

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2022 to June 30, 2023

July 1, 2023 to June 30, 2024

Elk County Children and Youth Agency

January 2026



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 Elk County
Elk County Courthouse Annex
300 Center Street, P. O. Box 448
Ridgeway, PA 15853-0448

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 Elk 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, 2022 to June 30, 2023, and July 1, 2023 to June 30, 2024 (herein referred to as the 2022-2023 fiscal year and 2023-2024 fiscal year). The scope of our engagement was limited to the 2022-2023 and 2023-2024 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 Elk 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 2022-2023 and 2023-2024 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:

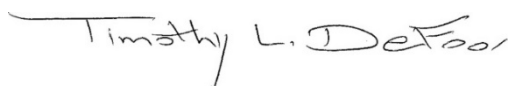
- For the **2022-2023 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$491 and increasing revenue by \$14,504. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$22,390.
- For the **2023-2024 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 increasing agency expenditures by \$727 and increasing revenue by \$1,822. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$948.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on December 17, 2025.

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

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

Sincerely,



Timothy L. DeFoor
Auditor General
December 31, 2025

¹ In accordance with DHS regulations, the expenditures reported in the enclosed fiscal reports are limited to expenditures funded by allocations made pursuant to Act 148 of 1976, as amended, (62 P.S. § 704.1) and do not include any expenditures made from other appropriations or grant funds.

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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, 2022 to JUNE 30, 2023

**ELK 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		\$ 1,762,467
Supplemental Act 148		<u>0</u>
Total State Allocation		1,762,467
State Share (CY348) ²	\$ 1,681,482	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 1,681,482
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 1,681,482
Actual Act 148 Revenues Received ⁴		<u>1,703,872</u>
Net Amount Due County/(State) ⁵		<u><u>\$ (22,390)</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.

**ELK 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	10,078	0	939	0	0	0	0	0	9,139	9,139	0
02. 90% REIMBURSEMENT	80,698	2,567	860	12,423	0	0	0	0	64,848	58,363	6,485
03. 80% REIMBURSEMENT	2,073,462	77,663	274,127	13,497	0	0	0	0	1,708,175	1,366,540	341,635
04. 60% REIMBURSEMENT	451,659	5,541	9,040	0	43,512	20,491	0	3,177	369,898	221,939	147,959
05. 50% REIMBURSEMENT	53,578	0	2,575	0	0	0	0	0	51,003	25,501	25,502
06. TOTAL NET CHILD WELFARE EXPEND.	2,669,475	85,771	287,541	25,920	43,512	20,491	0	3,177	2,203,063	1,681,482	521,581

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

08. NON-REIMBURSABLE EXPENDITURES	12,711	0							12,711		12,711
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09. TOTAL EXPENDITURES	2,682,186	85,771	287,541	25,920	43,512	20,491	0	3,177	2,215,774	1,681,482	534,292
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10. TOTAL TITLE IV-D COLLECTIONS 33,560

11. TITLE IV-D Collections for IV-E Children 6,429

12. STATE ACT 148 - line 6 1,681,482

13. STATE ACT 148 ALLOCATION 1,762,467

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,681,482

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,681,482										
ACT 148 AMOUNT RECEIVED	1,703,872										
ADJUSTMENT TO STATE SHARE	(22,390)										

