

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

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## Venango County Children and Youth Agency

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May 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 Venango County  
Venango County Courthouse Annex, 2<sup>nd</sup> Floor  
1174 Elk Street PO Box 831  
Franklin, PA 16323

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 Venango 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 Venango 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.<sup>1</sup>

Adjustments to the agency's submitted fiscal reports resulting from the procedures we performed during this engagement are as follows:

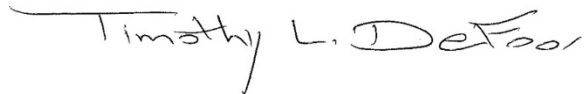
- For the **2020-2021 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by decreasing agency expenditures by \$36,612 and increasing program income by \$25,237. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$42,660.
- For the **2021-2022 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports.

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 April 18, 2024.

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

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  
April 22, 2024

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<sup>1</sup> 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 4<sup>th</sup> 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**

**VENANGO 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 <sup>1</sup>		\$	6,803,258
Supplemental Act 148			0
Total State Allocation			6,803,258
State Share (CY348) <sup>2</sup>	\$		4,859,933
Less: Major Service Category Adjustment			0
Net State Share		\$	4,859,933
Less: Expenditures in Excess of the Approved State Allocation			0
Final Net State Share Payable <sup>3</sup>		\$	4,859,933
Actual Act 148 Revenues Received <sup>4</sup>			4,902,593
Net Amount Due County/(State) <sup>5</sup>		\$	(42,660)

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

<sup>2</sup> 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.

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

<sup>5</sup> 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.

VENANGO 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	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B			TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	25,851	0	3,631	0	0	0	0	0	22,220	22,220	0
02. 90% REIMBURSEMENT	129,827	0	7,043	57,228	0	0	0	0	65,556	59,000	6,556
03. 80% REIMBURSEMENT	7,605,149	112,403	1,378,179	130,931	60,055	153,669	0	0	5,769,912	4,615,929	1,153,983
04. 60% REIMBURSEMENT	281,331	35,861	35,618	0	0	0	4,725	4,040	201,087	120,652	80,435
05. 50% REIMBURSEMENT	84,440	0	176	0	0	0	0	0	84,264	42,132	42,132
06. TOTAL NET CHILD WELFARE EXPEND.	8,126,598	148,264	1,424,647	188,159	60,055	153,669	4,725	4,040	6,143,039	4,859,933	1,283,106

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

08. NON-REIMBURSABLE EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
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09. TOTAL EXPENDITURES	8,126,598	148,264	1,424,647	188,159	60,055	153,669	4,725	4,040	6,143,039	4,859,933	1,283,106
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10. TOTAL TITLE IV-D COLLECTIONS 25,918

11. TITLE IV-D Collections for IV-E Children 13,771

12. STATE ACT 148 - line 6 4,859,933

13. STATE ACT 148 ALLOCATION 6,803,258

14. ADJUSTED STATE SHARE (lower of 12 or 13) 4,859,933

INVOICE											
AMENDED STATE SHARE (ACT 148)	4,859,933										
ACT 148 AMOUNT RECEIVED	4,902,593										
ADJUSTMENT TO STATE SHARE	(42,660)										



