

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Clarion County Children and Youth Agency

November 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 Clarion County
330 Main Street, Room 200
Clarion, PA 16214

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 Clarion 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 Clarion 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

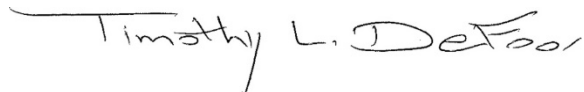
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on October 24, 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,

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

Timothy L. DeFoor
Auditor General
October 30, 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.

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BACKGROUND

The Department of the Auditor General (department) is responsible for reviewing the fiscal reports known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies. The department determines proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), DHS is responsible for making and enforcing all rules and regulations necessary and appropriate to the proper accomplishment of the child welfare duties and functions vested by law in the county institution districts or their successors. Title 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, outlines the rules and regulations relative to the county administration of the Children and Youth Social Service Programs. Specifically, in compliance with 55 Pa. Code § 3140.31, the counties must report their cumulative actual expenditures incurred for the provision of children and youth social services on a quarterly basis to DHS through the Act 148 invoice package, which includes the fiscal reports. The expenditures reported in the Act 148 invoice package refers to all costs for dependent and delinquent children and youth services funded or administered by DHS.

We reviewed the final, cumulative 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

**CLARION 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		\$	3,565,346
Supplemental Act 148			0
Total State Allocation			3,565,346
State Share (CY348) ²	\$		2,655,402
Less: Major Service Category Adjustment			0
Net State Share		\$	2,655,402
Less: Expenditures in Excess of the Approved State Allocation			0
Final Net State Share Payable ³		\$	2,655,402
Actual Act 148 Revenues Received ⁴			2,655,402
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.

CLARION 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	48,061	11,678	4,278	0	0	0	0	0	32,105	32,105	0
02. 90% REIMBURSEMENT	96,067	0	2,525	27,246	0	0	0	0	66,296	59,666	6,630
03. 80% REIMBURSEMENT	3,531,271	88,753	592,388	0	0	0	11,283	0	2,838,847	2,271,077	567,770
04. 60% REIMBURSEMENT	586,999	32,950	20,603	0	41,275	18,629	0	2,097	471,445	282,867	188,578
05. 50% REIMBURSEMENT	23,647	0	4,272	0	0	0	0	0	19,375	9,687	9,688
06. TOTAL NET CHILD WELFARE EXPEND.	4,286,045	133,381	624,066	27,246	41,275	18,629	11,283	2,097	3,428,068	2,655,402	772,666
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	11,108	0							11,108		11,108
09. TOTAL EXPENDITURES	4,297,153	133,381	624,066	27,246	41,275	18,629	11,283	2,097	3,439,176	2,655,402	783,774
10. TOTAL TITLE IV-D COLLECTIONS	85,864										
11. TITLE IV-D Collections for IV-E Children	13,815										
12. STATE ACT 148 - line 6	2,655,402										
13. STATE ACT 148 ALLOCATION	3,565,346										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,655,402										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,655,402										
ACT 148 AMOUNT RECEIVED	2,655,402										
ADJUSTMENT TO STATE SHARE	0										

CLARION 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
IN-HOME	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
1-A ADOPTION SERVICE	48,061	11,678		4,278	0			0	0	32,105		0
1-B ADOPTION ASSISTANCE	611,660	0	342,725	0				0	0	268,935	215,148	53,787
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	53,345	0	8,592	0				0	0	44,753	35,802	8,951
1-D COUNSELING - DEPENDENT	276,751	0		0	0			0	0	276,751	221,401	55,350
1-E COUNSELING - DELINQUENT	64,226	0		0	0			0	0	64,226	51,381	12,845
1-F DAY CARE	0	0		0	0			0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0			0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
1-I HOMEMAKER SERVICE	18,285	0		0	0			0	0	18,285	14,628	3,657
1-J INTAKE & REFERRAL	25,139	0		2,390	0			0	0	22,749	18,199	4,550
1-K LIFE SKILLS - DEPENDENT	0	0		0	0			0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0			0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	239,401	0		22,792	0			0	0	216,609	173,287	43,322
1-N PROTECTIVE SERVICE - GENERAL	920,628	0		72,979	0			11,283	0	836,366	669,093	167,273
1-O SERVICE PLANNING	47,292	0		4,502	0			0	0	42,790	34,232	8,558
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	23,647	0		4,272	0			0	0	19,375	9,687	9,688
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0			0	0	0	0	0
1-R SUBTOTAL IN-HOME	2,328,435	11,678	351,317	111,213	0	0	0	11,283	0	1,842,944	1,474,963	367,981

