

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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# Delaware County Children and Youth Agency

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August 2023



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 Council Members of Delaware County  
Delaware County Courthouse  
201 West Front Street  
Media, Pennsylvania 19063

Dear Council Members:

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 Delaware County Children & 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, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2020, and June 30, 2021.

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 Delaware 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 2019-2020 and 2020-2021 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:

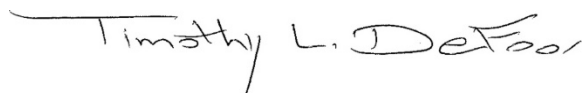
- For the **2019-2020 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by decreasing agency expenditures by \$29,902. Based on the application of the state participation rates, the one adjustment resulted in an amount due to the state totaling \$20,517.
- 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 affected the agency's Net State Share by decreasing agency expenditures by \$418 and decreasing program income by \$3,084. Based on the application of the state participation rates, these two adjustments resulted in an amount due to the county totaling \$1,492.

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on August 1, 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,



Timothy L. DeFoor  
Auditor General  
August 2, 2023

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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, 2019 to JUNE 30, 2020**

**DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	35,524,829
Supplemental Act 148			<u>0</u>
Total State Allocation			35,524,829
State Share (CY348) <sup>2</sup>	\$		30,195,376
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	30,195,376
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	30,195,376
Actual Act 148 Revenues Received <sup>4</sup>			<u>30,215,893</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(20,517)</u></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.

DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
 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	3,622,779	2,925	564,878	0	0	0	0	0	3,054,976	3,054,976	0
02. 90% REIMBURSEMENT	153,544	0	17,411	2,560	0	0	0	0	133,573	120,216	13,357
03. 80% REIMBURSEMENT	34,182,597	370,691	6,291,063	1,616,840	96,602	139,326	0	0	25,668,075	20,534,460	5,133,615
04. 60% REIMBURSEMENT	5,942,778	91,122	601,167	0	423,237	81,525	0	12,961	4,732,766	2,839,661	1,893,105
05. 50% REIMBURSEMENT	7,350,007	57,884	0	0	0	0	0	0	7,292,123	3,646,063	3,646,060
06. TOTAL NET CHILD WELFARE EXPEND.	51,251,705	522,622	7,474,519	1,619,400	519,839	220,851	0	12,961	40,881,513	30,195,376	10,686,137
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	635,196	7,051							628,145	376,887	251,258
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	51,886,901	529,673	7,474,519	1,619,400	519,839	220,851	0	12,961	41,509,658	30,572,263	10,937,395
10. TOTAL TITLE IV-D COLLECTIONS	341,634										
11. TITLE IV-D Collections for IV-E Children	74,716										
12. STATE ACT 148 - line 6	30,195,376										
13. STATE ACT 148 ALLOCATION	35,524,829										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	30,195,376										
INVOICE											
AMENDED STATE SHARE (ACT 148)	30,195,376										
ACT 148 AMOUNT RECEIVED	30,215,893										
ADJUSTMENT TO STATE SHARE	(20,517)										



DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	3,622,779	2,925		564,878	0		0	0	0	3,054,976	3,054,976	0
1-B ADOPTION ASSISTANCE	4,856,171	0	2,297,006	11,542			0	0	0	2,547,623	2,038,098	509,525
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	497,446	0	130,155				0	0	0	367,291	293,833	73,458
1-D COUNSELING - DEPENDENT	0	0					0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	1,524,695	0			0	0	0	0	0	1,524,695	1,219,756	304,939
1-F DAY CARE	80,179	0			80,277	0	0	0	0	(98)	(78)	(20)
1-G DAY TREATMENT - DEPENDENT	410,539	0			0	0	0	0	0	410,539	328,431	82,108
1-H DAY TREATMENT - DELINQUENT	178,727	0			54,258	0	0	0	0	124,469	99,575	24,894
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	1,216,035	990		189,430	0	0	0	0	0	1,025,615	820,492	205,123
1-K LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	3,092,155	0			916,464	0	0	0	0	2,175,691	1,740,553	435,138
1-M PROTECTIVE SERVICE - CHILD ABUSE	2,376,713	1,322		252,810	142,761	0	0	0	0	1,979,820	1,583,856	395,964
1-N PROTECTIVE SERVICE - GENERAL	6,891,388	5,036		964,898	423,080	0	0	0	0	5,498,374	4,398,699	1,099,675
1-O SERVICE PLANNING	392,475	255		48,823	0	0	0	0	0	343,397	274,718	68,679
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	3,377	0			0	0	0	0	0	3,377	1,689	1,688
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	14,187	0			0	0	0	0	0	14,187	7,094	7,093
1-R <b>SUBTOTAL IN-HOME</b>	25,156,866	10,528	2,427,161	2,032,381	1,616,840	0	0	0	0	19,069,956	15,861,692	3,208,264

