

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Crawford County Children and Youth Agency

August 2025



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 Crawford County
Crawford County Courthouse
903 Diamond Park
Meadville, PA 16335

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 Crawford 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 Crawford 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 three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by decreasing agency expenditures by \$3,563, increasing non-reimbursable expenditures by \$10,937, and increasing revenue by \$1,690. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$8,948.
- For the **2022-2023 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by decreasing agency expenditures by \$938 and increasing non-reimbursable expenditures by \$9,021. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$7,973.

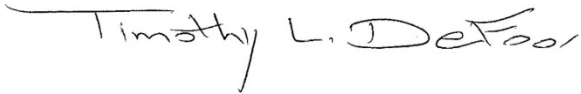
The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on July 23, 2025.

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

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.

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 horizontal line extending from the start of the name.

Timothy L. DeFoor
Auditor General
July 30, 2025

CONTENTS

	Page
Background	1
Section 1 – Amended Fiscal Reports for the 2021-2022 Fiscal Year	
Amended Computation of Final Net State Share	3
Amended CY-348 - Fiscal Summary	4
Amended CY-370A - Revenue Report	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments	7
Adjustment Schedule	8
Section 2 – Amended Fiscal Reports for the 2022-2023 Fiscal Year	
Amended Computation of Final Net State Share	10
Amended CY-348 - Fiscal Summary	11
Amended CY-370A - Revenue Report	12
Amended CY-370 - Expenditure Report.....	13
Amended Summary of Expense and Expense Adjustments	14
Adjustment Schedule	15
Report Distribution List	16

BACKGROUND

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

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

We reviewed the final, cumulative 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

**CRAWFORD 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		\$	7,796,151
Supplemental Act 148			<u>0</u>
Total State Allocation			7,796,151
State Share (CY348) ²	\$	5,144,684	
Less: Major Service Category Adjustment		<u>0</u>	
Net State Share	\$	5,144,684	
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>	
Final Net State Share Payable ³	\$	5,144,684	
Actual Act 148 Revenues Received ⁴		<u>5,153,632</u>	
Net Amount Due County/(State) ⁵	\$	<u><u>(8,948)</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.

**CRAWFORD 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	126,706	144	17,305	0	0	0	630	0	108,627	108,627	0
02. 90% REIMBURSEMENT	144,263	2,404	9,091	33,606	0	0	0	0	99,162	89,246	9,916
03. 80% REIMBURSEMENT	7,540,576	85,662	1,644,775	245,041	75,677	10,031	20,158	0	5,459,232	4,367,385	1,091,847
04. 60% REIMBURSEMENT	1,307,135	25,194	117,167	0	0	222,091	2,824	5,622	934,237	560,542	373,695
05. 50% REIMBURSEMENT	37,767	0	0	0	0	0	0	0	37,767	18,884	18,883
06. TOTAL NET CHILD WELFARE EXPEND.	9,156,447	113,404	1,788,338	278,647	75,677	232,122	23,612	5,622	6,639,025	5,144,684	1,494,341

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0						0	0	0

08. NON-REIMBURSABLE EXPENDITURES	36,392	0							36,392		36,392
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09. TOTAL EXPENDITURES	9,192,839	113,404	1,788,338	278,647	75,677	232,122	23,612	5,622	6,675,417	5,144,684	1,530,733
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10. TOTAL TITLE IV-D COLLECTIONS 65,304

11. TITLE IV-D Collections for IV-E Children 22,317

12. STATE ACT 148 - line 6 5,144,684

13. STATE ACT 148 ALLOCATION 7,796,151

14. ADJUSTED STATE SHARE (lower of 12 or 13) 5,144,684

INVOICE	
AMENDED STATE SHARE (ACT 148)	5,144,684
ACT 148 AMOUNT RECEIVED	5,153,632
ADJUSTMENT TO STATE SHARE	(8,948)

