

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

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## Erie County Children and Youth Agency

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October 2024



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

Mr. Brenton Davis, County Executive  
140 West Sixth Street  
Suite 504  
Erie, PA 16501

Dear Mr. Davis,

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, 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 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 2021-2022 and 2022-2023 fiscal years based on the accrual basis of accounting.<sup>1</sup>

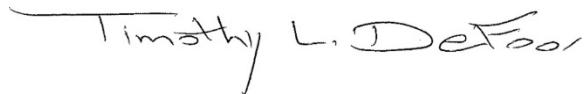
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

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 September 26, 2024.

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

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

Sincerely,

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

Timothy L. DeFoor  
Auditor General  
September 26, 2024

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

# CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the 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
Section 2 – Amended Fiscal Reports for the 2022-2023 Fiscal Year	
Amended Computation of Final Net State Share.....	9
Amended CY-348 - Fiscal Summary.....	10
Amended CY-370A - Revenue Report.....	11
Amended CY-370 - Expenditure Report .....	12
Amended Summary of Expense and Expense Adjustments .....	13
Report Distribution List .....	14

## 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 4<sup>th</sup> 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**

**ERIE 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 <sup>1</sup>		\$	31,331,556
Supplemental Act 148			<u>0</u>
Total State Allocation			31,331,556
State Share (CY348) <sup>2</sup>	\$		28,966,741
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	28,966,741
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	28,966,741
Actual Act 148 Revenues Received <sup>4</sup>			<u>28,966,741</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>0</u></u>

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<sup>1</sup> Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

<sup>2</sup> 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.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

<sup>5</sup> 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, 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	920,166	0	125,510	0	0	0	0	0	794,656	794,656	0	
1-B ADOPTION ASSISTANCE	9,823,520	0	5,365,760	47,220	0	0	0	0	4,410,540	3,528,432	882,108	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	1,085,642	0	442,779	0	0	0	0	0	642,863	514,290	128,573	
1-D COUNSELING - DEPENDENT	4,017,573	0	101,315	797,476	0	135,418	0	0	2,983,364	2,386,691	596,673	
1-E COUNSELING - DELINQUENT	1,095,282	0	0	363	12,300	0	0	0	1,082,619	866,095	216,524	
1-F DAY CARE	709,436	0	0	301,280	0	0	0	0	408,156	326,525	81,631	
1-G DAY TREATMENT - DEPENDENT	55,482	0	0	0	0	0	0	0	55,482	44,386	11,096	
1-H DAY TREATMENT - DELINQUENT	160,666	0	0	151,548	0	0	0	0	9,118	7,294	1,824	
1-I HOMEMAKER SERVICE	27,319	0	0	0	0	0	0	0	27,319	21,855	5,464	
1-J INTAKE & REFERRAL	454,094	0	61,930	0	0	0	0	0	392,164	313,731	78,433	
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	3,051,095	0	415,263	0	0	0	0	0	2,635,832	2,108,666	527,166	
1-N PROTECTIVE SERVICE - GENERAL	2,968,063	0	384,717	0	0	0	0	0	2,583,346	2,066,677	516,669	
1-O SERVICE PLANNING	4,073,842	0	554,777	0	0	0	0	0	3,519,065	2,815,252	703,813	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	290,400	0	0	0	0	0	0	0	290,400	145,200	145,200	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
1-R SUBTOTAL IN-HOME	28,732,580	0	5,808,539	1,691,095	######	0	135,418	0	19,834,924	15,939,750	3,895,174	
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	52,692	571	6,063	0	0	0	0	0	46,058	36,846	9,212	
2-B ALTERNATIVE TREATMENT - DELINQUENT	329,770	9,630	0	0	0	0	0	0	320,140	256,112	64,028	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,363,411	78,406	317,739	0	0	0	395,870	0	2,571,396	2,057,117	514,279	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	621,639	27,894	0	5,064	0	0	0	0	588,681	470,945	117,736	
2-E EMERGENCY SHELTER - DEPENDENT	1,744,454	24,308	812,865	0	0	0	0	0	907,281	816,553	90,728	
2-F EMERGENCY SHELTER - DELINQUENT	139,810	0	0	129,932	0	0	0	0	9,878	8,890	988	
2-G FOSTER FAMILY - DEPENDENT	7,395,883	140,935	961,239	1,427,538	0	260,799	0	0	4,605,372	3,684,298	921,074	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	2,804,289	96,950	489,765	0	0	0	0	0	2,217,574	1,774,059	443,515	
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	153,582	0	59,994	0	0	0	0	0	93,588	74,870	18,718	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-M SUBTOTAL CBP	16,605,530	378,694	2,647,665	1,432,602	129,932	260,799	0	0	11,359,968	9,179,690	2,180,278	
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	2,057,427	0	0	0	0	0	0	0	2,057,427	1,028,714	1,028,713	
3-B RESIDENTIAL SERVICE - DEPENDENT	716,001	33,493	116,681	0	0	0	0	0	565,827	339,496	226,331	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,228,915	32,167	0	5,064	0	0	0	0	1,191,684	715,010	476,674	
3-D SECURE RES. SERVICE (EXCEPT YDC)	914,738	14,803	0	0	0	0	0	0	899,935	539,961	359,974	
3-E YDC SECURE	2,428,125	9,208	116,681	5,064	0	0	0	0	2,418,917	1,451,350	967,567	
3-F SUBTOTAL INSTITUTIONAL	7,345,206	89,671	116,681	5,064	0	0	0	0	7,133,790	4,074,531	3,059,259	
4 ADMINISTRATION	2,384,429	75	0	325,809	0	0	0	0	18,345	2,040,200	816,080	
5 TOTAL REVENUES	55,067,745	468,440	8,572,885	3,454,570	######	260,799	135,418	395,870	40,368,882	30,418,091	9,950,791	

