AMENDED FISCAL REPORTS
For Fiscal Years:

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

Erie County Office of Children and Youth

August 2026

Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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TIMOTHY L. DEFOOR
AUDITOR GENERAL

Ms. Christina Vogel, County Executive
140 West Sixth Street
Suite 504
Erie, PA 16501

Dear Ms. Vogel:

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 Erie County Office of Children and Youth (agency). The purpose of this engagement is to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2023 to June 30, 2024 and July 1, 2024 to June 30, 2025 (herein referred to as the 2023-2024 fiscal year and 2024-2025 fiscal year). The scope of our engagement was limited to the 2023-2024 and 2024-2025 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

Agency management is responsible for the preparation of the submitted fiscal reports and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq*. and 3170.1 *et seq*.). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Erie County.

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2023-2024 and 2024-2025 fiscal years based on the accrual basis of accounting.[1]

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

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on July 28, 2026.

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

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

Sincerely,

Timothy L. DeFoor

Timothy L. DeFoor
Auditor General
July 29, 2026

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

CONTENTS

BACKGROUND

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

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

We reviewed the final, cumulative 4th quarter fiscal reports submitted to DHS, the agency's related financial records, and other supporting documentation. This was done to determine whether the agency's actual, cumulative expenditures and revenues were properly reported to DHS for the respective fiscal years. The amended fiscal reports below include any adjustments we considered necessary to reflect the agency's actual related revenue, expenditures, and net state share for each fiscal year in our engagement period.

We did not evaluate the agency's provision of services or compliance with requirements in the Child Protective Services Law (CPSL). The Commonwealth of Pennsylvania Department of Human Services monitors each county's provision of children and youth services and requires auditors who conduct the Single Audit of a county to evaluate the county's monitoring of contracted providers of prevention, reunification, and aftercare services (services coded as in-home) for compliance with CPSL background check requirements.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2023 to JUNE 30, 2024

ERIE 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]		$ 35,717,008
Supplemental Act 148		0
Total State Allocation		35,717,008
State Share (CY348)[2]	$ 33,364,523	
Less: Major Service Category Adjustment	0	
Net State Share		$ 33,364,523
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 33,364,523
Actual Act 148 Revenues Received[4]		33,364,523
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.

ERIE 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	918,714	0	127,842	0	0	0	0	0	790,872	790,872	0
02. 90% REIMBURSEMENT	2,082,739	41,976	831,504	0	0	0	0	0	1,209,259	1,088,334	120,925
03. 80% REIMBURSEMENT	46,917,232	191,519	11,076,573	1,392,536	260,799	383,686	0	0	33,612,119	26,889,696	6,722,423
04. 60% REIMBURSEMENT	6,330,253	71,238	460,751	0	0	0	0	39,789	5,758,475	3,455,085	2,303,390
05. 50% REIMBURSEMENT	2,375,016	15,200	78,745	0	0	0	0	0	2,281,071	1,140,536	1,140,535
06. TOTAL NET CHILD WELFARE EXPEND.	58,623,954	319,933	12,575,415	1,392,536	260,799	383,686	0	39,789	43,651,796	33,364,523	10,287,273
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	2,192,670	16,912							2,175,758	1,305,455	870,303
08. NON-REIMBURSABLE EXPENDITURES	87,818	0							87,818		87,818
09. TOTAL EXPENDITURES	60,904,442	336,845	12,575,415	1,392,536	260,799	383,686	0	39,789	45,915,372	34,669,978	11,245,394

10. TOTAL TITLE IV-D COLLECTIONS	152,980
11. TITLE IV-D Collections for IV-E Children	73
12. STATE ACT 148 - line 6	33,364,523
13. STATE ACT 148 ALLOCATION	35,717,008
14. ADJUSTED STATE SHARE (lower of 12 or 13)	33,364,523