VENANGO 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
IN-HOME	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
1-A ADOPTION SERVICE	25,851	0	3,631	3,631	0	0	0	0	0	22,220	22,220	0
1-B ADOPTION ASSISTANCE	569,824	0	268,570	4,301	0	0	0	0	0	296,953	237,562	59,391
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	286,113	0	95,310	0	0	0	0	0	0	190,803	152,642	38,161
1-D COUNSELING - DEPENDENT	784,709	0	17,641	17,641	79,319	60,055	140,252	0	0	487,442	389,954	97,488
1-E COUNSELING - DELINQUENT	48,619	0	276	276	0	0	0	0	0	48,343	38,674	9,669
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 HOME/MAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	647,702	0	93,877	93,877	0	0	0	0	0	553,825	443,060	110,765
1-K LIFE SKILLS - DEPENDENT	380,893	0	13,553	13,553	51,612	0	13,417	0	0	302,311	241,849	60,462
1-L LIFE SKILLS - DELINQUENT	90,074	0	0	0	0	0	0	0	0	90,074	72,059	18,015
1-M PROTECTIVE SERVICE - CHILD ABUSE	643,640	0	93,084	93,084	0	0	0	0	0	550,556	440,445	110,111
1-N PROTECTIVE SERVICE - GENERAL	916,848	0	127,377	127,377	0	0	0	0	0	789,471	631,577	157,894
1-O SERVICE PLANNING	1,040,838	0	145,019	145,019	0	0	0	0	0	895,839	716,671	179,168
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	84,440	0	176	176	0	0	0	0	0	84,264	42,132	42,132
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	5,519,571	0	363,880	498,935	130,931	60,055	153,669	0	0	4,312,101	3,428,845	883,256
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	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	518,052	18,178	101,927	37,813	0	0	0	0	0	360,134	288,107	72,027
2-D COMMUNITY RESIDENTIAL - DELINQUENT	310,295	15,752	0	2	0	0	0	0	0	294,541	235,633	58,908
2-E EMERGENCY SHELTER - DEPENDENT	95,252	0	1,952	5,091	23,443	0	0	0	0	64,766	58,289	6,477
2-F EMERGENCY SHELTER - DELINQUENT	34,575	0	0	0	33,785	0	0	0	0	790	711	79
2-G FOSTER FAMILY - DEPENDENT	873,024	30,600	140,748	107,264	0	0	0	0	0	594,412	475,530	118,882
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	494,498	47,873	107,318	24,099	0	0	0	0	0	315,208	252,166	63,042
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	2,525,696	112,403	351,945	174,269	57,228	0	0	0	0	1,629,851	1,310,436	319,415
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	60,447	0	0	3,499	0	0	0	0	0	56,948	34,169	22,779
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	3,785	0	0	0	3,785	0	0	0	0	3,785	2,271	1,514
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	64,232	0	0	3,499	0	0	0	0	0	60,733	36,440	24,293
4 ADMINISTRATION	217,099	35,861	0	32,119	0	0	0	4,725	4,040	140,354	84,212	56,142
5 TOTAL REVENUES	8,126,598	148,264	715,825	708,822	188,159	60,055	153,669	4,725	4,040	6,143,039	4,859,933	1,283,106

