

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Centre County Children and Youth Agency

December 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of 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, 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 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 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:

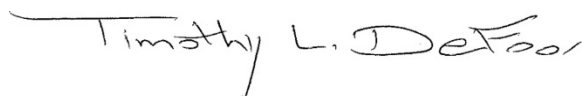
- For the **2021-2022 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.
- For the **2022-2023 fiscal year**, our engagement resulted in one adjustment made to the agency's submitted fiscal reports. This adjustment affected the agency's Net State Share by decreasing revenue by \$1,662. Based on the application of the state participation rates, the adjustment resulted in an amount due to the county totaling \$1,329.

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 November 14, 2024.

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

We appreciate the cooperation, assistance, and courtesy granted to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,



Timothy L. DeFoor
Auditor General
November 18, 2024

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

**CENTRE 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		\$	7,632,268
Supplemental Act 148			<u>0</u>
Total State Allocation			7,632,268
State Share (CY348) ²	\$		7,449,152
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	7,449,152
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	7,449,152
Actual Act 148 Revenues Received ⁴			<u>7,449,152</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.

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND 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	48,295	0	5,875	0	0	0	0	0	42,420	42,420	0
02. 90% REIMBURSEMENT	143,744	226	9,822	0	0	0	0	0	133,696	120,326	13,370
03. 80% REIMBURSEMENT	10,146,839	139,488	1,353,309	281,205	68,743	0	79,626	0	8,224,468	6,579,574	1,644,894
04. 60% REIMBURSEMENT	1,239,717	29,136	259,149	0	0	0	0	4,160	947,272	568,363	378,909
05. 50% REIMBURSEMENT	351,403	0	49,105	0	0	25,362	0	0	276,936	138,469	138,467
06. TOTAL NET CHILD WELFARE EXPEND.	11,929,998	168,850	1,677,260	281,205	68,743	25,362	79,626	4,160	9,624,792	7,449,152	2,175,640
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	289,401	0							289,401	173,641	115,760
08. NON-REIMBURSABLE EXPENDITURES	14,284	0							14,284		14,284
09. TOTAL EXPENDITURES	12,233,683	168,850	1,677,260	281,205	68,743	25,362	79,626	4,160	9,928,477	7,622,793	2,305,684
10. TOTAL TITLE IV-D COLLECTIONS	106,751										
11. TITLE IV-D Collections for IV-E Children	19,470										
12. STATE ACT 148 - line 6	7,449,152										
13. STATE ACT 148 ALLOCATION	7,632,268										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	7,449,152										
INVOICE											
AMENDED STATE SHARE (ACT 148)	7,449,152										
ACT 148 AMOUNT RECEIVED	7,449,152										
ADJUSTMENT TO STATE SHARE	0										

CENTRE 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												
1-A ADOPTION SERVICE	48,295	0			0			0	0	42,420	42,420	0
1-B ADOPTION ASSISTANCE	1,287,839	0	671,007	13,223				0	0	603,609	482,887	120,722
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	145,335	0	50,372	1,244				0	0	93,719	74,975	18,744
1-D COUNSELING - DEPENDENT	2,617,256	0			281,205			0	0	2,336,051	1,868,841	467,210
1-E COUNSELING - DELINQUENT	232,314	0		1				0	0	232,313	185,850	46,463
1-F DAY CARE	0	0			0			0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			0			0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			0			0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0			0			0	0	0	0	0
1-J INTAKE & REFERRAL	238,805	0		29,441				0	0	209,364	167,491	41,873
1-K LIFE SKILLS - DEPENDENT	421,501	0		420		68,743		17,720	0	334,618	267,694	66,924
1-L LIFE SKILLS - DELINQUENT	0	0			0			0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	194,097	5		17,965				0	0	176,127	140,902	35,225
1-N PROTECTIVE SERVICE - GENERAL	709,745	0		79,899				0	0	629,846	503,877	125,969
1-O SERVICE PLANNING	1,361,582	0		167,288				0	0	1,194,294	955,435	238,859
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	204,364	0		49,105			25,362	0	0	129,897	64,949	64,948
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0						0	0	0	0	0
1-R SUBTOTAL IN-HOME	7,461,133	5	721,379	364,461	281,205	68,743	25,362	17,720	0	5,982,258	4,755,521	1,226,937

