moser
Controller
Centre 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.