

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

Westmoreland County Children and Youth Agency

August 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 Westmoreland County
Westmoreland Courthouse Square, Suite 101
Two North Main Street
Greensburg, PA 15601

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 Westmoreland County Children's Bureau (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, 2020 to June 30, 2021 and July 1, 2021 to June 30, 2022 (herein referred to as the 2020-2021 fiscal year and 2021-2022 fiscal year). The scope of our engagement was limited to the 2020-2021 and 2021-2022 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 Westmoreland 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 2020-2021 and 2021-2022 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 **2020-2021 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$298,066 and decreasing program income by \$12,517. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$244,961.
- For the **2021-2022 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$237,905 and increasing program income by \$21,182. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$118,288.

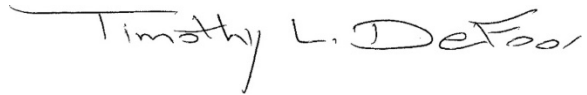
The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on August 12, 2024.

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.

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.

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 long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
August 14, 2024

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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, 2020 to JUNE 30, 2021

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

| | | | |
|---|----|----|-----------------------|
| Approved State Allocation ¹ | | \$ | 20,743,070 |
| Supplemental Act 148 | | | <u>0</u> |
| Total State Allocation | | | 20,743,070 |
| State Share (CY348) ² | \$ | | 19,475,276 |
| Less: Major Service Category Adjustment | | | <u>0</u> |
| Net State Share | | \$ | 19,475,276 |
| Less: Expenditures in Excess of the Approved State Allocation | | | <u>0</u> |
| Final Net State Share Payable ³ | | \$ | 19,475,276 |
| Actual Act 148 Revenues Received ⁴ | | | <u>19,230,315</u> |
| Net Amount Due County/(State) ⁵ | | \$ | <u><u>244,961</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.

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
 AMENDED CY3-48
 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 | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET TOTAL | STATE ACT 148 | LOCAL SHARE |
| NET CHILD WELFARE EXPENDITURES | | | | | | | | | | | |
| 01. 100% REIMBURSEMENT | 158,127 | 0 | 19,652 | 0 | 0 | 0 | 0 | 0 | 138,475 | 138,475 | 0 |
| 02. 90% REIMBURSEMENT | 200,773 | 3,804 | 0 | 0 | 0 | 0 | 0 | 0 | 196,969 | 177,272 | 19,697 |
| 03. 80% REIMBURSEMENT | 27,797,869 | 443,586 | 4,776,573 | 1,062,681 | 338,362 | 0 | 0 | 0 | 21,176,667 | 16,941,333 | 4,235,334 |
| 04. 60% REIMBURSEMENT | 3,374,788 | 211,017 | 351,436 | 0 | 0 | 162,348 | 0 | 8,649 | 2,641,338 | 1,584,803 | 1,056,535 |
| 05. 50% REIMBURSEMENT | 1,295,369 | 14,101 | 14,481 | 0 | 0 | 0 | 0 | 0 | 1,266,787 | 633,393 | 633,394 |
| 06. TOTAL NET CHILD WELFARE EXPEND. | 32,826,926 | 672,508 | 5,162,142 | 1,062,681 | 338,362 | 162,348 | 0 | 8,649 | 25,420,236 | 19,475,276 | 5,944,960 |

| | | | | | | | | | | | |
|--------------------------|-----------|---|--|--|--|--|--|--|-----------|---------|---------|
| YDC/YFC PLACEMENT COSTS | | | | | | | | | | | |
| 07. 60% DHSPARTICIPATION | 1,007,036 | 0 | | | | | | | 1,007,036 | 604,222 | 402,814 |

| | | | | | | | | | | | |
|-----------------------------------|--------|---|--|--|--|--|--|--|--------|--|--------|
| 08. NON-REIMBURSABLE EXPENDITURES | 79,744 | 0 | | | | | | | 79,744 | | 79,744 |
|-----------------------------------|--------|---|--|--|--|--|--|--|--------|--|--------|

| | | | | | | | | | | | |
|------------------------|------------|---------|-----------|-----------|---------|---------|---|-------|------------|------------|-----------|
| 09. TOTAL EXPENDITURES | 33,913,706 | 672,508 | 5,162,142 | 1,062,681 | 338,362 | 162,348 | 0 | 8,649 | 26,507,016 | 20,079,498 | 6,427,518 |
|------------------------|------------|---------|-----------|-----------|---------|---------|---|-------|------------|------------|-----------|

| | | | | | | | | | | | |
|----------------------------------|---------|--|--|--|--|--|--|--|--|--|--|
| 10. TOTAL TITLE IV-D COLLECTIONS | 236,213 | | | | | | | | | | |
|----------------------------------|---------|--|--|--|--|--|--|--|--|--|--|

| | | | | | | | | | | | |
|--|--------|--|--|--|--|--|--|--|--|--|--|
| 11. TITLE IV-D Collections for IV-E Children | 53,549 | | | | | | | | | | |
|--|--------|--|--|--|--|--|--|--|--|--|--|

| | | | | | | | | | | | |
|----------------------------|------------|--|--|--|--|--|--|--|--|--|--|
| 12. STATE ACT 148 - line 6 | 19,475,276 | | | | | | | | | | |
|----------------------------|------------|--|--|--|--|--|--|--|--|--|--|

| | | | | | | | | | | | |
|------------------------------|------------|--|--|--|--|--|--|--|--|--|--|
| 13. STATE ACT 148 ALLOCATION | 20,743,070 | | | | | | | | | | |
|------------------------------|------------|--|--|--|--|--|--|--|--|--|--|

| | | | | | | | | | | | |
|--|------------|--|--|--|--|--|--|--|--|--|--|
| 14. ADJUSTED STATE SHARE (lower of 12 or 13) | 19,475,276 | | | | | | | | | | |
|--|------------|--|--|--|--|--|--|--|--|--|--|

| | | | | | | | | | | | |
|-------------------------------|------------|--|--|--|--|--|--|--|--|--|--|
| INVOICE | | | | | | | | | | | |
| AMENDED STATE SHARE (ACT 148) | 19,475,276 | | | | | | | | | | |
| ACT 148 AMOUNT RECEIVED | 19,230,315 | | | | | | | | | | |
| ADJUSTMENT TO STATE SHARE | 244,961 | | | | | | | | | | |

