

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

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## Lycoming County Children and Youth Agency

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May 2024



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

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

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of Lycoming County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2020 to June 30, 2021, and July 1, 2021 to June 30, 2022 (herein referred to as the 2020-2021 fiscal year and 2021-2022 fiscal year). The scope of our engagement was limited to the 2020-2021 and 2021-2022 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary to enable us to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures 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.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within Lycoming County.

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2020-2021 and 2021-2022 fiscal years based on the accrual basis of accounting.<sup>1</sup>

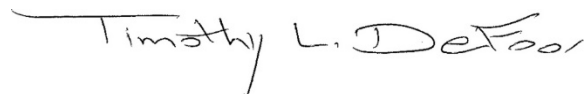
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on April 9, 2024.

This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts and the final reconciliation of federal revenues not included in the scope of our engagement during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

We appreciate the cooperation, assistance, and courtesy granted to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,



Timothy L. DeFoor  
Auditor General  
April 16, 2024

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<sup>1</sup> In accordance with DHS regulations, the expenditures reported in the enclosed fiscal reports are limited to expenditures funded by allocations made pursuant to Act 148 of 1976, as amended, (62 P.S. § 704.1) and do not include any expenditures made from other appropriations or grant funds.

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## BACKGROUND

The Department of the Auditor General (department) is responsible for reviewing the fiscal reports known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies. The department determines proper reporting and utilization of funds according to program regulations and guidelines under the Human Services 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 DHS, with shared responsibility for achieving the commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), DHS is responsible for making and enforcing all rules and regulations necessary and appropriate to the proper accomplishment of the child welfare duties and functions vested by law in the county institution districts or their successors. Title 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, outlines the rules and regulations relative to the county administration of the Children and Youth Social Service Programs. Specifically, in compliance with 55 Pa. Code § 3140.31, the counties must report their cumulative actual expenditures incurred for the provision of children and youth social services on a quarterly basis to DHS through the Act 148 invoice package, which includes the fiscal reports. 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 DHS.

We reviewed the final, cumulative 4<sup>th</sup> quarter fiscal reports submitted to DHS, the agency’s related financial records, and other supporting documentation. This was done to determine whether the agency’s actual, cumulative expenditures and revenues were properly reported to DHS for the respective fiscal years. The amended fiscal reports below include any adjustments we considered necessary to reflect the agency’s actual related revenue, expenditures, and net state share for each fiscal year in our engagement period.

We did not evaluate the agency’s provision of services or compliance with requirements in the Child Protective Services Law (CPSL). The Commonwealth of Pennsylvania Department of Human Services monitors each county’s provision of children and youth services and requires auditors who conduct the [Single Audit](#) of a county to evaluate the county’s monitoring of contracted providers of prevention, reunification, and aftercare services (services coded as in-home) for compliance with CPSL background check requirements.

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2020 to JUNE 30, 2021**

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2020 to JUNE 30, 2021  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

|   |    |    |                  |
|---|----|----|------------------|
| Approved State Allocation <sup>1</sup>                        |    | \$ | 7,383,282        |
| Supplemental Act 148  |    |    | <u>0</u>         |
| Total State Allocation  |    |    | 7,383,282        |
| State Share (CY348) <sup>2</sup>                              | \$ |    | 6,078,808        |
| Less: Major Service Category Adjustment                       |    |    | <u>0</u>         |
| Net State Share   |    | \$ | 6,078,808        |
| Less: Expenditures in Excess of the Approved State Allocation |    |    | <u>0</u>         |
| Final Net State Share Payable <sup>3</sup>                    |    | \$ | 6,078,808        |
| Actual Act 148 Revenues Received <sup>4</sup>                 |    |    | <u>6,078,808</u> |
| Net Amount Due County/(State) <sup>5</sup>                    |    | \$ | <u><u>0</u></u>  |

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

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

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

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

<sup>5</sup> Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2020 to JUNE 30, 2021  
 AMENDED CY348  
 FISCAL SUMMARY

| A                              | B                               | C          | D         | E        | F          | G  | H                  | I         | J             | K           |
|--------------------------------|---------------------------------|------------|-----------|----------|------------|--|--------------------|-----------|---------------|-------------|
|                                | PROGRAM INCOME                  | TITLE IV-E | TANF      | TITLE XX | TITLE IV-B | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET TOTAL | STATE ACT 148 | LOCAL SHARE |
| NET CHILD WELFARE EXPENDITURES |                                 |            |           |          |            |  |                    |           |               |             |
| 01.                            | 100% REIMBURSEMENT              | 97         | 8,436     | 0        | 0          | 0  | 0                  | 79,622    | 79,622        | 0           |
| 02.                            | 90% REIMBURSEMENT               | 0          | 7,499     | 0        | 0          | 0  | 0                  | 86,543    | 77,888        | 8,655       |
| 03.                            | 80% REIMBURSEMENT               | 207,321    | 1,113,098 | 266,857  | 87,158     | 37,580   | 26,178             | 6,759,040 | 5,407,231     | 1,351,809   |
| 04.                            | 60% REIMBURSEMENT               | 4,316      | 48,511    | 0        | 0          | 12,528   | 0                  | 719,038   | 431,424       | 287,614     |
| 05.                            | 50% REIMBURSEMENT               | 0          | 0         | 0        | 0          | 0  | 0                  | 165,286   | 82,643        | 82,643      |
| 06.                            | TOTAL NET CHILD WELFARE EXPEND. | 211,734    | 1,177,544 | 266,857  | 87,158     | 50,108   | 26,178             | 7,809,529 | 6,078,808     | 1,730,721   |

|                        |                       |   |  |  |  |  |  |  |         |         |         |
|------------------------|-----------------------|---|--|--|--|--|--|--|---------|---------|---------|
| YDCYFC PLACEMENT COSTS |                       |   |  |  |  |  |  |  |         |         |         |
| 07.                    | 60% DHS PARTICIPATION | 0 |  |  |  |  |  |  | 431,974 | 259,184 | 172,790 |

|     |                               |   |  |  |  |  |  |  |       |  |       |
|-----|-------------------------------|---|--|--|--|--|--|--|-------|--|-------|
| 08. | NON-REIMBURSABLE EXPENDITURES | 0 |  |  |  |  |  |  | 2,130 |  | 2,130 |
|-----|-------------------------------|---|--|--|--|--|--|--|-------|--|-------|

|     |                    |            |         |           |         |        |        |        |       |           |           |           |
|-----|--------------------|------------|---------|-----------|---------|--------|--------|--------|-------|-----------|-----------|-----------|
| 09. | TOTAL EXPENDITURES | 10,066,662 | 211,734 | 1,177,544 | 266,857 | 87,158 | 50,108 | 26,178 | 3,450 | 8,243,633 | 6,337,992 | 1,905,641 |
|-----|--------------------|------------|---------|-----------|---------|--------|--------|--------|-------|-----------|-----------|-----------|

