

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY

AMENDED FINANCIAL REPORT

FOR THE PERIOD

JULY 1, 2009 TO JUNE 30, 2010

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 the submitted 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, 2009 to June 30, 2010, 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, 2010, as certified by the County Officials, and submitted to the Department of Public Welfare (DPW).

Preparation of these submitted fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Dauphin County Children and Youth Agency's 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 \$23,238 increase in Expenditures, the \$21,835 decrease in Non-Reimbursable Expenditures, and the \$31,762 increase in Revenue resulted in a net amount of \$2,458 due to the County.

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.

June 24, 2014

EUGENE A. DEPASQUALE

Eugraf: O-Purper

Auditor General

CONTENTS

Pa	ge
ackground	1
inancial 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
eport 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, 2009 TO JUNE 30, 2010 AMENDED

COMPUTATION OF FINAL NET STATE SHARE

Approved State Allocation ¹			\$	21,348,420
Supplemental Act 148			_	0
Total State Allocation				21,348,420
State Share (CY348) ²	\$	19,274,789		
Less: Major Service Category Adjustment	_	0	_	
Net State Share			\$	19,274,789
Less: Expenditures in Excess of the Approved State Al	locati	on	_	0
Final Net State Share Payable ³			\$	19,274,789
Actual Act 148 Revenues Received ⁴			_	19,272,331
Net Amount Due County/(State) ⁵			\$_	2,458

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, 2009 TO JUNE 30, 2010 AMENDED CY348 FISCAL SUMMARY

	A	В	C	D	Ξ	F	Ð	Н	Ι	J	Ж
	GRAND	PROGRAM	TITLE		TITLE	TITLE	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E	TANF	XX	IV-B	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	1,053,004	0	200,374	0	0	0	0	0	852,630	852,630	0
02. 90% REIMBURSEMENT	1,884,156	19,201	60,615	268,755	0	0	0	0	1,535,585	1,382,026	153,559
03. 80% REIMBURSEMENT	24,276,401	606,720	6,070,156	1,717,684	0	0	0	0	15,881,841	12,705,471	3,176,370
04. 60% REIMBURSEMENT	4,547,731	263,181	817,280	0	176,180	105,526	0	17,126	3,168,438	1,901,063	1,267,375
05. 50% REIMBURSEMENT	4,899,574	30,995	1,383	0	0	0	0	0	4,867,196	2,433,599	2,433,597
06. TOTAL NET CHILD WELFARE EXPEND.	36,660,866	920,097	7,149,808	1,986,439	176,180	105,526	0	17,126	26,305,690	19,274,789	7,030,901
AND COMPANY FOR STOLEN WE COMPANY											
IDC/IFC PLACEMENT COSTS	030 063 6				OCC				036 033 6	1 541 610	077 740
U/. 60% DFW FARIICIFAIIUN	050,629,030	99,700							7,309,350	1,341,010	1,027,740
08. NON-REIMBURS ABLE EXPENDITURES	345,604	0	0						345,604		345,604
09. TOTAL EXPENDITURES	39,635,520	797,676	7,149,808	1,986,439	176,180	105,526	0	17,126	29,220,644	20,816,399	8,404,245
10. IL Grant Funds Reported	0										
		.									
11. TOTAL HSDF used for Child Welfare	53,535										
12. TOTAL TITLE IV-D COLLECTIONS	510,625										
13. TITLE IV-D Collections for IV-E Children	77,649										
ON 1 TO A CTT A TO A 140	000 1000										
14. SIAIE ACI 148 - ine 6	19,2/4,/89										
15. STATE ACT 148 ALLOCATION	21,348,420										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	19,274,789										
INVOICE											
AMENDED STATE SHARE (ACT 148) ACT 148 AMOUNT AS SUBMITTED	19,274,789										
ADJUSTMENT TO STATE SHARE	2,458										

Total Subsidies

Subsidized Permanent Legal Custodianship SPLC

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010 AMENDED CY370A REVENUE REPORT

