

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

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## Lycoming County Children and Youth Agency

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December 2015



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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EUGENE A. DePASQUALE  
AUDITOR GENERAL

The Commissioners of Lycoming County  
Lycoming County Courthouse  
48 West Third Street  
Williamsport, PA 17701

Dear Commissioners:

We have examined 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 the Lycoming County Children and Youth Agency (agency) for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the fiscal years July 1, 2008 to June 30, 2009 and July 1, 2009 to June 30, 2010, pursuant to authority derived from Act 148 of 1976, as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the fiscal reports submitted to the Commonwealth Department of Human Services (Commonwealth DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2009 and June 30, 2010.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. 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 resident within the County 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 procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Lycoming County.

The results of our procedures performed during this engagement were as follows:

- For the July 1, 2008 to June 30, 2009 fiscal year, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$23,931 and increasing revenue by \$21,352. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$27,148. These adjustments are detailed in our amended fiscal reports for the July 1, 2008 to June 30, 2009 fiscal year, as included in Section 1 of this report, beginning on page 3.

- For the July 1, 2009 to June 30, 2010 fiscal year, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. There is no effect on the Final Net State Share, as detailed in our amended fiscal reports for the July 1, 2009 to June 30, 2010 fiscal year, included in Section 2 of this report, beginning on page 11.

In addition, we found that the agency complied with the findings included in our prior released audit report, as detailed in Section Three of this report, beginning on page 17 of this report.

The results of our engagement procedures, as presented in this report, were emailed to County representatives and agency management for an exit conference held on December 9, 2015.

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 the adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with 1 PA Code 31.1 *et seq.*, you will be afforded the opportunity by DHS to appeal their settlement process decision.

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

Sincerely,



Eugene A. DePasquale  
Auditor General

December 15, 2015

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## **BACKGROUND**

The Department of the Auditor General 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 to determine proper reporting and utilization of funds according to program regulations and guidelines under 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 Human Services (DHS) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Public Welfare Code (62 P. S. § 703), the 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 the DHS 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 DHS.

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 4<sup>th</sup> Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues’ impact on the County Children and Youth Agency’s corresponding Net State Shares.

# SECTION 1

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2008 to JUNE 30, 2009**

**LYCOMING 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 <sup>1</sup>		\$	6,565,911
Supplemental Act 148			<u>0</u>
Total State Allocation			6,565,911
State Share (CY348) <sup>2</sup>	\$		6,032,508
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	6,032,508
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	6,032,508
Actual Act 148 Revenues Received <sup>4</sup>			<u>6,059,656</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(27,148)</u></u>

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

<sup>2</sup> State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

<sup>5</sup> 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.

LYCOMING 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	233,472	1,126	50,055	0	0	0	0	0	182,291	182,291	0
02. 90% REIMBURSEMENT	506,491	402	21,589	0	0	0	0	0	484,500	436,050	48,450
03. 80% REIMBURSEMENT	8,405,551	623,094	1,657,818	309,617	87,158	16,760	0	49,253	5,661,851	4,529,479	1,132,372
04. 60% REIMBURSEMENT	2,054,282	391,585	365,617	0	0	36,448	0	3,015	1,257,617	754,571	503,046
05. 50% REIMBURSEMENT	262,184	1,952	0	0	0	0	0	0	260,232	130,117	130,115
06. TOTAL NET CHILD WELFARE EXPEND.	11,461,980	1,018,159	2,095,079	309,617	87,158	53,208	0	52,268	7,846,491	6,032,508	1,813,983
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	93,437	781							92,656	55,594	37,062
08. NON-REIMBURSABLE EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
09. TOTAL EXPENDITURES	11,555,417	1,018,940	2,095,079	309,617	87,158	53,208	0	52,268	7,939,147	6,088,102	1,851,045
10. IL Grant Funds Reported	67,696										
11. TOTAL HSDF used for Child Welfare	189,185										
12. TOTAL TITLE IV-D COLLECTIONS	184,619										
13. TITLE IV-D Collections for IV-E Children	30,508										
14. STATE ACT 148 - line 6	6,032,508										
15. STATE ACT 148 ALLOCATION	6,565,911										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	6,032,508										
INVOICE											
AMENDED STATE SHARE (ACT 148)	6,032,508										
ACT 148 AMOUNT RECEIVED	6,059,656										
ADJUSTMENT TO STATE SHARE	(27,148)										