10. TOTAL TITLE IV-D COLLECTIONS 82,908

11. TITLE IV-D Collections for IV-E Children 12,320

12. STATE ACT 148 - line 6 6,078,808

13. STATE ACT 148 ALLOCATION 7,383,282

14. ADJUSTED STATE SHARE (lower of 12 or 13) 6,078,808

|                               |  |  |  |  |  |  |  |  |  |  |
|-------------------------------|--|--|--|--|--|--|--|--|--|--|
| INVOICE                       |  |  |  |  |  |  |  |  |  |  |
| AMENDED STATE SHARE (ACT 148) |  |  |  |  |  |  |  |  |  |  |
| ACT 148 AMOUNT RECEIVED       |  |  |  |  |  |  |  |  |  |  |
| ADJUSTMENT TO STATE SHARE     |  |  |  |  |  |  |  |  |  |  |
| 0                             |  |  |  |  |  |  |  |  |  |  |



LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2020 to JUNE 30, 2021  
 AMENDED CY370A  
 REVENUE REPORT

| MAJOR SERVICE CATEGORIES<br>& COST CENTERS   | REVENUE SOURCES                 |                |                        |                   |         |          |            |  |                    |                               |               |             |
|--|---------------------------------|----------------|------------------------|-------------------|---------|----------|------------|--|--------------------|-------------------------------|---------------|-------------|
|  | 1                               | 2              | 3                      | 4                 | 5       | 6        | 7          | 8  | 9                  | 10                            | 11            | 12          |
| IN-HOME                                      | TOTAL REIMBURSABLE EXPENDITURES | PROGRAM INCOME | TITLE IV-E MAINTENANCE | TITLE IV-E ADMIN. | TANF    | TITLE XX | TITLE IV-B | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET REIMBURSABLE EXPENDITURES | STATE ACT 148 | LOCAL SHARE |
| 1-A ADOPTION SERVICE                         | 88,155                          | 97             |                        | 8,436             | 0       |          | 0          | 0  | 0                  | 79,622                        | 0             | 0           |
| 1-B ADOPTION ASSISTANCE                      | 1,062,238                       | 0              | 533,269                | 5,217             |         |          | 0          | 0  | 0                  | 523,752                       | 419,002       | 104,750     |
| 1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP | 214,015                         | 0              | 97,032                 | 0                 |         |          | 0          | 0  | 0                  | 116,983                       | 93,586        | 23,397      |
| 1-D COUNSELING - DEPENDENT                   | 95,872                          | 0              |                        | 0                 | 266,857 | 0        | 0          | 0  | 0                  | 95,872                        | 76,698        | 19,174      |
| 1-E COUNSELING - DELINQUENT                  | 433,044                         | 0              |                        | 0                 | 0       | 0        | 0          | 0  | 0                  | 166,187                       | 132,950       | 33,237      |
| 1-F DAY CARE                                 | 694                             | 0              |                        | 0                 | 0       | 0        | 0          | 0  | 0                  | 694                           | 555           | 139         |
| 1-G DAY TREATMENT - DEPENDENT                | 636,277                         | 1,848          |                        | 0                 | 0       | 0        | 0          | 0  | 0                  | 634,429                       | 507,543       | 126,886     |
| 1-H DAY TREATMENT - DELINQUENT               | 0                               | 0              |                        | 0                 | 0       | 0        | 0          | 0  | 0                  | 0                             | 0             | 0           |
| 1-I HOMEMAKER SERVICE                        | 0                               | 0              |                        | 0                 | 0       | 0        | 0          | 0  | 0                  | 0                             | 0             | 0           |
| 1-J INTAKE & REFERRAL                        | 220,896                         | 846            |                        | 21,257            | 0       | 0        | 0          | 0  | 0                  | 198,793                       | 159,034       | 39,759      |
| 1-K LIFE SKILLS - DEPENDENT                  | 1,195,950                       | 33,330         |                        | 0                 | 0       | 0        | 0          | 0  | 0                  | 1,162,620                     | 930,096       | 232,524     |
| 1-L LIFE SKILLS - DELINQUENT                 | 0                               | 0              |                        | 0                 | 0       | 0        | 0          | 0  | 0                  | 0                             | 0             | 0           |
| 1-M PROTECTIVE SERVICE - CHILD ABUSE         | 627,149                         | 2,156          |                        | 59,386            | 0       | 0        | 0          | 0  | 0                  | 565,607                       | 452,486       | 113,121     |
| 1-N PROTECTIVE SERVICE - GENERAL             | 1,470,962                       | 6,159          |                        | 140,164           | 0       | 0        | 0          | 0  | 0                  | 1,324,639                     | 1,059,711     | 264,928     |
| 1-O SERVICE PLANNING                         | 87,124                          | 896            |                        | 8,228             | 0       | 0        | 0          | 0  | 0                  | 78,000                        | 62,400        | 15,600      |
| 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT     | 53,192                          | 0              |                        | 0                 | 0       | 0        | 0          | 0  | 0                  | 53,192                        | 26,596        | 26,596      |
| 1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT    | 0                               | 0              |                        | 0                 | 0       | 0        | 0          | 0  | 0                  | 0                             | 0             | 0           |
| 1-R SUBTOTAL IN-HOME                         | 6,185,568                       | 45,332         | 630,301                | 242,688           | 266,857 | 0        | 0          | 0  | 0                  | 5,000,390                     | 4,000,279     | 1,000,111   |

