

Schedules of Cost Apportionment

Youth Institutions

**Commonwealth of Pennsylvania
Department of Public Welfare**

For the Fiscal Year Ended June 30, 2007



Schedules of Cost Apportionment

Youth Institutions

**Commonwealth of Pennsylvania
Department of Public Welfare**

For the Fiscal Year Ended June 30, 2007

July 23, 2010

The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Dear Governor Rendell:

We have examined the schedules of cost apportionment utilized in computing per diem cost rates for the fiscal year ended June 30, 2007, for the Department of Public Welfare's youth institutions. The schedules of cost apportionment comply with the certification provisions of the Act 148 of July 9, 1976, (P.L. 846, No. 148), (62 P.S. § 704.1 (a) (4)), which states that the Auditor General shall:

... ascertain for each Commonwealth institution or facility rendering services to delinquent or deprived children the actual average daily cost of providing said services.

We determined the per diem rates to be the actual average cost of providing youth services during the fiscal year ended June 30, 2007. The per diem rates are supported by the attached schedules of cost apportionment for each Department of Public Welfare youth facility.

The Department of Public Welfare has developed a plan of action in response to the unbilled county costs and has collected \$2,538,725 of unbilled costs for the fiscal year ended June 30, 2005. The remainder of unbilled costs will be collected in future years under the established procedures of the Office of Children, Youth and Families within the Department of Public Welfare.

Sincerely,

JACK WAGNER
Auditor General

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Background Information

Background Information

Youths in every county of the Commonwealth commit offenses that lead to juvenile court appearances and often sentencing for more serious offenses. Juvenile court judges assign adjudicated youth to public and private youth institutions based on the severity of offense and the availability of a bed. As a result, the institution is assigned delinquent youths in various locations in the Commonwealth that often are not in the counties where the youths reside. Regardless of the location, however, youth institutions bill the county of residence for a percentage of the costs associated with providing rehabilitative care and treatment. The county then pays for these costs through its Children and Youth Program funding, and the Commonwealth pays for the remaining costs of care and treatment.

Department of Public Welfare

The youth development center/youth forestry camp (YDC/YFC) system was established in 1959 under authority of the Department of Public Welfare. The YDC/YFC system comprised the public sector portion of the institutions for delinquent youth. In 1985, the Department of Public Welfare established the Bureau of State Children and Youth Programs within the Office of Children, Youth and Families. This organization consolidated the administration, management, and oversight responsibilities of the YDC/YFC system into one central office, thereby providing consistent management of the diverse programs and services essential to addressing the changing needs of delinquent youth.¹ Currently, the Bureau of Juvenile Justice Services administers the YDC/YFC system.²

The Bureau of Juvenile Justice Services is part of the system of Juvenile Justice in Pennsylvania. This system is based on the concepts expressed by “Balanced and Restorative Justice.” These concepts state that there is an understanding that crime is an act against a victim and a community and that restoring victims and communities is a vital part of the process of treating young offenders, decreasing the chances that they will reoffend. In the “Balanced and Restorative Justice” system, there is a focus on identifying strengths and building on the positive. Residents are assumed to have the capacity for positive action. The theory is that residents learn best by doing. The objectives are the active demonstration of competent, conventional behavior through completion of productive service or work with

¹ [Hhttp://dpw.state.pa.us/Child/JuvenileDelinq/003670383.htm](http://dpw.state.pa.us/Child/JuvenileDelinq/003670383.htm)H, accessed July 24, 2006.

² [Hhttp://www.dpw.state.pa.us/servicesprograms/juvenilejustice/003676632.htm](http://www.dpw.state.pa.us/servicesprograms/juvenilejustice/003676632.htm)H, accessed July 7, 2010.

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Background Information

community benefit, a significant increase in measurable competencies, and improvement in decision making and other cognitive skills.³

The Department of Public Welfare operates and maintains three types of youth institutions – youth development centers, youth forestry camps, and secure treatment units – to provide custody and care to delinquent youth referred from the juvenile court justice system. The two youth development centers are located in Loysville, Pennsylvania, approximately 25 miles northwest of Harrisburg,⁴ and New Castle, Pennsylvania, approximately 50 miles northwest of Pittsburgh.⁵ The two youth forestry camps are located on the grounds of the Hickory Run State Park, approximately 20 miles south of Wilkes-Barre, Pennsylvania, and the Trough Creek State Park in Huntingdon County, Pennsylvania. The Department of Public Welfare operated secure treatment unit is located on the grounds of Danville State Hospital, in Danville, Pennsylvania.

