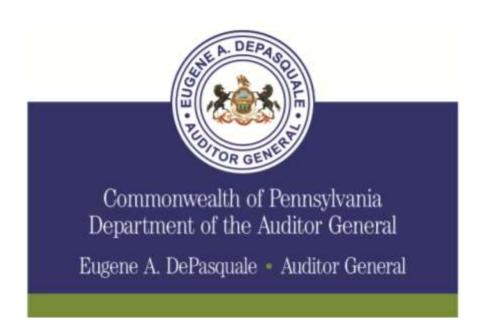
AMENDED FINANCIAL REPORT

Lancaster County Children & Youth Agency

For the Period July 1, 2009 to June 30, 2010

September 2014





Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
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EUGENE A. DEPASQUALE AUDITOR GENERAL

The Commissioners of Lancaster County Lancaster County Government Center 150 North Queen Street, Suite 715 Lancaster, PA 17603

Dear Commissioners:

We have examined the submitted fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Lancaster 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 Lancaster County Children and Youth Agency management. Our engagement included testing of the County Children and Youth Agency's records and other procedures we considered necessary to enable us to ascertain and certify the financial information included on the attached 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 three adjustments to the Lancaster County Children and Youth Agency's submitted fiscal forms, as presented on page 7. We determined that, based upon the state participation rates, the \$6,157 increase in Expenditures and the \$25,957 decrease in Revenue resulted in a net amount of \$25,630 due to the County.

The results of our engagement procedures, as presented in this report, were discussed with representatives of the Lancaster County Children and Youth Agency at an exit conference held on August 12, 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 Lancaster County Children and Youth Agency.

Sincerely,

August 20, 2014

Eugene A. DePasquale

Eugraf: O-Pagur

Auditor General

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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.

LANCASTER 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			\$	21,368,274
Supplemental Act 148			_	0
Total State Allocation				21,368,274
State Share (CY348) ²	\$	20,753,573		
Less: Major Service Category Adjustment		0	_	
Net State Share			\$	20,753,573
Less: Expenditures in Excess of the Approved State Allo	ocation		_	0
Final Net State Share Payable ³			\$	20,753,573
Actual Act 148 Revenues Received ⁴			_	20,727,943
Net Amount Due County/(State) ⁵			\$_	25,630

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.

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010 AMENDED CY348 FISCAL SUMMARY

	A	В	C	D	Э	ц	Ð	Н	Ι	ſ	K
	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	613,622	0	138,182	0	0	0	0	0	475,440	475,440	0
02. 90% REIMBURSEMENT	1,355,006	21,835	27,636	0	0	0	0	0	1,305,535	1,174,982	130,553
03. 80% REIMBURSEMENT	28,275,383	1,254,276	6,268,375	1,552,248	291,070	103,718	0	0	18,805,696	15,044,556	3,761,140
04. 60% REIMBURSEMENT	3,924,992	96,558	564,083	0	0	0	0	15,104	3,249,247	1,949,549	1,299,698
05. 50% REIMBURSEMENT	4,259,260	41,170	0	0	0	0	0	0	4,218,090	2,109,046	2,109,044
06. TOTAL NET CHILD WELFARE EXPEND.	38,428,263	1,413,839	6,998,276	1,552,248	291,070	103,718	0	15,104	28,054,008	20,753,573	7,300,435
1DC/1FC PLACEMENT COSIS 07. 60% DPW PARTICIPATION	635,660	635,660 17,394						618.266	618,266	370,960	247.306
08 NON-REIMBIRSARI E EXPENDITIRES	550 249	0	0						550 249		550 249
									1 6 6 6		1 6 6 6
09. TOTAL EXPENDITURES	39,614,172	1,431,233	6,998,276	1,552,248	291,070	103,718	0	15,104	29,222,523	21,124,533	8,097,990
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	810,231										
13. TITLE IV-D Collections for IV-E Children	289,317										
14. STATE ACT 148 - line 6	20,753,573										
15. STATE ACT 148 ALLOCATION	21,368,274										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	20,753,573										
INVOICE											
AMENDED STATE SHARE (ACT 148) ACT 148 AMOUNT RECEIVED	20,753,573										
ADIUSTMENT TO STATE SHARE	25,630										