INVOICE	
AMENDED STATE SHARE (ACT 148)	33,364,523
ACT 148 AMOUNT RECEIVED	33,364,523
ADJUSTMENT TO STATE SHARE	0

ERIE 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	918,714	0		127,842	0		0	0	0	790,872	790,872	0
1-B	ADOPTION ASSISTANCE	12,118,837	0	6,196,362	41,749			0	0	0	5,880,726	4,704,581	1,176,145
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	1,412,772	0	497,141	0			0	0	0	915,631	732,505	183,126
1-D	COUNSELING - DEPENDENT	6,111,020	0		116,201	1,062,027	0	383,686	0	0	4,549,106	3,639,285	909,821
1-E	COUNSELING - DELINQUENT	1,314,447	0		1,144	0	0	0	0	0	1,313,303	1,050,642	262,661
1-F	DAY CARE	846,125	0		0	330,509	0	0	0	0	515,616	412,493	103,123
1-G	DAY TREATMENT - DEPENDENT	60,876	0		0	0	0	0	0	0	60,876	48,701	12,175
1-H	DAY TREATMENT - DELINQUENT	286,141	0		0	0	0	0	0	0	286,141	228,913	57,228
1-I	HOMEMAKER SERVICE	32,506	0		0	0	0	0	0	0	32,506	26,005	6,501
1-J	INTAKE & REFERRAL	505,257	0		70,316	0	0	0	0	0	434,941	347,953	86,988
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	3,018,026	0		418,590	0	0	0	0	0	2,599,436	2,079,549	519,887
1-N	PROTECTIVE SERVICE - GENERAL	3,238,819	0		445,198	0	0	0	0	0	2,793,621	2,234,897	558,724
1-O	SERVICE PLANNING	3,896,021	0		540,883	0	0	0	0	0	3,355,138	2,684,110	671,028
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	290,400	0		78,745	0		0	0	0	211,655	105,828	105,827
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	34,049,961	0	6,693,503	1,840,668	1,392,536	0	383,686	0	0	23,739,568	19,086,334	4,653,234
	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	249,203	3,540	32,573	0		0	0	0	0	213,090	170,472	42,618
2-B	ALTERNATIVE TREATMENT - DELINQUENT	661,635	10,591	0	0		0	0	0	0	651,044	520,835	130,209
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	2,663,470	56,042	71,127	0		0	0	0	0	2,536,301	2,029,041	507,260
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	656,115	(11,074)	0	5,611		0	0	0	0	661,578	529,262	132,316
2-E	EMERGENCY SHELTER - DEPENDENT	1,737,585	41,976	831,504	0	0	0	0	0	0	864,105	777,695	86,410
2-F	EMERGENCY SHELTER - DELINQUENT	345,154	0	0	0	0	0	0	0	0	345,154	310,639	34,515
2-G	FOSTER FAMILY - DEPENDENT	6,939,975	60,644	765,605	1,418,310		260,799	0	0	0	4,434,617	3,547,694	886,923
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	2,819,958	71,361	443,607	0		0	0	0	0	2,304,990	1,843,992	460,998
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	86,029	415	12,156	0		0	0	0	0	73,458	58,766	14,692
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M	**SUBTOTAL CBP**	16,159,124	233,495	2,156,572	1,423,921	0	260,799	0	0	0	12,084,337	9,788,396	2,295,941
	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	2,084,616	15,200							0	2,069,416	1,034,708	1,034,708
3-B	RESIDENTIAL SERVICE - DEPENDENT	896,852	25,168	85,077	0		0	0	0	0	786,607	471,964	314,643
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,399,392	30,350	0	5,611		0	0	0	0	1,363,431	818,059	545,372
3-D	SECURE RES. SERVICE (EXCEPT YDC)	1,375,905	12,202							0	1,363,703	818,222	545,481
3-E	YDC SECURE	2,192,670	16,912								2,175,758	1,305,455	870,303
3-F	**SUBTOTAL INSTITUTIONAL**	7,949,435	99,832	85,077	5,611	0	0	0	0	0	7,758,915	4,448,408	3,310,507
4	**ADMINISTRATION**	2,658,104	3,518		370,063		0	0	0	39,789	2,244,734	1,346,840	897,894
5	**TOTAL REVENUES**	60,816,624	336,845	8,935,152	3,640,263	1,392,536	260,799	383,686	0	39,789	45,827,554	34,669,978	11,157,576