ELK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	10,078	0	939	939	0	0	0	0	0	9,139	9,139	0
I-B ADOPTION ASSISTANCE	203,822	414	95,830	4,900	0	0	0	0	0	102,678	82,142	20,536
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	26,085	0	7,779	0	0	0	0	0	0	18,306	14,645	3,661
I-D COUNSELING - DEPENDENT	9,790	0	0	0	0	0	0	0	0	8,884	7,107	1,777
I-E COUNSELING - DELINQUENT	1,343	303	0	0	0	0	0	0	0	1,040	832	208
I-F DAY CARE	0	0	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	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	9,503	0	873	0	0	0	0	0	0	8,630	6,904	1,726
I-J INTAKE & REFERRAL	120,225	0	10,444	0	0	0	0	0	0	109,781	87,825	21,956
I-K LIFE SKILLS - DEPENDENT	95,605	349	802	802	12,897	0	0	0	0	81,557	65,246	16,311
I-L LIFE SKILLS - DELINQUENT	2,415	0	72	72	0	0	0	0	0	2,343	1,874	469
I-M PROTECTIVE SERVICE - CHILD ABUSE	164,984	0	14,004	14,004	600	0	0	0	0	150,380	120,304	30,076
I-N PROTECTIVE SERVICE - GENERAL	285,783	44	25,533	0	0	0	0	0	0	260,186	208,149	52,037
I-O SERVICE PLANNING	152,606	0	14,035	0	0	0	0	0	0	138,571	110,857	27,714
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	25,078	0	2,575	0	0	0	0	0	0	22,503	11,251	11,252
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	1,107,317	1,110	103,609	75,103	13,497	0	0	0	0	913,998	726,275	187,723

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	411,723	20,729	3,218	1,403	0	0	0	0	0	386,373	309,098	77,275
2-D COMMUNITY RESIDENTIAL - DELINQUENT	122,788	19,083	0	0	0	0	0	0	0	103,705	82,964	20,741
2-E EMERGENCY SHELTER - DEPENDENT	70,471	2,567	0	860	12,423	0	0	0	0	54,621	49,159	5,462
2-F EMERGENCY SHELTER - DELINQUENT	10,227	0	0	0	0	0	0	0	0	10,227	9,204	1,023
2-G FOSTER FAMILY - DEPENDENT	285,568	19,151	22,597	34,452	0	0	0	0	0	209,368	167,494	41,874
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	157,815	17,590	22,493	14,766	0	0	0	0	0	102,966	82,373	20,593
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	23,407	0	0	0	0	0	0	0	0	23,407	18,726	4,681
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	1,081,999	79,120	48,308	51,481	12,423	0	0	0	0	890,667	719,018	171,649

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	28,500	0	0	0	0	0	0	0	0	28,500	14,250	14,250
3-B RESIDENTIAL SERVICE - DEPENDENT	160,596	4,342	0	886	43,512	15,368	0	0	0	96,488	57,893	38,595
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	115,635	1,199	0	0	0	5,123	0	0	0	109,313	65,588	43,725
3-D SECURE RES. SERVICE (EXCEPT YDC)	27,044	0	0	0	0	0	0	0	0	27,044	16,226	10,818
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	331,775	5,541	0	886	43,512	20,491	0	0	0	261,345	153,957	107,388

4 ADMINISTRATION	148,384	0	0	8,154	0	0	0	0	0	137,053	82,232	54,821
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5 TOTAL REVENUES	2,669,475	85,771	151,917	135,624	25,920	43,512	20,491	0	3,177	2,203,063	1,681,482	521,581
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ELK 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
	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
IN-HOME												
1-A ADOPTION SERVICE	5,520	2,854		1,693	0	11	10,078	8	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	203,822	0	0	0	203,822	0	27	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	26,085	0	0	0	26,085	0	4	0	0	0
1-D COUNSELING - DEPENDENT	5,520	2,854		1,405	0	11	9,790	507	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	1,343	0	1,343	0	3	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	5,520	2,854		1,118	0	11	9,503	33	0	0	0	0
1-J INTAKE & REFERRAL	66,241	34,246		19,612	0	126	120,225	507	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	5,520	2,854		(5,355)	92,575	11	95,605	69	14	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	15	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	82,802	42,807		34,327	4,900	157	164,993	93	14	9	0	0
1-N PROTECTIVE SERVICE - GENERAL	160,083	82,759		42,646	0	304	285,792	312	9	9	0	0
1-O SERVICE PLANNING	88,322	45,660		18,456	0	168	152,606	507	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,961	6,708		25,078	66	7	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	419,528	216,888	229,907	118,278	105,526	799	1,107,335			18	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 14,306											
	LRCNP = Legal Representation for Children Non-Placement = \$ 2,103											
	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-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	5,520	2,854		9,883	394,237	11	412,505	1,706	15	782	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	165	122,623	0	122,788	509	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	5,520	2,854		8,958	64,378	11	81,721	281	12	12	11,238	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	10,227	0	10,227	30	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	44,160	22,830		30,922	187,709	84	285,705	3,563	18	137	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	22,080	11,414		12,780	111,771	42	158,087	2,575	17	152	120	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	13	23,407	0	23,420	81	1	13	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	77,280	39,952	0	62,721	914,352	148	1,094,453	8,745	68	1,096	11,358	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	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	28,500	0	28,500	57	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	5,520	2,854		5,215	147,235	11	160,835	628	8	239	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	115,635	0	115,635	361	3	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	27,044	0	27,044	75	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	5,520	2,854	0	5,215	318,414	11	332,014	1,121	13	239	0	0
4 ADMINISTRATION	49,681	25,684	0	72,925	0	94	148,384			0	0	0
5 TOTAL EXPENDITURES	552,009	285,378	229,907	259,139	1,338,292	1,052	2,682,186			1,353	11,358	0
	County Indirect Costs = \$ 58,990											