CRAWFORD 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	126,706	144		17,305	0			630	0	108,627	108,627	0
1-B ADOPTION ASSISTANCE	1,240,686	45	641,088	15,256			0	0	0	584,297	467,438	116,859
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	57,118	0	25,842	0			0	0	0	31,276	25,021	6,255
1-D COUNSELING - DEPENDENT	549,296	0		3,470	211,452	75,677	0	0	0	258,697	206,958	51,739
1-E COUNSELING - DELINQUENT	64,583	0		171	27,486	0	0	0	0	36,928	29,542	7,386
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	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	17,332	0		190	6,103	0	0	0	0	11,039	8,831	2,208
1-J INTAKE & REFERRAL	75,455	86		10,307	0	0	0	375	0	64,687	51,750	12,937
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	513,009	583		70,078	0	0	0	2,553	0	439,795	351,836	87,959
1-N PROTECTIVE SERVICE - GENERAL	3,115,177	4,017		423,326	0	0	0	15,419	0	2,672,415	2,137,932	534,483
1-O SERVICE PLANNING	61,692	70		8,428	0	0	0	307	0	52,887	42,310	10,577
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	21,588	0		0	0		0	0	0	21,588	10,794	10,794
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	5,842,644	4,945	666,930	548,531	245,041	75,677	0	19,284	0	4,282,236	3,441,039	841,197

COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	334,989	5,434	64,274	15,259		0	10,031	267	0	239,724	191,779	47,945
2-D COMMUNITY RESIDENTIAL - DELINQUENT	354,042	16,333	0	0		0	0	0	0	337,709	270,167	67,542
2-E EMERGENCY SHELTER - DEPENDENT	43,394	115	5,649	3,442	0	0	0	0	0	34,188	30,769	3,419
2-F EMERGENCY SHELTER - DELINQUENT	100,869	2,289	0	0	33,606	0	0	0	0	64,974	58,477	6,497
2-G FOSTER FAMILY - DEPENDENT	401,635	29,668	73,715	72,985		0	0	449	0	224,818	179,854	44,964
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	647,915	25,466	140,068	78,114		0	0	708	0	403,559	322,847	80,712
2-J KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	44,361	264	0	2,204		0	0	80	0	41,813	33,450	8,363
2-L SUP. INDEPENDENT LIVING - DELINQUENT	63,284	3,696	0	0		0	0	0	0	59,588	47,670	11,918
2-M SUBTOTAL CBP	1,990,489	83,265	283,706	172,004	33,606	0	10,031	1,504	0	1,406,373	1,135,013	271,360

INSTITUTIONAL PLACEMENT	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	16,179	0							0	16,179	8,090	8,089
3-B RESIDENTIAL SERVICE - DEPENDENT	219,196	11,948	869	1,856		0	194,561	7	0	9,955	5,973	3,982
3-C RES. SERVICE - DELINQUENT (NON YDC/YPC)	56,833	2,660	0	0		0	27,530	0	0	26,643	15,986	10,657
3-D SECURE RES. SERVICE (EXCEPT YDC)	191,866	9,942							0	181,924	109,154	72,770
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	484,074	24,550	869	1,856	0	0	222,091	7	0	234,701	139,203	95,498
4 ADMINISTRATION	839,240	644		114,442		0	0	2,817	5,622	715,715	429,429	286,286
5 TOTAL REVENUES	9,156,447	113,404	951,505	836,833	278,647	75,677	232,122	23,612	5,622	6,639,025	5,144,684	1,494,341

