

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

Elk County Children and Youth Agency

January 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 Elk County
Elk County Courthouse Annex
300 Center Street PO Box 448
Ridgway, PA 15853

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 Elk 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, 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 Elk 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 three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by decreasing non-reimbursable expenditures by \$9,555 and increasing program income by \$4,437. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$4,273.
- 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 expenditures by \$445. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$7,931.

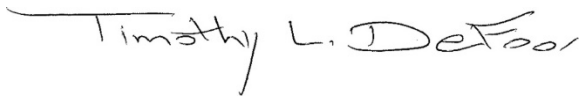
The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on December 12, 2023.

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 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 horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
December 18, 2023

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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

**ELK 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		\$	1,072,659
Supplemental Act 148			<u>0</u>
Total State Allocation			1,072,659
State Share (CY348) ²	\$		1,065,039
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,065,039
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,065,039
Actual Act 148 Revenues Received ⁴			<u>1,069,312</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(4,273)</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.

ELK COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
 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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	9,439	0	1,426	0	0	0	0	0	8,013	8,013	0
02. 90% REIMBURSEMENT	42,155	1,592	9,010	10,354	0	0	0	0	21,199	19,080	2,119
03. 80% REIMBURSEMENT	1,605,681	58,716	339,244	15,566	43,512	1,900	11,785	0	1,134,958	907,966	226,992
04. 60% REIMBURSEMENT	241,310	3,615	19,248	0	0	15,368	0	958	202,121	121,272	80,849
05. 50% REIMBURSEMENT	22,105	0	1,467	0	0	3,223	0	0	17,415	8,708	8,707
06. TOTAL NET CHILD WELFARE EXPEND.	1,920,690	63,923	370,395	25,920	43,512	20,491	11,785	958	1,383,706	1,065,039	318,667

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

08. NON-REIMBURSABLE EXPENDITURES	2,004	0							2,004		2,004
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09. TOTAL EXPENDITURES	1,922,694	63,923	370,395	25,920	43,512	20,491	11,785	958	1,385,710	1,065,039	320,671
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10. TOTAL TITLE IV-D COLLECTIONS 45,071

11. TITLE IV-D Collections for IV-E Children 26,867

12. STATE ACT 148 - line 6 1,065,039

13. STATE ACT 148 ALLOCATION 1,072,659

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,065,039

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,065,039										
ACT 148 AMOUNT RECEIVED	1,069,312										
ADJUSTMENT TO STATE SHARE	(4,273)										