MAJOR SERVICE CATEGORIES) o management	Series of the series					
& COSI CENTERS	-	,	,	,	ų	KEVENUE SOURCES	JURCES 7	c	٠	Ç	=	5
	TOTAI	7	c	4	c	0	,	ø	6	IO NET	II	71
NHOME	REIMBURSABLE EXPENDITIRES	PROGRAM	TITLE IV-E MAINTEN ANCE	TITLE IV-E	TAN	TITTEXX	TITIE IV.B	OTHER	MEDICAL	REIMBURS ABLE EXPEDITIERS	STATE ACT 148	LOCAL
I-A ADOPTION SERVICE	1.053.004	0	III III III III III III III III III II	200.374	0		0	0	0	852.630	852.630	0
1-B ADOPTION ASSISTANCE	3,061,865	0	1,566,197	0			0		0	1,495,668	1,196,534	299,134
1-C COUNSELING - DEPENDENT	1,536,883	41,249		441	895,356	0	0	0	0	599,837	479,870	119,967
1-D COUNSELING - DELINQUENT	665,617	0		43	463,009	0	0	0	0	202,565	162,052	40,513
1-E DAY CARE	101,237	0		0	12,220	0	0	0	0	89,017	71,214	17,803
1-F DAY TREATMENT - DEPENDENT	19,538	0		0	7,592	0	0	0	0	11,946	9,557	2,389
1-G DAY TREATMENT - DELINQUENT	320,362	0		0	284,896	0	0	0		35,466	28,373	7,093
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-1 INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	101,052	0		0	686	0	0	0	0	100,063	80,050	20,013
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	1,088,361	10,351		189,412	1,350	0		0	0	887,248	709,798	177,450
1-M PROTECTIVE SERVICE - GENERAL	2,605,858	0		449,867	52,272			0	0	2,103,719	1,682,975	420,744
1-N SERVICE PLANNING	1,568,997	2,205		296,374	0	0	0	0	0	1,270,418	1,016,334	254,084
1-0 JUVENILE ACT PROCEEDINGS - DEPENDENT	68,074	0		1,383	0		0	0	0	66,691	33,346	33,345
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	12,190,848	53,805	1,566,197	1,137,894	1,717,684	0	0		0	7,715,268	6,322,733	1,392,535
COMMUNITY BASED	TOTAL REIMBURSABLE	PROGRAM	TITLE IV-E	TITLE IV-E				OTHER	MEDICAL	NET REIMBURSABLE	STATE	LOCAL
PLACEMENT	EXPENDITURES	INCOME	MAINTENANCE	ADMIN.	TANF	TTTLEXX	TITLE IV-B	FUNDING	ASSISTANCE	EXPEDITURES	ACT 148	SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0	0		0	0	0	0
2-B ALIERNATIVE TREATMENT - DELINQUENT	0	0 0	0	0		0	0		0	0	0 0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,890,654	41,438	659,798	0		0	0		0	1,189,418	951,534	237,884
