



**DAUPHIN COUNTY
CHILDREN AND YOUTH AGENCY
AMENDED FINANCIAL REPORT
FOR THE PERIOD
JULY 1, 2008 TO JUNE 30, 2009**

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen

EUGENE A. DePASQUALE
AUDITOR GENERAL

The Commissioners of Dauphin County
Dauphin County Administration Building
Two South Second Street, Fourth Floor
Harrisburg, PA 17101

Dear Commissioners:

We have examined fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Dauphin County Children and Youth Agency for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the period July 1, 2008 to June 30, 2009, pursuant to authority derived from Act 148 of July 9, 1976, (P.L. 846, No. 148), as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the aforementioned fiscal forms included in the Act 148 Invoice Package for the fiscal year ended June 30, 2009, as certified by the County Officials, and submitted to the Department of Public Welfare (DPW).

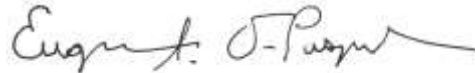
Preparation of these fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Dauphin County Children and Youth Agency management. Our engagement included testing of the County Children and Youth Agency's records and other procedures we considered necessary to enable us to ascertain and certify the financial information included on the amended fiscal forms and 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.*). We believe that our engagement provides a reasonable basis for the certification of the amended financial reports.

The results of the procedures performed during this engagement include 7 adjustments to the attached Dauphin County Children and Youth Agency's fiscal forms, as presented on pages 7 and 8. We determined that, based upon the state participation rates, the \$9,018 decrease in Expenditures and the \$17,591 increase in Revenue resulted in a net amount of \$20,579 due to the State.

The results of our engagement procedures, as presented in this report, were discussed with representatives of the Dauphin County Children and Youth Agency at an exit conference held on June 4, 2014.

This report is being forwarded to the Department of Public Welfare, Bureau of Financial Operations, and the Office of Children, Youth, and Families. You will be notified by the Department of Public Welfare of any impact from the results of our engagement. At that time, you will be afforded the opportunity to appeal the results, in accordance with 1 PA Code 31.1 *et seq.*

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Dauphin County Children and Youth Agency.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

EUGENE A. DEPASQUALE
Auditor General

June 12, 2014

CONTENTS

	Page
Background.....	1
Financial Reports	
Amended Computation of Final Net State Share.....	2
Amended CY-348 - Fiscal Summary.....	3
Amended CY-370A - Revenue Report	4
Amended CY-370 - Expenditure Report.....	5
Amended Summary of Expense and Expense Adjustments	6
Adjustment Schedule	7
Report Distribution List	9

BACKGROUND

The Department of the Auditor General is responsible for reviewing the submitted cost and revenue reports of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Public Welfare 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 the Department of Public Welfare (DPW) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Public Welfare Code (62 P. S. § 703), the DPW 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 actual expenditures incurred for the provision of children and youth social services on a quarterly basis to the DPW through the Act 148 Invoice package. 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 the DPW.

As part of our engagement, we reviewed three fiscal forms included in the Act 148 Invoice package, the CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary. Specifically, we reviewed the final, 4th Quarter fiscal forms submitted to the DPW, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine if the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DPW for the respective fiscal year (FY). The variances identified between the reported and actual costs and revenues required adjustments to these fiscal forms, and thus, the Amended CY-370 Expenditure Report, the Amended CY-370A Revenue Report, and the Amended CY-348 Fiscal Summary included in this report reflect the County Children and Youth Agency’s revised costs and revenues and the impact on the Net State Share.

**DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	21,777,943
Supplemental Act 148		<u>0</u>
Total State Allocation		21,777,943
State Share (CY348) ²	\$	19,492,605
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	19,492,605
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	19,492,605
Actual Act 148 Revenues Received ⁴		<u>19,513,184</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(20,579)</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 audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit 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 PERIOD JULY 1, 2008 TO JUNE 30, 2009
 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	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	477,866	0	92,549	0	0	0	0	0	385,317	385,317	0
02. 90% REIMBURSEMENT	1,971,231	34,551	67,331	294,642	0	0	0	0	1,574,707	1,417,236	157,471
03. 80% REIMBURSEMENT	23,879,651	713,865	5,894,923	1,691,797	0	0	248	0	15,578,818	12,463,055	3,115,763
04. 60% REIMBURSEMENT	5,777,061	292,865	762,772	0	176,180	105,526	0	8,437	4,431,281	2,658,769	1,772,512
05. 50% REIMBURSEMENT	5,172,740	35,120	1,165	0	0	0	0	0	5,136,455	2,568,228	2,568,227
06. TOTAL NET CHILD WELFARE EXPEND.	37,278,549	1,076,401	6,818,740	1,986,439	176,180	105,526	248	8,437	27,106,578	19,492,605	7,613,973
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	3,009,002	59,550							2,949,452	1,769,671	1,179,781
08. NON-REIMBURSABLE EXPENDITURES	46,763	0	0						46,763		46,763
09. TOTAL EXPENDITURES	40,334,314	1,135,951	6,818,740	1,986,439	176,180	105,526	248	8,437	30,102,793	21,262,276	8,840,517
10. IL Grant Funds Reported	118,905										
11. TOTAL HSDF used for Child Welfare	91,048										
12. TOTAL TITLE IV-D COLLECTIONS	738,490										
13. TITLE IV-D Collections for IV-E Children	156,206										
14. STATE ACT 148 - line 6	19,492,605										
15. STATE ACT 148 ALLOCATION	21,777,943										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	19,492,605										
INVOICE											
AMENDED STATE SHARE (ACT 148)	19,492,605										
ACT 148 AMOUNT AS SUBMITTED	19,513,184										
ADJUSTMENT TO STATE SHARE	(20,579)										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	91,659	3,141	15

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CV370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	477,866	0	0	92,549	0	0	0	0	0	385,317	385,317	0
I-B ADOPTION ASSISTANCE	2,545,572	0	1,282,548	0	0	0	0	0	0	1,263,024	1,010,419	252,605
I-C COUNSELING - DEPENDENT	1,520,509	67,623	0	1,193	867,432	0	0	0	0	584,261	467,409	116,852
I-D COUNSELING - DELINQUENT	994,024	0	0	32	251,454	0	0	0	0	742,538	594,030	148,508
I-E DAY CARE	43,055	0	0	0	2,955	0	0	0	0	40,100	32,080	8,020
I-F DAY TREATMENT - DEPENDENT	18,185	0	0	0	0	0	0	0	0	18,185	14,548	3,637
I-G DAY TREATMENT - DELINQUENT	591,647	0	0	0	503,433	0	0	0	0	88,214	70,571	17,643
I-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	0	0	0	0	0	0	0	0	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	26,142	0	0	0	7,677	0	0	0	0	18,465	14,772	3,693
I-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	1,009,742	14,179	0	170,546	2,827	0	0	0	0	822,190	657,752	164,438
I-M PROTECTIVE SERVICE - GENERAL	2,392,899	0	0	415,523	55,872	0	0	0	0	1,921,504	1,537,203	384,301
I-N SERVICE PLANNING	1,118,761	9,805	0	211,717	147	0	0	0	0	897,092	717,674	179,418
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	68,609	0	0	833	0	0	0	0	0	67,776	33,888	33,888
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	220,517	0	0	332	0	0	0	0	0	220,185	110,093	110,092
I-Q SUBTOTAL IN-HOME	11,027,528	91,607	1,282,548	892,725	1,691,797	0	0	0	0	7,068,851	5,645,756	1,423,095
COMMUNITY BASED PLACEMENT												
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	1,711,851	62,283	639,117	0	0	0	0	0	0	1,010,451	808,361	202,090
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,880,801	131,387	441,577	0	0	0	0	0	0	2,307,837	1,846,270	461,567
2-E EMERGENCY SHELTER - DEPENDENT	763,691	22,589	67,319	12	85,055	0	0	0	0	588,716	529,844	58,872
2-F EMERGENCY SHELTER - DELINQUENT	1,207,540	11,962	0	0	209,587	0	0	0	0	985,991	887,392	98,599
2-G FOSTER FAMILY - DEPENDENT	8715,737	417,220	1,184,205	1,415,318	0	0	0	248	0	5,698,746	4,558,997	1,139,749
2-H FOSTER FAMILY - DELINQUENT	191,806	11,353	14,168	74	0	0	0	0	0	166,211	132,969	33,242
2-I SUP. INDEPENDENT LIVING - DEPENDENT	118,920	15	118,905	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	15,590,346	656,809	2,465,291	1,415,404	294,642	0	0	248	0	10,757,952	8,763,833	1,994,119
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	4,883,614	35,120	0	0	0	0	0	0	0	4,848,494	2,424,247	2,424,247
3-B RESIDENTIAL SERVICE - DEPENDENT	697,232	27,755	46,703	22,312	0	176,180	105,526	0	0	318,776	191,266	127,510
3-C RES. SERVICE - DELINQUENT (NON-YDC/YFC)	3,249,312	246,533	449,080	18	0	0	0	0	0	2,553,681	1,532,209	1,021,472
3-D SECURE RES. SERVICE (EXCEPT YDC)	575,215	18,590	0	0	0	0	0	0	0	556,625	333,975	222,650
3-E YDC/YFC (NON-SECURE) Institutional	2,176,370	51,483	0	0	0	0	0	0	0	2,124,887	1,274,932	849,955
3-F YDC SECURE	832,632	8,067	0	0	0	0	0	0	0	824,565	494,739	329,826
3-G SUBTOTAL INSTITUTIONAL	12,414,375	387,528	495,783	22,330	0	176,180	105,526	0	0	11,227,028	6,251,368	4,975,660
4. ADMINISTRATION	1,255,302	7	0	244,659	0	0	0	0	8,437	1,002,199	601,319	400,880
TOTAL REVENUES	40,287,551	1,135,951	4,243,622	2,575,118	1,986,439	176,180	105,526	248	8,437	30,056,030	21,262,276	8,793,754