ELK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	9,439	0		1,426	0		0	0	0	8,013	8,013	0
I-B ADOPTION ASSISTANCE	189,321	0	93,536	3,701			0	0	0	92,084	73,667	18,417
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	14,899	0	6,069				0	0	0	8,830	7,064	1,766
I-D COUNSELING - DEPENDENT	9,439	0		1,426	0		0	0	0	8,013	6,410	1,603
I-E COUNSELING - DELINQUENT	0	0			0		0	0	0	0	0	0
I-F DAY CARE	0	0		0	0		0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-I HOMEMAKER SERVICE	9,439	0		1,426	0		0	0	0	8,013	6,410	1,603
I-J INTAKE & REFERRAL	103,851	0		15,705	0		0	0	0	88,146	70,517	17,629
I-K LIFE SKILLS - DEPENDENT	112,499	1,135		1,426	13,369	43,512	0	10,789	0	42,268	33,814	8,454
I-L LIFE SKILLS - DELINQUENT	3,524	0		0	0		0	0	0	3,524	2,819	705
I-M PROTECTIVE SERVICE - CHILD ABUSE	146,320	75		21,191	2,100	0	0	0	0	122,954	98,363	24,591
I-N PROTECTIVE SERVICE - GENERAL	266,412	75		40,103	97	0	0	0	0	226,137	180,910	45,227
I-O SERVICE PLANNING	179,378	0		27,126	0	0	0	0	0	152,252	121,802	30,450
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	13,603	0		1,465	0		3,223	0	0	8,915	4,457	4,458
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	13	0		2	0		0	0	0	11	6	5
I-R SUBTOTAL IN-HOME	1,058,137	1,285	99,605	114,997	15,566	43,512	3,223	10,789	0	769,160	614,252	154,908
COMMUNITY BASED PLACEMENT												
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	75,332	7,485	12,312	3,548			0	0	0	51,987	41,590	10,397
2-D COMMUNITY RESIDENTIAL - DELINQUENT	89,025	904		2			1,900	0	0	86,219	68,975	17,244
2-E EMERGENCY SHELTER - DEPENDENT	30,489	975	7,125	1,885	6,309	0	0	0	0	14,195	12,776	1,419
2-F EMERGENCY SHELTER - DELINQUENT	11,666	617		0	4,045	0	0	996	0	7,004	6,304	700
2-G FOSTER FAMILY - DEPENDENT	279,502	31,062	29,601	40,243			0	0	0	177,600	142,080	35,520
2-H FOSTER FAMILY - DELINQUENT	0	0		0			0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	126,740	17,980	23,764	18,065			0	0	0	66,931	53,545	13,386
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	612,754	59,023	72,802	63,743	10,354	0	1,900	996	0	403,936	325,270	78,666
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	8,489	0		1,523			7,905	0	0	8,489	4,245	4,244
3-B RESIDENTIAL SERVICE - DEPENDENT	57,030	3,364		0			0	0	0	44,238	26,543	17,695
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	22,360	251		92			7,463	0	0	14,554	8,732	5,822
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0						0	0	0	0	0
3-E YDC SECURE	0	0							0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	87,879	3,615	0	1,615	0	0	15,368	0	0	67,281	39,520	27,761
4 ADMINISTRATION	161,920	0		17,633		0	0	0	958	143,329	85,997	57,332
5 TOTAL REVENUES	1,920,690	63,923	172,407	197,988	25,920	43,512	20,491	11,785	958	1,383,706	1,065,039	318,667

ELK COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
 AMENDED CX370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	CHILDREN SERVED (BY COUNTY)	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON-PS/SUB.	NON-REIM. PURCHASED SERV/ SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
1-A ADOPTION SERVICE	5,761	2,836		843	0	0	9,440	7	1	0	0	0
1-B ADOPTION ASSISTANCE	0	0	189,321	0	0	0	189,321	0	25	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	14,899	0	0	0	14,899	0	5	0	0	0
1-D COUNSELING - DEPENDENT	5,761	2,836		843	0	0	9,440	686	0	1	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
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	5,761	2,836		843	0	0	9,440	41	1	1	0	0
1-J INTAKE & REFERRAL	63,378	31,196		9,277	0	0	103,851	493	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	5,761	2,836		843	103,059	0	112,499	63	39	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		3,524	0	0	3,524	15	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	80,663	39,704		20,900	5,100	0	146,367	159	17	47	0	0
1-N PROTECTIVE SERVICE - GENERAL	161,325	79,407		25,716	0	0	266,448	490	0	36	0	0
1-O SERVICE PLANNING	109,470	53,884		16,024	0	0	179,378	686	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				140	13,463		13,603	0	23	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				13	0		13	6	0	0	0	0
1-R SUBTOTAL IN-HOME	437,880	215,555	204,220	78,966	121,622	0	1,058,223			86	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 686												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON-PS/SUB.	NON-REIM. PURCHASED SERV/ SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
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	5,761	2,836	0	2,265	64,519	0	75,381	335	4	49	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	16	89,009	0	89,025	312	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	5,761	2,836	0	2,638	19,324	0	30,559	447	17	20	50	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	11,666	0	11,666	38	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	28,808	14,180	0	13,646	222,963	0	279,597	4,139	19	95	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	23,046	11,344	0	9,555	84,490	0	128,435	2,417	15	57	1,638	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	63,376	31,196	0	28,120	491,971	0	614,663	7,688	59	221	1,688	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON-PS/SUB.	NON-REIM. PURCHASED SERV/ SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
3-A JUVENILE DETENTION SERVICE	0	0	0	0	8,489	0	8,489	26	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	5,761	2,836	0	2,046	46,387	0	57,030	163	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,358	21,011	0	22,369	92	3	9	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	5,761	2,836	0	3,404	75,887	0	87,888	281	5	9	0	0
4 ADMINISTRATION	69,139	34,032	0	58,749	0	0	161,920			0	0	0
5 TOTAL EXPENDITURES	576,156	283,599	204,220	169,239	689,480	0	1,922,694			316	1,688	0
County Indirect Costs = \$ 45,492												

