

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2022 to June 30, 2023

July 1, 2023 to June 30, 2024

Sullivan County Children and Youth Agency

January 2026



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Sullivan County
Sullivan County Courthouse
245 Muncy Street, PO Box 157
Laporte, PA 18626

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 Sullivan 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 Sullivan 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

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

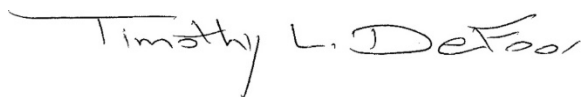
- For the **2022-2023 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by increasing agency expenditures by \$16,379. Based on the application of the state participation rates, the adjustment resulted in an amount due to the county totaling \$13,104.
- For the **2023-2024 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on January 14, 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
Auditor General
January 15, 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

**SULLIVAN 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	\$	686,122
Supplemental Act 148		<u>0</u>
Total State Allocation		686,122
State Share (CY348) ²	\$	489,567
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	489,567
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	489,567
Actual Act 148 Revenues Received ⁴		<u>476,463</u>
Net Amount Due County/(State) ⁵	\$	<u><u>13,104</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.

SULLIVAN 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	1,400	0	15	0	0	0	0	0	1,385	1,385	0
02. 90% REIMBURSEMENT	613	0	349	0	0	0	0	0	264	238	26
03. 80% REIMBURSEMENT	621,741	129	11,623	3,296	4,989	6,577	16,379	0	578,748	462,997	115,751
04. 60% REIMBURSEMENT	43,352	0	246	0	0	0	0	1,528	41,578	24,947	16,631
05. 50% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
06. TOTAL NET CHILD WELFARE EXPEND.	667,106	129	12,233	3,296	4,989	6,577	16,379	1,528	621,975	489,567	132,408

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

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	667,106	129	12,233	3,296	4,989	6,577	16,379	1,528	621,975	489,567	132,408
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10. TOTAL TITLE IV-D COLLECTIONS 0

11. TITLE IV-D Collections for IV-E Children 129

12. STATE ACT 148 - line 6 489,567

13. STATE ACT 148 ALLOCATION 686,122

14. ADJUSTED STATE SHARE (lower of 12 or 13) 489,567

INVOICE											
AMENDED STATE SHARE (ACT 148)	489,567										
ACT 148 AMOUNT RECEIVED	476,463										
ADJUSTMENT TO STATE SHARE	13,104										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	1,400	0		15	0			0	0	1,385	1,385	0
1-B ADOPTION ASSISTANCE	860	0	506	0				0	0	354	283	71
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	10,952	0	6,358	0				0	0	4,594	3,675	919
1-D COUNSELING - DEPENDENT	3,296	0			3,296	0		0	0	0	0	0
1-E COUNSELING - DELINQUENT	25	0						0	0	25	20	5
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 HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J INTAKE & REFERRAL	121,778	0		1,160	0			0	0	120,618	96,494	24,124
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	52,172	0		462	0	4,989		0	0	46,721	37,377	9,344
1-N PROTECTIVE SERVICE - GENERAL	204,790	0		1,854	0			16,379	0	186,557	149,246	37,311
1-O SERVICE PLANNING	127,255	0		1,190	0			6,577	0	119,488	95,590	23,898
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0						0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0						0	0	0	0	0
SUBTOTAL IN-HOME	522,528	0	6,864	4,681	3,296	4,989	6,577	16,379	0	479,742	384,070	95,672

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 ADMIN.	TANF	TITLE XX	TITLE IV-B	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	0	0						0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	89,068	0						0	0	89,068	71,254	17,814
2-E EMERGENCY SHELTER - DEPENDENT	613	0	349	0	0	0	0	0	0	264	238	26
2-F EMERGENCY SHELTER - DELINQUENT	0	0						0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	11,545	129		93				0	0	11,323	9,058	2,265
2-H FOSTER FAMILY - DELINQUENT	0	0						0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0						0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0						0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0						0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0						0	0	0	0	0
SUBTOTAL CBP	101,226	129	349	93	0	0	0	0	0	100,655	80,550	20,105

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 ADMIN.	TANF	TITLE XX	TITLE IV-B	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
3-B RESIDENTIAL SERVICE - DEPENDENT	4,056	0		32				0	0	4,024	2,414	1,610
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	16,891	0						0	0	16,891	10,135	6,756
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0						0	0	0	0	0
3-E YDC SECURE	0	0						0	0	0	0	0
SUBTOTAL INSTITUTIONAL	20,947	0	0	32	0	0	0	0	0	20,915	12,549	8,366

