

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Dauphin County Children and Youth Agency

June 2025



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 Dauphin County
Dauphin County Administration Building
2 South 2nd Street
Harrisburg, PA 17101

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 Dauphin County Social Services for Children and Youth (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 Dauphin 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.¹

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 two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$2,461 and decreasing revenue by \$6,037. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$5,841.
- For the **2022-2023 fiscal year**, our engagement resulted in four adjustments made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing agency expenditures by \$6,273, increasing non-reimbursable expenditures by \$8,104, and decreasing revenue by \$1,934. Based on the application of the state participation rates, the four adjustments resulted in an amount due to the county totaling \$16.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on May 28, 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.

¹ 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, reading "Gordon R. Denlinger". The signature is fluid and cursive, with the first name "Gordon" and last name "Denlinger" clearly legible.

Gordon R. Denlinger
Deputy Auditor General for Audits
June 5, 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 4th 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

**DAUPHIN 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 ¹		\$	29,074,987
Supplemental Act 148			<u>0</u>
Total State Allocation			29,074,987
State Share (CY348) ²	\$	24,248,629	
Less: Major Service Category Adjustment		<u>0</u>	
Net State Share	\$	24,248,629	
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>	
Final Net State Share Payable ³	\$	24,248,629	
Actual Act 148 Revenues Received ⁴		<u>24,242,788</u>	
Net Amount Due County/(State) ⁵	\$	<u><u>5,841</u></u>	

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

² 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.

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

⁵ 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.

DAUPHIN 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	956,489	1,862	125,641	0	0	0	0	0	828,986	828,986	0
02. 90% REIMBURSEMENT	465,732	5,083	26,576	27,463	0	0	0	0	406,610	365,949	40,661
03. 80% REIMBURSEMENT	33,598,561	536,106	7,430,308	1,320,861	0	0	107,593	0	24,203,693	19,362,953	4,840,740
04. 60% REIMBURSEMENT	6,434,655	113,840	660,122	0	176,180	99,375	0	16,143	5,368,995	3,221,397	2,147,598
05. 50% REIMBURSEMENT	1,007,474	6,532	62,255	0	0	0	0	0	938,687	469,344	469,343
06. TOTAL NET CHILD WELFARE EXPEND.	42,462,911	663,423	8,304,902	1,348,324	176,180	99,375	107,593	16,143	31,746,971	24,248,629	7,498,342

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,481,250	11,223							1,470,027	882,016	588,011

08. NON-REIMBURSABLE EXPENDITURES	102,488	0							102,488		102,488
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09. TOTAL EXPENDITURES	44,046,649	674,646	8,304,902	1,348,324	176,180	99,375	107,593	16,143	33,319,486	25,130,645	8,188,841
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10. TOTAL TITLE IV-D COLLECTIONS 368,808