**ELK 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	\$ 9,895	\$ (455)	\$ 9,440
Adoption Assistance	189,321	0	189,321
Subsidized Permanent Legal Custodianship	14,899	0	14,899
Counseling	9,895	(455)	9,440
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	9,895	(455)	9,440
Intake and Referral	108,855	(5,004)	103,851
Life Skills	116,478	(455)	116,023
Protective Service - Child Abuse	152,736	(6,369)	146,367
Protective Service - General	279,186	(12,738)	266,448
Service Planning	188,021	(8,643)	179,378
Juvenile Act Proceedings	13,616	0	13,616
Alternative Treatment	0	0	0
Community Residential	164,861	(455)	164,406
Emergency Shelter	42,680	(455)	42,225
Foster Family	281,871	(2,274)	279,597
Kinship Care	130,255	(1,820)	128,435
Supervised Independent Living	0	0	0
Juvenile Detention Service	8,489	0	8,489
Residential Service	79,854	(455)	79,399
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	121,887	40,033	161,920
Combined Total Expense	<u>1,922,694</u>	<u>0</u>	<u>1,922,694</u>
Less Non-reimbursables	<u>11,559</u>	<u>(9,555)</u>	<u>2,004</u>
Total Net Expense	<u>\$ 1,911,135</u>	<u>\$ 9,555</u>	<u>\$ 1,920,690</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 576,156	\$ 0	\$ 576,156
Employee Benefits	283,599	0	283,599
Subsidies	204,220	0	204,220
Operating	169,239	0	169,239
Purchased Services	689,480	0	689,480
Fixed Assets	0	0	0
Combined Total Expense	<u>1,922,694</u>	<u>0</u>	<u>1,922,694</u>
Less Non-reimbursables	<u>11,559</u>	<u>(9,555)</u>	<u>2,004</u>
Total Net Expense	<u>\$ 1,911,135</u>	<u>\$ 9,555</u>	<u>\$ 1,920,690</u>

