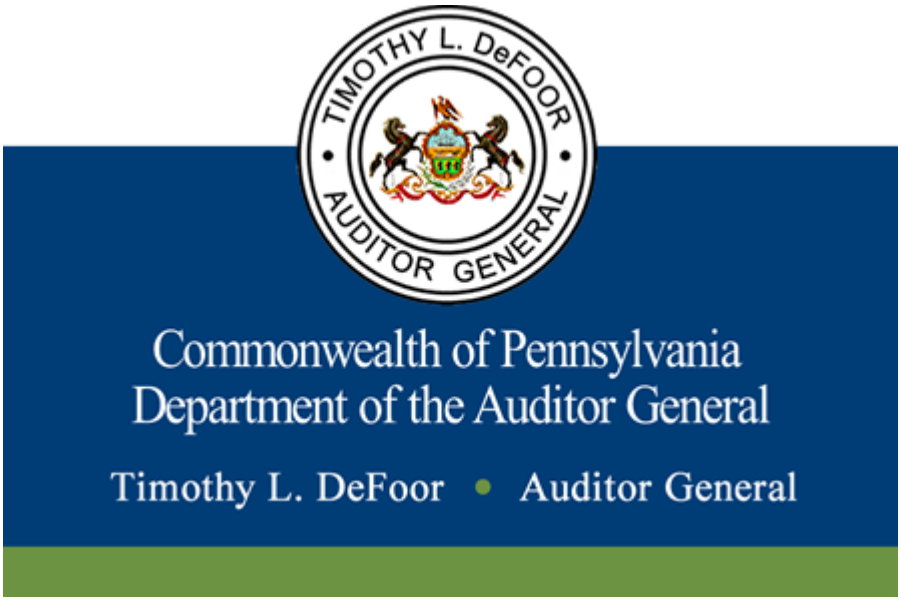
AMENDED FISCAL REPORTS
For Fiscal Years:

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

Lawrence County Children and Youth Services

September 2026



Commonwealth of Pennsylvania
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TIMOTHY L. DEFOOR
AUDITOR GENERAL

The Commissioners of Lawrence County
Lawrence County Government Center
430 Court Street
New Castle, PA 16101

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 Lawrence 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, 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 Lawrence 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]

Adjustments to the agency's submitted fiscal reports resulting from the procedures we performed during this engagement are as follows:

- 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 decreasing agency expenditures by $290 and increasing revenue by $716. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling $1,337.

- For the **2024-2025 fiscal year**, our engagement resulted in two adjustments made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing agency expenditures by $18,126 and decreasing revenue by $1,544. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling $12,633.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on August 12, 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
August 14, 2026

[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, 2023 to JUNE 30, 2024

LAWRENCE 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]		$ 7,560,955
Supplemental Act 148		48,088
Total State Allocation		7,609,043
State Share (CY348)[2]	$ 7,570,614	
Less: Major Service Category Adjustment	0	
Net State Share		$ 7,570,614
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 7,570,614
Actual Act 148 Revenues Received[4]		7,571,951
Net Amount Due County/(State)[5]		$ (1,337)

[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.

LAWRENCE 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	226,055	0	30,831	0	0	0	4,764	0	190,460	190,460	0
02. 90% REIMBURSEMENT	87,105	0	3,285	0	0	0	303	0	83,517	75,165	8,352
03. 80% REIMBURSEMENT	10,351,356	143,196	2,063,104	182,954	94,905	21,689	47,397	0	7,798,111	6,238,489	1,559,622
04. 60% REIMBURSEMENT	1,876,184	6,700	127,463	0	0	0	7,536	8,093	1,726,392	1,035,836	690,556
05. 50% REIMBURSEMENT	61,328	0	0	0	0	0	0	0	61,328	30,664	30,664
06. TOTAL NET CHILD WELFARE EXPEND.	12,602,028	149,896	2,224,683	182,954	94,905	21,689	60,000	8,093	9,859,808	7,570,614	2,289,194
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	6,641	0							6,641		6,641
09. TOTAL EXPENDITURES	12,608,669	149,896	2,224,683	182,954	94,905	21,689	60,000	8,093	9,866,449	7,570,614	2,295,835

10. TOTAL TITLE IV-D COLLECTIONS	125,468
11. TITLE IV-D Collections for IV-E Children	31,415
12. STATE ACT 148 - line 6	7,570,614
13. STATE ACT 148 ALLOCATION	7,571,951
14. ADJUSTED STATE SHARE (lower of 12 or 13)	7,570,614