ERIE 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	477,223	226,603	9,830,820	213,599	0	2,834	920,259	302	0	93	0	0
1-B ADOPTION ASSISTANCE	0	0	9,830,820	0	0	0	9,830,820	0	1,205	0	7,300	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	1,085,642	0	0	0	1,085,642	0	137	0	0	0
1-D COUNSELING - DEPENDENT	448,217	216,564	0	75,455	3,274,540	2,834	4,017,610	458	699	37	0	0
1-E COUNSELING - DELINQUENT	0	0	0	2,649	1,092,633	0	1,095,282	0	100	0	0	0
1-F DAY CARE	0	0	0	709,436	0	0	709,436	0	70	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	55,482	0	55,482	0	19	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	160,666	0	160,666	0	23	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	27,319	0	27,319	0	74	0	0	0
1-J INTAKE & REFERRAL	295,251	123,305	0	31,992	0	1,546	454,094	7,769	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,825,209	858,744	0	362,073	0	6,815	3,052,841	1,045	0	1,746	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,615,612	799,160	0	540,610	0	14,825	2,970,207	6,349	0	2,144	0	0
1-O SERVICE PLANNING	2,571,141	1,197,321	0	288,097	0	17,517	4,074,076	7,251	0	234	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	290,400	0	290,400	0	164	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	7,232,653	3,423,697	10,916,462	1,514,475	5,610,476	46,371	28,744,134	0	0	4,254	7,300	0
	LRCP = Legal Representation for Children in Placement - \$											
	LRGNP = Legal Representation for Children Non-Placement - \$											
	Number of Children receiving any NON-PURCHASED SERVICES 3											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	52,692	0	52,692	161	3	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	329,770	0	329,770	1,326	19	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	3,363,411	0	3,363,411	10,714	110	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	37,060	584,579	0	621,639	2,258	14	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	775,179	294,377	0	267,296	428,914	11,008	1,776,774	1,659	74	6	32,314	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	139,810	0	139,810	527	32	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,076,533	575,732	0	230,068	5,507,812	6,955	7,397,100	64,507	354	1,217	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	2,804,289	0	2,804,289	46,570	251	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	153,582	0	153,582	7,928	49	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	1,851,712	870,109	0	534,424	13,364,859	17,963	16,639,067	135,630	906	1,223	32,314	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	1,098,776	509,494	0	430,736	42,745	13,950	2,095,701	4,066	123	20	38,254	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	716,001	0	716,001	2,021	36	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	37,060	1,191,855	0	1,228,915	4,369	54	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	914,738	0	914,738	2,684	23	0	0	0
3-E YDC/SECURE	1,098,776	509,494	0	467,796	5,293,464	13,950	7,383,480	17,025	255	20	38,254	0
4 <b>ADMINISTRATION</b>	887,642	408,678	0	1,083,262	0	4,895	2,384,477	0	0	48	0	0
5 <b>TOTAL EXPENDITURES</b>	11,070,783	5,211,978	10,916,462	3,599,957	24,268,799	83,179	55,151,158	0	0	5,545	77,868	0
	County Indirect Costs = \$ 232,016											

