

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

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# Delaware County Children and Youth Agency

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March 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 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 Office of 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, 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 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 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:

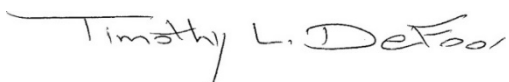
- For the **2021-2022 fiscal year** our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by increasing agency expenditures by \$24,295. Based on the application of the state participation rates, the adjustment resulted in an amount due to the county totaling \$19,550.
- For the **2022-2023 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. One adjustment reclassified expenditures to the proper cost centers. The second adjustment impacted the agency's Net State Share by decreasing agency expenditures by \$5,888. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$4,711.

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 March 19, 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  
March 20, 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**

**DELAWARE 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>		\$	35,960,892
Supplemental Act 148			<u>0</u>
Total State Allocation			35,960,892
State Share (CY348) <sup>2</sup>	\$		23,881,747
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	23,881,747
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	23,881,747
Actual Act 148 Revenues Received <sup>4</sup>			<u>23,862,197</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>19,550</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 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	3,264,625	937	396,207	0	0	0	0	0	2,867,481	2,867,481	0
02. 90% REIMBURSEMENT	206,807	0	6,315	0	0	0	0	0	200,492	180,443	20,049
03. 80% REIMBURSEMENT	30,049,565	227,937	5,367,585	1,619,400	0	0	0	0	22,834,643	18,267,712	4,566,931
04. 60% REIMBURSEMENT	4,893,290	40,211	461,163	0	519,839	220,851	0	19,852	3,631,374	2,178,825	1,452,549
05. 50% REIMBURSEMENT	783,820	9,251	0	0	0	0	0	0	774,569	387,286	387,283
06. TOTAL NET CHILD WELFARE EXPEND.	39,198,107	278,336	6,231,270	1,619,400	519,839	220,851	0	19,852	30,308,559	23,881,747	6,426,812

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	334,375	4,164							330,211	198,127	132,084

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	39,532,482	282,500	6,231,270	1,619,400	519,839	220,851	0	19,852	30,638,770	24,079,874	6,558,896
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10. TOTAL TITLE IV-D COLLECTIONS 140,830

11. TITLE IV-D Collections for IV-E Children 38,749

12. STATE ACT 148 - line 6 23,881,747

13. STATE ACT 148 ALLOCATION 35,960,892

14. ADJUSTED STATE SHARE (lower of 12 or 13) 23,881,747

INVOICE	
AMENDED STATE SHARE (ACT 148)	23,881,747
ACT 148 AMOUNT RECEIVED	23,862,197
ADJUSTMENT TO STATE SHARE	19,550

DELAWARE 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	3,264,625	937	2,195,554	396,207	0			0	0	2,867,481	2,867,481	0
1-B ADOPTION ASSISTANCE	4,290,788	0	155,052	9,325	0			0	0	2,085,909	1,668,727	417,182
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	455,478	0						0	0	300,426	240,341	60,085
1-D COUNSELING - DEPENDENT	0	0						0	0	0	0	0
1-E COUNSELING - DELINQUENT	542,524	0						0	0	508,694	406,955	101,739
1-F DAY CARE	84,796	0						0	0	4,448	3,558	890
1-G DAY TREATMENT - DEPENDENT	663,876	0						0	0	660,190	528,152	132,038
1-H DAY TREATMENT - DELINQUENT	18,093	0						0	0	8,754	7,003	1,751
1-I HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J INTAKE & REFERRAL	1,509,409	434						0	0	1,326,860	1,061,488	265,372
1-K LIFE SKILLS - DEPENDENT	0	0						0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	1,945,981	0						0	0	1,179,450	943,560	235,890
1-M PROTECTIVE SERVICE - CHILD ABUSE	2,566,088	446						0	0	2,086,957	1,669,566	417,391
1-N PROTECTIVE SERVICE - GENERAL	6,507,034	1,609						0	0	5,402,941	4,322,353	1,080,588
1-O SERVICE PLANNING	264,250	59						0	0	239,420	191,536	47,884
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	8,437	0						0	0	8,437	4,219	4,218
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	5,285	0						0	0	5,285	2,643	2,642
<b>SUBTOTAL IN-HOME</b>	<b>22,126,664</b>	<b>3,485</b>	<b>2,350,606</b>	<b>1,467,921</b>	<b>1,619,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,685,252</b>	<b>13,917,582</b>	<b>2,767,670</b>