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0				0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0				0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	791,167	50,079	9,370	10,339				0	0	721,379	577,103	144,276
2-D COMMUNITY RESIDENTIAL - DELINQUENT	193,022	0	0	1,011				0	0	192,011	153,609	38,402
2-E EMERGENCY SHELTER - DEPENDENT	114,938	226	7,440	2,382				0	0	104,890	94,401	10,489
2-F EMERGENCY SHELTER - DELINQUENT	28,806	0	0	0				0	0	28,806	25,925	2,881
2-G FOSTER FAMILY - DEPENDENT	1,402,516	56,911	120,378	109,395				61,906	0	1,053,926	843,141	210,785
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0				0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	370,843	26,410	39,892	25,028				0	0	279,513	223,610	55,903
2-J KINSHIP CARE - DELINQUENT	0	0	0	0				0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	116,659	6,083	4,836	2,173				0	0	103,567	82,854	20,713
2-L SUP. INDEPENDENT LIVING - DELINQUENT	64,158	0	0	27				0	0	64,131	51,305	12,826
2-M SUBTOTAL CBP	3,082,109	139,709	181,916	150,355	0	0	0	61,906	0	2,548,223	2,051,948	496,275

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	147,039	0							0	147,039	73,520	73,519
3-B RESIDENTIAL SERVICE - DEPENDENT	644,373	20,649	152,828	36,954				0	0	433,942	260,365	173,577
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	162,173	8,487	19,807	4,913				0	0	128,966	77,380	51,586
3-D SECURE RES. SERVICE (EXCEPT YDC)	71,514	0							0	71,514	42,908	28,606
3-E YDC SECURE	289,401	0								289,401	173,641	115,760
3-F SUBTOTAL INSTITUTIONAL	1,314,500	29,136	172,635	41,867	0	0	0	0	0	1,070,862	627,814	443,048

4 ADMINISTRATION	361,657	0		44,647		0	0	0	4,160	312,850	187,710	125,140
TOTAL REVENUES	12,219,399	168,850	1,075,930	601,330	281,205	68,743	25,362	79,626	4,160	9,914,193	7,622,793	2,291,400

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	28,591	11,130		8,561	0	13	48,295	43	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	1,287,839	0	0	0	1,287,839	0	151	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	6,821	2,612	135,175	717	0	10	145,335	14	16	0	0	0
I-D COUNSELING - DEPENDENT	0	0			2,617,256	0	2,617,256	0	220	0	0	0
I-E COUNSELING - DELINQUENT	0	0		6	232,308	0	232,314	0	58	0	0	0
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 HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	155,660	61,350		21,704	0	91	238,805	59	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	2,099	821		443	418,137	1	421,501	122	141	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	81,863	32,594		31,727	47,881	32	194,097	245	86	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	417,404	165,707		66,379	60,075	180	709,745	259	21	0	0	0
I-O SERVICE PLANNING	875,284	349,158		136,840	0	300	1,361,582	1,978	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT					1,867		204,364	0	164	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
I-R SUBTOTAL IN-HOME	1,567,722	623,372	1,423,014	266,377	3,377,524	627	7,461,133					
	LRCNP = Legal Representation for Children in Placement = \$ 189,565											0
	LRCNP = Legal Representation for Children Non-Placement = \$ 12,932											0
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	46,001	18,159	0	13,449	725,544	20	803,173	2,692	18	0	12,006	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,152	191,870	0	193,022	679	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	2,017	733	0	12,691	99,494	3	114,938	1,044	38	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	28,806	0	28,806	102	4	0	0	0
2-G FOSTER FAMILY - DEPENDENT	261,027	102,906	0	192,822	847,876	137	1,404,768	13,133	62	0	2,252	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	123,088	48,590	0	44,257	154,875	59	370,869	6,046	32	0	26	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	3,638	1,455	0	2,546	109,019	1	116,659	944	6	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	233	63,925	0	64,158	299	1	0	0	0
2-M SUBTOTAL CBP	435,771	171,843	0	267,150	2,221,409	220	3,096,393	24,939	164	0	14,284	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	298	146,741	0	147,039	238	13	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	18,938	7,494	0	14,552	603,380	9	644,373	1,857	9	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	2,239	159,934	0	162,173	506	4	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	495	71,019	0	71,514	190	1	0	0	0
3-E YDC SECURE	0	0	0	26	289,375	0	289,401	463	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	18,938	7,494	0	17,610	1,270,449	9	1,314,500	3,254	29	0	0	0
ADMINISTRATION	135,720	54,704	0	171,203	0	30	361,657					
TOTAL EXPENDITURES	2,158,151	857,413	1,423,014	722,340	6,869,382	886	12,233,683				14,284	0
	County Indirect Costs = \$ 156,824											0