| COMMUNITY BASED PLACEMENT                | REVENUE SOURCES                 |                |                        |                   |      |          |            |  |                    |                               |               |             |
|--|---------------------------------|----------------|------------------------|-------------------|------|----------|------------|--|--------------------|-------------------------------|---------------|-------------|
|  | TOTAL REIMBURSABLE EXPENDITURES | PROGRAM INCOME | TITLE IV-E MAINTENANCE | TITLE IV-E ADMIN. | TANF | TITLE XX | TITLE IV-B | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET REIMBURSABLE EXPENDITURES | STATE ACT 148 | LOCAL SHARE |
| 2-A ALTERNATIVE TREATMENT - DEPENDENT    | 0                               | 0              | 0                      | 0                 | 0    | 0        | 0          | 0  | 0                  | 0                             | 0             | 0           |
| 2-B ALTERNATIVE TREATMENT - DELINQUENT   | 147,238                         | 1,554          | 16,155                 | 836               |      |          | 0          | 0  | 0                  | 128,693                       | 102,954       | 25,739      |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT    | 33,517                          | 0              | 1,355                  | 172               |      |          | 0          | 0  | 0                  | 31,990                        | 25,592        | 6,398       |
| 2-D COMMUNITY RESIDENTIAL - DELINQUENT   | 517,280                         | 4,627          | 34,893                 | 4,270             |      |          | 0          | 0  | 0                  | 473,490                       | 378,792       | 94,698      |
| 2-E EMERGENCY SHELTER - DEPENDENT        | 42,605                          | 0              | 6,086                  | 1,413             | 0    | 0        | 0          | 0  | 0                  | 35,106                        | 31,595        | 3,511       |
| 2-F EMERGENCY SHELTER - DELINQUENT       | 51,437                          | 0              | 0                      | 0                 | 0    | 0        | 0          | 0  | 0                  | 51,437                        | 46,293        | 5,144       |
| 2-G FOSTER FAMILY - DEPENDENT            | 1,519,444                       | 117,200        | 35,449                 | 118,664           |      |          | 87,158     | 20,680   | 0                  | 1,102,713                     | 882,170       | 220,543     |
| 2-H FOSTER FAMILY - DELINQUENT           | 6,398                           | 1,793          | 0                      | 0                 |      |          | 0          | 0  | 0                  | 4,605                         | 3,684         | 921         |
| 2-I KINSHIP CARE - DEPENDENT             | 224,462                         | 34,323         | 35,711                 | 1,040             |      |          | 0          | 5,498  | 0                  | 147,890                       | 118,312       | 29,578      |
| 2-J KINSHIP CARE - DELINQUENT            | 0                               | 0              | 0                      | 0                 |      |          | 0          | 0  | 0                  | 0                             | 0             | 0           |
| 2-K SUP. INDEPENDENT LIVING - DEPENDENT  | 0                               | 0              | 0                      | 0                 |      |          | 0          | 0  | 0                  | 0                             | 0             | 0           |
| 2-L SUP. INDEPENDENT LIVING - DELINQUENT | 4,672                           | 2,589          | 0                      | 0                 |      |          | 0          | 0  | 0                  | 2,083                         | 1,666         | 417         |
| 2-M SUBTOTAL CBP                         | 2,547,053                       | 162,086        | 129,649                | 126,395           | 0    | 0        | 87,158     | 26,178   | 0                  | 1,978,007                     | 1,591,058     | 386,949     |

| INSTITUTIONAL PLACEMENT                     | REVENUE SOURCES                 |                |                        |                   |      |          |            |  |                    |                               |               |             |
|---|---------------------------------|----------------|------------------------|-------------------|------|----------|------------|--|--------------------|-------------------------------|---------------|-------------|
|   | TOTAL REIMBURSABLE EXPENDITURES | PROGRAM INCOME | TITLE IV-E MAINTENANCE | TITLE IV-E ADMIN. | TANF | TITLE XX | TITLE IV-B | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET REIMBURSABLE EXPENDITURES | STATE ACT 148 | LOCAL SHARE |
| 3-A JUVENILE DETENTION SERVICE              | 112,094                         | 0              |                        | 0                 |      |          | 0          | 0  | 0                  | 112,094                       | 56,047        | 56,047      |
| 3-B RESIDENTIAL SERVICE - DEPENDENT         | 0                               | 0              | 0                      | 0                 |      |          | 0          | 0  | 0                  | 0                             | 0             | 0           |
| 3-C RES. SERVICE - DELINQUENT (NON YDC/YFC) | 224,594                         | 3,200          | 24,620                 | 4,795             |      |          | 12,528     | 0  | 0                  | 179,451                       | 107,671       | 71,780      |
| 3-D SECURE RES. SERVICE (EXCEPT YDC)        | 363,851                         | 0              |                        |                   |      |          |            |  | 0                  | 363,851                       | 218,311       | 145,540     |
| 3-E YDC SECURE                              | 431,974                         | 0              |                        |                   |      |          |            |  | 0                  | 431,974                       | 259,184       | 172,790     |
| 3-F SUBTOTAL INSTITUTIONAL                  | 1,132,513                       | 3,200          | 24,620                 | 4,795             | 0    | 0        | 12,528     | 0  | 0                  | 1,087,370                     | 641,213       | 446,157     |

|                  |         |       |  |        |  |  |   |   |   |         |         |        |
|------------------|---------|-------|--|--------|--|--|---|---|---|---------|---------|--------|
| 4 ADMINISTRATION | 199,398 | 1,116 |  | 19,096 |  |  | 0 | 0 | 0 | 175,736 | 105,442 | 70,294 |
|------------------|---------|-------|--|--------|--|--|---|---|---|---------|---------|--------|

|                  |            |         |         |         |         |        |        |        |       |           |           |           |
|------------------|------------|---------|---------|---------|---------|--------|--------|--------|-------|-----------|-----------|-----------|
| 5 TOTAL REVENUES | 10,064,532 | 211,734 | 784,570 | 392,974 | 266,857 | 87,158 | 50,108 | 26,178 | 3,450 | 8,241,503 | 6,337,992 | 1,903,511 |
|------------------|------------|---------|---------|---------|---------|--------|--------|--------|-------|-----------|-----------|-----------|

