

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Lebanon County

Children and Youth Services

June 2026



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Lebanon County
Lebanon Municipal Building
400 South Eighth Street
Lebanon, PA 17042

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 Lebanon 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, 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 Lebanon 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 one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by increasing agency expenditures by \$176,342. 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 \$147,481 and the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation.
- For the **2022-2023 fiscal year**, our engagement resulted in two 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 \$36,730 and increasing revenue by \$113,477. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$58,377.

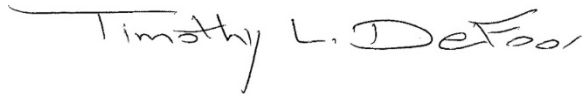
The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on May 18, 2026.

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.

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 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
June 2, 2026

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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

**LEBANON 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	\$	6,249,337
Supplemental Act 148		<u>231,989</u>
Total State Allocation		6,481,326
State Share (CY348) ²	\$	6,628,807
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	6,628,807
Less: Expenditures in Excess of the Approved State Allocation		<u>147,481</u>
Final Net State Share Payable ³	\$	6,481,326
Actual Act 148 Revenues Received ⁴		<u>6,481,326</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</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 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 \$147,481, as detailed on this page. While our adjustments resulted in a net increase of \$176,342 in expenditures for the agency for said fiscal year, as detailed on page 7 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 Final Net State Share of Expenditures.

LEBANON 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	62,277	0	7,054	0	0	0	0	0	55,223	55,223	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	8,566,406	200,497	1,193,661	115,072	101,152	13,712	12,590	0	6,929,722	5,543,776	1,385,946
04. 60% REIMBURSEMENT	1,790,944	11,846	123,158	0	0	0	0	4,398	1,651,542	990,925	660,617
05. 50% REIMBURSEMENT	79,360	1,025	569	0	0	0	0	0	77,766	38,883	38,883
06. TOTAL NET CHILD WELFARE EXPEND.	10,498,987	213,368	1,324,442	115,072	101,152	13,712	12,590	4,398	8,714,253	6,628,807	2,085,446
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	383,125	732							382,393	229,436	152,957
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	10,882,112	214,100	1,324,442	115,072	101,152	13,712	12,590	4,398	9,096,646	6,858,243	2,238,403
10. TOTAL TITLE IV-D COLLECTIONS	123,071										
11. TITLE IV-D Collections for IV-E Children	37,723										
12. STATE ACT 148 - line 6	6,628,807										
13. STATE ACT 148 ALLOCATION	6,481,326										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	6,481,326										
INVOICE											
AMENDED STATE SHARE (ACT 148)	6,628,807										
ACT 148 AMOUNT RECEIVED	6,481,326										
ADJUSTMENT TO STATE SHARE	147,481										

LEBANON 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
IN-HOME													
1-A	ADOPTION SERVICE	62,277	0		7,054	0			0	0	55,223	55,223	0
1-B	ADOPTION ASSISTANCE	633,427	0	194,376	0				0	0	439,051	367,241	91,810
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANS	168,049	1,796	59,339	0				0	0	106,914	85,531	21,383
1-D	COUNSELING - DEPENDENT	563,959	0		0	86,558	0	12,590	0	0	464,811	371,849	92,962
1-E	COUNSELING - DELINQUENT	730,658	3,857		174	28,514	0	0	0	0	718,113	574,490	143,623
1-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	2,186	0		0	0	0	0	0	0	2,186	1,749	437
1-J	INTAKE & REFERRAL	635,587	0		77,257	0	0	0	0	0	558,330	446,664	111,666
1-K	LIFE SKILLS - DEPENDENT	1,000	0		136	0	0	0	0	0	864	691	173
1-L	LIFE SKILLS - DELINQUENT	945	0		99	0	0	0	0	0	846	677	169
1-M	PROTECTIVE SERVICE - CHILD ABUSE	488,149	0		59,145	0	0	0	0	0	429,004	343,203	85,801
1-N	PROTECTIVE SERVICE - GENERAL	726,332	100		88,194	0	101,152	13,712	0	0	523,174	418,539	104,635
1-O	SERVICE PLANNING	72,295	0		8,796	0	0	0	0	0	63,499	50,799	12,700
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		569	0		0	0	0	(569)	(285)	(284)
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	4,124,864	5,753	253,715	241,424	115,072	101,152	13,712	12,590	0	3,381,446	2,716,371	665,075

