

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2022 to June 30, 2023

July 1, 2023 to June 30, 2024

Potter County Children and Youth Agency

January 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 Potter County
Gunzburger Building
One North Main Street
Coudersport, PA 16915

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 Potter County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2022 to June 30, 2023, and July 1, 2023 to June 30, 2024 (herein referred to as the 2022-2023 fiscal year and 2023-2024 fiscal year). The scope of our engagement was limited to the 2022-2023 and 2023-2024 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

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

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2022-2023 and 2023-2024 fiscal years based on the accrual basis of accounting.¹

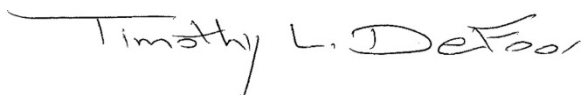
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

An exit conference was conducted via email on January 23, 2026, at which time the results of our engagement procedures, as presented in this report, were presented to County representatives and agency management.

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
January 27, 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, 2022 to JUNE 30, 2023

**POTTER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	922,340
Supplemental Act 148			<u>0</u>
Total State Allocation			922,340
State Share (CY348) ²	\$		685,244
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	685,244
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	685,244
Actual Act 148 Revenues Received ⁴			<u>685,244</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

**POTTER 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	15,221	0	2,764	0	0	0	0	0	12,457	12,457	0
02. 90% REIMBURSEMENT	90	0	17	0	0	0	0	0	73	66	7
03. 80% REIMBURSEMENT	1,035,542	543	223,078	0	27,409	26,422	21,450	0	736,640	589,313	147,327
04. 60% REIMBURSEMENT	176,777	2,146	32,983	0	0	0	0	2,635	139,013	83,408	55,605
05. 50% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
06. TOTAL NET CHILD WELFARE EXPEND.	1,227,630	2,689	258,842	0	27,409	26,422	21,450	2,635	888,183	685,244	202,939

YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	15,241	0							15,241		15,241
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09. TOTAL EXPENDITURES	1,242,871	2,689	258,842	0	27,409	26,422	21,450	2,635	903,424	685,244	218,180
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10. TOTAL TITLE IV-D COLLECTIONS 543

11. TITLE IV-D Collections for IV-E Children 411

12. STATE ACT 148 - line 6 685,244

13. STATE ACT 148 ALLOCATION 922,340

14. ADJUSTED STATE SHARE (lower of 12 or 13) 685,244

INVOICE											
AMENDED STATE SHARE (ACT 148)	685,244										
ACT 148 AMOUNT RECEIVED	685,244										
ADJUSTMENT TO STATE SHARE	0										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	15,221	0	14,018	2,764	0	0	0	0	0	12,457	16,284	4,071
1-B ADOPTION ASSISTANCE	36,377	0	0	2,004	0	0	0	0	0	20,355	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	8,975	0	0	0	0	0	0	8,975	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	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	0
1-H DAY TREATMENT - DELINQUENT	0	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	0
1-J INTAKE & REFERRAL	48,557	0	14,018	9,146	0	0	0	0	0	39,411	31,529	7,882
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	181,575	13	0	31,896	0	0	0	0	0	149,466	119,573	29,893
1-N PROTECTIVE SERVICE - GENERAL	383,770	0	19,123	69,081	0	2,922	0	12,475	0	280,169	224,135	56,034
1-O SERVICE PLANNING	12,391	0	0	2,371	0	0	0	0	0	10,020	8,016	2,004
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	686,666	13	14,018	117,262	0	19,123	2,922	21,450	0	511,878	411,994	99,884

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	68,792	106	8,821	1,208	0	13,210	0	0	45,447	36,358	9,089	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	74,551	13	0	0	8,286	10,290	0	0	55,962	44,770	11,192	0
2-E EMERGENCY SHELTER - DEPENDENT	90	0	0	17	0	0	0	0	73	66	7	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	182,872	411	21,704	46,237	0	0	0	0	114,520	91,616	22,904	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	37,882	0	6,737	9,855	0	0	0	0	21,290	17,032	4,258	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	364,187	530	37,262	57,317	0	8,286	23,500	0	237,292	189,842	47,450	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	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	0	0	0	0	0	0	0	0	0

