

# AMENDED FINANCIAL REPORT

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## Lancaster County Children & Youth Agency

For the Period  
July 1, 2008 to June 30, 2009

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September 2014



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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Department of the 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, 2008 to June 30, 2009, 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, 2009, 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.

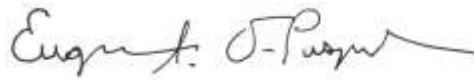
The results of the procedures performed during this engagement include three adjustments to the Lancaster County Children and Youth Agency's submitted fiscal forms, as presented on page 7. We determined that, due to the fact that the Children and Youth Agency's expenditures exceeded the approved Act 148 allocation, the \$9,902 increase in Expenditures and \$18,217 decrease in Revenues will not impact the Net Amount 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,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale  
Auditor General

August 20, 2014

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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, 4<sup>th</sup> 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, 2008 TO JUNE 30, 2009  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	19,815,794
Supplemental Act 148			<u>1,108,467</u>
Total State Allocation			20,924,261
State Share (CY348) <sup>2</sup>	\$		20,946,609
Less: Major Service Category Adjustment			<u>0</u>
Net State Share	\$		20,946,609
Less: Expenditures in Excess of the Approved State Allocation			<u>22,348</u>
Final Net State Share Payable <sup>3</sup>	\$		20,924,261
Actual Act 148 Revenues Received <sup>4</sup>			<u>20,924,261</u>
Net Amount Due County/(State) <sup>5</sup>	\$		<u>0</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> No amount is due to the County or State because while our adjustments resulted in a \$22,348 Adjustment to State Share, as detailed on page 3 of this report, the agency cannot receive state reimbursement in excess of the Total State Allocation. Thus, there is no impact on the Final Net State Share of Expenditures.

**LANCASTER 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	680,437	0	144,700	0	0	0	0	0	535,737	535,737	0
02. 90% REIMBURSEMENT	1,195,382	39,353	36,524	0	0	0	0	0	1,119,505	1,007,554	111,951
03. 80% REIMBURSEMENT	27,604,908	1,295,142	5,927,993	1,552,248	291,070	103,718	0	0	18,434,737	14,747,793	3,686,944
04. 60% REIMBURSEMENT	4,951,154	172,498	609,916	0	0	0	0	8,434	4,160,306	2,496,183	1,664,123
05. 50% REIMBURSEMENT	4,391,767	73,084	0	0	0	0	0	0	4,318,683	2,159,342	2,159,341
06. TOTAL NET CHILD WELFARE EXPEND.	38,823,648	1,580,077	6,719,133	1,552,248	291,070	103,718	0	8,434	28,568,968	20,946,609	7,622,359
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	1,976,669	63,538							1,913,131	1,147,878	765,253
08. NON-REIMBURSABLE EXPENDITURES	582,372	0	0						582,372		582,372
09. TOTAL EXPENDITURES	41,382,689	1,643,615	6,719,133	1,552,248	291,070	103,718	0	8,434	31,064,471	22,094,487	8,969,984
10. IL Grant Funds Reported	64,700										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	1,011,658										
13. TITLE IV-D Collections for IV-E Children	397,636										
14. STATE ACT 148 - line 6	20,946,609										
15. STATE ACT 148 ALLOCATION	19,815,794										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	19,815,794										
INVOICE											
AMENDED STATE SHARE (ACT 148)	20,946,609										
ACT 148 AMOUNT RECEIVED	20,924,261										
ADJUSTMENT TO STATE SHARE **	22,348										

\*\*\* See note 5 on page 2.