COMMUNITY BASED PLACEMENT		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	937,891	58,940		78,670	10,253	0	0	0	0	790,028	632,022	158,006
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	276,373	8,024		0	0	0	0	0	0	268,349	214,679	53,670
2-E	EMERGENCY SHELTER - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	2,747,808	87,560		261,516	275,892	0	0	0	0	2,122,840	1,698,272	424,568
2-H	FOSTER FAMILY - DELINQUENT	111,551	2,359		123	0	0	0	0	0	109,069	87,255	21,814
2-I	KINSHIP CARE - DEPENDENT	405,979	37,674		53,971	25,521	0	0	0	0	288,813	231,050	57,763
2-J	KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	12,717	187		0	199	0	0	0	0	12,331	9,865	2,466
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	11,500	0		0	0	0	0	0	0	11,500	9,200	2,300
2-M	SUBTOTAL CBP	4,503,819	194,744	394,157	311,988	0	0	0	0	0	3,602,930	2,882,343	720,587

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	79,360	1,025								78,335	39,168	39,167
3-B	RESIDENTIAL SERVICE - DEPENDENT	441,801	2,823		2,212	14,955	0	0	0	0	421,811	253,087	168,724
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	284,735	7,000		0	300	0	0	0	0	277,435	166,461	110,974
3-D	SECURE RES. SERVICE (EXCEPT YDC)	195,039	1,695								193,344	116,006	77,338
3-E	YDC SECURE	383,125	732								382,393	229,436	152,957
3-F	SUBTOTAL INSTITUTIONAL	1,384,060	13,275	2,212	15,255	0	0	0	0	0	1,353,318	804,158	549,160

4	ADMINISTRATION	869,369	328		105,691		0	0	0	0	4,398	455,371	303,581
5	TOTAL REVENUES	10,882,112	214,100	650,084	674,338	115,072	101,152	13,712	12,590	4,398	9,096,646	6,858,243	2,238,403

LEBANON 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										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
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-Reimbursable
1-A	6,967	5,464		49,846	0	0	62,277	7	0	0	0	0
1-B	0	0	653,427	0	0	0	653,427	0	184	0	0	0
1-C	0	0	168,049	0	0	0	168,049	0	47	0	0	0
1-D	0	0		0	563,959	0	563,959	0	112	0	0	0
1-E	0	0	1,435	749,223	0	0	750,658	0	68	0	0	0
1-F	0	0		0	0	0	0	0	0	0	0	0
1-G	0	0		0	0	0	0	0	0	0	0	0
1-H	0	0		0	0	0	0	0	1	0	0	0
1-I	0	0		0	2,186	0	2,186	0	4	0	0	0
1-J	364,298	250,737		20,552	0	0	635,587	1,852	0	0	0	0
1-K	0	0		1,000	0	0	1,000	1	0	0	0	0
1-L	0	0		945	0	0	945	0	0	0	0	0
1-M	277,779	156,028		54,342	0	0	488,149	82	0	0	0	0
1-N	400,049	244,049		82,234	0	0	726,332	922	0	0	0	0
1-O	44,896	27,399		0	0	0	72,295	283	0	0	0	0
1-P				0	0	0	0	0	0	0	0	0
1-Q				0	0	0	0	0	0	0	0	0
1-R	1,093,989	683,677	821,476	210,354	1,315,368	0	4,124,864			0	0	0
	LRCP = Legal Representation for Children in Placement=\$										0	0
	LRNP = Legal Representation for Children Non-Placement=\$										0	0
	Number of Children receiving any NON-REIMBURSED HH Services										0	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	0	0	0	0	0	0	0	0	0	0	0
2-B	0	0	0	0	0	0	0	0	0	0	0	0
2-C	1,146	1,110	0	12,272	923,363	0	937,891	3,879	34	0	0	0
2-D	0	0	0	200	276,173	0	276,373	1,005	6	0	0	0
2-E	0	0	0	0	0	0	0	0	0	0	0	0
2-F	0	0	0	0	0	0	0	0	0	0	0	0
2-G	398,439	273,132	0	196,293	1,879,944	0	2,747,808	28,257	169	0	0	0
2-H	0	0	0	1,050	110,501	0	111,551	498	5	0	0	0
2-I	42,245	3,289	0	48,137	312,308	0	405,979	8,780	55	0	0	0
2-J	0	0	0	0	0	0	0	0	0	0	0	0
2-K	0	0	0	1,817	10,900	0	12,717	102	2	0	0	0
2-L	0	0	0	0	11,500	0	11,500	26	0	0	0	0
2-M	441,850	277,531	0	259,769	3,524,689	0	4,503,819	42,547	271	0	0	0
	LRCP = Legal Representation for Children in Placement=\$										0	0
	LRNP = Legal Representation for Children Non-Placement=\$										0	0

INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	3-A	0	0	0	0	79,360	0	79,360	244	7	0	0
3-B	16,216	37,370	0	9,238	378,977	0	441,801	1,575	10	0	0	0
3-C	0	0	0	2,593	282,142	0	284,735	1,004	10	0	0	0
3-D	0	0	0	0	195,039	0	195,039	530	3	0	0	0
3-E	0	0	0	0	383,125	0	383,125	613	4	0	0	0
3-F	16,216	37,370	0	11,831	1,318,643	0	1,384,060	3,966	34	0	0	0
4	348,227	212,284	0	308,858	0	0	869,369			0	0	0
5	1,900,262	1,210,862	821,476	790,812	6,158,700	0	10,882,112			0	0	0
	County Indirect Costs = \$										103,710	0

**LEBANON 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	\$ 57,997	\$ 4,280	\$ 62,277
Adoption Assistance	653,427	0	653,427
Subsidized Permanent Legal Custodianship	167,867	182	168,049
Counseling	1,302,027	12,590	1,314,617
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	2,186	0	2,186
Intake and Referral	635,587	0	635,587
Life Skills	1,945	0	1,945
Protective Service - Child Abuse	487,424	725	488,149
Protective Service - General	726,271	61	726,332
Service Planning	72,295	0	72,295
Juvenile Act Proceedings	4,639	(4,639)	0
Alternative Treatment	0	0	0
Community Residential	1,059,603	154,661	1,214,264
Emergency Shelter	0	0	0
Foster Family	2,830,172	29,187	2,859,359
Kinship Care	405,884	95	405,979
Supervised Independent Living	24,217	0	24,217
Juvenile Detention Service	79,360	0	79,360
Residential Service	747,536	(21,000)	726,536
Secure Residential Service (Except YDC)	195,039	0	195,039
YDC Secure	383,125	0	383,125
Administration	869,169	200	869,369
Combined Total Expense	<u>10,705,770</u>	<u>176,342</u>	<u>10,882,112</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 10,705,770</u>	<u>\$ 176,342</u>	<u>\$ 10,882,112</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,900,262	\$ 0	\$ 1,900,262
Employee Benefits	1,210,862	0	1,210,862
Subsidies	821,294	182	821,476
Operating	789,935	877	790,812
Purchased Services	5,983,417	175,283	6,158,700
Fixed Assets	0	0	0
Combined Total Expense	<u>10,705,770</u>	<u>176,342</u>	<u>10,882,112</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 10,705,770</u>	<u>\$ 176,342</u>	<u>\$ 10,882,112</u>