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED CY 370A
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 | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET REIMBURSABLE EXPENDITURES | STATE ACT 148 | LOCAL SHARE |
| IN-HOME | | | | | | | | | | | | |
| 1-A ADOPTION SERVICE | 158,127 | 0 | | 19,652 | 0 | | 0 | 0 | 0 | 138,475 | 138,475 | 0 |
| 1-B ADOPTION ASSISTANCE | 4,348,886 | 0 | 2,313,067 | 0 | 0 | | 0 | 0 | 0 | 2,035,819 | 1,628,655 | 407,164 |
| 1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP | 941,213 | 0 | 331,891 | 8,594 | | | 0 | 0 | 0 | 600,728 | 480,582 | 120,146 |
| 1-D COUNSELING - DEPENDENT | 6,937,985 | 0 | | | 726,634 | 338,362 | 0 | 0 | 0 | 5,872,989 | 4,698,391 | 1,174,598 |
| 1-E COUNSELING - DELINQUENT | 696,768 | 0 | | 2 | 336,047 | | 0 | 0 | 0 | 360,719 | 288,575 | 72,144 |
| 1-F DAY CARE | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-G DAY TREATMENT - DEPENDENT | 7,249 | 0 | | 0 | 0 | | 0 | 0 | 0 | 7,249 | 5,799 | 1,450 |
| 1-H DAY TREATMENT - DELINQUENT | 22,492 | 0 | | 0 | 0 | | 0 | 0 | 0 | 22,492 | 17,994 | 4,498 |
| 1-I HOMEMAKER SERVICE | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-J INTAKE & REFERRAL | 347,947 | 0 | | 46,893 | 0 | | 0 | 0 | 0 | 301,054 | 240,843 | 60,211 |
| 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 | 1,104,767 | 0 | | 148,795 | 0 | | 0 | 0 | 0 | 955,972 | 764,778 | 191,194 |
| 1-N PROTECTIVE SERVICE - GENERAL | 4,146,511 | 675 | | 551,985 | 0 | | 0 | 0 | 0 | 3,593,851 | 2,875,081 | 718,770 |
| 1-O SERVICE PLANNING | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT | 89,510 | 0 | | 14,481 | 0 | | 0 | 0 | 0 | 75,029 | 37,514 | 37,515 |
| 1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT | 8,864 | 0 | | 0 | 0 | | 0 | 0 | 0 | 8,864 | 4,432 | 4,432 |
| 1-R SUBTOTAL IN-HOME | 18,810,319 | 675 | 2,644,958 | 790,402 | #### | 338,362 | 0 | 0 | 0 | 13,973,241 | 11,181,119 | 2,792,122 |

| 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 | 1,740 | 0 | | 0 | 0 | | 0 | 0 | 0 | 1,740 | 1,392 | 348 |
| 2-B ALTERNATIVE TREATMENT - DELINQUENT | 7,540 | 0 | | 0 | 0 | | 0 | 0 | 0 | 7,540 | 6,032 | 1,508 |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT | 1,613,681 | 30,629 | 145,686 | 45,736 | | | 0 | 0 | 0 | 1,391,630 | 1,133,304 | 278,326 |
| 2-D COMMUNITY RESIDENTIAL - DELINQUENT | 933,492 | 40,717 | | 17 | | | 0 | 0 | 0 | 892,758 | 714,206 | 178,552 |
| 2-E EMERGENCY SHELTER - DEPENDENT | 199,766 | 3,186 | 0 | 0 | 0 | | 0 | 0 | 0 | 196,580 | 176,922 | 19,658 |
| 2-F EMERGENCY SHELTER - DELINQUENT | 1,007 | 618 | 0 | 0 | 0 | | 0 | 0 | 0 | 389 | 350 | 39 |
| 2-G FOSTER FAMILY - DEPENDENT | 4,339,328 | 124,675 | 353,288 | 402,010 | | | 0 | 0 | 0 | 3,459,355 | 2,767,484 | 691,871 |
| 2-H FOSTER FAMILY - DELINQUENT | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-I KINSHIP CARE - DEPENDENT | 1,165,013 | 197,265 | 356,099 | 6,848 | | | 0 | 0 | 0 | 604,801 | 483,841 | 120,960 |
| 2-J KINSHIP CARE - DELINQUENT | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-K SUP. INDEPENDENT LIVING - DEPENDENT | 560,320 | 30,243 | 62,819 | 2,843 | | | 0 | 0 | 0 | 464,415 | 371,532 | 92,883 |
| 2-L SUP. INDEPENDENT LIVING - DELINQUENT | 622,937 | 19,382 | 0 | 0 | 0 | | 0 | 0 | 0 | 603,555 | 482,844 | 120,711 |
| 2-M SUBTOTAL CBP | 9,444,824 | 446,715 | 917,892 | 457,454 | 0 | 0 | 0 | 0 | 0 | 7,622,763 | 6,117,907 | 1,504,856 |

