

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

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## Lehigh County Children and Youth Agency

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March 2025



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Phillips Armstrong  
Lehigh County Executive  
Lehigh County Government Center, Fourth Floor  
17 South Seventh Street  
Allentown, PA 18101

Dear Executive Armstrong:

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 Lehigh County Office of Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 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 Lehigh 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 decreasing revenue by \$282. Based on the application of the state participation rates, the adjustment resulted in an amount due to the county totaling \$200.
- For the **2022-2023 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment affected the agency's Net State Share by decreasing revenue by \$1,388. There is no impact on the Net State Share and no amount is due to the county or state because the agency's expenditures exceeded the total state Act 148 allocation by \$1,021 and the agency cannot receive state reimbursement in excess of the total state Act 148 allocation.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on February 18, 2025.

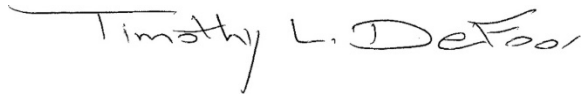
This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization 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.

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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.

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

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor  
Auditor General  
February 25, 2025

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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**

**LEHIGH 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>		\$ 20,637,034
Supplemental Act 148		<u>0</u>
Total State Allocation		20,637,034
State Share (CY348) <sup>2</sup>	\$ 18,336,003	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 18,336,003
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 18,336,003
Actual Act 148 Revenues Received <sup>4</sup>		<u>18,335,803</u>
Net Amount Due County/(State) <sup>5</sup>		<u>\$ 200</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.

LEHIGH 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	797,079	0	107,549	0	0	0	1,000	0	688,530	688,530	0
02. 90% REIMBURSEMENT	355,612	0	30,394	0	0	0	0	0	325,218	292,696	32,522
03. 80% REIMBURSEMENT	25,836,170	313,268	5,140,742	1,240,824	229,495	0	7,600	0	18,904,241	15,123,393	3,780,848
04. 60% REIMBURSEMENT	3,871,067	95,983	465,642	0	0	120,699	0	12,974	3,175,769	1,905,462	1,270,307
05. 50% REIMBURSEMENT	651,842	0	0	0	0	0	0	0	651,842	325,922	325,920
06. TOTAL NET CHILD WELFARE EXPEND.	31,511,770	409,251	5,744,327	1,240,824	229,495	120,699	8,600	12,974	23,745,600	18,336,003	5,409,597

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	2,057,382	26,979							2,030,403	1,218,242	812,161

08. NON-REIMBURSABLE EXPENDITURES	337,615	0							337,615		337,615
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09. TOTAL EXPENDITURES	33,906,767	436,230	5,744,327	1,240,824	229,495	120,699	8,600	12,974	26,113,618	19,554,245	6,559,373
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10. TOTAL TITLE IV-D COLLECTIONS 459,260

11. TITLE IV-D Collections for IV-E Children 88,503

12. STATE ACT 148 - line 6 18,336,003

13. STATE ACT 148 ALLOCATION 20,637,034

14. ADJUSTED STATE SHARE (lower of 12 or 13) 18,336,003

INVOICE											
AMENDED STATE SHARE (ACT 148)	18,336,003										
ACT 148 AMOUNT RECEIVED	18,335,803										
ADJUSTMENT TO STATE SHARE	200										