INVOICE	
AMENDED STATE SHARE (ACT 148)	7,570,614
ACT 148 AMOUNT RECEIVED	7,571,951
ADJUSTMENT TO STATE SHARE	(1,337)

LAWRENCE 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	226,055	0		30,831	0		0	4,764	0	190,460	190,460	0
1-B	ADOPTION ASSISTANCE	1,560,580	0	785,971	4,000			0	0	0	770,609	616,487	154,122
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	469,455	0	146,462	0			0	0	0	322,993	258,394	64,599
1-D	COUNSELING - DEPENDENT	666,499	0		773	0	0	0	120	0	665,606	532,485	133,121
1-E	COUNSELING - DELINQUENT	802,798	0		69	0	0	0	0	0	802,729	642,183	160,546
1-F	DAY CARE	500	0		69	0	0	0	0	0	431	345	86
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	83,382	0		0	22,835	0	0	0	0	60,547	48,438	12,109
1-J	INTAKE & REFERRAL	162,756	0		22,213	0	0	0	3,379	0	137,164	109,731	27,433
1-K	LIFE SKILLS - DEPENDENT	101,750	0		0	0	0	0	0	0	101,750	81,400	20,350
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	306,231	0		37,741	0	0	0	5,460	0	263,030	210,424	52,606
1-N	PROTECTIVE SERVICE - GENERAL	1,067,915	0		99,549	160,119	94,905	0	14,905	0	698,437	558,750	139,687
1-O	SERVICE PLANNING	46,790	0		3,059	0	0	0	468	0	43,263	34,610	8,653
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	5,910	0		0	0		0	0	0	5,910	2,955	2,955
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	5,500,621	0	932,433	198,304	182,954	94,905	0	29,096	0	4,062,929	3,286,662	776,267

	COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,478,774	50,208	8,036	79,314		0	0	9,195	0	1,332,021	1,065,617	266,404
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	301,253	2,118	0	0		0	0	0	0	299,135	239,308	59,827
2-E	EMERGENCY SHELTER - DEPENDENT	17,098	0	651	2,634	0	0	0	303	0	13,510	12,159	1,351
2-F	EMERGENCY SHELTER - DELINQUENT	70,007	0	0	0	0	0	0	0	0	70,007	63,006	7,001
2-G	FOSTER FAMILY - DEPENDENT	2,567,149	57,180	394,743	353,647		0	21,689	11,430	0	1,728,460	1,382,768	345,692
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	603,943	33,690	91,016	25,400		0	0	2,440	0	451,397	361,118	90,279
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	131,581	0	4,439	6,603		0	0	0	0	120,539	96,431	24,108
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M	**SUBTOTAL CBP**	5,169,805	143,196	498,885	467,598	0	0	21,689	23,368	0	4,015,069	3,220,407	794,662

	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	55,418	0							0	55,418	27,709	27,709
3-B	RESIDENTIAL SERVICE - DEPENDENT	496,435	3,336	16,825	18,462		0	0	2,086	0	455,726	273,436	182,290
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	547,585	3,336	0	3,364		0	0	0	0	540,885	324,531	216,354
3-D	SECURE RES. SERVICE (EXCEPT YDC)	196,341	0							0	196,341	117,805	78,536
3-E	YDC SECURE	0	0								0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	1,295,779	6,672	16,825	21,826	0	0	0	2,086	0	1,248,370	743,481	504,889

4	**ADMINISTRATION**	635,823	28		88,812		0	0	5,450	8,093	533,440	320,064	213,376

5	**TOTAL REVENUES**	12,602,028	149,896	1,448,143	776,540	182,954	94,905	21,689	60,000	8,093	9,859,808	7,570,614	2,289,194