11. TITLE IV-D Collections for IV-E Children 92,388

12. STATE ACT 148 - line 6 24,248,629

13. STATE ACT 148 ALLOCATION 24,242,788

14. ADJUSTED STATE SHARE (lower of 12 or 13) 24,242,788

INVOICE	
AMENDED STATE SHARE (ACT 148)	24,248,629
ACT 148 AMOUNT RECEIVED	24,242,788
ADJUSTMENT TO STATE SHARE	5,841

DAUPHIN 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
N-HOME												
1-A ADOPTION SERVICE	956,489	1,862		125,641						828,986	828,986	0
1-B ADOPTION ASSISTANCE	6,138,540	0	3,191,790	31,719						2,915,031	2,332,025	583,006
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	426,401	0	153,252	0						273,149	218,519	54,630
1-D COUNSELING - DEPENDENT	3,626,426	0		35,444	655,389	0	0	107,593	0	2,828,000	2,262,400	565,600
1-E COUNSELING - DELINQUENT	1,411,903	0		86	653,444	0	0	0	0	758,373	606,698	151,675
1-F DAY CARE	13,528	0			7,303	0	0	0	0	6,225	4,980	1,245
1-G DAY TREATMENT - DEPENDENT	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
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	0	0			0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,842,170	3,858		232,990	4,725	0	0	0	0	1,600,597	1,280,478	320,119
1-N PROTECTIVE SERVICE - GENERAL	2,297,963	5,042		290,028	0	0	0	0	0	2,002,893	1,602,314	400,579
1-O SERVICE PLANNING	4,164,281	9,109		550,948	0	0	0	0	0	3,604,224	2,883,379	720,845
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	262,104	0		62,049	0			0	0	200,055	100,027	100,028
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	1,525	0			0			0	0	1,519	660	659
1-R SUBTOTAL N-HOME	21,141,330	19,871	3,345,042	1,329,111	1,320,861	0	0	107,593	0	15,018,852	12,120,466	2,898,386
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	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
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,175,504	57,024	368,638	90,279		0	0	0	0	1,659,563	1,327,650	331,913
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,256,833	40,115	63,506	83		0	0	0	0	1,153,129	922,503	230,626
2-E EMERGENCY SHELTER - DEPENDENT	202,756	3,670	21,459	2,758	0	0	0	0	0	174,869	157,382	17,487
2-F EMERGENCY SHELTER - DELINQUENT	262,976	1,413	2,145	214	27,463	0	0	0	0	231,741	208,567	23,174
2-G FOSTER FAMILY - DEPENDENT	6,836,012	262,398	630,991	1,088,858		0	0	0	0	4,853,765	3,883,012	970,753
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	3,072,123	149,245	274,089	407,726		0	0	0	0	2,241,063	1,792,850	448,213
2-J KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	336,877	9,315	10,612	9,269		0	0	0	0	307,681	246,145	61,536
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M SUBTOTAL CBP	14,143,081	523,180	1,371,440	1,599,187	27,463	0	0	0	0	10,621,811	8,538,109	2,083,702
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	743,845	6,532							0	737,313	368,657	368,656
3-B RESIDENTIAL SERVICE - DEPENDENT	1,653,626	23,496	219,882	59,545		0	99,375	0	0	1,251,328	750,797	500,531
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,151,971	56,652	9,451	2,177		176,180	0	0	0	907,511	544,507	363,004
3-D SECURE RES. SERVICE (EXCEPT YDC)	841,041	30,467							0	810,574	486,344	324,230
3-E YDC SECURE	1,481,250	11,223								1,470,027	882,016	588,011
3-F SUBTOTAL INSTITUTIONAL	5,871,733	128,370	229,333	61,722	0	176,180	99,375	0	0	5,176,753	3,032,321	2,144,432
ADMINISTRATION	2,788,017	3,225		369,067		0	0	0	16,143	2,399,582	1,439,749	959,833
TOTAL REVENUES	43,944,161	674,646	4,945,815	3,359,087	1,348,324	176,180	99,375	107,593	16,143	33,216,998	25,130,645	8,086,353