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2020 to JUNE 30, 2021  
 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 | SUBSIDIES | OPERATING | PURCHASED SERVICES | FIXED ASSETS | TOTAL EXPENDITURES | Children Served (by county) | Children Served (Purchased) | Non-Reimbursable Non PS/Sub. | Non-Reim. Purchased Serv/ Subsidies | Program Income related to all Non-Reimbursable |
| <b>IN-HOME</b>                                 |  |                   |           |           |                    |              |                    |                             |                             |                              |                                     |  |
| I-A ADOPTION SERVICE                           | 41,408   | 16,335            |           | 28,313    | 0                  | 2,099        | 88,155             | 13                          | 0                           | 0                            | 0                                   | 0  |
| I-B ADOPTION ASSISTANCE                        | 0  | 0                 | 1,062,238 | 0         | 0                  | 0            | 1,062,238          | 0                           | 153                         | 0                            | 0                                   | 0  |
| I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP   | 0  | 0                 | 214,015   | 0         | 0                  | 0            | 214,015            | 0                           | 27                          | 0                            | 0                                   | 0  |
| I-D COUNSELING - DEPENDENT                     | 0  | 0                 |           | 0         | 95,872             | 0            | 95,872             | 0                           | 51                          | 0                            | 0                                   | 0  |
| I-E COUNSELING - DELINQUENT                    | 0  | 0                 |           | 0         | 433,044            | 0            | 433,044            | 0                           | 92                          | 0                            | 0                                   | 0  |
| I-F DAY CARE                                   | 0  | 0                 |           | 0         | 694                | 0            | 694                | 0                           | 4                           | 0                            | 0                                   | 0  |
| I-G DAY TREATMENT - DEPENDENT                  | 377,123  | 177,724           |           | 80,418    | 0                  | 1,012        | 636,277            | 31                          | 0                           | 0                            | 0                                   | 0  |
| I-H DAY TREATMENT - DELINQUENT                 | 0  | 0                 |           | 0         | 0                  | 0            | 0                  | 0                           | 0                           | 0                            | 0                                   | 0  |
| I-I HOMEMAKER SERVICE                          | 0  | 0                 |           | 0         | 0                  | 0            | 0                  | 0                           | 0                           | 0                            | 0                                   | 0  |
| I-J INTAKE & REFERRAL                          | 127,577  | 67,692            |           | 23,556    | 0                  | 71           | 220,896            | 2,849                       | 0                           | 0                            | 0                                   | 0  |
| I-K LIFE SKILLS - DEPENDENT                    | 582,720  | 231,193           |           | 144,554   | 235,340            | 2,143        | 1,195,950          | 348                         | 266                         | 0                            | 0                                   | 0  |
| I-L LIFE SKILLS - DELINQUENT                   | 0  | 0                 |           | 0         | 0                  | 0            | 0                  | 0                           | 0                           | 0                            | 0                                   | 0  |
| I-M PROTECTIVE SERVICE - CHILD ABUSE           | 318,323  | 142,914           |           | 156,653   | 8,885              | 374          | 627,149            | 459                         | 82                          | 0                            | 0                                   | 0  |
| I-N PROTECTIVE SERVICE - GENERAL               | 813,361  | 362,128           |           | 294,356   | 330                | 787          | 1,470,962          | 1,068                       | 3                           | 0                            | 0                                   | 0  |
| I-O SERVICE PLANNING                           | 40,917   | 16,759            |           | 29,363    | 0                  | 85           | 87,124             | 332                         | 0                           | 0                            | 0                                   | 0  |
| I-P JUVENILE ACT PROCEEDINGS - DEPENDENT       |  |                   |           | 0         | 53,192             |              | 53,192             | 0                           | 80                          | 0                            | 0                                   | 0  |
| I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT      |  |                   |           |           | 0                  |              | 0                  | 0                           | 0                           | 0                            | 0                                   | 0  |
| I-R <b>SUBTOTAL IN-HOME</b>                    | 2,301,429  | 1,014,745         | 1,276,253 | 759,213   | 827,357            | 6,571        | 6,185,568          |                             |                             |                              |                                     |  |
|  | LRCNP = Legal Representation for Children in Placement = \$ 0      |                   |           |           |                    |              |                    |                             |                             |                              |                                     |  |
|  | LRCNP = Legal Representation for Children Non-Placement = \$ 0     |                   |           |           |                    |              |                    |                             |                             |                              |                                     |  |
|  | Number of Children receiving only NON-PURCHASED III Services 3,057 |                   |           |           |                    |              |                    |                             |                             |                              |                                     |  |
| <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         | 147,238            | 0            | 147,238            | 797                         | 6                           | 0                            | 0                                   | 0  |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT          | 0  | 0                 | 0         | 0         | 33,517             | 0            | 33,517             | 90                          | 3                           | 0                            | 0                                   | 0  |
| 2-D COMMUNITY RESIDENTIAL - DELINQUENT         | 0  | 0                 | 0         | 195       | 518,785            | 0            | 518,980            | 1,833                       | 11                          | 0                            | 1,700                               | 0  |
| 2-E EMERGENCY SHELTER - DEPENDENT              | 0  | 0                 | 0         | 3,135     | 39,470             | 0            | 42,605             | 1,089                       | 46                          | 0                            | 0                                   | 0  |
| 2-F EMERGENCY SHELTER - DELINQUENT             | 0  | 0                 | 0         | 0         | 51,867             | 0            | 51,867             | 217                         | 9                           | 0                            | 430                                 | 0  |
| 2-G FOSTER FAMILY - DEPENDENT                  | 622,549  | 255,572           | 0         | 188,274   | 452,609            | 440          | 1,519,444          | 8,798                       | 63                          | 0                            | 0                                   | 0  |
| 2-H FOSTER FAMILY - DELINQUENT                 | 0  | 0                 | 0         | 0         | 6,398              | 0            | 6,398              | 274                         | 1                           | 0                            | 0                                   | 0  |
| 2-I KINSHIP CARE - DEPENDENT                   | 6,447  | 2,858             | 0         | 10,435    | 204,722            | 0            | 224,462            | 7,076                       | 35                          | 0                            | 0                                   | 0  |
| 2-J KINSHIP CARE - DELINQUENT                  | 0  | 0                 | 0         | 0         | 0                  | 0            | 0                  | 0                           | 0                           | 0                            | 0                                   | 0  |
| 2-K SUP. INDEPENDENT LIVING - DEPENDENT        | 0  | 0                 | 0         | 0         | 0                  | 0            | 0                  | 0                           | 0                           | 0                            | 0                                   | 0  |
| 2-L SUP. INDEPENDENT LIVING - DELINQUENT       | 0  | 0                 | 0         | 0         | 4,672              | 0            | 4,672              | 64                          | 1                           | 0                            | 0                                   | 0  |
| 2-M <b>SUBTOTAL CBP</b>                        | 628,996  | 258,430           | 0         | 202,039   | 1,459,278          | 440          | 2,549,183          | 20,238                      | 175                         | 0                            | 2,130                               | 0  |
|  | LRCNP = Legal Representation for Children in Placement = \$ 0      |                   |           |           |                    |              |                    |                             |                             |                              |                                     |  |
|  | LRCNP = Legal Representation for Children Non-Placement = \$ 0     |                   |           |           |                    |              |                    |                             |                             |                              |                                     |  |
| <b>INSTITUTIONAL PLACEMENT</b>                 |  |                   |           |           |                    |              |                    |                             |                             |                              |                                     |  |
| 3-A JUVENILE DETENTION SERVICE                 | 0  | 0                 | 0         | 0         | 112,094            | 0            | 112,094            | 365                         | 22                          | 0                            | 0                                   | 0  |
| 3-B RESIDENTIAL SERVICE - DEPENDENT            | 0  | 0                 | 0         | 0         | 0                  | 0            | 0                  | 0                           | 0                           | 0                            | 0                                   | 0  |
| 3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC) | 0  | 0                 | 0         | 0         | 224,594            | 0            | 224,594            | 985                         | 10                          | 0                            | 0                                   | 0  |
| 3-D SECURE RES. SERVICE (EXCEPT YDC)           | 0  | 0                 | 0         | 0         | 363,851            | 0            | 363,851            | 1,045                       | 5                           | 0                            | 0                                   | 0  |
| 3-E YDC SECURE                                 | 0  | 0                 | 0         | 0         | 431,974            | 0            | 431,974            | 797                         | 7                           | 0                            | 0                                   | 0  |
| 3-F <b>SUBTOTAL INSTITUTIONAL</b>              | 0  | 0                 | 0         | 0         | 1,132,513          | 0            | 1,132,513          | 3,192                       | 44                          | 0                            | 0                                   | 0  |
| <b>ADMINISTRATION</b>                          | 131,611  | 31,375            | 0         | 36,185    | 0                  | 227          | 199,398            |                             |                             |                              |                                     |  |
| <b>TOTAL EXPENDITURES</b>                      | 3,062,036  | 1,304,550         | 1,276,253 | 997,437   | 3,419,148          | 7,238        | 10,066,662         |                             |                             |                              | 2,130                               | 0  |
|  | County Indirect Costs = \$ 0                                       |                   |           |           |                    |              |                    |                             |                             |                              |                                     |  |