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0				0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	257,645	13,679	34,463	11,045				0	0	198,458	158,766	39,692
2-D COMMUNITY RESIDENTIAL - DELINQUENT	88,572	7,031	0	0				0	0	81,541	65,233	16,308
2-E EMERGENCY SHELTER - DEPENDENT	73,238	0		2,525	15,216			0	0	55,497	49,947	5,550
2-F EMERGENCY SHELTER - DELINQUENT	22,829	0		0	12,030			0	0	10,799	9,719	1,080
2-G FOSTER FAMILY - DEPENDENT	807,281	58,876	27,406	47,919				0	0	673,080	538,464	134,616
2-H FOSTER FAMILY - DELINQUENT	0	0		0				0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	121,046	9,167	13,482	4,093				0	0	94,304	75,443	18,861
2-J KINSHIP CARE - DELINQUENT	0	0		0				0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0				0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0				0	0	0	0	0
2-M SUBTOTAL CBP	1,370,611	88,753	75,351	65,582	27,246	0	0	0	1,113,679	897,572	216,107	

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	0	0		1,489				0	0	14,270	8,562	5,708
3-B RESIDENTIAL SERVICE - DEPENDENT	18,055	2,296	0	0				0	0	15,759	11,191	4,568
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	368,297	30,070	0	0	41,275	18,629		0	0	278,323	166,994	111,329
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0				0	0	0	0	0
3-E YDC SECURE	0	0		0				0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	386,352	32,366	0	1,489	41,275	18,629	0	0	292,593	175,556	117,037	
4 ADMINISTRATION	200,647	584		19,114	27,246	0	0	2,097	178,852	107,311	71,541	
5 TOTAL REVENUES	4,286,045	133,381	426,668	197,398	27,246	41,275	18,629	11,283	3,428,068	2,655,402	772,666	

CLARION 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												
1-A ADOPTION SERVICE	20,105	10,030		16,572	0	1,354	48,061	20	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	61,660	0	0	0	61,660	0	74	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	53,345	0	0	0	53,345	0	6	0	0	0
1-D COUNSELING - DEPENDENT	0	0		276,751	0	0	276,751	0	142	0	0	0
1-E COUNSELING - DELINQUENT	0	0		64,226	0	0	64,226	0	17	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		18,285	0	0	18,285	0	39	0	0	0
1-J INTAKE & REFERRAL	4,611	1,782		14,660	0	4,086	25,139	582	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	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	143,285	33,668		53,069	0	9,379	239,401	112	9	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	378,134	132,223		209,593	154,281	46,404	920,635	648	511	7	0	0
1-O SERVICE PLANNING	23,764	7,408		12,821	0	3,299	47,292	312	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		23,647	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	569,899	185,111	665,005	306,715	513,543	64,522	2,328,442			7	0	0
	LRCP = Legal Representation for Children in Placement = \$ 15,976 LRCNP = Legal Representation for Children Non-Placement = \$ 7,671 Number of Children receiving only NON-PURCHASED BI 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	20,146	8,011	0	19,237	208,253	2,006	257,653	1,150	10	8	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	88,572	0	88,572	554	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	12,896	5,673	0	6,631	46,721	1,317	73,238	515	27	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	22,829	0	22,829	124	10	0	0	0
2-G FOSTER FAMILY - DEPENDENT	190,140	88,196	0	139,618	379,348	21,048	818,350	5,071	37	69	11,000	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	18,634	9,054	0	12,613	77,840	2,905	121,046	2,252	16	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	241,816	110,934	0	178,099	823,563	27,276	1,381,688	9,666	104	77	11,000	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	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	6,969	2,774	0	5,613	2,034	689	18,079	9	1	24	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	400	367,897	0	368,297	1,264	6	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	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	6,969	2,774	0	6,013	369,931	689	386,376	1,273	7	24	0	0
4 ADMINISTRATION	47,336	24,863	0	124,373	0	4,075	200,647			0	0	0
5 TOTAL EXPENDITURES	866,020	323,682	665,005	615,200	1,707,037	96,562	4,297,153			108	11,000	0
	County Indirect Costs = \$ 96,637											