| 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 | 1,196,995 | 14,101 | | 28,420 | | | 162,348 | | 0 | 1,182,894 | 591,447 | 591,447 |
| 3-B RESIDENTIAL SERVICE - DEPENDENT | 681,095 | 42,286 | 117,795 | 0 | | | 0 | 0 | 0 | 330,246 | 198,148 | 132,098 |
| 3-C RES. SERVICE - DELINQUENT (NON YDC/MFC) | 319,552 | 12,917 | | 0 | | | 0 | 0 | 0 | 772,952 | 463,771 | 309,181 |
| 3-D SECURE RES. SERVICE (EXCEPT YDC) | 1,007,036 | 0 | | | | | | | 0 | 306,635 | 183,981 | 122,654 |
| 3-E YDC SECURE | 4,021,639 | 113,313 | 117,795 | 28,420 | 0 | | 162,348 | | 0 | 1,007,036 | 604,222 | 402,814 |
| 3-F SUBTOTAL INSTITUTIONAL | 1,557,180 | 111,805 | | 205,221 | 0 | 0 | 0 | 0 | 0 | 1,231,305 | 738,903 | 492,602 |
| 4 ADMINISTRATION | 33,833,962 | 672,508 | 3,680,645 | 1,481,497 | #### | 338,362 | 162,348 | 0 | 8,649 | 26,427,272 | 20,079,498 | 6,347,774 |
| 5 TOTAL REVENUES | | | | | | | | | | | | |

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
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-Reimbursable |
| IN-HOME | | | | | | | | | | | | |
| 1-A ADOPTION SERVICE | 69,602 | 43,094 | | 45,568 | 0 | 0 | 158,264 | 47 | 0 | 137 | 0 | 0 |
| 1-B ADOPTION ASSISTANCE | 0 | 0 | 4,348,886 | 0 | 0 | 0 | 4,348,886 | 0 | 477 | 0 | 0 | 0 |
| 1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH | 35,320 | 23,608 | 877,362 | 4,986 | 0 | 0 | 941,276 | 11 | 79 | 63 | 0 | 0 |
| 1-D COUNSELING - DEPENDENT | 0 | 0 | | | 6,937,985 | 0 | 6,937,985 | 0 | 1,264 | 0 | 0 | 0 |
| 1-E COUNSELING - DELINQUENT | 0 | 0 | | 126 | 696,642 | 0 | 696,768 | 0 | 238 | 0 | 0 | 0 |
| 1-F DAY CARE | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-G DAY TREATMENT - DEPENDENT | 0 | 0 | | | 7,249 | 0 | 7,249 | 0 | 1 | 0 | 0 | 0 |
| 1-H DAY TREATMENT - DELINQUENT | 0 | 0 | | | 22,492 | 0 | 22,492 | 0 | 6 | 0 | 0 | 0 |
| 1-I HOMEMAKER SERVICE | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-J INTAKE & REFERRAL | 227,941 | 102,164 | | 18,257 | 0 | 0 | 348,362 | 3,859 | 0 | 415 | 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 | 718,820 | 309,167 | | 77,949 | 0 | 0 | 1,105,936 | 1,508 | 0 | 1,169 | 0 | 0 |
| 1-N PROTECTIVE SERVICE - GENERAL | 2,418,708 | 1,160,147 | | 582,489 | 0 | 0 | 4,161,344 | 4,505 | 0 | 14,833 | 0 | 0 |
| 1-O SERVICE PLANNING | 0 | 0 | | | 89,510 | | 89,510 | 0 | 147 | 0 | 0 | 0 |
| 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT | | | | | 0 | | 8,864 | 0 | 34 | 0 | 0 | 0 |
| 1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT | | | | | 0 | | 8,864 | 0 | 34 | 0 | 0 | 0 |
| 1-R SUBTOTAL IN-HOME | 3,470,391 | 1,638,180 | 5,226,248 | 729,375 | 7,762,742 | 0 | 18,826,936 | | 2,070 | 16,617 | 0 | 0 |
| | LRCNP = Legal Representation for Children in Placement = \$ 45,112 | | | | | | | | | | | |
| | LRCNP = Legal Representation for Children Non-Placement = \$ 11,101 | | | | | | | | | | | |

| 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-Reimbursable |
| 2-A ALTERNATIVE TREATMENT - DEPENDENT | 0 | 0 | 0 | 0 | 1,740 | 0 | 1,740 | 26 | 1 | 0 | 0 | 0 |
| 2-B ALTERNATIVE TREATMENT - DELINQUENT | 0 | 0 | 0 | 0 | 7,540 | 0 | 7,540 | 26 | 2 | 0 | 0 | 0 |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT | 0 | 0 | 0 | 342 | 1,613,339 | 0 | 1,613,681 | 5,105 | 65 | 0 | 0 | 0 |
| 2-D COMMUNITY RESIDENTIAL - DELINQUENT | 0 | 0 | 0 | 1,560 | 931,932 | 0 | 933,492 | 3,527 | 45 | 0 | 0 | 0 |
| 2-E EMERGENCY SHELTER - DEPENDENT | 0 | 0 | 0 | 0 | 199,766 | 0 | 199,766 | 2,837 | 34 | 0 | 0 | 0 |
| 2-F EMERGENCY SHELTER - DELINQUENT | 0 | 0 | 0 | 0 | 1,007 | 0 | 1,007 | 6 | 1 | 0 | 0 | 0 |
| 2-G FOSTER FAMILY - DEPENDENT | 1,137,990 | 545,535 | 0 | 240,663 | 2,417,454 | 0 | 4,341,642 | 39,340 | 197 | 2,314 | 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 | 1,165,013 | 0 | 1,165,013 | 33,937 | 171 | 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 | 725 | 559,595 | 0 | 560,320 | 10,178 | 44 | 0 | 0 | 0 |
| 2-L SUP. INDEPENDENT LIVING - DELINQUENT | 0 | 0 | 0 | 852 | 622,085 | 0 | 622,937 | 3,171 | 19 | 0 | 0 | 0 |
| 2-M SUBTOTAL CRP | 1,137,990 | 545,535 | 0 | 244,142 | 7,519,471 | 0 | 9,447,138 | 98,153 | 578 | 2,314 | 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 related to all Non-Reimbursable |
| 3-A JUVENILE DETENTION SERVICE | 0 | 0 | 0 | 1,504 | 1,195,491 | 0 | 1,196,995 | 2,481 | 265 | 0 | 0 | 0 |
| 3-B RESIDENTIAL SERVICE - DEPENDENT | 0 | 0 | 0 | 1,325 | 679,770 | 0 | 681,095 | 3,181 | 22 | 0 | 0 | 0 |
| 3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC) | 0 | 0 | 0 | 40 | 816,921 | 0 | 816,961 | 3,644 | 40 | 0 | 0 | 0 |
| 3-D SECURE RES. SERVICE (EXCEPT YDC) | 0 | 0 | 0 | 0 | 319,552 | 0 | 319,552 | 960 | 12 | 0 | 0 | 0 |
| 3-E YDC SECURE | 0 | 0 | 0 | 0 | 1,007,036 | 0 | 1,007,036 | 1,619 | 8 | 0 | 0 | 0 |
| 3-F SUBTOTAL INSTITUTIONAL | 0 | 0 | 0 | 2,869 | 4,018,770 | 0 | 4,021,639 | 11,885 | 347 | 0 | 0 | 0 |
| 4 ADMINISTRATION | 538,180 | 310,879 | 0 | 768,934 | 0 | 0 | 1,617,993 | | | 60,813 | 0 | 0 |
| 5 TOTAL EXPENDITURES | 5,146,561 | 2,494,594 | 5,226,248 | 1,745,320 | 19,300,983 | 0 | 33,913,706 | | | 79,744 | 0 | 0 |
| | County Indirect Costs = \$ 542,468 | | | | | | | | | | | |