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CX370
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
IN-HOME												
1-A ADOPTION SERVICE	224,474	147,127		104,940	1,500	0	478,041	225	0	175	0	0
1-B ADOPTION ASSISTANCE	0	0	2,545,572	0	0	0	2,545,572	0	330	0	0	0
1-C COUNSELING - DEPENDENT	0	0		55,245	1,465,264	0	1,520,509	762	608	0	0	0
1-D COUNSELING - DELINQUENT	0	0		403	993,621	0	994,024	260	260	0	0	0
1-E DAY CARE	0	0		0	43,055	0	43,055	29	29	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	18,185	0	18,185	2	2	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	591,647	0	591,647	72	72	0	0	0
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0		0	26,142	0	26,142	39	39	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	536,014	211,431		132,967	129,776	0	1,010,188	632	199	446	0	0
1-M PROTECTIVE SERVICE - GENERAL	1,194,033	519,741		473,352	210,956	0	2,398,082	815	171	5,183	0	0
1-N SERVICE PLANNING	623,913	263,004		206,867	3,600	22,185	1,119,569	25	25	808	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				4,664	63,945		68,609	598	598	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				1,713	218,804		220,517	531	531	0	0	0
1-Q SUBTOTAL IN-HOME	2,578,434	1,141,303	2,545,572	980,151	3,766,495	22,185	11,034,140			6,612	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
								DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	4,118	1,707,733	0	1,711,851	10,178	76	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	6,310	2,874,491	0	2,880,801	17,971	190	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	1,604	762,087	0	763,691	2,388	99	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	1,207,540	0	1,207,540	2,755	179	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,869,804	789,448	91,659	712,573	5,250,146	17,318	8,730,948	101,916	760	10,242	4,969	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	1,190	190,616	0	191,806	2,317	23	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	20,556	98,364	0	0	118,920	0	2	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	1	0	0	0
2-K SUBTOTAL CBP	1,869,804	789,448	112,215	824,159	11,992,613	17,318	15,605,557	137,525	1,330	10,242	4,969	0
4 ADMINISTRATION	409,541	157,167	0	712,900	0	593	1,280,201			24,899	0	0
3-A JUVENILE DETENTION SERVICE	0	0	0	0	4,883,614	0	4,883,614	9,873	474	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	79,763	14,856	0	29,322	573,332	0	697,273	1,939	69	41	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YC)	0	0	0	6,839	3,242,473	0	3,249,312	19,574	198	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	575,206	0	575,215	2,502	14	0	0	0
3-E YDC/YFC (NON-SECURE/Institutional)	0	0	0	0	2,176,370	0	2,176,370	6,990	56	0	0	0
3-F YDC SECURE	0	0	0	0	832,632	0	832,632	2,086	9	0	0	0
3-G SUBTOTAL INSTITUTIONAL	79,763	14,856	0	36,170	12,283,627	0	12,414,416	42,964	820	41	0	0
TOTAL EXPENDITURES	4,937,542	2,102,774	2,657,787	2,553,380	28,042,735	40,096	40,334,314			41,794	4,969	0
	County Indirect Costs = \$ 605,214											

**DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 478,539	\$ (498)	\$ 478,041
Adoption Assistance	2,545,572	0	2,545,572
Counseling	2,514,533	0	2,514,533
Day Care	43,916	(861)	43,055
Day Treatment	609,832	0	609,832
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skill	26,142	0	26,142
Protective Service - Child Abuse	1,010,904	(716)	1,010,188
Protective Service - General	2,399,843	(1,761)	2,398,082
Service Planning	1,120,460	(891)	1,119,569
Juvenile Act Proceedings	289,126	0	289,126
Alternative Treatment	0	0	0
Community Residential	4,593,926	(1,274)	4,592,652
Emergency Shelter	1,971,231	0	1,971,231
Foster Family	8,925,428	(2,674)	8,922,754
Supervised Independent Living	118,920	0	118,920
Juvenile Detention Service	4,883,614	0	4,883,614
Residential Service	3,946,635	(50)	3,946,585
Secure Residential Service (Except YDC)	575,215	0	575,215
YDC/YFC (Non-Secure) - Institutional	2,176,370	0	2,176,370
YDC Secure	832,632	0	832,632
Administration	<u>1,280,494</u>	<u>(293)</u>	<u>1,280,201</u>
Combined Total Expense	40,343,332	(9,018)	40,334,314
Less Non-reimbursables	<u>46,763</u>	<u>0</u>	<u>46,763</u>
Total Net Expense	\$ <u>40,296,569</u>	\$ <u>(9,018)</u>	\$ <u>40,287,551</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,937,542	\$ 0	\$ 4,937,542
Employee Benefits	2,109,897	(7,123)	2,102,774
Subsidies	2,657,787	0	2,657,787
Operating	2,553,140	240	2,553,380
Purchased Services	28,044,870	(2,135)	28,042,735
Fixed Assets	<u>40,096</u>	<u>0</u>	<u>40,096</u>
Combined Total Expense	40,343,332	(9,018)	40,334,314
Less Non-Reimbursables	<u>46,763</u>	<u>0</u>	<u>46,763</u>
Total Net Expense	\$ <u>40,296,569</u>	\$ <u>(9,018)</u>	\$ <u>40,287,551</u>

**DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustments							
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 147,625	\$ (498)	\$ 147,127
	1-L	2		Protective Service Child Abuse - Employee Benefits	\$ 212,147	\$ (716)	\$ 211,431
	1-M	2		Protective Service General - Employee Benefits	\$ 521,502	\$ (1,761)	\$ 519,741
	1-N	2		Service Planning - Employee Benefits	\$ 263,895	\$ (891)	\$ 263,004
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 792,122	\$ (2,674)	\$ 789,448
	3-B	2		Residential Service (Dep.) - Employee Benefits	\$ 14,906	\$ (50)	\$ 14,856
	4	2		Administration - Employee Benefits	\$ 157,700	\$ (533)	\$ 157,167
					Total Adjustment Amount		\$ (7,123)
				To decrease retirement Employee Benefits \$7,123 to properly report the agency's allocation of the county pension contribution. Estimated rates were used in the agency/county calculation.			
				Title 55 PA Code, Chapter 3170.47(f)			
CY-370	1-E	5	2	Day Care - Purchased Services	\$ 43,916	\$ (861)	\$ 43,055
	2-D	5		Comm. Residential (Del.) - Purchased Services	\$ 2,875,765	\$ (1,274)	\$ 2,874,491
				Total Adjustment Amount		\$ (2,135)	
				To decrease Purchased Services \$2,135 to reconcile to the agency's general ledger and properly report expenditures.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	4	4	3	Administration - Operating	\$ 712,660	\$ 240	\$ 712,900
				To increase Administration-Operating expenditures \$240 to reconcile to the County Cost Allocation Plan and properly report indirect costs.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370A Adjustments							
CY-370A	2-G	2	4	Foster Family (Dep.) - Program Income	\$ 416,613	\$ 607	\$ 417,220
	3-C	2		Residential Service (Del.) - Program Income	\$ 246,503	\$ 30	\$ 246,533
				Total Adjustment Amount		\$ 637	
				To increase Program Income \$637 to properly report the total amount received.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

**DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE DECREASE	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A Adjustments (Continued)							
CY-370A	2-D	3	5	Comm. Residential (Del.) - Title IV-E	\$ 438,029	\$ 3,548	\$ 441,577
	2-E	3		Maintenance Emergency Shelter (Dep.) - Title	\$ 64,890	\$ 2,429	\$ 67,319
	2-G	3		IV-E Maintenance Foster Family (Dep.) - Title	\$ 1,178,358	\$ 6,095	\$ 1,184,453
	3-B	3		IV-E Maintenance Residential Service (Dep.) - Title IV-E Maintenance Total Adjustment Amount	\$ 41,821	\$ 4,882	\$ 46,703
					<u>\$ 16,954</u>		
				To increase Federal Title IV-E Revenue \$16,954 to include nine supplemental invoices not reported on the agency's originally submitted fiscal reports.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	2-G	3	6	Foster Family (Dep.) - Title IV-E Maintenance	\$ 1,184,453	\$ (248)	\$ 1,184,205
	2-G	8		Foster Family (Dep.) - Other Funding	\$ -	\$ 248	\$ 248
				To reclassify \$248 of Title IV-E funding to Other Funding due to a Title IV-E invoice being processed against state funds as a result of the claim exceeding the 2-year time limit for federal grants.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-348 Adjustment							
CY-348	13	A	7	Title IV-D Collections for IV-E Children	\$ 156,843	\$ (637)	\$ 156,206
				To decrease Title IV-D Collections for IV-E Children \$637 to properly report the total amount received.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania

Ms. Gloria Gilligan
Acting Bureau Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Public Welfare

Ms. Stephanie Weigle
Division Director
Division of Administration
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Public Welfare

Ms. Kelly Leighty
Division Director
Division of Financial Policy and Operations
Bureau of Financial Operations
Department of Public Welfare

Mr. David Bryan, CPA
Audit Manager
Audit Resolution Section
Division of Audit and Review
Bureau of Financial Operations
Department of Public Welfare

The Commissioners of Dauphin County

Mr. Peter Vriens
Administrator
Dauphin County Children & Youth Agency

Ms. Marie Rebuck
Controller
Dauphin County

Ms. Linda Swick
Audit Specialist
Audit Resolution Section
Division of Audit and Review
Bureau of Financial Operations
Department of Public Welfare

Mr. Michael Burns
Director
Bureau of Financial Management
Office of Comptroller Operations
Office of the Budget

Mr. John Kaschak
Director
Bureau of Audits
Office of Comptroller Operations
Office of the Budget

This report is a matter of public record and is available online at www.auditorgen.state.pa.us. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.