COMMUNITY BASED PLACEMENT	NET											
	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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	1,302	0	0				0	0	(1,302)	(1,042)	(260)
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,374,510	13,314	222,783	44,909				0	0	1,093,504	874,803	218,701
2-D COMMUNITY RESIDENTIAL - DELINQUENT	806,148	8,128	19,006	2,066				0	0	776,948	621,558	155,390
2-E EMERGENCY SHELTER - DEPENDENT	205,782	0	4,901	1,414				0	0	199,467	179,520	19,947
2-F EMERGENCY SHELTER - DELINQUENT	1,025	0	0	0				0	0	1,025	923	102
2-G FOSTER FAMILY - DEPENDENT	7,759,031	196,270	816,075	733,423				0	0	6,013,263	4,810,610	1,202,653
2-H FOSTER FAMILY - DELINQUENT	133,078	0	0	16,209				0	0	116,869	93,495	23,374
2-I KINSHIP CARE - DEPENDENT	770,017	215	0	90,713				0	0	679,089	543,271	135,818
2-J KINSHIP CARE - DELINQUENT	0	0	0	0				0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	358,464	6,160	0	81				0	0	352,223	281,778	70,445
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0				0	0	0	0	0
<b>SUBTOTAL CBP</b>	<b>11,408,055</b>	<b>225,389</b>	<b>1,062,765</b>	<b>888,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,231,086</b>	<b>7,404,916</b>	<b>1,826,170</b>

INSTITUTIONAL PLACEMENT	NET											
	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	770,098	9,251	66,545	22,230				0	0	760,847	380,424	380,423
3-B RESIDENTIAL SERVICE - DEPENDENT	1,063,584	14,039	0	0				0	0	220,080	132,048	88,032
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	285,734	24,813	0	0				0	0	260,921	156,553	104,368
3-D SECURE RES. SERVICE (EXCEPT YDC)	466,380	1,058						0	0	465,322	279,193	186,129
3-E YDC SECURE	334,375	4,164								330,211	198,127	132,084
<b>SUBTOTAL INSTITUTIONAL</b>	<b>2,920,171</b>	<b>53,325</b>	<b>66,545</b>	<b>22,230</b>	<b>0</b>	<b>519,839</b>	<b>220,851</b>	<b>0</b>	<b>0</b>	<b>2,037,381</b>	<b>1,146,345</b>	<b>891,036</b>

<b>4 ADMINISTRATION</b>	<b>3,077,592</b>	<b>301</b>		<b>372,388</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>19,852</b>	<b>2,685,051</b>	<b>1,611,031</b>	<b>1,074,020</b>
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<b>5 TOTAL REVENUES</b>	<b>39,532,482</b>	<b>282,500</b>	<b>3,479,916</b>	<b>2,751,354</b>	<b>1,619,400</b>	<b>519,839</b>	<b>220,851</b>	<b>0</b>	<b>19,852</b>	<b>30,638,770</b>	<b>24,079,874</b>	<b>6,558,896</b>
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DELAWARE 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	1,959,227	867,259		432,162	0	5,977	3,264,625	345	0	0	0	0
1-B ADOPTION ASSISTANCE	0	4,290,788			0	0	4,290,788	0	579	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	455,478	0	0	0	455,478	0	56	0	0	0
1-D COUNSELING - DELINQUENT	0	0			0	0		0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0			542,524	0	542,524	0	503	0	0	0
1-F DAY CARE	0	0			84,796	0	84,796	0	8	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			663,876	0	663,876	0	10	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			18,093	0	18,093	0	7	0	0	0
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	908,232	402,082		195,908	0	3,187	1,509,409	4,595	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			1,945,981	0	1,945,981	0	305	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	932,113	397,768		202,071	1,031,350	2,786	2,566,088	1,076	302	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	3,365,503	1,429,300		726,603	975,346	10,282	6,507,034	2,634	41	0	0	0
1-O SERVICE PLANNING	124,093	52,740		26,744	60,350	323	264,250	1,430	19	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					0			8,437	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					1,547		5,285	0	49	0	0	0
1-R SUBTOTAL IN-HOME	7,289,168	3,149,149	4,746,266	1,593,472	5,326,054	22,555	22,126,664			0	0	0
	LRCP = Legal Representation for Children in Placement = \$ 0											
	LRNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving only NON-PURCHASED BE 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	1,374,510	0	1,374,510	4,900	35	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	806,148	0	806,148	3,079	21	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	38,143	167,639	0	205,782	600	15	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	1,025	0	1,025	5	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,102,639	487,950	0	349,340	5,815,843	3,259	7,759,031	86,963	376	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	133,078	0	0	133,078	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	450,681	199,419	0	97,592	21,229	1,096	770,017	214	1	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	357,787	677	358,464	1,963	13	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	1,553,320	687,369	0	618,153	8,544,181	5,032	11,408,055	97,724	462	0	0	0
	LRCP = Legal Representation for Children Non-Placement = \$ 0											
	LRNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving only NON-PURCHASED BE SERVICES											
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	770,098	0	770,098	2,135	58	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	1,063,584	0	1,063,584	3,335	22	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	285,734	0	285,734	893	14	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	466,380	0	466,380	1,273	12	0	0	0
3-E YDC SECURE	0	0	0	0	334,375	0	334,375	535	6	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	0	2,920,171	0	2,920,171	8,171	112	0	0	0
4 ADMINISTRATION	1,130,564	491,467	0	1,455,050	0	511	3,077,592			0	0	0
5 TOTAL EXPENDITURES	9,973,052	4,327,985	4,746,266	3,666,675	16,790,406	28,098	39,532,482			0	0	0
	County Indirect Costs = \$ 866,366											