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

| COST CENTER ITEMS | AS REPORTED PER CY370 | INCREASE (DECREASE) | AS AMENDED PER CY370 |
|--|-----------------------------|------------------------|----------------------------|
| Adoption Service | \$ 145,497 | \$ 12,767 | \$ 158,264 |
| Adoption Assistance | 4,348,886 | 0 | 4,348,886 |
| Subsidized Permanent Legal Custodianship | 941,276 | 0 | 941,276 |
| Counseling | 7,498,165 | 136,588 | 7,634,753 |
| Day Care | 0 | 0 | 0 |
| Day Treatment | 29,741 | 0 | 29,741 |
| Homemaker Service | 0 | 0 | 0 |
| Intake and Referral | 348,362 | 0 | 348,362 |
| Life Skills | 0 | 0 | 0 |
| Protective Service - Child Abuse | 1,105,936 | 0 | 1,105,936 |
| Protective Service - General | 4,110,430 | 50,914 | 4,161,344 |
| Service Planning | 0 | 0 | 0 |
| Juvenile Act Proceedings | 98,374 | 0 | 98,374 |
| Alternative Treatment | 9,280 | 0 | 9,280 |
| Community Residential | 2,532,296 | 14,877 | 2,547,173 |
| Emergency Shelter | 199,903 | 870 | 200,773 |
| Foster Family | 4,292,142 | 49,500 | 4,341,642 |
| Kinship Care | 1,163,183 | 1,830 | 1,165,013 |
| Supervised Independent Living | 1,183,257 | 0 | 1,183,257 |
| Juvenile Detention Service | 1,196,995 | 0 | 1,196,995 |
| Residential Service | 1,474,755 | 23,301 | 1,498,056 |
| Secure Residential Service (Except YDC) | 319,552 | 0 | 319,552 |
| YDC Secure | 1,007,036 | 0 | 1,007,036 |
| Administration | <u>1,610,574</u> | <u>7,419</u> | <u>1,617,993</u> |
| Combined Total Expense | 33,615,640 | 298,066 | 33,913,706 |
| Less Non-reimbursables | <u>79,744</u> | <u>0</u> | <u>79,744</u> |
| Total Net Expense | <u>\$ 33,535,896</u> | <u>\$ 298,066</u> | <u>\$ 33,833,962</u> |

| OBJECTS OF EXPENDITURE | AS REPORTED PER CY370 | INCREASE (DECREASE) | AS AMENDED PER CY370 |
|-------------------------------|-----------------------------|------------------------|----------------------------|
| Wages and Salaries | \$ 5,146,561 | \$ 0 | \$ 5,146,561 |
| Employee Benefits | 2,494,594 | 0 | 2,494,594 |
| Subsidies | 5,226,248 | 0 | 5,226,248 |
| Operating | 1,674,220 | 71,100 | 1,745,320 |
| Purchased Services | 19,074,017 | 226,966 | 19,300,983 |
| Fixed Assets | 0 | 0 | 0 |
| Combined Total Expense | 33,615,640 | 298,066 | 33,913,706 |
| Less Non-reimbursables | <u>79,744</u> | <u>0</u> | <u>79,744</u> |
| Total Net Expense | <u>\$ 33,535,896</u> | <u>\$ 298,066</u> | <u>\$ 33,833,962</u> |

