

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Warren County Children and Youth Agency

September 2024



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 Warren County
Warren County Courthouse
204 Fourth Avenue
Warren, PA 16365

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 Warren 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, 2021 to June 30, 2022 and July 1, 2022 to June 30, 2023 (herein referred to as the 2021-2022 fiscal year and 2022-2023 fiscal year). The scope of our engagement was limited to the 2021-2022 and 2022-2023 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

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

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2021-2022 and 2022-2023 fiscal years based on the accrual basis of accounting.¹

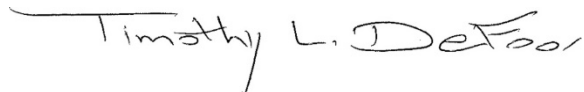
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

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 August 29, 2024.

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

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

Sincerely,



Timothy L. DeFoor
Auditor General
September 4, 2024

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, 2021 to JUNE 30, 2022

**WARREN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	2,345,944
Supplemental Act 148			<u>0</u>
Total State Allocation			2,345,944
State Share (CY348) ²	\$		2,344,645
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,344,645
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	2,344,645
Actual Act 148 Revenues Received ⁴			<u>2,344,645</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.

WARREN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 AMENDED CY3-8
 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	21,443	0	3,469	0	0	0	0	0	17,974	17,974	0
02. 90% REIMBURSEMENT	20,265	0	1,395	11,586	0	0	0	0	7,284	6,556	728
03. 80% REIMBURSEMENT	2,912,717	77,668	612,975	8,773	1,119	0	13,527	0	2,198,655	1,758,924	439,731
04. 60% REIMBURSEMENT	1,148,650	3,982	124,385	0	46,006	16,252	59,914	2,471	895,640	537,384	358,256
05. 50% REIMBURSEMENT	47,613	0	0	0	0	0	0	0	47,613	23,807	23,806
06. TOTAL NET CHILD WELFARE EXPEND.	4,150,688	81,650	742,224	20,359	47,125	16,252	73,441	2,471	3,167,166	2,344,645	822,521

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

08. NON-REIMBURSABLE EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
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09. TOTAL EXPENDITURES	4,150,688	81,650	742,224	20,359	47,125	16,252	73,441	2,471	3,167,166	2,344,645	822,521
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10. TOTAL TITLE IV-D COLLECTIONS 30,537

11. TITLE IV-D Collections for IV-E Children 16,023

12. STATE ACT 148 - line 6 2,344,645

13. STATE ACT 148 ALLOCATION 2,345,944

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,344,645

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,344,645										
ACT 148 AMOUNT RECEIVED	2,344,645										
ADJUSTMENT TO STATE SHARE	0										

WARREN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 AMENDED CV370A
 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												
I-A ADOPTION SERVICE	21,443	0		3,469	0			0	17,974		0	
I-B ADOPTION ASSISTANCE	229,672	0	107,780	7,340				0	114,552	91,642	22,910	
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	6,818	0	4,006					0	2,812	2,250	562	
I-D COUNSELING - DEPENDENT	540	0						0	540	432	108	
I-E COUNSELING - DELINQUENT	4,992	0						0	4,992	3,994	998	
I-F DAY CARE	0	0						0	0	0	0	
I-G DAY TREATMENT - DEPENDENT	0	0						0	0	0	0	
I-H DAY TREATMENT - DELINQUENT	0	0						0	0	0	0	
I-I HOMEMAKER SERVICE	0	0						0	0	0	0	
I-J INTAKE & REFERRAL	104,907	0		16,828	0			0	88,079	70,463	17,616	
I-K LIFE SKILLS - DEPENDENT	437,720	1,357		67,804	0		11,448	0	357,111	285,689	71,422	
I-L LIFE SKILLS - DELINQUENT	0	0						0	0	0	0	
I-M PROTECTIVE SERVICE - CHILD ABUSE	197,575	74		29,866	0			0	167,635	134,108	33,527	
I-N PROTECTIVE SERVICE - GENERAL	800,160	23,435		123,548	0			0	633,177	522,542	130,635	
I-O SERVICE PLANNING	102,820	0		15,154	8,773			0	78,893	63,114	15,779	
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	41,394	0						0	41,394	20,697	20,697	
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	2,100	0						0	2,100	1,050	1,050	
I-R SUBTOTAL IN-HOME	1,950,141	24,866	111,786	264,009	8,773	0	11,448	0	1,529,259	1,213,955	315,304	