Subsidized Permanent Legal Custodianship	Number of Days	Number of Children
SPLC	7,086	28
Total Subsidies	154,977	



LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	233,472	1,126		50,055	0		0		0	182,291	182,291	0
I-B ADOPTION ASSISTANCE	1,212,970	4,438	607,283	4,106			0		0	597,143	477,714	119,429
I-C COUNSELING - DEPENDENT	10,594	0		0	0	0	0	0	0	10,594	8,475	2,119
I-D COUNSELING - DELINQUENT	241,532	0			0	0	0	0	0	241,532	193,226	48,306
I-E DAY CARE	1,745	0		0	0	0	0	0	0	1,745	1,396	349
I-F DAY TREATMENT - DEPENDENT	571,417	675			0	0	0	0	0	570,742	456,594	114,148
I-G DAY TREATMENT - DELINQUENT	534,475	0			0	309,617	0	0	0	224,858	179,886	44,972
I-H HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	684,468	0		152,624	0	0	0	0	0	531,844	425,475	106,369
I-J LIFE SKILLS - DEPENDENT	613,377	141,232			0	0	0	0	0	472,145	377,716	94,429
I-K LIFE SKILLS - DELINQUENT	19,830	0			0	0	0	0	0	19,830	15,864	3,966
I-L PROTECTIVE SERVICE - CHILD ABUSE	111,362	0		23,089	0	0	0	0	0	88,273	70,618	17,655
I-M PROTECTIVE SERVICE - GENERAL	964,834	77,246		199,761	0	0	0	0	0	687,827	550,262	137,565
I-N SERVICE PLANNING	27,349	0		2,966	0	0	0	0	0	24,383	19,506	4,877
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	50,420	0			0	0	0	0	0	50,420	25,210	25,210
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	29,497	0			0	0	0	0	0	29,497	14,749	14,748
I-Q SUBTOTAL IN-HOME	5,307,342	224,717	607,283	432,601	309,617	0	0	0	0	3,733,124	2,998,982	734,142
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	339,869	32,065	9,330	0		0	0	0	0	298,474	238,779	59,695
2-C COMMUNITY RESIDENTIAL - DEPENDENT	326,170	66,409	40,197	0		0	0	0	0	219,564	175,651	43,913
2-D COMMUNITY RESIDENTIAL - DELINQUENT	277,868	27,968	57,570	0		0	0	0	0	192,330	153,864	38,466
2-E EMERGENCY SHELTER - DEPENDENT	381,857	0	12,341	0	0	0	0	0	0	369,516	332,564	36,952
2-F EMERGENCY SHELTER - DELINQUENT	124,634	402	9,248	0	0	0	0	0	0	114,984	103,486	11,498
2-G FOSTER FAMILY - DEPENDENT	2,033,629	238,300	243,673	214,530		87,158	16,760	0	49,253	1,183,955	947,164	236,791
2-H FOSTER FAMILY - DELINQUENT	308,056	30,522	10,481	17,985		0	0	0	0	249,068	199,254	49,814
2-I SUP. INDEPENDENT LIVING - DEPENDENT	94,592	306	67,696	6,527		0	0	0	0	20,063	16,050	4,013
2-J SUP. INDEPENDENT LIVING - DELINQUENT	31,414	3,933	0	0	0	0	0	0	0	27,481	21,985	5,496
2-K SUBTOTAL CBP	3,918,089	399,905	450,536	239,042	0	87,158	16,760	0	49,253	2,675,435	2,188,797	486,638
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	182,267	1,952								180,315	90,158	90,157
3-B RESIDENTIAL SERVICE - DEPENDENT	51,808	4,258	24,669	0		0	17,558	0	0	5,323	3,194	2,129
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	871,293	46,370	224,988	0		0	18,890	0	0	581,045	348,627	232,418
3-D SECURE RES. SERVICE (EXCEPT YDC)	267,185	4,382								262,803	157,682	105,121
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	93,437	781								92,656	55,594	37,062
3-G SUBTOTAL INSTITUTIONAL	1,465,990	57,743	249,657	0	0	0	36,448	0	0	1,122,142	655,255	466,887
<b>ADMINISTRATION</b>	863,996	336,575		115,960		0	0		3,015	408,446	245,068	163,378
<b>TOTAL REVENUES</b>	11,555,417	1,018,940	1,307,476	787,603	309,617	87,158	53,208	0	52,268	7,939,147	6,088,102	1,851,045