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
ADJUSTMENT SCHEDULE**

| REPORT REFERENCE | | | ADJ. NO. | EXPLANATION OF ADJUSTMENTS | AS REPORTED OR ADJUSTED | INCREASE/ (DECREASE) | ADJUSTED TOTAL | | |
|--------------------|------|--------|-------------|--|--|-------------------------|-------------------|--|--|
| SCHEDULE | LINE | COLUMN | | | | | | | |
| CY-370 Adjustment | | | | | | | | | |
| CY-370 | 1-A | 4 | 1 | Adoption Service - Operating | \$ 32,801 | \$ 12,767 | \$ 45,568 | | |
| | 1-N | 4 | | Protective Service General - Operating | \$ 531,575 | \$ 50,914 | \$ 582,489 | | |
| | 4 | 4 | | Administration - Operating | \$ 761,515 | \$ 7,419 | \$ 768,934 | | |
| | 1-D | 5 | | Counseling (Dependent) - Purchased Services | \$ 6,807,095 | \$ 130,890 | \$ 6,937,985 | | |
| | 1-E | 5 | | Counseling (Delinquent) - Purchased Services | \$ 690,944 | \$ 5,698 | \$ 696,642 | | |
| | 2-D | 5 | | Community Residential (Delinquent) - Purchased Services | \$ 917,055 | \$ 14,877 | \$ 931,932 | | |
| | 2-E | 5 | | Emergency Shelter (Dependent) - Purchased Services | \$ 198,896 | \$ 870 | \$ 199,766 | | |
| | 2-G | 5 | | Foster Family (Dependent) - Purchased Services | \$ 2,367,954 | \$ 49,500 | \$ 2,417,454 | | |
| | 2-I | 5 | | Kinship Care (Dependent) - Purchased Services | \$ 1,163,183 | \$ 1,830 | \$ 1,165,013 | | |
| | 3-B | 5 | | Residential Service (Dependent) - Purchased Services | \$ 662,370 | \$ 17,400 | \$ 679,770 | | |
| | 3-C | 5 | | Residential Service (Delinquent) - Purchased Services | \$ 811,020 | \$ 5,901 | \$ 816,921 | | |
| | | | | | Total Adjustment Amount | | \$ 298,066 | | |
| | | | | | To increase expenditures by \$298,066 to include expenditures not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's final expenditure ledger. | | | | |
| | | | | Title 55 PA Code, Chapter 3170.95(a)(b) | | | | | |
| CY-370A Adjustment | | | | | | | | | |
| CY-370A | 1-N | 2 | 2 | Protective Service General - Program Income | \$ 13,192 | \$ (12,517) | \$ 675 | | |
| | | | | To decrease Program Income by \$12,517 to eliminate Human Services Development Funds that were returned to the County but were erroneously reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services. | | | | | |
| | | | | Title 55 Pa Code, Chapter 3170.95 (a)(b) | | | | | |

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**WESTMORELAND 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 | | \$ | 20,979,079 |
| Supplemental Act 148 | | | <u>0</u> |
| Total State Allocation | | | 20,979,079 |
| State Share (CY348) ² | \$ | | 19,464,472 |
| Less: Major Service Category Adjustment | | | <u>0</u> |
| Net State Share | | \$ | 19,464,472 |
| Less: Expenditures in Excess of the Approved State Allocation | | | <u>0</u> |
| Final Net State Share Payable ³ | | \$ | 19,464,472 |
| Actual Act 148 Revenues Received ⁴ | | | <u>19,346,184</u> |
| Net Amount Due County/(State) ⁵ | | \$ | <u><u>118,288</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.

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
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 | 153,286 | 0 | 21,124 | 0 | 0 | 0 | 0 | 0 | 132,162 | 132,162 | 0 |
| 02. 90% REIMBURSEMENT | 359,748 | 1,066 | 12,750 | 196,524 | 0 | 0 | 0 | 0 | 149,408 | 134,468 | 14,940 |
| 03. 80% REIMBURSEMENT | 27,939,834 | 370,267 | 5,617,915 | 866,157 | 338,362 | 0 | 0 | 0 | 20,747,133 | 16,597,707 | 4,149,426 |
| 04. 60% REIMBURSEMENT | 3,682,566 | 185,397 | 386,122 | 0 | 0 | 162,348 | 0 | 10,873 | 2,937,826 | 1,762,696 | 1,175,130 |
| 05. 50% REIMBURSEMENT | 1,686,631 | 11,754 | 0 | 0 | 0 | 0 | 0 | 0 | 1,674,877 | 837,439 | 837,438 |
| 06. TOTAL NET CHILD WELFARE EXPEND. | 33,822,065 | 568,484 | 6,037,911 | 1,062,681 | 338,362 | 162,348 | 0 | 10,873 | 25,641,406 | 19,464,472 | 6,176,934 |

| | | | | | | | | | | | |
|--|----------------|----------|--|--|--|--|--|--|----------------|----------------|----------------|
| YDC/YFC PLACEMENT COSTS | | | | | | | | | | | |
| 07. 60% DHS PARTICIPATION | 603,750 | 0 | | | | | | | 603,750 | 362,250 | 241,500 |
| 08. NON-REIMBURSABLE EXPENDITURES | 97,801 | 0 | | | | | | | 97,801 | | 97,801 |

| | | | | | | | | | | | |
|-------------------------------|-------------------|----------------|------------------|------------------|----------------|----------------|----------|---------------|-------------------|-------------------|------------------|
| 09. TOTAL EXPENDITURES | 34,523,616 | 568,484 | 6,037,911 | 1,062,681 | 338,362 | 162,348 | 0 | 10,873 | 26,342,957 | 19,826,722 | 6,516,235 |
|-------------------------------|-------------------|----------------|------------------|------------------|----------------|----------------|----------|---------------|-------------------|-------------------|------------------|

10. TOTAL TITLE IV-D COLLECTIONS 118,569

11. TITLE IV-D Collections for IV-E Children 18,859

12. STATE ACT 148 - line 6 19,464,472

13. STATE ACT 148 ALLOCATION 20,979,079

14. ADJUSTED STATE SHARE (lower of 12 or 13) 19,464,472

| | |
|-------------------------------|------------|
| INVOICE | |
| AMENDED STATE SHARE (ACT 148) | 19,464,472 |
| ACT 148 AMOUNT RECEIVED | 19,346,184 |
| ADJUSTMENT TO STATE SHARE | 118,288 |