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	165,135	7,947	28

LANCASTER 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>												
1-A ADOPTION SERVICE	680,437	0	1,731,876	144,700	0	0	0	0	0	535,737	535,737	0
1-B ADOPTION ASSISTANCE	3,759,799	0	1,731,876	0	0	0	0	0	0	2,027,923	1,622,338	405,585
1-C COUNSELING - DEPENDENT	227,643	0	0	5,517	0	0	0	0	0	222,126	177,701	44,425
1-D COUNSELING - DELINQUENT	1,172,117	0	0	0	776,655	0	0	0	0	395,462	316,370	79,092
1-E DAY CARE	167,521	0	0	0	110,790	0	0	0	0	56,731	45,385	11,346
1-F DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	57,767	11,926	0	0	0	0	0	0	0	45,841	36,673	9,168
1-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	0	0	0	0	0	0	0	0	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	530,564	0	0	124	83,608	0	0	0	0	446,832	357,466	89,366
1-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	784,526	0	0	136,899	0	0	0	0	0	647,627	518,102	129,525
1-M PROTECTIVE SERVICE - GENERAL	3,579,797	0	0	490,377	581,195	0	0	0	0	2,508,225	2,006,580	501,645
1-N SERVICE PLANNING	485,698	0	0	85,781	0	0	0	0	0	399,917	319,934	79,983
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	292,040	0	0	0	0	0	0	0	0	292,040	146,020	146,020
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	141,926	0	0	0	0	0	0	0	0	141,926	70,963	70,963
<b>1-Q SUBTOTAL IN-HOME</b>	<b>11,879,835</b>	<b>11,926</b>	<b>1,731,876</b>	<b>863,398</b>	<b>1,552,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,720,387</b>	<b>6,153,269</b>	<b>1,567,118</b>
<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	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,667,519	39,169	407,747	67,636	0	0	0	0	0	2,152,967	1,722,374	430,593
2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,977,371	194,641	534,520	0	0	0	0	0	0	3,248,210	2,598,568	649,642
2-E EMERGENCY SHELTER - DEPENDENT	789,239	29,991	32,021	0	0	0	0	0	0	727,227	654,504	72,723
2-F EMERGENCY SHELTER - DELINQUENT	406,143	9,362	4,503	0	0	0	0	0	0	392,278	353,050	39,228
2-G FOSTER FAMILY - DEPENDENT	9,253,523	1,040,232	1,071,479	1,089,133	0	291,070	103,718	0	0	5,657,891	4,526,313	1,131,578
2-H FOSTER FAMILY - DELINQUENT	31,778	0	579	2,107	0	0	0	0	0	29,092	23,274	5,818
2-I SUP. INDEPENDENT LIVING - DEPENDENT	755,683	142	270,524	0	0	0	0	0	0	485,017	388,014	97,003
2-J SUP. INDEPENDENT LIVING - DELINQUENT	153,602	9,032	33,694	0	0	0	0	0	0	110,876	88,701	22,175
<b>2-K SUBTOTAL CBP</b>	<b>18,034,858</b>	<b>1,322,569</b>	<b>2,355,067</b>	<b>1,158,876</b>	<b>0</b>	<b>291,070</b>	<b>103,718</b>	<b>0</b>	<b>0</b>	<b>12,803,558</b>	<b>10,354,798</b>	<b>2,448,760</b>
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	3,957,801	73,084	0	0	0	0	0	0	0	3,884,717	1,942,359	1,942,358
3-B RESIDENTIAL SERVICE - DEPENDENT	136,145	15,117	24,852	0	0	0	0	0	0	96,176	57,706	38,470
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,309,135	157,381	266,137	0	0	0	0	0	0	885,617	531,370	354,247
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,701,479	0	0	0	0	0	0	0	0	1,701,479	1,020,887	680,592
3-E YDC/YFC (NON-SECURE)-Institutional	770,228	38,241	0	0	0	0	0	0	0	731,987	439,192	292,795
3-F YDC SECURE	1,206,441	25,297	0	0	0	0	0	0	0	1,181,144	708,686	472,458
<b>3-G SUBTOTAL INSTITUTIONAL</b>	<b>9,081,229</b>	<b>309,120</b>	<b>290,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,481,120</b>	<b>4,700,200</b>	<b>3,780,920</b>
<b>4 ADMINISTRATION</b>	<b>1,804,395</b>	<b>0</b>	<b>0</b>	<b>318,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,477,034</b>	<b>886,220</b>	<b>590,814</b>
<b>5 TOTAL REVENUES</b>	<b>40,800,317</b>	<b>1,643,615</b>	<b>4,377,932</b>	<b>2,341,201</b>	<b>1,552,248</b>	<b>291,070</b>	<b>103,718</b>	<b>0</b>	<b>8,434</b>	<b>30,482,099</b>	<b>22,094,487</b>	<b>8,387,612</b>