**ELK 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	\$ 10,685	\$ (607)	\$ 10,078
Adoption Assistance	203,408	414	203,822
Subsidized Permanent Legal Custodianship	26,085	0	26,085
Counseling	11,740	(607)	11,133
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	10,110	(607)	9,503
Intake and Referral	121,025	(800)	120,225
Life Skills	105,116	(7,096)	98,020
Protective Service - Child Abuse	174,103	(9,110)	164,993
Protective Service - General	302,934	(17,142)	285,792
Service Planning	162,324	(9,718)	152,606
Juvenile Act Proceedings	24,787	291	25,078
Alternative Treatment	0	0	0
Community Residential	535,900	(607)	535,293
Emergency Shelter	92,555	(607)	91,948
Foster Family	290,564	(4,859)	285,705
Kinship Care	160,517	(2,430)	158,087
Supervised Independent Living	23,420	0	23,420
Juvenile Detention Service	28,500	0	28,500
Residential Service	276,017	453	276,470
Secure Residential Service (Except YDC)	27,044	0	27,044
YDC Secure	0	0	0
Administration	94,861	53,523	148,384
Combined Total Expense	<u>2,681,695</u>	<u>491</u>	<u>2,682,186</u>
Less Non-reimbursables	<u>12,711</u>	<u>0</u>	<u>12,711</u>
Total Net Expense	<u>\$ 2,668,984</u>	<u>\$ 491</u>	<u>\$ 2,669,475</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 552,009	\$ 0	\$ 552,009
Employee Benefits	287,125	(1,747)	285,378
Subsidies	229,493	414	229,907
Operating	258,666	473	259,139
Purchased Services	1,337,232	1,060	1,338,292
Fixed Assets	1,052	0	1,052
Combined Total Expense ¹	<u>2,665,577</u>	<u>491</u>	<u>2,665,777</u>
Less Non-reimbursables	<u>12,711</u>	<u>0</u>	<u>12,711</u>
Total Net Expense ¹	<u>\$ 2,652,866</u>	<u>\$ 491</u>	<u>\$ 2,653,066</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.