**DELAWARE 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	\$ 3,264,625	\$ 0	\$ 3,264,625
Adoption Assistance	4,290,788	0	4,290,788
Subsidized Permanent Legal Custodianship	455,478	0	455,478
Counseling	543,529	(1,005)	542,524
Day Care	84,796	0	84,796
Day Treatment	681,969	0	681,969
Homemaker Service	0	0	0
Intake and Referral	1,509,409	0	1,509,409
Life Skills	1,921,301	24,680	1,945,981
Protective Service - Child Abuse	2,566,088	0	2,566,088
Protective Service - General	6,507,034	0	6,507,034
Service Planning	264,250	0	264,250
Juvenile Act Proceedings	13,960	(238)	13,722
Alternative Treatment	0	0	0
Community Residential	2,179,658	1,000	2,180,658
Emergency Shelter	206,807	0	206,807
Foster Family	7,892,109	0	7,892,109
Kinship Care	770,017	0	770,017
Supervised Independent Living	358,464	0	358,464
Juvenile Detention Service	770,240	(142)	770,098
Residential Service	1,349,318	0	1,349,318
Secure Residential Service (Except YDC)	466,380	0	466,380
YDC Secure	334,375	0	334,375
Administration	3,077,592	0	3,077,592
Combined Total Expense	<u>39,508,187</u>	<u>24,295</u>	<u>39,532,482</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 39,508,187</u>	<u>\$ 24,295</u>	<u>\$ 39,532,482</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 9,973,052	\$ 0	\$ 9,973,052
Employee Benefits	4,327,985	0	4,327,985
Subsidies	4,746,266	0	4,746,266
Operating	3,666,675	0	3,666,675
Purchased Services	16,766,111	24,295	16,790,406
Fixed Assets	28,098	0	28,098
Combined Total Expense	<u>39,508,187</u>	<u>24,295</u>	<u>39,532,482</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 39,508,187</u>	<u>\$ 24,295</u>	<u>\$ 39,532,482</u>

**DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
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-E	5	1	Counseling - Delinquent - Purchased Services	\$ 543,529	\$ 24,680	\$ 568,209
	1-L	5		Life Skills - Delinquent - Purchased Services	\$ 1,921,301	\$ (1,005)	\$ 1,920,296
	1-Q	5		Juvenile Act Proceedings - Delinquent - Purchased Services	\$ 3,976	\$ (238)	\$ 3,738
	2-D	5		Community Residential - Delinquent - Purchased Services	\$ 805,148	\$ 1,000	\$ 806,148
	3-A	5		Juvenile Detention Service - Purchased Services	\$ 770,240	\$ (142)	\$ 770,098
				Total Adjustment Amount		\$ 24,295	
				To increase expenditures by \$24,295 to include revisions made to the agency's expenditures ledger subsequent to the submission of the 4th quarter Act 148 Invoice Package to the Commonwealth DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**DELAWARE 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>		\$	34,088,476
Supplemental Act 148			<u>0</u>
Total State Allocation			34,088,476
State Share (CY348) <sup>2</sup>	\$		24,792,004
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	24,792,004
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	24,792,004
Actual Act 148 Revenues Received <sup>4</sup>			<u>24,796,715</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(4,711)</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 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 CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	3,231,577	0	391,707	0	0	0	0	0	2,839,870	2,839,870	0
02. 90% REIMBURSEMENT	303,392	0	0	0	0	0	0	0	303,392	273,053	30,339
03. 80% REIMBURSEMENT	30,776,453	197,177	5,049,380	1,619,400	519,839	0	156,157	0	23,234,500	18,587,601	4,646,899
04. 60% REIMBURSEMENT	5,340,329	16,962	448,494	0	0	220,851	0	59,682	4,594,340	2,756,604	1,837,736
05. 50% REIMBURSEMENT	676,603	6,852	0	0	0	0	0	0	669,751	334,876	334,875
06. TOTAL NET CHILD WELFARE EXPEND.	40,328,354	220,991	5,889,581	1,619,400	519,839	220,851	156,157	59,682	31,641,853	24,792,004	6,849,849

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	698,040	2,308							695,732	417,439	278,293
08. NON-REIMBURSABLE EXPENDITURES	545,019	0							545,019		545,019

09. TOTAL EXPENDITURES	41,571,413	223,299	5,889,581	1,619,400	519,839	220,851	156,157	59,682	32,882,604	25,209,443	7,673,161
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10. TOTAL TITLE IV-D COLLECTIONS 0

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

12. STATE ACT 148 - line 6 24,792,004

13. STATE ACT 148 ALLOCATION 34,088,476

14. ADJUSTED STATE SHARE (lower of 12 or 13) 24,792,004

INVOICE	
AMENDED STATE SHARE (ACT 148)	24,792,004
ACT 148 AMOUNT RECEIVED	24,796,715
ADJUSTMENT TO STATE SHARE	(4,711)

DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
AMENDED CV370A  
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 B/Family	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>													
1-A	ADOPTION SERVICE	3,231,577	0		391,707	0			0	0	2,839,870	2,839,870	0
1-B	ADOPTION ASSISTANCE	4,105,340	0	2,084,641	25,079				0	0	1,995,620	1,596,496	399,124
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	579,090	0	185,314					0	0	393,776	315,021	78,755
1-D	COUNSELING - DEPENDENT	0	0						0	0	0	0	0
1-E	COUNSELING - DELINQUENT	645,118	0						0	0	645,118	516,094	129,024
1-F	DAY CARE	20,633	0			20,633			0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	325,593	0			1,102	196,931		0	0	127,560	102,048	25,512
1-H	DAY TREATMENT - DELINQUENT	26,852	0						0	0	26,852	21,482	5,370
1-I	HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J	INTAKE & REFERRAL	1,993,860	0		240,805				0	0	1,753,055	1,402,444	350,611
1-K	LIFE SKILLS - DEPENDENT	0	0						0	0	0	0	0
1-L	LIFE SKILLS - DELINQUENT	2,007,088	0						0	0	2,007,088	1,605,670	401,418
1-M	PROTECTIVE SERVICE - CHILD ABUSE	2,849,630	0		159,254	701,871	296,258		156,157	0	1,536,090	1,228,872	307,218
1-N	PROTECTIVE SERVICE - GENERAL	6,868,678	0		708,189	895,794			0	0	5,264,695	4,211,756	1,052,939
1-O	SERVICE PLANNING	238,885	0		18,843		26,650		0	0	193,392	154,714	38,678
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	7,138	0						0	0	7,138	3,569	3,569
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	2,255	0						0	0	2,255	1,128	1,127
1-R	<b>SUBTOTAL IN-HOME</b>	22,901,737	0	2,269,955	1,543,877	1,619,400	519,839		156,157	0	16,792,509	13,999,164	2,793,345

