

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

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## Chester County Children and Youth Agency

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January 2026



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 Chester County  
Commissioner's Office  
313 West Market Street, Suite 6202  
West Chester, PA 19380-0991

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 Chester County Department of Children, Youth and Families (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, 2021 to June 30, 2022 and July 1, 2022 to June 30, 2023 (herein referred to as the 2021-2022 fiscal year and 2022-2023 fiscal year). The scope of our engagement was limited to the 2021-2022 and 2022-2023 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 Chester 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 2021-2022 and 2022-2023 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:

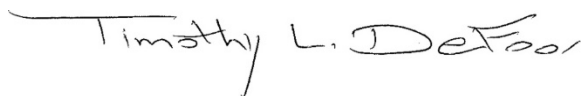
- For the **2021-2022 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.
- For the **2022-2023 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment reclassified expenditures to the proper cost centers. Based on the application of the state participation rates, the adjustment resulted in an amount due to the state totaling \$426.

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on January 12, 2026.

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.

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

Sincerely,



Timothy L. DeFoor  
Auditor General  
January 27, 2026

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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, 2021 to JUNE 30, 2022**

**CHESTER 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>		\$	17,981,010
Supplemental Act 148			<u>0</u>
Total State Allocation			17,981,010
State Share (CY348) <sup>2</sup>	\$		14,153,376
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	14,153,376
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	14,153,376
Actual Act 148 Revenues Received <sup>4</sup>			<u>14,153,376</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>0</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.

CHESTER 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	576,132	0	70,732	0	0	0	0	0	505,400	505,400	0
02. 90% REIMBURSEMENT	23,000	0	0	0	0	0	0	0	23,000	20,700	2,300
03. 80% REIMBURSEMENT	15,435,759	127,667	1,728,357	743,323	0	0	0	10,086	12,826,326	10,261,061	2,565,265
04. 60% REIMBURSEMENT	3,878,003	37,687	284,283	0	263,587	171,818	0	11,275	3,109,353	1,865,612	1,243,741
05. 50% REIMBURSEMENT	3,461,905	460,700	0	0	0	0	0	0	3,001,205	1,500,603	1,500,602
06. TOTAL NET CHILD WELFARE EXPEND.	23,374,799	626,054	2,083,372	743,323	263,587	171,818	0	21,361	19,465,284	14,153,376	5,311,908
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,466,250	2,730							1,463,520	878,112	585,408
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	24,841,049	628,784	2,083,372	743,323	263,587	171,818	0	21,361	20,928,804	15,031,488	5,897,316
10. TOTAL TITLE IV-D COLLECTIONS	30,565										
11. TITLE IV-D Collections for IV-E Children	9,614										
12. STATE ACT 148 - line 6	14,153,376										
13. STATE ACT 148 ALLOCATION	17,981,010										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	14,153,376										
INVOICE											
AMENDED STATE SHARE (ACT 148)	14,153,376										
ACT 148 AMOUNT RECEIVED	14,153,376										
ADJUSTMENT TO STATE SHARE	0										

CHESTER 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>												
1-A ADOPTION SERVICE	576,132	0	70,732	0	0	0	0	0	0	505,400	505,400	0
1-B ADOPTION ASSISTANCE	1,278,484	0	596,391	4,053	0	0	0	0	0	678,040	542,432	135,608
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	82,009	0	23,785	0	0	0	0	0	0	58,224	46,579	11,645
1-D COUNSELING - DEPENDENT	2,608,344	325	34,762	262,513	0	0	0	0	0	2,310,744	1,848,595	462,149
1-E COUNSELING - DELINQUENT	1,718,944	35,455	322	480,810	0	0	0	0	0	1,202,357	961,886	240,471
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	838,379	0	103,233	0	0	0	0	0	0	735,146	588,117	147,029
1-K LIFE SKILLS - DEPENDENT	674,666	0	0	0	0	0	0	0	0	674,666	539,733	134,933
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,052,479	0	128,494	0	0	0	0	0	0	923,985	739,188	184,797
1-N PROTECTIVE SERVICE - GENERAL	2,334,422	0	287,000	0	0	0	0	0	0	2,047,422	1,637,938	409,484
1-O SERVICE PLANNING	1,154,314	0	141,778	0	0	0	0	0	0	1,012,536	810,029	202,507
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	155,288	0	0	0	0	0	0	0	0	155,288	77,644	77,644
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	21,124	0	0	0	0	0	0	0	0	21,124	10,562	10,562
<b>SUBTOTAL IN-HOME</b>	12,494,585	35,780	620,176	770,374	743,323	0	0	0	0	10,324,932	8,308,103	2,016,829