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

MAJOR SERVICE CATEGORIES & COST CENTERS		OBJECTS OF EXPENDITURE											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursables
1-A	ADOPTION SERVICE	470,140	230,509		216,125	0	2,020	918,794	251	0	80	0	0
1-B	ADOPTION ASSISTANCE	0	0	12,126,157	0	0	0	12,126,157	0	1,259	0	7,320	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	1,412,772	0	0	0	1,412,772	0	158	0	0	0
1-D	COUNSELING - DEPENDENT	488,705	270,808		73,156	5,276,379	2,020	6,111,068	447	445	48	0	0
1-E	COUNSELING - DELINQUENT	0	0		8,106	1,306,341	0	1,314,447	0	126	0	0	0
1-F	DAY CARE	0	0		0	846,125	0	846,125	0	63	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	60,876	0	60,876	0	10	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	286,141	0	286,141	0	45	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	32,506	0	32,506	0	69	0	0	0
1-J	INTAKE & REFERRAL	297,246	180,668		26,244	0	1,103	505,261	4,657	0	4	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	1,679,121	853,208		479,665	0	7,347	3,019,341	980	0	1,315	0	0
1-N	PROTECTIVE SERVICE - GENERAL	1,790,431	905,304		535,391	848	8,082	3,240,056	4,829	1	1,237	0	0
1-O	SERVICE PLANNING	2,403,908	1,240,360		239,596	0	12,490	3,896,354	5,589	0	333	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		290,400	0	0	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	7,129,551	3,680,857	13,538,929	1,578,283	7,809,216	33,062	34,060,298			3,017	7,320	0

LRCP = Legal Represnetation for Children in Placement =$	290,400
LRCNP = Legal Represnetation for Children Non-Placement =$	0
Number of Children receiving only NON-PURCHASED IH Services	3

	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	249,203	0	249,203	618	3	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	661,635	0	661,635	2,338	25	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	2,663,470	0	2,663,470	7,832	94	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	40,231	615,884	0	656,115	2,177	14	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	795,274	369,896	0	316,125	280,579	12,753	1,774,627	802	61	0	37,042	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	345,154	0	345,154	1,158	70	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	1,223,314	658,987	0	299,213	4,754,778	4,960	6,941,252	52,771	268	1,277	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	0	0	0	0	2,819,958	0	2,819,958	43,234	246	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	86,029	0	86,029	4,441	33	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**	2,018,588	1,028,883	0	655,569	12,476,690	17,713	16,197,443	115,371	814	1,277	37,042	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	1,152,745	536,304	0	355,184	44,891	34,523	2,123,647	4,411	227	6	39,025	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	896,852	0	896,852	1,775	23	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	40,231	1,359,161	0	1,399,392	4,703	66	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	1,375,905	0	1,375,905	3,357	22	0	0	0
3-E	YDC SECURE	0	0	0	0	2,192,670	0	2,192,670	2,707	18	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	1,152,745	536,304	0	395,415	5,869,479	34,523	7,988,466	16,953	356	6	39,025	0
4	**ADMINISTRATION**	1,037,934	501,568	0	1,115,243	0	3,490	2,658,235			131	0	0
5	**TOTAL EXPENDITURES**	11,338,818	5,747,612	13,538,929	3,744,510	26,155,385	88,788	60,904,442			4,431	83,387	0

County Indirect Costs = $ 227,326

ERIE 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	$ 918,794	$ 0	$ 918,794
Adoption Assistance	12,126,157	0	12,126,157
Subsidized Permanent Legal Custodianship	1,412,772	0	1,412,772
Counseling	7,425,515	0	7,425,515
Day Care	846,125	0	846,125
Day Treatment	347,017	0	347,017
Homemaker Service	32,506	0	32,506
Intake and Referral	505,261	0	505,261
Life Skills	0	0	0
Protective Service - Child Abuse	3,019,341	0	3,019,341
Protective Service - General	3,240,056	0	3,240,056
Service Planning	3,896,354	0	3,896,354
Juvenile Act Proceedings	290,400	0	290,400
Alternative Treatment	910,838	0	910,838
Community Residential	3,319,585	0	3,319,585
Emergency Shelter	2,119,781	0	2,119,781
Foster Family	6,941,252	0	6,941,252
Kinship Care	2,819,958	0	2,819,958
Supervised Independent Living	86,029	0	86,029
Juvenile Detention Service	2,123,647	0	2,123,647
Residential Service	2,296,244	0	2,296,244
Secure Residential Service (Except YDC)	1,375,905	0	1,375,905
YDC Secure	2,192,670	0	2,192,670
Administration	2,658,235	0	2,658,235
Combined Total Expense	60,904,442	0	60,904,442
Less Non-reimbursables	87,818	0	87,818
Total Net Expense	$ 60,816,624	$ 0	$ 60,816,624

