

Schedules of Cost Apportionment

Youth Institutions

**Commonwealth of Pennsylvania
Department of Public Welfare**

For the Fiscal Year Ended June 30, 2008



Schedules of Cost Apportionment

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**Commonwealth of Pennsylvania
Department of Public Welfare**

For the Fiscal Year Ended June 30, 2008

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, 2008, 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, 2008. 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 <http://dpw.state.pa.us/Child/JuvenileDelinq/003670383.htm>, accessed July 24, 2006.

² <http://www.dpw.state.pa.us/servicesprograms/juvenilejustice/003676632.htm>, 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, 2008. 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 2008

Schedules for 2008

Youth Development Center At Loysville

Schedule of Cost Apportionment

Fiscal Year Ended June 30, 2008

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 996,209
Psychiatric and medical	37,959
Educational and instruction	0
Laundry	0
Dietary	1,364,990
Facility operations	<u>287,015</u>
Subtotal – Shared services	2,686,173
Direct charges	<u>12,918,400</u>
Subtotal – Institutional costs	15,604,573
Indirect costs	1,147,808
Government obligation bond costs	<u>573,241</u>
Total costs	17,325,622
Title 20	(2,366,626)
Federal government reimbursement	<u>(178,968)</u>
Net costs – As reported	14,780,028
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$14,780,028</u>
Days of care – as reported in Appendix A	44,240
Adjustments	<u>0</u>
Days of care – after adjustment	<u>44,240</u>
Calculated per diem cost	<u>\$334.09</u>

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Schedules for 2008

Youth Development Center At New Castle

Schedule of Cost Apportionment

Fiscal Year Ended June 30, 2008

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 1,572,272
Psychiatric and medical	1,755,680
Educational and instruction	0
Laundry	0
Dietary	1,768,536
Facility operations	<u>2,167,701</u>
Subtotal – Shared services	7,264,189
Direct charges	<u>19,253,432</u>
Subtotal – Institutional costs	26,517,621
Indirect costs	1,729,576
Government obligation bond costs	<u>402,613</u>
Total costs	28,649,810
Title 20	(3,633,534)
Federal government reimbursement	<u>(282,458)</u>
Net costs – As reported	24,733,818
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$24,733,818</u>
Days of care – as reported in Appendix A	69,822
Adjustments	<u>0</u>
Days of care – after adjustment	<u>69,822</u>
Calculated per diem cost	<u>\$354.24</u>

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Schedules for 2008

Youth Forestry Camp No. 2 – Hickory Run

Schedule of Cost Apportionment

Fiscal Year Ended June 30, 2008

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 387,855
Psychiatric and medical	14,779
Educational and instruction	0
Laundry	0
Dietary	0
Facility operations	<u>111,744</u>
Subtotal – Shared services	514,378
Direct charges	<u>4,411,869</u>
Subtotal – Institutional costs	4,926,247
Indirect costs	447,734
Government obligation bond costs	<u>233,199</u>
Total costs	5,607,180
Title 20	(909,495)
Federal government reimbursement	<u>(69,678)</u>
Net costs – As reported	4,628,007
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$4,628,007</u>
Days of care – as reported in Appendix A	17,224
Adjustments	<u>0</u>
Days of care – after adjustment	<u>17,224</u>
Calculated per diem cost	<u>\$268.70</u>

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Schedules for 2008

Youth Forestry Camp No. 3 – Trough Creek

Schedule of Cost Apportionment

Fiscal Year Ended June 30, 2008

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 366,868
Psychiatric and medical	13,979
Educational and instruction	0
Laundry	0
Dietary	320,861
Facility operations	<u>105,697</u>
Subtotal – Shared services	807,405
Direct charges	<u>4,084,663</u>
Subtotal – Institutional costs	4,892,068
Indirect costs	436,972
Government obligation bond costs	<u>323,522</u>
Total costs	5,652,562
Title 20	(857,319)
Federal government reimbursement	<u>(65,908)</u>
Net costs – As reported	4,729,335
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$4,729,335</u>
Days of care – as reported in Appendix A	16,292
Adjustments	<u>0</u>
Days of care – after adjustment	<u>16,292</u>
Calculated per diem cost	<u>\$290.29</u>