VENANGO COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021  
AMENDED C3370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											Children Served (Purchased)	Children Served (by county)	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	1	2	3	4	5	6	7	8	9	10	11				
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	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			
<b>IN-HOME</b>	8,772	2,768		12,903	0	1,408	25,851	14	0	0	0	0			
1-A ADOPTION SERVICE	0	0	569,824	0	0	0	569,824	0	87	0	0	0			
1-B ADOPTION ASSISTANCE	0	0	286,113	0	0	0	286,113	0	42	0	0	0			
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	41,554	13,573	63,584	68,957	7,041	784,709	141	124	0	0	0	0			
1-D COUNSELING - DEPENDENT	0	0	1,950	46,669	0	48,619	3	27	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	421,859	137,740	88,103	0	0	0	647,702	1,101	0	0	0	0			
1-K LIFE SKILLS - DEPENDENT	33,986	10,750	46,345	284,179	5,633	380,893	8	179	0	0	0	0			
1-L LIFE SKILLS - DELINQUENT	0	0	0	90,074	0	90,074	0	21	0	0	0	0			
1-M PROTECTIVE SERVICE - CHILD ABUSE	416,977	137,302	89,361	0	0	643,640	119	0	0	0	0	0			
1-N PROTECTIVE SERVICE - GENERAL	320,276	100,529	446,755	0	49,288	916,848	801	0	0	0	0	0			
1-O SERVICE PLANNING	394,801	115,486	466,898	8,752	54,921	1,040,858	1,172	33	0	0	0	0			
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	3,335	0	81,105	84,440	168	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 <b>SUBTOTAL IN-HOME</b>	1,638,225	518,148	855,937	1,219,234	1,169,736	118,291	5,519,571	94	0	0	0	0			
	LRCNP = Legal Representation for Children in Placement = \$											0			
	LRCNP = Legal Representation for Children Non-Placement = \$											0			
<b>COMMUNITY BASED PLACEMENT</b>	24,409	9,272	0	37,900	442,246	4,225	518,052	2,583	20	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	24,409	9,272	0	37,900	442,246	4,225	518,052	2,583	20	0	0	0			
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	641	309,654	0	310,295	1,440	12	0	0	0			
2-E EMERGENCY SHELTER - DEPENDENT	15,386	6,363	0	12,932	59,163	1,408	95,252	1,286	54	0	0	0			
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	34,575	0	34,575	189	8	0	0	0			
2-G FOSTER FAMILY - DEPENDENT	141,039	50,599	0	119,076	556,678	5,632	873,024	11,206	74	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	59,773	18,867	0	85,571	320,429	9,858	494,498	14,122	83	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 <b>SUBTOTAL CBP</b>	240,607	85,101	0	256,120	1,722,745	21,123	2,325,696	30,826	251	0	0	0			
<b>INSTITUTIONAL PLACEMENT</b>	8,774	2,771	0	12,394	38,885	1,408	64,232	289	2	0	0	0			
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0			
3-B RESIDENTIAL SERVICE - DEPENDENT	8,774	2,771	0	11,989	35,505	1,408	60,447	276	1	0	0	0			
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	405	3,380	0	3,785	13	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 <b>SUBTOTAL INSTITUTIONAL</b>	8,774	2,771	0	12,394	38,885	1,408	64,232	289	2	0	0	0			
<b>ADMINISTRATION</b>	96,758	28,821	0	91,520	0	0	217,099	0	0	0	0	0			
<b>TOTAL EXPENDITURES</b>	1,984,364	634,841	855,937	1,579,268	2,931,366	140,822	8,126,598	0	0	0	0	0			
	Country Indirect Costs = \$											91,502			

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 26,161	\$ (310)	\$ 25,851
Adoption Assistance	569,824	0	569,824
Subsidized Permanent Legal Custodianship	286,113	0	286,113
Counseling	834,878	(1,550)	833,328
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	648,066	(364)	647,702
Life Skills	472,239	(1,272)	470,967
Protective Service - Child Abuse	642,954	686	643,640
Protective Service - General	928,648	(11,800)	916,848
Service Planning	1,052,951	(12,093)	1,040,858
Juvenile Act Proceedings	84,440	0	84,440
Alternative Treatment	0	0	0
Community Residential	829,291	(944)	828,347
Emergency Shelter	130,137	(310)	129,827
Foster Family	876,645	(3,621)	873,024
Kinship Care	494,498	0	494,498
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	64,541	(309)	64,232
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	221,824	(4,725)	217,099
Combined Total Expense	8,163,210	(36,612)	8,126,598
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 8,163,210	\$ (36,612)	\$ 8,126,598

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,984,364	\$ 0	\$ 1,984,364
Employee Benefits	634,841	0	634,841
Subsidies	855,937	0	855,937
Operating	1,615,880	(36,612)	1,579,268
Purchased Services	2,931,366	0	2,931,366
Fixed Assets	140,822	0	140,822
Combined Total Expense	8,163,210	(36,612)	8,126,598
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 8,163,210	\$ (36,612)	\$ 8,126,598

