AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2023 to June 30, 2024
July 1, 2024 to June 30, 2025

Franklin County Children and Youth Agency

September 2026

Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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TIMOTHY L. DEFOOR
AUDITOR GENERAL

The Commissioners of Franklin County
Franklin County Commissioner's Complex
340 North Second Street
Chambersburg, Pa. 17201

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 Franklin County 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, 2023 to June 30, 2024, and July 1, 2024 to June 30, 2025 (herein referred to as the 2023-2024 fiscal year and 2024-2025 fiscal year). The scope of our engagement was limited to the 2023-2024 and 2024-2025 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 Franklin 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 2023-2024 and 2024-2025 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 **2023-2024 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by decreasing revenue by $470. Based on the application of the state participation rates, the one adjustment resulted in an amount due to the county totaling $282.

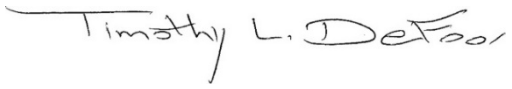
- For the **2024-2025 fiscal year,** our engagement resulted in no adjustments made to the agency's submitted fiscal reports.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on September 9, 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
September 10, 2026

[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.

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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, 2023 to JUNE 30, 2024

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
AMENDED
COMPUTATION OF FINAL NET STATE SHARE

Approved State Allocation[1]		$ 8,454,422
Supplemental Act 148		0
Total State Allocation		8,454,422
State Share (CY348)[2]	$ 8,383,202	
Less: Major Service Category Adjustment	0	
Net State Share		$ 8,383,202
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 8,383,202
Actual Act 148 Revenues Received[4]		8,382,920
Net Amount Due County/(State)[5]		$ 282

[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.

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
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	72,303	0	7,611	0	0	0	0	0	64,692	64,692	0
02. 90% REIMBURSEMENT	580,247	1,981	21,955	1,136	0	0	0	0	555,175	499,657	55,518
03. 80% REIMBURSEMENT	11,245,664	104,477	2,185,062	282,704	0	146,585	54,321	0	8,472,515	6,778,012	1,694,503
04. 60% REIMBURSEMENT	1,845,948	21,939	87,633	0	87,910	39,874	0	10,618	1,597,974	958,785	639,189
05. 50% REIMBURSEMENT	189,726	826	24,789	0	0	0	0	0	164,111	82,056	82,055
06. TOTAL NET CHILD WELFARE EXPEND.	13,933,888	129,223	2,327,050	283,840	87,910	186,459	54,321	10,618	10,854,467	8,383,202	2,471,265
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	503,820	870							502,950	301,770	201,180
08. NON-REIMBURSABLE EXPENDITURES	219,344	11,718							207,626		207,626
09. TOTAL EXPENDITURES	14,657,052	141,811	2,327,050	283,840	87,910	186,459	54,321	10,618	11,565,043	8,684,972	2,880,071

10. TOTAL TITLE IV-D COLLECTIONS	47,977
11. TITLE IV-D Collections for IV-E Children	3,623
12. STATE ACT 148 - line 6	8,383,202
13. STATE ACT 148 ALLOCATION	8,454,422
14. ADJUSTED STATE SHARE (lower of 12 or 13)	8,383,202

INVOICE	
AMENDED STATE SHARE (ACT 148)	8,383,202
ACT 148 AMOUNT RECEIVED	8,382,920
ADJUSTMENT TO STATE SHARE	282

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
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	72,303	0		7,611	0		0	0	0	64,692	64,692	0
1-B	ADOPTION ASSISTANCE	2,178,291	2,496	1,054,346	321			0	0	0	1,121,128	896,902	224,226
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	411,091	0	133,023	0			0	0	0	278,068	222,454	55,614
1-D	COUNSELING - DEPENDENT	211,194	0		0	87,339	0	61,435	5,632	0	56,788	45,430	11,358
1-E	COUNSELING - DELINQUENT	30,417	0		0	0	0	0	0	0	30,417	24,334	6,083
1-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	32,754	0		0	0	0	0	0	0	32,754	26,203	6,551
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	172,851	0		18,151	0	0	0	0	0	154,700	123,760	30,940
1-K	LIFE SKILLS - DEPENDENT	347,007	0		0	159,735	0	82,400	48,689	0	56,183	44,946	11,237
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	576,685	474		56,322	27,099	0	2,750	0	0	490,040	392,032	98,008
1-N	PROTECTIVE SERVICE - GENERAL	1,735,914	6,859		182,178	8,531	0	0	0	0	1,538,346	1,230,677	307,669
1-O	SERVICE PLANNING	591,742	0		62,166	0	0	0	0	0	529,576	423,661	105,915
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	129,184	0		24,702	0		0	0	0	104,482	52,241	52,241
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	4,392	0		87	0		0	0	0	4,305	2,153	2,152
1-R	**SUBTOTAL IN-HOME**	6,493,825	9,829	1,187,369	351,538	282,704	0	146,585	54,321	0	4,461,479	3,549,485	911,994