**CLARION 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	\$ 48,061	\$ 0	\$ 48,061
Adoption Assistance	611,660	0	611,660
Subsidized Permanent Legal Custodianship	53,345	0	53,345
Counseling	340,977	0	340,977
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	18,285	0	18,285
Intake and Referral	25,139	0	25,139
Life Skills	0	0	0
Protective Service - Child Abuse	239,401	0	239,401
Protective Service - General	920,635	0	920,635
Service Planning	47,292	0	47,292
Juvenile Act Proceedings	23,647	0	23,647
Alternative Treatment	0	0	0
Community Residential	346,225	0	346,225
Emergency Shelter	96,067	0	96,067
Foster Family	818,350	0	818,350
Kinship Care	121,046	0	121,046
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	386,376	0	386,376
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	200,647	0	200,647
Combined Total Expense	<u>4,297,153</u>	<u>0</u>	<u>4,297,153</u>
Less Non-reimbursables	<u>11,108</u>	<u>0</u>	<u>11,108</u>
Total Net Expense	<u>\$ 4,286,045</u>	<u>\$ 0</u>	<u>\$ 4,286,045</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 866,020	\$ 0	\$ 866,020
Employee Benefits	323,682	0	323,682
Subsidies	665,005	0	665,005
Operating	615,200	0	615,200
Purchased Services	1,707,037	0	1,707,037
Fixed Assets	96,562	0	96,562
Combined Total Expense	<u>4,273,506</u>	<u>0</u>	<u>4,273,506</u>
Less Non-reimbursables	<u>11,108</u>	<u>0</u>	<u>11,108</u>
Total Net Expense	<u>\$ 4,262,398</u>	<u>\$ 0</u>	<u>\$ 4,262,398</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**CLARION 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	\$	4,148,248
Supplemental Act 148		0
Total State Allocation		4,148,248
State Share (CY348) ²	\$	3,433,629
Less: Major Service Category Adjustment		0
Net State Share	\$	3,433,629
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable ³	\$	3,433,629
Actual Act 148 Revenues Received ⁴		3,433,629
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.

CLARION 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	24,219	11,934	3,467	0	0	0	0	0	8,818	8,818	0
02. 90% REIMBURSEMENT	205,397	0	4,346	27,246	0	0	0	0	173,805	156,424	17,381
03. 80% REIMBURSEMENT	4,722,613	111,065	827,804	0	0	0	88,717	0	3,695,027	2,956,021	739,006
04. 60% REIMBURSEMENT	586,997	26,188	36,110	0	41,275	18,629	0	6,535	458,260	274,956	183,304
05. 50% REIMBURSEMENT	85,802	733	10,251	0	0	0	0	0	74,818	37,410	37,408
06. TOTAL NET CHILD WELFARE EXPEND.	5,625,028	149,920	881,978	27,246	41,275	18,629	88,717	6,535	4,410,728	3,433,629	977,099

YDC/YFC PLACEMENT COSTS											
07. 60% DHSPARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	12,039	0							12,039		12,039
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09. TOTAL EXPENDITURES	5,637,067	149,920	881,978	27,246	41,275	18,629	88,717	6,535	4,422,767	3,433,629	989,138
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10. TOTAL TITLE IV-D COLLECTIONS 108,499