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
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 ADMIN. | TANF | TITLE XX | TITLE IV-B | Family First Transition Act | MEDICAL ASSISTANCE | NET REIMBURSABLE EXPENDITURES | STATE ACT 148 | LOCAL SHARE |
| 1-A ADOPTION SERVICE | 153,286 | 0 | 0 | 21,124 | 0 | | | 0 | 0 | 132,162 | 132,162 | 0 |
| 1-B ADOPTION ASSISTANCE | 4,714,824 | 0 | 2,566,209 | 0 | | | | 0 | 0 | 2,148,615 | 1,718,892 | 429,723 |
| 1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH | 817,775 | 0 | 293,786 | 9,120 | | | | 0 | 0 | 514,869 | 411,895 | 102,974 |
| 1-D COUNSELING - DEPENDENT | 7,387,610 | 0 | | 338,362 | 568,234 | | | 0 | 0 | 6,481,014 | 5,184,811 | 1,296,203 |
| 1-E COUNSELING - DELINQUENT | 585,505 | 0 | | | 297,923 | | | 0 | 0 | 287,582 | 230,066 | 57,516 |
| 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 | 12,810 | 0 | | | | | | 0 | 0 | 12,810 | 10,248 | 2,562 |
| 1-I HOMEMAKER SERVICE | 0 | 0 | | | | | | 0 | 0 | 0 | 0 | 0 |
| 1-J INTAKE & REFERRAL | 3,681,150 | 0 | | 50,945 | | | | 0 | 0 | 3,172,055 | 253,764 | 63,441 |
| 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 | 1,133,513 | 0 | | 156,828 | | | | 0 | 0 | 976,685 | 781,348 | 195,337 |
| 1-N PROTECTIVE SERVICE - GENERAL | 4,452,651 | 1,915 | 7,799 | 615,566 | | | | 0 | 0 | 3,835,170 | 3,068,136 | 767,034 |
| 1-O SERVICE PLANNING | 0 | 0 | | | | | | 0 | 0 | 0 | 0 | 0 |
| 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT | 127,477 | 0 | | | | | | 0 | 0 | 127,477 | 63,739 | 63,738 |
| 1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT | 4,798 | 0 | | | | | | 0 | 0 | 4,798 | 2,399 | 2,399 |
| 1-R SUBTOTAL IN-HOME | 19,758,399 | 1,915 | 2,859,995 | 853,383 | 866,157 | 338,362 | 0 | 0 | 0 | 14,838,387 | 11,857,460 | 2,980,927 |
| COMMUNITY BASED PLACEMENT | 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 | 8,700 | 0 | 0 | 0 | | | | 0 | 0 | 8,700 | 6,960 | 1,740 |
| 2-B ALTERNATIVE TREATMENT - DELINQUENT | 580 | 0 | 0 | 0 | | | | 0 | 0 | 580 | 464 | 116 |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT | 1,369,083 | 26,334 | 295,803 | 59,157 | | | | 0 | 0 | 987,789 | 790,231 | 197,558 |
| 2-D COMMUNITY RESIDENTIAL - DELINQUENT | 793,264 | 20,353 | 0 | 38 | | | | 0 | 0 | 772,873 | 618,298 | 154,575 |
| 2-E EMERGENCY SHELTER - DEPENDENT | 311,753 | 1,066 | 7,799 | 4,951 | 196,524 | | | 0 | 0 | 101,413 | 91,272 | 10,141 |
| 2-F EMERGENCY SHELTER - DELINQUENT | 47,995 | 0 | 0 | 0 | 0 | | | 0 | 0 | 47,995 | 43,196 | 4,799 |
| 2-G FOSTER FAMILY - DEPENDENT | 3,927,250 | 136,743 | 460,926 | 533,245 | | | | 0 | 0 | 2,796,336 | 2,237,069 | 559,267 |
| 2-H FOSTER FAMILY - DELINQUENT | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 | 0 |
| 2-I KINSHIP CARE - DEPENDENT | 1,144,926 | 142,018 | 392,792 | 0 | | | | 0 | 0 | 610,116 | 488,093 | 122,023 |
| 2-J KINSHIP CARE - DELINQUENT | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 | 0 |
| 2-K SUP. INDEPENDENT LIVING - DEPENDENT | 820,353 | 24,991 | 155,034 | 28,466 | | | | 0 | 0 | 611,862 | 489,490 | 122,372 |
| 2-L SUP. INDEPENDENT LIVING - DELINQUENT | 402,840 | 17,913 | 0 | 0 | | | | 0 | 0 | 384,927 | 307,942 | 76,985 |
| 2-M SUBTOTAL CBP | 8,826,744 | 369,418 | 1,312,354 | 625,857 | 196,524 | 0 | 0 | 0 | 0 | 6,322,591 | 5,073,015 | 1,249,576 |
| INSTITUTIONAL PLACEMENT | 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 | 1,554,356 | 11,754 | 0 | 0 | | | | 0 | 0 | 1,542,602 | 771,301 | 771,301 |
| 3-B RESIDENTIAL SERVICE - DEPENDENT | 814,779 | 19,191 | 144,731 | 26,896 | | | | 0 | 0 | 461,613 | 276,968 | 184,645 |
| 3-C RES. SERVICE - DELINQUENT (NON YDC/VFC) | 1,065,655 | 57,248 | 0 | 68 | | | | 0 | 0 | 1,008,339 | 605,003 | 403,336 |
| 3-D SECURE RES. SERVICE (EXCEPT YDC) | 259,613 | 17,720 | | | | | | 0 | 0 | 241,893 | 145,136 | 96,757 |
| 3-E YDC SECURE | 603,750 | 0 | | | | | | 0 | 0 | 603,750 | 362,250 | 241,500 |
| 3-F SUBTOTAL INSTITUTIONAL | 4,298,153 | 105,913 | 144,731 | 26,964 | 0 | 0 | 162,348 | 0 | 0 | 3,838,197 | 2,160,658 | 1,697,539 |
| 4 ADMINISTRATION | 1,542,519 | 91,238 | | 214,427 | | | | 0 | 10,873 | 1,225,981 | 735,589 | 490,392 |
| 5 TOTAL REVENUES | 34,425,815 | 568,484 | 4,317,080 | 1,720,831 | ##/##### | 338,362 | 162,348 | 0 | 10,873 | 26,245,156 | 19,826,722 | 6,418,434 |