**ELK 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 Adjustments							
CY-370	1-A	4	1	Adoption Services - Operating	\$ 1,298	\$ (455)	\$ 843
	1-D	4		Counseling (Dependent) - Operating	\$ 1,298	\$ (455)	\$ 843
	1-I	4		Homemaker Service - Operating	\$ 1,298	\$ (455)	\$ 843
	1-J	4		Intake and Referral - Operating	\$ 14,281	\$ (5,004)	\$ 9,277
	1-K	4		Life Skills (Dependent) - Operating	\$ 1,298	\$ (455)	\$ 843
	1-M	4		Protective Service Child Abuse - Operating	\$ 27,269	\$ (6,369)	\$ 20,900
	1-N	4		Protective Service General - Operating	\$ 38,454	\$ (12,738)	\$ 25,716
	1-O	4		Service Planning - Operating	\$ 24,667	\$ (8,643)	\$ 16,024
	2-C	4		Community Residential (Dependent) - Operating	\$ 2,720	\$ (455)	\$ 2,265
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 3,093	\$ (455)	\$ 2,638
	2-G	4		Foster Family (Dependent) - Operating	\$ 15,920	\$ (2,274)	\$ 13,646
	2-I	4		Kinship Care (Dependent) - Operating	\$ 11,375	\$ (1,820)	\$ 9,555
	3-B	4		Residential Service (Dependent) - Operating	\$ 2,501	\$ (455)	\$ 2,046
				Administration - Operating	\$ 18,716	\$ 40,033	\$ 58,749
				To reclassify \$40,033 of indirect costs, from the County Cost Allocation Plan (CAP), to the Administration cost center. The agency erroneously allocated indirect costs to multiple cost centers on the submitted CY370 Expenditure Report.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	1-A	10	2	Adoption Services - Non-Reimbursable Non PS/Sub	\$ 96	\$ (95)	\$ 1
	1-D	10		Counseling (Dependent) - Non-Reimbursable Non PS/Sub	\$ 96	\$ (95)	\$ 1
	1-I	10		Homemaker Service - Non-Reimbursable Non PS/Sub	\$ 96	\$ (95)	\$ 1
	1-J	10		Intake and Referral - Non-Reimbursable Non PS/Sub	\$ 1,051	\$ (1,051)	\$ -
	1-K	10		Life Skills (Dependent) - Non-Reimbursable Non PS/Sub	\$ 96	\$ (96)	\$ -
	1-M	10		Protective Service Child Abuse - Non-Reimbursable Non PS/Sub	\$ 1,385	\$ (1,338)	\$ 47
	1-N	10		Protective Service General - Non-Reimbursable Non PS/Sub	\$ 2,711	\$ (2,675)	\$ 36
	1-O	10		Service Planning - Non-Reimbursable Non PS/Sub	\$ 1,815	\$ (1,815)	\$ -
	2-C	10		Community Residential (Dependent) - Non-Reimbursable Non PS/Sub	\$ 145	\$ (96)	\$ 49
	2-E	10		Emergency Shelter (Dependent) - Non-Reimbursable Non PS/Sub	\$ 116	\$ (96)	\$ 20
	2-G	10		Foster Family (Dependent) - Non-Reimbursable Non PS/Sub	\$ 573	\$ (478)	\$ 95
	2-I	10		Kinship Care (Dependent) - Non-Reimbursable Non PS/Sub	\$ 439	\$ (382)	\$ 57
	3-B	10		Residential Service (Dependent) - Non-Reimbursable Non PS/Sub	\$ 96	\$ (96)	\$ -
	4	10		Administration - Non-Reimbursable Non PS/Sub	\$ 1,147	\$ (1,147)	\$ -
				Total Adjustment Amount		\$ (9,555)	
				To decrease Non-Reimbursable Non Purchased Services/Subsidies by \$9,555 because allowable indirect costs were reported as expenditures and erroneously reported as non-reimbursable expenditures on the CY370 Expenditure Report included with the Act 148 Invoice submitted to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370A Adjustment							
CY-370A	2-E	2	3	Emergency Shelter (Dependent) - Program Income	\$ -	\$ 975	\$ 975
	2-G	2		Foster Family (Dependent) - Program Income	\$ 27,600	\$ 3,462	\$ 31,062
				Total Adjustment Amount		\$ 4,437	
				To increase program income by \$4,437 to include income received subsequent to the agency's submission of the Act 148 Invoice Package to the Commonwealth Department of Human Services and reconcile to the agency's Program Income ledger.			
				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

**ELK 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		\$	1,521,856
Supplemental Act 148			<u>0</u>
Total State Allocation			1,521,856
State Share (CY348) ²	\$		1,349,078
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,349,078
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,349,078
Actual Act 148 Revenues Received ⁴			<u>1,357,009</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(7,931)</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.

ELK 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	29,998	84	3,690	0	0	0	0	0	26,224	26,224	0
02. 90% REIMBURSEMENT	58,376	108	3,641	17,331	0	0	0	0	37,296	33,567	3,729
03. 80% REIMBURSEMENT	1,815,935	82,242	340,409	8,389	10,878	0	10,566	0	1,363,251	1,090,602	272,649
04. 60% REIMBURSEMENT	408,183	23,906	15,258	0	32,634	20,491	0	1,157	314,737	188,842	125,895
05. 50% REIMBURSEMENT	22,064	0	2,379	0	0	0	0	0	19,685	9,843	9,842
06. TOTAL NET CHILD WELFARE EXPEND.	2,334,556	106,340	365,377	25,920	43,512	20,491	10,566	1,157	1,761,193	1,349,078	412,115
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0						0	0	0
08. NON-REIMBURSABLE EXPENDITURES	1,222	0							1,222		1,222
09. TOTAL EXPENDITURES	2,335,778	106,340	365,377	25,920	43,512	20,491	10,566	1,157	1,762,415	1,349,078	413,337
10. TOTAL TITLE IV-D COLLECTIONS	42,808										
11. TITLE IV-D Collections for IV-E Children	14,657										
12. STATE ACT 148 - line 6	1,349,078										
13. STATE ACT 148 ALLOCATION	1,521,856										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,349,078										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,349,078										
ACT 148 AMOUNT RECEIVED	1,357,009										
ADJUSTMENT TO STATE SHARE	(7,931)										