LAWRENCE 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	146,056	63,511		16,488	0	0	226,055	135	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	1,560,780	0	0	0	1,560,780	0	248	0	200	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	473,260	0	0	0	473,260	0	63	0	3,805	0
1-D	COUNSELING - DEPENDENT	3,667	1,596		410	660,826	0	666,499	168	157	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		500	802,298	0	802,798	0	194	0	0	0
1-F	DAY CARE	0	0		500	0	0	500	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	83,382	0	83,382	0	59	0	0	0
1-J	INTAKE & REFERRAL	108,824	43,279		10,653	0	0	162,756	975	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	0	0		0	101,750	0	101,750	0	17	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	177,196	69,492		29,543	30,000	0	306,231	209	240	0	0	0
1-N	PROTECTIVE SERVICE - GENERAL	470,602	194,115		64,580	338,618	0	1,067,915	605	49	0	0	0
1-O	SERVICE PLANNING	14,833	6,060		1,522	24,375	0	46,790	406	15	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				5,910	0		5,910	0	0	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	921,178	378,053	2,034,040	130,106	2,041,249	0	5,504,626			0	4,005	0
		LRCP = Legal Represnetation for Children in Placement =$				0	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	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	295,167	118,113	0	31,253	1,035,036	0	1,479,569	3,408	22	0	795	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	301,253	0	301,253	1,151	12	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	9,866	3,835	0	929	2,468	0	17,098	131	3	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	70,007	0	70,007	203	6	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	394,260	170,454	0	76,273	1,926,735	0	2,567,722	27,196	155	0	573	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	123,697	52,682	0	9,661	418,395	0	604,435	15,108	84	0	492	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	131,581	0	131,581	2,340	15	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**	822,990	345,084	0	118,116	3,885,475	0	5,171,665	49,537	297	0	1,860	0

	INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0	0	0	55,418	0	55,418	88	4	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	63,956	27,807	0	7,214	398,234	0	497,211	1,193	10	0	776	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	198	547,387	0	547,585	1,444	11	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	196,341	0	196,341	552	2	0	0	0
3-E	YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	63,956	27,807	0	7,412	1,197,380	0	1,296,555	3,277	27	0	776	0

4	**ADMINISTRATION**	179,145	72,136	0	362,216	0	22,326	635,823			0	0	0

5	**TOTAL EXPENDITURES**	1,987,269	823,080	2,034,040	617,850	7,124,104	22,326	12,608,669			0	6,641	0
			County Indirect Costs = $		280,959								

LAWRENCE 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	$ 226,055	$ 0	$ 226,055
Adoption Assistance	1,560,780	0	1,560,780
Subsidized Permanent Legal Custodianship	473,260	0	473,260
Counseling	1,469,297	0	1,469,297
Day Care	500	0	500
Day Treatment	0	0	0
Homemaker Service	83,382	0	83,382
Intake and Referral	162,756	0	162,756
Life Skills	101,750	0	101,750
Protective Service - Child Abuse	306,231	0	306,231
Protective Service - General	1,067,915	0	1,067,915
Service Planning	46,790	0	46,790
Juvenile Act Proceedings	0	5,910	5,910
Alternative Treatment	0	0	0
Community Residential	1,780,822	0	1,780,822
Emergency Shelter	87,105	0	87,105
Foster Family	2,567,722	0	2,567,722
Kinship Care	604,435	0	604,435
Supervised Independent Living	131,581	0	131,581
Juvenile Detention Service	55,418	0	55,418
Residential Service	1,044,796	0	1,044,796
Secure Residential Service (Except YDC)	196,341	0	196,341
YDC Secure	0	0	0
Administration	642,023	(6,200)	635,823
Combined Total Expense	12,608,959	(290)	12,608,669
Less Non-reimbursables	6,641	0	6,641
Total Net Expense	$ 12,602,318	$ (290)	$ 12,602,028

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 1,987,269	$ 0	$ 1,987,269
Employee Benefits	823,080	0	823,080
Subsidies	2,034,040	0	2,034,040
Operating	618,140	(290)	617,850
Purchased Services	7,124,104	0	7,124,104
Fixed Assets	22,326	0	22,326
Combined Total Expense	12,608,959	(290)	12,608,669
Less Non-reimbursables	6,641	0	6,641
Total Net Expense	$ 12,602,318	$ (290)	$ 12,602,028

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

REPORT REFERENCE			ADJ.		AS REPORTED	INCREASE/	ADJUSTED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	OR ADJUSTED	(DECREASE)	TOTAL
				CY-370 Adjustment			
CY-370	1-P	4	1	Juvenile Act Proceedings - Dependent - Operating	$ -	$ 5,910	$ 5,910
	4	4		Administration - Operating	$ 368,416	$ (6,200)	$ 362,216
				Total Adjustment Amount		$ (290)	
				To decrease expenditures by $290 to include revisions made to the agency's expenditure ledger after the submission of the fourth quarter Act 148 Invoice to the Commonwealth DHS.			
				Title 55 Pa Code, Chapter 3170.95(a)(b)			
				CY-370A Adjustment			
CY-370A	2-C	2	2	Community Residential - Dependent - Program Income	$ 46,615	$ 3,593	$ 50,208
	2-I	2		Kinship Care - Dependent - Program Income	$ 36,595	$ (2,905)	$ 33,690
	4	2		Administration - Program Income	$ -	$ 28	$ 28
				Total Adjustment Amount		$ 716	
				To increase program income by $716 to properly report the total amount received and reconcile to the agency's final program income ledger.			
				Title 55 Pa Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2024 to JUNE 30, 2025