DAUPHIN 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	
1-A ADOPTION SERVICE	538,157	268,891	139,276	10,215	0	956,539	102	24	50	0	0	
1-B ADOPTION ASSISTANCE	0	0	6,138,540	0	0	6,138,540	0	659	0	0	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	453,644	0	0	453,644	0	61	0	27,243	0	
1-D COUNSELING - DEPENDENT	0	0	273,694	3,352,732	0	3,626,426	503	564	0	0	0	
1-E COUNSELING - DELINQUENT	0	0	52,499	1,359,457	0	1,411,956	208	208	53	0	0	
1-F DAY CARE	0	0	0	13,528	0	13,528	16	16	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	0	0	0	0	0	0	0	0	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	1,090,571	427,223	255,220	87,600	0	1,860,614	1,319	150	18,444	0	0	
1-N PROTECTIVE SERVICE - GENERAL	1,060,687	486,914	685,934	64,669	0	2,298,204	6,579	10	234	7	0	
1-O SERVICE PLANNING	2,186,390	1,110,409	868,450	0	0	4,165,249	2,683	0	968	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	12,576	21,005	0	262,104	528	594	0	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	1,525	0	0	1,525	2	0	0	0	0	
SUBTOTAL IN-HOME	4,875,805	2,293,437	6,592,184	2,289,174	4,909,206	21,188,329	0	0	19,749	27,250	0	
LRCNP = Legal Representation for Children in Placement = \$ 202,578												
LRCNP = Legal Representation for Children Non-Placement = \$ 25,945												
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	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	4	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	138,375	2,037,129	0	2,175,504	8,191	55	0	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	2,767	1,254,066	0	1,256,833	4,797	34	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	0	0	1,390	201,366	0	202,756	503	32	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	4,089	258,887	0	262,976	617	43	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	991,653	448,261	0	737,447	0	6,836,216	56,783	317	204	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	234,827	146,075	0	102,883	0	3,072,323	38,641	239	200	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	336,877	0	336,877	1,300	9	0	0	0	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
SUBTOTAL CBP	1,226,480	594,336	0	986,951	0	14,143,485	110,832	733	404	0	0	
LRCNP = Legal Representation for Children in Placement = \$ 0												
LRCNP = Legal Representation for Children Non-Placement = \$ 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	43,328	700,517	0	743,845	2,110	69	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	65,401	39,498	33,236	1,559,568	0	1,697,703	4,057	41	10	44,067	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	9,359	1,144,288	0	1,153,647	3,751	60	0	1,676	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	5,663	835,378	0	841,041	2,359	26	0	0	0	
3-E YDC SECURE	0	0	0	1,481,250	0	1,481,250	2,370	18	0	0	0	
SUBTOTAL INSTITUTIONAL	65,401	39,498	0	91,586	0	5,917,486	14,647	214	10	45,743	0	
4 ADMINISTRATION	857,615	373,789	0	1,565,168	0	2,797,349	0	0	9,332	0	0	
5 TOTAL EXPENDITURES	7,025,301	3,301,060	6,592,184	4,932,879	777	44,046,649	0	0	29,495	72,993	0	
County Indirect Costs = \$ 1,045,014												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 956,539	\$ 0	\$ 956,539
Adoption Assistance	6,138,540	0	6,138,540
Subsidized Permanent Legal Custodianship	453,644	0	453,644
Counseling	5,038,382	0	5,038,382
Day Care	13,528	0	13,528
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	1,861,139	(525)	1,860,614
Protective Service - General	2,298,204	0	2,298,204
Service Planning	4,165,249	0	4,165,249
Juvenile Act Proceedings	263,629	0	263,629
Alternative Treatment	0	0	0
Community Residential	3,432,337	0	3,432,337
Emergency Shelter	465,732	0	465,732
Foster Family	6,829,912	6,304	6,836,216
Kinship Care	3,075,641	(3,318)	3,072,323
Supervised Independent Living	336,877	0	336,877
Juvenile Detention Service	743,845	0	743,845
Residential Service	2,851,350	0	2,851,350
Secure Residential Service (Except YDC)	841,041	0	841,041
YDC Secure	1,481,250	0	1,481,250
Administration	2,797,349	0	2,797,349
Combined Total Expense	44,044,188	2,461	44,046,649
Less Non-reimbursables	102,488	0	102,488
Total Net Expense	\$ 43,941,700	\$ 2,461	\$ 43,944,161

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 7,025,301	\$ 0	\$ 7,025,301
Employee Benefits	3,301,060	0	3,301,060
Subsidies	6,592,184	0	6,592,184
Operating	4,931,853	1,026	4,932,879
Purchased Services	21,964,490	1,435	21,965,925
Fixed Assets	777	0	777
Combined Total Expense	43,815,665	2,461	43,818,126
Less Non-reimbursables	102,488	0	102,488
Total Net Expense	\$ 43,713,177	\$ 2,461	\$ 43,715,638

The difference in the Combined Total Expense and Total Net Expense amounts in the Objects of Expenditure section are due to Legal Representation costs being included in the Juvenile Act Proceedings cost center above but not in the Objects of Expenditure section because the Legal Representation costs are not allocated to an object of expenditure within the fiscal report forms used by the Pennsylvania Department of Human Services.

