

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

Sullivan County Children and Youth Agency

January 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov**

**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Sullivan County
Sullivan County Courthouse
245 Muncy Street, P.O. Box 157
Laporte, PA 18626

Dear Commissioners:

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

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2020-2021 and 2021-2022 fiscal years based on the accrual basis of accounting.¹

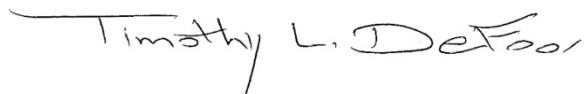
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on December 20, 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.

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 above the first name.

Timothy L. DeFoor
Auditor General
December 21, 2023

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.

CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the 2020-2021 Fiscal Year	
Amended Computation of Final Net State Share.....	3
Amended CY-348 - Fiscal Summary.....	4
Amended CY-370A - Revenue Report.....	5
Amended CY-370 - Expenditure Report	6
Amended Summary of Expense and Expense Adjustments	7
Section 2 – Amended Fiscal Reports for the 2021-2022 Fiscal Year	
Amended Computation of Final Net State Share.....	9
Amended CY-348 - Fiscal Summary.....	10
Amended CY-370A - Revenue Report.....	11
Amended CY-370 - Expenditure Report	12
Amended Summary of Expense and Expense Adjustments	13
Report Distribution List	14

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

**SULLIVAN 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		\$	522,051
Supplemental Act 148			<u>0</u>
Total State Allocation			522,051
State Share (CY348) ²	\$		351,145
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	351,145
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	351,145
Actual Act 148 Revenues Received ⁴			<u>351,145</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

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

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

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

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

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 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	2,166	0	176	0	0	0	0	0	1,990	1,990	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	480,044	0	46,361	3,296	4,989	6,577	681	0	418,140	334,512	83,628
04. 60% REIMBURSEMENT	27,403	283	2,279	0	0	0	0	437	24,404	14,643	9,761
05. 50% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
06. TOTAL NET CHILD WELFARE EXPEND.	509,613	283	48,816	3,296	4,989	6,577	681	437	444,534	351,145	93,389

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0							0	0	0
09. TOTAL EXPENDITURES	509,613	283	48,816	3,296	4,989	6,577	681	437	444,534	351,145	93,389

10. TOTAL TITLE IV-D COLLECTIONS 283

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

12. STATE ACT 148 - line 6 351,145

13. STATE ACT 148 ALLOCATION 522,051

14. ADJUSTED STATE SHARE (lower of 12 or 13) 351,145

INVOICE	
AMENDED STATE SHARE (ACT 148)	351,145
ACT 148 AMOUNT RECEIVED	351,145
ADJUSTMENT TO STATE SHARE	0

SULLIVAN 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												
1-A ADOPTION SERVICE	2,166	0		176	0		0	0	0	1,990	1,990	0
1-B ADOPTION ASSISTANCE	7,440	0	4,345	0			0	0	0	3,095	2,476	619
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	10,952	0	6,397	0			0	0	0	4,555	3,644	911
1-D COUNSELING - DEPENDENT	3,296	0		0	3,296	0	0	0	0	0	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	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	124,768	0		8,773	0	0	0	0	0	115,995	92,796	23,199
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	48,219	0		2,482	0	4,989	0	0	0	40,748	32,598	8,150
1-N PROTECTIVE SERVICE - GENERAL	183,603	0		12,941	0	0	0	681	0	169,981	135,981	33,996
1-O SERVICE PLANNING	87,043	0		6,594	0	0	6,577	0	0	73,872	59,098	14,774
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	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
1-R SUBTOTAL IN-HOME	467,487	0	10,742	30,966	3,296	4,989	6,577	681	0	410,236	328,587	81,649

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	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	8,635	0	3,736	676			0	0	0	4,223	3,378	845
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	6,088	0		417	0	0	0	0	0	5,671	4,537	1,134
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	14,723	0	3,736	1,093	0	0	0	0	0	9,894	7,915	1,979

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	0	0		0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	3,051	0	0	685			0	0	0	2,366	1,420	946
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	283	0	0			0	0	0	(283)	(170)	(113)
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	3,051	283	0	685	0	0	0	0	0	2,083	1,250	833

4 ADMINISTRATION	24,352	0		1,594		0	0	0	0	22,321	13,393	8,928
------------------	--------	---	--	-------	--	---	---	---	---	--------	--------	-------

5 TOTAL REVENUES	509,613	283	14,478	34,338	3,296	4,989	6,577	681	437	444,534	351,145	93,389
------------------	---------	-----	--------	--------	-------	-------	-------	-----	-----	---------	---------	--------