Total Subsidies Number of Days Number of Children 6,560

130,064

Subsidized Permanent Legal Custodianship
SPLC

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

Column	MAJOR SERVICE CATEGORIES												
CHANGE NAME PROCESSED PR	& COST CENTERS			,			EVENUE SC	URCES				;	:
CONSEINCE-DEPONDEY CONSEIN		1	2	3	4	5	9	7	8	6	10	11	12
Description: Record: Construction: Const		TOTAL PEIMBIRSABIE		TITI E IV.E	TITI E IV.E				OTHER	MEDICAL	NET PEIMBITPSABLE	STATE	LOCAL
ACAPTICA MENTENCRECTION Control Control	IN-HOME	EXPENDITURES	INCOME	MAINTENANCE	ADMIN.			LITLE IV-B	FUNDING	ASSISTANCE	EXPENDITURES	ACT 148	SHARE
ACCOMENTING - DEPONDENT 258,1889 0		613,622	+=		138,182	0		0	0	0	475,440	475,440	0
CONVELLED PERCENDENT 106A,187 0		3.962,647	0	1.901.819	0			0	lΞ	0	2.060.828	1.648.662	412.166
DAY TRACAMENT PRESENCE 194,774 0 0 0 0 0 0 0 0 0	1-C COUNSELING - DEPENDENT	238,186	+=		4,223	0	∃	0		0	233,963	187,170	46.793
DAY THEY PREPARENT PREPARE	1-D COUNSELING - DELINQUENT	1,026,158	0		0	742,198	0	0	0	0	283,960	227,168	56,792
DAY TREA PARCE CHILD ARISE CHILD ARISE	1-E DAY CARE	194,774	0		0	185,368	0	0	0	0	9,406	7,525	1,881
COMMINISTERINGE COMMINISTE	1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
The Name Name of the Name of	1-G DAY TREATMENT - DELINQUENT	89,150	1		0	0	0	0	0	0	77,829	62,263	15,566
The Skills - Deponent 1989 1980	1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
The SMLLS DELYOLENT 15794 0 0 0 0 0 0 0 0 0	1-I INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
PROTECTIVE SERVICE, CENERAL 287,226 0 0 0 0 0 0 0 0 0		517,994	-		354	97,125	0	0	0	0	420,515	336,412	84,103
PROPERTY SERVICE - CRILD ABLES 377,226 0	1-K LIFE SKILLS - DELINQUENT	0	_		0	0	0	0	0	0	0	0	0
STATICE COMMUNITY BASID STATICE STATICE		797,226	+=		143,640	0	0	≣	0	0	653,586	522,869	130,717
COMMUNITY BAND COMMUNITY BAND COMMUNITY BAND COMMUNITY BENDERLY COMMUNITY BENDERLY	1-M PROTECTIVE SERVICE - GENERAL		0		551,765	527,557	0		0	0	2,791,940	2,233,552	558,388
The community example of the community examp	1-N SERVICE PLANNING	504,772	0		92,426	0	0		0	0	412,346	329,877	82,469
Total	1-0 JUVENILE ACT PROCEEDINGS - DEPENDENT	309,182			0	_		0	0	0	309,182		154,591
Total Community responsibility Total Community Total Comm			0		0	0		0	0	0	142,233	711,117	71,116
COMMINITY BASED REMBURASHE PROCRAM TITLE IVE		12,267,206	11,321	1,901,819	930,590	1,552,248	0	0	0	0	7,871,228	6,256,646	1,614,582
COMMUNITY BANED COMMUNITARIAN COMMUNITAR													
ALTERNATURE TREATMENT DETENDENT ALTE	COMMUNITY BASED	TOTAL REIMBURSABLE		TITLE IV-E	TITLE IV-E				OTHER	MEDICAL	NET REIMBURSABLE	STATE	LOCAL
ALTENATIVE TREATMENT - DEPENDENT ALTENATORY - DEPENDENT ALTENATOR	PLACEMENT	EXPENDITURES		MAINTENANCE				ITLE IV-B	FUNDING	ASSISTANCE	-	ACT 148	SHARE
COMMUNITY RESIDENTIAL - DEPENDENT 3,942.98 3,942.9 6,887.56 78.26 11,010.185 19,82.78	2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0	0		0	0	0	0
COMMUNITY RESIDENTIAL - DEPENDENT 394238 394238 29571 25557 2968 29571 25558 29671 25559 29671 25559	2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0		0	0	0	0