**DAUPHIN 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-370			1	CY-370 Adjustment			
	2-G	4		Foster Family (Dependent) - Operating	\$ 736,421	\$ 1,026	\$ 737,447
	1-M	5		Protective Service (Child Abuse) - Purchased Services	\$ 88,125	\$ (525)	\$ 87,600
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 4,653,577	\$ 5,278	\$ 4,658,855
	2-I	5		Kinship Care (Dependent) - Purchased Services	\$ 2,591,856	\$ (3,318)	\$ 2,588,538
				Total Adjustment Amount		\$ 2,461	
				To increase expenditures by \$2,461 to include expenditures not reported on the Act 148 Invoice submitted to the Commonwealth DHS and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95			
CY-370A			2	CY-370A Adjustment			
	2-C	2		Community Residential (Dependent) - Program Income	\$ 60,006	\$ (2,982)	\$ 57,024
	2-D	2		Community Residential (Delinquent) - Program Income	\$ 40,071	\$ 44	\$ 40,115
	2-E	2		Emergency Shelter (Dependent) - Program Income	\$ 5,257	\$ (1,587)	\$ 3,670
	2-G	2		Foster Family (Dependent) - Program Income	\$ 258,427	\$ 3,971	\$ 262,398
	3-A	2		Juvenile Detention Service - Program Income	\$ 6,723	\$ (191)	\$ 6,532
	3-C	2		Residential Service (Delinquent) - Program Income	\$ 61,944	\$ (5,292)	\$ 56,652
				Total Adjustment Amount		\$ (6,037)	
				To decrease Program Income by \$6,037 to report refunds made to the Social Security Administration subsequent to the submission of the Act 148 Invoice to the Commonwealth DHS and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**DAUPHIN 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 ¹		\$ 31,046,178
Supplemental Act 148		<u>0</u>
Total State Allocation		31,046,178
State Share (CY348) ²	\$ 27,262,422	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 27,262,422
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 27,262,422
Actual Act 148 Revenues Received ⁴		<u>27,262,406</u>
Net Amount Due County/(State) ⁵		<u><u>\$ 16</u></u>

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

² 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.

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

⁵ 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.

DAUPHIN 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	912,079	917	110,774	0	0	0	0	0	800,388	800,388	0
02. 90% REIMBURSEMENT	891,450	11,220	32,532	19,552	0	0	0	0	828,146	745,331	82,815
03. 80% REIMBURSEMENT	36,498,110	555,106	6,938,745	900,606	0	69,440	68,560	0	27,965,653	22,372,524	5,593,129
04. 60% REIMBURSEMENT	5,606,783	71,754	425,242	0	176,180	176,180	0	41,450	4,715,977	2,829,586	1,886,391
05. 50% REIMBURSEMENT	1,106,961	13,684	64,093	0	0	0	0	0	1,029,184	514,593	514,591
06. TOTAL NET CHILD WELFARE EXPEND.	45,015,383	652,681	7,571,386	920,158	176,180	245,620	68,560	41,450	35,339,349	27,262,422	8,076,927
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	2,271,123	14,309							2,256,814	1,354,088	902,726
08. NON-REIMBURSABLE EXPENDITURES	427,970	0							427,970		427,970
09. TOTAL EXPENDITURES	47,714,476	666,990	7,571,386	920,158	176,180	245,620	68,560	41,450	38,024,133	28,616,510	9,407,623
10. TOTAL TITLE IV-D COLLECTIONS	338,930										
11. TITLE IV-D Collections for IV-E Children	80,140										
12. STATE ACT 148 - line 6	27,262,422										
13. STATE ACT 148 ALLOCATION	27,262,406										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	27,262,406										
INVOICE											
AMENDED STATE SHARE (ACT 148)	27,262,422										
ACT 148 AMOUNT RECEIVED	27,262,406										
ADJUSTMENT TO STATE SHARE	16										

