

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2023 to June 30, 2024

July 1, 2024 to June 30, 2025

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## Perry County Children and Youth Services

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July 2026



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**

The Commissioners of Perry County  
25 West Main Street  
P.O. Box 37  
New Bloomfield, PA 17068

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 Perry 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 Perry 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.<sup>1</sup>

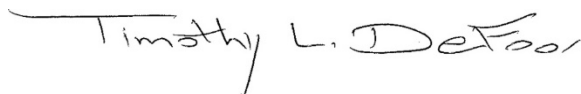
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on June 29, 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,

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

Timothy L. DeFoor  
Auditor General  
July 1, 2026

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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.

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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 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, 2023 to JUNE 30, 2024**

**PERRY 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 <sup>1</sup>		\$	4,293,518
Supplemental Act 148			<u>0</u>
Total State Allocation			4,293,518
State Share (CY348) <sup>2</sup>	\$		2,728,236
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,728,236
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	2,728,236
Actual Act 148 Revenues Received <sup>4</sup>			<u>2,728,236</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.

PERRY 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	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	53,665	0	2,629	0	0	0	0	0	51,036	45,933	5,103
03. 80% REIMBURSEMENT	3,555,798	7,897	454,026	33,352	28,910	67,476	950	0	2,963,187	2,370,550	592,637
04. 60% REIMBURSEMENT	544,454	0	35,934	0	0	0	0	4,740	503,780	302,268	201,512
05. 50% REIMBURSEMENT	19,035	0	65	0	0	0	0	0	18,970	9,485	9,485
06. TOTAL NET CHILD WELFARE EXPEND.	4,172,952	7,897	492,654	33,352	28,910	67,476	950	4,740	3,536,973	2,728,236	808,737

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

08. NON-REIMBURSABLE EXPENDITURES	153	0							153		153
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09. TOTAL EXPENDITURES	4,173,105	7,897	492,654	33,352	28,910	67,476	950	4,740	3,537,126	2,728,236	808,890
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10. TOTAL TITLE IV-D COLLECTIONS 7,897

11. TITLE IV-D Collections for IV-E Children 0

12. STATE ACT 148 - line 6 2,728,236

13. STATE ACT 148 ALLOCATION 4,293,518

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,728,236

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,728,236										
ACT 148 AMOUNT RECEIVED	2,728,236										
ADJUSTMENT TO STATE SHARE	0										

PERRY 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
I-A ADOPTION SERVICE	0	0			0		0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	240,763	0	118,891	2,464			0	0	0	119,408	95,526	23,882
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	105,102	0	37,713	0			0	0	0	67,389	53,911	13,478
I-D COUNSELING - DEPENDENT	534,319	0			33,352		0	0	0	500,967	400,774	100,193
I-E COUNSELING - DELINQUENT	130,181	0			0		0	0	0	130,181	104,145	26,036
I-F DAY CARE	0	0			0		0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0			0		0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0			0		0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0			0		0	0	0	0	0	0
I-J INTAKE & REFERRAL	104,706	0		11,690	0		0	0	0	93,016	74,413	18,603
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	228,511	0		25,145	0		0	0	0	203,366	162,693	40,673
I-N PROTECTIVE SERVICE - GENERAL	481,727	0		53,038	0		0	950	0	427,739	342,191	85,548
I-O SERVICE PLANNING	465,472	0		51,612	0		0	0	0	413,860	331,088	82,772
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	19,035	0		65	0		0	0	0	18,970	9,485	9,485
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	2,309,816	0	156,604	144,014	33,352	0	0	950	0	1,974,896	1,574,226	400,670

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0					0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0					0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	345,168	7,897		8,965			0	0	0	328,306	262,645	65,661
2-D COMMUNITY RESIDENTIAL - DELINQUENT	114,728	0		38			0	0	0	114,690	91,752	22,938
2-E EMERGENCY SHELTER - DEPENDENT	21,970	0		956	0		0	0	0	19,341	17,407	1,934
2-F EMERGENCY SHELTER - DELINQUENT	31,695	0		1,673	0		0	0	0	31,695	28,526	3,169
2-G FOSTER FAMILY - DEPENDENT	212,043	0		10,899	31,048		0	0	0	73,710	58,968	14,742
2-H FOSTER FAMILY - DELINQUENT	0	0		0			28,910	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	593,078	0		33,438	69,085		0	0	0	490,555	392,444	98,111
2-J KINSHIP CARE - DELINQUENT	0	0		0			0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0			0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0			0	0	0	0	0	0
2-M SUBTOTAL CBP	1,318,682	7,897	45,293	110,809	0	28,910	67,476	0	0	1,058,297	851,742	206,555