COMMUNE SENDENTIAL S	2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,145,298	30,429	638,726	78,296		0	0	≣	0	2,397,847	1,918,278	479,569
EMBRICATION SHELTER - DEPENDENT 372.357 4415 27.656 0 0 0 0 0 0 0 0 997.593 843434 FOSTER FAMILY - DEPENDENT 372.357 4415 27.656 1.162.671 1.109.185	2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,942,308	219,671	555,537	0		0	0	▤	0	3,167,100	2,533,680	633,420
FONTER FAMILY - DELINQUENT 372,357 4415 0 0 0 0 0 0 0 0 0	2-E EMERGENCY SHELTER - DEPENDENT	982,649	17,420	27,636	0	0	0	0	0	0	937,593	843,834	93,759
POSTER FAMILY - DEPENDENT 48,316 1,162,671 1,109,185	2-F EMERGENCY SHELTER - DELINQUENT	372,357	4,415	0	0	0	0	0	0	0	367,942	331,148	36,794
SUP. INDEPENDENT 148,316 0 0 0 0 0 0 0 0 0	2-G FOSTER FAMILY - DEPENDENT	9,837,292	992,855	1,162,671	1,109,185		291,070	103,718	0	0	6,177,793	4,942,234	1,235,559
SUP. INDEPENDENT LIVING - DEPENDENT 0 0 0 0 0 0 0 0 0	2-H FOSTER FAMILY - DELINQUENT	148,316	0	5,771	23,962		0	0	\equiv	0	118,583	94,866	23,717
TOTAL NOTIONAL DEPENDENT LYNING - DELINQUENT 18,428,220 1,264,790 2,390,341 1,211,443 0 0 0 0 0 0 0 0 0	2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0		0	0	0	0
TOTAL TOTA	2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0		0	0	0	0
TOTAL REMBURSABLE REMBUR		18,428,220	1,264,790	2,390,341	1,211,443	0	291,070	103,718	0	0	13,166,858	10,664,040	2,502,818
Notice Column Notice N		TOTAL									NET		
TOTALIE DETENTION SERVICE 3,807,845 41,170	INSTITUTIONAL PLACEMENT	REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE				ITLE IV-B	OTHER FUNDING		REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
RESIDENTIAL SERVICE - DEPENDENT 251,188 8,107 96,800 0	3-A JUVENILE DETENTION SERVICE	3,807,845	_		I≡				0		3,766,675	1,883,338	1,883,337
RES. SERVICE - DELINQUENT (NON YDC/PTC) 156,352 15	3-B RESIDENTIAL SERVICE - DEPENDENT	251,188	8,107	96,800			0			0	146,281	87,769	58,512
1,288,711 0	3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	685,670	88,451	156,352	0		0	0		0	440,867	264,520	176,347
YDC/YPC (NON-SECURE)-Institutional 377,884 14,334	3-D SECURE RES. SERVICE (EXCEPT YDC)	1,288,711	=					▤		0	1,288,711	773,227	515,484
YDC SECURE 257,776 3,060	3-E YDC/YFC (NON-SECURE)-Institutional	377,884	_			=					363,550	218,130	145,420
SUBTOTAL INSTITUTIONAL 6,669,074 155,122 253,152 0 0 0 0 0 0 0 0 6,260,800 3,379,814 2 2 2 2 2 2 2 2 2	3-F YDC SECURE	257,776	3,060								254,716	152,830	101,886
ADMINISTRATION		6,669,074	155,122	253,152	0	0	0	0	0	0	6,260,800	3,379,814	2,880,986
TOTAL REVENUES 39,063,923 1,431,233 4,545,312 2,452,964 1,552,248 291,070 103,718 0 15,104 28,672,274 21,124,533	4 ADMINISTRATION	1,699,423					0	0		15,104	1,373,388	824,033	549,355
TOTAL REVENUES 39,063,923 1,431,233 4,545,312 2,452,964 1,552,248 291,070 103,718 0 15,104 28,672,274 21,124,533	_						-						
			1,431,233	4,545,312	2,452,964	1,552,248	291,070	103,718	0	15,104	28,672,274	21,124,533	7,547,741