**LEHIGH 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	797,079	0		107,549	0			1,000	0	688,530	688,530	0
1-B ADOPTION ASSISTANCE	2,811,064	0	1,408,281	31,553				0	0	1,371,230	1,096,984	274,246
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	731,583	0	242,925					0	0	488,658	390,926	97,732
1-D COUNSELING - DEPENDENT	1,339,040	0		1,531	418,917			800	0	917,792	734,234	183,558
1-E COUNSELING - DELINQUENT	546,228	7,133			194,752			0	0	344,343	275,474	68,869
1-F DAY CARE	876,140	0		0	500,039			0	0	376,101	300,881	75,220
1-G DAY TREATMENT - DEPENDENT		0						0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	52,537	0		0	8,823			0	0	43,714	34,971	8,743
1-I HOME MAKER SERVICE		0			0			0	0	0	0	0
1-J INTAKE & REFERRAL	1,736,278	0		234,888	0			400	0	1,500,792	1,200,792	300,198
1-K LIFE SKILLS - DEPENDENT	194,143	0		166	29,225			0	0	164,752	131,802	32,950
1-L LIFE SKILLS - DELINQUENT		0		0	0			0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	2,841,796	0		344,402	76,934			2,600	0	2,417,860	1,934,288	483,572
1-N PROTECTIVE SERVICE - GENERAL	2,984,810	0		403,199	0			2,100	0	2,579,511	2,063,609	515,902
1-O SERVICE PLANNING	1,217,110	0		155,568	12,134			1,100	0	1,048,308	838,646	209,662
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	181,880	0			0			0	0	181,880	90,940	90,940
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	17,845	0		0	0			0	0	17,845	8,923	8,922
<b>SUBTOTAL IN-HOME</b>	<b>16,327,533</b>	<b>7,133</b>	<b>1,651,206</b>	<b>1,278,856</b>	<b>#####</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>12,141,514</b>	<b>9,791,000</b>	<b>2,350,514</b>

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
2-B ALTERNATIVE TREATMENT - DELINQUENT		0		0				0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,921,793	42,328	130,776	66				0	0	1,748,623	1,398,898	349,725
2-D COMMUNITY RESIDENTIAL - DELINQUENT	646,417	39,226	83,399	0				0	0	523,792	419,034	104,758
2-E EMERGENCY SHELTER - DEPENDENT	355,612	0	30,310	84	0			0	0	325,218	292,696	32,522
2-F EMERGENCY SHELTER - DELINQUENT		0		0	0			0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	5,229,728	123,149	600,673	1,203,129		229,495		600	0	3,072,682	2,458,146	614,536
2-H FOSTER FAMILY - DELINQUENT	57,038	3,116	1,366	0				0	0	52,556	42,045	10,511
2-I KINSHIP CARE - DEPENDENT	1,839,115	86,107	275,412	3,287				0	0	1,474,309	1,179,447	294,862
2-J KINSHIP CARE - DELINQUENT		0		0				0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	770,063	12,209	20,118	3				0	0	737,733	590,186	147,547
2-L SUP. INDEPENDENT LIVING - DELINQUENT	41,287	0	0	0				0	0	41,287	33,030	8,257
<b>SUBTOTAL CBP</b>	<b>10,861,053</b>	<b>306,135</b>	<b>1,142,054</b>	<b>1,206,569</b>	<b>0</b>	<b>229,495</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>7,976,200</b>	<b>6,413,482</b>	<b>1,562,718</b>

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	452,117	0							0	452,117	226,059	226,058
3-B RESIDENTIAL SERVICE - DEPENDENT	1,483,512	57,537	211,271	13				120,699	0	1,093,992	656,395	437,597
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	385,269	22,368	31,895	0				0	0	331,006	198,604	132,402
3-D SECURE RES. SERVICE (EXCEPT YDC)	353,041	16,078							0	336,963	202,178	134,785
3-E YDC SECURE	2,057,382	26,979							0	2,030,403	1,218,242	812,161
<b>SUBTOTAL INSTITUTIONAL</b>	<b>4,731,321</b>	<b>122,962</b>	<b>243,166</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>120,699</b>	<b>0</b>	<b>0</b>	<b>4,244,481</b>	<b>2,501,478</b>	<b>1,743,003</b>

<b>4 ADMINISTRATION</b>	<b>1,649,245</b>	<b>0</b>		<b>222,463</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,413,808</b>	<b>848,285</b>	<b>565,523</b>
<b>5 TOTAL REVENUES</b>	<b>33,569,152</b>	<b>436,230</b>	<b>3,036,426</b>	<b>2,707,901</b>	<b>#####</b>	<b>229,495</b>	<b>120,699</b>	<b>8,600</b>	<b>12,974</b>	<b>25,776,003</b>	<b>19,554,245</b>	<b>6,221,758</b>