CRAWFORD 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
N-HOME												
1-A ADOPTION SERVICE	73,645	37,437		15,468	0	185	126,735	1	0	29	0	0
1-B ADOPTION ASSISTANCE	0	0	1,240,345	341	0	0	1,240,686	0	187	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	57,118	0	0	0	57,118	11	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0		25,237	524,039	0	549,296	0	161	0	0	0
1-E COUNSELING - DELINQUENT	0	0		1,259	74,263	0	75,522	0	19	0	10,937	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		1,327	16,005	0	17,332	0	12	0	0	0
1-J INTAKE & REFERRAL	43,857	22,295		9,195	0	109	75,456	1,338	0	1	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	298,169	151,572		62,531	0	743	513,015	445	0	6	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,801,156	915,597		385,360	8,600	4,506	3,115,219	1,726	3	42	0	0
1-O SERVICE PLANNING	35,857	18,229		7,517	0	90	61,693	919	0	1	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	21,588		21,588	0	31	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
1-R SUBTOTAL IN-HOME	2,252,684	1,145,130	1,297,463	508,235	644,515	5,633	5,853,660			79	10,937	0
	LRCF = Legal Representation for Children in Placement = \$											
	LRCNP = Legal Representation for Children Non-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
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	31,169	15,844	0	6,967	280,932	78	334,990	725	5	1	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	354,042	0	354,042	1,649	22	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	57	43,337	0	43,394	199	6	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	10	100,859	0	100,869	471	23	0	0	0
2-G FOSTER FAMILY - DEPENDENT	52,407	26,641	0	16,413	306,042	133	401,636	4,903	37	1	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	82,748	42,064	0	24,461	498,436	208	647,917	9,120	51	2	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	9,378	4,766	0	2,464	27,730	23	44,361	156	2	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	63,284	0	63,284	371	4	0	0	0
2-M SUBTOTAL CBP	175,702	89,315	0	50,372	1,674,662	442	1,990,493	17,594	150	4	0	0
	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
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	4	16,175	0	16,179	67	3	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	827	421	0	1,266	216,680	2	219,196	711	4	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	56,833	0	56,833	353	5	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	10	191,856	0	191,866	565	4	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	827	421	0	1,280	481,544	2	484,074	1,696	16	0	0	0
4 ADMINISTRATION	453,447	167,275	0	243,066	0	824	864,612			25,372	0	0
5 TOTAL EXPENDITURES	2,882,660	1,402,141	1,297,463	802,953	2,800,721	6,901	9,192,839			25,455	10,937	0
	County Indirect Costs = \$											

**CRAWFORD 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	\$ 126,565	\$ 170	\$ 126,735
Adoption Assistance	1,240,686	0	1,240,686
Subsidized Permanent Legal Custodianship	57,118	0	57,118
Counseling	614,287	10,531	624,818
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	17,332	0	17,332
Intake and Referral	75,355	101	75,456
Life Skills	0	0	0
Protective Service - Child Abuse	512,331	684	513,015
Protective Service - General	3,111,064	4,155	3,115,219
Service Planning	61,611	82	61,693
Juvenile Act Proceedings	21,588	0	21,588
Alternative Treatment	0	0	0
Community Residential	688,960	72	689,032
Emergency Shelter	144,263	0	144,263
Foster Family	401,512	124	401,636
Kinship Care	647,725	192	647,917
Supervised Independent Living	107,624	21	107,645
Juvenile Detention Service	16,179	0	16,179
Residential Service	296,482	(20,453)	276,029
Secure Residential Service (Except YDC)	191,866	0	191,866
YDC Secure	0	0	0
Administration	863,854	758	864,612
Combined Total Expense	<u>9,196,402</u>	<u>(3,563)</u>	<u>9,192,839</u>
Less Non-reimbursables	<u>25,455</u>	<u>10,937</u>	<u>36,392</u>
Total Net Expense	<u>\$ 9,170,947</u>	<u>\$ (14,500)</u>	<u>\$ 9,156,447</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,882,660	\$ 0	\$ 2,882,660
Employee Benefits	1,402,141	0	1,402,141
Subsidies	1,297,463	0	1,297,463
Operating	796,619	6,334	802,953
Purchased Services	2,810,643	(9,922)	2,800,721
Fixed Assets	6,876	25	6,901
Combined Total Expense	<u>9,196,402</u>	<u>(3,563)</u>	<u>9,192,839</u>
Less Non-reimbursables	<u>25,455</u>	<u>10,937</u>	<u>36,392</u>
Total Net Expense	<u>\$ 9,170,947</u>	<u>\$ (14,500)</u>	<u>\$ 9,156,447</u>

**CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2021 TO JUNE 30, 2022
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370				CY-370 Adjustment			
	1-A	4	1	Adoption Service - Operating	\$ 15,298	\$ 170	\$ 15,468
	1-J	4		Intake & Referral - Operating	\$ 9,094	\$ 101	\$ 9,195
	1-M	4		Protective Service - Child Abuse - Operating	\$ 61,847	\$ 684	\$ 62,531
	1-N	4		Protective Service - General - Operating	\$ 381,222	\$ 4,138	\$ 385,360
	1-O	4		Service Planning - Operating	\$ 7,435	\$ 82	\$ 7,517
	2-C	4		Community Residential - Dependent - Operating	\$ 6,895	\$ 72	\$ 6,967
	2-G	4		Foster Family - Dependent - Operating	\$ 16,292	\$ 121	\$ 16,413
	2-I	4		Kinship Care - Dependent - Operating	\$ 24,271	\$ 190	\$ 24,461
	2-K	4		Supervised Independent Living - Dependent - Operating	\$ 2,443	\$ 21	\$ 2,464
	4	4		Administration - Operating	\$ 242,311	\$ 755	\$ 243,066
	1-E	5		Counseling - Delinquent - Purchased Services	\$ 63,732	\$ 10,531	\$ 74,263
	3-C	5		Residential Service - Delinquent - Purchased Services	\$ 77,286	\$ (20,453)	\$ 56,833
	1-N	6		Protective Service - General - Fixed Assets	\$ 4,489	\$ 17	\$ 4,506
	2-G	6		Foster Family - Dependent - Fixed Assets	\$ 130	\$ 3	\$ 133
	2-I	6		Kinship Care - Dependent - Fixed Assets	\$ 206	\$ 2	\$ 208
	4	6		Administration - Fixed Assets	\$ 821	\$ 3	\$ 824
						\$ (3,563)	
				To decrease expenditures by \$3,563 to include revisions made to the agency's expenditure ledger after submission of the fourth quarter Act 148 Invoice to the Commonwealth Department of Human Services. expense ledger.			
				Title 55 Pa Code, Chapter 3170.95 (a)(b)			
CY-370	1-E	11	2	Counseling - Delinquent - Non-Reim Purchased Serv/Subsidies	\$ -	\$ 10,937	\$ 10,937
				To increase non-reim purchased serv/subsidies by \$10,937 due to an incorrect billing issue that resulted in the amount not being marked non-reimbursable.			
				Title 55 Pa Code, Chapter 3170.95 (a)(b)			
CY-370A				CY-370A Adjustments			
	1-A	2	3	Adoption Service - Program Income	\$ 99	\$ 45	\$ 144
	1-J	2		Intake and Referral - Program Income	\$ 59	\$ 27	\$ 86
	1-M	2		Protective Service - Child Abuse - Program Income	\$ 400	\$ 183	\$ 583
	1-N	2		Protective Service - General - Program Income	\$ 2,913	\$ 1,104	\$ 4,017
	1-O	2		Service Planning - Program Income	\$ 48	\$ 22	\$ 70
	2-C	2		Community Residential (Dependent) - Program Income	\$ 5,415	\$ 19	\$ 5,434
	2-G	2		Foster Family (Dependent) - Program Income	\$ 29,636	\$ 32	\$ 29,668
	2-I	2		Kinship Care (Dependent) - Program Income	\$ 25,415	\$ 51	\$ 25,466
	2-K	2		Supervised Ind. Living (Dependent) - Program Income	\$ 259	\$ 5	\$ 264
	4	2		Administration - Program Income	\$ 442	\$ 202	\$ 644
						\$ 1,690	
				To increase program income by \$1,690 to properly report the total amount received and reconciled to the agency's final Program Income Ledger.			
				Title 55 Pa Code, Chapter 3170.95 (a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**CRAWFORD 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	\$ 7,936,373
Supplemental Act 148	<u>0</u>
Total State Allocation	7,936,373
State Share (CY348) ²	\$ 5,558,893
Less: Major Service Category Adjustment	<u>0</u>
Net State Share	\$ 5,558,893
Less: Expenditures in Excess of the Approved State Allocation	<u>0</u>
Final Net State Share Payable ³	\$ 5,558,893
Actual Act 148 Revenues Received ⁴	<u>5,566,866</u>
Net Amount Due County/(State) ⁵	\$ <u>(7,973)</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.