**CENTRE 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	\$ 48,295	\$ 0	\$ 48,295
Adoption Assistance	1,287,839	0	1,287,839
Subsidized Permanent Legal Custodianship	145,335	0	145,335
Counseling	2,849,570	0	2,849,570
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	238,805	0	238,805
Life Skills	421,501	0	421,501
Protective Service - Child Abuse	194,097	0	194,097
Protective Service - General	709,745	0	709,745
Service Planning	1,361,582	0	1,361,582
Juvenile Act Proceedings	204,364	0	204,364
Alternative Treatment	0	0	0
Community Residential	996,195	0	996,195
Emergency Shelter	143,744	0	143,744
Foster Family	1,404,768	0	1,404,768
Kinship Care	370,869	0	370,869
Supervised Independent Living	180,817	0	180,817
Juvenile Detention Service	147,039	0	147,039
Residential Service	806,546	0	806,546
Secure Residential Service (Except YDC)	71,514	0	71,514
YDC Secure	289,401	0	289,401
Administration	361,657	0	361,657
Combined Total Expense	<u>12,233,683</u>	<u>0</u>	<u>12,233,683</u>
Less Non-reimbursables	<u>14,284</u>	<u>0</u>	<u>14,284</u>
Total Net Expense	<u>\$ 12,219,399</u>	<u>\$ 0</u>	<u>\$ 12,219,399</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,158,151	\$ 0	\$ 2,158,151
Employee Benefits	857,413	0	857,413
Subsidies	1,423,014	0	1,423,014
Operating	722,340	0	722,340
Purchased Services	6,869,382	0	6,869,382
Fixed Assets	886	0	886
Combined Total Expense	<u>12,031,186</u>	<u>0</u>	<u>12,031,186</u>
Less Non-reimbursables	<u>14,284</u>	<u>0</u>	<u>14,284</u>
Total Net Expense	<u>\$ 12,016,902</u>	<u>\$ 0</u>	<u>\$ 12,016,902</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**CENTRE 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		\$	9,072,337
Supplemental Act 148			<u>0</u>
Total State Allocation			9,072,337
State Share (CY348) ²	\$		8,218,097
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	8,218,097
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	8,218,097
Actual Act 148 Revenues Received ⁴			<u>8,216,768</u>
Net Amount Due County/(State) ⁵		\$	<u><u>1,329</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.

CENTRE 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	40,589	0	4,180	0	0	0	0	0	36,409	36,409	0
02. 90% REIMBURSEMENT	64,042	0	4,941	0	0	0	0	0	59,101	53,191	5,910
03. 80% REIMBURSEMENT	11,162,195	115,539	1,250,544	281,205	68,743	25,362	153,602	0	9,267,200	7,413,761	1,853,439
04. 60% REIMBURSEMENT	1,058,932	11,229	137,849	0	0	0	0	12,172	897,682	538,609	359,073
05. 50% REIMBURSEMENT	390,496	0	38,241	0	0	0	0	0	352,255	176,127	176,128
06. TOTAL NET CHILD WELFARE EXPEND.	12,716,254	126,768	1,435,755	281,205	68,743	25,362	153,602	12,172	10,612,647	8,218,097	2,394,550
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	92,241	0							92,241	55,345	36,896
08. NON-REIMBURSABLE EXPENDITURES	2,072	0							2,072		2,072
09. TOTAL EXPENDITURES	12,810,567	126,768	1,435,755	281,205	68,743	25,362	153,602	12,172	10,706,960	8,273,442	2,433,518
10. TOTAL TITLE IV-D COLLECTIONS	76,274										
11. TITLE IV-D Collections for IV-E Children	26,815										
12. STATE ACT 148 - line 6	8,218,097										
13. STATE ACT 148 ALLOCATION	9,072,337										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	8,218,097										
INVOICE											
AMENDED STATE SHARE (ACT 148)	8,218,097										
ACT 148 AMOUNT RECEIVED	8,216,768										
ADJUSTMENT TO STATE SHARE	1,329										