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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0						0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0						0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	176,279	682	32,344	8,763		592		0	133,898	107,118	26,780	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	443,489	13,617	75,271	12,044		577		0	342,030	273,624	68,406	
2-E EMERGENCY SHELTER - DEPENDENT	3,465	0	1,233	162	0			0	2,070	1,863	207	
2-F EMERGENCY SHELTER - DELINQUENT	16,800	0			11,586			0	5,214	4,693	521	
2-G FOSTER FAMILY - DEPENDENT	365,327	34,771	54,327	42,962			2,079	0	231,188	184,950	46,238	
2-H FOSTER FAMILY - DELINQUENT	0	0						0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	42,418	3,732	14,914	24				0	23,748	18,998	4,750	
2-J KINSHIP CARE - DELINQUENT	0	0						0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0						0	0	0	0	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0						0	0	0	0	
2-M SUBTOTAL CBP	1,047,778	52,802	178,089	63,955	11,586	1,119	2,079	0	738,148	591,246	146,902	

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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	4,119	0						0	4,119	2,060	2,059	
3-B RESIDENTIAL SERVICE - DEPENDENT	172,097	0	38,956	8,399		29,086	59,914	0	19,490	11,694	7,796	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	99,275	1,493	0	0		16,920	0	0	80,862	48,517	32,345	
3-D SECURE RES. SERVICE (EXCEPT YDC)	396,725	2,458						0	394,267	236,560	157,707	
3-E YDC SECURE	0	0						0	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	672,216	3,951	38,956	8,399	0	46,006	59,914	0	498,738	298,831	199,907	
4 ADMINISTRATION	480,553	31		77,030		0	0	2,471	401,021	240,613	160,408	
5 TOTAL REVENUES	4,150,688	81,650	328,831	413,393	20,359	47,125	73,441	2,471	3,167,166	2,344,645	822,521	

WARREN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											Children Served (Purchased)	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	1	2	3	4	5	6	7	8	9	10	11			
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable			
IN-HOME														
1-A ADOPTION SERVICE	9,503	4,960	6,921	0	59	21,443	11	0	0	0	0			
1-B ADOPTION ASSISTANCE	0	0	229,672	0	0	229,672	0	40	0	0	0			
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	6,818	0	0	6,818	0	1	0	0	0			
1-D COUNSELING - DEPENDENT	0	0	540	0	0	540	0	0	0	0	0			
1-E COUNSELING - DELINQUENT	0	0	704	4,288	0	4,992	0	13	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	57,443	29,776	16,188	0	1,500	104,907	402	0	0	0	0			
1-K LIFE SKILLS - DEPENDENT	252,710	130,464	53,170	0	1,376	437,720	215	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	106,992	55,469	24,264	10,800	50	197,575	141	27	0	0	0			
1-N PROTECTIVE SERVICE - GENERAL	460,455	237,358	100,065	0	2,282	800,160	420	0	0	0	0			
1-O SERVICE PLANNING	55,515	28,931	18,356	0	18	102,820	190	0	0	0	0			
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	2,021	39,373	0	41,394	0	48	0	0	0			
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	2,100	0	2,100	0	1	0	0	0			
1-R SUBTOTAL IN-HOME	942,618	486,958	236,490	222,229	56,561	1,950,141	0	0	0	0	0			
	LRCNP - Legal Representation for Children in Placement = \$ 0											0	0	0
	LRCNP - Legal Representation for Children Non-Placement = \$ 0											0	0	0
	Number of Children receiving any NON-PURCHASED SERVICES											0	0	0
COMMUNITY BASED PLACEMENT														
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	0	0	0	176,279	0	176,279	1,019	6	0	0	0			
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	64	443,425	0	443,489	2,280	11	0	0	0			
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0			
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	16,800	0	16,800	102	4	0	0	0			
2-G FOSTER FAMILY - DEPENDENT	52,659	27,233	32,878	252,536	21	365,327	7,473	35	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	620	41,798	0	42,418	2,058	13	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	52,659	27,233	33,562	934,303	21	1,047,778	12,953	70	0	0	0			
INSTITUTIONAL PLACEMENT														
3-A JUVENILE DETENTION SERVICE	0	0	0	4,119	0	4,119	13	1	0	0	0			
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	59,914	112,183	0	172,097	365	1	0	0	0			
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YIC)	0	0	0	99,275	0	99,275	361	2	0	0	0			
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	396,725	0	396,725	1,112	5	0	0	0			
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0			
3-F SUBTOTAL INSTITUTIONAL	0	0	59,914	612,302	0	672,216	1,851	9	0	0	0			
ADMINISTRATION	272,901	141,392	0	66,024	0	480,355	0	0	0	0	0			
TOTAL EXPENDITURES	1,268,178	655,583	236,490	381,729	5,542	4,150,688	0	0	0	0	0			
	County Indirect Costs = \$ 9,276											0	0	0