**VENANGO 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	1-A	4	1	CY-370 Adjustment				
	1-D	4		Adoption Service - Operating	\$ 13,213	\$ (310)	\$ 12,903	
	1-J	4		Counseling (Dependent) - Operating	\$ 65,134	\$ (1,550)	\$ 63,584	
	1-K	4		Intake & Referral - Operating	\$ 88,467	\$ (364)	\$ 88,103	
	1-M	4		Life Skills (Dependent) - Operating	\$ 47,617	\$ (1,272)	\$ 46,345	
	1-N	4		Protective Service Child Abuse - Operating	\$ 88,675	\$ 686	\$ 89,361	
	1-O	4		Protective Service General - Operating	\$ 458,555	\$ (11,800)	\$ 446,755	
	2-C	4		Service Planning - Operating	\$ 478,991	\$ (12,093)	\$ 466,898	
	2-E	4		Community Residential (Dependent) - Operating	\$ 38,844	\$ (944)	\$ 37,900	
	2-G	4		Emergency Shelter (Dependent) - Operating	\$ 13,242	\$ (310)	\$ 12,932	
	3-B	4		Foster Family (Dependent) - Operating	\$ 122,697	\$ (3,621)	\$ 119,076	
	4	4		Residential Service (Dependent) - Operating	\$ 12,298	\$ (309)	\$ 11,989	
					Administration - Operating	\$ 96,245	\$ (4,725)	\$ 91,520
					Total Adjustment Amount		<u>\$ (36,612)</u>	
			To decrease expenditures by \$36,612 to eliminate encumbrances that were erroneously reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services.					
			Title 55 Pa Code, Chapter 3170.95 (a)(b)					
CY-370A	2-I	2	2	CY-370A Adjustment				
	4	2		Kinship Care (Dependent) - Program Income	\$ 52,156	\$ (4,283)	\$ 47,873	
				Administration - Program Income	\$ 6,341	\$ 29,520	\$ 35,861	
				Total Adjustment Amount		<u>\$ 25,237</u>		
			To decrease program income by \$4,283 to report three overpayments received and increase program income by \$29,520 to report proceeds received from the sale of five vehicles not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services.					
			Title 55 Pa Code, Chapters 3170.77(d) & 3170.95 (a)(b)					

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2021 to JUNE 30, 2022**

**VENANGO 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 <sup>1</sup>		\$	5,262,524
Supplemental Act 148			<u>0</u>
Total State Allocation			5,262,524
State Share (CY348) <sup>2</sup>	\$		4,600,075
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,600,075
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	4,600,075
Actual Act 148 Revenues Received <sup>4</sup>			<u>4,600,075</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>0</u>

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

<sup>2</sup> 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.

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

<sup>5</sup> 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.

VENANGO 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	16,667	0	2,582	0	0	0	0	0	14,085	14,085	0
02. 90% REIMBURSEMENT	145,496	0	7,056	74,777	0	0	0	0	63,663	57,296	6,367
03. 80% REIMBURSEMENT	7,233,738	139,963	1,429,555	113,382	60,055	153,669	0	0	5,337,114	4,269,690	1,067,424
04. 60% REIMBURSEMENT	438,730	2,013	53,484	0	0	0	0	3,940	379,293	227,576	151,717
05. 50% REIMBURSEMENT	62,856	0	0	0	0	0	0	0	62,856	31,428	31,428
06. TOTAL NET CHILD WELFARE EXPEND.	7,897,487	141,976	1,492,677	188,159	60,055	153,669	0	3,940	5,857,011	4,600,075	1,256,936

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

09. TOTAL EXPENDITURES	7,897,487	141,976	1,492,677	188,159	60,055	153,669	0	3,940	5,857,011	4,600,075	1,256,936
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10. TOTAL TITLE IV-D COLLECTIONS 141,976