	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	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,588,888	21,616	41,327	11,348		0	0	0	0	1,514,597	1,211,678	302,919
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	908,447	12,391	0	0		0	0	0	0	896,056	716,845	179,211
2-E	EMERGENCY SHELTER - DEPENDENT	296,371	1,981	15,919	6,036	1,136	0	0	0	0	271,299	244,169	27,130
2-F	EMERGENCY SHELTER - DELINQUENT	283,876	0	0	0	0	0	0	0	0	283,876	255,488	28,388
2-G	FOSTER FAMILY - DEPENDENT	2,005,691	17,454	255,308	312,479		0	0	0	0	1,420,450	1,136,360	284,090
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	454,692	43,187	39,814	18,279		0	0	0	0	353,412	282,730	70,682
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	0		0	0	0	0	0	0	0
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M	**SUBTOTAL CBP**	5,537,965	96,629	352,368	348,142	1,136	0	0	0	0	4,739,690	3,847,270	892,420

	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	56,150	826							0	55,324	27,662	27,662
3-B	RESIDENTIAL SERVICE - DEPENDENT	612,200	6,381	1,989	11,283		87,910	39,874	0	0	464,763	278,858	185,905
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	402,015	14,989	0	0		0	0	0	0	387,026	232,216	154,810
3-D	SECURE RES. SERVICE (EXCEPT YDC)	124,277	569							0	123,708	74,225	49,483
3-E	YDC SECURE	503,820	870								502,950	301,770	201,180
3-F	**SUBTOTAL INSTITUTIONAL**	1,698,462	23,635	1,989	11,283	0	87,910	39,874	0	0	1,533,771	914,731	619,040

4	**ADMINISTRATION**	707,456	0		74,361		0	0	0	10,618	622,477	373,486	248,991

5	**TOTAL REVENUES**	14,437,708	130,093	1,541,726	785,324	283,840	87,910	186,459	54,321	10,618	11,357,417	8,684,972	2,672,445

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		OBJECTS OF EXPENDITURE											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursables
1-A	ADOPTION SERVICE	28,615	8,319		35,369	0	0	72,303	57	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	2,178,291	0	0	0	2,178,291	0	178	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	411,091	0	0	0	411,091	0	34	0	0	0
1-D	COUNSELING - DEPENDENT	0	0		0	211,194	0	211,194	0	78	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	30,417	0	30,417	0	35	0	0	0
1-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	32,754	0	32,754	0	5	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	118,555	32,657		21,639	0	0	172,851	2,659	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	0	0		0	347,007	0	347,007	0	100	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	346,021	92,251		98,419	39,994	0	576,685	69	77	0	0	0
1-N	PROTECTIVE SERVICE - GENERAL	1,073,942	300,264		361,708	0	0	1,735,914	926	0	0	0	0
1-O	SERVICE PLANNING	408,724	123,093		59,925	0	0	591,742	532	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	6,231		131,244	0	165	0	2,060	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				804	3,588		4,392	0	2	0	0	0
1-R	**SUBTOTAL IN-HOME**	1,975,857	556,584	2,589,382	577,864	671,185	0	6,495,885			0	2,060	0
		LRCP = Legal Represnetation for Children in Placement =$				125,013	Number of Children receiving only NON-PURCHASED IH Services			0			
		LRCNP = Legal Represnetation for Children Non-Placement =$				0							

	COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	69,296	20,725	0	34,962	1,558,142	0	1,683,125	5,989	37	3,509	90,728	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	447	908,000	0	908,447	2,156	19	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	38,576	10,463	0	13,700	239,810	0	302,549	708	32	0	6,178	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	314	283,562	0	283,876	507	23	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	144,618	41,507	0	105,553	1,720,420	0	2,012,098	19,136	111	239	6,168	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	108,971	32,449	0	51,191	274,660	0	467,271	6,872	35	1,820	10,759	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	0	0	0	0	0	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**	361,461	105,144	0	206,167	4,984,594	0	5,657,366	35,368	257	5,568	113,833	0

	INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0	0	359	55,791	0	56,150	217	6	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	67,771	20,247	0	19,593	504,589	0	612,200	1,030	13	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	402,015	0	402,015	993	7	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	222	124,055	0	124,277	255	2	0	0	0
3-E	YDC SECURE	0	0	0	0	503,820	0	503,820	622	6	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	67,771	20,247	0	20,174	1,590,270	0	1,698,462	3,117	34	0	0	0

4	**ADMINISTRATION**	151,176	52,996	0	601,167	0	0	805,339			97,883	0	11,718
5	**TOTAL EXPENDITURES**	2,556,265	734,971	2,589,382	1,405,372	7,246,049	0	14,657,052			103,451	115,893	11,718
			County Indirect Costs = $		306,504								

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	$ 72,303	$ 0	$ 72,303
Adoption Assistance	2,178,291	0	2,178,291
Subsidized Permanent Legal Custodianship	411,091	0	411,091
Counseling	241,611	0	241,611
Day Care	0	0	0
Day Treatment	32,754	0	32,754
Homemaker Service	0	0	0
Intake and Referral	172,851	0	172,851
Life Skills	347,007	0	347,007
Protective Service - Child Abuse	576,685	0	576,685
Protective Service - General	1,735,914	0	1,735,914
Service Planning	591,742	0	591,742
Juvenile Act Proceedings	135,636	0	135,636
Alternative Treatment	0	0	0
Community Residential	2,591,572	0	2,591,572
Emergency Shelter	586,425	0	586,425
Foster Family	2,012,098	0	2,012,098
Kinship Care	467,271	0	467,271
Supervised Independent Living	0	0	0
Juvenile Detention Service	56,150	0	56,150
Residential Service	1,014,215	0	1,014,215
Secure Residential Service (Except YDC)	124,277	0	124,277
YDC Secure	503,820	0	503,820
Administration	805,339	0	805,339
Combined Total Expense	14,657,052	0	14,657,052
Less Non-reimbursables	219,344	0	219,344
Total Net Expense	$ 14,437,708	$ 0	$ 14,437,708

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 2,556,265	$ 0	$ 2,556,265
Employee Benefits	734,971	0	734,971
Subsidies	2,589,382	0	2,589,382
Operating	1,405,372	0	1,405,372
Purchased Services	7,246,049	0	7,246,049
Fixed Assets	0	0	0
Combined Total Expense [1]	14,532,039	0	14,532,039
Less Non-reimbursables	219,344	0	219,344
Total Net Expense [1]	$ 14,312,695	$ 0	$ 14,312,695

[1] 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.

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024
ADJUSTMENT SCHEDULE

REPORT REFERENCE			ADJ.		AS REPORTED	INCREASE/	ADJUSTED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENT	OR ADJUSTED	(DECREASE)	TOTAL
				CY-370A Adjustment			
CY-370A	3-B	2	1	Residential Service - Dependent - Program Income To decrease Program Income by $470 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)	$ 6,851	$ (470)	$ 6,381

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2024 to JUNE 30, 2025

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025
AMENDED
COMPUTATION OF FINAL NET STATE SHARE

Approved State Allocation[1]		$ 10,098,351
Supplemental Act 148		0
Total State Allocation		10,098,351
State Share (CY348)[2]	$ 9,840,487	
Less: Major Service Category Adjustment	0	
Net State Share		$ 9,840,487
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 9,840,487
Actual Act 148 Revenues Received[4]		9,840,487
Net Amount Due County/(State)[5]		$ 0

[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.

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025
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	60,974	0	6,478	0	0	0	537	0	53,959	53,959	0
02. 90% REIMBURSEMENT	435,445	288	21,467	0	0	0	1,015	0	412,675	371,408	41,267
03. 80% REIMBURSEMENT	13,379,215	136,747	2,481,413	283,840	0	0	50,395	0	10,426,820	8,341,457	2,085,363
04. 60% REIMBURSEMENT	1,839,116	29,026	114,661	0	87,910	29,313	7,411	16,102	1,554,693	932,816	621,877
05. 50% REIMBURSEMENT	316,883	0	35,191	0	0	0	0	0	281,692	140,847	140,845
06. TOTAL NET CHILD WELFARE EXPEND.	16,031,633	166,061	2,659,210	283,840	87,910	29,313	59,358	16,102	12,729,839	9,840,487	2,889,352
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	968,018	3,188							964,830	578,898	385,932
08. NON-REIMBURSABLE EXPENDITURES	203,246	0							203,246		203,246
09. TOTAL EXPENDITURES	17,202,897	169,249	2,659,210	283,840	87,910	29,313	59,358	16,102	13,897,915	10,419,385	3,478,530