In addition, the Department of Public Welfare entered into contractual agreements with outside service providers to operate additional secure treatment units in Cresson, Pennsylvania, and a unit on the grounds of the South Mountain Restoration Center. Although operated by outside service providers, these units are still a part of the YDC/YFC system.

Within these seven locations, the Department of Public Welfare provides two types of service: residential treatment programs, and secure treatment programs depending upon the level of security assigned to the residents.

Residential treatment programs consist of secure facilities that provide students with some freedom to move within the institutional grounds. The YDC/YFC system operates two residential treatment units: one at each youth forestry camp. The facilities are located in isolated areas of state park lands and students reside in cottage buildings during sleeping hours.

Secure treatment programs provide a higher level of institutional security. Students live in a high-security prison-type facility. The YDC/YFC system operates five secure treatment units: Loysville, New Castle, North Central, Cresson, and South Mountain.

³ <http://www.dpw.state.pa.us/ServicesPrograms/JuvenileJustice/003670440.htm>, accessed July 7, 2010.

⁴ The Loysville Youth Development Center has administrative responsibility for secure care units on its grounds as well as the North Central Secure Treatment Unit located on the grounds of Danville State Hospital. Since October 2002, it also has administrative responsibility over the Youth Forestry Camp No. 2 at Hickory Run and the Youth Forestry Camp No. 3 at Trough Creek.

⁵ New Castle has administrative responsibility for secure care units on its grounds.

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Allocation of Program Costs

In 1976, the General Assembly created Act 148,⁶ which mandated the Department of Public Welfare to pay 50 percent of the cost of institutional services for secure and residential care. This percentage rate remained in effect until June 30, 1993. In 1991, the General Assembly enacted the Act of August 5, 1991 (P.L. 315, No.30), (Act 30 of 1991),⁷ which increased the Commonwealth's financial responsibility for institutional services. On July 1, 1993, the Commonwealth's responsibility was set at 60 percent for secure and residential care programs.⁸

The Department of Public Welfare's youth institutions bill counties of residence on a quarterly basis for services rendered. For each county, the bills consist of estimated interim per diem rates for the number of days that the institution cares for delinquent youth from that county. The Department of Public Welfare calculates the estimates by using each facility's projections – as of the beginning of each fiscal year – for costs and resident population. Counties do not make actual payments of the bills; instead, quarterly, the Commonwealth subtracts the amounts from the payment it makes to each county for that county's Children and Youth Program.⁹

At the end of each fiscal year, the Department of Public Welfare calculates final per diem rates for all facilities in the YDC/YFC system to reflect the actual cost of services provided to residents. The Department of Public Welfare is supposed to adjust its final billing payment in the following quarter for the difference between the interim and final rate.¹⁰ In reality, it is not possible for the Department of Public Welfare to adjust the first quarter of the next fiscal year since final audited financial information is not complete until the second or third quarter of that new fiscal year, followed by the Department of the Auditor General certification of the rate calculations. Currently, there is a two-year lag between the close of the fiscal year and the adjustment of county billings for the difference between interim and final billing rates.

⁶ 62 P.S. §704.1 (a) (4).

⁷ Ibid.

⁸ 55 Pa. Code, §3140.22 (h).

⁹ 55 Pa. Code, §3140.47 (a).

¹⁰ Department of Public Welfare Administrative Manual, Section 7021.5. The Department of Public Welfare has established written procedures in its Administrative Manual to aid in the calculation of the final per diem rates.

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Objectives, Scope, and Methodology

Objectives, Scope, and Methodology

Act 148 of 1976¹¹ requires the Department of the Auditor General to “Ascertain for each Commonwealth institution or facility rendering services to delinquent or deprived children, the actual average daily cost of providing services.” To fulfill this requirement, staff from the Department of the Auditor General examined the days of care and the actual direct and indirect costs for the Commonwealth institutions and contracted units. From this information, staff from the Department of the Auditor General then calculated an actual average daily cost of providing services known as a final per diem rate for the Commonwealth institutions and contracted units.