11. TITLE IV-D Collections for IV-E Children 60,233

12. STATE ACT 148 - line 6 4,600,075

13. STATE ACT 148 ALLOCATION 5,262,524

14. ADJUSTED STATE SHARE (lower of 12 or 13) 4,600,075

INVOICE	
AMENDED STATE SHARE (ACT 148)	4,600,075
ACT 148 AMOUNT RECEIVED	4,600,075
ADJUSTMENT TO STATE SHARE	0

VENANGO 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	
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	16,667	0		2,582	0		0	0	14,085	14,085	0	0
I-B ADOPTION ASSISTANCE	619,017	0	296,798	12,375			0	0	309,844	247,875	61,969	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	304,524	0	91,790				0	0	212,734	170,187	42,547	0
I-D COUNSELING - DEPENDENT	744,659	0		15,489	0	60,055	143,669	0	525,446	420,357	108,089	0
I-E COUNSELING - DELINQUENT	10,680	0			0		0	0	10,680	8,544	2,136	0
I-F DAY CARE	0	0			0		0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0			0		0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0			0		0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0			0		0	0	0	0	0	0
I-J INTAKE & REFERRAL	724,628	0		113,199	0		0	0	611,429	489,143	122,286	0
I-K LIFE SKILLS - DEPENDENT	386,068	0		5,231	113,382	0	10,000	0	257,455	205,964	51,491	0
I-L LIFE SKILLS - DELINQUENT	108,784	0			0		0	0	108,784	87,027	21,757	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	759,675	0		118,544	0		0	0	641,131	512,905	128,226	0
I-N PROTECTIVE SERVICE - GENERAL	709,416	0		108,813	0		0	0	600,603	480,482	120,121	0
I-O SERVICE PLANNING	469,811	0		71,623	0		0	0	398,188	318,550	79,638	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	62,856	0			0		0	0	62,856	31,428	31,428	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0		0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	4,916,785	0	388,588	447,856	113,382	60,055	153,669	0	3,753,235	2,986,547	766,688	0
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0							0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0							0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	577,095	7,984	134,129	51,003			0	0	383,979	307,183	76,796	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	363,812	11,496	41,334	12,157			0	0	298,825	239,060	59,765	0
2-E EMERGENCY SHELTER - DEPENDENT	108,616	0	2,973	4,083	54,754		0	0	46,806	42,125	4,681	0
2-F EMERGENCY SHELTER - DELINQUENT	36,880	0			20,023		0	0	16,857	15,171	1,686	0
2-G FOSTER FAMILY - DEPENDENT	860,363	58,240	93,977	97,732			0	0	610,414	488,331	122,083	0
2-H FOSTER FAMILY - DELINQUENT	0	0					0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	595,206	62,243	138,402	26,959			0	0	367,602	294,082	73,520	0
2-J KINSHIP CARE - DELINQUENT	0	0					0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0					0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0					0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	2,541,972	139,963	410,815	191,934	74,777	0	0	0	1,724,483	1,385,952	338,531	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0							0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	176,635	2,013	4,414	13,623			0	0	156,585	93,951	62,634	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	35,323	0					0	0	35,323	21,194	14,129	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0					0	0	0	0	0	0
3-E YDC SECURE	0	0					0	0	0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	211,958	2,013	4,414	13,623	0	0	0	0	191,908	115,145	76,763	0
<b>ADMINISTRATION</b>	226,772	0		35,447		0	0	0	187,385	112,431	74,954	0
<b>TOTAL REVENUES</b>	7,897,487	141,976	803,817	688,860	188,159	60,055	153,669	0	3,940	4,600,075	1,256,936	0





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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 16,667	\$ 0	\$ 16,667
Adoption Assistance	619,017	0	619,017
Subsidized Permanent Legal Custodianship	304,524	0	304,524
Counseling	755,339	0	755,339
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	724,628	0	724,628
Life Skills	494,852	0	494,852
Protective Service - Child Abuse	759,675	0	759,675
Protective Service - General	709,416	0	709,416
Service Planning	469,811	0	469,811
Juvenile Act Proceedings	62,856	0	62,856
Alternative Treatment	0	0	0
Community Residential	940,907	0	940,907
Emergency Shelter	145,496	0	145,496
Foster Family	860,363	0	860,363
Kinship Care	595,206	0	595,206
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	211,958	0	211,958
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	226,772	0	226,772
Combined Total Expense	<u>7,897,487</u>	<u>0</u>	<u>7,897,487</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 7,897,487</u>	<u>\$ 0</u>	<u>\$ 7,897,487</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,091,543	\$ 0	\$ 2,091,543
Employee Benefits	575,732	0	575,732
Subsidies	923,541	0	923,541
Operating	995,823	0	995,823
Purchased Services	3,310,848	0	3,310,848
Fixed Assets	0	0	0
Combined Total Expense	<u>7,897,487</u>	<u>0</u>	<u>7,897,487</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 7,897,487</u>	<u>\$ 0</u>	<u>\$ 7,897,487</u>

VENANGO COUNTY CHILDREN AND YOUTH AGENCY  
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