WESTMORELAND 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 | | | | | | | | | | | |
|--|--|-------------------|-----------|-----------|--------------------|--------------|--------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------------|--|
| | 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-Reimbursable |
| IN-HOME | | | | | | | | | | | | |
| 1-A ADOPTION SERVICE | 70,590 | 45,603 | | 37,839 | 0 | 0 | 154,032 | 34 | 0 | 746 | 0 | 0 |
| 1-B ADOPTION ASSISTANCE | 0 | 0 | 4,714,824 | 0 | 0 | 0 | 4,714,824 | 0 | 491 | 0 | 0 | 0 |
| 1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP | 34,267 | 27,819 | 751,823 | 4,212 | 0 | 0 | 818,121 | 5 | 82 | 346 | 0 | 0 |
| 1-D COUNSELING - DEPENDENT | 0 | 0 | | | 7,387,610 | 0 | 7,387,610 | 0 | 1,387 | 0 | 0 | 0 |
| 1-E COUNSELING - DELINQUENT | 0 | 0 | | 1,050 | 584,455 | 0 | 585,505 | 3 | 234 | 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 | 12,810 | 0 | 12,810 | 0 | 3 | 0 | 0 | 0 |
| 1-I HOMEMAKER SERVICE | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-J INTAKE & REFERRAL | 233,129 | 121,161 | | 16,279 | 0 | 0 | 370,569 | 4,476 | 0 | 2,419 | 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 | 706,657 | 362,599 | | 70,838 | 0 | 0 | 1,140,094 | 1,900 | 0 | 6,581 | 0 | 0 |
| 1-N PROTECTIVE SERVICE - GENERAL | 2,629,614 | 1,401,354 | | 465,592 | 0 | 0 | 4,496,560 | 3,381 | 0 | 43,909 | 0 | 0 |
| 1-O SERVICE PLANNING | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT | | | | 0 | 127,477 | | 127,477 | 0 | 165 | 0 | 0 | 0 |
| 1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT | | | | 0 | 4,798 | | 4,798 | 0 | 21 | 0 | 0 | 0 |
| 1-R SUBTOTAL IN-HOME | 3,674,257 | 1,958,536 | 5,466,647 | 595,810 | 8,117,150 | 0 | 19,812,400 | | | 54,001 | 0 | 0 |
| | LRCNP = Legal Representation for Children Non-Placement = \$ 0 | | | | | | | | | | | |
| | LRCNP = Legal Representation for Children in Placement = \$ 0 | | | | | | | | | | | |
| | Number of Children receiving only NON-PURCHASED III Services = 3 | | | | | | | | | | | |
| COMMUNITY BASED PLACEMENT | | | | | | | | | | | | |
| 2-A ALTERNATIVE TREATMENT - DEPENDENT | 0 | 0 | 0 | 0 | 8,700 | 0 | 8,700 | 28 | 3 | 0 | 0 | 0 |
| 2-B ALTERNATIVE TREATMENT - DELINQUENT | 0 | 0 | 0 | 0 | 580 | 0 | 580 | 2 | 1 | 0 | 0 | 0 |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT | 0 | 0 | 0 | 152 | 1,368,931 | 0 | 1,369,083 | 3,738 | 58 | 0 | 0 | 0 |
| 2-D COMMUNITY RESIDENTIAL - DELINQUENT | 0 | 0 | 0 | 9,414 | 783,850 | 0 | 793,264 | 2,477 | 40 | 0 | 0 | 0 |
| 2-E EMERGENCY SHELTER - DEPENDENT | 0 | 0 | 0 | 0 | 311,753 | 0 | 311,753 | 1,796 | 24 | 0 | 0 | 0 |
| 2-F EMERGENCY SHELTER - DELINQUENT | 0 | 0 | 0 | 0 | 47,995 | 0 | 47,995 | 221 | 12 | 0 | 0 | 0 |
| 2-G FOSTER FAMILY - DEPENDENT | 1,163,705 | 704,153 | 0 | 216,013 | 1,861,519 | 0 | 3,945,390 | 35,130 | 184 | 18,140 | 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 | 1,144,926 | 0 | 1,144,926 | 31,934 | 174 | 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 | 349 | 820,004 | 0 | 820,353 | 10,669 | 54 | 0 | 0 | 0 |
| 2-L SUP. INDEPENDENT LIVING - DELINQUENT | 0 | 0 | 0 | 297 | 402,543 | 0 | 402,840 | 1,709 | 16 | 0 | 0 | 0 |
| 2-M SUBTOTAL CBP | 1,163,705 | 704,153 | 0 | 22,625 | 6,750,801 | 0 | 8,844,884 | 87,704 | 566 | 18,140 | 0 | 0 |
| INSTITUTIONAL PLACEMENT | | | | | | | | | | | | |
| 3-A JUVENILE DETENTION SERVICE | 0 | 0 | 0 | 4,996 | 1,549,360 | 0 | 1,554,356 | 1,274 | 87 | 0 | 0 | 0 |
| 3-B RESIDENTIAL SERVICE - DEPENDENT | 0 | 0 | 0 | 1,660 | 813,119 | 0 | 814,779 | 2,663 | 17 | 0 | 0 | 0 |
| 3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC) | 0 | 0 | 0 | 518 | 1,065,137 | 0 | 1,065,655 | 3,326 | 33 | 0 | 0 | 0 |
| 3-D SECURE RES. SERVICE (EXCEPT YDC) | 0 | 0 | 0 | 2,238 | 257,375 | 0 | 259,613 | 641 | 5 | 0 | 0 | 0 |
| 3-E YDC SECURE | 0 | 0 | 0 | 0 | 603,750 | 0 | 603,750 | 966 | 9 | 0 | 0 | 0 |
| 3-F SUBTOTAL INSTITUTIONAL | 0 | 0 | 0 | 9,412 | 4,288,741 | 0 | 4,298,153 | 8,870 | 151 | 0 | 0 | 0 |
| 4 ADMINISTRATION | 543,369 | 325,229 | 0 | 699,581 | 0 | 0 | 1,568,179 | | | 25,660 | 0 | 0 |
| TOTAL EXPENDITURES | 5,381,331 | 2,987,918 | 5,466,647 | 1,531,028 | 19,156,692 | 0 | 34,523,616 | | | 97,801 | 0 | 0 |
| | County Indirect Costs = \$ 610,776 | | | | | | | | | | | |