SULLIVAN 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
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non P.S.Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
I-A ADOPTION SERVICE	1,519	469		178	0	0	2,166	1	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	7,440	0	0	0	7,440	0	1	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	10,952	0	0	0	10,952	0	0	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	3,296	0	3,296	0	1	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-F DAY CARE	0	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	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	80,293	38,677		5,798	0	0	124,768	403	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	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	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	28,906	8,200		5,699	5,414	0	48,219	80	573	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	113,755	49,562		15,318	4,968	0	183,603	364	7	0	0	0
I-O SERVICE PLANNING	54,112	26,315		6,616	0	0	87,043	444	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		0	0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	278,585	123,223	18,392	33,609	13,678	0	467,487			0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 189											
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non P.S.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	0	0	0	810	7,825	0	8,635	30	1	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	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	2,574	822	0	2,692	0	0	6,088	0	0	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	2,574	822	0	3,502	7,825	0	14,723	30	1	0	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non P.S.Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	627	395	0	2,029	0	0	3,051	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	627	395	0	2,029	0	0	3,051	0	0	0	0	0
4 ADMINISTRATION	5,915	2,536	0	15,901	0	0	24,352			0	0	0
5 TOTAL EXPENDITURES	287,701	126,976	18,392	55,041	21,503	0	509,613			0	0	0
	County Indirect Costs = \$ 5,876											

**SULLIVAN 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	\$ 2,166	\$ 0	\$ 2,166
Adoption Assistance	7,440	0	7,440
Subsidized Permanent Legal Custodianship	10,952	0	10,952
Counseling	3,296	0	3,296
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	124,768	0	124,768
Life Skills	0	0	0
Protective Service - Child Abuse	48,219	0	48,219
Protective Service - General	183,603	0	183,603
Service Planning	87,043	0	87,043
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	8,635	0	8,635
Emergency Shelter	0	0	0
Foster Family	6,088	0	6,088
Kinship Care	0	0	0
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	3,051	0	3,051
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	24,352	0	24,352
Combined Total Expense	<u>509,613</u>	<u>0</u>	<u>509,613</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 509,613</u>	<u>\$ 0</u>	<u>\$ 509,613</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 287,701	\$ 0	\$ 287,701
Employee Benefits	126,976	0	126,976
Subsidies	18,392	0	18,392
Operating	55,041	0	55,041
Purchased Services	21,503	0	21,503
Fixed Assets	0	0	0
Combined Total Expense	<u>509,613</u>	<u>0</u>	<u>509,613</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 509,613</u>	<u>\$ 0</u>	<u>\$ 509,613</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**SULLIVAN 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		\$ 475,655
Supplemental Act 148		<u>0</u>
Total State Allocation		475,655
State Share (CY348) ²	\$ 390,337	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 390,337
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 390,337
Actual Act 148 Revenues Received ⁴		<u>390,337</u>
Net Amount Due County/(State) ⁵		<u><u>0</u></u>

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

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

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

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

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

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 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	1,485	0	25	0	0	0	0	0	1,460	1,460	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	500,277	0	18,081	3,296	4,989	6,577	1,723	0	465,611	372,491	93,120
04. 60% REIMBURSEMENT	28,633	360	416	0	0	0	0	547	27,310	16,386	10,924
05. 50% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
06. TOTAL NET CHILD WELFARE EXPEND.	530,395	360	18,522	3,296	4,989	6,577	1,723	547	494,381	390,337	104,044

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

09. TOTAL EXPENDITURES	530,395	360	18,522	3,296	4,989	6,577	1,723	547	494,381	390,337	104,044
------------------------	---------	-----	--------	-------	-------	-------	-------	-----	---------	---------	---------

10. TOTAL TITLE IV-D COLLECTIONS 360

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

12. STATE ACT 148 - line 6 390,337

13. STATE ACT 148 ALLOCATION 475,655

14. ADJUSTED STATE SHARE (lower of 12 or 13) 390,337

INVOICE											
AMENDED STATE SHARE (ACT 148)	390,337										
ACT 148 AMOUNT RECEIVED	390,337										
ADJUSTMENT TO STATE SHARE	0										

SULLIVAN 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	1,485	0		25	0			0	0	1,460	1,460	0
1-B	ADOPTION ASSISTANCE	8,000	0	4,371	8				0	0	3,621	2,897	724
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANS	10,952	0	6,435					0	0	4,517	3,614	903
1-D	COUNSELING - DEPENDENT	3,796	0			3,296			0	0	500	400	100
1-E	COUNSELING - DELINQUENT	1,000	0						0	0	1,000	800	200
1-F	DAY CARE	0	0						0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0						0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0						0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J	INTAKE & REFERRAL	130,658	0		2,087				0	0	128,571	102,857	25,714
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	37,318	0		492		4,989		0	0	31,837	25,470	6,367
1-N	PROTECTIVE SERVICE - GENERAL	188,499	0		2,950				1,723	0	183,826	147,061	36,765
1-O	SERVICE PLANNING	109,291	0		1,627			6,577	0	0	101,087	80,870	20,217
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0						0	0	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0						0	0	0	0	0
1-R	SUBTOTAL IN-HOME	490,999	0	10,806	7,189	3,296	4,989	6,577	1,723	0	456,419	365,429	90,990

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
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0				0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0				0	0	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	2,817	0	0	0				0	0	2,817	2,254	563
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	0				0	0	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0				0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	7,946	0	0	111				0	0	7,835	6,268	1,567
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0				0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	0	0	0	0				0	0	0	0	0
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0				0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0				0	0	0	0	0
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0				0	0	0	0	0
2-M	SUBTOTAL CBP	10,763	0	0	111	0	0	0	0	0	10,652	8,522	2,130