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

1 1 2	Comparison Experiments Comparison Experime		MAJOR SERVICE CATEGORIES & COST CENTERS		O	BJECTS OF	OBJECTS OF EXPENDITURE	Ħ							
MANORESTICATION MANORESTIC	NAMES PROPER PR					3	4		9	7	8	6	10	11	12
NATIONAL SERVICE 18.00.731 18.00.72	NATIONAL PROPERTY STATES			WAGES	EMPLOYEE			PURCHASED	FIXED	TOTAL	Children Served	Children Served	Non- Reimbursable	Non-Reim. Purchased Serv/	Program Income related to all Non-
ACCOMENDATION STREAMEN CONVENTION STREAM	DATE		IN-HOME	SALARIES		SUBSIDIES	OPERATING	SERVICES	ASSETS	EXPENDITURES			Non PS\Sub.	Subsidies	Reimbursable
Appendix National Convexions Convexions	Application Consention Co	1-A	A ADOPTION SERVICE	307,731	136,752		169,143	0	0	613,626	188	0	4	0	0
CONVERINCE DEPENDENT OF 0 0 0 0 0 0 0 0 0 0	DAY TREATMENT DEPROMENT 10 10 11 11 12 13 13 13 14 14 15 14 14 15 14 14	1-B		0	0	3,966,847	0	0	0	3,966,847	0	741	0	4,200	0
DAY CARE DAY CARE	DAY TRANSMENDER 1999	1-C	COUNSELING - DEPENDENT	0	0		23,239	218,050	0	241,289	469	515	0	3,103	0
DAY TREATMENT DEPENDENT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ANY TARKE NAMENT DEPRODENT 0 0 0 0 0 0 0 0 0	1-I	COUNSELING - DELINQUENT	0	0		7,000	1,031,728	0	1,038,728	128	335	0	12,570	0
DAY TREALMENT - EBENDANY Co. C	ANY PREADMENT DEPRENDENT 0 0 0 0 0 0 0 0 0	1-E		0	0		0	194,774	0	194,774	0	104	0	0	0
NATIONALIA SERVICE CALLIA DERIONAL 1	The Name and the	1-F		0	0		0	0	0	0	0	0	0	0	0
The Memoral Residence Comparison Compa	The National Communication	1-0	DAY TREATMENT - DELINQUENT	0	0		0	89,150	0	89,150	0		0	0	0
The Name of Charles Manuelly	PROTECTIVE SERVICE - CENTRAL A	1-F	I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
THE NAILS : DEPONDENT 1	HENCHELS DEPROPERT 1874-184 17.52	1-I	INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
NAMERIA SERVICE - CRINIARY AND 175.21	PROTECTIVE SERVICE - CRILLA DEBUGNEY 11,757,248 11,	1-J		0	0		37,100	480,894	0	517,994	153	770	0	0	0
PROTECTIVE STRANCE - CHELLO ANING 11,573,41 11,574,51 11,5	PROTECTIVE SERVORE, CERDINALA STATES 1,000	1-K	C LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
PROPRIOE CHANKAL STREAM 1.883.44 778.853 11.001.63 10.01	PROTECTURE RAVINGE CIRCHE AL. 189,244 73,548 111 1	1-L		411,709	157,521		224,583	3,415	0	797,228	1,083	27	2	0	0
Communication Communicatio	The color of the	1-1	1 PROTECTIVE SERVICE - GENERAL	1,839,434	758,558		373,982	820,989	78,399	3,871,362	3,101	359	100	0	0
TATACHE ACT PROCEEDINGS. DEIPODENT Model	TATION NAME COMMINITY BASED COMMINITY BASE	7	SERVICE PLANNING	366,869	127,751		10,163	0	0	504,783	11,698		11	0	0
The column Community Easier Community Easier	VALUENDE ACT PROCEEDINGS - DELINQUENT MINIMUM MINI	1-C	JUVENILE ACT PROCEEDINGS - DEPENDENT	_			0	309,182		309,182	0	724	0	0	0
COMMINITY BASED COMMINITY BASED Commission Comminish C	MACIESA MACIES	I-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	142,233		142,233	0	269	0	0	0
NAGES RAND EMPLOYEE Non-Year Non-Y	Number of Children receiving only NON-PURCHASED IN-Home Services Number of Children Received Reministed Services Number of Children Receive	1-	SUBTOTAL IN-HOME		1,180,582	3,966,847	845,210	3,290,415	78,399	12,287,196			117	19,873	0