ELK 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
	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	29,998	84		3,690	0			0	0	26,224	26,224	0
1-B ADOPTION ASSISTANCE	172,534	0	82,973	1,875				0	0	87,686	70,149	17,537
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	39,711	0	18,393					0	0	21,318	17,054	4,264
1-D COUNSELING - DEPENDENT	19,958	56		2,456	0			0	0	17,446	13,957	3,489
1-E COUNSELING - DELINQUENT	287	0			0			0	0	287	230	57
1-F DAY CARE	0	0			0			0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			0			0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			0			0	0	0	0	0
1-I HOMEMAKER SERVICE	9,978	28		1,228	0			0	0	8,722	6,978	1,744
1-J INTAKE & REFERRAL	109,767	308		13,511	0			0	0	95,948	76,758	19,190
1-K LIFE SKILLS - DEPENDENT	57,472	352		1,228	5,410	10,878	0	10,348	0	29,256	23,405	5,851
1-L LIFE SKILLS - DELINQUENT	3,277	0			0			0	0	3,277	2,622	655
1-M PROTECTIVE SERVICE - CHILD ABUSE	155,132	365		17,031	3,179	0	0	0	0	134,557	107,646	26,911
1-N PROTECTIVE SERVICE - GENERAL	282,662	757		33,521	0	757	0	0	0	248,384	198,707	49,677
1-O SERVICE PLANNING	179,614	505		22,109	0	0	0	0	0	157,000	125,600	31,400
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	17,090	0		2,373	0			0	0	14,717	7,359	7,358
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	1,074	0		6	0			0	0	1,068	534	534
1-R SUBTOTAL IN-HOME	1,078,554	2,455	101,366	99,028	8,589	10,878	0	10,348	0	845,890	677,223	168,667

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	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	265,396	14,513	32,552	2,811				0	0	215,520	172,416	43,104
2-D COMMUNITY RESIDENTIAL - DELINQUENT	84,699	14,168	1,148	158				0	0	69,225	55,380	13,845
2-E EMERGENCY SHELTER - DEPENDENT	25,633	108	1,714	1,876	1,360	0	0	0	0	20,575	18,518	2,057
2-F EMERGENCY SHELTER - DELINQUENT	32,743	0		51	15,971	0	0	0	0	16,721	15,049	1,672
2-G FOSTER FAMILY - DEPENDENT	281,797	34,600	19,917	36,043				218	0	191,019	152,815	38,204
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0			0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	153,651	16,590	35,945	17,510				0	0	83,606	66,885	16,721
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	843,919	79,979	91,276	58,449	17,331	0	0	218	0	596,666	481,063	115,603

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	3,900	0							0	3,900	1,950	1,950
3-B RESIDENTIAL SERVICE - DEPENDENT	131,408	4,804	0	1,253		32,634	0	0	0	92,717	55,630	37,087
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	127,911	15,819	0	1,214		0	20,491	0	0	90,387	54,232	36,155
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	0	0							0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	263,219	20,623	0	2,467	0	32,634	20,491	0	0	187,004	111,812	75,192
4 ADMINISTRATION	148,864	3,283		12,791		0	0	0	1,157	131,633	78,980	52,653
5 TOTAL REVENUES	2,334,556	106,340	192,642	172,735	25,920	43,512	20,491	10,566	1,157	1,761,193	1,349,078	412,115