4 ADMINISTRATION	22,405	0		214				0	0	1,528	12,398	8,265
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5 TOTAL REVENUES	667,106	129	7,213	5,020	3,296	4,989	6,577	16,379	1,528	621,975	489,567	132,408
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SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING SUBSIDIES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	1,117	229		54	0	0	1,400	1	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	860	0	0	0	860	0	1	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	10,952	0	0	0	10,952	0	1	0	0	0
1-D COUNSELING - DEPENDENT	0	0		3,296	0	0	3,296	0	2	0	0	0
1-E COUNSELING - DELINQUENT	0	0		25	0	0	25	0	12	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	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	80,279	36,318		5,181	0	0	121,778	409	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	31,193	8,466		7,513	5,000	0	52,172	77	513	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	115,806	51,617		21,005	16,250	112	204,790	417	8	0	0	0
1-O SERVICE PLANNING	81,115	36,797		9,343	0	0	127,255	494	0	0	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	309,510	133,427	11,812	43,096	24,571	112	522,528					
	LRPCP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving any NON-PURCHASED III Services 0											
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	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	91	88,977	0	89,068	202	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	163	450	0	613	15	1	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	5,204	2,388		3,953	0	0	11,545	0	0	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	0	0	0	0	0	0	0	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 SUBTOTAL CBP	5,204	2,388	0	4,207	89,427	0	101,226	217	3	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	229	0	0	4,056	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	2,968	859	0	0	16,891	0	16,891	43	2	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	2,968	859	0	229	16,891	0	20,947	43	2	0	0	0
4 ADMINISTRATION	4,439	1,634	0	16,332	0	0	22,405					
5 TOTAL EXPENDITURES	322,121	138,308	11,812	63,864	130,889	112	667,106					
	County Indirect Costs = \$ 5,244											

**SULLIVAN 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	\$ 1,400	\$ 0	\$ 1,400
Adoption Assistance	860	0	860
Subsidized Permanent Legal Custodianship	10,952	0	10,952
Counseling	3,321	0	3,321
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	121,778	0	121,778
Life Skills	0	0	0
Protective Service - Child Abuse	52,172	0	52,172
Protective Service - General	188,411	16,379	204,790
Service Planning	127,255	0	127,255
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	89,068	0	89,068
Emergency Shelter	613	0	613
Foster Family	11,545	0	11,545
Kinship Care	0	0	0
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	20,947	0	20,947
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	22,405	0	22,405
Combined Total Expense	<u>650,727</u>	<u>16,379</u>	<u>667,106</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 650,727</u>	<u>\$ 16,379</u>	<u>\$ 667,106</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 322,121	\$ 0	\$ 322,121
Employee Benefits	138,308	0	138,308
Subsidies	11,812	0	11,812
Operating	58,847	5,017	63,864
Purchased Services	119,639	11,250	130,889
Fixed Assets	0	112	112
Combined Total Expense	<u>650,727</u>	<u>16,379</u>	<u>667,106</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 650,727</u>	<u>\$ 16,379</u>	<u>\$ 667,106</u>

**SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-N	4	1	Protective Service General - Operating	\$ 15,988	\$ 5,017	\$ 21,005
		5		Protective Service General - Purchased Services	\$ 5,000	\$ 11,250	\$ 16,250
		6		Protective Service General - Fixed Assets	\$ -	\$ 112	\$ 112
				Total Adjustment Amount		\$ 16,379	
				To increase expenditures by \$16,379 to properly account for expenditures that were paid for with the Family First Transition Act Funds.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2023 to JUNE 30, 2024

**SULLIVAN 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		\$	728,238
Supplemental Act 148			<u>0</u>
Total State Allocation			728,238
State Share (CY348) ²	\$		605,227
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	605,227
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	605,227
Actual Act 148 Revenues Received ⁴			<u>605,227</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.

SULLIVAN 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	PROGRAM	TITLE	TANF	TITLE	TITLE	FAMILY FIRST	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	TRANSITION ACT	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	3,093	0	164	0	0	0	0	0	2,929	2,929	0
02. 90% REIMBURSEMENT	525	0	0	0	0	0	0	0	525	473	52
03. 80% REIMBURSEMENT	719,713	0	31,195	0	4,989	6,577	7,913	0	669,039	535,232	133,807
04. 60% REIMBURSEMENT	113,598	0	2,461	0	0	0	0	1,346	109,791	65,874	43,917
05. 50% REIMBURSEMENT	1,437	0	0	0	0	0	0	0	1,437	719	718
06. TOTAL NET CHILD WELFARE EXPEND.	838,366	0	33,820	0	4,989	6,577	7,913	1,346	783,721	605,227	178,494

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0

09. TOTAL EXPENDITURES	838,366	0	33,820	0	4,989	6,577	7,913	1,346	783,721	605,227	178,494
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10. TOTAL TITLE IV-D COLLECTIONS 0

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

12. STATE ACT 148 - line 6 605,227

13. STATE ACT 148 ALLOCATION 728,238

14. ADJUSTED STATE SHARE (lower of 12 or 13) 605,227

INVOICE											
AMENDED STATE SHARE (ACT 148)	605,227										
ACT 148 AMOUNT RECEIVED	605,227										
ADJUSTMENT TO STATE SHARE	0										