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	0	0					0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	23,075	0		2,531			0	0	0	20,544	12,326	8,218
3-C RES. SERVICE - DELINQUENT (NON YDC/VFC)	0	0		0			0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	190,445	0					0	0	0	190,445	114,267	76,178
3-E YDC SECURE	0	0					0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	213,520	0	2,531	0	0	0	0	0	0	210,989	126,593	84,396

4 ADMINISTRATION	330,934	0		33,403			0	0	0	4,740	175,675	117,116
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5 TOTAL REVENUES	4,172,952	7,897	201,897	290,757	33,352	28,910	67,476	950	4,740	3,536,973	2,728,236	808,737
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PERRY COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursables
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	240,763	0	0	0	240,763	0	25	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	0	0	105,102	0	0	0	105,102	0	12	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	534,319	0	534,319	0	205	0	0	0
1-E COUNSELING - DELINQUENT	0	0		175	130,006	0	130,181	0	28	0	0	0
1-F DAY CARE	0	0			0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	56,410	45,107		3,180	0	11	104,708	212	0	2	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	138,931	62,369		24,565	2,676	43	228,584	282	7	73	0	0
1-N PROTECTIVE SERVICE - GENERAL	271,086	172,757		34,382	3,443	108	481,776	156	16	49	0	0
1-O SERVICE PLANNING	260,509	166,470		35,116	3,262	119	465,476	1,035	16	4	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				620	18,415		19,035	0	29	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	726,936	446,703	345,865	98,038	692,121	281	2,309,944			128	0	0
	LRCP = Legal Representation for Children in Placement = \$ 0											
	LRNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving only NON-PURCHASED HH Services											

COMMUNITY BASED PLACEMENT	2-A	2-B	2-C	2-D	2-E	2-F	2-G	2-H	2-I	2-J	2-K	2-L	2-M
	ALTERNATIVE TREATMENT - DEPENDENT	ALTERNATIVE TREATMENT - DELINQUENT	COMMUNITY RESIDENTIAL - DEPENDENT	COMMUNITY RESIDENTIAL - DELINQUENT	EMERGENCY SHELTER - DEPENDENT	EMERGENCY SHELTER - DELINQUENT	FOSTER FAMILY - DEPENDENT	FOSTER FAMILY - DELINQUENT	KINSHIP CARE - DEPENDENT	KINSHIP CARE - DELINQUENT	SUP. INDEPENDENT LIVING - DEPENDENT	SUP. INDEPENDENT LIVING - DELINQUENT	<b>SUBTOTAL CBP</b>
	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	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	27,634	16,551	0	3,330	297,642	11	345,168	1,321	5	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	275	114,453	0	114,728	506	5	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	7,853	5,079	0	798	8,236	4	21,970	40	2	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	31,695	0	31,695	108	4	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	39,773	26,457	0	64,585	81,239	14	212,068	815	7	25	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	116,442	70,205	0	17,398	388,986	47	593,078	3,881	18	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	191,702	118,292	0	86,386	922,251	76	1,318,707	6,671	41	25	0	0	0

INSTITUTIONAL PLACEMENT	3-A	3-B	3-C	3-D	3-E	3-F	4	5
	JUVENILE DETENTION SERVICE	RESIDENTIAL SERVICE - DEPENDENT	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	SECURE RES. SERVICE (EXCEPT YDC)	YDC SECURE	<b>SUBTOTAL INSTITUTIONAL</b>	<b>ADMINISTRATION</b>	<b>TOTAL EXPENDITURES</b>
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	12,464	9,519	0	1,089	0	3	23,075	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	190,445	0	190,445	487
3-E YDC SECURE	0	0	0	0	0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	12,464	9,519	0	1,089	190,445	3	213,520	487
4 <b>ADMINISTRATION</b>	129,768	90,653	0	110,513	0	0	330,934	0
5 <b>TOTAL EXPENDITURES</b>	1,060,870	665,167	345,865	296,026	1,804,817	360	4,173,105	153
	County Indirect Costs = \$ 105,651							

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	240,763	0	240,763
Subsidized Permanent Legal Custodianship	105,102	0	105,102
Counseling	664,500	0	664,500
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	104,708	0	104,708
Life Skills	0	0	0
Protective Service - Child Abuse	228,584	0	228,584
Protective Service - General	481,776	0	481,776
Service Planning	465,476	0	465,476
Juvenile Act Proceedings	19,035	0	19,035
Alternative Treatment	0	0	0
Community Residential	459,896	0	459,896
Emergency Shelter	53,665	0	53,665
Foster Family	212,068	0	212,068
Kinship Care	593,078	0	593,078
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	23,075	0	23,075
Secure Residential Service (Except YDC)	190,445	0	190,445
YDC Secure	0	0	0
Administration	330,934	0	330,934
Combined Total Expense	<u>4,173,105</u>	<u>0</u>	<u>4,173,105</u>
Less Non-reimbursables	<u>153</u>	<u>0</u>	<u>153</u>
Total Net Expense	<u>\$ 4,172,952</u>	<u>\$ 0</u>	<u>\$ 4,172,952</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,060,870	\$ 0	\$ 1,060,870
Employee Benefits	665,167	0	665,167
Subsidies	345,865	0	345,865
Operating	296,026	0	296,026
Purchased Services	1,804,817	0	1,804,817
Fixed Assets	360	0	360
Combined Total Expense	<u>4,173,105</u>	<u>0</u>	<u>4,173,105</u>
Less Non-reimbursables	<u>153</u>	<u>0</u>	<u>153</u>
Total Net Expense	<u>\$ 4,172,952</u>	<u>\$ 0</u>	<u>\$ 4,172,952</u>