LANCASTER 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												
	1	2	3	4	5	6	7	8	9	10	11	12	
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	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	309,529	122,125		248,797	0	0	680,451	388	0	14	0	0	
1-B. ADOPTION ASSISTANCE	0	0	3,763,819	0	0	0	3,763,819	0	695	0	4,020	0	
1-C. COUNSELING - DEPENDENT	0	0		32,405	196,669	0	229,074	434	496	101	1,330	0	
1-D. COUNSELING - DELINQUENT	0	0		6,860	1,189,142	0	1,196,002	155	409	0	23,885	0	
1-E. DAY CARE	0	0		0	167,521	0	167,521	0	93	0	0	0	
1-F. DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0	
1-G. DAY TREATMENT - DELINQUENT	0	0		0	57,767	0	57,767	0	186	0	0	0	
1-H. HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0	
1-I. INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0	
1-J. LIFE SKILLS - DEPENDENT	0	0		36,604	493,977	0	530,581	132	399	17	0	0	
1-K. LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	
1-L. PROTECTIVE SERVICE - CHILD ABUSE	396,005	144,101		243,927	530	0	784,563	1,033	2	37	0	0	
1-M. PROTECTIVE SERVICE - GENERAL	1,747,215	644,401		352,727	756,674	79,093	3,580,110	3,621	300	313	0	0	
1-N. SERVICE PLANNING	362,672	114,207		8,819	0	0	485,698	10,555	0	0	0	0	
1-O. JUVENILE ACT PROCEEDINGS - DEPENDENT				0	292,040		292,040	0	709	0	0	0	
1-P. JUVENILE ACT PROCEEDINGS - DELINQUENT				0	141,926		141,926	0	881	0	0	0	
1-Q. <b>SUBTOTAL IN-HOME</b>	2,815,421	1,024,834	3,763,819	930,139	3,296,246	79,093	11,909,552			482	29,235	0	
								Number of Children receiving only NON-PURCHASED IN-Home Services					3,528
<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	0	0	0	0	0	0	0	0	
2-C. COMMUNITY RESIDENTIAL - DEPENDENT	282,997	79,305		31,708	2,348,081	0	2,742,091	10,251	108	1,894	72,678	0	
2-D. COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	4,403	3,983,086	0	3,987,489	20,103	136	0	10,118	0	
2-E. EMERGENCY SHELTER - DEPENDENT	0	0	0	699	839,420	0	840,119	3,265	103	0	50,880	0	
2-F. EMERGENCY SHELTER - DELINQUENT	0	0	0	0	435,766	0	435,766	1,381	59	0	29,623	0	
2-G. FOSTER FAMILY - DEPENDENT	1,460,477	496,078	165,135	657,117	6,401,995	79,093	9,259,895	156,879	618	355	6,017	0	
2-H. FOSTER FAMILY - DELINQUENT	0	0	0	0	31,778	0	31,778	300	3	0	0	0	
2-I. SUP. INDEPENDENT LIVING - DEPENDENT	0	0	17,136	48,749	689,798	0	755,683	4,772	26	0	0	0	
2-J. SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	153,602	0	153,602	994	11	0	0	0	
2-K. <b>SUBTOTAL CBP</b>	1,743,474	575,383	182,271	742,676	14,883,526	79,093	18,206,423	197,945	1,064	2,249	169,316	0	
<b>INSTITUTIONAL PLACEMENT</b>													
3-A. JUVENILE DETENTION SERVICE	0	0		1,138	4,260,899	0	4,262,037	11,690	410	0	304,236	0	
3-B. RESIDENTIAL SERVICE - DEPENDENT	0	0		7,583	139,363	0	146,946	736	76	0	10,801	0	
3-C. RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		566	1,308,569	0	1,309,135	9,728	125	0	0	0	
3-D. SECURE RES. SERVICE (EXCEPT YDC)	0	0		43	1,755,603	0	1,755,646	5,877	30	0	54,167	0	
3-E. YDC/YFC (NON-SECURE)-Institutional	0	0		0	770,228	0	770,228	2,434	24	0	0	0	
3-F. YDC SECURE	0	0		0	1,206,441	0	1,206,441	2,957	15	0	0	0	
3-G. <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	9,330	9,441,103	0	9,450,433	33,422	680	0	369,204	0	
4. <b>ADMINISTRATION</b>	765,236	261,650	0	782,610	0	6,785	1,816,281			11,886	0	0	
5. <b>TOTAL EXPENDITURES</b>	5,324,131	1,861,867	3,946,090	2,464,755	27,620,875	164,971	41,382,689			14,617	567,755	0	
				County Indirect Costs = \$	505,431								