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 11,338,818	$ 0	$ 11,338,818
Employee Benefits	5,747,612	0	5,747,612
Subsidies	13,538,929	0	13,538,929
Operating	3,744,510	0	3,744,510
Purchased Services	26,155,385	0	26,155,385
Fixed Assets	88,788	0	88,788
Combined Total Expense [1]	60,614,042	0	60,614,042
Less Non-reimbursables	87,818	0	87,818
Total Net Expense [1]	$ 60,526,224	$ 0	$ 60,526,224

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

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2024 to JUNE 30, 2025

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

Approved State Allocation[1]		$ 36,817,163
Supplemental Act 148		0
Total State Allocation		36,817,163
State Share (CY348)[2]	$ 35,221,049	
Less: Major Service Category Adjustment	0	
Net State Share		$ 35,221,049
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 35,221,049
Actual Act 148 Revenues Received[4]		35,221,049
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.

ERIE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025
AMENDED CY348
FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	911,542	0	142,428	0	0	0	0	0	769,114	769,114	0
02. 90% REIMBURSEMENT	2,163,932	28,366	553,429	0	0	0	0	0	1,582,137	1,423,923	158,214
03. 80% REIMBURSEMENT	48,205,254	194,862	11,628,506	1,392,536	260,799	139,483	0	0	34,589,068	27,671,255	6,917,813
04. 60% REIMBURSEMENT	7,437,942	95,191	410,304	0	0	0	0	52,461	6,879,986	4,127,992	2,751,994
05. 50% REIMBURSEMENT	2,549,442	0	91,913	0	0	0	0	0	2,457,529	1,228,765	1,228,764
06. TOTAL NET CHILD WELFARE EXPEND.	61,268,112	318,419	12,826,580	1,392,536	260,799	139,483	0	52,461	46,277,834	35,221,049	11,056,785
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	3,956,611	16,858							3,939,753	2,363,852	1,575,901
08. NON-REIMBURSABLE EXPENDITURES	93,319	0							93,319		93,319
09. TOTAL EXPENDITURES	65,318,042	335,277	12,826,580	1,392,536	260,799	139,483	0	52,461	50,310,906	37,584,901	12,726,005

10. TOTAL TITLE IV-D COLLECTIONS	135,798
11. TITLE IV-D Collections for IV-E Children	0
12. STATE ACT 148 - line 6	35,221,049
13. STATE ACT 148 ALLOCATION	36,817,163
14. ADJUSTED STATE SHARE (lower of 12 or 13)	35,221,049