COMMUNITY BASED PLACEMENT		REVENUE SOURCES											
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX B/Family	TITLE IV- B/Family	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
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	33						0	0	(33)	(26)	(7)
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,967,999	21,151	192,959	37,662				0	0	1,716,227	1,372,982	343,245
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	411,984	3,010						0	0	408,974	327,179	81,795
2-E	EMERGENCY SHELTER - DEPENDENT	303,392	0						0	0	303,392	273,053	30,339
2-F	EMERGENCY SHELTER - DELINQUENT	0	0						0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	7,485,243	172,037	629,944	671,661				0	0	6,011,601	4,809,281	1,202,320
2-H	FOSTER FAMILY - DELINQUENT	139,098	0	17,080					0	0	122,018	97,614	24,404
2-I	KINSHIP CARE - DEPENDENT	552,200	0	2,497	66,573				0	0	483,130	386,504	96,626
2-J	KINSHIP CARE - DELINQUENT	0	0						0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	559,162	946	6,295	2,584				0	0	549,337	439,470	109,867
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0						0	0	0	0	0
2-M	<b>SUBTOTAL CBP</b>	11,419,078	197,177	831,695	795,560	0	0		0	0	9,594,646	7,706,057	1,888,589

INSTITUTIONAL PLACEMENT		REVENUE SOURCES											
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX B/Family	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A	JUVENILE DETENTION SERVICE	667,210	6,852								660,358	330,179	330,179
3-B	RESIDENTIAL SERVICE - DEPENDENT	978,224	3,831	17,699	10,225				0	0	725,618	435,371	290,247
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	275,516	7,435						0	0	268,081	160,849	107,232
3-D	SECURE RES. SERVICE (EXCEPT YDC)	660,698	5,696								655,002	393,001	262,001
3-E	YDC SECURE	698,040	2,308								695,732	417,439	278,293
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	3,279,688	26,122	17,699	10,225	0	0		0	0	3,004,791	1,736,839	1,267,952
4	<b>ADMINISTRATION</b>	3,425,891	0		420,570				0	0	2,945,639	1,767,383	1,178,256
5	<b>TOTAL REVENUES</b>	41,026,394	223,299	3,119,349	2,770,232	1,619,400	519,839		156,157	0	32,337,585	25,209,443	7,128,142

**DELAWARE 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
	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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	1,991,011	806,182		405,588	0	28,796	3,231,577	338	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	4,105,340	0	0	0	4,105,340	0	538	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	579,090	0	0	0	579,090	0	66	0	0	0
1-D COUNSELING - DEPENDENT	0	0										
1-E COUNSELING - DELINQUENT	0	0										
1-F DAY CARE	0	0										
1-G DAY TREATMENT - DEPENDENT	0	0										
1-H DAY TREATMENT - DELINQUENT	0	0										
1-I HOMEMAKER SERVICE	0	0										
1-J INTAKE & REFERRAL	1,228,542	499,951		249,405	0	15,962	1,993,860	4,019	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0										
1-L LIFE SKILLS - DELINQUENT	0	0										
1-M PROTECTIVE SERVICE - CHILD ABUSE	816,334	326,198		165,379	1,530,069	11,661	2,849,641	1,044	529	11	0	0
1-N PROTECTIVE SERVICE - GENERAL	3,660,125	1,407,287		761,041	992,555	50,497	6,871,505	2,494	47	2,827	0	0
1-O SERVICE PLANNING	96,527	38,479		18,745	83,975	1,159	238,885	1,075	25	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT												
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT												
1-R <b>SUBTOTAL IN-HOME</b>	7,792,539	3,078,097	4,684,430	1,607,296	5,634,138	108,075	22,904,575		46	0	0	0
	LRCP = Legal Representation for Children in Placement = \$											0
	LRCNP = Legal Representation for Children Non-Placement = \$											0
	Number of Children receiving only NON-PURCHASED HH Services											0
<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	2,204,831	0	2,204,831	6,171	37	0	236,832	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	411,984	0	411,984	1,407	17	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	93,613	209,779	0	303,392	603	12	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	1,033,540	418,059	0	336,609	5,738,937	12,876	7,540,021	80,020	314	0	54,778	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	139,098	0	0	139,098	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	328,460	132,728	0	66,302	19,669	5,041	552,200	291	3	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	556,062	3,100	559,162	2,470	12	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>	1,362,000	550,787	0	635,622	9,141,262	21,017	11,710,688	90,962	395	0	291,610	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	667,210	0	667,210	1,709	38	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	1,224,285	0	1,224,285	3,512	23	0	246,061	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	275,516	0	275,516	861	10	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	660,698	0	660,698	1,655	8	0	0	0
3-E YDC SECURE	0	0	0	0	698,040	0	698,040	840	6	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	0	3,525,749	0	3,525,749	8,577	85	0	246,061	0
<b>4 ADMINISTRATION</b>	1,296,082	503,933	0	1,619,828	0	10,558	3,430,401			4,510	0	0
<b>5 TOTAL EXPENDITURES</b>	10,450,621	4,132,817	4,684,430	3,862,746	18,301,149	139,650	41,571,413			7,348	537,671	0
	County Indirect Costs = \$											877,011