CRAWFORD 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	3,427	2	427	0	0	0	23	0	2,975	2,975	0
02. 90% REIMBURSEMENT	183,271	384	35,811	709	0	0	0	0	146,367	131,730	14,637
03. 80% REIMBURSEMENT	8,736,325	117,461	1,869,918	277,938	75,677	350,509	27,780	0	6,017,042	4,813,634	1,203,408
04. 60% REIMBURSEMENT	1,276,019	20,684	152,646	0	0	96,118	4,495	15,717	986,359	591,815	394,544
05. 50% REIMBURSEMENT	37,478	0	0	0	0	0	0	0	37,478	18,739	18,739
06. TOTAL NET CHILD WELFARE EXPEND.	10,236,520	138,531	2,058,802	278,647	75,677	446,627	32,298	15,717	7,190,221	5,558,893	1,631,328

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	177,846	0							177,846	106,708	71,138

08. NON-REIMBURSABLE EXPENDITURES	34,673	0							34,673		34,673
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09. TOTAL EXPENDITURES	10,449,039	138,531	2,058,802	278,647	75,677	446,627	32,298	15,717	7,402,740	5,665,601	1,737,139
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10. TOTAL TITLE IV-D COLLECTIONS 69,011

11. TITLE IV-D Collections for IV-E Children 32,346

12. STATE ACT 148 - line 6 5,558,893

13. STATE ACT 148 ALLOCATION 7,936,373

14. ADJUSTED STATE SHARE (lower of 12 or 13) 5,558,893

INVOICE	
AMENDED STATE SHARE (ACT 148)	5,558,893
ACT 148 AMOUNT RECEIVED	5,566,866
ADJUSTMENT TO STATE SHARE	(7,973)

CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED CV370A
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	3,427	2		427	0		0	23	0	2,975	2,975	0
1-B	ADOPTION ASSISTANCE	1,367,326	0	723,091	5,766			94,415	0	0	544,054	435,243	108,811
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	46,522	0	19,473	0				0	0	27,049	21,639	5,410
1-D	COUNSELING - DEPENDENT	560,437	0		4,079	272,326	61,019	219,184	0	0	3,829	3,063	766
1-E	COUNSELING - DELINQUENT	49,314	0		129	0	13,338	34,280	0	0	1,567	1,254	313
1-F	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	9,810	0		92	5,612	1,320	2,630	0	0	156	125	31
1-J	INTAKE & REFERRAL	96,987	54		13,728	0	0	0	639	0	82,566	66,053	16,513
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	560,532	313		79,328	0	0	0	3,695	0	477,196	381,757	95,439
1-N	PROTECTIVE SERVICE - GENERAL	3,228,299	1,919		455,699	0	0	0	21,224	0	2,749,457	2,199,566	549,891
1-O	SERVICE PLANNING	73,967	42		10,469	0	0	0	488	0	62,968	50,374	12,594
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	17,350	0		0	0	0	0	0	0	17,350	8,675	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	6,013,971	2,330	742,564	569,717	277,938	75,677	350,509	26,069	0	3,969,167	3,170,724	798,443

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
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	626,659	21,179	43,673	50,871			0	64	0	510,872	408,698	102,174
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	635,694	18,985	49,042	39,337			0	0	0	528,330	422,664	105,666
2-E	EMERGENCY SHELTER - DEPENDENT	103,149	384	28,180	7,627	709	0	0	0	0	66,249	59,624	6,625
2-F	EMERGENCY SHELTER - DELINQUENT	80,122	0	0	4	0	0	0	0	0	80,118	72,106	8,012
2-G	FOSTER FAMILY - DEPENDENT	545,450	14,202	86,369	85,132			0	588	0	359,159	287,327	71,832
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	734,099	45,391	126,590	71,783			0	885	0	489,450	391,560	97,890
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	85,148	1,215	0	5,267			0	197	0	78,469	62,775	15,694
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	116,081	14,161	0	0			0	0	0	101,920	81,536	20,384
2-M	SUBTOTAL CBP	2,926,402	115,517	333,854	260,021	709	0	0	1,734	0	2,214,567	1,786,290	428,277