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Schedules for 2008

North Central Secure Treatment Unit

Schedule of Cost Apportionment

Fiscal Year Ended June 30, 2008

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 815,860
Psychiatric and medical	31,087
Educational and instruction	0
Laundry	0
Dietary	0
Facility operations	<u>235,055</u>
Subtotal – Shared services	1,082,002
Direct charges	<u>14,522,824</u>
Subtotal – Institutional costs	15,604,826
Indirect costs	940,014
Government obligation bond costs	<u>333,650</u>
Total costs	16,878,490
Title 20	(1,792,259)
Federal government reimbursement	<u>(146,569)</u>
Net costs – As reported	14,939,662
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$14,939,662</u>
Days of care – as reported in Appendix A	36,231
Adjustments	<u>0</u>
Days of care – after adjustment	<u>36,231</u>
Calculated per diem cost	<u>\$412.34</u>

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Schedules for 2008

Cresson Secure Treatment Unit
Schedule of Cost Apportionment
Fiscal Year Ended June 30, 2008

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 291,174
Psychiatric and medical	0
Educational and instruction	0
Laundry	0
Dietary	0
Facility operations	<u>0</u>
Subtotal – Shared services	291,174
Direct charges	<u>4,590,144</u>
Subtotal – Institutional costs	4,881,318
Indirect costs	452,118
Government obligation bond costs	<u>363,675</u>
Total costs	5,697,111
Title 20	0
Federal government reimbursement	<u>0</u>
Net costs – As reported	5,697,111
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$5,697,111</u>
Days of care – as reported in Appendix A	17,426
Adjustments	<u>0</u>
Days of care – after adjustment	<u>17,426</u>
Calculated per diem cost	<u>\$326.93</u>

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Schedules for 2008

South Mountain Secure Treatment Unit

Schedule of Cost Apportionment

Fiscal Year Ended June 30, 2008

<u>Type of Service</u>	<u>Amount</u>
Shared services	
Administrative and general	\$ 241,306
Psychiatric and medical	9,195
Educational and instruction	0
Laundry	0
Dietary	0
Facility operations	<u>69,522</u>
Subtotal – Shared services	320,023
Direct charges	<u>4,330,259</u>
Subtotal – Institutional costs	4,650,282
Indirect costs	278,027
Government obligation bond costs	<u>371,255</u>
Total costs	5,299,564
Title 20	(440,766)
Federal government reimbursement	<u>(43,350)</u>
Net costs – As reported	4,815,448
Adjustments	<u>0</u>
Net costs after adjustment	<u>\$4,815,448</u>
Days of care – as reported in Appendix A	10,716
Adjustments	<u>0</u>
Days of care – after adjustment	<u>10,716</u>
Calculated per diem cost	<u>\$449.37</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, 2008

COUNTY	YOUTH DEVELOPMENT CENTERS		YOUTH FORESTRY CAMPS		SECURE TREATMENT UNITS			TOTAL
	LOYSVILLE	NEW CASTLE	NO. 2	NO. 3	NORTH CENTRAL	CRESSON	SOUTH MOUNTAIN	
	High Security		Residential		High Security			
Adams	961		358	154				1,473
Allegheny	2,534	14,733	1,919	1,486	2,790	3,091	487	27,040
Armstrong		634						634
Beaver		2,578				53		2,631
Bedford			115					115
Berks	3,050	522	129	1,287	57	1,893	106	7,044
Blair	140							140
Bradford			239	224				463
Bucks		813		611	383	78		1,885
Butler		432		55				487
Cambria								0
Cameron								0
Carbon		114	160		507			781
Centre		351			217			568
Chester	527	1,491	332		323	524	226	3,423
Clarion								0
Clearfield				22		444		466
Clinton		181						181
Columbia	909	200		42	75			1,226
Crawford		398						398
Cumberland	476			28				504
Dauphin	4,511	691	2,299	633	105	5	208	8,452
Delaware	571	2,270	133	248	928	862	889	5,901
Elk								0
Erie		950			2,427	2,058		5,435
Fayette		635				277		912
Forest								0
Franklin	80			253				333
Fulton								0
Greene		200						200
Huntingdon					170			170
Indiana								0
Jefferson		388		55				443
Juniata								0
Lackawanna	389	274						663
Lancaster	6,158	3,107		1,646	1,208	1,027	1,384	14,530
Lawrence		359						359
Lebanon					145		164	309
Lehigh	7,449	1,444	3,658	3,872	4,488	711	1,381	23,003