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2020 to JUNE 30, 2021  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

| <b>COST CENTER ITEMS</b>                 | AS<br>REPORTED<br>PER CY370 | INCREASE<br>(DECREASE) | AS<br>AMENDED PER<br>CY370 |
|--|-----------------------------|------------------------|----------------------------|
| Adoption Service                         | \$ 88,155                   | \$ 0                   | \$ 88,155                  |
| Adoption Assistance                      | 1,062,238                   | 0                      | 1,062,238                  |
| Subsidized Permanent Legal Custodianship | 214,015                     | 0                      | 214,015                    |
| Counseling                               | 528,916                     | 0                      | 528,916                    |
| Day Care                                 | 694                         | 0                      | 694                        |
| Day Treatment                            | 636,277                     | 0                      | 636,277                    |
| Homemaker Service                        | 0                           | 0                      | 0                          |
| Intake and Referral                      | 220,896                     | 0                      | 220,896                    |
| Life Skills                              | 1,195,950                   | 0                      | 1,195,950                  |
| Protective Service - Child Abuse         | 627,149                     | 0                      | 627,149                    |
| Protective Service - General             | 1,470,962                   | 0                      | 1,470,962                  |
| Service Planning                         | 87,124                      | 0                      | 87,124                     |
| Juvenile Act Proceedings                 | 53,192                      | 0                      | 53,192                     |
| Alternative Treatment                    | 147,238                     | 0                      | 147,238                    |
| Community Residential                    | 552,497                     | 0                      | 552,497                    |
| Emergency Shelter                        | 94,472                      | 0                      | 94,472                     |
| Foster Family                            | 1,525,842                   | 0                      | 1,525,842                  |
| Kinship Care                             | 224,462                     | 0                      | 224,462                    |
| Supervised Independent Living            | 4,672                       | 0                      | 4,672                      |
| Juvenile Detention Service               | 112,094                     | 0                      | 112,094                    |
| Residential Service                      | 224,594                     | 0                      | 224,594                    |
| Secure Residential Service (Except YDC)  | 363,851                     | 0                      | 363,851                    |
| YDC Secure                               | 431,974                     | 0                      | 431,974                    |
| Administration                           | 199,398                     | 0                      | 199,398                    |
| Combined Total Expense                   | <u>10,066,662</u>           | <u>0</u>               | <u>10,066,662</u>          |
| Less Non-reimbursables                   | <u>2,130</u>                | <u>0</u>               | <u>2,130</u>               |
| Total Net Expense                        | <u>\$ 10,064,532</u>        | <u>\$ 0</u>            | <u>\$ 10,064,532</u>       |

| <b>OBJECTS OF EXPENDITURE</b> | AS<br>REPORTED<br>PER CY370 | INCREASE<br>(DECREASE) | AS<br>AMENDED PER<br>CY370 |
|-------------------------------|-----------------------------|------------------------|----------------------------|
| Wages and Salaries            | \$ 3,062,036                | \$ 0                   | \$ 3,062,036               |
| Employee Benefits             | 1,304,550                   | 0                      | 1,304,550                  |
| Subsidies                     | 1,276,253                   | 0                      | 1,276,253                  |
| Operating                     | 997,437                     | 0                      | 997,437                    |
| Purchased Services            | 3,419,148                   | 0                      | 3,419,148                  |
| Fixed Assets                  | 7,238                       | 0                      | 7,238                      |
| Combined Total Expense        | <u>10,066,662</u>           | <u>0</u>               | <u>10,066,662</u>          |
| Less Non-reimbursables        | <u>2,130</u>                | <u>0</u>               | <u>2,130</u>               |
| Total Net Expense             | <u>\$ 10,064,532</u>        | <u>\$ 0</u>            | <u>\$ 10,064,532</u>       |