**CENTRE 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
IN-HOME													
1-A	ADOPTION SERVICE	40,589	0		4,180	0		0	0	0	36,409	36,409	0
1-B	ADDITIONAL ASSISTANCE	1,356,972	0	715,984	7,451	0		0	0	0	633,537	506,830	126,707
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	134,230	0	39,567	616	0		0	0	0	94,047	75,238	18,809
1-D	COUNSELING - DEPENDENT	2,815,546	0		281,205	0		0	0	0	2,534,341	2,027,473	506,868
1-E	COUNSELING - DELINQUENT	167,726	0		0	0		0	0	0	167,726	134,181	33,545
1-F	DAY CARE	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
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J	INTAKE & REFERRAL	321,399	0		33,164	0		0	0	0	288,235	230,588	57,647
1-K	LIFE SKILLS - DEPENDENT	461,246	0		2,185	0	68,743	25,362	0	0	364,956	291,965	72,991
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	177,536	0		12,637	0	0	0	0	0	164,899	131,919	32,980
1-N	PROTECTIVE SERVICE - GENERAL	935,445	0		86,894	0	0	0	0	0	848,551	678,841	169,710
1-O	SERVICE PLANNING	1,501,866	0		154,552	0	0	0	0	0	1,347,314	1,077,851	269,463
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	200,236	0		38,241	0		0	0	0	161,995	80,997	80,998
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	8,112,791	0	755,551	339,920	281,205	68,743	25,362	0	0	6,642,010	5,272,292	1,369,718
COMMUNITY BASED PLACEMENT													
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	1,188,349	33,404	5,979	7,860	0		0	0	0	1,141,106	912,885	228,221
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	64,325	1,662	0	15	0		0	0	0	62,648	50,118	12,530
2-E	EMERGENCY SHELTER - DEPENDENT	57,453	0	2,095	2,812	0		0	0	0	52,546	47,291	5,255
2-F	EMERGENCY SHELTER - DELINQUENT	6,589	0	0	34	0		0	0	0	6,555	5,900	655
2-G	FOSTER FAMILY - DEPENDENT	1,528,834	51,257	64,574	84,332	0		0	153,602	0	1,175,069	940,055	235,014
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	335,277	19,437	9,686	19,078	0		0	0	0	287,076	229,661	57,415
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	121,437	9,623	3,813	944	0		0	0	0	107,057	85,646	21,411
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	52,007	156	1,044	169	0		0	0	0	50,638	40,510	10,128
2-M	SUBTOTAL CBP	3,354,271	115,539	87,191	115,244	0		0	153,602	0	2,882,695	2,312,066	570,629
INSTITUTIONAL PLACEMENT													
3-A	JUVENILE DETENTION SERVICE	190,260	5,841	68,334	22,926	0		0	0	0	190,260	95,130	95,130
3-B	RESIDENTIAL SERVICE - DEPENDENT	444,066	5,841	8,424	2,961	0		0	0	0	346,965	208,179	138,786
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	161,035	1,385	8,424	2,961	0		0	0	0	148,265	88,959	59,306
3-D	SECURE RES. SERVICE (EXCEPT YDC)	112,497	4,003			0		0	0	0	108,494	65,096	43,398
3-E	YDC SECURE	92,241	0			0		0	0	0	92,241	55,345	36,896
3-F	SUBTOTAL INSTITUTIONAL	1,000,099	11,229	76,758	25,887	0		0	0	0	886,225	512,709	373,516
4	ADMINISTRATION	341,334	0		35,204	0		0	0	0	293,958	176,375	117,583
5	TOTAL REVENUES	12,808,495	126,768	919,500	516,255	281,205	68,743	25,362	153,602	12,172	10,704,888	8,273,442	2,431,446

