

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

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

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of Potter County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 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 Potter County.

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 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:

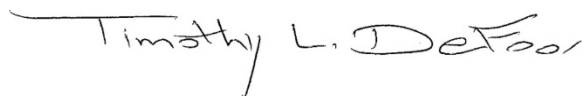
- For the **2020-2021 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports.
- For the **2021-2022 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total affected the agency's Net State Share by decreasing agency expenditures by \$6,805. Based on the application of the state participation rates, this adjustment resulted in an amount due to the state totaling \$5,417.

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on January 16, 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 during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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

Sincerely,



Timothy L. DeFoor
Auditor General
January 19, 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, 2020 to JUNE 30, 2021

**POTTER 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	\$	855,506
Supplemental Act 148		<u>0</u>
Total State Allocation		855,506
State Share (CY348) ²	\$	562,795
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	562,795
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	562,795
Actual Act 148 Revenues Received ⁴		<u>562,795</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></u>

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

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

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

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

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

POTTER COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 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	444	0	86	0	0	0	0	0	358	358	0
02. 90% REIMBURSEMENT	1,219	0	5	1,196	0	0	0	0	18	16	2
03. 80% REIMBURSEMENT	855,049	1,100	196,538	0	27,409	26,422	0	0	603,580	482,865	120,715
04. 60% REIMBURSEMENT	168,065	228	35,712	0	0	0	0	741	131,384	78,831	52,553
05. 50% REIMBURSEMENT	1,450	0	0	0	0	0	0	0	1,450	725	725
06. TOTAL NET CHILD WELFARE EXPEND.	1,026,227	1,328	232,341	1,196	27,409	26,422	0	741	736,790	562,795	173,995

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

08. NON-REIMBURSABLE EXPENDITURES	10,005	10,005							0		0
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09. TOTAL EXPENDITURES	1,036,232	11,333	232,341	1,196	27,409	26,422	0	741	736,790	562,795	173,995
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10. TOTAL TITLE IV-D COLLECTIONS 773

11. TITLE IV-D Collections for IV-E Children 724

12. STATE ACT 148 - line 6 562,795

13. STATE ACT 148 ALLOCATION 855,506

14. ADJUSTED STATE SHARE (lower of 12 or 13) 562,795

INVOICE											
AMENDED STATE SHARE (ACT 148)	562,795										
ACT 148 AMOUNT RECEIVED	562,795										
ADJUSTMENT TO STATE SHARE	0										

POTTER 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	444	0		86	0		0	0	0	358	358	0
I-B ADOPTION ASSISTANCE	36,108	0	16,311	0	0		0	0	0	19,797	15,838	3,959
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0		0	0	0	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	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	0	0		0	0		0	0	0	0	0	0
I-J INTAKE & REFERRAL	28,044	0		6,388	0		0	0	0	21,656	17,325	4,331
I-K LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	125,753	0		26,429	0		0	0	0	99,324	79,459	19,865
I-N PROTECTIVE SERVICE - GENERAL	401,532	200		78,045	0	23,941	13,210	0	0	286,136	228,909	57,227
I-O SERVICE PLANNING	71,079	0		14,619	0		0	0	0	56,460	45,168	11,292
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	662,960	200	16,311	125,567	0	23,941	13,210	0	0	483,731	387,057	96,674

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	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	8,132	163		1,759	0		0	0	0	6,210	4,968	1,242
2-D COMMUNITY RESIDENTIAL - DELINQUENT	34,237	419		27	3,468	13,212	0	0	0	17,111	13,689	3,422
2-E EMERGENCY SHELTER - DEPENDENT	1,219	0		5	1,196	0	0	0	0	18	16	2
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	102,825	318		21,707	0		0	0	0	68,385	54,708	13,677
2-H FOSTER FAMILY - DELINQUENT	6,509	0		1,362	0		0	0	0	3,817	3,054	763
2-I KINSHIP CARE - DEPENDENT	40,830	0		7,462	8,684	0	0	0	0	24,684	19,747	4,937
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	193,752	900	21,207	33,544	1,196	3,468	13,212	0	0	120,225	96,182	24,043

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	1,450	0		0	0		0	0	0	1,450	725	725
3-B RESIDENTIAL SERVICE - DEPENDENT	288	0		55	0		0	0	0	233	140	93
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0		0	0		0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0		0	0	0	0	0	0
3-E YDC SECURE	0	0		0	0		0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	1,738	0	0	55	0	0	0	0	0	1,683	865	818