**DELAWARE 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>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 3,231,577	\$ 0	\$ 3,231,577
Adoption Assistance	4,105,340	0	4,105,340
Subsidized Permanent Legal Custodianship	579,090	0	579,090
Counseling	651,006	(5,888)	645,118
Day Care	20,633	0	20,633
Day Treatment	352,445	0	352,445
Homemaker Service	0	0	0
Intake and Referral	1,993,860	0	1,993,860
Life Skills	2,007,088	0	2,007,088
Protective Service - Child Abuse	2,849,641	0	2,849,641
Protective Service - General	6,871,505	0	6,871,505
Service Planning	238,885	0	238,885
Juvenile Act Proceedings	9,393	0	9,393
Alternative Treatment	0	0	0
Community Residential	2,616,815	0	2,616,815
Emergency Shelter	303,392	0	303,392
Foster Family	7,679,119	0	7,679,119
Kinship Care	552,200	0	552,200
Supervised Independent Living	559,162	0	559,162
Juvenile Detention Service	667,210	0	667,210
Residential Service	1,499,801	0	1,499,801
Secure Residential Service (Except YDC)	660,698	0	660,698
YDC Secure	698,040	0	698,040
Administration	3,430,401	0	3,430,401
Combined Total Expense	<u>41,577,301</u>	<u>(5,888)</u>	<u>41,571,413</u>
Less Non-reimbursables	<u>545,019</u>	<u>0</u>	<u>545,019</u>
Total Net Expense	<u>\$ 41,032,282</u>	<u>\$ (5,888)</u>	<u>\$ 41,026,394</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 9,749,814	\$ 700,807	\$ 10,450,621
Employee Benefits	3,863,612	269,205	4,132,817
Subsidies	4,684,430	0	4,684,430
Operating	4,832,758	(970,012)	3,862,746
Purchased Services	18,307,037	(5,888)	18,301,149
Fixed Assets	139,650	0	139,650
Combined Total Expense	<u>41,577,301</u>	<u>(5,888)</u>	<u>41,571,413</u>
Less Non-reimbursables	<u>545,019</u>	<u>0</u>	<u>545,019</u>
Total Net Expense	<u>\$ 41,032,282</u>	<u>\$ (5,888)</u>	<u>\$ 41,026,394</u>

**DELAWARE 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	4	1	1	CY-370 Adjustments			
	4	2		Administration - Wages and Salaries	\$ 595,275	\$ 700,807	\$ 1,296,082
	4	4		Administration - Employee Benefits	\$ 234,728	\$ 269,205	\$ 503,933
	4	4		Administration - Operating	\$ 2,589,840	\$ (970,012)	\$ 1,619,828
				Total Adjustment		\$ -	
				To reclassify \$970,012 of expenditures to the proper cost centers. The agency made the reclassifications to properly report Human Services Administration salaries and benefits.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-E	5	2	Counseling - Delinquent - Purchased Services	\$ 651,006	\$ (5,888)	\$ 645,118
				To decrease expenditures by \$5,888 to include revisions made to the agency's expenditures ledger subsequent to the submission of the 4th quarter Act 148 Invoice Package to the Commonwealth DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

DELAWARE COUNTY CHILDREN AND YOUTH AGENCY  
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