SULLIVAN 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	3,093	0		164	0		0	0	0	2,929	2,929	0
1-B ADOPTION ASSISTANCE	112	0	0	6			0	0	0	106	85	21
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	10,039	0	2,774	0			0	0	0	7,265	5,812	1,453
1-D COUNSELING - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	46	0		0	0		0	0	0	46	37	9
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	115,245	0	6,243	0	0		0	0	0	109,002	87,202	21,800
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	45,637	0	2,122	0	4,989		0	0	0	38,526	30,821	7,705
1-N PROTECTIVE SERVICE - GENERAL	180,543	0	9,537	0	0		0	7,913	0	163,093	130,474	32,619
1-O SERVICE PLANNING	153,546	0	8,015	0	0		6,577	0	0	138,954	111,163	27,791
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	1,437	0		0	0		0	0	0	1,437	719	718
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	509,698	0	2,774	26,087	0	4,989	6,577	7,913	0	461,358	369,242	92,116

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	0	0		0			0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	144,841	0	14	0			0	0	144,827	115,862	28,965	52
2-E EMERGENCY SHELTER - DEPENDENT	525	0		0			0	0	525	473	0	0
2-F EMERGENCY SHELTER - DELINQUENT	69,704	0		2,484			0	0	67,220	53,776	13,444	0
2-G FOSTER FAMILY - DEPENDENT	0	0		0			0	0	0	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0			0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0		0			0	0	0	0	0	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
2-M SUBTOTAL CBP	215,070	0	2,498	0	0	0	0	0	212,572	170,111	42,461	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
3-B RESIDENTIAL SERVICE - DEPENDENT	16,432	0	900	0			0	0	15,532	9,319	6,213	0
3-C RES. SERVICE - DELINQUENT(NON YDC/YFC)	68,405	0	0	0			0	0	68,405	41,043	27,362	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0			0	0	0	0	0	0
3-E YDC SECURE	0	0		0			0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	84,837	0	900	0	0	0	0	0	83,937	50,362	33,575	0

4 ADMINISTRATION	28,761	0		1,561			0	0	1,346	25,854	15,512	10,342
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5 TOTAL REVENUES	838,366	0	2,774	31,046	0	4,989	6,577	7,913	1,346	783,721	605,227	178,494
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SULLIVAN 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												
1-A ADOPTION SERVICE	1,345	471		1,277	0	0	3,093	1	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	0	112	0	0	112	1	0	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	10,039	0	0	0	10,039	0	1	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	46	0	46	0	22	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	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	68,027	30,210		17,008	0	0	115,245	418	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	24,020	5,643		9,669	6,305	0	45,637	98	433	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	101,277	43,691		28,125	7,450	0	180,543	395	203	0	0	0
1-O SERVICE PLANNING	79,713	35,529		38,304	0	0	153,546	493	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	1,437		1,437	0	3	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	274,382	115,544	10,039	94,495	15,238	0	509,698			0	0	0
	LRCNP = Legal Representation for Children Non-Placement = \$											
	LRCNP = Legal Representation for Children in Placement = \$											
	Number of Children receiving only NON-PURCHASED III Services											
	0											

COMMUNITY BASED PLACEMENT	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
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	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	271	144,570	0	144,841	366	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	525	0	525	15	1	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	17,516	6,521		23,407	22,260	0	69,704	636	3	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	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
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	17,516	6,521	0	23,678	167,355	0	215,070	1,017	5	0	0	0

INSTITUTIONAL PLACEMENT	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
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	8,394	2,761		5,277	68,405	0	16,432	109	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	0	0	68,405	109	2	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	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
3-F SUBTOTAL INSTITUTIONAL	8,394	2,761	0	5,277	68,405	0	84,837	109	2	0	0	0
4 ADMINISTRATION	2,549	1,028	0	25,184	0	0	28,761			0	0	0
5 TOTAL EXPENDITURES	302,841	125,854	10,039	148,634	250,998	0	838,366			0	0	0
	County Indirect Costs = \$ 8,708											

**SULLIVAN 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	\$ 3,093	\$ 0	\$ 3,093
Adoption Assistance	112	0	112
Subsidized Permanent Legal Custodianship	10,039	0	10,039
Counseling	46	0	46
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	115,245	0	115,245
Life Skills	0	0	0
Protective Service - Child Abuse	45,637	0	45,637
Protective Service - General	180,543	0	180,543
Service Planning	153,546	0	153,546
Juvenile Act Proceedings	1,437	0	1,437
Alternative Treatment	0	0	0
Community Residential	144,841	0	144,841
Emergency Shelter	525	0	525
Foster Family	69,704	0	69,704
Kinship Care	0	0	0
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	84,837	0	84,837
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	28,761	0	28,761
Combined Total Expense	<u>838,366</u>	<u>0</u>	<u>838,366</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 838,366</u>	<u>\$ 0</u>	<u>\$ 838,366</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 302,841	\$ 0	\$ 302,841
Employee Benefits	125,854	0	125,854
Subsidies	10,039	0	10,039
Operating	148,634	0	148,634
Purchased Services	250,998	0	250,998
Fixed Assets	0	0	0
Combined Total Expense	<u>838,366</u>	<u>0</u>	<u>838,366</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 838,366</u>	<u>\$ 0</u>	<u>\$ 838,366</u>

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
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