LAWRENCE 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]		$ 8,901,708
Supplemental Act 148		0
Total State Allocation		8,901,708
State Share (CY348)[2]	$ 7,574,501	
Less: Major Service Category Adjustment	0	
Net State Share		$ 7,574,501
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 7,574,501
Actual Act 148 Revenues Received[4]		7,561,868
Net Amount Due County/(State)[5]		$ 12,633

[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.

LAWRENCE 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	45,736	0	5,703	0	0	0	186	0	39,847	39,847	0
02. 90% REIMBURSEMENT	83,322	0	5,130	0	0	0	0	0	78,192	70,373	7,819
03. 80% REIMBURSEMENT	11,171,220	124,705	2,097,478	182,954	94,905	22,340	34,019	0	8,614,819	6,891,854	1,722,965
04. 60% REIMBURSEMENT	1,066,919	12,240	73,844	0	0	0	55,757	10,314	914,764	548,858	365,906
05. 50% REIMBURSEMENT	47,301	0	165	0	0	0	0	0	47,136	23,569	23,567
06. TOTAL NET CHILD WELFARE EXPEND.	12,414,498	136,945	2,182,320	182,954	94,905	22,340	89,962	10,314	9,694,758	7,574,501	2,120,257
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	11,828	0							11,828		11,828
09. TOTAL EXPENDITURES	12,426,326	136,945	2,182,320	182,954	94,905	22,340	89,962	10,314	9,706,586	7,574,501	2,132,085

10. TOTAL TITLE IV-D COLLECTIONS	103,226
11. TITLE IV-D Collections for IV-E Children	15,834
12. STATE ACT 148 - line 6	7,574,501
13. STATE ACT 148 ALLOCATION	8,901,708
14. ADJUSTED STATE SHARE (lower of 12 or 13)	7,574,501

INVOICE	
AMENDED STATE SHARE (ACT 148)	7,574,501
ACT 148 AMOUNT RECEIVED	7,561,868
ADJUSTMENT TO STATE SHARE	12,633

LAWRENCE 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	45,736	0		5,703	0		0	186	0	39,847	39,847	0
1-B	ADOPTION ASSISTANCE	1,555,281	0	785,813	4,750			0	0	0	764,718	611,774	152,944
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	592,602	0	181,792	0			0	0	0	410,810	328,648	82,162
1-D	COUNSELING - DEPENDENT	698,469	0		3,017	0	0	0	101	0	695,351	556,281	139,070
1-E	COUNSELING - DELINQUENT	830,038	0		0	0	0	0	0	0	830,038	664,030	166,008
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	106,286	0		0	35,411	0	0	0	0	70,875	56,700	14,175
1-J	INTAKE & REFERRAL	179,922	0		22,453	0	0	0	752	0	156,717	125,374	31,343
1-K	LIFE SKILLS - DEPENDENT	234,000	0		0	0	0	0	0	0	234,000	187,200	46,800
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	399,399	0		46,112	0	0	0	6,684	0	346,603	277,282	69,321
1-N	PROTECTIVE SERVICE - GENERAL	1,483,255	0		143,313	147,543	94,905	0	5,331	0	1,092,163	873,730	218,433
1-O	SERVICE PLANNING	215,844	0		25,777	0	0	0	862	0	189,205	151,364	37,841
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	39,746	0		165	0		0	0	0	39,581	19,791	19,790
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	6,380,578	0	967,605	251,290	182,954	94,905	0	13,916	0	4,869,908	3,892,021	977,887

	COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,253,651	55,455	16,335	15,939		0	0	263	0	1,165,659	932,527	233,132
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	373,659	11,986	0	0		0	0	0	0	361,673	289,338	72,335
2-E	EMERGENCY SHELTER - DEPENDENT	18,450	0	4,180	950	0	0	0	0	0	13,320	11,988	1,332
2-F	EMERGENCY SHELTER - DELINQUENT	64,872	0	0	0	0	0	0	0	0	64,872	58,385	6,487
2-G	FOSTER FAMILY - DEPENDENT	2,310,275	43,875	342,243	347,964		0	22,340	15,963	0	1,537,890	1,230,312	307,578
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	768,601	13,389	100,024	52,564		0	0	4,018	0	598,606	478,885	119,721
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	169,938	0	7,082	2,300		0	0	45	0	160,511	128,409	32,102
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M	**SUBTOTAL CBP**	4,959,446	124,705	469,864	419,717	0	0	22,340	20,289	0	3,902,531	3,129,844	772,687

	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	7,555	0							0	7,555	3,778	3,777
3-B	RESIDENTIAL SERVICE - DEPENDENT	214,337	2,371	0	6,218		0	0	209	0	205,539	123,323	82,216
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	155,587	9,869	0	0		0	0	0	0	145,718	87,431	58,287
3-D	SECURE RES. SERVICE (EXCEPT YDC)	142,627	0							0	142,627	85,576	57,051
3-E	YDC SECURE	0	0								0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	520,106	12,240	0	6,218	0	0	0	209	0	501,439	300,108	201,331

4	**ADMINISTRATION**	554,368	0		67,626		0	0	55,548	10,314	420,880	252,528	168,352

5	**TOTAL REVENUES**	12,414,498	136,945	1,437,469	744,851	182,954	94,905	22,340	89,962	10,314	9,694,758	7,574,501	2,120,257

LAWRENCE 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	29,277	12,204		4,255	0	0	45,736	129	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	1,558,171	0	0	0	1,558,171	0	242	0	2,890	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	598,092	0	0	0	598,092	0	88	0	5,490	0
1-D	COUNSELING - DEPENDENT	15,939	6,574		1,620	674,336	0	698,469	140	248	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	830,038	0	830,038	0	356	0	0	0
1-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	106,286	0	106,286	0	81	0	0	0
1-J	INTAKE & REFERRAL	118,585	49,144		12,193	0	0	179,922	876	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	0	0		0	234,000	0	234,000	0	18	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	234,504	96,972		37,923	30,000	0	399,399	271	233	0	0	0
1-N	PROTECTIVE SERVICE - GENERAL	744,375	310,543		91,593	336,744	0	1,483,255	765	45	0	0	0
1-O	SERVICE PLANNING	136,137	56,249		13,933	9,525	0	215,844	395	4	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				39,746	0		39,746	0	0	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	1,278,817	531,686	2,156,263	201,263	2,220,929	0	6,388,958			0	8,380	0
		LRCP = Legal Represnetation for Children in Placement =$				0	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	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	41,494	17,141	0	13,321	1,181,695	0	1,253,651	2,792	20	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	373,659	0	373,659	1,398	11	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	0	18,450	0	18,450	30	1	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	64,872	0	64,872	127	10	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	265,749	119,661	0	64,009	1,861,124	0	2,310,543	25,519	135	0	268	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	267,335	121,661	0	35,237	347,548	0	771,781	12,624	83	0	3,180	0
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	6,951	2,885	0	719	159,383	0	169,938	1,958	10	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**	581,529	261,348	0	113,286	4,006,731	0	4,962,894	44,448	270	0	3,448	0

	INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0	0	0	7,555	0	7,555	34	3	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	32,812	13,568	0	3,408	164,549	0	214,337	365	1	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	381	155,206	0	155,587	391	5	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	142,627	0	142,627	365	1	0	0	0
3-E	YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	32,812	13,568	0	3,789	469,937	0	520,106	1,155	10	0	0	0

4	**ADMINISTRATION**	105,362	44,406	0	390,327	0	14,273	554,368			0	0	0

5	**TOTAL EXPENDITURES**	1,998,520	851,008	2,156,263	708,665	6,697,597	14,273	12,426,326			0	11,828	0
			County Indirect Costs = $		281,420								