11. TITLE IV-D Collections for IV-E Children 29,387

12. STATE ACT 148 - line 6 3,433,629

13. STATE ACT 148 ALLOCATION 4,148,248

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,433,629

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,433,629										
ACT 148 AMOUNT RECEIVED	3,433,629										
ADJUSTMENT TO STATE SHARE	0										

CLARION 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	242.19	11,934		3,467						8,818	8,818	0
1-B	ADDITIONAL ASSISTANCE	672,566	2	366,604	2,000						303,960	243,168	60,792
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	47,795	0	4,803							42,992	34,394	8,598
1-D	COUNSELING - DEPENDENT	352,194	0								352,194	281,755	70,439
1-E	COUNSELING - DELINQUENT	45,424	0								45,424	36,339	9,085
1-F	DAY CARE	0	0								0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0								0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0								0	0	0
1-I	HOMEMAKER SERVICE	27,196	0								27,196	21,757	5,439
1-J	INTAKE & REFERRAL	34,586	0		5,503						29,083	23,266	5,817
1-K	LIFE SKILLS - DEPENDENT	0	0								0	0	0
1-L	LIFE SKILLS - DELINQUENT	0	0								0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	251,736	0		39,556						212,180	169,744	42,436
1-N	PROTECTIVE SERVICE - GENERAL	1,060,650	0		147,554				88,717		872,379	659,503	164,876
1-O	SERVICE PLANNING	118,445	0		18,866						99,579	79,663	19,916
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	32,302	0		10,251						22,051	11,026	11,025
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0								0	0	0
1-R	SUBTOTAL IN-HOME	2,667,113	11,936	371,407	227,197	0	0	0	88,717	0	1,967,856	1,569,433	398,423
COMMUNITY BASED PLACEMENT													
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0								0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	751,645	20,930	11,389	31,953						687,373	549,898	137,475
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	250,915	38,418								212,497	169,998	42,499
2-E	EMERGENCY SHELTER - DEPENDENT	162,959	0		4,346	27,246					131,367	118,230	13,137
2-F	EMERGENCY SHELTER - DELINQUENT	42,438	0								42,438	38,194	4,244
2-G	FOSTER FAMILY - DEPENDENT	795,486	20,836	64,578	80,251						629,821	503,857	125,964
2-H	FOSTER FAMILY - DELINQUENT	0	0								0	0	0
2-I	KINSHIP CARE - DEPENDENT	225,550	30,244	38,214	16,533						140,559	112,447	28,112
2-J	KINSHIP CARE - DELINQUENT	0	0								0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	0	0								0	0	0
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	88,425	635								87,790	70,232	17,558
2-M	SUBTOTAL CBP	2,317,418	111,063	114,181	133,083	27,246	0	0	0	0	1,931,845	1,562,856	368,989
INSTITUTIONAL PLACEMENT													
3-A	JUVENILE DETENTION SERVICE	53,500	733								52,767	26,384	26,383
3-B	RESIDENTIAL SERVICE - DEPENDENT	196,017	6,325	618	3,251			13,972			140,895	84,537	56,358
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	121,910	17,059					4,657			89,875	53,925	35,950
3-D	SECURE RES. SERVICE (EXCEPT YDC)	67,112	2,377								64,735	38,841	25,894
3-E	YDC SECURE	0	0								0	0	0
3-F	SUBTOTAL INSTITUTIONAL	438,539	26,494	618	3,251	0	41,275	18,629	0	0	348,272	203,687	144,585
4	ADMINISTRATION	201,958	427		32,241			0	0	0	162,755	97,653	65,102
5	TOTAL REVENUES	5,625,028	149,920	486,206	395,772	27,246	41,275	18,629	88,717	6,535	4,410,728	3,433,629	977,099