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	20,128	0								20,128	10,064	10,064
3-B	RESIDENTIAL SERVICE - DEPENDENT	157,330	4,332	7,334	21,461			96,118	468	0	27,617	16,570	11,047
3-C	RES. SERVICE - DELINQUENT (NON YDC/FC)	61,706	7,710	977	2,417			0	0	0	50,602	30,361	20,241
3-D	SECURE RES. SERVICE (EXCEPT YDC)	204,643	8,301							0	196,342	117,805	78,537
3-E	YDC SECURE	177,846	0								177,846	106,708	71,138
3-F	SUBTOTAL INSTITUTIONAL	621,653	20,343	8,311	23,878	0	0	96,118	468	0	472,535	281,508	191,027

4	ADMINISTRATION	852,340	341		120,457		0	0	4,027	15,717	711,798	427,079	284,719
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5	TOTAL REVENUES	10,414,366	138,531	1,084,729	974,073	278,647	75,677	446,627	32,298	15,717	7,368,067	5,665,601	1,702,466
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CRAWFORD 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	1,973	1,018		823		5	3,819	1		392	0	0
1-B	ADOPTION ASSISTANCE	0	0	1,367,326	0	0	0	1,367,326	0	177	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	46,522	0	0	0	46,522	0	7	0	0	0
1-D	COUNSELING - DEPENDENT	0	0		28,865	532,498	0	561,363	0	138	0	926	0
1-E	COUNSELING - DELINQUENT	0	0		1,041	56,368	0	57,409	0	24	0	8,095	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		673	9,137	0	9,810	0	10	0	0	0
1-J	INTAKE & REFERRAL	55,813	28,815		12,198	0	163	96,989	1,287	0	2	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	322,473	166,496		70,627	0	942	560,538	426	0	6	0	0
1-N	PROTECTIVE SERVICE - GENERAL	1,852,240	956,332		411,404	2,950	5,409	3,228,335	1,879	1	36	0	0
1-O	SERVICE PLANNING	42,564	21,976		9,303	0	124	73,967	917	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT					17,350		17,350	0	32	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT					0	0	0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	2,275,063	1,174,637	1,413,848	534,934	618,303	6,643	6,023,428			436	9,021	0
		LRCNP = Legal Representation for Children in Placement = \$ 0											
		LRCNP = Legal Representation for Children Non-Placement = \$ 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- 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	5,638	2,910	0	3,252	614,843	16	626,659	1,572	10	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	908	634,786	0	635,694	2,380	18	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	333	102,816	0	103,149	369	7	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	38	80,084	0	80,122	365	28	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	51,302	26,489	0	24,367	443,145	149	545,452	6,175	40	2	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	77,236	39,877	0	28,870	588,138	225	734,346	10,688	46	2	245	0
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	17,195	8,878	0	3,840	55,185	50	85,148	509	5	0	0	0
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	488	115,593	0	116,081	574	3	0	0	0
2-M	SUBTOTAL CBP	151,371	78,154	0	62,096	2,634,590	440	2,926,651	22,632	157	4	245	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	8	20,120	0	20,128	45	2	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	40,873	21,104	0	10,087	85,147	119	157,330	259	4	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	61,706	0	61,706	251	6	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	27	204,616	0	204,643	568	3	0	0	0
3-E	YDC SECURE	0	0	0	12	177,834	0	177,846	214	2	0	0	0
3-F	SUBTOTAL INSTITUTIONAL	40,873	21,104	0	10,134	549,423	119	621,653	1,337	17	0	0	0
4	ADMINISTRATION	436,657	181,487	0	258,137	0	1,026	877,307			24,967	0	0
5	TOTAL EXPENDITURES	2,903,964	1,455,382	1,413,848	865,301	3,802,316	8,228	10,449,039			25,407	9,266	0
County Indirect Costs = \$ 180,136													