INVOICE	
AMENDED STATE SHARE (ACT 148)	35,221,049
ACT 148 AMOUNT RECEIVED	35,221,049
ADJUSTMENT TO STATE SHARE	0

ERIE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A	ADOPTION SERVICE	911,542	0		142,428	0		0	0	0	769,114	769,114	0
1-B	ADOPTION ASSISTANCE	13,101,603	0	6,753,290	40,125			0	0	0	6,308,188	5,046,550	1,261,638
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	1,646,503	0	539,948	0			0	0	0	1,106,555	885,244	221,311
1-D	COUNSELING - DEPENDENT	5,887,192	0		131,382	1,054,591	0	139,483	0	0	4,561,736	3,649,389	912,347
1-E	COUNSELING - DELINQUENT	1,260,230	0		2,064	0	0	0	0	0	1,258,166	1,006,533	251,633
1-F	DAY CARE	803,762	0		0	337,945	0	0	0	0	465,817	372,654	93,163
1-G	DAY TREATMENT - DEPENDENT	35,831	0		0	0	0	0	0	0	35,831	28,665	7,166
1-H	DAY TREATMENT - DELINQUENT	341,081	0		0	0	0	0	0	0	341,081	272,865	68,216
1-I	HOMEMAKER SERVICE	39,137	0		0	0	0	0	0	0	39,137	31,310	7,827
1-J	INTAKE & REFERRAL	535,658	0		83,358	0	0	0	0	0	452,300	361,840	90,460
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	2,681,676	0		418,082	0	0	0	0	0	2,263,594	1,810,875	452,719
1-N	PROTECTIVE SERVICE - GENERAL	3,217,564	0		497,488	0	0	0	0	0	2,720,076	2,176,061	544,015
1-O	SERVICE PLANNING	3,998,465	0		621,695	0	0	0	0	0	3,376,770	2,701,416	675,354
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	290,400	0		91,913	0		0	0	0	198,487	99,244	99,243
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	34,750,644	0	7,293,238	2,028,535	1,392,536	0	139,483	0	0	23,896,852	19,211,760	4,685,092
	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	816	0	0		0	0	0	0	(816)	(653)	(163)
2-B	ALTERNATIVE TREATMENT - DELINQUENT	1,946,474	37,651	0	0		0	0	0	0	1,908,823	1,527,058	381,765
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	2,947,900	60,005	88,311	0		0	0	0	0	2,799,584	2,239,667	559,917
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	1,646,938	7,543	0	10,940		0	0	0	0	1,628,455	1,302,764	325,691
2-E	EMERGENCY SHELTER - DEPENDENT	1,797,285	28,366	553,429	0	0	0	0	0	0	1,215,490	1,093,941	121,549
2-F	EMERGENCY SHELTER - DELINQUENT	366,647	0	0	0	0	0	0	0	0	366,647	329,982	36,665
2-G	FOSTER FAMILY - DEPENDENT	5,932,139	51,967	658,069	1,445,898		260,799	0	0	0	3,515,406	2,812,325	703,081
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	2,117,105	36,880	325,929	0		0	0	0	0	1,754,296	1,403,437	350,859
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	65,996	0	11,927	0		0	0	0	0	54,069	43,255	10,814
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M	**SUBTOTAL CBP**	16,820,484	223,228	1,637,665	1,456,838	0	260,799	0	0	0	13,241,954	10,751,776	2,490,178
	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	2,259,042	0							0	2,259,042	1,129,521	1,129,521
3-B	RESIDENTIAL SERVICE - DEPENDENT	530,843	9,680	3,635	0		0	0	0	0	517,528	310,517	207,011
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	3,056,809	79,143	0	10,940		0	0	0	0	2,966,726	1,780,036	1,186,690
3-D	SECURE RES. SERVICE (EXCEPT YDC)	1,328,011	4,841							0	1,323,170	793,902	529,268
3-E	YDC SECURE	3,956,611	16,858								3,939,753	2,363,852	1,575,901
3-F	**SUBTOTAL INSTITUTIONAL**	11,131,316	110,522	3,635	10,940	0	0	0	0	0	11,006,219	6,377,828	4,628,391
4	**ADMINISTRATION**	2,522,279	1,527		395,729		0	0	0	52,461	2,072,562	1,243,537	829,025
5	**TOTAL REVENUES**	65,224,723	335,277	8,934,538	3,892,042	1,392,536	260,799	139,483	0	52,461	50,217,587	37,584,901	12,632,686

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

	MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursables
1-A	ADOPTION SERVICE	464,193	249,864		194,723	0	2,929	911,709	223	0	167	0	0
1-B	ADOPTION ASSISTANCE	0	0	13,120,768	0	0	0	13,120,768	0	1,277	0	19,165	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	1,646,503	0	0	0	1,646,503	0	160	0	0	0
1-D	COUNSELING - DEPENDENT	480,977	277,739		79,125	5,046,452	2,929	5,887,222	460	351	30	0	0
1-E	COUNSELING - DELINQUENT	0	0		13,275	1,246,955	0	1,260,230	0	135	0	0	0
1-F	DAY CARE	0	0		0	803,762	0	803,762	0	51	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	35,831	0	35,831	0	3	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	341,081	0	341,081	0	48	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	39,137	0	39,137	0	53	0	0	0
1-J	INTAKE & REFERRAL	308,560	198,651		26,849	0	1,598	535,658	4,888	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	1,417,323	783,331		468,758	178	12,346	2,681,936	824	1	260	0	0
1-N	PROTECTIVE SERVICE - GENERAL	1,726,701	955,523		524,411	0	11,352	3,217,987	4,096	0	423	0	0
1-O	SERVICE PLANNING	2,418,404	1,285,292		274,332	0	20,503	3,998,531	5,166	0	66	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		290,400	0	0	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	6,816,158	3,750,400	14,767,271	1,581,473	7,513,396	51,657	34,770,755			946	19,165	0