4 ADMINISTRATION	167,777	228		35,657		0	0	0	741	131,151	78,691	52,460
5 TOTAL REVENUES	1,026,227	1,328	37,518	194,823	1,196	27,409	26,422	0	741	736,790	562,795	173,995

POTTER 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												
I-A ADOPTION SERVICE	238	125		81	0	0	444	1	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	36,108	0	0	0	36,108	0	5	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
I-D COUNSELING - DEPENDENT	0	0					0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0					0	0	0	0	0	0
I-F DAY CARE	0	0					0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0					0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0					0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0					0	0	0	0	0	0
I-J INTAKE & REFERRAL	17,551	10,372		225	0	0	28,148	517	0	104	0	104
I-K LIFE SKILLS - DEPENDENT	0	0					0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0					0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	66,912	39,548		22,009	0	0	128,469	123	0	2,716	0	2,716
I-N PROTECTIVE SERVICE - GENERAL	225,838	141,011		37,826	0	0	404,695	344	0	3,163	0	3,163
I-O SERVICE PLANNING	45,046	26,700		1,568	0	0	73,314	132	0	2,235	0	2,235
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT							0	0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT							0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	355,605	217,556	36,108	61,709	0	0	671,178			8,218	0	8,218
Number of Children receiving only NON-PURCHASED IN-Home Services: 413												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	5,409	3,195	0	284	0	0	8,888	0	0	756	0	756
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	137	34,100	0	34,237	124	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	23	1,196	0	1,219	12	3	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	18,797	11,111	0	15,582	58,366	0	103,856	616	2	1,031	0	1,031
2-H FOSTER FAMILY - DELINQUENT	0	0	0	350	6,159	0	6,509	65	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	3,542	2,094	0	610	34,584	0	40,830	365	1	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	27,748	16,400	0	16,986	134,405	0	195,539	1,182	8	1,787	0	1,787
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	1,450	0	1,450	5	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	288	0	0	288	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	288	1,450	0	1,738	5	1	0	0	0
4 ADMINISTRATION	95,880	56,099	0	15,798	0	0	167,777			0	0	0
5 TOTAL EXPENDITURES	479,233	290,255	36,108	94,781	135,855	0	1,036,232			10,005	0	10,005
County Indirect Costs = \$ 0												

**POTTER 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	\$ 444	\$ 0	\$ 444
Adoption Assistance	36,108	0	36,108
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	28,148	0	28,148
Life Skills	0	0	0
Protective Service - Child Abuse	128,469	0	128,469
Protective Service - General	404,695	0	404,695
Service Planning	73,314	0	73,314
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	43,125	0	43,125
Emergency Shelter	1,219	0	1,219
Foster Family	110,365	0	110,365
Kinship Care	40,830	0	40,830
Supervised Independent Living	0	0	0
Juvenile Detention Service	1,450	0	1,450
Residential Service	288	0	288
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	167,777	0	167,777
Combined Total Expense	<u>1,036,232</u>	<u>0</u>	<u>1,036,232</u>
Less Non-reimbursables	<u>10,005</u>	<u>0</u>	<u>10,005</u>
Total Net Expense	<u>\$ 1,026,227</u>	<u>\$ 0</u>	<u>\$ 1,026,227</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 479,233	\$ 0	\$ 479,233
Employee Benefits	290,255	0	290,255
Subsidies	36,108	0	36,108
Operating	94,781	0	94,781
Purchased Services	135,855	0	135,855
Fixed Assets	0	0	0
Combined Total Expense	<u>1,036,232</u>	<u>0</u>	<u>1,036,232</u>
Less Non-reimbursables	<u>10,005</u>	<u>0</u>	<u>10,005</u>
Total Net Expense	<u>\$ 1,026,227</u>	<u>\$ 0</u>	<u>\$ 1,026,227</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**POTTER 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		\$	923,601
Supplemental Act 148			<u>0</u>
Total State Allocation			923,601
State Share (CY348) ²	\$		592,354
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	592,354
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	592,354
Actual Act 148 Revenues Received ⁴			<u>597,771</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(5,417)</u></u>