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	Family First Transition Act	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	386,248	15,565	0	19,240	0	0	0	0	0	351,443	281,154	70,289
2-D COMMUNITY RESIDENTIAL - DELINQUENT	754,404	30,756	0	75	0	0	0	0	0	723,573	578,858	144,715
2-E EMERGENCY SHELTER - DEPENDENT	23,000	0	0	0	0	0	0	0	0	23,000	20,700	2,300
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,873,031	24,436	167,628	221,577	0	0	0	0	10,086	1,449,304	1,159,443	289,861
2-H FOSTER FAMILY - DELINQUENT	387,900	21,130	0	19	0	0	0	0	0	366,751	293,401	73,350
2-I KINSHIP CARE - DEPENDENT	104,384	0	0	0	0	0	0	0	0	104,384	83,507	20,877
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	134,032	0	0	0	0	0	0	0	0	134,032	107,226	26,806
2-L SUP. INDEPENDENT LIVING - DELINQUENT	53,719	0	0	0	0	0	0	0	0	53,719	42,975	10,744
<b>SUBTOTAL CBP</b>	3,716,718	91,887	167,628	240,911	0	0	0	0	10,086	3,206,206	2,567,264	638,942

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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	3,285,493	460,700	0	25,557	0	263,587	171,818	0	0	2,824,793	1,412,397	1,412,396
3-B RESIDENTIAL SERVICE - DEPENDENT	1,365,007	2,862	0	324	0	0	0	0	0	901,183	540,710	360,473
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	434,323	34,825	0	0	0	0	0	0	0	399,174	239,504	159,670
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	1,466,250	2,730	0	0	0	0	0	0	0	1,463,520	878,112	585,408
<b>SUBTOTAL INSTITUTIONAL</b>	6,551,073	501,117	0	25,881	0	263,587	171,818	0	0	5,588,670	3,070,723	2,517,947

<b>4 ADMINISTRATION</b>	2,078,673	0	0	258,402	0	0	0	0	11,275	1,808,996	1,085,398	723,598
<b>5 TOTAL REVENUES</b>	24,841,049	628,784	787,804	1,295,568	743,323	263,587	171,818	0	21,361	20,928,804	15,031,488	5,897,316

CHESTER 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	354,181	144,043		77,908	0	0	576,132	73	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	1,278,484	0	0	0	1,278,484	0	161	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	82,009	0	0	0	82,009	0	8	0	0	0
1-D COUNSELING - DEPENDENT	42,290	17,771		223,041	2,325,242	0	2,608,344	500	566	0	0	0
1-E COUNSELING - DELINQUENT	0	0		6,259	1,712,685	0	1,718,944	17	334	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	596,013	225,694		16,672	0	0	838,379	9,006	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	674,666	0	674,666	0	666	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	655,041	245,538		151,900	0	0	1,052,479	1,466	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,536,746	608,591		189,085	0	0	2,334,422	1,814	0	0	0	0
1-O SERVICE PLANNING	716,053	292,719		145,542	0	0	1,154,314	1,369	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					155,288	0	155,288	0	81	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				21,124	0	0	21,124	88	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	3,900,324	1,534,356	1,360,493	831,531	4,867,881	0	12,494,585			0	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving only NON-PURCHASED HH 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	103,520	39,848	0	14,126	228,754	0	386,248	455	5	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	633	753,771	0	754,404	1,999	15	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	23,000	0	23,000	369	15	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	727,853	284,484	0	267,059	593,635	0	1,873,031	8,791	35	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	165	387,735	0	387,900	1,923	6	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	104,384	0	104,384	3,499	14	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	134,032	0	134,032	597	4	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	53,719	0	53,719	232	3	0	0	0
2-M <b>SUBTOTAL CBP</b>	831,373	324,332	0	281,983	2,279,030	0	3,716,718	17,865	97	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	3,285,493	0	3,285,493	4,593	77	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	140,436	54,384	0	15,431	1,154,756	0	1,365,007	221	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	2,461	431,862	0	434,323	1,429	8	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	1,466,250	0	1,466,250	2,347	10	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	140,436	54,384	0	17,892	6,338,361	0	6,551,073	8,590	100	0	0	0
4 <b>ADMINISTRATION</b>	760,586	321,764	0	996,323	0	0	2,078,673			0	0	0
5 <b>TOTAL EXPENDITURES</b>	5,632,719	2,234,836	1,360,493	2,127,729	13,485,272	0	24,841,049			0	0	0
	County Indirect Costs = \$ 475,997											