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Appendix A – Certified Days of Care

For the Fiscal Year ended June 30, 2008

	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			
Luzerne		317	406	314	599	366	256	2,258
Lycoming	120				321	305		746
McKean								0
Mercer		205		2,287				2,492
Mifflin	366			99	405		343	1,213
Monroe	295			211	1,934	229	758	3,427
Montgomery	1,032	875	1,230	231	431		54	3,853
Montour		63						63
Northampton	442	904	737		194	265		2,542
Northumberland			362	551				913
Perry								0
Philadelphia	8,933	26,481	2,594		17,908	3,684	3,787	63,387
Pike	646	467		53		335		1,501
Potter	286	288						574
Schuylkill	970	355	29	640	208			2,202
Snyder								0
Somerset				101				101
Sullivan								0
Susquehanna		251						251
Tioga	137	732		28			202	1,099
Union								0
Venango		282						282
Warren								0
Washington		2,499		137	408	821	127	3,992
Wayne								0
Westmoreland		1,442				244		1,686
Wyoming		130		42				172
York	3,258	1,766	2,524	982		154	344	9,028
Subtotal	44,240	69,822	17,224	16,292	36,231	17,426	10,716	211,951
Out-of-State								0
Total	44,240	69,822	17,224	16,292	36,231	17,426	10,716	211,951

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Appendix B – Underbilled/(Overbilled) Per Diem Costs

Appendix B – Underbilled/(Overbilled) Per Diem Costs

COUNTY	2006	2007	2008	Underbilled / (Overbilled) Total
Adams	\$ 8,267.61	\$ (56,747.00)	\$ (18,013.24)	\$ (66,492.63)
Allegheny	200,036.76	(159,320.40)	(622,784.78)	(582,068.42)
Armstrong	2,891.20	(3,473.55)	(24,028.60)	(24,610.95)
Beaver	45,670.08	(13,335.35)	(98,301.39)	(65,966.66)
Bedford	212.49	(6,374.64)	(795.80)	(6,957.95)
Berks	30,377.18	31,005.53	(92,373.35)	(30,990.64)
Blair	517.10	(12,318.15)	(2,122.40)	(13,923.45)
Bradford	(9,656.97)	(11,339.81)	(3,060.60)	(24,057.38)
Bucks	36,690.00	31,610.20	(33,480.50)	34,819.70
Butler	494.00	(5,983.53)	(16,718.20)	(22,207.73)
Cambria	0.00	0.00	0.00	0.00
Cameron	0.00	0.00	0.00	0.00
Carbon	18,157.84	61,555.73	(2,720.42)	76,993.15
Centre	19,369.60	(117.15)	(12,144.12)	7,108.33
Chester	49,670.12	3,939.71	(63,327.86)	(9,718.03)
Clarion	0.00	0.00	0.00	0.00
Clearfield	4,923.08	313.32	(5,124.28)	112.12
Clinton	(2,756.28)	(6,755.20)	(6,859.90)	(16,371.38)
Columbia	(3,786.58)	(5,472.16)	(21,223.70)	(30,482.44)
Crawford	0.00	(2,717.88)	(15,084.20)	(17,802.08)
Cumberland	17,142.80	(131.04)	(7,392.00)	9,619.76
Dauphin	105,821.82	(16,264.27)	(106,935.43)	(17,377.88)
Delaware	126,169.54	66,142.90	(71,888.15)	120,424.29
Elk	(23,994.40)	0.00	0.00	(23,994.40)
Erie	105,339.46	(6,434.45)	(46,156.16)	52,748.85
Fayette	5,525.44	(3,471.34)	(27,177.21)	(25,123.11)
Forest	0.00	0.00	0.00	0.00
Franklin	1,228.04	14,043.34	(2,801.64)	12,469.74
Fulton	0.00	0.00	0.00	0.00
Greene	0.00	(257.73)	(7,580.00)	(7,837.73)
Huntingdon	17,846.75	(5,153.98)	907.80	13,600.57
Indiana	0.00	760.98	0.00	760.98
Jefferson	6,089.02	(10,107.28)	(15,050.60)	(19,068.86)
Juniata	0.00	0.00	0.00	0.00