**LEBANON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-C	3	1	Subsidized Permanent Legal Custodianship - Subsidies	\$ 167,867	\$ 182	\$ 168,049
	1-A	4		Adoption Service - Operating	\$ 45,566	\$ 4,280	\$ 49,846
	1-K	4		Life Skills - Dependent - Operating	\$ 1,150	\$ (150)	\$ 1,000
	1-L	4		Life Skills - Delinquent - Operating	\$ 795	\$ 150	\$ 945
	1-M	4		Protective Service - Child Abuse - Operating	\$ 53,617	\$ 725	\$ 54,342
	1-N	4		Protective Service - General - Operating	\$ 82,173	\$ 61	\$ 82,234
	1-P	4		Juvenile Act Proceedings - Dependent - Operating	\$ 4,639	\$ (4,639)	\$ -
	2-G	4		Foster Family - Dependent - Operating	\$ 195,976	\$ 317	\$ 196,293
	2-I	4		Kinship Care - Dependent - Operating	\$ 48,102	\$ 35	\$ 48,137
	3-C	4		Residential Service - Delinquent - Operating	\$ 2,695	\$ (102)	\$ 2,593
	4	4		Administration - Operating	\$ 308,658	\$ 200	\$ 308,858
	1-D	5		Counseling - Dependent - Purchased Services	\$ 551,369	\$ 12,590	\$ 563,959
	2-C	5		Community Residential - Dependent - Purchased Services	\$ 768,702	\$ 154,661	\$ 923,363
	2-G	5		Foster Family - Dependent - Purchased Services	\$ 1,851,074	\$ 28,870	\$ 1,879,944
	2-I	5		Kinship Care - Dependent - Purchased Services	\$ 312,248	\$ 60	\$ 312,308
	3-B	5		Residential Service - Dependent - Purchased Services	\$ 399,875	\$ (20,898)	\$ 378,977
				Total Adjustment Amount		\$ 176,342	
				To increase expenditures by \$176,342 to include revisions made to the agency's expenditure ledger subsequent to the submission of the fourth quarter Act 148 Invoice to the Commonwealth DHS and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**LEBANON 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		\$	6,809,647
Supplemental Act 148			<u>889,704</u>
Total State Allocation			7,699,351
State Share (CY348) ²	\$		7,640,974
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	7,640,974
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	7,640,974
Actual Act 148 Revenues Received ⁴			<u>7,699,351</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(58,377)</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.

**LEBANON 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	78,529	0	10,135	0	0	0	0	0	68,394	68,394	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	9,760,385	186,068	1,635,932	115,072	101,152	13,712	46,532	0	7,661,917	6,129,533	1,532,384
04. 60% REIMBURSEMENT	2,468,368	25,191	136,472	0	0	0	0	12,005	2,294,700	1,376,820	917,880
05. 50% REIMBURSEMENT	133,058	102	503	0	0	0	0	0	132,453	66,227	66,226
06. TOTAL NET CHILD WELFARE EXPEND.	12,440,340	211,361	1,783,042	115,072	101,152	13,712	46,532	12,005	10,157,464	7,640,974	2,516,490

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	303,315	0							303,315	181,989	121,326

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	12,743,655	211,361	1,783,042	115,072	101,152	13,712	46,532	12,005	10,460,779	7,822,963	2,637,816
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10. TOTAL TITLE IV-D COLLECTIONS 107,617

11. TITLE IV-D Collections for IV-E Children 27,867

12. STATE ACT 148 - line 6 7,640,974

13. STATE ACT 148 ALLOCATION 7,699,351

14. ADJUSTED STATE SHARE (lower of 12 or 13) 7,640,974

INVOICE											
AMENDED STATE SHARE (ACT 148)	7,640,974										
ACT 148 AMOUNT RECEIVED	7,699,351										
ADJUSTMENT TO STATE SHARE	(58,377)										

LEBANON 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	78,529	0		10,135	0		0	0	0	68,394	68,394	0
1-B ADOPTION ASSISTANCE	820,862	0	451,583	2,123			0	0	0	367,556	293,885	73,471
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	179,615	0	83,915				0	0	0	95,700	76,560	19,140
1-D COUNSELING - DEPENDENT	413,083	0		37	115,072	0	0	26,372	0	271,602	217,282	54,320
1-E COUNSELING - DELINQUENT	964,598	1,199		0	0	0	0	0	0	963,399	770,719	192,680
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	332	0		0	0	0	0	0	0	332	266	66
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	766,144	0		98,586	0	0	0	0	0	667,558	534,046	133,512
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	1,068	0		134	0	0	0	0	0	934	747	187
1-M PROTECTIVE SERVICE - CHILD ABUSE	513,550	0		66,210	0	0	0	0	0	447,340	357,872	89,468
1-N PROTECTIVE SERVICE - GENERAL	615,739	0		79,486	0	101,152	13,712	0	0	421,389	337,111	84,278
1-O SERVICE PLANNING	70,610	0		9,121	0	0	0	0	0	61,489	49,191	12,298
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	3,974	0		503	0	0	0	0	0	3,471	1,736	1,735
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	4,428,104	1,199	535,298	266,335	115,072	101,152	13,712	26,372	0	3,368,964	2,707,809	661,155