DAUPHIN 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
1-A	ADOPTION SERVICE	912,079	917		110,774	0			0	0	800,388	800,388	0
1-B	ADOPTION ASSISTANCE	6,180,027	0	3,219,777	32,855				0	0	2,927,395	2,341,916	585,479
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	513,206	85	158,171	0				0	0	354,950	283,960	70,990
1-D	COUNSELING - DEPENDENT	3,262,420	0		16,727	883,911	0	69,440	68,560	0	2,223,782	1,779,026	444,756
1-E	COUNSELING - DELINQUENT	1,860,881	0		24	0		0	0	0	1,860,857	1,488,686	372,171
1-F	DAY CARE	17,392	0			1,710	0	0	0	0	15,682	12,546	3,136
1-G	DAY TREATMENT - DEPENDENT	491	0		0	0	0	0	0	0	491	393	98
1-H	DAY TREATMENT - DELINQUENT	1,963	0		0	0	0	0	0	0	1,963	1,570	393
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	0	0		0	0	0	0	0	0	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	1,803,698	1,497		219,058	14,985	0	0	0	0	1,568,158	1,254,526	313,632
1-N	PROTECTIVE SERVICE - GENERAL	2,150,381	3,307		249,830	0	0	0	0	0	1,897,244	1,517,795	379,449
1-O	SERVICE PLANNING	3,239,388	4,656		398,301	0	0	0	0	0	2,836,431	2,269,145	567,286
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	296,038	0		63,938	0		0	0	0	232,100	116,050	116,050
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	1,286	0		155	0		0	0	0	1,131	566	565
1-R	SUBTOTAL IN-HOME	20,239,250	10,462	3,377,948	1,091,662	900,606	0	69,440	68,560	0	14,720,573	11,866,567	2,854,006

COMMUNITY BASED PLACEMENT		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
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	4,593,365	54,984	214,032	89,303			0	0	0	4,235,046	3,388,037	847,009
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	1,988,226	84,657	2,000	353			0	0	0	1,901,216	1,520,973	380,243
2-E	EMERGENCY SHELTER - DEPENDENT	296,548	3,696	31,048	1,484	19,552	0	0	0	0	240,768	216,691	24,077
2-F	EMERGENCY SHELTER - DELINQUENT	594,902	7,524	0	0	0	0	0	0	0	587,378	528,640	58,738
2-G	FOSTER FAMILY - DEPENDENT	7,316,909	276,722	636,798	1,027,828			0	0	0	5,375,561	4,300,449	1,075,112
2-H	FOSTER FAMILY - DELINQUENT	27,934	3,237	0	0			0	0	0	24,697	19,758	4,939
2-I	KINSHIP CARE - DEPENDENT	3,069,661	117,606	251,874	371,714			0	0	0	2,328,467	1,862,774	465,693
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	472,168	8,355	23,169	26,931			0	0	0	413,713	330,970	82,743
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-M	SUBTOTAL CBP	18,359,713	556,781	1,158,921	1,517,613	19,552	0	0	0	0	15,106,846	12,168,292	2,938,554

INSTITUTIONAL PLACEMENT		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	809,637	13,684							0	795,953	397,977	397,976
3-B	RESIDENTIAL SERVICE - DEPENDENT	814,791	20,901	2,596	18,468		0	176,180	0	0	596,646	357,988	238,658
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	791,278	18,649	(128)	0		176,180	0	0	0	596,577	357,946	238,631
3-D	SECURE RES. SERVICE (EXCEPT YDC)	757,112	29,155							0	727,957	436,774	291,183
3-E	YDC SECURE	2,271,123	14,309								2,256,814	1,354,088	902,726
3-F	SUBTOTAL INSTITUTIONAL	5,443,941	96,698	2,468	18,468	0	176,180	176,180	0	0	4,973,947	2,904,773	2,069,174

4	ADMINISTRATION	3,243,602	3,049		404,306		0	0	0	41,450	2,794,797	1,676,878	1,117,919
5	TOTAL REVENUES	47,286,506	666,990	4,539,337	3,032,049	920,158	176,180	245,620	68,560	41,450	37,596,163	28,616,510	8,979,653