**ELK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL 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							
CY370 Adjustments									
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 2,871	\$ (17)	\$ 2,854		
	1-D	2		Counseling - Dependent - Employee Benefits	\$ 2,871	\$ (17)	\$ 2,854		
	1-I	2		Homemaker Service - Employee Benefits	\$ 2,871	\$ (17)	\$ 2,854		
	1-J	2		Intake & Referral - Employee Benefits	\$ 34,456	\$ (210)	\$ 34,246		
	1-K	2		Life Skills - Dependent - Employee Benefits	\$ 2,871	\$ (17)	\$ 2,854		
	1-M	2		Protective Service - Child Abuse - Employee Benefits	\$ 43,069	\$ (262)	\$ 42,807		
	1-N	2		Protective Service - General - Employee Benefits	\$ 83,267	\$ (508)	\$ 82,759		
	1-O	2		Service Planning - Employee Benefits	\$ 45,940	\$ (280)	\$ 45,660		
	2-C	2		Community Residential - Dependent - Employee Benefits	\$ 2,871	\$ (17)	\$ 2,854		
	2-E	2		Emergency Shelter - Dependent - Employee Benefits	\$ 2,871	\$ (17)	\$ 2,854		
	2-G	2		Foster Family - Dependent - Employee Benefits	\$ 22,970	\$ (140)	\$ 22,830		
	2-I	2		Kinship Care - Dependent - Employee Benefits	\$ 11,484	\$ (70)	\$ 11,414		
	3-B	2		Residential Service - Dependent - Employee Benefits	\$ 2,871	\$ (17)	\$ 2,854		
	4	2		Administration - Employee Benefits	\$ 25,842	\$ (158)	\$ 25,684		
	1-B	3		Adoption Assistance - Subsidies	\$ 203,408	\$ 414	\$ 203,822		
	1-N	4		Protective Service - General - Operating	\$ 59,280	\$ 473	\$ 59,753		
	3-B	5		Residential Service - Dependent - Purchased Services	\$ 146,175	\$ 1,060	\$ 147,235		
		*LRCP Box		5	*Legal Representation for Children in Placement	\$ 14,015	\$ 291	\$ 14,306	
				Total Adjustment Amount		\$ 491			
				To increase expenditures by \$491 to include invoices not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's expenditure ledger. *The LRCP amount is not included in a cost center. However, is included in the total expenditure amount.					
				Title 55 Pa Code, Chapter 3170.95(a)(b)					
CY-370	1-A	4	2	Adoption Services - Operating	\$ 2,283	\$ (590)	\$ 1,693		
	1-D	4		Counseling (Dependent) - Operating	\$ 1,995	\$ (590)	\$ 1,405		
	1-I	4		Homemaker Service - Operating	\$ 1,708	\$ (590)	\$ 1,118		
	1-J	4		Intake and Referral - Operating	\$ 20,202	\$ (590)	\$ 19,612		
	1-K	4		Life Skills (Dependent) - Operating	\$ 1,724	\$ (7,079)	\$ (5,355)		
	1-M	4		Protective Service Child Abuse - Operating	\$ 43,175	\$ (8,848)	\$ 34,327		
	1-N	4		Protective Service General - Operating	\$ 59,753	\$ (17,107)	\$ 42,646		
	1-O	4		Service Planning - Operating	\$ 27,894	\$ (9,438)	\$ 18,456		
	2-C	4		Community Residential (Dependent) - Operating	\$ 10,473	\$ (590)	\$ 9,883		
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 9,548	\$ (590)	\$ 8,958		
	2-G	4		Foster Family (Dependent) - Operating	\$ 35,641	\$ (4,719)	\$ 30,922		
	2-I	4		Kinship Care (Dependent) - Operating	\$ 15,140	\$ (2,360)	\$ 12,780		
	3-B	4		Residential Service (Dependent) - Operating	\$ 5,805	\$ (590)	\$ 5,215		
	4	4		Administration - Operating	\$ 19,244	\$ 53,681	\$ 72,925		
					To reclassify \$53,681 of costs in the County Cost Allocation Plan (CAP) to the Administration cost center. The agency erroneously allocated indirect costs as direct costs to multiple cost centers instead of reporting the entire amount in the Administration cost center.				
					Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12				
CY-370A Adjustment									
CY-370A	2-D	2	3	Community Residential - Delinquent - Program Income	\$ 11,233	\$ 7,850	\$ 19,083		
	2-E	2		Emergency Shelter - Dependent - Program Income	\$ 1,379	\$ 1,188	\$ 2,567		
	2-I	2		Kinship Care - Dependent - Program Income	\$ 12,124	\$ 5,466	\$ 17,590		
				Total Adjustment Amount		\$ 14,504			
				To increase program income by \$14,504 to include income received subsequent to the agency's submission of the Act 148 Invoice Package to the Commonwealth Department of Human Services and reconcile to the agency's Program Income ledger.					
				Title 55 PA Code, Chapter 3170.95(a)(b)					