**ERIE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 920,259	\$ 0	\$ 920,259
Adoption Assistance	9,830,820	0	9,830,820
Subsidized Permanent Legal Custodianship	1,085,642	0	1,085,642
Counseling	5,112,892	0	5,112,892
Day Care	709,436	0	709,436
Day Treatment	216,148	0	216,148
Homemaker Service	27,319	0	27,319
Intake and Referral	454,094	0	454,094
Life Skills	0	0	0
Protective Service - Child Abuse	3,052,841	0	3,052,841
Protective Service - General	2,970,207	0	2,970,207
Service Planning	4,074,076	0	4,074,076
Juvenile Act Proceedings	290,400	0	290,400
Alternative Treatment	382,462	0	382,462
Community Residential	3,985,050	0	3,985,050
Emergency Shelter	1,916,584	0	1,916,584
Foster Family	7,397,100	0	7,397,100
Kinship Care	2,804,289	0	2,804,289
Supervised Independent Living	153,582	0	153,582
Juvenile Detention Service	2,095,701	0	2,095,701
Residential Service	1,944,916	0	1,944,916
Secure Residential Service (Except YDC)	914,738	0	914,738
YDC Secure	2,428,125	0	2,428,125
Administration	2,384,477	0	2,384,477
Combined Total Expense	<u>55,151,158</u>	<u>0</u>	<u>55,151,158</u>
Less Non-reimbursables	<u>83,413</u>	<u>0</u>	<u>83,413</u>
Total Net Expense	<u>\$ 55,067,745</u>	<u>\$ 0</u>	<u>\$ 55,067,745</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 11,070,783	\$ 0	\$ 11,070,783
Employee Benefits	5,211,978	0	5,211,978
Subsidies	10,916,462	0	10,916,462
Operating	3,599,957	0	3,599,957
Purchased Services	24,268,799	0	24,268,799
Fixed Assets	83,179	0	83,179
Combined Total Expense	<u>55,151,158</u>	<u>0</u>	<u>55,151,158</u>
Less Non-reimbursables	<u>83,413</u>	<u>0</u>	<u>83,413</u>
Total Net Expense	<u>\$ 55,067,745</u>	<u>\$ 0</u>	<u>\$ 55,067,745</u>

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2022 to JUNE 30, 2023**

**ERIE 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 <sup>1</sup>		\$	34,130,270
Supplemental Act 148			<u>0</u>
Total State Allocation			34,130,270
State Share (CY348) <sup>2</sup>	\$		33,019,206
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	33,019,206
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	33,019,206
Actual Act 148 Revenues Received <sup>4</sup>			<u>33,019,206</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>0</u></u>

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<sup>1</sup> Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

<sup>2</sup> 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.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