**LEHIGH 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	456,120	195,230		145,729	0	0	797,079	70	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	2,811,064	0	0	0	2,811,064	0	381	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	731,583	0	0	0	731,583	0	93	0	0	0
1-D COUNSELING - DEPENDENT	0	0		11,322	1,327,718	0	1,339,040	0	247	0	0	0
1-E COUNSELING - DELINQUENT	0	0		1,944	544,284	0	546,228	327	614	0	0	0
1-F DAY CARE	0	0		0	876,140	0	876,140	0	94	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		70	52,467	0	52,537	0	12	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		214,167	0	0	1,736,278	9,214	0	0	0	0
1-I HOMEMAKER SERVICE	1,081,986	440,125		1,237	192,906	0	1,941,143	0	29	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,463,723	606,127		479,010	292,290	646	2,841,796	1,558	94	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,966,238	863,575		154,997	0	0	2,984,810	13,151	0	0	0	0
1-O SERVICE PLANNING	744,051	295,256		177,803	0	0	1,217,110	19,182	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				181,880	0		181,880	89	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				16,884	961		17,845	34	7	0	0	0
<b>SUBTOTAL IN-HOME</b>	<b>5,712,118</b>	<b>2,400,313</b>	<b>3,542,647</b>	<b>1,385,043</b>	<b>3,286,766</b>	<b>646</b>	<b>16,327,533</b>					
	LRCNP = Legal Representation for Children in Placement = \$											
	LRCNP = Legal Representation for Children Non-Placement = \$											
	Number of Children receiving only NON-PURCHASED III 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	786	1,921,007	0	1,921,793	5,355	82	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	384	646,033	0	646,417	2,202	14	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	3,195	352,417	0	355,612	4,101	208	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	592,312	257,355		128,807	4,251,254	0	5,229,728	45,136	649	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	57,038	0	57,038	364	4	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	25,492	1,813,623	0	1,839,115	28,396	354	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	895	769,168	0	770,063	3,799	45	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	41,287	0	41,287	185	2	0	0	0
2-M <b>SUBTOTAL CBP</b>	<b>592,312</b>	<b>257,355</b>	<b>0</b>	<b>159,559</b>	<b>9,851,827</b>	<b>0</b>	<b>10,861,053</b>	<b>89,538</b>	<b>1,358</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	104,974	440,821	0	545,795	1,417	61	93,678	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	1,298	1,482,214	0	1,483,512	4,570	68	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	385,269	0	385,269	1,538	19	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	297	352,744	0	353,041	1,003	6	0	0	0
3-E YDC SECURE	0	0	0	1,132	2,056,250	0	2,057,382	3,290	19	0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,701</b>	<b>4,717,298</b>	<b>0</b>	<b>4,824,999</b>	<b>11,818</b>	<b>173</b>	<b>93,678</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATION</b>	<b>638,096</b>	<b>422,347</b>	<b>0</b>	<b>832,739</b>	<b>0</b>	<b>0</b>	<b>1,893,182</b>			<b>243,937</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>6,942,526</b>	<b>3,080,015</b>	<b>3,542,647</b>	<b>2,485,042</b>	<b>17,855,891</b>	<b>646</b>	<b>33,906,767</b>			<b>337,615</b>	<b>0</b>	<b>0</b>
	County Indirect Costs = \$ 474,115											