LRCP = Legal Represnetation for Children in Placement =$ 290,400

Number of Children receiving only NON-PURCHASED IH Services 0

LRCNP = Legal Represnetation 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	1,946,474	0	1,946,474	5,310	39	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	2,947,900	0	2,947,900	7,504	85	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	70,492	1,576,446	0	1,646,938	3,631	25	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	806,922	380,061	0	335,350	304,667	6,136	1,833,136	861	59	0	35,851	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	366,647	0	366,647	1,130	79	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	1,209,482	726,786	0	224,901	3,763,830	8,521	5,933,520	35,585	226	309	1,072	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	0	0	0	0	2,117,105	0	2,117,105	26,366	214	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	65,996	0	65,996	3,628	28	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**	2,016,404	1,106,847	0	630,743	13,089,065	14,657	16,857,716	84,015	755	309	36,923	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	1,244,419	599,565	0	378,808	51,018	21,172	2,294,982	5,144	152	0	35,940	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	530,843	0	530,843	1,020	18	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	70,492	2,986,317	0	3,056,809	9,080	93	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	1,328,011	0	1,328,011	2,980	22	0	0	0
3-E	YDC SECURE	0	0	0	0	3,956,611	0	3,956,611	4,259	27	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	1,244,419	599,565	0	449,300	8,852,800	21,172	11,167,256	22,483	312	0	35,940	0
4	**ADMINISTRATION**	913,872	488,926	0	1,114,191	0	5,326	2,522,315			36	0	0
5	**TOTAL EXPENDITURES**	10,990,853	5,945,738	14,767,271	3,775,707	29,455,261	92,812	65,318,042			1,291	92,028	0

County Indirect Costs = $ 230,737

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	$ 911,709	$ 0	$ 911,709
Adoption Assistance	13,120,768	0	13,120,768
Subsidized Permanent Legal Custodianship	1,646,503	0	1,646,503
Counseling	7,147,452	0	7,147,452
Day Care	803,762	0	803,762
Day Treatment	376,912	0	376,912
Homemaker Service	39,137	0	39,137
Intake and Referral	535,658	0	535,658
Life Skills	0	0	0
Protective Service - Child Abuse	2,681,936	0	2,681,936
Protective Service - General	3,217,987	0	3,217,987
Service Planning	3,998,531	0	3,998,531
Juvenile Act Proceedings	290,400	0	290,400
Alternative Treatment	1,946,474	0	1,946,474
Community Residential	4,594,838	0	4,594,838
Emergency Shelter	2,199,783	0	2,199,783
Foster Family	5,933,520	0	5,933,520
Kinship Care	2,117,105	0	2,117,105
Supervised Independent Living	65,996	0	65,996
Juvenile Detention Service	2,294,982	0	2,294,982
Residential Service	3,587,652	0	3,587,652
Secure Residential Service (Except YDC)	1,328,011	0	1,328,011
YDC Secure	3,956,611	0	3,956,611
Administration	2,522,315	0	2,522,315
Combined Total Expense	65,318,042	0	65,318,042
Less Non-reimbursables	93,319	0	93,319
Total Net Expense	$ 65,224,723	$ 0	$ 65,224,723

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 10,990,853	$ 0	$ 10,990,853
Employee Benefits	5,945,738	0	5,945,738
Subsidies	14,767,271	0	14,767,271
Operating	3,775,707	0	3,775,707
Purchased Services	29,455,261	0	29,455,261
Fixed Assets	92,812	0	92,812
Combined Total Expense [1]	65,027,642	0	65,027,642
Less Non-reimbursables	93,319	0	93,319
Total Net Expense [1]	$ 64,934,323	$ 0	$ 64,934,323

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.

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

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