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

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

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

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

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

**POTTER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 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	2,232	0	491	0	0	0	0	0	1,741	1,741	0
02. 90% REIMBURSEMENT	6,524	0	281	1,770	0	285	0	0	4,188	3,769	419
03. 80% REIMBURSEMENT	898,040	1,016	215,693	0	27,409	26,137	6,336	0	621,449	497,159	124,290
04. 60% REIMBURSEMENT	190,799	352	40,768	0	0	0	0	955	148,724	89,235	59,489
05. 50% REIMBURSEMENT	900	0	0	0	0	0	0	0	900	450	450
06. TOTAL NET CHILD WELFARE EXPEND.	1,098,495	1,368	257,233	1,770	27,409	26,422	6,336	955	777,002	592,354	184,648

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

08. NON-REIMBURSABLE EXPENDITURES	2,660	0							2,660		2,660
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09. TOTAL EXPENDITURES	1,101,155	1,368	257,233	1,770	27,409	26,422	6,336	955	779,662	592,354	187,308
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10. TOTAL TITLE IV-D COLLECTIONS 1,016

11. TITLE IV-D Collections for IV-E Children 363

12. STATE ACT 148 - line 6 592,354

13. STATE ACT 148 ALLOCATION 923,601

14. ADJUSTED STATE SHARE (lower of 12 or 13) 592,354

INVOICE											
AMENDED STATE SHARE (ACT 148)	592,354										
ACT 148 AMOUNT RECEIVED	597,771										
ADJUSTMENT TO STATE SHARE	(5,417)										

POTTER 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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A. ADOPTION SERVICE	2,232	0		491	0		0	0	0	1,741	1,741	0
1-B. ADOPTION ASSISTANCE	27,528	0	11,365				0	0	0	16,163	12,930	3,233
1-C. SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0		0	0	0	0	0	0
1-D. COUNSELING - DEPENDENT	0	0			0		0	0	0	0	0	0
1-E. COUNSELING - DELINQUENT	0	0			0		0	0	0	0	0	0
1-F. DAY CARE	0	0			0		0	0	0	0	0	0
1-G. DAY TREATMENT - DEPENDENT	0	0			0		0	0	0	0	0	0
1-H. DAY TREATMENT - DELINQUENT	0	0			0		0	0	0	0	0	0
1-I. HOMEMAKER SERVICE	0	0			0		0	0	0	0	0	0
1-J. INTAKE & REFERRAL	47,853	0		10,433	0		0	0	0	37,420	29,936	7,484
1-K. LIFE SKILLS - DEPENDENT	0	0			0		0	0	0	0	0	0
1-L. LIFE SKILLS - DELINQUENT	0	0			0		0	0	0	0	0	0
1-M. PROTECTIVE SERVICE - CHILD ABUSE	132,003	0		27,708	0	6,852	6,606	0	0	90,837	72,670	18,167
1-N. PROTECTIVE SERVICE - GENERAL	420,929	710		84,148	0	15,420	6,321	0	0	314,330	251,464	62,866
1-O. SERVICE PLANNING	18,824	0		4,257	0	0	0	0	0	14,567	11,654	2,913
1-P. JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0			0		0	0	0	0	0	0
1-Q. JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0		0	0	0	0	0	0
1-R. SUBTOTAL IN-HOME	649,369	710	11,365	127,037	0	22,272	12,927	0	0	475,058	380,395	94,663

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	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	0
2-B. ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-C. COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-D. COMMUNITY RESIDENTIAL - DELINQUENT	59,962	26		30		5,137	13,210	0	0	41,559	33,247	8,312
2-E. EMERGENCY SHELTER - DEPENDENT	6,524	0	82	199	1,770	0	285	0	0	4,188	3,769	419
2-F. EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G. FOSTER FAMILY - DEPENDENT	137,838	280	16,417	36,552			0	6,336	0	78,253	62,602	15,651
2-H. FOSTER FAMILY - DELINQUENT	401	0	0	93			0	0	0	308	246	62
2-I. KINSHIP CARE - DEPENDENT	52,702	0	10,097	14,593			0	0	0	28,012	22,410	5,602
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	257,427	306	26,596	51,467	1,770	5,137	13,495	6,336	0	152,320	122,274	30,046

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	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	900	0	0	9			0	0	0	900	450	450
3-B. RESIDENTIAL SERVICE - DEPENDENT	40	0	0	0			0	0	0	31	19	12
3-C. RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0			0	0	0	0	0	0
3-D. SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0			0	0	0	0	0	0
3-E. YDC SECURE	0	0	0	0			0	0	0	0	0	0
3-F. SUBTOTAL INSTITUTIONAL	940	0	0	9	0	0	0	0	0	931	469	462