Staff conducted the certification work for the fiscal year ended June 30, 2007. The attached schedules support the calculated per diem rates for the Commonwealth institutions and contracted units.

Starting on page seven of this report, we present our calculated per diem costs. The per diem costs consist of the net costs for each youth facility divided by the days of care for each youth facility. The days of care are summarized on Appendix A of this certification report.

¹¹ 62 P.S. §704.1 (a) (4).

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Schedules for 2007

Schedules for 2007

Youth Development Center At Loysville

Schedule of Cost Apportionment

Fiscal Year Ended June 30, 2007

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 681,187
Psychiatric and medical	52,880
Educational and instruction	0
Laundry	0
Dietary	195,989
Facility operations	<u>249,243</u>
Subtotal – Shared services	1,179,299
Direct charges	<u>12,464,232</u>
Subtotal – Institutional costs	13,643,531
Indirect costs	1,071,243
Government obligation bond costs	<u>661,583</u>
Total costs	15,376,357
Title 20	(2,370,779)
Federal government reimbursement	<u>(172,153)</u>
Net costs – As reported	12,833,425
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$12,833,425</u>
Days of care – as reported in Appendix A	44,179
Adjustments	<u>0</u>
Days of care – after adjustment	<u>44,179</u>
Calculated per diem cost	<u>\$290.49</u>

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Schedules for 2007

Youth Development Center At New Castle

Schedule of Cost Apportionment

Fiscal Year Ended June 30, 2007

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 2,591,888
Psychiatric and medical	1,791,979
Educational and instruction	0
Laundry	0
Dietary	1,241,501
Facility operations	<u>1,846,784</u>
Subtotal – Shared services	7,472,152
Direct charges	<u>17,665,261</u>
Subtotal – Institutional costs	25,137,413
Indirect costs	1,565,264
Government obligation bond costs	<u>403,678</u>
Total costs	27,106,355
Title 20	(3,276,512)
Federal government reimbursement	<u>(264,311)</u>
Net costs – As reported	23,565,532
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$23,565,532</u>
Days of care – as reported in Appendix A	67,829
Adjustments	<u>0</u>
Days of care – after adjustment	<u>67,829</u>
Calculated per diem cost	<u>\$347.43</u>

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Schedules for 2007

Youth Forestry Camp No. 2 – Hickory Run

Schedule of Cost Apportionment

Fiscal Year Ended June 30, 2007

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 261,780
Psychiatric and medical	20,322
Educational and instruction	0
Laundry	0
Dietary	75,319
Facility operations	<u>95,784</u>
Subtotal – Shared services	453,205
Direct charges	<u>3,931,061</u>
Subtotal – Institutional costs	4,384,266
Indirect costs	409,563
Government obligation bond costs	<u>36,726</u>
Total costs	4,830,555
Title 20	(894,157)
Federal government reimbursement	<u>(66,159)</u>
Net costs – As reported	3,870,239
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$3,870,239</u>
Days of care – as reported in Appendix A	16,978
Adjustments	<u>0</u>
Days of care – after adjustment	<u>16,978</u>
Calculated per diem cost	<u>\$227.96</u>

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Schedules for 2007

Youth Forestry Camp No. 3 – Trough Creek

Schedule of Cost Apportionment

Fiscal Year Ended June 30, 2007

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 246,763
Psychiatric and medical	19,156
Educational and instruction	0
Laundry	0
Dietary	204,256
Facility operations	<u>90,289</u>
Subtotal – Shared services	560,464
Direct charges	<u>4,164,010</u>
Subtotal – Institutional costs	4,724,474
Indirect costs	404,532
Government obligation bond costs	<u>325,997</u>
Total costs	5,455,003
Title 20	(855,175)
Federal government reimbursement	<u>(62,364)</u>
Net costs – As reported	4,537,464
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$4,537,464</u>
Days of care – as reported in Appendix A	16,004
Adjustments	<u>0</u>
Days of care – after adjustment	<u>16,004</u>
Calculated per diem cost	<u>\$283.52</u>