**ELK 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	\$ 31,342	\$ (1,344)	\$ 29,998
Adoption Assistance	172,534	0	172,534
Subsidized Permanent Legal Custodianship	39,711	0	39,711
Counseling	21,141	(896)	20,245
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	10,426	(448)	9,978
Intake and Referral	114,694	(4,927)	109,767
Life Skills	61,197	(448)	60,749
Protective Service - Child Abuse	160,738	(5,595)	155,143
Protective Service - General	294,553	(11,876)	282,677
Service Planning	187,676	(8,062)	179,614
Juvenile Act Proceedings	18,164	0	18,164
Alternative Treatment	0	0	0
Community Residential	351,395	(896)	350,499
Emergency Shelter	58,824	(448)	58,376
Foster Family	285,007	(3,135)	281,872
Kinship Care	155,573	(1,344)	154,229
Supervised Independent Living	0	0	0
Juvenile Detention Service	3,900	0	3,900
Residential Service	259,906	(448)	259,458
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	108,552	40,312	148,864
Combined Total Expense	<u>2,335,333</u>	<u>445</u>	<u>2,335,778</u>
Less Non-reimbursables	<u>1,222</u>	<u>0</u>	<u>1,222</u>
Total Net Expense	<u>\$ 2,334,111</u>	<u>\$ 445</u>	<u>\$ 2,334,556</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 574,277	\$ 0	\$ 574,277
Employee Benefits	282,713	0	282,713
Subsidies	212,245	0	212,245
Operating	238,497	445	238,942
Purchased Services	987,547	0	987,547
Fixed Assets	30,403	0	30,403
Combined Total Expense	<u>2,325,682</u>	<u>445</u>	<u>2,326,127</u>
Less Non-reimbursables	<u>1,222</u>	<u>0</u>	<u>1,222</u>
Total Net Expense	<u>\$ 2,324,460</u>	<u>\$ 445</u>	<u>\$ 2,324,905</u>

**ELK 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	1-M	4	1	CY-370 Adjustments			
		4		Protective Service Child Abuse - Operating	\$ 38,477	\$ 228	\$ 38,705
	1-N	Protective Service General - Operating		\$ 54,956	\$ 217	\$ 55,173	
		Total Adjustment Amount			\$ 445		
				To increase expenditures by \$445 to include an invoice not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's expenditure ledger.			
				Title 55 Pa Code, Chapter 3170.95(a)(b)			
CY-370	1-A	4	2	Adoption Services - Operating	\$ 4,721	\$ (1,344)	\$ 3,377
	1-D	4		Counseling (Dependent) - Operating	\$ 3,106	\$ (896)	\$ 2,210
	1-I	4		Homemaker Service - Operating	\$ 1,552	\$ (448)	\$ 1,104
	1-J	4		Intake and Referral - Operating	\$ 17,079	\$ (448)	\$ 16,631
	1-K	4		Life Skills (Dependent) - Operating	\$ 11,900	\$ (4,927)	\$ 6,973
	1-M	4		Protective Service Child Abuse - Operating	\$ 38,075	\$ (5,823)	\$ 32,252
	1-N	4		Protective Service General - Operating	\$ 55,173	\$ (12,093)	\$ 43,080
	1-O	4		Service Planning - Operating	\$ 27,945	\$ (8,062)	\$ 19,883
	2-C	4		Community Residential (Dependent) - Operating	\$ 7,966	\$ (896)	\$ 7,070
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 3,055	\$ (448)	\$ 2,607
	2-G	4		Foster Family (Dependent) - Operating	\$ 18,877	\$ (3,135)	\$ 15,742
	2-I	4		Kinship Care (Dependent) - Operating	\$ 11,877	\$ (1,344)	\$ 10,533
	3-B	4		Residential Service (Dependent) - Operating	\$ 2,573	\$ (448)	\$ 2,125
				Administration - Operating	\$ 19,813	\$ 40,312	\$ 60,125
						To reclassify \$40,312 of indirect costs, from the county cost allocation plan (CAP), to the Administration cost center. The agency erroneously allocated indirect costs to multiple cost centers on the submitted CY370 Expenditure Report.	
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

ELK COUNTY CHILDREN AND YOUTH AGENCY
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