**LEHIGH 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	\$ 797,079	\$ 0	\$ 797,079
Adoption Assistance	2,811,064	0	2,811,064
Subsidized Permanent Legal Custodianship	731,583	0	731,583
Counseling	1,885,268	0	1,885,268
Day Care	876,140	0	876,140
Day Treatment	52,537	0	52,537
Homemaker Service	0	0	0
Intake and Referral	1,736,278	0	1,736,278
Life Skills	194,143	0	194,143
Protective Service - Child Abuse	2,841,796	0	2,841,796
Protective Service - General	2,984,810	0	2,984,810
Service Planning	1,217,110	0	1,217,110
Juvenile Act Proceedings	199,725	0	199,725
Alternative Treatment	0	0	0
Community Residential	2,568,210	0	2,568,210
Emergency Shelter	355,612	0	355,612
Foster Family	5,286,766	0	5,286,766
Kinship Care	1,839,115	0	1,839,115
Supervised Independent Living	811,350	0	811,350
Juvenile Detention Service	545,795	0	545,795
Residential Service	1,868,781	0	1,868,781
Secure Residential Service (Except YDC)	353,041	0	353,041
YDC Secure	2,057,382	0	2,057,382
Administration	<u>1,893,182</u>	<u>0</u>	<u>1,893,182</u>
Combined Total Expense	33,906,767	0	33,906,767
Less Non-reimbursables	<u>337,615</u>	<u>0</u>	<u>337,615</u>
Total Net Expense	<u>\$ 33,569,152</u>	<u>\$ 0</u>	<u>\$ 33,569,152</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,942,526	\$ 0	\$ 6,942,526
Employee Benefits	3,080,015	0	3,080,015
Subsidies	3,542,647	0	3,542,647
Operating	2,485,042	0	2,485,042
Purchased Services	17,855,891	0	17,855,891
Fixed Assets	646	0	646
Combined Total Expense	<u>33,906,767</u>	<u>0</u>	<u>33,906,767</u>
Less Non-reimbursables	<u>337,615</u>	<u>0</u>	<u>337,615</u>
Total Net Expense	<u>\$ 33,569,152</u>	<u>\$ 0</u>	<u>\$ 33,569,152</u>

**LEHIGH COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FSICAL 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-370A Adjustment			
CY-370A	1-E	2	1	Counseling (Delinquent) - Program Income	\$ 7,138	\$ (5)	\$ 7,133
	2-C	2		Community Residential (Dependent) - Program Income	\$ 42,355	\$ (27)	\$ 42,328
	2-D	2		Community Residential (Delinquent) - Program Income	\$ 39,251	\$ (25)	\$ 39,226
	2-G	2		Foster Family (Dependent) - Program Income	\$ 123,229	\$ (80)	\$ 123,149
	2-H	2		Foster Family (Delinquent) - Program Income	\$ 3,119	\$ (3)	\$ 3,116
	2-I	2		Kinship Care (Dependent) - Program Income	\$ 86,163	\$ (56)	\$ 86,107
	2-K	2		Supervised Independent Living (Dependent) - Program Income	\$ 12,217	\$ (8)	\$ 12,209
	3-B	2		Residential Service (Dependent) - Program Income	\$ 57,574	\$ (37)	\$ 57,537
	3-C	2		Residential Service (Delinquent) - Program Income	\$ 22,382	\$ (14)	\$ 22,368
	3-D	2		Secure Residential Service - Program Income	\$ 16,088	\$ (10)	\$ 16,078
	3-E	2		YDC Secure - Program Income	\$ 26,996	\$ (17)	\$ 26,979
				Total Adjustment Amount		\$ (282)	
				To decrease Program Income by \$282 to properly report the total amount received and reconcile to the agency's final Program Income ledger.			
				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**

**LEHIGH 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>		\$	22,596,532
Supplemental Act 148			<u>674,614</u>
Total State Allocation			23,271,146
State Share (CY348) <sup>2</sup>	\$		23,272,167
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	23,272,167
Less: Expenditures in Excess of the Approved State Allocation			<u>1,021</u>
Final Net State Share Payable <sup>3</sup>		\$	23,271,146
Actual Act 148 Revenues Received <sup>4</sup>			<u>23,271,146</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> No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$1,021, as detailed on this page. While our adjustments resulted in a net decrease of \$1,388 in revenues for the agency for said fiscal year, as detailed on page 15 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

LEHIGH 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	833,678	0	110,082	0	0	0	0	0	723,596	723,596	0
02. 90% REIMBURSEMENT	457,965	0	34,183	0	0	0	0	0	423,782	381,404	42,378
03. 80% REIMBURSEMENT	30,664,248	382,898	4,974,388	1,240,824	229,495	0	361,660	0	23,474,983	18,779,988	4,694,995
04. 60% REIMBURSEMENT	5,221,584	123,592	365,814	0	0	120,699	0	36,870	4,574,609	2,744,766	1,829,843
05. 50% REIMBURSEMENT	1,286,239	1,414	0	0	0	0	0	0	1,284,825	642,413	642,412
06. TOTAL NET CHILD WELFARE EXPEND.	38,463,714	507,904	5,484,467	1,240,824	229,495	120,699	361,660	36,870	30,481,795	23,272,167	7,209,628