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Schedules for 2007

North Central Secure Treatment Unit

Schedule of Cost Apportionment

Fiscal Year Ended June 30, 2007

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 515,867
Psychiatric and medical	40,047
Educational and instruction	0
Laundry	0
Dietary	148,423
Facility operations	<u>188,753</u>
Subtotal – Shared services	893,090
Direct charges	<u>14,062,589</u>
Subtotal – Institutional costs	14,955,679
Indirect costs	811,258
Government obligation bond costs	<u>351,451</u>
Total costs	16,118,388
Title 20	(1,920,281)
Federal government reimbursement	<u>(130,373)</u>
Net costs – As reported	14,067,734
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$14,067,734</u>
Days of care – as reported in Appendix A	33,457
Adjustments	<u>0</u>
Days of care – after adjustment	<u>33,457</u>
Calculated per diem cost	<u>\$420.47</u>

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Schedules for 2007

Cresson Secure Treatment Unit
Schedule of Cost Apportionment
Fiscal Year Ended June 30, 2007

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 268,596
Psychiatric and medical	20,851
Educational and instruction	0
Laundry	0
Dietary	77,279
Facility operations	<u>98,278</u>
Subtotal – Shared services	465,004
Direct charges	<u>3,606,384</u>
Subtotal – Institutional costs	4,071,388
Indirect costs	422,396
Government obligation bond costs	<u>363,760</u>
Total costs	4,857,544
Title 20	0
Federal government reimbursement	<u>0</u>
Net costs – As reported	4,857,544
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$4,857,544</u>
Days of care – as reported in Appendix A	17,420
Adjustments	<u>0</u>
Days of care – after adjustment	<u>17,420</u>
Calculated per diem cost	<u>\$278.85</u>

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Schedules for 2007

South Mountain Secure Treatment Unit

Schedule of Cost Apportionment

Fiscal Year Ended June 30, 2007

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 126,866
Psychiatric and medical	9,849
Educational and instruction	0
Laundry	0
Dietary	36,501
Facility operations	<u>46,420</u>
Subtotal – Shared services	219,636
Direct charges	<u>3,809,731</u>
Subtotal – Institutional costs	4,029,367
Indirect costs	199,511
Government obligation bond costs	<u>371,257</u>
Total costs	4,600,135
Title 20	(683,096)
Federal government reimbursement	<u>(32,062)</u>
Net costs – As reported	3,884,977
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$3,884,977</u>
Days of care – as reported in Appendix A	8,228
Adjustments	<u>0</u>
Days of care – after adjustment	<u>8,228</u>
Calculated per diem cost	<u>\$472.17</u>

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Current Certification Adjustments

Current Certification Adjustments

There are no adjustments for this fiscal year.

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Appendix A – Certified Days of Care

Appendix A – Certified Days of Care

For the Fiscal Year ended June 30, 2007

	YOUTH DEVELOPMENT CENTERS		YOUTH FORESTRY CAMPS		SECURE TREATMENT UNITS			TOTAL
	LOYSVILLE	NEW CASTLE	NO. 2	NO. 3	NORTH CENTRAL	CRESSON	SOUTH MOUNTAIN	
COUNTY	High Security		Residential		High Security			
Adams	541	305	282	433				1,561
Allegheny	2,740	16,649	2,452	1,653	2,120	3,280	354	29,248
Armstrong		365						365
Beaver		1,065						1,065
Bedford	460		52					512
Berks	1,315	407	739	1,087	616	520	383	5,067
Blair	1,215			465				1,680
Bradford	720	300	27	233				1,280
Bucks		405		424	669			1,498
Butler		551						551
Cambria								0
Cameron								0
Carbon		69	13		814	6	268	1,170
Centre		5						5
Chester	200	550	168		101	214	86	1,319
Clarion								0
Clearfield				270		243		513
Clinton	496							496
Columbia	371	52						423
Crawford		116						116
Cumberland	135					114		249
Dauphin	3,241	191	239	79	382	613	375	5,120
Delaware	233	3,274	1,552	481	1,410	600	775	8,325
Elk								0
Erie		1,182			383	1,856		3,421
Fayette		589			91	386		1,066
Forest								0
Franklin	428	190		836	212			1,666
Fulton								0
Greene		11						11
Huntingdon		628		138	12			778
Indiana				138				138
Jefferson		1,061		15				1,076
Juniata								0
Lackawanna	1,298		160				66	1,524
Lancaster	6,532	1,777	27	1,461	1,731	2,025	249	13,802
Lawrence		497						497
Lebanon					362	122		484
Lehigh	8,854	2,273	3,338	3,773	3,837	737	1,704	24,516