10. TOTAL TITLE IV-D COLLECTIONS	42,869
11. TITLE IV-D Collections for IV-E Children	0
12. STATE ACT 148 - line 6	9,840,487
13. STATE ACT 148 ALLOCATION	10,098,351
14. ADJUSTED STATE SHARE (lower of 12 or 13)	9,840,487

INVOICE	
AMENDED STATE SHARE (ACT 148)	9,840,487
ACT 148 AMOUNT RECEIVED	9,840,487
ADJUSTMENT TO STATE SHARE	0

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025
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	60,974	0		6,478	0		0	537	0	53,959	53,959	0
1-B	ADOPTION ASSISTANCE	2,268,352	630	1,126,057	6,043			0	0	0	1,135,622	908,498	227,124
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	432,581	0	118,057	0			0	0	0	314,524	251,619	62,905
1-D	COUNSELING - DEPENDENT	389,209	0		0	139,920	0	0	0	0	249,289	199,431	49,858
1-E	COUNSELING - DELINQUENT	30,183	277		0	0	0	0	0	0	29,906	23,925	5,981
1-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	6,437	0		0	0	0	0	0	0	6,437	5,150	1,287
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	198,413	0		21,079	0	0	0	2,466	0	174,868	139,894	34,974
1-K	LIFE SKILLS - DEPENDENT	302,474	0		0	120,145	0	0	0	0	182,329	145,863	36,466
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	667,703	139		66,942	23,775	0	0	6,185	0	570,662	456,530	114,132
1-N	PROTECTIVE SERVICE - GENERAL	2,008,136	12,239		212,750	0	0	0	22,516	0	1,760,631	1,408,505	352,126
1-O	SERVICE PLANNING	642,001	0		66,502	0	0	0	8,387	0	567,112	453,690	113,422
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	167,016	0		35,022	0		0	0	0	131,994	65,997	65,997
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	11,596	0		169	0		0	0	0	11,427	5,714	5,713
1-R	**SUBTOTAL IN-HOME**	7,185,075	13,285	1,244,114	414,985	283,840	0	0	40,091	0	5,188,760	4,118,775	1,069,985

	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	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	2,820,120	31,033	58,836	22,726		0	0	4,125	0	2,703,400	2,162,720	540,680
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	889,299	24,151	0	0		0	0	0	0	865,148	692,118	173,030
2-E	EMERGENCY SHELTER - DEPENDENT	287,095	0	14,074	7,393	0	0	0	1,015	0	264,613	238,152	26,461
2-F	EMERGENCY SHELTER - DELINQUENT	148,350	288	0	0	0	0	0	0	0	148,062	133,256	14,806
2-G	FOSTER FAMILY - DEPENDENT	2,103,989	28,392	311,049	325,468		0	0	3,538	0	1,435,542	1,148,434	287,108
2-H	FOSTER FAMILY - DELINQUENT	4,135	0	0	0		0	0	0	0	4,135	3,308	827
2-I	KINSHIP CARE - DEPENDENT	616,183	39,886	121,586	24,318		0	0	3,178	0	427,215	341,772	85,443
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	0		0	0	0	0	0	0	0
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M	**SUBTOTAL CBP**	6,869,171	123,750	505,545	379,905	0	0	0	11,856	0	5,848,115	4,719,760	1,128,355

	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	138,271	0							0	138,271	69,136	69,135
3-B	RESIDENTIAL SERVICE - DEPENDENT	723,648	7,979	15,716	19,668		87,910	29,313	2,203	0	560,859	336,515	224,344
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	304,785	14,214	0	0		0	0	0	0	290,571	174,343	116,228
3-D	SECURE RES. SERVICE (EXCEPT YDC)	66,030	2,440							0	63,590	38,154	25,436
3-E	YDC SECURE	968,018	3,188								964,830	578,898	385,932
3-F	**SUBTOTAL INSTITUTIONAL**	2,200,752	27,821	15,716	19,668	0	87,910	29,313	2,203	0	2,018,121	1,197,046	821,075

4	**ADMINISTRATION**	744,653	4,393		79,277		0	0	5,208	16,102	639,673	383,804	255,869

5	**TOTAL REVENUES**	16,999,651	169,249	1,765,375	893,835	283,840	87,910	29,313	59,358	16,102	13,694,669	10,419,385	3,275,284