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Appendix B – Underbilled/(Overbilled) Per Diem Costs

COUNTY	2006	2007	2008	Underbilled / (Overbilled) Total
Lackawanna	\$ 15,200.88	\$ (12,522.18)	\$ (16,281.84)	\$ (13,603.14)
Lancaster	271,702.55	(17,267.22)	(179,819.95)	74,615.38
Lawrence	4,607.20	(6,566.31)	(13,606.10)	(15,565.21)
Lebanon	2,184.67	20,339.06	6,309.30	28,833.03
Lehigh	159,285.21	121,493.27	(154,693.82)	126,084.66
Luzerne	127,274.00	82,852.81	(9,067.26)	201,059.55
Lycoming	0.00	(777.04)	(3,530.21)	(4,307.25)
McKean	0.00	0.00	0.00	0.00
Mercer	34,826.96	4,816.74	(22,131.86)	17,511.84
Mifflin	(362.72)	(4,813.23)	7,568.67	2,392.72
Monroe	205,746.34	87,908.08	27,541.11	321,195.53
Montgomery	(1,159.73)	(15,598.55)	(54,645.86)	(71,404.14)
Montour	0.00	0.00	(2,387.70)	(2,387.70)
Northampton	15,063.72	(35,040.56)	(48,002.35)	(67,979.19)
Northumberland	15,948.75	(775.71)	(5,965.32)	9,207.72
Perry	0.00	0.00	0.00	0.00
Philadelphia	857,463.77	748,048.00	(975,374.01)	630,137.76
Pike	56,522.25	(16,291.76)	(31,587.55)	8,642.94
Potter	10,008.55	(3,473.55)	(15,250.96)	(8,715.96)
Schuylkill	(681.56)	(51,083.00)	(31,268.86)	(83,033.42)
Snyder	0.00	(3,842.41)	0.00	(3,842.41)
Somerset	593.56	1,799.76	(634.28)	1,759.04
Sullivan	0.00	0.00	0.00	0.00
Susquehanna	4,260.40	0.00	(9,512.90)	(5,252.50)
Tioga	(1,556.12)	(17,903.35)	(23,178.06)	(42,637.53)
Union	0.00	0.00	0.00	0.00
Venango	7,280.30	0.00	(10,687.80)	(3,407.50)
Warren	34,138.92	7,408.86	0.00	41,547.78
Washington	32,116.03	(30,050.71)	(98,327.32)	(96,262.00)
Wayne	3,325.79	0.00	0.00	3,325.79
Westmoreland	16,882.28	(9,221.24)	(57,391.92)	(49,730.88)
Wyoming	9,894.19	2,493.45	(5,190.76)	7,196.88
York	831.60	(70,393.54)	(130,075.14)	(199,637.08)
TOTALS	\$ 2,643,643.49	\$665,136.47	\$ (3,179,429.48)	\$ 129,350.48

Youth Institutions
Schedules of Cost Apportionment
For the Fiscal Year Ended June 30, 2008

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.