<sup>5</sup> 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, 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	917,194	0	127,714	0	0	0	0	0	789,480	789,480	0
02. 90% REIMBURSEMENT	2,029,146	44,706	769,637	0	0	0	0	0	1,214,803	1,093,323	121,480
03. 80% REIMBURSEMENT	46,672,162	396,835	11,283,636	1,392,536	260,799	304,621	0	0	33,033,735	26,426,988	6,606,747
04. 60% REIMBURSEMENT	6,843,091	109,597	480,044	0	0	0	0	49,523	6,203,927	3,722,356	2,481,571
05. 50% REIMBURSEMENT	2,255,508	202,720	78,669	0	0	0	0	0	1,974,119	987,059	987,060
06. TOTAL NET CHILD WELFARE EXPEND.	58,717,101	753,858	12,739,700	1,392,536	260,799	304,621	0	49,523	43,216,064	33,019,206	10,196,858
YDC/YFC PLACEMENT COSTS											
07. 60% DHSP PARTICIPATION	2,709,891	23,780							2,686,111	1,611,667	1,074,444
08. NON-REIMBURSABLE EXPENDITURES	56,323	0							56,323		56,323
09. TOTAL EXPENDITURES	61,483,315	777,638	12,739,700	1,392,536	260,799	304,621	0	49,523	45,958,498	34,630,873	11,327,625
10. TOTAL TITLE IV-D COLLECTIONS	327,516										
11. TITLE IV-D Collections for IV-E Children	43,167										
12. STATE ACT 148 - line 6	33,019,206										
13. STATE ACT 148 ALLOCATION	34,130,270										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	33,019,206										
INVOICE											
AMENDED STATE SHARE (ACT 148)	33,019,206										
ACT 148 AMOUNT RECEIVED	33,019,206										
ADJUSTMENT TO STATE SHARE	0										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	917,194	0		127,714	0		0	0	0	789,480	789,480	0
I-B ADOPTION ASSISTANCE	11,105,820	0	6,001,898	40,500			0	0	0	5,063,422	4,050,738	1,012,684
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	1,242,042	0	499,118	0			0	0	0	742,924	594,339	148,585
I-D COUNSELING - DEPENDENT	5,203,767	0		105,235	#####		304,621	0	0	3,669,468	2,935,574	733,894
I-E COUNSELING - DELINQUENT	1,220,425	0		494			0	0	0	1,219,931	975,945	243,986
I-F DAY CARE	706,243	0			268,093		0	0	0	438,150	350,520	87,630
I-G DAY TREATMENT - DEPENDENT	46,619	0		0			0	0	0	46,619	37,295	9,324
I-H DAY TREATMENT - DELINQUENT	334,817	0		0			0	0	0	334,817	267,854	66,963
I-I HOMEMAKER SERVICE	22,933	0		0			0	0	0	22,933	18,346	4,587
I-J INTAKE & REFERRAL	452,342	0		62,903			0	0	0	389,439	311,551	77,888
I-K LIFE SKILLS - DEPENDENT	0	0		0			0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0			0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	2,976,196	0		412,119			0	0	0	2,564,077	2,051,262	512,815
I-N PROTECTIVE SERVICE - GENERAL	3,404,310	0		444,970			0	0	0	2,959,340	2,367,472	591,868
I-O SERVICE PLANNING	3,861,606	0		536,802			0	0	0	3,324,804	2,659,843	664,961
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	290,400	0		78,669			0	0	0	211,731	105,865	105,866
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0					0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	31,784,714	0	6,501,016	1,809,406	#####	0	304,621	0	0	21,777,135	17,516,084	4,261,051