CLARION 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											
	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	7,532	4,069		11,838	614	166	24,219	12	2	0	0	0
1-B ADOPTION ASSISTANCE	0	0	672,566	0	0	0	672,566	0	76	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	47,795	0	0	0	47,795	0	5	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	352,194	0	0	352,194	0	181	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	45,424	0	0	45,424	0	14	0	0	0
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 HOMEMAKER SERVICE	0	0	0	27,196	0	0	27,196	0	85	0	0	0
1-J INTAKE & REFERRAL	21,315	6,493	0	6,369	0	409	34,586	395	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	165,023	36,530	0	48,359	0	1,959	251,871	102	0	135	0	0
1-N PROTECTIVE SERVICE - GENERAL	478,320	157,081	0	275,964	139,155	10,490	1,061,010	538	480	360	0	0
1-O SERVICE PLANNING	82,543	23,728	0	11,468	0	706	118,445	261	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	32,302	0	88	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	754,733	227,901	720,361	353,998	564,583	13,730	2,667,608			495	0	0
LRCP = Legal Representation for Children in Placement = \$ 24,624												
LRCNP = Legal Representation for Children Non-Placement = \$ 7,678												
Number of Children receiving only NON-PURCHASED III Services 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	23,071	8,714	0	21,718	697,726	445	751,674	2,871	17	29	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,199	248,716	0	250,915	1,022	6	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	14,852	5,373	0	9,536	132,856	342	162,959	1,218	56	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	42,438	0	0	42,438	182	10	0	0	0
2-G FOSTER FAMILY - DEPENDENT	181,991	84,278	0	124,077	407,212	3,770	801,328	4,650	33	177	5,665	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	53,659	22,362	0	31,579	122,475	1,140	231,215	3,844	24	0	5,665	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	88,425	0	88,425	306	1	0	0	0
2-M SUBTOTAL CBP	273,573	120,727	0	189,109	1,739,848	5,697	2,328,954	14,093	147	206	11,330	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	0	53,500	0	53,500	107	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	8,782	3,111	0	10,333	173,545	254	196,025	645	3	8	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	121,910	0	121,910	409	2	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	67,112	0	67,112	169	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	8,782	3,111	0	10,333	416,067	254	438,547	1,330	7	8	0	0
4 ADMINISTRATION	47,458	24,182	0	129,344	0	974	201,958			0	0	0
5 TOTAL EXPENDITURES	1,084,546	375,921	720,361	682,784	2,720,498	20,655	5,637,067			709	11,330	0
County Indirect Costs = \$ 99,877												

**CLARION 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	\$ 24,219	\$ 0	\$ 24,219
Adoption Assistance	672,566	0	672,566
Subsidized Permanent Legal Custodianship	47,795	0	47,795
Counseling	397,618	0	397,618
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	27,196	0	27,196
Intake and Referral	34,586	0	34,586
Life Skills	0	0	0
Protective Service - Child Abuse	251,871	0	251,871
Protective Service - General	1,061,010	0	1,061,010
Service Planning	118,445	0	118,445
Juvenile Act Proceedings	32,302	0	32,302
Alternative Treatment	0	0	0
Community Residential	1,002,589	0	1,002,589
Emergency Shelter	205,397	0	205,397
Foster Family	801,328	0	801,328
Kinship Care	231,215	0	231,215
Supervised Independent Living	88,425	0	88,425
Juvenile Detention Service	53,500	0	53,500
Residential Service	317,935	0	317,935
Secure Residential Service (Except YDC)	67,112	0	67,112
YDC Secure	0	0	0
Administration	201,958	0	201,958
Combined Total Expense	<u>5,637,067</u>	<u>0</u>	<u>5,637,067</u>
Less Non-reimbursables	<u>12,039</u>	<u>0</u>	<u>12,039</u>
Total Net Expense	<u>\$ 5,625,028</u>	<u>\$ 0</u>	<u>\$ 5,625,028</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,084,546	\$ 0	\$ 1,084,546
Employee Benefits	375,921	0	375,921
Subsidies	720,361	0	720,361
Operating	682,784	0	682,784
Purchased Services	2,720,498	0	2,720,498
Fixed Assets	20,655	0	20,655
Combined Total Expense	<u>5,604,765</u>	<u>0</u>	<u>5,604,765</u>
Less Non-reimbursables	<u>12,039</u>	<u>0</u>	<u>12,039</u>
Total Net Expense	<u>\$ 5,592,726</u>	<u>\$ 0</u>	<u>\$ 5,592,726</u>

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

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