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Appendix A – Certified Days of Care

For the Fiscal Year ended June 30, 2007

COUNTY	YOUTH DEVELOPMENT		YOUTH FORESTRY		SECURE TREATMENT UNITS			TOTAL
	LOYSVILLE	NEW CASTLE	NO. 2	NO. 3	NORTH CENTRAL	CRESSON	SOUTH MOUNTAIN	
	High Security		Residential		High Security			
Luzerne		161	462	153	1,466	316	31	2,589
Lycoming						44		44
McKean								0
Mercer		182		1,688		1,318		3,188
Mifflin	507			39	39		31	616
Monroe				138	759		647	1,544
Montgomery	1,083	1,266	1,768	448	257		264	5,086
Montour								0
Northampton	1,772	720	199		88	195		2,974
Northumberland		181	863	344	26			1,414
Perry								0
Philadelphia	5,923	22,688	1,203		17,258	3,762	2,656	53,490
Pike	422	610	319		67		37	1,455
Potter		365						365
Schuylkill	2,274	920	832	412	48			4,486
Snyder		167						167
Somerset				296				296
Sullivan								0
Susquehanna								0
Tioga	934	405	85	70				1,494
Union								0
Venango								0
Warren					114			114
Washington		4,014		187	476	520		5,197
Wayne								0
Westmoreland		1,346				61		1,407
Wyoming		81			72			153
York	2,485	2,211	2,198	743		488		8,125
Subtotal	44,179	67,829	16,978	16,004	33,410	17,420	7,926	203,746
Pennsylvania								
Out-of-State					47		302	349
Total	44,179	67,829	16,978	16,004	33,457	17,420	8,228	204,095

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Appendix B – Underbilled/(Overbilled) Per Diem Costs

Appendix B – Underbilled/(Overbilled) Per Diem Costs

COUNTY	June 30, 2006	June 30, 2007	Underbilled / (Overbilled) Total
Adams	\$ 8,267.61	\$ (56,747.27)	\$ (48,479.66)
Allegheny	200,036.76	(159,320.40)	40,716.36
Armstrong	2,891.20	(3,473.55)	(582.35)
Beaver	45,670.08	(13,335.35)	32,334.73
Bedford	212.49	(6,374.64)	(6,162.15)
Berks	30,377.18	31,005.53	61,382.71
Blair	517.10	(12,318.15)	(11,801.05)
Bradford	(9,656.97)	(11,339.81)	(20,996.78)
Bucks	36,690.00	31,610.20	68,300.20
Butler	494.00	(5,983.53)	(5,489.53)
Cambria	0.00	0.00	0.00
Cameron	0.00	0.00	0.00
Carbon	18,157.84	61,555.73	79,713.57
Centre	19,369.60	(117.15)	19,252.45
Chester	49,670.12	3,939.71	53,609.83
Clarion	0.00	0.00	0.00
Clearfield	4,923.08	313.32	5,236.40
Clinton	(2,756.28)	(6,755.20)	(9,511.48)
Columbia	(3,786.58)	(5,472.16)	(9,258.74)
Crawford	0.00	(2,717.88)	(2,717.88)
Cumberland	17,142.80	(131.04)	17,011.76
Dauphin	105,821.82	(16,264.27)	89,557.55
Delaware	126,169.54	66,142.90	192,312.44
Elk	(23,994.40)	0.00	(23,994.40)
Erie	105,339.46	(6,434.45)	98,905.01
Fayette	5,525.44	(3,471.34)	2,054.10
Forest	0.00	0.00	0.00
Franklin	1,228.04	14,043.34	15,271.38
Fulton	0.00	0.00	0.00
Greene	0.00	(257.73)	(257.73)
Huntingdon	17,846.75	(5,153.98)	12,692.77
Indiana	0.00	760.98	760.98
Jefferson	6,089.02	(10,107.28)	(4,018.26)
Juniata	0.00	0.00	0.00
Lackawanna	15,200.88	(12,522.18)	2,678.70
Lancaster	271,702.55	(17,267.22)	254,435.33