**WESTMORELAND 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 | \$ 154,032 | \$ 0 | \$ 154,032 |
| Adoption Assistance | 4,714,824 | 0 | 4,714,824 |
| Subsidized Permanent Legal Custodianship | 818,121 | 0 | 818,121 |
| Counseling | 7,973,115 | 0 | 7,973,115 |
| Day Care | 0 | 0 | 0 |
| Day Treatment | 12,810 | 0 | 12,810 |
| Homemaker Service | 0 | 0 | 0 |
| Intake and Referral | 370,569 | 0 | 370,569 |
| Life Skills | 0 | 0 | 0 |
| Protective Service - Child Abuse | 1,140,094 | 0 | 1,140,094 |
| Protective Service - General | 4,496,560 | 0 | 4,496,560 |
| Service Planning | 0 | 0 | 0 |
| Juvenile Act Proceedings | 132,275 | 0 | 132,275 |
| Alternative Treatment | 9,280 | 0 | 9,280 |
| Community Residential | 2,137,685 | 24,662 | 2,162,347 |
| Emergency Shelter | 359,748 | 0 | 359,748 |
| Foster Family | 3,933,142 | 12,248 | 3,945,390 |
| Kinship Care | 1,144,926 | 0 | 1,144,926 |
| Supervised Independent Living | 1,223,193 | 0 | 1,223,193 |
| Juvenile Detention Service | 1,353,361 | 200,995 | 1,554,356 |
| Residential Service | 1,880,434 | 0 | 1,880,434 |
| Secure Residential Service (Except YDC) | 259,613 | 0 | 259,613 |
| YDC Secure | 603,750 | 0 | 603,750 |
| Administration | 1,568,179 | 0 | 1,568,179 |
| Combined Total Expense | <u>34,285,711</u> | <u>237,905</u> | <u>34,523,616</u> |
| Less Non-reimbursables | <u>97,801</u> | <u>0</u> | <u>97,801</u> |
| Total Net Expense | <u>\$ 34,187,910</u> | <u>\$ 237,905</u> | <u>\$ 34,425,815</u> |

| OBJECTS OF EXPENDITURE | AS REPORTED PER CY370 | INCREASE (DECREASE) | AS AMENDED PER CY370 |
|-------------------------------|--------------------------------------|--------------------------------|-------------------------------------|
| Wages and Salaries | \$ 5,381,331 | \$ 0 | \$ 5,381,331 |
| Employee Benefits | 2,987,918 | 0 | 2,987,918 |
| Subsidies | 5,466,647 | 0 | 5,466,647 |
| Operating | 1,531,028 | 0 | 1,531,028 |
| Purchased Services | 18,918,787 | 237,905 | 19,156,692 |
| Fixed Assets | 0 | 0 | 0 |
| Combined Total Expense | <u>34,285,711</u> | <u>237,905</u> | <u>34,523,616</u> |
| Less Non-reimbursables | <u>97,801</u> | <u>0</u> | <u>97,801</u> |
| Total Net Expense | <u>\$ 34,187,910</u> | <u>\$ 237,905</u> | <u>\$ 34,425,815</u> |

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2021 TO JUNE 30, 2022
ADJUSTMENT SCHEDULE

| REPORT REFERENCE | | | ADJ. NO. | EXPLANATION OF ADJUSTMENTS | AS REPORTED OR ADJUSTED | INCREASE/ (DECREASE) | ADJUSTED TOTAL |
|------------------|------|--------|-------------|--|----------------------------|-------------------------|-------------------|
| SCHEDULE | LINE | COLUMN | | | | | |
| CY-370 | 2-C | 5 | | Community Residential (Dependent) - Purchased Services | \$ 1,344,269 | \$ 24,662 | \$ 1,368,931 |
| | 2-G | 5 | | Foster Family (Dependent) - Purchased Services | \$ 1,849,271 | \$ 12,248 | \$ 1,861,519 |
| | 3-A | 5 | | Juvenile Detention Service - Purchased Services | \$ 1,348,365 | \$ 200,995 | \$ 1,549,360 |
| | | | | Total Adjustment Amount | | \$ 237,905 | |
| | | | | To increase expenditures by \$237,905 to include expenditures not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's final expenditure ledger. | | | |
| | | | | Title 55 PA Code, Chapter 3170.95(a)(b) | | | |
| CY-370A | 2-D | 2 | 2 | Community Residential (Delinquent) - Program Income | \$ 21,046 | \$ (693) | \$ 20,353 |
| | 2-L | 2 | | Supervised Independent Living (Delinquent) - Program Income | \$ 21,797 | \$ (3,884) | \$ 17,913 |
| | 3-A | 2 | | Juvenile Detention Service - Program Income | \$ 11,193 | \$ 561 | \$ 11,754 |
| | 3-C | 2 | | Residential Service (Delinquent) - Program Income | \$ 66,874 | \$ (9,626) | \$ 57,248 |
| | 3-D | 2 | | Secure Residential Service - Program Income | \$ 21,116 | \$ (3,396) | \$ 17,720 |
| | 4 | 2 | | Administration - Program Income | \$ 53,018 | \$ 38,220 | \$ 91,238 |
| | | | | Total Adjustment Amount | | \$ 21,182 | |
| | | | | To increase Program Income by \$21,182 to properly report the total amount received and reconcile to the agency's final Program Income ledger. | | | |
| | | | | Title 55 PA Code, Chapter 3170.95(a)(b) | | | |

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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