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
 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	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	
<b>IN-HOME</b>													
I-A ADOPTION SERVICE	122,144	37,271		66,232	0	7,825	233,472	48	0	0	0	0	
I-B ADOPTION ASSISTANCE	0	0	1,212,970	0	0	0	1,212,970	0	241	0	0	0	
I-C COUNSELING - DEPENDENT	0	0		0	10,594	0	10,594	0	5	0	0	0	
I-D COUNSELING - DELINQUENT	0	0		0	241,532	0	241,532	0	135	0	0	0	
I-E DAY CARE	0	0		0	1,745	0	1,745	0	3	0	0	0	
I-F DAY TREATMENT - DEPENDENT	371,932	114,987		81,637	828	2,033	571,417	73	15	0	0	0	
I-G DAY TREATMENT - DELINQUENT	0	0		0	534,475	0	534,475	0	165	0	0	0	
I-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0	
I-I INTAKE & REFERRAL	401,002	129,445		151,259	0	2,762	684,468	1,289	0	0	0	0	
I-J LIFE SKILLS - DEPENDENT	364,602	112,932		77,269	52,000	6,574	613,377	906	105	0	0	0	
I-K LIFE SKILLS - DELINQUENT	0	0		0	19,830	0	19,830	0	4	0	0	0	
I-L PROTECTIVE SERVICE - CHILD ABUSE	46,417	19,359		41,941	0	3,645	111,362	285	0	0	0	0	
I-M PROTECTIVE SERVICE - GENERAL	615,889	171,335		158,641	0	18,969	964,834	1,316	0	0	0	0	
I-N SERVICE PLANNING	22,913	1,535		1,666	0	1,235	27,349	0	0	0	0	0	
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	50,420	0	50,420	0	189	0	0	0	
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	29,497	0	29,497	0	369	0	0	0	
I-Q <b>SUBTOTAL IN-HOME</b>	1,944,899	586,864	1,212,970	578,645	940,921	43,043	5,307,342					2,810	
								Number of Children receiving only NON-PURCHASED IN-Home Services					
<b>COMMUNITY BASED PLACEMENT</b>													
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	339,869	0	339,869	2,276	25	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	206,291	68,129	0	45,287	4,365	2,098	326,170	1,282	1	0	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	277,868	0	277,868	2,844	21	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	240,965	76,759	0	52,275	9,710	2,148	381,857	1,859	16	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	124,634	0	124,634	841	36	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	535,700	160,801	154,977	220,472	947,003	14,676	2,033,629	27,957	122	0	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	334	307,722	0	308,056	4,048	25	0	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	64,105	11,462	1,723	16,429	0	873	94,592	0	0	0	0	0	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	150	31,264	0	31,414	178	2	0	0	0	
2-K <b>SUBTOTAL CBP</b>	1,047,061	317,151	156,700	334,947	2,042,435	19,795	3,918,089	41,285	248	0	0	0	
<b>INSTITUTIONAL PLACEMENT</b>													
3-A JUVENILE DETENTION SERVICE	0	0		0	182,267	0	182,267	1,007	76	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		2,110	49,698	0	51,808	272	3	0	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		1,059	870,234	0	871,293	5,876	50	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	267,185	0	267,185	1,024	5	0	0	0	
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	0	0	0	0	0	0	
3-F YDC SECURE	0	0		0	93,437	0	93,437	223	1	0	0	0	
3-G <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	3,169	1,462,821	0	1,465,990	8,402	135	0	0	0	
4 <b>ADMINISTRATION</b>	603,286	149,648	0	106,624	0	4,438	863,996					0	
<b>TOTAL EXPENDITURES</b>	3,595,246	1,053,663	1,369,670	1,023,385	4,446,177	67,276	11,555,417					0	
								County Indirect Costs = \$					0