4. ADMINISTRATION	190,759	352		40,759		0	0	0	955	148,693	89,216	59,477
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5. TOTAL REVENUES	1,098,495	1,368	37,961	219,272	1,770	27,409	26,422	6,336	955	777,002	592,354	184,648
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POTTER 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	908	488	836				2,232	3	0	0	0	0
1-A ADOPTION SERVICE	0	0	27,528	0	0	0	27,528	3	3	0	0	0
1-B ADOPTION ASSISTANCE	0	0	0	0	0	0	0	0	0	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	29,792	16,331	1,730	0	0	0	47,853	415	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	74,370	40,365	17,268	0	0	0	132,003	110	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	250,054	138,152	30,708	2,015	0	0	420,929	305	2	0	0	0
1-O SERVICE PLANNING	11,479	6,363	982	0	0	0	18,824	388	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	366,603	201,699	27,528	51,524	2,015	0	649,369	1,933	14	0	2,660	0
LRCNP = Legal Representation for Children in Placement = \$												
LRCNP = Legal Representation for Children Non-Placement = \$												
Number of Children receiving any NON-PURCHASED (B) Services = 0												
COMMUNITY BASED PLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	3,079	56,883	0	0	59,962	231	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	1,147	7,317	0	0	8,464	294	4	0	1,940	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	23,220	12,762	21,588	80,268	0	0	137,838	831	4	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	401	0	0	0	401	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	1,175	631	6,439	45,177	0	0	53,422	577	4	0	720	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	24,395	13,393	32,654	189,645	0	0	260,087	1,933	14	0	2,660	0
INSTITUTIONAL PLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0
3-A JUVENILE DETENTION SERVICE	0	0	0	900	0	0	900	3	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	40	0	0	0	40	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	40	900	0	0	940	3	1	0	0	0
4 ADMINISTRATION	112,211	60,403	0	18,145	0	0	190,759	0	0	0	0	0
5 TOTAL EXPENDITURES	503,209	275,495	27,528	102,363	192,560	0	1,101,155	2,944	29	0	2,660	0
County Indirect Costs = \$ 0												

**POTTER 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	\$ 2,234	\$ (2)	\$ 2,232
Adoption Assistance	27,528	0	27,528
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	47,853	0	47,853
Life Skills	0	0	0
Protective Service - Child Abuse	132,003	0	132,003
Protective Service - General	421,679	(750)	420,929
Service Planning	18,824	0	18,824
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	59,962	0	59,962
Emergency Shelter	8,183	281	8,464
Foster Family	144,573	(6,334)	138,239
Kinship Care	53,422	0	53,422
Supervised Independent Living	0	0	0
Juvenile Detention Service	900	0	900
Residential Service	40	0	40
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	190,759	0	190,759
Combined Total Expense	<u>1,107,960</u>	<u>(6,805)</u>	<u>1,101,155</u>
Less Non-reimbursables	<u>2,660</u>	<u>0</u>	<u>2,660</u>
Total Net Expense	<u>\$ 1,105,300</u>	<u>\$ (6,805)</u>	<u>\$ 1,098,495</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 503,209	\$ 0	\$ 503,209
Employee Benefits	275,495	0	275,495
Subsidies	27,528	0	27,528
Operating	111,444	(9,081)	102,363
Purchased Services	190,284	2,276	192,560
Fixed Assets	0	0	0
Combined Total Expense	<u>1,107,960</u>	<u>(6,805)</u>	<u>1,101,155</u>
Less Non-reimbursables	<u>2,660</u>	<u>0</u>	<u>2,660</u>
Total Net Expense	<u>\$ 1,105,300</u>	<u>\$ (6,805)</u>	<u>\$ 1,098,495</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	4	1	Adoption Services - Operating	\$ 838	\$ (2)	\$ 836
	1-N	4		Protective Service General - Operating	\$ 32,754	\$ (2,046)	\$ 30,708
	2-G	4		Foster Family (Dependent) - Operating	\$ 28,621	\$ (7,033)	\$ 21,588
	1-N	5		Protective Service General - Purchased Services	\$ 719	\$ 1,296	\$ 2,015
	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 7,036	\$ 281	\$ 7,317
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 79,569	\$ 699	\$ 80,268
				Total Adjustment Amount		<u>\$ (6,805)</u>	
				To decrease expenditures by \$6,805 to properly report expenditures and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

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

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