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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	4,939					0	0	0	(4,912)	(3,930)	(982)
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,677,136	32,713	327,852	66,657			0	0	0	1,249,914	999,931	249,983
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,220,187	45,229	3,403	1,028			0	0	0	1,170,527	936,422	234,105
2-E EMERGENCY SHELTER - DEPENDENT	153,544	0	14,494	2,917	2,560		0	0	0	133,573	120,216	13,357
2-F EMERGENCY SHELTER - DELINQUENT	0	0					0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	8,406,070	263,997	898,363	915,285		96,602	139,326	0	0	6,092,497	4,873,998	1,218,499
2-H FOSTER FAMILY - DELINQUENT	224,740	0		35,162			0	0	0	189,578	151,662	37,916
2-I KINSHIP CARE - DEPENDENT	786,021	637		122,773			0	0	0	662,611	530,089	132,522
2-J KINSHIP CARE - DELINQUENT	0	0					0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	251,847	11,714	19,062	6,841			0	0	0	214,230	171,384	42,846
2-L SUP. INDEPENDENT LIVING - DELINQUENT	100,073	3,859					0	0	0	96,214	76,971	19,243
2-M <b>SUBTOTAL CBP</b>	12,819,618	363,088	1,263,147	1,150,663	2,560	96,602	139,326	0	0	9,804,232	7,856,743	1,947,489

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	7,332,443	57,884							0	7,274,559	3,637,280	3,637,279
3-B RESIDENTIAL SERVICE - DEPENDENT	911,814	6,349	183,000	31,442		423,237	81,525	0	0	186,261	111,757	74,504
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,453,249	70,512	5,244	880			0	0	0	1,376,613	825,968	550,645
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,144,985	13,784							0	1,131,201	678,721	452,480
3-E YDC SECURE	635,196	7,051								628,145	376,887	251,258
3-F <b>SUBTOTAL INSTITUTIONAL</b>	11,477,687	155,580	188,244	32,322	0	423,237	81,525	0	0	10,596,779	5,630,613	4,966,166

4 ADMINISTRATION	2,432,730	477		380,601		0	0	0	12,961	2,038,691	1,223,215	815,476
5 TOTAL REVENUES	51,886,901	529,673	3,878,552	3,595,967	1,619,400	519,839	220,851	0	12,961	41,509,658	30,572,263	10,937,395

DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	1,938,011	1,114,588		524,868	0	45,312	3,622,779	416	0	0	0	0
1-B ADOPTED ASSISTANCE	0	0	4,856,171	0	0	0	4,856,171	0	649	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	497,446	0	0	0	497,446	0	59	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	0	0		0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0		0	0	0	0	0
1-F DAY CARE	0	0		0	1,524,695	0	801,179	0	971	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	80,179	0	410,539	0	24	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	410,539	0	178,727	0	10	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	178,727	0		0	49	0	0	0
1-J INTAKE & REFERRAL	647,200	375,414		179,412	0	14,009	1,216,035	4,080	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0		0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	3,092,155	0	3,092,155	0	531	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	875,855	488,284		235,574	756,264	20,736	2,376,713	916	291	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	3,336,280	1,864,715		896,515	716,078	77,800	6,891,388	3,010	192	0	0	0
1-O SERVICE PLANNING	169,124	93,550		46,197	80,127	3,477	392,475	1,620	37	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				3,377	0		3,377	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				8,011	6,176		14,187	0	51	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	6,966,470	3,926,551	5,353,617	1,893,954	6,844,940	161,334	25,156,866			0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services: 1,368											
<b>COMMUNITY BASED PLACEMENT</b>												
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	1,677,136	0	1,677,136	7,090	33	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	1,220,187	0	1,220,187	5,180	42	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	34,540	119,004	0	153,544	592	17	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	1,257,486	721,911	0	463,068	5,936,317	27,288	8,406,070	101,504	390	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	224,740	0	0	224,740	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	422,091	242,325	0	111,786	0	9,819	786,021	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	246,842	5,005	251,847	1,854	8	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	100,073	0	100,073	495	5	0	0	0
2-M <b>SUBTOTAL CBP</b>	1,679,577	964,236	0	834,134	9,299,559	42,112	12,819,618	116,715	495	0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services: 1,368											
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	7,332,443	0	7,332,443	6,342	318	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	911,814	0	911,814	3,123	14	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	1,453,249	0	1,453,249	7,339	88	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	1,144,985	0	1,144,985	3,380	22	0	0	0
3-E YDC SECURE	0	0	0	0	635,196	0	635,196	1,231	9	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	0	11,477,687	0	11,477,687	21,415	451	0	0	0
<b>ADMINISTRATION</b>	797,769	461,770	0	1,165,039	0	8,152	2,432,730			0	0	0
<b>TOTAL EXPENDITURES</b>	9,443,816	5,362,557	5,353,617	3,893,127	27,622,186	211,598	51,886,901			0	0	0
	County Indirect Costs = \$ 830,801											

**DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 3,622,779	\$ 0	\$ 3,622,779
Adoption Assistance	4,858,339	(2,168)	4,856,171
Subsidized Permanent Legal Custodianship	497,446	0	497,446
Counseling	1,523,464	1,231	1,524,695
Day Care	80,277	(98)	80,179
Day Treatment	589,768	(502)	589,266
Homemaker Service	0	0	0
Intake and Referral	1,216,035	0	1,216,035
Life Skills	3,092,155	0	3,092,155
Protective Service - Child Abuse	2,377,637	(924)	2,376,713
Protective Service - General	6,892,263	(875)	6,891,388
Service Planning	392,573	(98)	392,475
Juvenile Act Proceedings	17,564	0	17,564
Alternative Treatment	0	0	0
Community Residential	2,899,372	(2,049)	2,897,323
Emergency Shelter	153,689	(145)	153,544
Foster Family	8,643,166	(12,356)	8,630,810
Kinship Care	786,021	0	786,021
Supervised Independent Living	352,072	(152)	351,920
Juvenile Detention Service	7,343,083	(10,640)	7,332,443
Residential Service	2,366,189	(1,126)	2,365,063
Secure Residential Service (Except YDC)	1,144,985	0	1,144,985
YDC Secure	635,196	0	635,196
Administration	2,432,730	0	2,432,730
Combined Total Expense	<u>51,916,803</u>	<u>(29,902)</u>	<u>51,886,901</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 51,916,803</u>	<u>\$ (29,902)</u>	<u>\$ 51,886,901</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 9,443,816	\$ 0	\$ 9,443,816
Employee Benefits	5,362,557	0	5,362,557
Subsidies	5,355,785	(2,168)	5,353,617
Operating	3,893,165	(38)	3,893,127
Purchased Services	27,649,882	(27,696)	27,622,186
Fixed Assets	211,598	0	211,598
Combined Total Expense	<u>51,916,803</u>	<u>(29,902)</u>	<u>51,886,901</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 51,916,803</u>	<u>\$ (29,902)</u>	<u>\$ 51,886,901</u>

**DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-B	3	1	Adoption Assistance - Subsidies	\$ 4,858,339	\$ (2,168)	\$ 4,856,171
	2-G	4		Foster Family (Dependent) - Operating	\$ 463,106	\$ (38)	\$ 463,068
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 1,523,464	\$ 1,231	\$ 1,524,695
	1-F	5		Day Care - Purchased Services	\$ 80,277	\$ (98)	\$ 80,179
	1-G	5		Day Treatment (Dependent) - Purchased Services	\$ 411,041	\$ (502)	\$ 410,539
	1-M	5		Protective Service Child Abuse - Purchased Services	\$ 757,188	\$ (924)	\$ 756,264
	1-N	5		Protective Service General - Purchased Services	\$ 716,953	\$ (875)	\$ 716,078
	1-O	5		Service Planning - Purchased Services	\$ 80,225	\$ (98)	\$ 80,127
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 1,679,185	\$ (2,049)	\$ 1,677,136
	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 119,149	\$ (145)	\$ 119,004
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 5,948,635	\$ (12,318)	\$ 5,936,317
	2-K	5		Supervised Independent Living (Dependent) - Purchased Services	\$ 247,144	\$ (302)	\$ 246,842
	2-L	5		Supervised Independent Living (Delinquent) - Purchased Services	\$ 99,923	\$ 150	\$ 100,073
	3-A	5		Juvenile Detention Service - Purchased Services	\$ 7,343,083	\$ (10,640)	\$ 7,332,443
	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 912,928	\$ (1,114)	\$ 911,814
	3-C	5		Residential Service (Delinquent) - Purchased Services	\$ 1,453,261	\$ (12)	\$ 1,453,249
				Total Adjustment Amount		\$ (29,902)	
				To decrease expenditures by \$29,902 to include revisions made to the agency's expenditure ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to Commonwealth DHS. Subsidies decreased by \$2,168; Operating decreased by \$38, and Purchased Services decreased by \$27,696.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2020 to JUNE 30, 2021**

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

Approved State Allocation <sup>1</sup>	\$	36,470,462
Supplemental Act 148		<u>0</u>
Total State Allocation		36,470,462
State Share (CY348) <sup>2</sup>	\$	26,374,081
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	26,374,081
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	26,374,081
Actual Act 148 Revenues Received <sup>4</sup>		<u>26,372,589</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u>1,492</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.

DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD 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	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	3,239,825	1,188	445,490	0	0	0	0	0	2,793,147	2,793,147	0
02. 90% REIMBURSEMENT	285,587	0	27,563	1,617	0	0	0	0	256,407	230,766	25,641
03. 80% REIMBURSEMENT	31,161,909	287,442	5,959,970	1,617,783	217,611	220,851	0	0	22,858,252	18,286,601	4,571,651
04. 60% REIMBURSEMENT	5,305,043	42,717	666,122	0	302,228	0	0	16,761	4,277,215	2,566,330	1,710,885
05. 50% REIMBURSEMENT	5,009,688	15,215	0	0	0	0	0	0	4,994,473	2,497,237	2,497,236
06. TOTAL NET CHILD WELFARE EXPEND.	45,002,052	346,562	7,099,145	1,619,400	519,839	220,851	0	16,761	35,179,494	26,374,081	8,805,413
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	568,558	9,216							559,342	335,605	223,737
08. NON-REIMBURSABLE EXPENDITURES	114,779	0							114,779		114,779
09. TOTAL EXPENDITURES	45,685,389	355,778	7,099,145	1,619,400	519,839	220,851	0	16,761	35,853,615	26,709,686	9,143,929
10. TOTAL TITLE IV-D COLLECTIONS	235,080										
11. TITLE IV-D Collections for IV-E Children	81,042										
12. STATE ACT 148 - line 6	26,374,081										
13. STATE ACT 148 ALLOCATION	36,470,462										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	26,374,081										
INVOICE											
AMENDED STATE SHARE (ACT 148)	26,374,081										
ACT 148 AMOUNT RECEIVED	26,372,589										
ADJUSTMENT TO STATE SHARE	1,492										

DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD 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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT I48	LOCAL SHARE	
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	3,239,825	1,188		445,490	0		0	0	2,793,147	2,793,147	0	
I-B ADOPTION ASSISTANCE	4,496,661	0	2,252,299	21,679			0	0	2,222,683	1,778,146	444,537	
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	483,413	0	143,672	0			0	0	339,741	271,793	67,948	
I-D COUNSELING - DEPENDENT	0	0		0	0		0	0	0	0	0	
I-E COUNSELING - DELINQUENT	1,076,904	0		0	0		0	0	1,076,904	861,523	215,381	
I-F DAY CARE	43,537	0		35,787	0		0	0	7,750	6,200	1,550	
I-G DAY TREATMENT - DEPENDENT	452,389	0		47,051	0		0	0	405,338	324,270	81,068	
I-H DAY TREATMENT - DELINQUENT	74,442	0		15,903	0		0	0	58,539	46,831	11,708	
I-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	
I-J INTAKE & REFERRAL	1,338,793	492		184,428	0		0	0	1,153,873	923,098	230,775	
I-K LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0	
I-L LIFE SKILLS - DELINQUENT	2,745,348	0		793,797	0		0	0	1,951,551	1,561,241	390,310	
I-M PROTECTIVE SERVICE - CHILD ABUSE	2,371,577	551		202,909	273,176		0	0	1,894,941	1,515,953	378,988	
I-N PROTECTIVE SERVICE - GENERAL	6,652,040	2,237		827,029	452,069		0	0	5,370,705	4,296,564	1,074,141	
I-O SERVICE PLANNING	282,591	80		29,558	0		0	0	252,953	202,362	50,591	
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	5,586	0			0		0	0	5,586	2,793	2,793	
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	3,220	0			0		0	0	3,220	1,610	1,610	
<b>I-R SUBTOTAL IN-HOME</b>	<b>23,266,326</b>	<b>4,548</b>	<b>2,395,971</b>	<b>1,711,093</b>	<b>1,617,783</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,536,931</b>	<b>14,585,531</b>	<b>2,951,400</b>	
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	1,497		0			0	0	(1,497)	(1,198)	(299)	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,475,575	51,694	351,251	69,618			0	0	1,003,012	802,410	200,602	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	664,940	14,181	69,681	9,863			0	0	571,215	456,972	114,243	
2-E EMERGENCY SHELTER - DEPENDENT	285,587	0	23,998	3,565	1,617		0	0	256,407	230,766	25,641	
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0		0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	7,644,127	215,182	894,314	766,227		217,611	220,851	0	5,329,942	4,263,954	1,065,988	
2-H FOSTER FAMILY - DELINQUENT	195,987	0		27,029			0	0	168,958	135,166	33,792	
2-I KINSHIP CARE - DEPENDENT	796,735	292		109,991			0	0	686,452	549,162	137,290	
2-J KINSHIP CARE - DELINQUENT	0	0		0			0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	361,884	812		422			0	0	360,650	288,520	72,130	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	4,966	424		0			0	0	4,542	3,634	908	
<b>2-M SUBTOTAL CBP</b>	<b>11,429,801</b>	<b>284,082</b>	<b>1,339,244</b>	<b>986,715</b>	<b>1,617</b>	<b>217,611</b>	<b>220,851</b>	<b>0</b>	<b>8,379,681</b>	<b>6,729,386</b>	<b>1,650,295</b>	
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	5,000,882	15,215							4,985,667	2,492,834	2,492,833	
3-B RESIDENTIAL SERVICE - DEPENDENT	945,630	14,085	204,776	31,218		302,228	0	0	393,323	235,994	157,329	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	803,719	23,024	49,543	9,911			0	0	721,241	432,745	288,496	
3-D SECURE RES. SERVICE (EXCEPT YDC)	871,405	5,519							866,086	519,652	346,434	
3-E YDC SECURE	8,190,194	66,859	254,319	41,129	0	302,228	0	0	7,525,659	4,016,830	3,508,829	
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>21,682,625</b>	<b>115,492</b>	<b>513,373</b>	<b>82,266</b>	<b>0</b>	<b>604,456</b>	<b>0</b>	<b>0</b>	<b>16,710,981</b>	<b>10,748,015</b>	<b>6,062,966</b>	
<b>4 ADMINISTRATION</b>	<b>2,684,289</b>	<b>289</b>		<b>370,674</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>2,296,565</b>	<b>1,377,939</b>	<b>918,626</b>	
<b>5 TOTAL REVENUES</b>	<b>45,570,610</b>	<b>355,778</b>	<b>3,989,534</b>	<b>3,109,611</b>	<b>1,619,400</b>	<b>519,839</b>	<b>220,851</b>	<b>0</b>	<b>35,738,836</b>	<b>26,709,686</b>	<b>9,029,150</b>	



DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED CY370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	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
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	1,830,916	933,830		447,224	0	27,855	3,229,825	403	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	4,496,661	0	0	0	4,496,661	0	611	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	483,413	0	0	0	483,413	0	64	0	0	0
I-D COUNSELING - DEPENDENT	0	0			0	0		0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0			1,076,904	0	1,076,904	0	591	0	0	0
I-F DAY CARE	0	0			43,537	0	43,537	0	9	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0			452,389	0	452,389	0	11	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0			74,442	0	74,442	0	24	0	0	0
I-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	759,014	387,819		181,810	0	10,150	1,338,793	3,815	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0			2,745,348	0	2,745,348	0	318	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	849,945	410,419		201,555	897,169	12,489	2,371,577	813	61	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	3,448,288	1,674,265		828,439	644,012	60,036	6,652,040	3,009	42	0	0	0
I-O SERVICE PLANNING	122,875	58,504		29,639	68,975	2,598	282,591	1,496	19	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT					5,586	0	5,586	0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					3,220	0	3,220	0	37	0	0	0
<b>I-R SUBTOTAL IN-HOME</b>	<b>7,011,038</b>	<b>3,464,837</b>	<b>4,980,074</b>	<b>1,691,253</b>	<b>6,005,996</b>	<b>113,128</b>	<b>23,266,326</b>			<b>0</b>	<b>0</b>	<b>0</b>
	LRCNP = Legal Representation for Children in Placement - \$											
	LRCNP = Legal Representation for Children Non-Placement - \$											
	Number of Children over age 18 - NON-PURCHASED HI SERVICES											
<b>COMMUNITY BASED PLACEMENT</b>												
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	1,587,230	0	1,587,230	5,607	33	0	111,655	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	664,940	0	664,940	2,613	23	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	288,711	0	288,711	1,209	27	0	3,124	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,071,665	546,379	0	354,702	5,654,339	17,042	7,644,127	95,365	398	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	195,987	0	0	195,987	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	450,880	229,982	0	108,245	0	7,628	796,735	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	358,909	2,975	361,884	2,408	13	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	4,966	0	4,966	33	1	0	0	0
<b>2-M SUBTOTAL CBP</b>	<b>1,522,545</b>	<b>776,361</b>	<b>0</b>	<b>658,934</b>	<b>8,559,095</b>	<b>27,645</b>	<b>11,544,580</b>	<b>107,235</b>	<b>495</b>	<b>0</b>	<b>114,779</b>	<b>0</b>
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	5,000,882	0	5,000,882	3,359	171	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	945,630	0	945,630	3,114	15	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	803,719	0	803,719	3,528	44	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	871,405	0	871,405	2,475	17	0	0	0
3-E YDC SECURE	0	0	0	0	568,558	0	568,558	1,049	9	0	0	0
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,190,194</b>	<b>0</b>	<b>8,190,194</b>	<b>13,525</b>	<b>256</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4 ADMINISTRATION</b>	<b>917,450</b>	<b>456,223</b>	<b>0</b>	<b>1,300,905</b>	<b>0</b>	<b>9,711</b>	<b>2,684,289</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>9,451,033</b>	<b>4,697,421</b>	<b>4,980,074</b>	<b>3,651,092</b>	<b>22,755,285</b>	<b>150,484</b>	<b>45,685,389</b>			<b>0</b>	<b>114,779</b>	<b>0</b>
	County Indirect Costs = \$										<b>863,378</b>	

**DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD 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	\$ 3,239,825	\$ 0	\$ 3,239,825
Adoption Assistance	4,496,661	0	4,496,661
Subsidized Permanent Legal Custodianship	483,413	0	483,413
Counseling	1,076,904	0	1,076,904
Day Care	43,537	0	43,537
Day Treatment	526,831	0	526,831
Homemaker Service	0	0	0
Intake and Referral	1,338,793	0	1,338,793
Life Skills	2,745,418	(70)	2,745,348
Protective Service - Child Abuse	2,371,577	0	2,371,577
Protective Service - General	6,652,040	0	6,652,040
Service Planning	282,591	0	282,591
Juvenile Act Proceedings	8,806	0	8,806
Alternative Treatment	0	0	0
Community Residential	2,252,474	(304)	2,252,170
Emergency Shelter	288,711	0	288,711
Foster Family	7,840,114	0	7,840,114
Kinship Care	796,735	0	796,735
Supervised Independent Living	366,850	0	366,850
Juvenile Detention Service	5,000,876	6	5,000,882
Residential Service	1,749,406	(57)	1,749,349
Secure Residential Service (Except YDC)	871,398	7	871,405
YDC Secure	568,558	0	568,558
Administration	2,684,289	0	2,684,289
Combined Total Expense	<u>45,685,807</u>	<u>(418)</u>	<u>45,685,389</u>
Less Non-reimbursables	<u>114,779</u>	<u>0</u>	<u>114,779</u>
Total Net Expense	<u>\$ 45,571,028</u>	<u>\$ (418)</u>	<u>\$ 45,570,610</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 9,451,033	\$ 0	\$ 9,451,033
Employee Benefits	4,697,421	0	4,697,421
Subsidies	4,980,074	0	4,980,074
Operating	3,651,092	0	3,651,092
Purchased Services	22,755,703	(418)	22,755,285
Fixed Assets	150,484	0	150,484
Combined Total Expense	<u>45,685,807</u>	<u>(418)</u>	<u>45,685,389</u>
Less Non-reimbursables	<u>114,779</u>	<u>0</u>	<u>114,779</u>
Total Net Expense	<u>\$ 45,571,028</u>	<u>\$ (418)</u>	<u>\$ 45,570,610</u>

**DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD 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-L	5	1	CY-370 Adjustment			
	2-D	5		Life Skills (Delinquent) - Purchased Services	\$ 2,745,418	\$ (70)	\$ 2,745,348
	3-A	5		Community Residential (Delinquent) - Purchased Services	\$ 665,244	\$ (304)	\$ 664,940
	3-C	5		Juvenile Detention Service - Purchased Services	\$ 5,000,876	\$ 6	\$ 5,000,882
	3-D	5		Residential Service (Delinquent) - Purchased Services	\$ 803,776	\$ (57)	\$ 803,719
					Secure Residential Service - Purchased Services	\$ 871,398	\$ 7
			Total Adjustment Amount		\$ (418)		
				To decrease expenditures by \$418 to include revisions made to the agency's expenditure ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to Commonwealth DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	2-G	2	2	CY-370A Adjustment			
	3-C	2		Foster Family (Dependent) - Program Income	\$ 215,011	\$ 171	\$ 215,182
				Residential Service (Delinquent) - Program Income	\$ 26,279	\$ (3,255)	\$ 23,024
			Total Adjustment Amount		\$ (3,084)		
				To decrease Program Income by \$3,084 to include revisions made to the Program Income ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to Commonwealth DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
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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

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