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 21,443	\$ 0	\$ 21,443
Adoption Assistance	229,672	0	229,672
Subsidized Permanent Legal Custodianship	6,818	0	6,818
Counseling	5,532	0	5,532
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	104,907	0	104,907
Life Skills	437,720	0	437,720
Protective Service - Child Abuse	197,575	0	197,575
Protective Service - General	800,160	0	800,160
Service Planning	102,820	0	102,820
Juvenile Act Proceedings	43,494	0	43,494
Alternative Treatment	0	0	0
Community Residential	619,768	0	619,768
Emergency Shelter	20,265	0	20,265
Foster Family	365,327	0	365,327
Kinship Care	42,418	0	42,418
Supervised Independent Living	0	0	0
Juvenile Detention Service	4,119	0	4,119
Residential Service	271,372	0	271,372
Secure Residential Service (Except YDC)	396,725	0	396,725
YDC Secure	0	0	0
Administration	480,553	0	480,553
Combined Total Expense	<u>4,150,688</u>	<u>0</u>	<u>4,150,688</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 4,150,688</u>	<u>\$ 0</u>	<u>\$ 4,150,688</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,268,178	\$ 0	\$ 1,268,178
Employee Benefits	655,583	0	655,583
Subsidies	236,490	0	236,490
Operating	381,729	0	381,729
Purchased Services	1,603,166	0	1,603,166
Fixed Assets	5,542	0	5,542
Combined Total Expense	<u>4,150,688</u>	<u>0</u>	<u>4,150,688</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 4,150,688</u>	<u>\$ 0</u>	<u>\$ 4,150,688</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**WARREN 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		\$	2,765,654
Supplemental Act 148			<u>0</u>
Total State Allocation			2,765,654
State Share (CY348) ²	\$		2,344,739
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,344,739
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	2,344,739
Actual Act 148 Revenues Received ⁴			<u>2,344,739</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.