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2021 to JUNE 30, 2022**

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 to JUNE 30, 2022  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

|   |    |    |                  |
|---|----|----|------------------|
| Approved State Allocation <sup>1</sup>                        |    | \$ | 7,183,213        |
| Supplemental Act 148  |    |    | <u>0</u>         |
| Total State Allocation  |    |    | 7,183,213        |
| State Share (CY348) <sup>2</sup>                              | \$ |    | 5,874,461        |
| Less: Major Service Category Adjustment                       |    |    | <u>0</u>         |
| Net State Share   |    | \$ | 5,874,461        |
| Less: Expenditures in Excess of the Approved State Allocation |    |    | <u>0</u>         |
| Final Net State Share Payable <sup>3</sup>                    |    | \$ | 5,874,461        |
| Actual Act 148 Revenues Received <sup>4</sup>                 |    |    | <u>5,874,461</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 auditor's adjustments are considered.

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

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

<sup>5</sup> Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 to JUNE 30, 2022  
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 | FAMILY FIRST TRANSITION ACT | MEDICAL ASSISTANCE | NET TOTAL | STATE ACT 148 | LOCAL SHARE |
| NET CHILD WELFARE EXPENDITURES      |             |                |            |         |          |            |                             |                    |           |               |             |
| 01. 100% REIMBURSEMENT              | 110,838     | 632            | 11,213     | 0       | 0        | 0          | 0                           | 0                  | 98,993    | 98,993        | 0           |
| 02. 90% REIMBURSEMENT               | 100,365     | 0              | 15,645     | 0       | 0        | 0          | 0                           | 0                  | 84,720    | 76,248        | 8,472       |
| 03. 80% REIMBURSEMENT               | 8,339,346   | 231,276        | 1,134,691  | 266,857 | 87,158   | 37,580     | 44,512                      | 0                  | 6,537,272 | 5,229,818     | 1,307,454   |
| 04. 60% REIMBURSEMENT               | 729,203     | 16,869         | 23,015     | 0       | 0        | 12,528     | 0                           | 3,859              | 672,932   | 403,759       | 269,173     |
| 05. 50% REIMBURSEMENT               | 131,925     | 641            | 0          | 0       | 0        | 0          | 0                           | 0                  | 131,284   | 65,643        | 65,641      |
| 06. TOTAL NET CHILD WELFARE EXPEND. | 9,411,677   | 249,418        | 1,184,564  | 266,857 | 87,158   | 50,108     | 44,512                      | 3,859              | 7,525,201 | 5,874,461     | 1,650,740   |

|                           |           |   |  |  |  |  |  |  |           |         |         |
|---------------------------|-----------|---|--|--|--|--|--|--|-----------|---------|---------|
| YDC/YFC PLACEMENT COSTS   |           |   |  |  |  |  |  |  |           |         |         |
| 07. 60% DHS PARTICIPATION | 1,049,375 | 0 |  |  |  |  |  |  | 1,049,375 | 629,625 | 419,750 |

|                                   |        |   |  |  |  |  |  |  |        |  |        |
|-----------------------------------|--------|---|--|--|--|--|--|--|--------|--|--------|
| 08. NON-REIMBURSABLE EXPENDITURES | 52,797 | 0 |  |  |  |  |  |  | 52,797 |  | 52,797 |
|-----------------------------------|--------|---|--|--|--|--|--|--|--------|--|--------|

|                        |            |         |           |         |        |        |        |       |           |           |           |
|------------------------|------------|---------|-----------|---------|--------|--------|--------|-------|-----------|-----------|-----------|
| 09. TOTAL EXPENDITURES | 10,513,849 | 249,418 | 1,184,564 | 266,857 | 87,158 | 50,108 | 44,512 | 3,859 | 8,627,373 | 6,504,086 | 2,123,287 |
|------------------------|------------|---------|-----------|---------|--------|--------|--------|-------|-----------|-----------|-----------|

10. TOTAL TITLE IV-D COLLECTIONS 87,840

11. TITLE IV-D Collections for IV-E Children 13,077

12. STATE ACT 148 - line 6 5,874,461

13. STATE ACT 148 ALLOCATION 7,183,213

14. ADJUSTED STATE SHARE (lower of 12 or 13) 5,874,461

|                               |           |  |  |  |  |  |  |  |  |  |  |
|-------------------------------|-----------|--|--|--|--|--|--|--|--|--|--|
| INVOICE                       |           |  |  |  |  |  |  |  |  |  |  |
| AMENDED STATE SHARE (ACT 148) | 5,874,461 |  |  |  |  |  |  |  |  |  |  |
| ACT 148 AMOUNT RECEIVED       | 5,874,461 |  |  |  |  |  |  |  |  |  |  |
| ADJUSTMENT TO STATE SHARE     | 0         |  |  |  |  |  |  |  |  |  |  |

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2021 to JUNE 30, 2022  
 AMENDED CY370A  
 REVENUE REPORT