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 233,566	\$ (94)	\$ 233,472
Adoption Assistance	1,212,970	0	1,212,970
Counseling	252,126	0	252,126
Day Care	1,745	0	1,745
Day Treatment	1,107,964	(2,072)	1,105,892
Homemaker Service	0	0	0
Intake and Referral	697,793	(13,325)	684,468
Life Skills	622,258	10,949	633,207
Protective Service - Child Abuse	106,081	5,281	111,362
Protective Service - General	966,257	(1,423)	964,834
Service Planning	12,758	14,591	27,349
Juvenile Act Proceedings	109,413	(29,496)	79,917
Alternative Treatment	339,869	0	339,869
Community Residential	605,942	(1,904)	604,038
Emergency Shelter	508,161	(1,670)	506,491
Foster Family	2,344,404	(2,719)	2,341,685
Supervised Independent Living	125,969	37	126,006
Juvenile Detention Service	182,267	0	182,267
Residential Service	923,101	0	923,101
Secure Residential Service (Except YDC)	267,185	0	267,185
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	93,437	0	93,437
Administration	866,082	(2,086)	863,996
Combined Total Expense	<u>11,579,348</u>	<u>(23,931)</u>	<u>11,555,417</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 11,579,348</u>	<u>\$ (23,931)</u>	<u>\$ 11,555,417</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,594,253	\$ 993	\$ 3,595,246
Employee Benefits	1,052,904	759	1,053,663
Subsidies	1,369,670	0	1,369,670
Operating	1,019,572	3,813	1,023,385
Purchased Services	4,475,673	(29,496)	4,446,177
Fixed Assets	67,276	0	67,276
Combined Total Expense	<u>11,579,348</u>	<u>(23,931)</u>	<u>11,555,417</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 11,579,348</u>	<u>\$ (23,931)</u>	<u>\$ 11,555,417</u>

**LYCOMING 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	1	1	Adoption Service - Wages & Salaries	\$ 122,024	\$ 120	\$ 122,144
	1-F	1		Day Treatment (Dep.) - Wages & Salaries	\$ 373,875	\$ (1,943)	\$ 371,932
	1-I	1		Intake and Referral - Wages & Salaries	\$ 404,247	\$ (3,245)	\$ 401,002
	1-J	1		Life Skills (Dep.) - Wages & Salaries	\$ 366,417	\$ (1,815)	\$ 364,602
	1-L	1		Protective Service Child Abuse - Wages & Salaries	\$ 46,389	\$ 28	\$ 46,417
	1-M	1		Protective Service General - Wages & Salaries	\$ 619,859	\$ (3,970)	\$ 615,889
	1-N	1		Service Planning - Wages & Salaries	\$ 8,515	\$ 14,398	\$ 22,913
	2-C	1		Community Residential (Dep.) - Wages & Salaries	\$ 208,154	\$ (1,863)	\$ 206,291
	2-E	1		Emergency Shelter (Dep.) - Wages & Salaries	\$ 242,603	\$ (1,638)	\$ 240,965
	2-G	1		Foster Family (Dep.) - Wages & Salaries	\$ 539,604	\$ (3,904)	\$ 535,700
	2-I	1		Supervised Ind. Living (Dep.) - Wages & Salaries	\$ 64,057	\$ 48	\$ 64,105
	4	1		Administration - Wages & Salaries	\$ 598,509	\$ 4,777	\$ 603,286
	1-A	2		Adoption Service - Employee Benefits	\$ 37,273	\$ (2)	\$ 37,271
	1-F	2		Day Treatment (Dep.) - Employee Benefits	\$ 115,152	\$ (165)	\$ 114,987
	1-I	2		Intake and Referral - Employee Benefits	\$ 129,170	\$ 275	\$ 129,445
	1-J	2		Life Skills (Dep.) - Employee Benefits	\$ 112,948	\$ (16)	\$ 112,932
	1-L	2		Protective Service Child Abuse - Employee Benefits	\$ 19,197	\$ 162	\$ 19,359
	1-M	2		Protective Service General - Employee Benefits	\$ 170,931	\$ 404	\$ 171,335
	1-N	2		Service Planning - Employee Benefits	\$ 1,342	\$ 193	\$ 1,535
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 68,218	\$ (89)	\$ 68,129
	2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ 76,837	\$ (78)	\$ 76,759
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 160,742	\$ 59	\$ 160,801
	2-I	2		Supervised Ind. Living (Dep.) - Employee Benefits	\$ 11,463	\$ (1)	\$ 11,462
	4	2		Administration - Employee Benefits	\$ 149,631	\$ 17	\$ 149,648
	1-A	4		Adoption Service - Operating Expenditures	\$ 66,444	\$ (212)	\$ 66,232
	1-F	4		Day Treatment (Dep.) - Operating Expenditures	\$ 81,601	\$ 36	\$ 81,637
	1-I	4		Intake and Referral - Operating Expenditures	\$ 161,614	\$ (10,355)	\$ 151,259
	1-J	4		Life Skills (Dep.) - Operating Expenditures	\$ 64,489	\$ 12,780	\$ 77,269
	1-L	4		Protective Service Child Abuse - Operating Expenditures	\$ 36,850	\$ 5,091	\$ 41,941
	1-M	4		Protective Service General - Operating Expenditures	\$ 156,498	\$ 2,143	\$ 158,641
	2-C	4		Community Residential (Dep.) - Operating Expenditures	\$ 45,239	\$ 48	\$ 45,287
	2-E	4		Emergency Shelter (Dep.) - Operating Expenditures	\$ 52,229	\$ 46	\$ 52,275
	2-G	4		Foster Family (Dep.) - Operating Expenditures	\$ 219,346	\$ 1,126	\$ 220,472
	2-I	4		Supervised Ind. Living (Dep.) - Operating Expenditures	\$ 16,439	\$ (10)	\$ 16,429
	4	4		Administration - Operating Expenditures	\$ 113,504	\$ (6,880)	\$ 106,624
				Total Adjustment Amount		\$ 5,565	
				To increase expenditures by \$5,565 (Wages & Salaries \$993, Employee Benefits \$759; and Operating Expenditures \$3,813) to include agency adjustments to the general ledger subsequent to the agency's original submission of the CY-370 Expenditure Report to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