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
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	1,586,590	78,869	75,925	22,802			0	0	0	1,408,994	1,127,195	281,799
2-D COMMUNITY RESIDENTIAL - DELINQUENT	384,359	17,454	0	0	0	0	0	0	0	366,905	293,524	73,381
2-E EMERGENCY SHELTER - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	2,804,963	59,170	293,293	352,672			0	20,160	0	2,079,668	1,663,734	415,934
2-H FOSTER FAMILY - DELINQUENT	0	421	0	0			0	0	0	(421)	(337)	(84)
2-I KINSHIP CARE - DEPENDENT	628,075	28,611	51,822	48,423			0	0	0	499,219	399,375	99,844
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	10,797	40	0	0			0	0	0	10,757	8,606	2,151
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	304	0	0			0	0	0	(304)	(243)	(61)
2-M SUBTOTAL CRP	5,414,784	184,869	421,040	423,897	0	0	0	20,160	0	4,364,818	3,491,854	872,964

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
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	129,084	102								128,982	64,491	64,491
3-B RESIDENTIAL SERVICE - DEPENDENT	872,068	11,302	(145)	9,082			0	0	0	851,829	511,097	340,732
3-C RES. SERVICE - DELINQUENT (NON YDC/MFC)	316,993	4,155	0	75			0	0	0	312,763	187,658	125,105
3-D SECURE RES. SERVICE (EXCEPT YDC)	292,086	6,088								285,998	171,599	114,399
3-E YDC SECURE	303,315	0								303,315	181,989	121,326
3-F SUBTOTAL INSTITUTIONAL	1,913,546	21,647	(145)	9,157	0	0	0	0	0	1,882,887	1,116,834	766,053

4 ADMINISTRATION	987,221	3,646		127,460			0	0	0	844,110	506,466	337,644
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5 TOTAL REVENUES	12,743,655	2,113,361	956,193	826,849	115,072	101,152	13,712	46,532	12,005	10,460,779	7,822,963	2,637,816
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LEBANON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursables
1-A ADOPTION SERVICE	6,131	4,065		68,333	0	0	78,529	1	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	804,113	16,749	0	0	820,862	0	132	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	179,615	0	0	0	179,615	0	27	0	0	0
1-D COUNSELING - DEPENDENT	0	0		10,233	402,850	0	413,083	0	114	0	0	0
1-E COUNSELING - DELINQUENT	0	0			964,598	0	964,598	0	86	0	0	0
1-F DAY CARE	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
1-H DAY TREATMENT - DELINQUENT	0	0			332	0	332	0	5	0	0	0
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	446,575	286,185		33,384	0	0	766,144	1,583	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			1,068	0	1,068	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	302,014	143,341		68,195	0	0	513,550	305	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	362,590	170,001		83,148	0	0	615,739	1,714	0	0	0	0
1-O SERVICE PLANNING	45,287	21,563		3,760	0	0	70,610	462	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					3,974	0	3,974	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,162,597	625,155	983,728	288,844	1,367,780	0	4,428,104			0	0	0
	LRCNP = Legal Representation for Children in Placement = \$											
	LRCNP = Legal Representation for Children Non-Placement = \$											
	Number of Children receiving non-PURCHASED HR Services											
	0											
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-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	8,999	6,326	0	21,683	1,549,582	0	1,586,590	5,008	27	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	384,359	0	384,359	1,164	8	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	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	376,174	227,965	0	188,755	2,012,069	0	2,804,963	26,671	124	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	50,593	2,528	0	30,919	544,035	0	628,075	8,136	47	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	10,797	0	10,797	40	1	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	435,766	236,819	0	241,357	4,500,842	0	5,414,784	41,019	207	0	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursables
3-A JUVENILE DETENTION SERVICE	0	0	0	0	129,084	0	129,084	264	9	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	20,552	14,751	0	12,964	823,801	0	872,068	2,255	14	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,084	315,909	0	316,993	1,009	9	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	197	291,889	0	292,086	801	3	0	0	0
3-E YDC SECURE	0	0	0	0	303,315	0	303,315	365	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	20,552	14,751	0	14,245	1,863,998	0	1,913,546	4,694	36	0	0	0
4 ADMINISTRATION	391,833	249,375	0	346,013	0	0	987,221			0	0	0
5 TOTAL EXPENDITURES	2,010,748	1,126,100	983,728	890,459	7,732,620	0	12,743,655			0	0	0
	County Indirect Costs = \$											
	112,768											