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		OBJECTS OF EXPENDITURE											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursables
1-A	ADOPTION SERVICE	23,743	6,677		30,554	0	0	60,974	43	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	2,268,352	0	0	0	2,268,352	0	190	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	436,973	0	0	0	436,973	0	36	0	4,392	0
1-D	COUNSELING - DEPENDENT	0	0		0	389,209	0	389,209	0	91	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	30,183	0	30,183	0	29	0	0	0
1-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	6,437	0	6,437	0	2	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	136,090	40,531		21,792	0	0	198,413	3,019	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	0	0		0	302,474	0	302,474	0	98	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	347,755	100,371		172,525	40,855	6,969	668,475	164	75	772	0	0
1-N	PROTECTIVE SERVICE - GENERAL	1,153,414	347,456		489,500	0	20,334	2,010,704	1,371	0	2,568	0	0
1-O	SERVICE PLANNING	450,440	146,448		31,037	0	14,076	642,001	650	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	2,981		170,161	0	176	0	3,145	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				1,452	10,144		11,596	0	7	0	0	0
1-R	**SUBTOTAL IN-HOME**	2,111,442	641,483	2,705,325	746,860	782,283	41,379	7,195,952			3,340	7,537	0
		LRCP = Legal Represnetation for Children in Placement =$				167,180	Number of Children receiving only NON-PURCHASED IH Services			0			
		LRCNP = Legal Represnetation for Children Non-Placement =$				0							

	COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	158,789	51,488	0	26,447	2,675,088	0	2,911,812	6,642	44	2,515	89,177	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	765	888,700	0	889,465	1,881	13	0	166	0
2-E	EMERGENCY SHELTER - DEPENDENT	44,519	13,713	0	14,538	215,980	0	288,750	695	29	0	1,655	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	148,453	0	148,453	319	13	0	103	0
2-G	FOSTER FAMILY - DEPENDENT	199,329	61,386	0	154,487	1,687,250	2,816	2,105,268	17,745	117	0	1,279	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	4,135	0	4,135	18	1	0	0	0
2-I	KINSHIP CARE - DEPENDENT	157,189	49,165	0	33,980	385,325	1,407	627,066	9,549	60	1,603	9,280	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	0	0	0	0	0	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**	559,826	175,752	0	230,217	6,004,931	4,223	6,974,949	36,849	277	4,118	101,660	0

	INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0	0	1,572	136,699	0	138,271	454	11	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	124,478	39,713	0	20,714	537,336	1,407	723,648	1,226	9	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	304,785	0	304,785	732	6	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	66,030	0	66,030	116	1	0	0	0
3-E	YDC SECURE	0	0	0	0	968,018	0	968,018	1,042	9	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	124,478	39,713	0	22,286	2,012,868	1,407	2,200,752	3,570	36	0	0	0

4	**ADMINISTRATION**	184,619	68,520	0	576,465	0	1,640	831,244			86,591	0	0
5	**TOTAL EXPENDITURES**	2,980,365	925,468	2,705,325	1,575,828	8,800,082	48,649	17,202,897			94,049	109,197	0
			County Indirect Costs = $		323,582								

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	$ 60,974	$ 0	$ 60,974
Adoption Assistance	2,268,352	0	2,268,352
Subsidized Permanent Legal Custodianship	436,973	0	436,973
Counseling	419,392	0	419,392
Day Care	0	0	0
Day Treatment	6,437	0	6,437
Homemaker Service	0	0	0
Intake and Referral	198,413	0	198,413
Life Skills	302,474	0	302,474
Protective Service - Child Abuse	668,475	0	668,475
Protective Service - General	2,010,704	0	2,010,704
Service Planning	642,001	0	642,001
Juvenile Act Proceedings	181,757	0	181,757
Alternative Treatment	0	0	0
Community Residential	3,801,277	0	3,801,277
Emergency Shelter	437,203	0	437,203
Foster Family	2,109,403	0	2,109,403
Kinship Care	627,066	0	627,066
Supervised Independent Living	0	0	0
Juvenile Detention Service	138,271	0	138,271
Residential Service	1,028,433	0	1,028,433
Secure Residential Service (Except YDC)	66,030	0	66,030
YDC Secure	968,018	0	968,018
Administration	831,244	0	831,244
Combined Total Expense	17,202,897	0	17,202,897
Less Non-reimbursables	203,246	0	203,246
Total Net Expense	$ 16,999,651	$ 0	$ 16,999,651

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 2,980,365	$ 0	$ 2,980,365
Employee Benefits	925,468	0	925,468
Subsidies	2,705,325	0	2,705,325
Operating	1,575,828	0	1,575,828
Purchased Services	8,800,082	0	8,800,082
Fixed Assets	48,649	0	48,649
Combined Total Expense [1]	17,035,717	0	17,035,717
Less Non-reimbursables	203,246	0	203,246
Total Net Expense [1]	$ 16,832,471	$ 0	$ 16,832,471

[1] 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.

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
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This report was originally distributed to the following:

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