LAWRENCE 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	$ 45,571	$ 165	$ 45,736
Adoption Assistance	1,558,171	0	1,558,171
Subsidized Permanent Legal Custodianship	598,092	0	598,092
Counseling	1,528,265	242	1,528,507
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	106,286	0	106,286
Intake and Referral	179,622	300	179,922
Life Skills	234,000	0	234,000
Protective Service - Child Abuse	399,110	289	399,399
Protective Service - General	1,483,786	(531)	1,483,255
Service Planning	215,735	109	215,844
Juvenile Act Proceedings	39,746	0	39,746
Alternative Treatment	0	0	0
Community Residential	1,627,285	25	1,627,310
Emergency Shelter	83,322	0	83,322
Foster Family	2,308,937	1,606	2,310,543
Kinship Care	771,549	232	771,781
Supervised Independent Living	169,919	19	169,938
Juvenile Detention Service	7,555	0	7,555
Residential Service	369,886	38	369,924
Secure Residential Service (Except YDC)	142,627	0	142,627
YDC Secure	0	0	0
Administration	538,736	15,632	554,368
Combined Total Expense	12,408,200	18,126	12,426,326
Less Non-reimbursables	11,828	0	11,828
Total Net Expense	$ 12,396,372	$ 18,126	$ 12,414,498

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 1,998,520	$ 0	$ 1,998,520
Employee Benefits	849,208	1,800	851,008
Subsidies	2,156,263	0	2,156,263
Operating	692,581	16,084	708,665
Purchased Services	6,697,355	242	6,697,597
Fixed Assets	14,273	0	14,273
Combined Total Expense	12,408,200	18,126	12,426,326
Less Non-reimbursables	11,828	0	11,828
Total Net Expense	$ 12,396,372	$ 18,126	$ 12,414,498

LAWRENCE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025
ADJUSTMENT SCHEDULE

REPORT REFERENCE			ADJ.		AS REPORTED	INCREASE/	ADJUSTED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	OR ADJUSTED	(DECREASE)	TOTAL
				CY-370 Adjustment			
CY-370	1-A	2	1	Adoption Service - Employee Benefits	$ 12,086	$ 118	$ 12,204
	1-J	2		Intake & Referral - Employee Benefits	$ 48,932	$ 212	$ 49,144
	1-M	2		Protective Service - Child Abuse - Employee Benefits	$ 96,762	$ 210	$ 96,972
	1-N	2		Protective Service - General - Employee Benefits	$ 310,090	$ 453	$ 310,543
	1-O	2		Service Planning - Employee Benefits	$ 56,175	$ 74	$ 56,249
	2-C	2		Community Residential - Dependent - Employee Benefits	$ 17,125	$ 16	$ 17,141
	2-G	2		Foster Family - Dependent - Employee Benefits	$ 119,389	$ 272	$ 119,661
	2-I	2		Kinship Care - Dependent - Employee Benefits	$ 121,429	$ 232	$ 121,661
	2-K	2		Supervised Independent Living - Dependent - Employee Benefits	$ 2,873	$ 12	$ 2,885
	3-B	2		Residential Service - Dependent - Employee Benefits	$ 13,542	$ 26	$ 13,568
	4	2		Administration - Employee Benefits	$ 44,231	$ 175	$ 44,406
	1-A	4		Adoption Service - Operating	$ 4,208	$ 47	$ 4,255
	1-J	4		Intake & Referral - Operating	$ 12,105	$ 88	$ 12,193
	1-M	4		Protective Service - Child Abuse - Operating	$ 37,844	$ 79	$ 37,923
	1-N	4		Protective Service - General - Operating	$ 92,577	$ (984)	$ 91,593
	1-O	4		Service Planning - Operating	$ 13,898	$ 35	$ 13,933
	2-C	4		Community Residential - Dependent - Operating	$ 13,312	$ 9	$ 13,321
	2-G	4		Foster Family - Dependent - Operating	$ 62,675	$ 1,334	$ 64,009
	2-K	4		Supervised Independent Living - Dependent - Operating	$ 712	$ 7	$ 719
	3-B	4		Residential Service - Dependent - Operating	$ 3,396	$ 12	$ 3,408
	4	4		Administration - Operating	$ 374,870	$ 15,457	$ 390,327
	1-E	5		Counseling - Delinquent - Purchased Services	$ 829,796	$ 242	$ 830,038
				Total Adjustment Amount		$ 18,126	
				To increase expenditures by $18,126 to include revisions made to the agency's expenditure ledger after the submission of the fourth quarter Act 148 Invoice to the Commonwealth DHS.			
				Title 55 Pa Code, Chapter 3170.95(a)(b)			
				CY-370A Adjustment			
CY-370A	2-C	2	2	Community Residential - Dependent - Program Income	$ 56,999	$ (1,544)	$ 55,455
				To decrease program income by $1,544 to properly report the total amount received and reconcile to the agency's final program income ledger.			
				Title 55 Pa Code, Chapter 3170.95(a)(b)			

LAWRENCE COUNTY CHILDREN AND YOUTH AGENCY
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