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2023 to JUNE 30, 2024

**ELK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	1,831,599
Supplemental Act 148			<u>5,720</u>
Total State Allocation			1,837,319
State Share (CY348) ²	\$		1,836,371
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,836,371
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,836,371
Actual Act 148 Revenues Received ⁴			<u>1,837,319</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(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.

**ELK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	9,370	0	1,019	0	0	0	389	0	7,962	7,962	0
02. 90% REIMBURSEMENT	37,224	30	1,041	13,748	0	0	389	0	22,016	19,815	2,201
03. 80% REIMBURSEMENT	2,439,633	104,328	262,347	12,172	21,756	8,045	71,714	0	1,959,271	1,567,416	391,855
04. 60% REIMBURSEMENT	469,381	26,378	14,951	0	21,756	12,446	3,888	2,274	387,688	232,612	155,076
05. 50% REIMBURSEMENT	19,979	0	2,846	0	0	0	0	0	17,133	8,566	8,567
06. TOTAL NET CHILD WELFARE EXPEND.	2,975,587	130,736	282,204	25,920	43,512	20,491	76,380	2,274	2,394,070	1,836,371	557,699

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	1,231	0							1,231		1,231

09. TOTAL EXPENDITURES	2,976,818	130,736	282,204	25,920	43,512	20,491	76,380	2,274	2,395,301	1,836,371	558,930
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10. TOTAL TITLE IV-D COLLECTIONS 39,475

11. TITLE IV-D Collections for IV-E Children 2,296

12. STATE ACT 148 - line 6 1,836,371

13. STATE ACT 148 ALLOCATION 1,837,319

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,836,371

INVOICE	
AMENDED STATE SHARE (ACT 148)	1,836,371
ACT 148 AMOUNT RECEIVED	1,837,319
ADJUSTMENT TO STATE SHARE	(948)

ELK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		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	9,370	0	1,019	0	0	0	0	389	0	7,962	7,962	0
1-B	ADOPTION ASSISTANCE	280,169	0	131,511	8,000	0	0	0	0	0	140,658	112,526	28,132
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	32,868	0	1,315	0	0	0	0	2,515	0	29,038	23,230	5,808
1-D	COUNSELING - DEPENDENT	9,327	0	0	1,015	0	0	0	389	0	7,923	6,338	1,585
1-E	COUNSELING - DELINQUENT	163	0	0	0	0	0	0	0	0	163	130	33
1-F	DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G	IDAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H	IDAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	9,327	0	0	1,015	0	0	0	389	0	7,923	6,338	1,585
1-J	INTAKE & REFERRAL	93,266	0	0	0	0	0	0	3,889	0	79,222	63,378	15,844
1-K	LIFE SKILLS - DEPENDENT	135,333	8,010	10,155	4,181	12,172	10,878	0	11,789	0	88,303	70,642	17,661
1-L	LIFE SKILLS - DELINQUENT	0	50	0	0	0	0	0	0	0	(50)	(40)	(10)
1-M	PROTECTIVE SERVICE - CHILD ABUSE	159,472	103	16,438	0	0	0	0	8,829	0	134,102	107,282	26,820
1-N	PROTECTIVE SERVICE - GENERAL	309,203	105	32,688	0	0	0	0	15,438	0	260,972	208,778	52,194
1-O	SERVICE PLANNING	139,898	0	15,234	0	0	0	0	5,832	0	118,832	95,066	23,766
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	19,979	0	2,846	0	0	0	0	0	0	17,133	8,566	8,567
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	1,198,375	8,268	132,826	92,591	12,172	10,878	0	49,459	0	892,181	710,196	181,985