WARREN 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	24,824	312	3,384	0	0	0	0	0	21,128	21,128	0
02. 90% REIMBURSEMENT	26,344	0	5,941	0	0	0	0	0	20,403	18,363	2,040
03. 80% REIMBURSEMENT	2,819,072	69,981	449,904	20,359	19,581	0	8,976	0	2,250,271	1,800,217	450,054
04. 60% REIMBURSEMENT	983,049	8,963	111,489	0	27,544	16,252	0	5,802	812,999	487,800	325,199
05. 50% REIMBURSEMENT	34,461	0	0	0	0	0	0	0	34,461	17,231	17,230
06. TOTAL NET CHILD WELFARE EXPEND.	3,887,750	79,256	570,718	20,359	47,125	16,252	8,976	5,802	3,139,270	2,344,739	794,523
YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0	0	0	0	0	0	0	0	0
08. NON-REIMBURSABLE EXPENDITURES	8	0	0	0	0	0	0	0	8	0	0
09. TOTAL EXPENDITURES	3,887,758	79,256	570,718	20,359	47,125	16,252	8,976	5,802	3,139,270	2,344,739	794,531
10. TOTAL TITLE IV-D COLLECTIONS	16,660										
11. TITLE IV-D Collections for IV-E Children	8,850										
12. STATE ACT 148 - line 6	2,344,739										
13. STATE ACT 148 ALLOCATION	2,765,654										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,344,739										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,344,739										
ACT 148 AMOUNT RECEIVED	2,344,739										
ADJUSTMENT TO STATE SHARE	0										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	24,824	312		3,384	0		0	0	0	21,128	21,128	0
I-B ADOPTION ASSISTANCE	286,669	0	138,809	7,114			0	0	0	140,746	112,597	28,149
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	6,818	0	3,960	0			0	0	0	2,858	2,286	572
I-D COUNSELING - DEPENDENT	26,055	0			7,695	0	0	0	0	18,360	14,688	3,672
I-E COUNSELING - DELINQUENT	47,294	0			0	0	0	0	0	47,294	37,835	9,459
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
I-H DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	85,831	938		11,835	0	0	0	0	0	73,038	58,430	14,608
I-K LIFE SKILLS - DEPENDENT	243,203	4,179		33,121	0	0	0	2,425	0	203,478	162,782	40,696
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	199,881	1,636		25,964	0	0	0	0	0	172,281	137,825	34,456
I-N PROTECTIVE SERVICE - GENERAL	758,045	34,183		99,749	0	0	0	0	0	624,113	499,290	124,823
I-O SERVICE PLANNING	150,870	2,056		18,583	12,664	0	0	0	0	117,567	94,054	23,513
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	33,911	0		0	0	0	0	0	0	33,911	16,956	16,955
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	550	0		0	0	0	0	0	0	550	275	275
I-R SUBTOTAL IN-HOME	1,863,951	43,324	142,769	199,750	20,359	0	0	2,425	0	1,455,324	1,158,146	297,178

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV- B/Family	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	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	223,928	139	26,534	7,107		19,581	0	0	0	170,567	136,454	34,113
2-D COMMUNITY RESIDENTIAL - DELINQUENT	511,049	3,977	17,299	3,076		0	0	0	0	486,697	389,358	97,339
2-E EMERGENCY SHELTER - DEPENDENT	10,984	0	3,704	602	0	0	0	0	0	6,678	6,010	668
2-F EMERGENCY SHELTER - DELINQUENT	15,360	0	1,324	311	0	0	0	0	0	13,725	12,353	1,372
2-G FOSTER FAMILY - DEPENDENT	250,975	20,418	27,194	20,774			0	6,551	0	176,038	140,830	35,208
2-H FOSTER FAMILY - DELINQUENT	1,947	0	1,110	0			0	0	0	837	670	167
2-I KINSHIP CARE - DEPENDENT	26,507	2,435	7,671	4			0	0	0	16,397	13,118	3,279
2-J KINSHIP CARE - DELINQUENT	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
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-M SUBTOTAL CBP	1,040,750	26,969	84,836	31,874	0	19,581	0	6,551	0	870,939	698,793	172,146

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV- B/Family	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0					0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	167,526	0	36,244	11,608		27,544	16,252	0	0	75,878	45,527	30,351
3-C RES. SERVICE - DELINQUENT (NON YDC/MFC)	0	0	0	0		0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	351,411	2,006								349,405	209,643	139,762
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	518,937	2,006	36,244	11,608	0	27,544	16,252	0	0	425,283	255,170	170,113
4 ADMINISTRATION	464,112	6,957		63,637		0	0	0	5,802	387,716	232,630	155,086
5 TOTAL REVENUES	3,887,750	79,256	263,849	306,869	20,359	47,125	16,252	8,976	5,802	3,139,262	2,344,739	794,523