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Appendix B – Underbilled/(Overbilled) Per Diem Costs

COUNTY	June 30, 2006	June 30, 2007	Underbilled / (Overbilled) Total
Lawrence	\$ 4,607.20	\$ (6,566.31)	\$ (1,959.11)
Lebanon	2,184.67	20,339.06	22,523.73
Lehigh	159,285.21	121,493.27	280,778.48
Luzerne	127,274.00	82,852.81	210,126.81
Lycoming	0.00	(777.04)	(777.04)
McKean	0.00	0.00	0.00
Mercer	34,826.96	4,816.74	39,643.70
Mifflin	(362.72)	(4,813.23)	(5,175.95)
Monroe	205,746.34	87,908.08	293,654.42
Montgomery	(1,159.73)	(15,598.55)	(16,758.28)
Montour	0.00	0.00	0.00
Northampton	15,063.72	(35,040.56)	(19,976.84)
Northumberland	15,948.75	(775.71)	15,173.04
Perry	0.00	0.00	0.00
Philadelphia	857,463.77	748,047.73	1,605,511.50
Pike	56,522.25	(16,291.76)	40,230.49
Potter	10,008.55	(3,473.55)	6,535.00
Schuylkill	(681.56)	(51,083.00)	(51,764.56)
Snyder	0.00	(3,842.41)	(3,842.41)
Somerset	593.56	1,799.76	2,393.32
Sullivan	0.00	0.00	0.00
Susquehanna	4,260.40	0.00	4,260.40
Tioga	(1,556.12)	(17,903.35)	(19,459.47)
Union	0.00	0.00	0.00
Venango	7,280.30	0.00	7,280.30
Warren	34,138.92	7,408.86	41,547.78
Washington	32,116.03	(30,050.71)	2,065.32
Wayne	3,325.79	0.00	3,325.79
Westmoreland	16,882.28	(9,221.24)	7,661.04
Wyoming	9,894.19	2,493.45	12,387.64
York	831.60	(70,393.54)	(69,561.94)
TOTALS	\$ 2,643,643.49	\$ 665,135.93	\$ 3,308,779.42

Youth Institutions
Schedules of Cost Apportionment
For the Fiscal Year Ended June 30, 2007

Certification Report Distribution List

Certification Report Distribution List

The Honorable Edward G. Rendell
Governor

The Honorable Patricia H. Vance
Chair
Public Health and Welfare Committee
Senate of Pennsylvania

The Honorable Vincent J. Hughes
Democratic Chair
Public Health and Welfare Committee
Senate of Pennsylvania

The Honorable Frank L. Oliver
Chair
Health and Human Services Committee
Pennsylvania House of Representatives

The Honorable Matthew E. Baker
Republican Chair
Health and Human Services Committee
Pennsylvania House of Representatives

The Honorable Jake Corman
Chair
Senate Appropriations Committee
Senate of Pennsylvania

The Honorable Jay Costa
Democratic Chair
Senate Appropriations Committee
Senate of Pennsylvania

The Honorable Dwight Evans
Chair
House Appropriations Committee
Pennsylvania House of Representatives

The Honorable William F. Adolph Jr.
Republican Chair
House Appropriations Committee
Pennsylvania House of Representatives

The Honorable Robert M. McCord
State Treasurer
Pennsylvania Treasury Department

Department of Public Welfare
The Honorable Harriet Dichter
Secretary

Tina L. Long, Director
Division of Financial Policy and Operations
Bureau of Financial Operations

Andrew Snyder
Acting Director
Bureau of Juvenile Justice Services

John Kaschak
Director of Audits
Office of Comptroller Operations
Office of the Budget

This report is a matter of public record and is accessible at www.auditorgen.state.pa.us or by contacting the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, Pennsylvania 17120. Telephone: 717-787-1381.