4 ADMINISTRATION	176,777	2,146	0	32,983	0	0	0	0	2,635	139,013	83,408	55,605
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5 TOTAL REVENUES	1,227,630	2,689	51,280	207,562	0	27,409	26,422	21,450	2,635	888,183	685,244	202,939
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POTTER 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
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	10,088	5,175			0	0	15,263	2	0	42	0	0
1-B ADOPTION ASSISTANCE	0	0	36,364	13	0	0	36,377	5	5	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0			0	0	8,975	1	1	0	0	0
1-E COUNSELING - DELINQUENT	0	0			0	0	0	0	0	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
1-H DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	32,164	15,984		1,751	0	0	49,899	444	0	1,342	0	0
1-K LIFE SKILLS - DEPENDENT	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
1-M PROTECTIVE SERVICE - CHILD ABUSE	102,648	51,017		23,493	6,914	0	184,072	124	1	2,697	0	0
1-N PROTECTIVE SERVICE - GENERAL	228,984	113,327		48,119	225	0	390,655	404	1	6,885	0	0
1-O SERVICE PLANNING	5,884	2,880		3,881	0	0	12,645	234	0	254	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					0	0	0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	379,768	188,383	36,364	77,257	16,114	0	697,886			11,220	0	0
	LRCNP = Legal Representation for Children in Placement = \$										0	0
	LRCNP = Legal Representation for Children Non-Placement = \$										0	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-Reimbursables
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	0	0	0	3,000	65,792	0	68,792	216	3	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	190	74,361	0	74,551	296	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	90	0	0	90	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	26,116	13,048	0	36,627	107,849	0	183,640	1,106	4	768	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	2,632	1,321	0	4,854	29,127	0	37,934	382	2	52	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	28,748	14,369	0	44,761	277,129	0	365,007	2,000	13	820	0	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	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	0	0	0	0	0	0	0	0	0
4 ADMINISTRATION	106,607	51,160	0	22,211	0	0	179,978			3,201	0	0
5 TOTAL EXPENDITURES	515,123	253,912	36,364	144,229	293,243	0	1,242,871			15,241	0	0

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 15,263	\$ 0	\$ 15,263
Adoption Assistance	36,377	0	36,377
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	8,975	0	8,975
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	49,899	0	49,899
Life Skills	0	0	0
Protective Service - Child Abuse	184,072	0	184,072
Protective Service - General	390,655	0	390,655
Service Planning	12,645	0	12,645
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	143,343	0	143,343
Emergency Shelter	90	0	90
Foster Family	183,640	0	183,640
Kinship Care	37,934	0	37,934
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	0	0	0
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	179,978	0	179,978
Combined Total Expense	<u>1,242,871</u>	<u>0</u>	<u>1,242,871</u>
Less Non-reimbursables	<u>15,241</u>	<u>0</u>	<u>15,241</u>
Total Net Expense	<u>\$ 1,227,630</u>	<u>\$ 0</u>	<u>\$ 1,227,630</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 515,123	\$ 0	\$ 515,123
Employee Benefits	253,912	0	253,912
Subsidies	36,364	0	36,364
Operating	144,229	0	144,229
Purchased Services	293,243	0	293,243
Fixed Assets	0	0	0
Combined Total Expense	<u>1,242,871</u>	<u>0</u>	<u>1,242,871</u>
Less Non-reimbursables	<u>15,241</u>	<u>0</u>	<u>15,241</u>
Total Net Expense	<u>\$ 1,227,630</u>	<u>\$ 0</u>	<u>\$ 1,227,630</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2023 to JUNE 30, 2024

**POTTER 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		\$	925,891
Supplemental Act 148			<u>0</u>
Total State Allocation			925,891
State Share (CY348) ²	\$	925,891	
Less: Major Service Category Adjustment		<u>0</u>	
Net State Share	\$		925,891
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³	\$		925,891
Actual Act 148 Revenues Received ⁴			<u>925,891</u>
Net Amount Due County/(State) ⁵	\$		<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

**POTTER 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	25,721	0	1,799	0	0	0	0	0	23,922	23,922	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	1,148,921	791	77,716	0	27,409	26,422	12,815	0	1,003,768	803,012	200,756
04. 60% REIMBURSEMENT	178,863	931	10,928	0	0	0	0	2,075	164,929	98,957	65,972
05. 50% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
06. TOTAL NET CHILD WELFARE EXPEND.	1,333,505	1,722	90,443	0	27,409	26,422	12,815	2,075	1,192,619	925,891	266,728
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	34,020	0							34,020	20,412	13,608
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	1,387,525	1,722	90,443	0	27,409	26,422	12,815	2,075	1,226,639	946,303	280,336
10. TOTAL TITLE IV-D COLLECTIONS	791										
11. TITLE IV-D Collections for IV-E Children	148										
12. STATE ACT 148 - line 6	925,891										
13. STATE ACT 148 ALLOCATION	925,891										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	925,891										
INVOICE											
AMENDED STATE SHARE (ACT 148)	925,891										
ACT 148 AMOUNT RECEIVED	925,891										
ADJUSTMENT TO STATE SHARE	0										

POTTER 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	25,721	0		1,799	0		0	0	0	23,922	23,922	0
1-B ADOPTION ASSISTANCE	37,213	0	15,840	0			0	0	0	21,373	17,098	4,275
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0			0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0			0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0			0	0	0	0	0	0
1-F DAY CARE	0	0		0			0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0			0	0	0	0	0	0
1-J INTAKE & REFERRAL	54,115	0		3,360	0		0	0	0	50,755	40,604	10,151
1-K LIFE SKILLS - DEPENDENT	0	0		0			0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0			0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	167,926	0		10,867	0		0	0	0	157,059	125,647	31,412
1-N PROTECTIVE SERVICE - GENERAL	370,808	0		24,540	0		0	0	0	346,268	277,014	69,254
1-O SERVICE PLANNING	8,272	0		519	0		0	0	0	7,753	6,202	1,551
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0			0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0			0	0	0	0	0	0
SUBTOTAL IN-HOME	664,055	0	15,840	41,085	0	0	0	0	0	607,130	490,487	116,643