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,601,364	90,657	48/,229	0	33 28	0	0		0	2,023,478	1,618,782	404,696
2-E EMERGENCY SHELIER - DEPENDENT	569,121	10,475	60,609	9	32,502	0	0	0		465,529	418,9/6	46,553
2-F EMERGENCY SHELTER - DELINQUENT	1,315,035	8,726	0	0	236,253	0	0	0		1,070,056	963,050	107,006
2-G FOSTER FAMILY - DEPENDENT	8,551,951	410,664	1,116,080	1,288,358		0	0	0	0	5,736,849	4,589,479	1,147,370
2-H FOSTER FAMILY - DELINQUENT	162,662	10,156	16,323	34		0	0		0	136,149	108,919	27,230
2-1 SUP. INDEPENDENT LIVING - DEPENDENT 2 I SUB INDEPENDENT HIGHER DELINOUENT	0	0	0	0		0	0		0	0	0	0
2-y Solt in Del Endent Edving - Delengoent	15 000 787	911 625	2 340 039	1 788 308	357.890	0	0		0	0/1/1/201	0 650 700	1 970 739
	15,000,00	012,110	4,040,000	0.00,000,1	200,007	>				10,021,777	0+/,000,0	1,017,1
	TOTAL									NET		
INSTITUTIONAL	REIMBURSABLE	PROGRAM	TITLE IV-E	TITLE IV-E				OTHER	MEDICAL	REIMBURSABLE	STATE	LOCAL
PLACEMENT	EXPENDITURES	INCOME	MAINTENANCE	ADMIN.	TANF	THEXX	IIILE IV-B	FUNDING	ASSISTANCE	EXPEDITURES	ACT 148	SHARE
3-A JUVENILE DETENTION SERVICE	4,831,500	30,995	104524	22 72		137,180	105 501	0	0	4,800,505	2,400,253	2,400,252
3-B RESIDEN HAL SERVICE - DEPENDEN I	427,0/4	16,9/8	194,534	174,17		1/6,180	075,501		0	452,035	177,657	1/2,814
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,997,111	238,076	353,940	22		0	0		0	1,405,073	843,044	562,029
3-D SECURE RES. SERVICE(EXCEPT YDC)	5/9,605	7,150							0	2/2,455	163,473	108,982
3-E YDC/YFC (NON-SECURE)-Institutional	1,817,093	52,209								1,764,884	1,058,930	705,954
3-F YDC SECURE	811,957	7,491								804,466	482,680	321,786
3-G SUBTOTAL INSTITUTIONAL	10,689,940	352,899	548,474	27,443	0	176,180	105,526	0	0	9,479,418	5,207,601	4,271,817
AND ALL PRODUCTION OF THE PROPERTY OF THE PROP	********	E E C		070 110		c	•			1000	200 200	022.007
4 ADMINISTRATION	1,318,341	116	9.77	241,363	241,363	0	0	0	17,126	1,058,875	635,325	423,550
5 TOTAL REVENUES	39,289,916	761,616	4,454,710	2,695,098	1,986,439	176,180	105,526	0	17,126	28,875,040	20,816,399	8,058,641
											E	