**CRAWFORD 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	\$ 3,819	\$ 0	\$ 3,819
Adoption Assistance	1,367,326	0	1,367,326
Subsidized Permanent Legal Custodianship	46,522	0	46,522
Counseling	620,162	(1,390)	618,772
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	9,810	0	9,810
Intake and Referral	96,989	0	96,989
Life Skills	0	0	0
Protective Service - Child Abuse	560,511	27	560,538
Protective Service - General	3,228,200	135	3,228,335
Service Planning	73,967	0	73,967
Juvenile Act Proceedings	17,350	0	17,350
Alternative Treatment	0	0	0
Community Residential	1,262,107	246	1,262,353
Emergency Shelter	183,271	0	183,271
Foster Family	545,445	7	545,452
Kinship Care	734,336	10	734,346
Supervised Independent Living	201,229	0	201,229
Juvenile Detention Service	20,128	0	20,128
Residential Service	219,036	0	219,036
Secure Residential Service (Except YDC)	204,643	0	204,643
YDC Secure	177,846	0	177,846
Administration	877,280	27	877,307
Combined Total Expense	10,449,977	(938)	10,449,039
Less Non-reimbursables	25,652	9,021	34,673
Total Net Expense	\$ <u>10,424,325</u>	\$ <u>(9,959)</u>	\$ <u>10,414,366</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,903,964	\$ 0	\$ 2,903,964
Employee Benefits	1,455,382	0	1,455,382
Subsidies	1,413,848	0	1,413,848
Operating	864,796	505	865,301
Purchased Services	3,803,759	(1,443)	3,802,316
Fixed Assets	8,228	0	8,228
Combined Total Expense ¹	10,449,977	(938)	10,449,039
Less Non-reimbursables	25,652	9,021	34,673
Total Net Expense ¹	\$ <u>10,424,325</u>	\$ <u>(9,959)</u>	\$ <u>10,414,366</u>

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

**CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2022 TO JUNE 30, 2023
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-D	4	1	Counseling - Dependent - Operating	\$ 28,922	\$ (57)	\$ 28,865
CY-370	1-E	4		Counseling - Delinquent - Operating	\$ 931	\$ 110	\$ 1,041
	1-M	4		Protective Service - Child Abuse - Operating	\$ 70,600	\$ 27	\$ 70,627
	1-N	4		Protective Service - General - Operating	\$ 411,269	\$ 135	\$ 411,404
	2-D	4		Community Residential - Delinquent - Operating	\$ 662	\$ 246	\$ 908
	2-G	4		Foster Family - Dependent - Operating	\$ 24,360	\$ 7	\$ 24,367
	2-I	4		Kinship Care - Dependent - Operating	\$ 28,860	\$ 10	\$ 28,870
	4	4		Administration - Operating	\$ 258,110	\$ 27	\$ 258,137
	1-D	5		Counseling - Dependent - Purchased Services	\$ 533,941	\$ (1,443)	\$ 532,498
						\$ (938)	
				To decrease expenditures by \$938 to include revisions made to the agency's expenditure ledger after submission of the fourth quarter Act 148 Invoice to the Commonwealth Department of Human Services.			
				Title 55 Pa Code, Chapter 3170.95			
CY-370	1-D	11	2	Counseling - Dependent - Non-Reim Purchased Serv/Subsidies	\$ -	\$ 926	\$ 926
	1-E	11		Counseling - Delinquent - Non-Reim Purchased Serv/Subsidies	\$ -	\$ 8,095	\$ 8,095
						\$ 9,021	
				To increase Non-Reim Purchased Serv/Subsidies to include revisions made to the agency's expenditure ledger after submission of the fourth quarter Act 148 Invoice to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95 (a)(b)			

CRAWFORD COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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