**LANCASTER 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>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 679,801	\$ 650	\$ 680,451
Adoption Assistance	3,763,819	0	3,763,819
Counseling	1,425,076	0	1,425,076
Day Care	167,521	0	167,521
Day Treatment	57,767	0	57,767
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	530,581	0	530,581
Protective Service - Child Abuse	783,797	766	784,563
Protective Service - General	3,576,683	3,427	3,580,110
Service Planning	485,091	607	485,698
Juvenile Act Proceedings	433,966	0	433,966
Alternative Treatment	0	0	0
Community Residential	6,729,158	422	6,729,580
Emergency Shelter	1,275,885	0	1,275,885
Foster Family	9,289,035	2,638	9,291,673
Supervised Independent Living	909,285	0	909,285
Juvenile Detention Service	4,262,037	0	4,262,037
Residential Service	1,456,081	0	1,456,081
Secure Residential Service (Except YDC)	1,755,646	0	1,755,646
YDC/YFC (Non-Secure) - Institutional	770,228	0	770,228
YDC Secure	1,206,441	0	1,206,441
Administration	1,814,889	1,392	1,816,281
Combined Total Expense	<u>41,372,787</u>	<u>9,902</u>	<u>41,382,689</u>
Less Non-reimbursables	<u>582,372</u>	<u>0</u>	<u>582,372</u>
Total Net Expense	<u>\$ 40,790,415</u>	<u>\$ 9,902</u>	<u>\$ 40,800,317</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 5,324,131	\$ 0	\$ 5,324,131
Employee Benefits	1,851,965	9,902	1,861,867
Subsidies	3,946,090	0	3,946,090
Operating	2,464,755	0	2,464,755
Purchased Services	27,620,875	0	27,620,875
Fixed Assets	164,971	0	164,971
Combined Total Expense	<u>41,372,787</u>	<u>9,902</u>	<u>41,382,689</u>
Less Non-reimbursables	<u>582,372</u>	<u>0</u>	<u>582,372</u>
Total Net Expense	<u>\$ 40,790,415</u>	<u>\$ 9,902</u>	<u>\$ 40,800,317</u>

**LANCASTER 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)	AMENDED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-A	2	1	CY-370 Adjustment			
	1-L	2		Adoption Service - Employee Benefits	\$ 121,475	\$ 650	\$ 122,125
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 143,335	\$ 766	\$ 144,101
	1-N	2		Protective Service General - Employee Benefits	\$ 640,974	\$ 3,427	\$ 644,401
	2-C	2		Service Planning - Employee Benefits	\$ 113,600	\$ 607	\$ 114,207
	2-G	2		Community Residential (Dep.) - Employee Benefits	\$ 78,883	\$ 422	\$ 79,305
	4	2		Foster Family (Dep.) - Employee Benefits	\$ 493,440	\$ 2,638	\$ 496,078
				Administration - Employee Benefits	\$ 260,258	\$ 1,392	\$ 261,650
				Total Adjustment Amount	\$ 9,902		
				To increase retirement Employee Benefits \$9,902 to properly report the agency's allocation of 2008-2009 fiscal year county pension contributions. Estimated, and not actual, rates were used in the agency/county calculation.			
				Title 55 PA Code, Chapter 3170.47(f)			
CY-370A	2-G	4	2	CY-370A Adjustment			
				Foster Family (Dep.) - Title IV-E Administration	\$ 1,107,350	\$ (18,217)	\$ 1,089,133
				To decrease Federal Title IV-E revenue \$18,217 to include 17 supplemental invoices totaling (\$18,044) and (\$173) because the agency used an incorrect Federal Financial Participation rate for 4 agency submitted Title IV-E summary invoices.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-348	13	A	3	CY-348 Adjustment			
				Title IV-D Collections for IV-E Children	\$ 395,205	\$ 2,431	\$ 397,636
				To increase Title IV-D Collections for IV-E Children \$2,431 to properly report the total amount received.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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