**LYCOMING 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	1-P	5	2	CY-370 Adjustments (Continued)			
				Juvenile Act Proceedings (Del.) - Purchased Services  To decrease Purchased Services by \$29,496 to include an agency adjustment to the general ledger subsequent to the original submission of the CY-370 Expenditure Report to eliminate attorney fees for special juvenile prosecutor services because these costs are non-reimbursable according to Act 148 regulations.  Title 55 PA Code, Chapter 3140.23(2) Title 55 PA Code, Chapter 3170.11(d) OCYF Bulletin 3140-06-06	\$ 58,993	\$ (29,496)	\$ 29,497
CY-370A	1-M 2-C 2-G	2	3	CY-370A Adjustment			
				Protective Service General - Program Income	\$ 69,685	\$ 7,561	\$ 77,246
				Community Residential (Dep.) - Program Income	\$ 66,371	\$ 38	\$ 66,409
				Foster Family (Dep.) - Program Income	\$ 224,547	\$ 13,753	\$ 238,300
				Total Adjustment Amount		\$ 21,352	
To increase Program Income by \$21,352 to include an agency adjustment to the revenue ledger subsequent to the original submission of the CY-370A Revenue Report to the Commonwealth Department of Human Services.  Title 55 PA Code, Chapter 3170.95(a)(b)							

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2009 to JUNE 30, 2010**

**LYCOMING 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 <sup>1</sup>		\$	6,239,338
Supplemental Act 148			<u>0</u>
Total State Allocation			6,239,338
State Share (CY348) <sup>2</sup>	\$		5,251,297
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	5,251,297
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	5,251,297
Actual Act 148 Revenues Received <sup>4</sup>			<u>5,251,297</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>0</u></u>

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

<sup>2</sup> State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

<sup>5</sup> 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.

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010  
 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	192,510	531	45,366	0	0	0	0	0	146,613	146,613	0
02. 90% REIMBURSEMENT	389,093	257	57,737	0	0	0	0	0	331,099	297,990	33,109
03. 80% REIMBURSEMENT	8,109,534	412,126	1,935,361	309,617	87,160	37,776	0	42,449	5,285,045	4,228,038	1,057,007
04. 60% REIMBURSEMENT	986,351	51,092	137,594	0	0	15,433	0	6,012	776,220	465,733	310,487
05. 50% REIMBURSEMENT	229,283	3,264	173	0	0	0	0	0	225,846	112,923	112,923
06. TOTAL NET CHILD WELFARE EXPEND.	9,906,771	467,270	2,176,231	309,617	87,160	53,209	0	48,461	6,764,823	5,251,297	1,513,526
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	117,660	7,037							110,623	66,374	44,249
08. NON-REIMBURSABLE EXPENDITURES	6,848	0	0						6,848		6,848
09. TOTAL EXPENDITURES	10,031,279	474,307	2,176,231	309,617	87,160	53,209	0	48,461	6,882,294	5,317,671	1,564,623
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	137,067										
12. TOTAL TITLE IV-D COLLECTIONS	143,846										
13. TITLE IV-D Collections for IV-E Children	34,859										
14. STATE ACT 148 - line 6	5,251,297										
15. STATE ACT 148 ALLOCATION	6,239,338										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	5,251,297										
INVOICE											
AMENDED STATE SHARE (ACT 148)	5,251,297										
ACT 148 AMOUNT RECEIVED	5,251,297										
ADJUSTMENT TO STATE SHARE	0										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	205,722	8,915	28



LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010  
 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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	192,510	531	680,532	45,366	0	0	0	0	0	146,613	507,028	126,757
1-B ADOPTION ASSISTANCE	1,320,694	0	6,377	0	0	0	0	0	0	633,785	7,175	1,794
1-C COUNSELING - DEPENDENT	8,969	0	0	0	0	0	0	0	0	8,969	14,888	184
1-D COUNSELING - DELINQUENT	74,442	0	0	0	0	0	0	0	0	74,442	395,821	98,955
1-E DAY CARE	920	0	0	0	0	0	0	0	0	920	113,106	28,276
1-F DAY TREATMENT - DEPENDENT	563,175	68,399	0	0	0	0	0	0	0	494,776	0	0
1-G DAY TREATMENT - DELINQUENT	450,999	0	0	309,617	0	0	0	0	0	141,382	0	0
1-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	216,485	1,271	0	50,851	0	0	0	0	0	164,363	131,490	32,873
1-J LIFE SKILLS - DEPENDENT	674,933	93,153	0	141,556	0	0	0	0	0	440,224	352,179	88,045
1-K LIFE SKILLS - DELINQUENT	18,397	0	0	0	0	0	0	0	0	18,397	14,718	3,679
1-L PROTECTIVE SERVICE - CHILD ABUSE	160,805	454	0	38,046	0	0	0	0	0	122,305	97,844	24,461
1-M PROTECTIVE SERVICE - GENERAL	1,262,249	7,696	0	296,393	0	0	0	0	6,143	952,017	761,614	190,403
1-N SERVICE PLANNING	201,384	622	0	47,627	0	0	0	0	0	153,135	122,508	30,627
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	38,987	0	0	173	0	0	0	0	0	38,814	19,407	19,407
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	31,000	0	0	0	0	0	0	0	0	31,000	15,500	15,500
<b>SUBTOTAL IN-HOME</b>	<b>5,215,949</b>	<b>172,126</b>	<b>680,532</b>	<b>626,389</b>	<b>309,617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,143</b>	<b>3,421,142</b>	<b>2,745,293</b>	<b>675,849</b>
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>OTHER FUNDING</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
2-A ALTERNATIVE TREATMENT - DEPENDENT	411,123	36,811	63,712	0	0	0	0	0	0	310,600	248,480	62,120
2-B ALTERNATIVE TREATMENT - DELINQUENT	543,436	54,739	72,390	0	0	0	0	0	0	416,307	333,046	83,261
2-C COMMUNITY RESIDENTIAL - DEPENDENT	269,563	30,473	33,330	0	0	0	0	0	0	205,760	164,608	41,152
2-D COMMUNITY RESIDENTIAL - DELINQUENT	283,792	18	37,780	2,710	0	0	0	0	0	243,284	218,956	24,328
2-E EMERGENCY SHELTER - DEPENDENT	105,301	239	16,649	598	0	0	0	0	0	87,815	79,034	8,781
2-F EMERGENCY SHELTER - DELINQUENT	1,811,547	106,419	203,335	272,010	0	87,160	37,776	0	36,306	1,068,541	854,833	213,708
2-G FOSTER FAMILY - DEPENDENT	97,780	11,924	10,133	8,593	0	0	0	0	0	67,130	53,704	13,426
2-H FOSTER FAMILY - DELINQUENT	8,591	0	0	2,080	0	0	0	0	0	6,511	5,209	1,302
2-I SUP. INDEPENDENT LIVING - DEPENDENT	14,042	165	8,396	0	0	0	0	0	0	5,481	4,385	1,096
2-J SUP. INDEPENDENT LIVING - DELINQUENT	3,545,175	240,788	445,725	285,991	0	87,160	37,776	0	36,306	2,411,429	1,962,255	449,174
<b>SUBTOTAL CBP</b>	<b>178,592</b>	<b>3,318</b>	<b>1,221,910</b>	<b>41,941</b>	<b>309,617</b>	<b>87,160</b>	<b>53,209</b>	<b>0</b>	<b>48,461</b>	<b>6,875,446</b>	<b>5,317,671</b>	<b>1,357,775</b>
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>OTHER FUNDING</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	159,296	3,264	2,831	0	0	0	0	0	0	156,032	78,016	78,016
3-B RESIDENTIAL SERVICE - DEPENDENT	28,599	4,810	92,822	0	0	15,433	0	0	0	24,350	14,610	9,740
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	647,763	45,810	92,822	0	0	15,433	0	0	0	493,698	296,219	197,479
3-D SECURE RES. SERVICE (EXCEPT YDC)	131,397	546	0	0	0	0	0	0	0	130,851	78,511	52,340
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE	117,660	7,037	0	0	0	0	0	0	0	110,623	66,374	44,249
3-G	1,084,715	58,075	95,653	0	0	15,433	0	0	0	915,554	533,750	381,824
<b>SUBTOTAL INSTITUTIONAL</b>	<b>1,084,715</b>	<b>58,075</b>	<b>95,653</b>	<b>0</b>	<b>0</b>	<b>15,433</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>915,554</b>	<b>533,750</b>	<b>381,824</b>
<b>ADMINISTRATION</b>	<b>178,592</b>	<b>3,318</b>	<b>1,221,910</b>	<b>41,941</b>	<b>309,617</b>	<b>87,160</b>	<b>53,209</b>	<b>0</b>	<b>48,461</b>	<b>6,875,446</b>	<b>5,317,671</b>	<b>1,357,775</b>
<b>TOTAL REVENUES</b>	<b>10,024,431</b>	<b>474,307</b>	<b>1,221,910</b>	<b>954,321</b>	<b>309,617</b>	<b>87,160</b>	<b>53,209</b>	<b>0</b>	<b>48,461</b>	<b>6,875,446</b>	<b>5,317,671</b>	<b>1,357,775</b>