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2024 to JUNE 30, 2025**

**PERRY 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 <sup>1</sup>	\$	4,356,912
Supplemental Act 148		<u>0</u>
Total State Allocation		4,356,912
State Share (CY348) <sup>2</sup>	\$	3,315,380
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	3,315,380
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	3,315,380
Actual Act 148 Revenues Received <sup>4</sup>		<u>3,315,380</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.

**PERRY 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	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	44,543	0	229	0	0	0	0	0	44,314	39,883	4,431
03. 80% REIMBURSEMENT	4,210,850	7,020	459,675	33,352	28,910	69,502	0	0	3,612,391	2,889,911	722,480
04. 60% REIMBURSEMENT	644,710	0	41,631	0	0	0	0	6,507	596,572	357,943	238,629
05. 50% REIMBURSEMENT	55,411	0	127	0	0	0	0	0	55,284	27,643	27,641
06. TOTAL NET CHILD WELFARE EXPEND.	4,955,514	7,020	501,662	33,352	28,910	69,502	0	6,507	4,308,561	3,315,380	993,181

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

08. NON-REIMBURSABLE EXPENDITURES	4,327	0							4,327		4,327
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09. TOTAL EXPENDITURES	4,959,841	7,020	501,662	33,352	28,910	69,502	0	6,507	4,312,888	3,315,380	997,508
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10. TOTAL TITLE IV-D COLLECTIONS 5,080

11. TITLE IV-D Collections for IV-E Children 0

12. STATE ACT 148 - line 6 3,315,380

13. STATE ACT 148 ALLOCATION 4,356,912

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,315,380

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,315,380										
ACT 148 AMOUNT RECEIVED	3,315,380										
ADJUSTMENT TO STATE SHARE	0										

PERRY 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	0	0		0	0		0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	237,129	40	119,087	973						117,029	93,623	23,406
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	132,904	0	45,500							87,404	69,923	17,481
1-D COUNSELING - DEPENDENT	570,916	0		17	33,352					537,547	430,038	107,509
1-E COUNSELING - DELINQUENT	94,926	0		0	0					94,926	75,941	18,985
1-F DAY CARE	0	0		0	0					0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0					0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0					0	0	0
1-I HOME/MAKER SERVICE	0	0		0	0					0	0	0
1-J INTAKE & REFERRAL	162,683	0		14,935	0					147,748	118,198	29,550
1-K LIFE SKILLS - DEPENDENT	0	0		0	0					0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0					0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	189,651	0		17,018	0					172,633	138,106	34,527
1-N PROTECTIVE SERVICE - GENERAL	474,804	0		42,350	0					432,454	345,963	86,491
1-O SERVICE PLANNING	543,680	0		49,485	0					494,195	395,356	98,839
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	24,066	0		127	0					23,939	11,970	11,969
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0					0	0	0
1-R SUBTOTAL IN-HOME	2,430,759	40	164,587	124,905	33,352	0	0	0	0	2,107,875	1,679,118	428,757

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0					0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0					0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	564,997	5,720	0	6,908					552,369	441,895	110,474	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	241,364	0	0	0					241,364	193,091	48,273	0
2-E EMERGENCY SHELTER - DEPENDENT	16,443	0	0	229	0				16,214	14,593	1,621	0
2-F EMERGENCY SHELTER - DELINQUENT	28,100	0	0	0	0				28,100	25,290	2,810	0
2-G FOSTER FAMILY - DEPENDENT	389,440	1,225	22,569	44,716					222,518	178,014	44,504	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0					0	0	0	0
2-I KINSHIP CARE - DEPENDENT	605,246	35	34,233	61,588					509,390	407,512	101,878	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0					0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	3,110	0	0	296					2,814	2,251	563	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0					0	0	0	0
2-M SUBTOTAL CBP	1,848,700	6,980	56,802	113,737	0	28,910	69,502	0	1,572,769	1,262,646	310,123	0