WAGES PURCHASED FIXED TOTAL DAYS Children Non-Reim. Program thromany Program thromany Program thromany Program (Reimbursable Purchased Serv.) Program thromany Purchased National Purchased Serv. Program thromany Purchased National Purchased Serv. Program thromany Purchased National Purchased Serv. Program thromany Purchased National Purchased National Purchased Serv. Program thromany Purchased National Purchase	WAGES AVAILES BENEFITS SUBSIDIES OPERATING SERVICES ASSETS EXPENDITURES CARE Children Noi- Roin-Residue Noi- Roin-Roin-Residue Noi- Roin-Roin-Residue Noi- Roin-Roin-Roin-Roin-Roin-Roin-Roin-Roin-						-			Number of Children	n receiving o	nly NON-PUR	SCHASED IN-F	Iome Services	7 997
AND EMPLOYEE PURCHASED FUXED TOTAL TOTAL OF Reinbursable of methansed Served Reinbursable sched to all Non-PSSah. Subsides of methansed Served Reinbursable of methansed Served PURCHASED TATAL AND AND PURCHASED PURCHASED TATAL AND AND AND PURCHASED PURCHASED TATAL AND AND AND PURCHASED TATAL AND AND AND PURCHASED PURCHASED TATAL AND AND Reinbursable of methansed Served Reinbu	AND EMPLOYEE AND EMPLOYEE ASSETS EXPENDITIRES CARE Reinbursable Reinbursable Purchased Sav.			WAGES							DAYS	Children	Non-	Non-Reim.	Program Income
SALARIES BENEFITS SUBSIDIES OPERATING SERVICES ASSITX EXPENDITURES CARE Quechased Non PS/Sub Subsidies Reimbursable CARE CAR	SALARIES BENEFITS SUBSIDIES OPERATING STRVICES ASSETS EXPENDITURES CARE (Purchased) Non PS/Sub. Subsidies O		COMMUNITY BASED	AND				PURCHASED	FIXED	TOTAL	OF	Served	Reimbursable	Purchased Serv/	related to all Non-
1,456,600 240,805 100,379 0 0 0 0 0 0 0 0 0	300.892 102,379 0 0 0 0 0 0 0 0 0		PLACEMENT	SALARIES		SUBSIDIES	OPERATING	SERVICES	ASSETS	EXPENDITURES	CARE	(Purchased)	Non PS\Sub.	Subsidies	Reimbursable
1.456.006 102.379 102.5040 1025.040	300.802 102.379 0 0 0 0 0 0 0 0 0	2-1	A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
370,892 102,379 0 27,743 2,770,606 0 3,201,620 14,701 104 61 56,261 8,6261 9,899 127 0 8,555 9,8394 1,055,046 1,	370,892 102,379 0 27,743 2,770,666 0 3,201,620 14,701 104 61 56,261 56,261 105,604 106 105,604 106 106,804 106 106,804 106 106,804 106 106,804 106 106,804 106 106,804 106,804 106 106,804	2-1	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0		0	0	0
1.456.606 560.202 13.0064 657.928 6.956,511 78.399 13.45 106 10.85040 1.055,040	1.456.606 560,202 130,064 657,928 6.956,511 78,399 9,839,710 165,626 642 109 2,309 127 309 127 309 127 309 125 309 308,384 388,384 1.063 48 0 0 0 0 0 0 0 0 0	5-6	COMMUNITY RESIDENTIAL - DEPENDENT	300,892	102,379	0	27,743	2,770,606	0	3,201,620	14,701		61	56,261	0
Name	NATE 0 0 0 0 0 0 0 0 0	2-1	D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	6,115	3,944,748	0	3,950,863	19,899	127	0	8,555	0
	Table Tabl	2-1	E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	1,055,040	0	1,055,040	3,435		0	72,391	0
1,456,606 560,202 130,064 657,928 6,956,511 78,399 9,839,710 165,626 642 109 2,309 9,839,710 1456,606 642 109 2,309 9,839,710 1456,606 642 109 2,309 9,839,710 1456,606 642 109 2,309 9,839,710 1456,606 642 109 2,309 9,839,710 1456,606 642 109 2,309 9,839,710 146,606 642 109 2,309 9,839,710 146,606 642 109 0 0 0 0 0 0 0 0 0	1,456,606 560,202 130,004 657,928 6,56,511 78,399 9,833710 165,626 642 109 2,309 109 1,456,606 10 10 10 10 10 10 10	5-	F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	398,384	0	398,384	1,063		0	26,027	0
Value Valu	Value Valu	5-	3 FOSTER FAMILY - DEPENDENT	1,456,606	560,202	130,064	657,928	6,956,511	78,399	9,839,710	165,626	79	109	2,309	0
Name	County Indiacet Costs = 8	2-1	H FOSTER FAMILY - DELINQUENT	0	0	0	452	147,864	0	148,316	1,401	6	0	0	0
Colon Colo	County Indiacet Costs Coun	2-		0	0	0	0	0	0	0	0	0	0	0	0