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMINISTRATION	TANF	TITLE XX	TITLE IV-B/FAMILY	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	110,043	0	10,867	2,767			0	0	0	96,409	77,127	19,282
2-D COMMUNITY RESIDENTIAL - DELINQUENT	306,888	643	0	30	27,409	26,422	0	0	0	252,384	201,907	50,477
2-E EMERGENCY SHELTER - DEPENDENT	0	0		0			0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0			0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	88,514	148	1,271	7,302			12,815	0	66,978	53,582	13,396	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0			0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	5,142	0	0	353			0	0	4,789	3,831	958	0
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
SUBTOTAL CBP	510,587	791	12,138	10,452	0	27,409	26,422	12,815	420,560	336,447	84,113	

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	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0			0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0		0			0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0			0	0	0	0	0	0
3-E YDC SECURE	34,020	0		0			0	0	34,020	20,412	13,608	0
SUBTOTAL INSTITUTIONAL	34,020	0	0	0	0	0	0	0	34,020	20,412	13,608	

4 ADMINISTRATION	178,863	931		10,928			0	0	2,075	164,929	98,957	65,972
5 TOTAL REVENUES	1,387,525	1,722	27,978	62,465	0	27,409	26,422	12,815	2,075	1,226,639	946,303	280,336

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursables
IN-HOME												
I-A ADOPTION SERVICE	15,873	9,848					25,721	4	4	0	0	0
I-B ADOPTION ASSISTANCE	0	0	37,200	13			37,213	4	4	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	0	0	0	0	0	0	0	0	0	0	0	0
I-D COUNSELING - DEPENDENT	0	0					0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0					0	0	0	0	0	0
I-F DAY CARE	0	0					0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0					0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0					0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0					0	0	0	0	0	0
I-J INTAKE & REFERRAL	32,334	20,061		1,720			54,115	409	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0					0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0					0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	92,045	55,442		20,439			167,926	75	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	208,586	112,548		49,674			370,808	334	0	0	0	0
I-O SERVICE PLANNING	3,499	2,170		2,603			8,272	402	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT							0	0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT							0	0	0	0	0	0
I-R	352,337	200,069	37,200	74,449			664,055					
SUBTOTAL IN-HOME												
	LRCNP = Legal Representation for Children in Placement = \$											
	LRCNP = Legal Representation for Children Non-Placement = \$											
	Number of Children receiving only NON-PURCHASED III Services										0	

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	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursables
COMMUNITY BASED PLACEMENT												
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	0	0	0	6,299	103,744	0	110,043	306	2	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	611	306,277	0	306,888	1,237	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	29,053	17,907	0	34,783	6,771	0	88,514	71	1	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	2,919	1,930	0	293	0	0	5,142	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M	31,972	19,837	0	41,986	416,792	0	510,587	1,614	8	0	0	0
SUBTOTAL CBP												

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	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursables
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	34,020	0	34,020	42	1	0	0	0
3-F	0	0	0	0	34,020	0	34,020	42	1	0	0	0
SUBTOTAL INSTITUTIONAL												
4 ADMINISTRATION	98,447	58,887	0	21,529	0	0	178,863					
TOTAL EXPENDITURES	482,756	278,793	37,200	137,964	450,812	0	1,387,525					
	County Indirect Costs = \$										0	

**POTTER 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	\$ 25,721	\$ 0	\$ 25,721
Adoption Assistance	37,213	0	37,213
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	54,115	0	54,115
Life Skills	0	0	0
Protective Service - Child Abuse	167,926	0	167,926
Protective Service - General	370,808	0	370,808
Service Planning	8,272	0	8,272
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	416,931	0	416,931
Emergency Shelter	0	0	0
Foster Family	88,514	0	88,514
Kinship Care	5,142	0	5,142
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	0	0	0
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	34,020	0	34,020
Administration	178,863	0	178,863
Combined Total Expense	<u>1,387,525</u>	<u>0</u>	<u>1,387,525</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,387,525</u>	<u>\$ 0</u>	<u>\$ 1,387,525</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 482,756	\$ 0	\$ 482,756
Employee Benefits	278,793	0	278,793
Subsidies	37,200	0	37,200
Operating	137,964	0	137,964
Purchased Services	450,812	0	450,812
Fixed Assets	0	0	0
Combined Total Expense	<u>1,387,525</u>	<u>0</u>	<u>1,387,525</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,387,525</u>	<u>\$ 0</u>	<u>\$ 1,387,525</u>

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

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