**CHESTER 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	\$ 576,132	\$ 0	\$ 576,132
Adoption Assistance	1,278,484	0	1,278,484
Subsidized Permanent Legal Custodianship	82,009	0	82,009
Counseling	4,327,288	0	4,327,288
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	838,379	0	838,379
Life Skills	674,666	0	674,666
Protective Service - Child Abuse	1,052,479	0	1,052,479
Protective Service - General	2,334,422	0	2,334,422
Service Planning	1,154,314	0	1,154,314
Juvenile Act Proceedings	176,412	0	176,412
Alternative Treatment	0	0	0
Community Residential	1,140,652	0	1,140,652
Emergency Shelter	23,000	0	23,000
Foster Family	2,260,931	0	2,260,931
Kinship Care	104,384	0	104,384
Supervised Independent Living	187,751	0	187,751
Juvenile Detention Service	3,285,493	0	3,285,493
Residential Service	1,799,330	0	1,799,330
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	1,466,250	0	1,466,250
Administration	<u>2,078,673</u>	<u>0</u>	<u>2,078,673</u>
Combined Total Expense	24,841,049	0	24,841,049
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 24,841,049</u>	<u>\$ 0</u>	<u>\$ 24,841,049</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,632,719	\$ 0	\$ 5,632,719
Employee Benefits	2,234,836	0	2,234,836
Subsidies	1,360,493	0	1,360,493
Operating	2,127,729	0	2,127,729
Purchased Services	13,485,272	0	13,485,272
Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>
Combined Total Expense	24,841,049	0	24,841,049
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 24,841,049</u>	<u>\$ 0</u>	<u>\$ 24,841,049</u>

**SECTION 2**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2022 to JUNE 30, 2023**

**CHESTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	18,529,893
Supplemental Act 148			<u>0</u>
Total State Allocation			18,529,893
State Share (CY348) <sup>2</sup>	\$		14,445,718
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	14,445,718
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	14,445,718
Actual Act 148 Revenues Received <sup>4</sup>			<u>14,446,144</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(426)</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.

CHESTER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
 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 CHLD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	387,320	0	70,564	0	0	0	0	0	316,756	316,756	0
02. 90% REIMBURSEMENT	11,184	0	0	0	0	0	0	0	11,184	10,066	1,118
03. 80% REIMBURSEMENT	15,587,256	137,181	2,075,089	501,600	263,587	171,818	70,241	213	12,367,527	9,894,021	2,473,506
04. 60% REIMBURSEMENT	4,688,375	46,716	484,867	0	0	0	0	29,871	4,126,921	2,476,152	1,650,769
05. 50% REIMBURSEMENT	3,749,489	252,045	0	0	0	0	0	0	3,497,444	1,748,723	1,748,721
06. TOTAL NET CHILD WELFARE EXPEND.	24,423,624	435,942	2,630,520	501,600	263,587	171,818	70,241	30,084	20,319,832	14,445,718	5,874,114
YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,834,017	7,673							1,826,344	1,095,806	730,538
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	26,257,641	443,615	2,630,520	501,600	263,587	171,818	70,241	30,084	22,146,176	15,541,524	6,604,652
10. TOTAL TITLE IV-D COLLECTIONS	9,752										
11. TITLE IV-D Collections for IV-E Children	7,175										
12. STATE ACT 148 - line 6	14,445,718										
13. STATE ACT 148 ALLOCATION	18,529,893										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	14,445,718										
INVOICE											
AMENDED STATE SHARE (ACT 148)	14,445,718										
ACT 148 AMOUNT RECEIVED	14,446,144										
ADJUSTMENT TO STATE SHARE	(426)										

CHESTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
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 Administration	TANF	TITLE XX	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>													
I-A	ADOPTION SERVICE	387,320	0		70,564	0		0	0	0	316,756	316,756	0
I-B	ADOPTION ASSISTANCE	1,228,536	0	550,576	7,002			0	0	0	670,958	536,766	134,192
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	59,877	0	17,257	0			0	0	0	42,620	34,096	8,524
I-D	COUNSELING - DEPENDENT	2,687,223	3,699		49,171	406,930	0	0	70,241	0	2,157,182	1,725,745	431,437
I-E	COUNSELING - DELINQUENT	2,527,007	118,532		511		0	0	0	0	2,407,964	1,926,371	481,593
I-F	DAY CARE	0	0		895	0	0	0	0	0	(895)	(716)	(179)
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	843,250	0		143,729	0	0	0	0	0	699,521	559,617	139,904
I-K	LIFE SKILLS - DEPENDENT	353,221	0		26	94,670	0	0	0	0	258,525	206,820	51,705
I-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M	PROTECTIVE SERVICE - CHILD ABUSE	1,004,858	0		182,431	0	0	0	0	0	822,427	657,942	164,485
I-N	PROTECTIVE SERVICE - GENERAL	2,337,723	0		424,240	0	0	0	0	0	1,913,483	1,530,786	382,697
I-O	SERVICE PLANNING	1,202,624	0		218,193	0	0	0	0	0	984,431	787,545	196,886
I-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	135,176	0		0	0	0	0	0	0	135,176	67,588	67,588
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	26,443	0		0	0	0	0	0	0	26,443	13,222	13,222
I-R	<b>SUBTOTAL IN-HOME</b>	12,793,258	122,231	567,833	1,096,762	501,600	0	0	70,241	0	10,434,591	8,362,538	2,072,053
<b>COMMUNITY BASED PLACEMENT</b>													
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	161,656	3,994	985	18,883			0	0	0	137,794	110,235	27,559
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	819,542	6,843	0	298			0	0	0	812,401	649,921	162,480
2-E	EMERGENCY SHELTER - DEPENDENT	11,184	0	0	0	0	0	0	0	0	11,184	10,066	1,118
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	1,856,225	2,926	170,083	283,441			263,587	171,818	0	964,157	771,326	192,831
2-H	FOSTER FAMILY - DELINQUENT	300,286	292	0	75			0	0	0	299,919	239,935	59,984
2-I	KINSHIP CARE - DEPENDENT	94,170	0	0	0			0	0	0	94,170	75,336	18,834
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	102,856	0	0	7,293			0	0	0	95,563	76,450	19,113
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	8,202	895	0	0			0	0	0	7,307	5,846	1,461
2-M	<b>SUBTOTAL CBP</b>	3,354,121	14,950	171,068	309,990	0	263,587	171,818	0	213	2,422,495	1,939,115	483,380
<b>INSTITUTIONAL PLACEMENT</b>													
3-A	JUVENILE DETENTION SERVICE	3,587,870	252,045								3,335,825	1,667,913	1,667,912
3-B	RESIDENTIAL SERVICE - DEPENDENT	1,502,938	0	0	35,749			0	0	0	1,467,189	880,313	586,876
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	710,995	44,813	0	294			0	0	0	665,888	399,533	266,355
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E	YDC SECURE	1,834,017	7,673								1,826,344	1,095,806	730,538
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	7,635,820	304,531	0	36,043	0	0	0	0	213	7,295,246	4,043,565	3,251,681
4	<b>ADMINISTRATION</b>	2,474,442	1,903		448,824			0	0	29,871	1,993,844	1,196,306	797,538
5	<b>TOTAL REVENUES</b>	26,257,641	443,615	738,901	1,891,619	501,600	263,587	171,818	70,241	30,084	22,146,176	15,541,524	6,604,652

**CHESTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
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	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-Reimbursables
1-A ADOPTION SERVICE	256,888	90,539		39,893	0	0	387,320	23	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	1,228,536	0	0	0	1,228,536	0	179	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	59,877	0	0	0	59,877	0	6	0	0	0
1-D COUNSELING - DEPENDENT	51,529	18,906		226,802	2,389,986	0	2,687,223	259	236	0	0	0
1-E COUNSELING - DELINQUENT	0	0		7,774	2,519,233	0	2,527,007	105	95	0	0	0
1-F DAY CARE	0	0		0	0	0	0	5	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	592,079	184,014		15,604	51,553	0	843,250	2,720	54	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		150	353,071	0	353,221	0	442	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	672,520	219,695		112,643	0	0	1,004,858	471	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,654,214	546,434		137,075	0	0	2,337,723	755	0	0	0	0
1-O SERVICE PLANNING	773,610	263,137		165,877	0	0	1,202,624	1,008	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					135,176		135,176	0	88	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					26,443		26,443	29	0	0	0	0
1-R SUBTOTAL IN-HOME	4,000,840	1,322,725	1,288,413	732,261	5,449,019	0	12,793,258			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	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	70,118	22,277		11,720	57,541	0	161,656	92	1	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		1,656	817,886	0	819,542	2,380	13	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0		0	11,184	0	11,184	339	14	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	729,771	243,142		303,777	579,535	0	1,856,225	8,799	48	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		415	299,871	0	300,286	1,670	7	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0		0	94,170	0	94,170	2,837	14	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	102,856	0	102,856	465	3	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	8,202	0	8,202	35	2	0	0	0
2-M SUBTOTAL CBP	799,889	265,419	0	317,568	1,971,245	0	3,354,121	16,617	102	0	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	0	3,587,870	0	3,587,870	6,593	55	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	131,677	43,254		22,069	1,305,938	0	1,502,938	18	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		1,622	709,373	0	710,995	1,748	10	0	0	0
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	1,834,017	0	1,834,017	2,207	6	0	0	0
3-F SUBTOTAL INSTITUTIONAL	131,677	43,254	0	23,691	7,437,198	0	7,635,820	10,566	73	0	0	0
4 ADMINISTRATION	1,138,538	412,097	0	923,807	0	0	2,474,442			0	0	0
5 TOTAL EXPENDITURES	6,070,944	2,043,495	1,288,413	1,997,327	14,857,462	0	26,257,641			0	0	0
	County Indirect Costs = \$											
	377,937											

**CHESTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 389,437	\$ (2,117)	\$ 387,320
Adoption Assistance	1,226,419	2,117	1,228,536
Subsidized Permanent Legal Custodianship	59,877	0	59,877
Counseling	5,209,254	4,976	5,214,230
Day Care	4,976	(4,976)	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	843,250	0	843,250
Life Skills	353,221	0	353,221
Protective Service - Child Abuse	1,004,858	0	1,004,858
Protective Service - General	2,337,723	0	2,337,723
Service Planning	1,202,624	0	1,202,624
Juvenile Act Proceedings	161,619	0	161,619
Alternative Treatment	0	0	0
Community Residential	942,581	38,617	981,198
Emergency Shelter	11,184	0	11,184
Foster Family	2,148,855	7,656	2,156,511
Kinship Care	101,826	(7,656)	94,170
Supervised Independent Living	149,675	(38,617)	111,058
Juvenile Detention Service	3,587,870	0	3,587,870
Residential Service	2,213,933	0	2,213,933
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	1,834,017	0	1,834,017
Administration	2,474,442	0	2,474,442
Combined Total Expense	<u>26,257,641</u>	<u>(0)</u>	<u>26,257,641</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 26,257,641</u>	<u>\$ (0)</u>	<u>\$ 26,257,641</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 6,096,652	\$ (25,708)	\$ 6,070,944
Employee Benefits	2,052,586	(9,091)	2,043,495
Subsidies	1,286,296	2,117	1,288,413
Operating	2,003,262	(5,935)	1,997,327
Purchased Services	14,818,845	38,617	14,857,462
Fixed Assets	0	0	0
Combined Total Expense	<u>26,257,641</u>	<u>(0)</u>	<u>26,257,641</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 26,257,641</u>	<u>\$ (0)</u>	<u>\$ 26,257,641</u>

**CHESTER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
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	2-K	1	1	Supervised Independent Living - Dependent - Wages and Salaries	\$ 25,708	\$ (25,708)	\$ -
	2-K	2		Supervised Independent Living - Dependent - Employee Benefits	\$ 9,091	\$ (9,091)	\$ -
	1-B	3		Adoption Assistance - Subsidies	\$ 1,226,419	\$ 2,117	\$ 1,228,536
	1-A	4		Adoption Service - Operating	\$ 42,010	\$ (2,117)	\$ 39,893
	1-D	4		Counseling - Dependent - Operating	\$ 221,826	\$ 4,976	\$ 226,802
	1-F	4		Day Care - Operating	\$ 4,976	\$ (4,976)	\$ -
	2-K	4		Supervised Independent Living - Dependent - Operating	\$ 3,818	\$ (3,818)	\$ -
	2-C	5		Community Residential - Dependent - Purchased Services	\$ 18,924	\$ 38,617	\$ 57,541
	2-G	5		Foster Family - Dependent - Purchased Services	\$ 571,879	\$ 7,656	\$ 579,535
	2-I	5		Kinship Care - Dependent - Purchased Services	\$ 101,826	\$ (7,656)	\$ 94,170
				Total Adjustment Amount		\$ -	
				To reclassify expenditures to the proper cost center. The agency made revisions to the expenditure ledger after reporting expenditures on the Act 148 Invoice submitted to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

CHESTER COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

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**Ms. Eve Large**

Director  
Chester County Children & Youth Agency

**Ms. Leomarys Torres**

Fiscal Officer  
Chester County Children & Youth Agency

**Mr. Nick Cherubino**

Controller  
Chester 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

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