| MAJOR SERVICE CATEGORIES<br>& COST CENTERS |  | REVENUE SOURCES                       |                   |                           |                      |         |          |            |                                |                       |                                     |                  |                |
|--|--|---------------------------------------|-------------------|---------------------------|----------------------|---------|----------|------------|--------------------------------|-----------------------|-------------------------------------|------------------|----------------|
|  |  | 1                                     | 2                 | 3                         | 4                    | 5       | 6        | 7          | 8                              | 9                     | 10                                  | 11               | 12             |
|  |  | TOTAL<br>REIMBURSABLE<br>EXPENDITURES | PROGRAM<br>INCOME | TITLE IV-E<br>MAINTENANCE | TITLE IV-E<br>ADMIN. | TANF    | TITLE XX | TITLE IV-B | Family First<br>Transition Act | MEDICAL<br>ASSISTANCE | NET<br>REIMBURSABLE<br>EXPENDITURES | STATE<br>ACT 148 | LOCAL<br>SHARE |
| <b>IN-HOME</b>                             |  |                                       |                   |                           |                      |         |          |            |                                |                       |                                     |                  |                |
| 1-A  | ADOPTION SERVICE                         | 110,838                               | 632               |                           | 11,213               | 0       |          |            | 0                              | 0                     | 98,993                              | 98,993           | 0              |
| 1-B  | ADOPTION ASSISTANCE                      | 1,069,904                             | 0                 | 554,187                   | 2,712                |         |          |            | 0                              | 0                     | 513,005                             | 410,404          | 102,601        |
| 1-C  | SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP | 215,555                               | 0                 | 69,035                    | 0                    |         |          |            | 0                              | 0                     | 146,520                             | 117,216          | 29,304         |
| 1-D  | COUNSELING - DEPENDENT                   | 75,338                                | 0                 |                           | 0                    |         |          |            | 0                              | 0                     | 75,338                              | 60,270           | 15,068         |
| 1-E  | COUNSELING - DELINQUENT                  | 395,512                               | 0                 |                           | 0                    | 266,857 |          |            | 0                              | 0                     | 128,655                             | 102,924          | 25,731         |
| 1-F  | DAY CARE                                 | 0                                     | 0                 |                           | 0                    | 0       |          |            | 0                              | 0                     | 0                                   | 0                | 0              |
| 1-G  | DAY TREATMENT - DEPENDENT                | 583,149                               | 83                |                           | 9,472                | 0       |          |            | 0                              | 0                     | 583,066                             | 466,453          | 116,613        |
| 1-H  | DAY TREATMENT - DELINQUENT               | 0                                     | 0                 |                           | 0                    | 0       |          |            | 0                              | 0                     | 0                                   | 0                | 0              |
| 1-I  | HOMEMAKER SERVICE                        | 0                                     | 0                 |                           | 0                    | 0       |          |            | 0                              | 0                     | 0                                   | 0                | 0              |
| 1-J  | INTAKE & REFERRAL                        | 191,065                               | 1,322             |                           | 19,214               | 0       |          |            | 0                              | 0                     | 170,529                             | 136,423          | 34,106         |
| 1-K  | LIFE SKILLS - DEPENDENT                  | 1,268,595                             | 37,324            |                           | 142                  | 0       |          |            | 0                              | 0                     | 1,231,129                           | 984,903          | 246,226        |
| 1-L  | LIFE SKILLS - DELINQUENT                 | 0                                     | 0                 |                           | 0                    | 0       |          |            | 0                              | 0                     | 0                                   | 0                | 0              |
| 1-M  | PROTECTIVE SERVICE - CHILD ABUSE         | 573,150                               | 3,222             |                           | 56,790               | 0       |          |            | 0                              | 0                     | 513,138                             | 410,510          | 102,628        |
| 1-N  | PROTECTIVE SERVICE - GENERAL             | 1,481,077                             | 13,058            |                           | 147,608              | 0       |          |            | 0                              | 0                     | 1,320,411                           | 1,056,329        | 264,082        |
| 1-O  | SERVICE PLANNING                         | 79,097                                | 1,644             |                           | 7,853                | 0       |          |            | 0                              | 0                     | 69,600                              | 55,680           | 13,920         |
| 1-P  | JUVENILE ACT PROCEEDINGS - DEPENDENT     | 56,705                                | 0                 |                           | 0                    | 0       |          |            | 0                              | 0                     | 56,705                              | 28,353           | 28,352         |
| 1-Q  | JUVENILE ACT PROCEEDINGS - DELINQUENT    | 0                                     | 0                 |                           | 0                    | 0       |          |            | 0                              | 0                     | 0                                   | 0                | 0              |
| 1-R  | <b>SUBTOTAL IN-HOME</b>                  | 6,099,985                             | 57,285            | 623,222                   | 245,532              | 266,857 | 0        | 0          | 0                              | 0                     | 4,907,089                           | 3,928,458        | 978,631        |

| COMMUNITY BASED<br>PLACEMENT |                                      | REVENUE SOURCES                       |                   |                           |                      |      |          |            |  |                       |                                     |                  |                |
|------------------------------|--------------------------------------|---------------------------------------|-------------------|---------------------------|----------------------|------|----------|------------|--|-----------------------|-------------------------------------|------------------|----------------|
|                              |                                      | TOTAL<br>REIMBURSABLE<br>EXPENDITURES | PROGRAM<br>INCOME | TITLE IV-E<br>MAINTENANCE | TITLE IV-E<br>ADMIN. | TANF | TITLE XX | TITLE IV-B | Child Welfare<br>Demonstration<br>Project Title IV-E | MEDICAL<br>ASSISTANCE | NET<br>REIMBURSABLE<br>EXPENDITURES | STATE<br>ACT 148 | LOCAL<br>SHARE |
| 2-A                          | ALTERNATIVE TREATMENT - DEPENDENT    | 0                                     | 0                 |                           | 0                    |      |          |            | 0  | 0                     | 0                                   | 0                | 0              |
| 2-B                          | ALTERNATIVE TREATMENT - DELINQUENT   | 62,797                                | 2,670             |                           | 0                    |      |          |            | 0  | 0                     | 60,127                              | 48,102           | 12,025         |
| 2-C                          | COMMUNITY RESIDENTIAL - DEPENDENT    | 33,974                                | 0                 | 17,436                    | 1,751                |      |          |            | 0  | 0                     | 14,787                              | 11,830           | 2,957          |
| 2-D                          | COMMUNITY RESIDENTIAL - DELINQUENT   | 676,103                               | 21,413            | 47,726                    | 15,213               |      |          |            | 0  | 0                     | 591,751                             | 473,401          | 118,350        |
| 2-E                          | EMERGENCY SHELTER - DEPENDENT        | 41,578                                | 0                 | 9,472                     | 1,627                | 0    |          |            | 0  | 0                     | 30,479                              | 27,431           | 3,048          |
| 2-F                          | EMERGENCY SHELTER - DELINQUENT       | 58,787                                | 0                 | 3,186                     | 1,360                | 0    |          |            | 0  | 0                     | 54,241                              | 48,817           | 5,424          |
| 2-G                          | FOSTER FAMILY - DEPENDENT            | 1,091,431                             | 90,732            | 50,284                    | 79,819               |      |          |            | 35,164   | 0                     | 710,694                             | 568,555          | 142,139        |
| 2-H                          | FOSTER FAMILY - DELINQUENT           | 16,415                                | 1,748             | 2,051                     | 2,786                |      | 87,158   | 37,580     | 0  | 0                     | 9,830                               | 7,864            | 1,966          |
| 2-I                          | KINSHIP CARE - DEPENDENT             | 526,184                               | 58,060            | 30,014                    | 30,070               |      |          |            | 9,348  | 0                     | 398,692                             | 318,954          | 79,738         |
| 2-J                          | KINSHIP CARE - DELINQUENT            | 0                                     | 0                 |                           | 0                    |      |          |            | 0  | 0                     | 0                                   | 0                | 0              |
| 2-K                          | SUP. INDEPENDENT LIVING - DEPENDENT  | 0                                     | 0                 |                           | 0                    |      |          |            | 0  | 0                     | 0                                   | 0                | 0              |
| 2-L                          | SUP. INDEPENDENT LIVING - DELINQUENT | 0                                     | 0                 |                           | 0                    |      |          |            | 0  | 0                     | 0                                   | 0                | 0              |
| 2-M                          | <b>SUBTOTAL CBP</b>                  | 2,507,269                             | 174,623           | 160,169                   | 132,626              | 0    | 87,158   | 37,580     | 44,512   | 0                     | 1,870,601                           | 1,504,954        | 365,647        |