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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	297,084	3,656	41,921	0			0	0	0	251,507	201,206	50,301
2-B ALTERNATIVE TREATMENT - DELINQUENT	593,090	48,333	0	0			0	0	0	544,757	435,806	108,951
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,451,788	67,499	72,045	0			0	0	0	3,312,244	2,649,795	662,449
2-D COMMUNITY RESIDENTIAL - DELINQUENT	555,812	13,017	0	5,156			0	0	0	537,639	430,111	107,528
2-E EMERGENCY SHELTER - DEPENDENT	1,866,783	44,706	769,637	0			0	0	0	1,052,440	947,196	105,244
2-F EMERGENCY SHELTER - DELINQUENT	162,363	0	0	0			0	0	0	162,363	146,127	16,236
2-G FOSTER FAMILY - DEPENDENT	7,598,452	131,974	926,603	1,550,626		260,799	0	0	0	4,728,450	3,782,760	945,690
2-H FOSTER FAMILY - DELINQUENT	0	144	0	0			0	0	0	144	115	29
2-I KINSHIP CARE - DEPENDENT	3,170,723	132,356	546,931	0			0	0	0	2,491,436	1,993,149	498,287
2-J KINSHIP CARE - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	427,949	0	36,315	0			0	0	0	391,634	313,307	78,327
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	18,124,188	441,541	2,393,452	1,555,782	0	260,799	0	0	0	13,472,614	10,899,572	2,573,042

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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	1,965,108	202,720	131,773	0			0	0	0	1,762,388	881,194	881,194
3-B RESIDENTIAL SERVICE - DEPENDENT	1,097,694	39,523	131,773	0			0	0	0	926,398	555,839	370,559
3-C RES. SERVICE - DELINQUENT (NON YDC/MFC)	1,833,279	52,033	0	5,156			0	0	0	1,776,090	1,065,654	710,436
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,454,951	15,917							0	1,439,034	863,420	575,614
3-E YDC SECURE	2,709,891	23,780	131,773	5,156			0	0	0	2,686,111	1,611,667	1,074,444
3-F <b>SUBTOTAL INSTITUTIONAL</b>	9,060,923	333,973	131,773	5,156	0	0	0	0	0	8,590,021	4,977,774	3,612,247

4 ADMINISTRATION	2,457,167	2,124		343,115			0	0	0	49,523	2,062,405	1,237,443	824,962
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5 TOTAL REVENUES	61,426,992	777,638	9,026,241	3,713,459	#####	260,799	304,621	0	49,523	45,902,175	34,650,873	11,271,302
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ERIE 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
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	495,186	228,236		193,061	0	845	917,328	359	0	134	0	0
I-B ADOPTION ASSISTANCE	0	0	11,113,120	0	0	0	11,113,120	0	1,247	0	7,300	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	1,242,042	0	0	0	1,242,042	0	148	0	0	0
I-D COUNSELING - DEPENDENT	462,434	228,627		64,300	4,447,629	845	5,203,835	343	457	68	0	0
I-E COUNSELING - DELINQUENT	0	0		3,321	1,216,904	0	1,220,425	0	94	0	0	0
I-F DAY CARE	0	0		0	706,243	0	706,243	0	51	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	46,619	0	46,619	0	29	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	334,817	0	334,817	0	37	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	22,933	0	22,933	0	66	0	0	0
I-J INTAKE & REFERRAL	282,694	149,600		19,589	0	461	452,344	7,224	0	2	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHLD ABUSE	1,728,902	825,018		421,206	0	3,072	2,978,198	912	0	2,002	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,861,336	858,067		683,279	866	3,380	3,406,928	6,178	5	2,618	0	0
I-O SERVICE PLANNING	2,487,218	1,156,908		212,820	0	5,222	3,862,168	6,849	0	562	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		290,400	0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0			0	0	0	0	0
<b>I-R SUBTOTAL IN-HOME</b>	7,317,770	3,446,456	12,355,162	1,597,776	6,776,011	13,825	31,797,400			5,386	7,300	0
	LRCP - Legal Representation for Children in Placement - \$											
	LRNP - Legal Representation for Children Non-Placement - \$											
	Number of Children receiving only NON-PURCHASED III Services											
					290,400				4			

COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursables
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	297,084	0	297,084	864	4	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	593,090	0	593,090	2,045	26	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	3,451,788	0	3,451,788	10,451	113	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	37,060	518,752	0	555,812	1,798	16	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	773,379	330,279	0	320,799	344,323	116,578	1,885,358	1,179	90	0	18,575	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	162,363	0	162,363	595	38	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,165,677	580,022	0	276,179	5,575,952	2,074	7,599,904	62,959	340	1,452	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	144	0	144	2	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	3,170,723	0	3,170,723	50,705	281	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	427,949	0	427,949	5,324	41	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
<b>2-M SUBTOTAL CBP</b>	1,939,056	910,301	0	634,038	14,542,168	118,652	18,144,215	135,922	950	1,452	18,575	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-Reimbursables
3-A JUVENILE DETENTION SERVICE	1,127,488	472,369	0	298,431	26,625	63,678	1,988,591	3,699	178	0	23,483	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	1,097,694	0	1,097,694	2,506	34	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	37,060	1,796,219	0	1,833,279	6,591	76	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	1,454,951	0	1,454,951	4,075	27	0	0	0
3-E YDC SECURE	0	0	0	0	2,709,891	0	2,709,891	3,261	34	0	0	0
<b>3-F SUBTOTAL INSTITUTIONAL</b>	1,127,488	472,369	0	335,491	7,085,380	63,678	9,084,406	20,132	349	0	23,483	0
<b>4 ADMINISTRATION</b>	955,173	433,074	0	1,067,587	0	1,460	2,457,294			127	0	0
<b>5 TOTAL EXPENDITURES</b>	11,339,487	5,262,200	12,355,162	3,634,892	28,403,559	197,615	61,483,315			6,965	49,358	0
	County Indirect Costs = \$ 215,302											



**ERIE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 917,328	\$ 0	\$ 917,328
Adoption Assistance	11,113,120	0	11,113,120
Subsidized Permanent Legal Custodianship	1,242,042	0	1,242,042
Counseling	6,424,260	0	6,424,260
Day Care	706,243	0	706,243
Day Treatment	381,436	0	381,436
Homemaker Service	22,933	0	22,933
Intake and Referral	452,344	0	452,344
Life Skills	0	0	0
Protective Service - Child Abuse	2,978,198	0	2,978,198
Protective Service - General	3,406,928	0	3,406,928
Service Planning	3,862,168	0	3,862,168
Juvenile Act Proceedings	290,400	0	290,400
Alternative Treatment	890,174	0	890,174
Community Residential	4,007,600	0	4,007,600
Emergency Shelter	2,047,721	0	2,047,721
Foster Family	7,600,048	0	7,600,048
Kinship Care	3,170,723	0	3,170,723
Supervised Independent Living	427,949	0	427,949
Juvenile Detention Service	1,988,591	0	1,988,591
Residential Service	2,930,973	0	2,930,973
Secure Residential Service (Except YDC)	1,454,951	0	1,454,951
YDC Secure	2,709,891	0	2,709,891
Administration	2,457,294	0	2,457,294
Combined Total Expense	<u>61,483,315</u>	<u>0</u>	<u>61,483,315</u>
Less Non-reimbursables	<u>56,323</u>	<u>0</u>	<u>56,323</u>
Total Net Expense	<u>\$ 61,426,992</u>	<u>\$ 0</u>	<u>\$ 61,426,992</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 11,339,487	\$ 0	\$ 11,339,487
Employee Benefits	5,262,200	0	5,262,200
Subsidies	12,355,162	0	12,355,162
Operating	3,634,892	0	3,634,892
Purchased Services	28,403,559	0	28,403,559
Fixed Assets	197,615	0	197,615
Combined Total Expense	<u>61,192,915</u>	<u>0</u>	<u>61,192,915</u>
Less Non-reimbursables	<u>56,323</u>	<u>0</u>	<u>56,323</u>
Total Net Expense	<u>\$ 61,136,592</u>	<u>\$ 0</u>	<u>\$ 61,136,592</u>

ERIE COUNTY CHILDREN AND YOUTH AGENCY  
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