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010 AMENDED CY370 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES			THE THE PERSON OF THE PERSON O	THEFT								
& COST CENTERS	-	2	3	4	5	9	7	8	6	10	111	12
	WAGES							Children	Children	Non-	Non-Reim	Program Income
IN-HOME	AND SALARIES	EMPLOYEE	STIRSIDIES	OPERATING	PURCHASED	HXED	TOTAL	Served (hy county)	Served (Purchased)	Reimbursable Non PS\Sub	Purchased Serv/ Subsidies	related to all Non- Reimbursable
1-A ADOPTION SERVICE	530,296	290		263,796	0	2,478	1,087,376	188	0	34,372	0	
1-B ADOPTION ASSISTANCE	0		3,061,865	0	0	0	3,061,865	0	365	0	0	0
1-C COUNSELING - DEPENDENT	0	0		30,163	1,506,720	0	1,536,883	1,069	282	0	0	
1-D COUNSELING - DELINQUENT	0	0		225	665,392	0	665,617	244	244	0	0	0
1-E DAY CARE	0	0		0	101,237	0	101,237	43	43	0	0)
1-F DAY TREATMENT - DEPENDENT	0	0		0	19,538	0	19,538	3	3	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	320,362	0	320,362	27	LS	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	101,052	0	101,052	72	72	0	0	0
1-K LIFESKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	555,279	198,778		262,744	92,790	7,692	1,117,283	209	125	28,922	0	0
1-M PROTECTIVE SERVICE - GENERAL	1,193,070	561,010		738,552	179,524	15,822	2,687,978	1,155	131	82,030	06	
1-N SERVICE PLANNING	719,617	307,094		505,913	2,400	26,059	1,621,083	4,208	31	52,086	0	0
1-0 JUVENILE ACT PROCEEDINGS - DEPENDENT				7,271	60,803		68,074	533	533	0	0	
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	
1-Q SUBTOTAL IN-HOME	3,058,262	1,357,688	3,061,865	1,808,664	3,049,818	52,051	12,388,348			197,410	06	
							Number of Children r	Number of Children receiving only NON-PURCHASED IN-Home Services	PURCHASED IN	-Home Services		2,105
	WAGES							DAYS	Children	Non-	Non-Reim	Program Income
COMMUNITY BASED	AND	EMPLOYEE			PURCHASED	FIXED	TOTAL	OF	Served	Reimbursable	Purchased Serv/	related to all Non-
PLACEMENT	SALARIES	BENEFITS	SUBSIDIES	OPERATING	SERVICES	ASSETS	EXPENDITURES	CARE	(Purchased)	Non PS\Sub.	Subsidies	Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0		0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0		0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0		0	/,81/	1,882,837	0	1,890,654	10,594	99	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0		0	6,443	2,594,957	0	2,601,400	15,043	126	0	36	
2-E EMERGENCY SHELTER - DEPENDENT	0		0	439	569,480	0	569,919	2,003	106	0	862	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	1,315,035	0	1,315,035	2,765	172	0	0	
2-G FOSTER FAMILY - DEPENDENT	1,705,754	708,331	107,521	1,029,489	5,092,909	22,873	8,666,877	688'86	477	111,588	3,338	0
2-H FOSTER FAMILY - DELINQUENT	0		0	705	161,957	0	162,662	1,747	11	0	0	
2-1 SUP. INDEPENDENT LIVING - DEPENDENT	0		0	0	0	0	0	0	0	0	0	
SUP. INDEPEND	0		0	0	0	0	0	0	0	0	0	
2-K SUBTOTAL CBP	1,705,754	708,331	107,521	1,044,893	11,617,175	22,873	15,206,547	131,041	958	111,588	4,172	
	WAGES							DAYS	Children	Non-	Non-Reim	Non-Reim
INSTITUTIONAL	AND	EMPLOYEE			PURCHASED	FIXED	TOTAL	OF	Served	Reimbursable	Purchased Serv/	Program
PLACEMENT	SALARIES	BENEFITS	SUBSIDIES	OPERATING	SERVICES	ASSETS	EXPENDITURES	CARE	(Purchased)	Non PS\Sub.	Subsidies	Income
3-A JUVENILE DETENTION SERVICE	0	0	0	0	4,831,500	0	4,831,500	8,588	450	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	87,325	22,936	0	45,888	801,691	0	957,840	3,424	99	5,162	4	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDCYPC)	0	0	0	8,234	1,988,877	0	1,997,111	12,040	147	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0		0	250	279,355	0	279,605	1,194	6	0	0	
3-E YDC/YFC (NON-SECURE)-Institutional	0		0	0	1,817,093	0	1,817,093	5,379	40	0	0	0
YDC SEC	0		0	0	811,957	0	811,957	1,876	13	0	0	
3-G SUBTOTAL INSTITUTIONAL	87,325	22,936	0	54,372	10,530,473	0	10,695,106	32,501	725	5,162	4	
4 PMINISTER ATION	460.051	101 101	0	100 007	0	2 412	1 245 510	1 245 510		07170		
4 ADMINISTRATION	400,031	121,481	0	091,934	O	5,415	1,545,19			21,178	0	
5 TOTAL EXPENDITURES	5,311,392	2,273,076	3,169,386	3,605,863	25,197,466	78,337	39,635,520			341,338	4,266	
		ک	unity Indirect Costs = \$	498 360								