NAGES CALLARIES EMPLOYE CALLASE LAND CALLASE LAND CALLASE LAND CALLASE LAND CALLASE CALLAS	NACES County Indirect Costs 130,064 692,238 15,273,153 78,399 18,593,933 206,125 1,036 170 165,543 165,543 1757,498 662,581 130,064 692,238 15,273,153 78,399 18,593,933 206,125 1,036 170 165,543 165,493 165,544 165,544 165	2-		0	0	0	0	0	0	0	0	0	0	0	0
WAGES AND EMPLOYE AND EMPLOYE BENEFITS SUBSIDIES OPERATING SERVICES ASSETS EXPENDITURES CARE CARE Reimbursable Non-Reim. Non-Reim.	WAGES AND EMPLOYEE AND EMPLOYEE ASSETTING SERVICES ASSETS EXPENDITURES CARE Children Non- Bolisides Subsidies SALARIES BENEFITS SUBSIDIES OPERATING SERVICES ASSETS EXPENDITURES CARE	2-1		1,757,498	662,581	130,064	692,238	15,273,153	78,399	18,593,933	206,125	1,036	170	165,543	0
AND EMPLOYEE BENEFITS SUBSIDIES OPERATING SERVICES ASSETS EXPENDITURES CARE (Purchased) Non PS/Sub. Subsidies Income In	AND EMPLOYEE BENEFITS SUBSIDIES OPERATING SERVICES ASSETS EXPENDITURES CARE Outchased Non PS,Sub Subsidies Subsi	L		WAGES							DAYS	Children	Non-	Non-Reim	Non-Reim
SALARIES BENEFITS SUBSIDIES OPERATING SERVICES ASSETS EXPENDITURES CARE (Purchased) Non PS/Sub. Subsidies Income	SALARIES BENEFITS SUBSIDIES OPERATING SERVICES ASSETS EXPENDITURES CARE (Purchased) Non PS/Sub. Subsidies Subsidie		INSTITUTIONAL	AND	EMPLOYEE			PURCHASED	FIXED	TOTAL	OF	Served	Reimbursable	Purchased Serv/	Program
TYDIC/YPICAL Column TYDIC/YPICAL TYDIC/YPIC	VIT 0 0		PLACEMENT	SALARIES		SUBSIDIES		SERVICES	ASSETS	EXPENDITURES	CARE	(Purchased)	Non PS\Sub.	Subsidies	Income
TYDICYPICATION Column Co	TYDECAPE Compt C	3-4	A JUVENILE DETENTION SERVICE	0			192	4,110,449	0	4,110,641	8,586		0	302,796	0
TYDOCYTICAL Column TYDOCYTICAL TYDOCYTICAL	TYDCATEC Compt.	3-1	RESIDENTIAL SERVICE - DEPENDENT	0	0		9,245	248,935	0	258,180	1,607	63	0	766'9	0
Color Colo	County Indirect Costs = \$ 509.684 15.73	3-(RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		4,434	685,124	0	689,558	5,357	87	0	3,888	0
L. 0 0 13,923 7,018,76 0 377,884 1,118 11 0 0 0 L. 0 0 13,923 7,014,706 0 257,776 712 3 0 0 0 4,516 245,166 0 13,923 7,014,706 0 7,028,629 22,043 542 0 359,555 8 1,704,414 1,70	County Indirect Costs = \$ 509.684 1.00 377.884 1.118 11 0 0 0 0 0 0 0 0	3-1	SECURE RES. SERVICE (EXCEPT YDC)	0	0		52	1,334,538	0	1,334,590	4,663	30	0	45,879	0
YDC SECURE O 0	YDC SECURE County Indirect Costs = \$ 509,684 County Indirect Costs = \$ 500,684 County Indirect	3-1	E YDC/YFC (NON-SECURE)-Institutional	0	0		0	377,884	0	377,884	1,118	11	0	0	0
SUBTOTAL INSTITUTIONAL 0 0 13.923 7.014,706 0 7.028,629 22.043 542 0 359,555 ADMINISTRATION 645,166 240,869 0 818,379 0 1,704,414	SUBTOTAL INSTITUTIONAL 0 0 13.923 7.014,706 0 7.028,629 22.043 542 0 359,55 ADMINISTRATION 645,166 240,869 0 818,379 0 0 1,704,414	3-1	F YDC SECURE	0	0		0	257,776	0	257,776	712	3	0	0	0
ADMINISTRATION 645,166 240,869 0 818,379 0 0 1,704,414	ADMINISTRATION 645,166 240,869 0 818,379 0 0 1,704,414	3-(0	0	0	13,923	7,014,706	0	7,028,629	22,043	542	0	359,555	0
TOTAL EXPENDITURES 5.328.407 2.084.032 4.096.911 2.369.750 25.578.274 156.798 39.614.172 [[[[[[[[[[[[[[[[[[[[[[[[[[[[[[[[[[[[TOTAL EXPENDITURES 5,328,407 2,084,032 4,096,911 2,369,750 25,578,274 156,798 39,614,172	4	ADMINISTRATION	645,166	240,869	0	818,379	0	0	1,704,414			4,991	0	0
TOTAL EXPENDITURES 5,328,407 2,084,032 4,096,911 2,369,750 25,578,274 156,798 39,614,172 [[[[[[[[[[[[[[[[[[[[[[[[[[[[[[[[[[[[TOTAL EXPENDITURES 5,328,407 2,084,032 4,096,911 2,369,750 25,578,274 156,798 39,614,172 [L													
		S		5,328,407	2,084,032	4,096,911	2,369,750	25,578,274	156,798	39,614,172		_	5,278	544,971	0