CENTRE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										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	2	3	4	5	6	7	8	9	10					
IN-HOME	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			
1-A ADOPTION SERVICE	22,433	8,336		8,725	0	1,095	40,589	18	0	0	0	0			
1-B ADOPTION ASSISTANCE			1,356,972	0	0	0	1,356,972	0	154	0	0	0			
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	3,719	1,432	128,241	505	0	333	134,230	2	14	0	0	0			
1-D COUNSELING - DEPENDENT	0	0		0	2,815,546	0	2,815,546	0	245	0	0	0			
1-E COUNSELING - DELINQUENT	0	0		0	167,726	0	167,726	0	63	0	0	0			
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0			
1-G DAY TREATMENT - DEPENDENT	0	0		0	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	213,641	79,421		28,315	0	22	321,399	76	0	0	0	0			
1-K LIFE SKILLS - DEPENDENT	664	223		232	439,844	20,283	461,246	124	124	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	63,836	23,640		29,275	55,112	5,673	177,536	293	104	0	0	0			
1-N PROTECTIVE SERVICE - GENERAL	521,884	194,268		87,209	89,844	42,240	935,445	231	30	0	0	0			
1-O SERVICE PLANNING	934,976	351,819		137,066	0	78,005	1,501,866	1,558	0	0	0	0			
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		200,236	0	96	0	0	0			
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0			0	0	0	0	0			
1-R SUBTOTAL IN-HOME	1,761,153	659,139	1,485,213	291,327	3,568,072	147,651	8,112,791								
	LRCNP = Legal Representation for Children in Placement = \$										184,917	0	0		
	LRCNP = Legal Representation for Children Non-Placement = \$										15,319	0	0		
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-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	40,819	15,077	0	12,043	1,117,182	3,228	1,188,349	3,556	16	0	0	0			
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	136	64,189	0	64,325	218	2	0	0	0			
2-E EMERGENCY SHELTER - DEPENDENT	14,817	6,045	0	6,792	29,350	449	57,453	576	27	0	0	0			
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	322	6,267	0	6,589	41	2	0	0	0			
2-G FOSTER FAMILY - DEPENDENT	286,028	106,556	0	257,616	855,376	24,861	1,530,437	12,810	55	0	1,603	0			
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0			
2-I KINSHIP CARE - DEPENDENT	108,956	39,930	0	26,522	150,383	9,935	335,746	4,953	28	0	469	0			
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0			
2-K SUP. INDEPENDENT LIVING - DEPENDENT	2,211	805	0	1,986	115,908	527	121,437	923	4	0	0	0			
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	55	51,952	0	52,007	356	3	0	0	0			
2-M SUBTOTAL CBP	452,831	168,433	0	305,472	2,390,607	39,000	3,356,343	23,433	137	0	2,072	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	516	189,744	0	190,260	483	17	0	0	0			
3-B RESIDENTIAL SERVICE - DEPENDENT	38,696	14,889	0	15,261	372,404	2,816	444,066	1,009	8	0	0	0			
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	893	160,142	0	161,035	521	5	0	0	0			
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	323	112,174	0	112,497	256	1	0	0	0			
3-E YDC SECURE	0	0	0	0	92,241	0	92,241	111	1	0	0	0			
3-F SUBTOTAL INSTITUTIONAL	38,696	14,889	0	16,993	926,705	2,816	1,000,099	2,380	32	0	0	0			
4 ADMINISTRATION	123,272	45,367	0	166,567	0	6,128	341,334			0	0	0			
5 TOTAL EXPENDITURES	2,375,952	887,828	1,485,213	780,359	6,885,384	195,595	12,810,567			0	2,072	0			
	County Indirect Costs = \$										153,974				

**CENTRE 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	\$ 40,589	\$ 0	\$ 40,589
Adoption Assistance	1,356,972	0	1,356,972
Subsidized Permanent Legal Custodianship	134,230	0	134,230
Counseling	2,983,272	0	2,983,272
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	321,399	0	321,399
Life Skills	461,246	0	461,246
Protective Service - Child Abuse	177,536	0	177,536
Protective Service - General	935,445	0	935,445
Service Planning	1,501,866	0	1,501,866
Juvenile Act Proceedings	200,236	0	200,236
Alternative Treatment	0	0	0
Community Residential	1,252,674	0	1,252,674
Emergency Shelter	64,042	0	64,042
Foster Family	1,530,437	0	1,530,437
Kinship Care	335,746	0	335,746
Supervised Independent Living	173,444	0	173,444
Juvenile Detention Service	190,260	0	190,260
Residential Service	605,101	0	605,101
Secure Residential Service (Except YDC)	112,497	0	112,497
YDC Secure	92,241	0	92,241
Administration	341,334	0	341,334
Combined Total Expense	<u>12,810,567</u>	<u>0</u>	<u>12,810,567</u>
Less Non-reimbursables	<u>2,072</u>	<u>0</u>	<u>2,072</u>
Total Net Expense	<u>\$ 12,808,495</u>	<u>\$ 0</u>	<u>\$ 12,808,495</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,375,952	\$ 0	\$ 2,375,952
Employee Benefits	887,828	0	887,828
Subsidies	1,485,213	0	1,485,213
Operating	780,359	0	780,359
Purchased Services	6,885,384	0	6,885,384
Fixed Assets	195,595	0	195,595
Combined Total Expense	<u>12,610,331</u>	<u>0</u>	<u>12,610,331</u>
Less Non-reimbursables	<u>2,072</u>	<u>0</u>	<u>2,072</u>
Total Net Expense	<u>\$ 12,608,259</u>	<u>\$ 0</u>	<u>\$ 12,608,259</u>

**CENTRE 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-370A	2-L	2	1	<p style="text-align: center;">CY-370A Adjustment</p> <p>Supervised Independent Living (Delinquent) - Program Income</p> <p>To decrease Program Income by \$1,662 to properly report the total amount received and reconcile to the agency's final Program Income ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 1,818	\$ (1,662)	\$ 156

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

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