DAUPHIN 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										Program Income related to all Non-Reimbursables
	1	2	3	4	5	6	7	8	9	10	
	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
IN-HOME											
1-A ADOPTION SERVICE	520,474	224,475		148,754	17,951	2,088	913,742	149	23	1,663	0
1-B ADOPTION ASSISTANCE	0	0	6,195,150	0	0	0	6,195,150	0	637	0	15,123
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	539,851	0	0	0	539,851	0	59	0	26,645
1-D COUNSELING - DEPENDENT	0	0		143,939	3,122,877	0	3,266,816	0	564	4,396	0
1-E COUNSELING - DELINQUENT	0	0		58,199	1,802,919	0	1,861,118	0	234	237	0
1-F DAY CARE	0	0			17,392	0	17,392	0	21	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	491	0	491	0	1	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	1,963	0	1,963	0	1	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,045,940	396,238		317,832	39,270	4,424	1,803,704	1,318	72	6	0
1-N PROTECTIVE SERVICE - GENERAL	977,154	399,882		703,170	65,359	5,322	2,150,887	6,316	8	506	0
1-O SERVICE PLANNING	1,585,195	781,527		864,747	0	9,320	3,240,789	2,511	0	1,401	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				10,540	21,454		296,038	401	775	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				1,286	0		1,286	6	0	0	0
SUBTOTAL IN-HOME	4,128,763	1,802,122	6,735,001	2,248,467	5,089,676	21,154	20,289,227			8,209	41,768
	LRCNP = Legal Representation for Children Non-Placement = \$										0
	LRCNP = Legal Representation for Children Non-Placement = \$										0
COMMUNITY BASED PLACEMENT											
2-A ALTERNATIVE TREATMENT - DEPENDENT	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
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	679,144	3,914,230	0	4,593,374	10,620	57	9	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	12,068	1,976,158	0	1,988,226	6,195	68	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	5,061	291,488	0	296,549	585	28	1	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	9,892	585,010	0	594,902	1,137	70	0	0
2-G FOSTER FAMILY - DEPENDENT	1,071,829	398,013	0	784,372	5,065,895	4,957	7,325,066	60,537	289	669	7,488
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	27,934	0	27,934	158	3	0	0
2-I KINSHIP CARE - DEPENDENT	258,186	123,665	0	128,070	2,558,632	1,569	3,070,122	38,343	229	191	270
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	3,700	7	468,461	0	472,168	2,002	9	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL CBP	1,330,015	521,678	3,700	1,618,614	14,887,808	6,526	18,368,341	119,577	753	870	7,758
	LRCNP = Legal Representation for Children Non-Placement = \$										0
INSTITUTIONAL PLACEMENT											
3-A JUVENILE DETENTION SERVICE	0	0	0	39,995	849,656	0	889,651	1,997	58	0	80,014
3-B RESIDENTIAL SERVICE - DEPENDENT	54,726	26,826	0	17,667	715,347	257	814,823	1,904	19	32	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	14,809	776,469	0	791,278	2,264	40	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	232	756,880	0	757,112	2,003	12	0	0
3-E YDC SECURE	0	0	0	0	2,271,123	0	2,271,123	2,733	18	0	0
SUBTOTAL INSTITUTIONAL	54,726	26,826	0	72,703	5,369,475	257	5,523,987	10,901	147	32	80,014
	LRCNP = Legal Representation for Children Non-Placement = \$										0
ADMINISTRATION	1,018,872	397,651	0	2,113,737	0	2,661	3,532,921			289,319	0
TOTAL EXPENDITURES	6,532,376	2,748,277	6,738,701	6,053,521	25,346,959	30,598	47,714,476			298,430	129,540
	County Indirect Costs = \$										0