COMMUNITY BASED PLACEMENT		REVENUE SOURCES											
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMINISTRATION	TANF	TITLE XX	TITLE IV-B/FAMILY	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	679,939	30,401	2,977	2,069	10,878	8,045	0	389	0	625,180	500,144	125,036
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	350,281	29,995	0	478	0	0	0	389	0	319,808	255,846	63,962
2-E	EMERGENCY SHELTER - DEPENDENT	26,059	30	0	1,041	13,748	0	0	0	0	10,851	9,766	1,085
2-F	EMERGENCY SHELTER - DELINQUENT	11,165	0	0	0	0	0	0	0	0	11,165	10,049	1,116
2-G	FOSTER FAMILY - DEPENDENT	165,884	18,495	12,399	13,250	0	0	0	13,580	0	108,160	86,528	21,632
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	74,503	17,169	5,140	4,482	0	0	0	8,675	0	39,037	31,230	7,807
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	1,307,831	96,090	20,516	21,320	13,748	8,045	0	23,033	0	1,114,201	893,563	220,638

INSTITUTIONAL PLACEMENT		REVENUE SOURCES											
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMINISTRATION	TANF	TITLE XX	TITLE IV-B/FAMILY	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A	JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	106,173	7,600	0	1,138	21,756	12,446	0	389	0	62,844	37,706	25,138
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	58,186	3,870	0	174	0	0	0	0	0	54,142	32,485	21,657
3-D	SECURE RES. SERVICE (EXCEPT YDC)	156,928	11,865	0	0	0	0	0	0	0	145,063	87,038	58,025
3-E	YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F	SUBTOTAL INSTITUTIONAL	321,287	23,335	0	1,312	21,756	12,446	0	389	0	262,049	157,229	104,820
4	ADMINISTRATION	148,094	3,043	0	13,639	0	0	0	3,499	2,274	125,639	75,383	50,256
5	TOTAL REVENUES	2,975,587	130,736	153,342	128,862	25,920	20,491	43,512	76,380	2,274	2,394,070	1,836,371	557,699

ELK COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	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
IN-HOME												
I-A ADOPTION SERVICE	5,196	2,631		1,100	0	443	9,370	11	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	280,169	0	0	0	280,169	0	32	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	32,868	0	0	0	32,868	0	4	0	0	0
I-D COUNSELING - DEPENDENT	5,196	2,631		1,057	0	443	9,327	325	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	163	0	163	0	1	0	0	0
I-F DAY CARE	0	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	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	5,196	2,631		1,057	0	443	9,327	7	0	0	0	0
I-J INTAKE & REFERRAL	51,953	26,310		10,577	0	4,426	93,266	325	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	5,196	2,631		12,457	114,606	443	135,333	49	31	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	77,929	39,465		33,354	2,100	6,639	159,487	84	7	15	0	0
I-N PROTECTIVE SERVICE - GENERAL	166,250	84,192		44,615	0	14,163	309,220	246	0	17	0	0
I-O SERVICE PLANNING	77,929	39,465		15,865	0	6,639	139,898	325	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				756	6,451		19,979	16	33	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
I-R SUBTOTAL IN-HOME	394,845	199,956	313,037	120,838	123,320	33,639	1,198,407			32	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 11,346										0	
	LRCNP = Legal Representation for Children Non-Placement = \$ 1,426											

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	5,196	2,631	0	11,902	660,442	443	680,614	2,536	13	675	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,001	347,280	0	350,281	1,075	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	5,196	2,631	0	2,231	15,558	443	26,059	60	2	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	11,165	0	11,165	29	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	41,563	21,049	0	28,602	71,230	3,540	165,984	1,809	12	100	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	20,781	10,523	0	8,708	32,720	1,771	74,503	924	7	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	72,736	36,834	0	54,444	1,138,395	6,197	1,308,606	6,433	39	775	0	0