WARREN 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 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	11,693	5,537		7,531	0	63	24,824	28	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	286,669	0	0	0	286,669	0	46	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	0	0	6,818	0	0	0	6,818	0	1	0	0	0
1-D COUNSELING - DEPENDENT	0	0		217	25,838	0	26,055	0	4	0	0	0
1-E COUNSELING - DELINQUENT	0	0		1,031	46,263	0	47,294	0	18	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-HI 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	48,759	23,188		12,816	0	1,068	85,831	384	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	143,652	68,180		29,548	0	1,823	243,203	190	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHLD ABUSE	110,825	52,995		24,542	11,475	52	199,889	142	26	8	0	0
1-N PROTECTIVE SERVICE - GENERAL	444,937	211,071		97,499	550	3,988	758,045	391	1	0	0	0
1-O SERVICE PLANNING	88,145	41,701		20,987	0	37	150,870	181	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				2,003	31,908		33,911	0	45	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					550		550	0	1	0	0	0
1-R	848,011	402,672	293,487	196,174	116,584	7,031	1,863,959			8	0	0
	LRCP = Legal Representation for Children in Placement-\$											
	LRNP = Legal Representation for Children Non-Placement=\$											
	Number of Children receiving sub NON-PURCHASED IT 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	EMPLOYEE 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	500	223,428	0	223,928	815	5	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	511,049	0	511,049	1,906	10	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	10,984	0	10,984	49	2	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	15,360	0	15,360	74	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	62,605	29,709	0	39,252	119,387	22	250,975	4,945	32	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	1,947	0	1,947	66	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	33	26,474	0	26,507	1,363	10	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	62,605	29,709	0	39,785	908,629	22	1,040,750	9,218	63	0	0	0
	SUBTOTAL CBP											

INSTITUTIONAL PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursables
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	20	167,506	0	167,526	545	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	351,411	0	351,411	904	3	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F	0	0	0	20	518,917	0	518,937	1,449	5	0	0	0
	SUBTOTAL INSTITUTIONAL											
4 ADMINISTRATION	274,116	130,495	0	59,275	0	226	464,112			0	0	0
5 TOTAL EXPENDITURES	1,184,732	562,876	293,487	295,254	1,544,130	7,279	3,887,758			8	0	0
	County Indirect Costs = \$ 11,769											

**WARREN 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	\$ 24,824	\$ 0	\$ 24,824
Adoption Assistance	286,669	0	286,669
Subsidized Permanent Legal Custodianship	6,818	0	6,818
Counseling	73,349	0	73,349
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	85,831	0	85,831
Life Skills	243,203	0	243,203
Protective Service - Child Abuse	199,889	0	199,889
Protective Service - General	758,045	0	758,045
Service Planning	150,870	0	150,870
Juvenile Act Proceedings	34,461	0	34,461
Alternative Treatment	0	0	0
Community Residential	734,977	0	734,977
Emergency Shelter	26,344	0	26,344
Foster Family	252,922	0	252,922
Kinship Care	26,507	0	26,507
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	167,526	0	167,526
Secure Residential Service (Except YDC)	351,411	0	351,411
YDC Secure	0	0	0
Administration	464,112	0	464,112
Combined Total Expense	<u>3,887,758</u>	<u>0</u>	<u>3,887,758</u>
Less Non-reimbursables	<u>8</u>	<u>0</u>	<u>8</u>
Total Net Expense	<u>\$ 3,887,750</u>	<u>\$ 0</u>	<u>\$ 3,887,750</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,184,732	\$ 0	\$ 1,184,732
Employee Benefits	562,876	0	562,876
Subsidies	293,487	0	293,487
Operating	295,254	0	295,254
Purchased Services	1,544,130	0	1,544,130
Fixed Assets	7,279	0	7,279
Combined Total Expense	<u>3,887,758</u>	<u>0</u>	<u>3,887,758</u>
Less Non-reimbursables	<u>8</u>	<u>0</u>	<u>8</u>
Total Net Expense	<u>\$ 3,887,750</u>	<u>\$ 0</u>	<u>\$ 3,887,750</u>

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

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