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 913,742	\$ 0	\$ 913,742
Adoption Assistance	6,195,150	0	6,195,150
Subsidized Permanent Legal Custodianship	539,851	0	539,851
Counseling	5,123,123	4,811	5,127,934
Day Care	15,907	1,485	17,392
Day Treatment	2,454	0	2,454
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	1,803,704	0	1,803,704
Protective Service - General	2,150,887	0	2,150,887
Service Planning	3,240,789	0	3,240,789
Juvenile Act Proceedings	297,324	0	297,324
Alternative Treatment	0	0	0
Community Residential	6,581,600	0	6,581,600
Emergency Shelter	891,451	0	891,451
Foster Family	7,352,390	610	7,353,000
Kinship Care	3,070,023	99	3,070,122
Supervised Independent Living	472,168	0	472,168
Juvenile Detention Service	889,651	0	889,651
Residential Service	1,606,101	0	1,606,101
Secure Residential Service (Except YDC)	757,112	0	757,112
YDC Secure	2,271,123	0	2,271,123
Administration	3,533,653	(732)	3,532,921
Combined Total Expense	47,708,203	6,273	47,714,476
Less Non-reimbursables	419,866	8,104	427,970
Total Net Expense	\$ <u>47,288,337</u>	\$ <u>(1,831)</u>	\$ <u>47,286,506</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,532,376	\$ 0	\$ 6,532,376
Employee Benefits	2,748,277	0	2,748,277
Subsidies	6,738,701	0	6,738,701
Operating	6,052,175	1,346	6,053,521
Purchased Services	25,342,032	4,927	25,346,959
Fixed Assets	30,598	0	30,598
Combined Total Expense	47,444,159	6,273	47,450,432
Less Non-reimbursables	419,866	8,104	427,970
Total Net Expense	\$ <u>47,024,293</u>	\$ <u>(1,831)</u>	\$ <u>47,022,462</u>

The difference in the Combined Total Expense and Total Net Expense amounts in the Objects of Expenditure section are due to Legal Representation costs being included in the Juvenile Act Proceedings cost center above but not in the Objects of Expenditure section because the Legal Representation costs are not allocated to an object of expenditure within the fiscal report forms used by the Pennsylvania Department of Human Services.

**DAUPHIN 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-370				CY-370 Adjustments			
	1-D	4	1	Counseling (Dependent) - Operating	\$ 141,989	\$ 1,950	\$ 143,939
	2-G	4		Foster Family (Dependent) - Operating	\$ 784,244	\$ 128	\$ 784,372
	4	4		Administration - Operating	\$ 2,114,469	\$ (732)	\$ 2,113,737
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 3,120,016	\$ 2,861	\$ 3,122,877
	1-F	5		Day Care - Purchased Services	\$ 15,907	\$ 1,485	\$ 17,392
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 5,065,413	\$ 482	\$ 5,065,895
	2-I	5		Kinship Care (Dependent) - Purchased Services	\$ 2,558,533	\$ 99	\$ 2,558,632
				Total Adjustment Amount		\$ 6,273	
				To increase expenditures by \$6,273 to include expenditures not reported on the Act 148 Invoice submitted to the Commonwealth DHS and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95			
CY-370	4	10	2	Administration - Non-Reimbursable Non PS/Subsidies	\$ 289,639	\$ (320)	\$ 289,319
				To decrease Non-Reimbursable Non Purchased Service/Subsidies by \$320 to properly report indirect costs which exceed the two percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	1-B	11	3	Adoption Assistance - Non-Reimbursable Purch. Serv./Subsidies	\$ 6,699	\$ 8,424	\$ 15,123
				To increase non-reimbursable purchased services/subsidies by \$8,424 to reconcile to the agency's final expenditure ledger. The agency retroactively moved adoption subsidy payments made to an adoptive parent after they learned of the parents passing. As a result, those payments were non-reimbursable.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A				CY-370A Adjustment			
	2-I	2	4	Kinship Care (Dependent) - Program Income	\$ 119,040	\$ (1,434)	\$ 117,606
	3-A	2		Juvenile Detention Service - Program Income	\$ 14,184	\$ (500)	\$ 13,684
				Total Adjustment Amount		\$ (1,934)	
				To decrease Program Income by \$1,934 to report refunds made to the Social Security Administration subsequent to the submission of the Act 148 Invoice to the Commonwealth DHS and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95			

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
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