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010  
 AMENDED CY 370  
 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
	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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	97,712	30,152		63,771	0	875	192,510	52	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	1,320,694	0	0	0	1,320,694	0	256	0	0	0
1-C COUNSELING - DEPENDENT	0	0			8,969	0	8,969	0	1	0	0	0
1-D COUNSELING - DELINQUENT	0	0			74,442	0	74,442	0	78	0	0	0
1-E DAY CARE	0	0			920	0	920	0	1	0	0	0
1-F DAY TREATMENT - DEPENDENT	320,329	120,472		118,760	0	3,614	563,175	83	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0			450,999	0	450,999	0	146	0	0	0
1-H HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	104,274	45,572		65,742	0	897	216,485	2,177	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	324,479	141,689		156,060	48,000	4,705	674,933	74	222	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0			18,397	0	18,397	0	5	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	75,486	32,292		52,415	0	612	160,805	143	0	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	651,734	253,486		349,666	0	7,363	1,262,249	733	0	0	0	0
1-N SERVICE PLANNING	103,153	43,312		54,054	0	865	201,384	881	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				794	38,193		31,000		96			
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT					31,000				330			
1-Q <b>SUBTOTAL IN-HOME</b>	1,677,167	666,975	1,320,694	861,262	670,920	18,931	5,215,949					0
	Number of Children receiving only NON-PURCHASED IN-Home Services 2,559											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	411,123	0	411,123	2,373	30	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	4,833	543,436	1,994	30	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	306,100	113,261	0	119,242	0	0	269,563	2,779	23	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	26,866	2,725	283,792	1,627	37	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	142,044	54,028	0	58,129	0	0	105,501	818	46	0	200	0
2-F EMERGENCY SHELTER - DELINQUENT	560,427	185,392	205,722	222,940	631,225	5,841	1,811,547	19,028	92	0	0	0
2-G FOSTER FAMILY - DEPENDENT	0	0	0	431	97,349	0	97,780	1,283	12	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	8,591	0	0	8,591	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	14,042	0	14,042	119	1	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	1,008,571	352,681	205,722	409,333	1,555,669	13,399	3,545,375	30,021	271	0	200	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0		1,250	159,296	0	159,296	733	67	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		261	28,599	0	28,599	180	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	654,150	0	654,150	3,883	32	0	6,648	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	131,397	0	131,397	535	3	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	117,660	265	1	0	0	0
3-F YDC SECURE	0	0		0	1,089,852	0	1,091,363	5,596	105	0	6,648	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	1,511	1,089,852	0	1,091,363	5,596	105	0	6,648	0
<b>ADMINISTRATION</b>	105,543	54,572	0	17,914	0	563	178,592					0
<b>TOTAL EXPENDITURES</b>	2,791,281	1,074,228	1,526,416	1,290,020	3,316,441	32,893	10,031,279					6,848
	County Indirect Costs = \$ 0											