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	31,345	0							31,345	15,673	15,672	0
3-B RESIDENTIAL SERVICE - DEPENDENT	63,697	0	0	5,637					58,060	34,836	23,224	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	117,502	0	0	0					117,502	70,501	47,001	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	82,580	0							82,580	49,548	33,032	0
3-E YDC SECURE	0	0							0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	295,124	0	0	5,637	0	28,910	69,502	0	289,487	170,558	118,929	0

4 ADMINISTRATION	380,931	0		35,994		0	0	0	6,507	338,430	203,058	135,372
5 TOTAL REVENUES	4,955,514	7,020	221,389	280,273	33,352	28,910	69,502	0	6,507	4,308,561	3,315,380	993,181

PERRY COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025  
 AMENDED CV370  
 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	0	0		0	0	0	0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	237,129	0	0	0	237,129	0	26	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	132,904	0	0	0	132,904	0	15	0	0	0
I-D COUNSELING - DEPENDENT	0	0		174	570,742	0	570,916	0	205	0	0	0
I-E COUNSELING - DELINQUENT	0	0		200	94,726	0	94,926	0	41	0	0	0
I-F DAY CARE	0	0			0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	90,506	64,089		6,074	0	2,014	162,683	197	0	0	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 - CHILD ABUSE	123,047	41,589		17,884	4,448	2,686	189,654	329	17	3	0	0
I-N PROTECTIVE SERVICE - GENERAL	270,031	152,122		32,783	10,468	9,400	474,804	187	29	0	0	0
I-O SERVICE PLANNING	316,340	180,154		35,436	0	11,750	543,680	904	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,463	0		24,066	0	37	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	799,924	437,954	370,033	94,014	702,987	25,850	2,430,762			3	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving only NON-PURCHASED HH Services: 0											
<b>COMMUNITY BASED PLACEMENT</b>												
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	43,038	26,464		7,448	486,704	1,343	564,997	1,379	7	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	241,364	0	241,364	579	6	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	1,183	1,293		0	13,967	0	16,443	57	3	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	83	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	53,750	30,719		68,651	234,676	1,679	389,475	1,686	8	35	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	100,338	59,320		17,249	429,271	3,357	609,535	4,677	23	14	4,275	0
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	1,564	1,546		0	0	0	3,110	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	199,873	119,342	0	93,348	1,434,082	6,379	1,853,024	8,461	50	49	4,275	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0		0	31,345	0	31,345	51	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	35,902	20,642		4,046	1,764	1,343	63,697	67	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	117,502	0	117,502	356	3	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	82,580	0	82,580	211	1	0	0	0
3-E YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	35,902	20,642	0	4,046	233,191	1,343	295,124	685	7	0	0	0
4 <b>ADMINISTRATION</b>	152,794	100,133	0	128,004	0	0	380,931			0	0	0
5 <b>TOTAL EXPENDITURES</b>	1,188,493	678,071	370,033	319,412	2,370,260	33,572	4,959,841			52	4,275	0
	County Indirect Costs = \$ 116,160											

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	237,129	0	237,129
Subsidized Permanent Legal Custodianship	132,904	0	132,904
Counseling	665,842	0	665,842
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	162,683	0	162,683
Life Skills	0	0	0
Protective Service - Child Abuse	189,654	0	189,654
Protective Service - General	474,804	0	474,804
Service Planning	543,680	0	543,680
Juvenile Act Proceedings	24,066	0	24,066
Alternative Treatment	0	0	0
Community Residential	806,361	0	806,361
Emergency Shelter	44,543	0	44,543
Foster Family	389,475	0	389,475
Kinship Care	609,535	0	609,535
Supervised Independent Living	3,110	0	3,110
Juvenile Detention Service	31,345	0	31,345
Residential Service	181,199	0	181,199
Secure Residential Service (Except YDC)	82,580	0	82,580
YDC Secure	0	0	0
Administration	380,931	0	380,931
Combined Total Expense	<u>4,959,841</u>	<u>0</u>	<u>4,959,841</u>
Less Non-reimbursables	<u>4,327</u>	<u>0</u>	<u>4,327</u>
Total Net Expense	<u>\$ 4,955,514</u>	<u>\$ 0</u>	<u>\$ 4,955,514</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,188,493	\$ 0	\$ 1,188,493
Employee Benefits	678,071	0	678,071
Subsidies	370,033	0	370,033
Operating	319,412	0	319,412
Purchased Services	2,370,260	0	2,370,260
Fixed Assets	33,572	0	33,572
Combined Total Expense	<u>4,959,841</u>	<u>0</u>	<u>4,959,841</u>
Less Non-reimbursables	<u>4,327</u>	<u>0</u>	<u>4,327</u>
Total Net Expense	<u>\$ 4,955,514</u>	<u>\$ 0</u>	<u>\$ 4,955,514</u>

PERRY COUNTY CHILDREN AND YOUTH AGENCY  
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