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,481,673	11,142							1,470,531	882,319	588,212

08. NON-REIMBURSABLE EXPENDITURES	299,989	0							299,989		299,989
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09. TOTAL EXPENDITURES	40,245,376	519,046	5,484,467	1,240,824	229,495	120,699	361,660	36,870	32,252,315	24,154,486	8,097,829
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10. TOTAL TITLE IV-D COLLECTIONS 365,407

11. TITLE IV-D Collections for IV-E Children 68,625

12. STATE ACT 148 - line 6 23,272,167

13. STATE ACT 148 ALLOCATION 23,271,146

14. ADJUSTED STATE SHARE (lower of 12 or 13) 23,271,146

INVOICE											
AMENDED STATE SHARE (ACT 148)	23,272,167										
ACT 148 AMOUNT RECEIVED	23,271,146										
ADJUSTMENT TO STATE SHARE	1,021										

LEHIGH 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
IN-HOME	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
I-A ADOPTION SERVICE	833,678	0	110,082	0	0	0	0	0	0	723,596	723,596	0
I-B ADOPTION ASSISTANCE	2,676,682	0	1,381,902	9,079	0	0	0	0	0	1,285,701	1,028,561	257,140
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	793,357	0	299,620	0	0	0	0	0	0	493,737	394,990	98,747
I-D COUNSELING - DEPENDENT	1,783,164	0	1,108	1,108	517,559	0	0	0	0	1,264,497	1,011,598	252,899
I-E COUNSELING - DELINQUENT	809,638	9,024	0	9	16,743	0	0	0	0	783,862	627,090	156,772
I-F DAY CARE	996,406	0	0	0	528,957	0	0	0	0	467,449	373,959	93,490
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	70,774	0	0	0	4,505	0	0	0	0	66,269	53,015	13,254
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	1,905,184	0	252,237	0	0	0	0	0	0	1,652,947	1,322,358	330,589
I-K LIFE SKILLS - DEPENDENT	112,148	0	0	2,410	38,748	0	0	0	0	70,990	56,792	14,198
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	2,671,691	0	311,651	123,337	0	0	0	0	0	2,236,703	1,789,362	447,341
I-N PROTECTIVE SERVICE - GENERAL	2,923,574	0	387,307	0	0	0	0	0	0	2,536,267	2,029,014	507,253
I-O SERVICE PLANNING	1,267,954	0	161,658	10,975	0	0	0	0	0	1,095,321	876,257	219,064
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	194,007	0	0	0	0	0	0	0	0	194,007	97,004	97,003
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	50,028	0	0	0	0	0	0	0	0	50,028	25,014	25,014
I-R SUBTOTAL IN-HOME	17,088,285	9,024	1,681,522	1,235,541	#####	0	0	0	0	12,921,374	10,408,610	2,512,764

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 Administration	TANF	TITLE XX	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	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	5,878,541	114,754	91,782	75	0	0	333,885	0	5,338,045	4,270,436	1,067,609	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	719,446	29,749	52,129	0	0	0	0	0	637,568	510,054	127,514	0
2-E EMERGENCY SHELTER - DEPENDENT	434,796	0	31,901	128	0	0	0	0	402,767	362,490	40,277	0
2-F EMERGENCY SHELTER - DELINQUENT	23,169	0	2,154	0	0	0	0	0	21,015	18,914	2,101	0
2-G FOSTER FAMILY - DEPENDENT	5,318,970	128,652	526,164	1,182,498	0	229,495	27,775	0	3,224,386	2,579,509	644,877	0
2-H FOSTER FAMILY - DELINQUENT	22,868	5,189	(959)	0	0	0	0	0	18,638	14,910	3,728	0
2-I KINSHIP CARE - DEPENDENT	1,879,283	81,825	282,853	2,765	0	0	0	0	1,511,840	1,209,472	302,368	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	737,843	7,742	30,065	35	0	0	0	0	700,001	560,001	140,000	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	96,725	5,963	0	0	0	0	0	0	90,762	72,610	18,152	0
2-M SUBTOTAL CBP	15,111,641	373,874	1,016,089	1,185,501	0	229,495	361,660	0	11,945,022	9,598,396	2,346,626	0