INSTITUTIONAL PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	5,196	2,631	0	7,670	90,608	443	106,548	337	4	375	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	649	57,537	0	58,186	212	2	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	2,553	154,424	0	156,977	392	2	49	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	5,196	2,631	0	10,872	302,569	443	321,711	941	8	424	0	0
4 ADMINISTRATION	46,757	23,679	0	73,675	0	3,983	148,094			0	0	0
5 TOTAL EXPENDITURES	519,534	263,100	313,037	259,829	1,564,284	44,262	2,976,818			1,231	0	0
	County Indirect Costs = \$ 60,593											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 9,370	\$ 0	\$ 9,370
Adoption Assistance	280,169	0	280,169
Subsidized Permanent Legal Custodianship	32,868	0	32,868
Counseling	9,490	0	9,490
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	9,327	0	9,327
Intake and Referral	93,266	0	93,266
Life Skills	135,333	0	135,333
Protective Service - Child Abuse	159,487	0	159,487
Protective Service - General	309,220	0	309,220
Service Planning	139,898	0	139,898
Juvenile Act Proceedings	19,979	0	19,979
Alternative Treatment	0	0	0
Community Residential	1,030,895	0	1,030,895
Emergency Shelter	37,224	0	37,224
Foster Family	165,984	0	165,984
Kinship Care	74,503	0	74,503
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	164,007	727	164,734
Secure Residential Service (Except YDC)	156,977	0	156,977
YDC Secure	0	0	0
Administration	148,094	0	148,094
Combined Total Expense	2,976,091	727	2,976,818
Less Non-reimbursables	1,231	0	1,231
Total Net Expense	\$ 2,974,860	\$ 727	\$ 2,975,587

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 519,534	\$ 0	\$ 519,534
Employee Benefits	263,100	0	263,100
Subsidies	313,037	0	313,037
Operating	259,829	0	259,829
Purchased Services	1,563,557	727	1,564,284
Fixed Assets	44,262	0	44,262
Combined Total Expense ¹	2,963,319	727	2,964,046
Less Non-reimbursables	1,231	0	1,231
Total Net Expense ¹	\$ 2,962,088	\$ 727	\$ 2,962,815

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.

**ELK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	3-B	5	1	CY-370 Adjustment			
				Residential Service - Dependent - Purchased Services	\$ 89,881	\$ 727	\$ 90,608
				To increase expenditures by \$727 to include an invoice not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's expenditure ledger.			
				Title 55 Pa Code, Chapter 3170.95(a)(b)			
CY-370A			2	CY-370A Adjustment			
				Life Skills - Dependent - Program Income	\$ 7,898	\$ 112	\$ 8,010
				Life Skills - Delinquent - Program Income	\$ 49	\$ 1	\$ 50
				Protective Service - Child Abuse - Program Income	\$ 102	\$ 1	\$ 103
				Protective Service - General - Program Income	\$ 104	\$ 1	\$ 105
				Community Residential - Dependent - Program Income	\$ 29,977	\$ 424	\$ 30,401
				Community Residential - Delinquent - Program Income	\$ 29,577	\$ 418	\$ 29,995
				Foster Family - Dependent - Program Income	\$ 18,237	\$ 258	\$ 18,495
				Kinship Care - Dependent - Program Income	\$ 16,930	\$ 239	\$ 17,169
				Residential Service - Dependent - Program Income	\$ 7,494	\$ 106	\$ 7,600
				Residential Service - Delinquent - Program Income	\$ 3,816	\$ 54	\$ 3,870
				Secure Residential Service - Program Income	\$ 11,700	\$ 165	\$ 11,865
				Administration - Program Income	\$ 3,000	\$ 43	\$ 3,043
				Total Adjustment Amount			
				To increase program income by \$1,822 to include income received subsequent to the agency's submission of the Act 148 Invoice Package to the Commonwealth Department of Human Services and reconcile to the agency's Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

ELK COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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