LANCASTER 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 CENTER ITEMS	PER CY370	(DECREASE)	CY370
Adoption Service	\$ 613,222	\$ 404	\$ 613,626
Adoption Assistance	3,966,847	0	3,966,847
Counseling	1,280,017	0	1,280,017
Day Care	194,774	0	194,774
Day Treatment	89,150	0	89,150
Homemaker Service	0,150	0	0
Intake and Referral	0	0	0
Life Skills	517,994	0	517,994
Protective Service - Child Abuse	796,762	466	797,228
Protective Service - General	3,869,121	2,241	3,871,362
Service Planning	504,406	377	504,783
Juvenile Act Proceedings	451,415	0	451,415
Alternative Treatment	0	0	0
Community Residential	7,152,181	302	7,152,483
Emergency Shelter	1,453,424	0	1,453,424
Foster Family	9,986,371	1.655	9,988,026
Supervised Independent Living	0	0	0
Juvenile Detention Service	4,110,641	0	4,110,641
Residential Service	947,738	0	947,738
Secure Residential Service (Except YDC)	1,334,590	0	1,334,590
YDC/YFC (Non-Secure) - Institutional	377,884	0	377,884
YDC Secure	257,776	0	257,776
Administration	1,703,702	712	1,704,414
Combined Total Expense	39,608,015	6,157	39,614,172
Less Non-reimbursables	550,249	0	550,249
Total Net Expense	\$ 39,057,766	\$6,157_	\$ 39,063,923
	AS		AS
	REPORTED	INCREASE	AMENDED PER
OBJECTS OF EXPENDITURE	PER CY370	(DECREASE)	CY370
Wages and Salaries	\$ 5,328,407	\$ 0	\$ 5,328,407
Employee Benefits	2,077,875	6,157	2,084,032
Subsidies	4,096,911	0,157	4,096,911
Operating	2,369,750	0	2,369,750
Purchased Services	25,578,274	0	25,578,274
Fixed Assets	156,798	0	156,798
Combined Total Expense	39,608,015	6,157	39,614,172
Less Non-reimbursables	550,249	0	550,249
Total Net Expense	\$ <u>39,057,766</u>	\$6,157	\$ 39,063,923