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010 AMENDED

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

			AS				AS
			REPORTED		INCREASE		AMENDED PER
COST CEN	TER ITEMS		PER CY370		(DECREASE)		CY370
Adoption Service		\$	1,087,376	\$	0	\$	1,087,376
Adoption Assistance			3,060,584		1,281		3,061,865
Counseling			2,202,500		0		2,202,500
Day Care			101,237		0		101,237
Day Treatment			339,900		0		339,900
Homemaker Service			0		0		0
Intake and Referral			0		0		0
Life Skill			101,052		0		101,052
Protective Service - Child	Abuse		1,117,088		195		1,117,283
Protective Service - Gene			2,687,623		355		2,687,978
Service Planning			1,621,917		(834)		1,621,083
Juvenile Act Proceedings			68,074		0		68,074
Alternative Treatment			0		0		00,074
Community Residential			4,492,054		0		4,492,054
Emergency Shelter					0		
			1,884,954				1,884,954
Foster Family			8,824,847		4,692		8,829,539
Supervised Independent I			0		0		0
Juvenile Detention Service			4,831,500		0		4,831,500
Residential Service			2,954,951		0		2,954,951
Secure Residential Service	· · · · · · · · · · · · · · · · · · ·		279,605		0		279,605
YDC/YFC (Non-Secure)) - Institutional		1,817,093		0		1,817,093
YDC Secure			811,957		0		811,957
Administration		-	1,327,970		17,549	_	1,345,519
	Combined Total Expense		39,612,282		23,238		39,635,520
	Less Non-reimbursables		367,439		(21,835)		345,604
		-		•	, , , , , , , , , , , , , , , , , , ,	_	
	Total Net Expense	\$	39,244,843	\$	45,073	\$_	39,289,916
			AS				AS
			REPORTED		INCREASE		AMENDED PER
OBJECTS OF	EXPENDITURE		PER CY370		(DECREASE)		CY370
Wages and Salaries		\$	5,296,100	\$	15,292	\$	5,311,392
Employee Benefits		Ψ	2,266,533	Ψ	6,543	Ψ	2,273,076
Subsidies			3,168,105		1,281		3,169,386
Operating			3,605,741		122		3,605,863
Purchased Services			25,197,466		0		25,197,466
Fixed Assets							78,337
I IACU ASSEIS		-	78,337		0	_	10,331
	Combined Total Expense		39,612,282		23,238		39,635,520
	Less Non-Reimbursables	-	367,439	•	(21,835)	_	345,604
	Total Net Expense	\$_	39,244,843	\$	45,073	\$_	39,289,916

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010 ADJUSTMENT SCHEDULE

REPORT	REFE	RENCE								
	1	1	ADJ.		AS	REPORTED	INCREA	SE/	Α	DJUSTED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	OR	ADJUSTED	(DECREA	SE)		TOTAL
				CY-370 Adjustments						
CY-370	1-L	1	1	Protective Service Child Abuse - Wages & Salaries	\$	555,084	\$	195	\$	555,279
010,0	1-M	1	•	Protective Service General - Wages & Salaries	\$	1,192,715	\$	355		1,193,070
	1-N	1		Service Planning - Wages & Salaries	\$	780,451		834)		779,617
	2-G	1		Foster Family (Dep.) - Wages & Salaries	\$	1,707,727	\$ (1.	973)	\$	1,705,754
	4	1		Administration - Wages & Salaries	\$	442,502	\$ 17.	549	\$	460,051
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$	701,788		543	\$	708,331
				Total Adjustment Amount			\$ 21.	835	 	
				To increase Wages & Salaries \$15,292 and Employee						
				Benefits \$6,543 because the agency did not originally report these expenditures on the CY-370 report, but						
				reported the \$21,835 total amount as non-reimbursable						
				expenditures (Refer to Adjustment 3). According to a						
				Department of Publice Welfare review of the agency's						
				PW-1171 Roster of Personnel, the agency did not use						
				the correct state maximum rates of reimbursement.						
				Title 55 PA Code, Chapters 3170.42(a) & 3170.47(a)						
				Administrative Bulletin 2009-05						
CY-370	1-B	3	2	Adoption Assistance - Subsidies	\$	3,060,584	\$ 1.	281	\$	3,061,865
	2-G	4		Foster Family (Dep.) - Operating	\$	1,029,367	\$	122	\$	1,029,489
				Total Adjustment Amount			\$ 1.	403		
				To increase Subsidies \$1,281 and Operating \$122 to						
				reconcile to the agency's general ledger and properly						
				report expenditures.						
				Title 55 PA Code, Chapter 3170.95(a)(b)						
CY-370	1-L	10	3	Protective Serv. Child Abuse - Non-Reimbs. Non PS/SUB	\$	29,117		195)		28,922
	1-M	10		Protective Service General - Non-Reimbs. Non PS/SUB	\$	82,385		355)		82,030
	1-N 2-G	10 10		Service Planning - Non-Reimbs. Non PS/SUB Foster Family (Dep.) - Non-Reimbs. Non PS/SUB	\$	51,252 116,158	\$ \$ (4.	834 570)		52,086 111,588
	4	10		Administration - Non-Reimbs, Non PS/SUB	\$ \$	44,727		549)		27,178
	_	10		Total Adjustment Amount	Ψ	44,727		835)	-	27,170
				J			, (31)		1	
				To decrease Non-Reimbursables Non PS/SUB \$21,835						
				because \$15,292 of wages & salaries and \$6,543 of						
				employee benefits were not reported in accordance with						
				the state maximum rates of reimbursement. Refer to						
				Adjustment 1.						
				Title 55 PA Code, Chapters 3170.42(a) and 3170.47(a)						
				Administrative Bulletin 2009-05						