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 192,510	\$ 0	\$ 192,510
Adoption Assistance	1,320,694	0	1,320,694
Counseling	83,411	0	83,411
Day Care	920	0	920
Day Treatment	1,014,174	0	1,014,174
Homemaker Service	0	0	0
Intake and Referral	216,485	0	216,485
Life Skills	693,330	0	693,330
Protective Service - Child Abuse	160,805	0	160,805
Protective Service - General	1,262,249	0	1,262,249
Service Planning	201,384	0	201,384
Juvenile Act Proceedings	69,987	0	69,987
Alternative Treatment	411,123	0	411,123
Community Residential	812,999	0	812,999
Emergency Shelter	389,293	0	389,293
Foster Family	1,909,327	0	1,909,327
Supervised Independent Living	22,633	0	22,633
Juvenile Detention Service	159,296	0	159,296
Residential Service	683,010	0	683,010
Secure Residential Service (Except YDC)	131,397	0	131,397
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	117,660	0	117,660
Administration	178,592	0	178,592
Combined Total Expense	<u>10,031,279</u>	<u>0</u>	<u>10,031,279</u>
Less Non-reimbursables	<u>6,848</u>	<u>0</u>	<u>6,848</u>
Total Net Expense	<u>\$ 10,024,431</u>	<u>\$ 0</u>	<u>\$ 10,024,431</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,791,281	\$ 0	\$ 2,791,281
Employee Benefits	1,074,228	0	1,074,228
Subsidies	1,526,416	0	1,526,416
Operating	1,290,020	0	1,290,020
Purchased Services	3,316,441	0	3,316,441
Fixed Assets	32,893	0	32,893
Combined Total Expense	<u>10,031,279</u>	<u>0</u>	<u>10,031,279</u>
Less Non-reimbursables	<u>6,848</u>	<u>0</u>	<u>6,848</u>
Total Net Expense	<u>\$ 10,024,431</u>	<u>\$ 0</u>	<u>\$ 10,024,431</u>

## SECTION 3

# STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATION

STATUS OF PRIOR ENGAGEMENT FINDINGS FOR FISCAL YEAR JULY 1, 2006 TO JUNE 30, 2007

**Finding – Lycoming County Did Not Maintain a Signed Written Purchase of Service Agreement with a Regularly Used Provider, as Required by the Department of Public Welfare (DPW) Regulations.**

During our current engagement, we found that agency management met with management of the Lycoming County Juvenile Probation Office (LCJPO) and informed LCJPO a contract must be maintained with all regularly used providers; this policy was made effective by LCJPO beginning with the fiscal year ended June 30, 2009. Therefore, we concluded that agency management appropriately addressed this finding.

**Finding 2 – Lycoming County Children and Youth Services Incorrectly Reported on Its CY-370 Cost Report Juvenile Probation Office Payments for Two Attorneys who Provided Juvenile Prosecuting Services.**

During our current engagement, we found that the agency revised the agency's CY-370 Expenditure Report for the fiscal year ended June 30, 2009 to eliminate payments for juvenile prosecuting services; we included this revision as an audit adjustment-refer to Page 9 of this report, adjustment 2. Furthermore, beginning with the fiscal year ended June 30, 2010, we determined that the agency management did not report payments made for juvenile prosecuting services on the agency's CY-370 Expenditure Reports submitted to the Commonwealth Department of Human Services. Therefore, we concluded that agency management appropriately addressed this finding.

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

**The Honorable Tom W. Wolf**  
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Commonwealth of Pennsylvania

**Ms. Gloria Gilligan**  
Bureau Director  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Human Services

**Ms. Stephanie Weigle**  
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The **Commissioners** of Lycoming County

**Mr. Mark Egly**  
Administrator  
Lycoming County Children & Youth Agency

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