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

REPORT	REFE	RENCE					
			ADJ.		AS REPORTED	INCREASE/	AMENDED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	OR ADJUSTED	(DECREASE)	TOTAL
				CY-370 Adjustment			
CY-370	1-A 1-L 1-M 1-N 2-C 2-G 4	2 2 2 2 2 2 2 2	1	Adoption Service - Employee Benefits Protective Service Child Abuse - Employee Benefits Protective Service General - Employee Benefits Service Planning - Employee Benefits Community Residential (Dep.) - Employee Benefits Foster Family (Dep.) - Employee Benefits Administration - Employee Benefits Total Adjustment Amount	\$ 136,348 \$ 157,055 \$ 756,317 \$ 127,374 \$ 102,077 \$ 558,547 \$ 240,157	\$ 404 \$ 466 \$ 2,241 \$ 377 \$ 302 \$ 1,655 \$ 712 \$ 6,157	\$ 136,752 \$ 157,521 \$ 758,558 \$ 127,751 \$ 102,379 \$ 560,202 \$ 240,869
				To increase retirement Employee Benefits \$6,157 to properly report the agency's 2009-2010 fiscal year county pension contributions. Estimated, and not actual, rates were used in the agency/county calculation. Title 55 PA Code, Chaper 3170.47(f)			
				CY-370A Adjustment			
CY-370A	2-G	4	2	Foster Family (Dep.) - Title IV-E Administration To decrease Federal Title IV-E revenue \$25,957 to include 19 supplemental invoices totaling (\$25,940) and (\$17) because the agency used an incorrect Federal Financial Participation rate for 5 agency submitted Title IV-E summary invoices. Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 1,135,142	\$ (25,957)	\$ 1,109,185
CY-348	13	A	3	CY-348 Adjustment Title IV-D Collections for IV-E Children	\$ 287,392	\$ 1,925	\$ 289,317
C1-540	13	Λ	3	To increase Title IV-D Collections for IV-E Children \$1,925 to properly report the total amount received. Title 55 PA Code, Chapter 3170.95(a)(b)	201,372	1,723	ψ 202,317

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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