DAUPHIN COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010 ADJUSTMENT SCHEDULE

				T					l	
REPORT	REFE	RENCE								
		T	ADJ.			REPORTED		CREASE	Α	DJUSTED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	OR	ADJUSTED	DE	CREASE		TOTAL
				CY-370A Adjustments						
CY-370A	1-C	2	4	Counseling (Dep.) - Program Income	\$	41,229	\$	20	\$	41,249
C1-370A	3-A	2	7	Juvenile Detention - Program Income	\$	30,720	\$	275	\$	30,995
	3-C	2		Residential Service (Del.) - Program Income	\$	237,889	\$	187	\$	238,076
				Total Adjustment Amount		,	\$	482	ļ .	
				To increase Program Income \$482 to properly report						
				the total amount received.						
				Title 55 PA Code, Chapter 3170.95(a)(b)						
CY-370A	1-B	3	5	Adoption Assistance - Title IV-E Maintenance	\$	1,565,416	\$	781	\$	1,566,197
C1-370A	2-C	3	3	Community Residential (Dep.)-Title IV-E Maintenance	\$	658,005		1,793	\$	659,798
	2-D	3		Community Residential (Del.) - Title IV-E Maintenance	\$	490,685		(3,456)		487,229
	2-E	3		Emergency Shelter (Dep.) -Title IV-E Maintenance	\$	58,130		2,479	\$	60,609
	2-G	3		Foster Family (Dep.) - Title IV-E Maintenance	\$	1,098,055		18,025	\$	1,116,080
	2-H	3		Foster Family (Del.) - Title IV-E Maintenance	\$	12,296	\$	4,027	\$	16,323
	3-B	3		Residential Service (Dep.) - Title IV-E Maintenance	\$	193,702	\$	832	\$	194,534
	3-C	3		Residential Service (Del.) - Title IV-E Maintenance	\$	359,980	\$	(6,040)	\$	353,940
	2-G	4		Foster Family (Dep.) - Title IV-E Administration	\$	1,275,519	\$	12,839	\$	1,288,358
				Total Adjustment Amount			\$	31,280		
				To increase Federal Title IV-E Revenue \$31,280 to						
				include 10 supplemental invoices not reported on the						
				agency's originally submitted fiscal reports.						
				Title 55 PA Code, Chapter 3170.95(a)(b)						
				CY-348 Adjustments						
CY-348	12	Α	6	Title IV-D Collections	\$	510,160	\$	465	\$	510,625
				To increase Title IV-D Collections \$465 to properly						
				report the total amount received.						
				Title 55 PA Code, Chapter 3170.95(a)(b)						
CY-348	13	A	7	Title IV-D Collections for IV-E Children	\$	23,761	\$	53,888	\$	77,649
				To increase Title IV-D Collections for IV-E						
				Children \$53,888 to properly report the total						
				amount received.						
				Title 55 DA Code Chapter 2170 05(e)(h)						
				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 Communications, 231 Finance Building, Harrisburg, 17120; PA email news@auditorgen.state.pa.us.