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	0	0	0	0				0	0	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	1,670	0	0	23				0	0	1,647	988	659
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,875	360	0	0				0	0	1,515	909	606
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0				0	0	0	0	0
3-E	YDC SECURE	0	0	0	0				0	0	0	0	0
3-F	SUBTOTAL INSTITUTIONAL	3,545	360	0	23	0	0	0	0	0	3,162	1,897	1,265

4	ADMINISTRATION	25,088	0	0	393	0	0	0	0	547	24,148	14,489	9,659
---	-----------------------	--------	---	---	-----	---	---	---	---	-----	--------	--------	-------

5	TOTAL REVENUES	530,395	360	10,806	7,716	3,296	4,989	6,577	1,723	547	494,381	390,337	104,044
---	-----------------------	---------	-----	--------	-------	-------	-------	-------	-------	-----	---------	---------	---------

SULLIVAN 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	1,070	356		59	0	0	1,485	1	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	7,440	560	0	0	8,000	0	1	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	10,952	0	0	0	10,952	0	1	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	3,796	0	3,796	0	2	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	1,000	0	1,000	0	2	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	82,685	42,677		5,296	0	0	130,658	376	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	22,129	5,668		4,521	5,000	0	37,318	61	399	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	112,402	55,210		18,887	2,000	0	188,499	406	3	0	0	0
1-O SERVICE PLANNING	69,069	33,037		7,185	0	0	109,291	467	0	0	0	0
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	287,355	136,948	18,392	36,508	11,796	0	490,959			0	0	0
	LRCNP = Legal Representation for Children in Placement = \$											
	LRCNP = Legal Representation for Children Non-Placement = \$											
	Number of Children receiving only NON-PURCHASED IH Services											
	0											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	2,817	0	2,817	15	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	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	2,862	1,071	0	3,653	360	0	7,946	0	0	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	2,862	1,071	0	3,653	3,177	0	10,763	15	1	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,050	550	0	90	0	0	1,670	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	1,875	0	1,875	7	1	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	1,050	550	0	90	1,875	0	3,545	7	1	0	0	0
4 ADMINISTRATION	2,455	1,163	0	21,470	0	0	25,088			0	0	0
5 TOTAL EXPENDITURES	293,722	139,712	18,392	61,721	16,848	0	550,395			0	0	0
	County Indirect Costs = \$ 9,001											

**SULLIVAN 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	\$ 1,485	\$ 0	\$ 1,485
Adoption Assistance	8,000	0	8,000
Subsidized Permanent Legal Custodianship	10,952	0	10,952
Counseling	4,796	0	4,796
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	130,658	0	130,658
Life Skills	0	0	0
Protective Service - Child Abuse	37,318	0	37,318
Protective Service - General	188,499	0	188,499
Service Planning	109,291	0	109,291
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	2,817	0	2,817
Emergency Shelter	0	0	0
Foster Family	7,946	0	7,946
Kinship Care	0	0	0
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	3,545	0	3,545
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	25,088	0	25,088
Combined Total Expense	<u>530,395</u>	<u>0</u>	<u>530,395</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 530,395</u>	<u>\$ 0</u>	<u>\$ 530,395</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 293,722	\$ 0	\$ 293,722
Employee Benefits	139,712	0	139,712
Subsidies	18,392	0	18,392
Operating	61,721	0	61,721
Purchased Services	16,848	0	16,848
Fixed Assets	0	0	0
Combined Total Expense	<u>530,395</u>	<u>0</u>	<u>530,395</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 530,395</u>	<u>\$ 0</u>	<u>\$ 530,395</u>

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Joshua D. Shapiro

Governor
Commonwealth of Pennsylvania

Ms. Valerie A. Arkoosh, MD, MPH

Secretary
Department of Human Services

Mr. Laval Miller-Wilson

Deputy Secretary
Office of Children, Youth and Families
Department of Human Services

Ms. Tia Petrovitz

Fiscal Management Specialist 4
Division of County Programs
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Mr. Jim Flanagan

Section Chief
Financial Reporting and Payments Section
Division of Financial Policy and Operations
Bureau of Financial Operations
Department of Human Services

Mr. David Bryan, CPA, CGMA

Manager
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

Ms. Heather Rudy

Audit Specialist
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

The Commissioners of Sullivan County

Ms. Lisa K. Wilcox

Director
Sullivan County Children & Youth Agency

Ms. Stephanie Chase

Fiscal Officer
Sullivan County Children & Youth Agency

Ms. Hope Verelst

Chief Clerk
Sullivan County

Mr. Michael Burns, CPA

Director
Bureau of Accounting & Financial Management
Office of Comptroller Operations
Office of the Budget

Mr. R. Dennis Welker

Special Audit Services
Bureau of Audits
Office of the Budget

Ms. Melanie Retherford

Human Services Program Specialist Supervisor
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Ms. Melissa Erazo

Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.