**LEBANON 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	\$ 78,529	\$ 0	\$ 78,529
Adoption Assistance	820,862	0	820,862
Subsidized Permanent Legal Custodianship	179,615	0	179,615
Counseling	1,364,733	12,948	1,377,681
Day Care	0	0	0
Day Treatment	332	0	332
Homemaker Service	0	0	0
Intake and Referral	766,144	0	766,144
Life Skills	1,068	0	1,068
Protective Service - Child Abuse	513,550	0	513,550
Protective Service - General	615,739	0	615,739
Service Planning	70,610	0	70,610
Juvenile Act Proceedings	3,974	0	3,974
Alternative Treatment	0	0	0
Community Residential	1,970,949	0	1,970,949
Emergency Shelter	0	0	0
Foster Family	2,781,181	23,782	2,804,963
Kinship Care	628,075	0	628,075
Supervised Independent Living	10,797	0	10,797
Juvenile Detention Service	129,084	0	129,084
Residential Service	1,189,061	0	1,189,061
Secure Residential Service (Except YDC)	292,086	0	292,086
YDC Secure	303,315	0	303,315
Administration	987,221	0	987,221
Combined Total Expense	<u>12,706,925</u>	<u>36,730</u>	<u>12,743,655</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 12,706,925</u>	<u>\$ 36,730</u>	<u>\$ 12,743,655</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,010,748	\$ 0	\$ 2,010,748
Employee Benefits	1,126,100	0	1,126,100
Subsidies	983,728	0	983,728
Operating	856,714	33,745	890,459
Purchased Services	7,729,635	2,985	7,732,620
Fixed Assets	0	0	0
Combined Total Expense	<u>12,706,925</u>	<u>36,730</u>	<u>12,743,655</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 12,706,925</u>	<u>\$ 36,730</u>	<u>\$ 12,743,655</u>

**LEBANON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-D	4	1	Counseling - Dependent - Operating	\$ 270	\$ 9,963	\$ 10,233
	2-G	4		Foster Family - Dependent - Operating	\$ 164,973	\$ 23,782	\$ 188,755
	1-D	5		Counseling - Dependent - Purchased Services	\$ 399,865	\$ 2,985	\$ 402,850
				Total Adjustment Amount		<u>\$ 36,730</u>	
				To increase expenditures by \$36,730 to include revisions made to the agency's expenditure ledger subsequent to the submission of the fourth quarter Act 148 Invoice to the Commonwealth DHS and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
				CY-370A Adjustment			
CY-370A	1-E	2	2	Counseling - Delinquent - Program Income	\$ 369	\$ 830	\$ 1,199
	2-C	2		Community Residential - Dependent - Program Income	\$ 35,963	\$ 42,906	\$ 78,869
	2-D	2		Community Residential - Delinquent - Program Income	\$ 6,661	\$ 10,793	\$ 17,454
	2-G	2		Foster Family - Dependent - Program Income	\$ 27,796	\$ 31,374	\$ 59,170
	2-H	2		Foster Family - Delinquent - Program Income	\$ 68	\$ 353	\$ 421
	2-I	2		Kinship Care - Dependent - Program Income	\$ 16,802	\$ 11,809	\$ 28,611
	2-L	2		Supervised Independent Living - Delinquent - Program Income	\$ -	\$ 304	\$ 304
	3-B	2		Residential Service - Dependent - Program Income	\$ 3,121	\$ 8,181	\$ 11,302
	3-C	2		Residential Service - Delinquent - Program Income	\$ 1,137	\$ 3,018	\$ 4,155
	3-D	2		Secure Residential - Program Income	\$ 3,350	\$ 2,738	\$ 6,088
	4	2		Administration - Program Income	\$ 2,475	\$ 1,171	\$ 3,646
				Total Adjustment Amount		<u>\$ 113,477</u>	
				To increase program income by \$113,477 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)			

LEBANON COUNTY CHILDREN AND YOUTH AGENCY
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