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 Administration	TANF	TITLE XX	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	1,042,204	1,414	0	0	0	0	0	0	1,040,790	520,395	520,395	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,746,235	92,211	89,550	729	0	120,699	0	0	1,443,046	865,828	577,218	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	789,987	17,025	43,773	0	0	0	0	0	729,189	437,513	291,676	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	933,949	14,356	0	0	0	0	0	0	919,593	551,756	367,837	0
3-E YDC SECURE	1,481,673	11,142	0	0	0	0	0	0	1,470,531	882,319	588,212	0
3-F SUBTOTAL INSTITUTIONAL	5,994,048	136,148	133,323	729	0	120,699	0	0	5,603,149	3,257,811	2,345,338	0
4 ADMINISTRATION	1,751,413	0	0	231,762	0	0	0	0	1,482,781	889,669	593,112	0
5 TOTAL REVENUES	39,945,387	519,046	2,830,934	2,653,533	#####	229,495	361,660	0	31,952,326	24,154,486	7,797,840	0

LEHIGH 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./Subsides	Program Income related to all Non-Reimbursables
I-A ADOPTION SERVICE	475,090	200,804		157,784	0	0	833,678	48	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	2,676,682	0	0	0	2,676,682	0	362	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	793,357	0	0	0	793,357	0	107	0	0	0
I-D COUNSELING - DEPENDENT	0	0		8,396	1,774,768	0	1,783,164	0	323	0	0	0
I-E COUNSELING - DELINQUENT	0	0		3,611	806,027	0	809,638	508	830	0	0	0
I-F DAY CARE	0	0			996,406	0	996,406	0	101	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		190	70,584	0	70,774	0	21	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	1,155,718	508,155		241,311	0	0	1,905,184	9,315	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		18,553	93,595	0	112,148	0	25	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	1,323,066	527,837		500,243	320,545	0	2,671,691	1,589	134	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,933,853	807,157		181,766	0	798	2,923,574	13,735	0	0	0	0
I-O SERVICE PLANNING	767,834	316,876		182,857	0	387	1,267,954	23,525	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				194,007			194,007	107	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				47,599	2,429		50,028	57	12	0	0	0
I-R SUBTOTAL IN-HOME	5,655,561	2,360,829	3,470,039	1,536,317	4,064,354	1,185	17,088,285					
	LRCNP = Legal Representation for Children in Placement = \$										0	0
	LRCNP = Legal Representation for Children Non-Placement = \$										0	0
	Number of Children receiving only NON-PURCHASED H. Services											

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./Subsides	Program Income related to all Non-Reimbursables
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	2,028	5,876,513	0	5,878,541	7,063	98	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	517	718,929	0	719,446	2,229	20	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	2,547	432,249	0	434,796	4,383	206	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	23,169	0	23,169	61	2	0	0	0
2-G FOSTER FAMILY - DEPENDENT	626,394	261,050	0	166,305	4,265,221	0	5,318,970	43,511	628	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	22,868	0	22,868	144	2	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	21,350	1,857,933	0	1,879,283	28,760	357	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	425	737,418	0	737,843	2,989	43	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	96,725	0	96,725	365	1	0	0	0
2-M SUBTOTAL CBP	626,394	261,050	0	193,172	14,031,025	0	15,111,641	89,505	1,357	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./Subsides	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	79,237	1,031,916	0	1,111,153	2,500	68	68,949	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	6,871	1,739,364	0	1,746,235	4,558	62	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	789,987	0	789,987	2,602	25	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	397	933,552	0	933,949	2,457	15	0	0	0
3-E YDC SECURE	0	0	0	0	1,481,673	0	1,481,673	1,783	13	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	86,505	5,976,492	0	6,062,997	13,900	183	68,949	0	0
4 ADMINISTRATION	657,229	434,943	0	890,281	0	0	1,982,453			231,040	0	0
5 TOTAL EXPENDITURES	6,939,184	3,056,822	3,470,039	2,706,275	24,071,871	1,185	40,245,376			299,989	0	0
	County Indirect Costs = \$										515,801	

**LEHIGH 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	\$ 833,678	\$ 0	\$ 833,678
Adoption Assistance	2,676,682	0	2,676,682
Subsidized Permanent Legal Custodianship	793,357	0	793,357
Counseling	2,592,802	0	2,592,802
Day Care	996,406	0	996,406
Day Treatment	70,774	0	70,774
Homemaker Service	0	0	0
Intake and Referral	1,905,184	0	1,905,184
Life Skills	112,148	0	112,148
Protective Service - Child Abuse	2,671,691	0	2,671,691
Protective Service - General	2,923,574	0	2,923,574
Service Planning	1,267,954	0	1,267,954
Juvenile Act Proceedings	244,035	0	244,035
Alternative Treatment	0	0	0
Community Residential	6,597,987	0	6,597,987
Emergency Shelter	457,965	0	457,965
Foster Family	5,341,838	0	5,341,838
Kinship Care	1,879,283	0	1,879,283
Supervised Independent Living	834,568	0	834,568
Juvenile Detention Service	1,111,153	0	1,111,153
Residential Service	2,536,222	0	2,536,222
Secure Residential Service (Except YDC)	933,949	0	933,949
YDC Secure	1,481,673	0	1,481,673
Administration	1,982,453	0	1,982,453
Combined Total Expense	<u>40,245,376</u>	<u>0</u>	<u>40,245,376</u>
Less Non-reimbursables	<u>299,989</u>	<u>0</u>	<u>299,989</u>
Total Net Expense	<u>\$ 39,945,387</u>	<u>\$ 0</u>	<u>\$ 39,945,387</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	\$ 6,939,184	\$ 0	\$ 6,939,184
Employee Benefits	3,056,822	0	3,056,822
Subsidies	3,470,039	0	3,470,039
Operating	2,706,275	0	2,706,275
Purchased Services	24,071,871	0	24,071,871
Fixed Assets	1,185	0	1,185
Combined Total Expense	<u>40,245,376</u>	<u>0</u>	<u>40,245,376</u>
Less Non-reimbursables	<u>299,989</u>	<u>0</u>	<u>299,989</u>
Total Net Expense	<u>\$ 39,945,387</u>	<u>\$ 0</u>	<u>\$ 39,945,387</u>

**LEHIGH COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FSICAL 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-370A Adjustment			
CY-370A	1-E	2	1	Counseling (Delinquent) - Program Income	\$ 9,048	\$ (24)	\$ 9,024
	2-C	2		Community Residential (Dependent) - Program Income	\$ 115,061	\$ (307)	\$ 114,754
	2-D	2		Community Residential (Delinquent) - Program Income	\$ 29,829	\$ (80)	\$ 29,749
	2-G	2		Foster Family (Dependent) - Program Income	\$ 128,994	\$ (342)	\$ 128,652
	2-H	2		Foster Family (Delinquent) - Program Income	\$ 5,203	\$ (14)	\$ 5,189
	2-I	2		Kinship Care (Dependent) - Program Income	\$ 82,044	\$ (219)	\$ 81,825
	2-K	2		Supervised Independent Living (Dependent) - Program Income	\$ 7,763	\$ (21)	\$ 7,742
	2-L	2		Supervised Independent Living (Delinquent) - Program Income	\$ 5,979	\$ (16)	\$ 5,963
	3-A	2		Juvenile Detention Service - Program Income	\$ 1,418	\$ (4)	\$ 1,414
	3-B	2		Residential Service (Dependent) - Program Income	\$ 92,458	\$ (247)	\$ 92,211
	3-C	2		Residential Service (Delinquent) - Program Income	\$ 17,071	\$ (46)	\$ 17,025
	3-D	2		Secure Residential Service - Program Income	\$ 14,394	\$ (38)	\$ 14,356
	3-E	2		YDC Secure - Program Income	\$ 11,172	\$ (30)	\$ 11,142
				Total Adjustment Amount		<u>\$ (1,388)</u>	
				To decrease Program Income by \$1,388 to properly report the total amount received and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

LEHIGH COUNTY CHILDREN AND YOUTH AGENCY  
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