| INSTITUTIONAL<br>PLACEMENT |   | REVENUE SOURCES                       |                   |                           |                      |      |          |            |  |                       |                                     |                  |                |
|----------------------------|---|---------------------------------------|-------------------|---------------------------|----------------------|------|----------|------------|--|-----------------------|-------------------------------------|------------------|----------------|
|                            |   | TOTAL<br>REIMBURSABLE<br>EXPENDITURES | PROGRAM<br>INCOME | TITLE IV-E<br>MAINTENANCE | TITLE IV-E<br>ADMIN. | TANF | TITLE XX | TITLE IV-B | Child Welfare<br>Demonstration<br>Project Title IV-E | MEDICAL<br>ASSISTANCE | NET<br>REIMBURSABLE<br>EXPENDITURES | STATE<br>ACT 148 | LOCAL<br>SHARE |
| 3-A                        | JUVENILE DETENTION SERVICE              | 75,220                                | 641               |                           |                      |      |          |            |  | 0                     | 74,579                              | 37,290           | 37,289         |
| 3-B                        | RESIDENTIAL SERVICE - DEPENDENT         | 0                                     | 0                 |                           | 0                    |      |          |            | 0  | 0                     | 0                                   | 0                | 0              |
| 3-C                        | RES. SERVICE - DELINQUENT (NON YDC/YFC) | 344,139                               | 9,518             | 2,441                     | 2,077                |      |          | 12,528     | 0  | 0                     | 317,575                             | 190,545          | 127,030        |
| 3-D                        | SECURE RES. SERVICE (EXCEPT YDC)        | 202,302                               | 5,312             |                           |                      |      |          |            |  | 0                     | 196,990                             | 118,194          | 78,796         |
| 3-E                        | YDC SECURE                              | 1,049,375                             | 0                 |                           |                      |      |          |            |  |                       | 1,049,375                           | 629,625          | 419,750        |
| 3-F                        | <b>SUBTOTAL INSTITUTIONAL</b>           | 1,671,036                             | 15,471            | 2,441                     | 2,077                | 0    | 0        | 12,528     | 0  | 0                     | 1,638,519                           | 975,654          | 662,865        |

|   |                       |            |         |         |         |         |        |        |        |       |           |           |           |
|---|-----------------------|------------|---------|---------|---------|---------|--------|--------|--------|-------|-----------|-----------|-----------|
| 4 | <b>ADMINISTRATION</b> | 182,762    | 2,039   |         | 18,497  |         | 0      | 0      | 0      | 0     | 3,859     | 95,020    | 63,347    |
| 5 | <b>TOTAL REVENUES</b> | 10,461,052 | 249,418 | 785,832 | 398,732 | 266,857 | 87,158 | 50,108 | 44,512 | 3,859 | 8,574,576 | 6,504,086 | 2,070,490 |

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 to JUNE 30, 2022

AMENDED CY370  
EXPENDITURE REPORT

| MAJOR SERVICE CATEGORIES & COST CENTERS      | OBJECTS OF EXPENDITURE   |                   |                   |                     |                    |              |                    |                             |                             |                              |                                     |  |
|--|--|-------------------|-------------------|---------------------|--------------------|--------------|--------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------------|--|
|  | 1  | 2                 | 3                 | 4                   | 5                  | 6            | 7                  | 8                           | 9                           | 10                           | 11                                  | 12   |
| IN-HOME                                      | WAGES AND SALARIES   | EMPLOYEE BENEFITS | EMPLOYEE BENEFITS | OPERATING SUBSIDIES | 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 |
| I-A ADOPTION SERVICE                         | 48,572   | 21,506            |                   | 40,674              | 0                  | 86           | 110,838            | 12                          | 0                           | 0                            | 0                                   | 0  |
| I-B ADOPTION ASSISTANCE                      | 0  | 0                 | 1,069,904         | 0                   | 0                  | 0            | 1,069,904          | 0                           | 147                         | 0                            | 0                                   | 0  |
| I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP | 0  | 0                 | 214,180           | 0                   | 1,375              | 0            | 215,555            | 0                           | 24                          | 0                            | 0                                   | 0  |
| I-D COUNSELING - DEPENDENT                   | 0  | 0                 |                   | 0                   | 75,338             | 0            | 75,338             | 0                           | 29                          | 0                            | 0                                   | 0  |
| I-E COUNSELING - DELINQUENT                  | 0  | 0                 |                   | 0                   | 397,312            | 0            | 397,312            | 0                           | 100                         | 0                            | 1,800                               | 0  |
| I-F DAY CARE                                 | 0  | 0                 |                   | 0                   | 0                  | 0            | 0                  | 0                           | 0                           | 0                            | 0                                   | 0  |
| I-G DAY TREATMENT - DEPENDENT                | 323,403  | 139,355           |                   | 118,470             | 0                  | 1,921        | 583,149            | 46                          | 0                           | 0                            | 0                                   | 0  |
| I-H DAY TREATMENT - DELINQUENT               | 0  | 0                 |                   | 0                   | 0                  | 0            | 0                  | 0                           | 0                           | 0                            | 0                                   | 0  |
| I-I HOMEMAKER SERVICE                        | 0  | 0                 |                   | 0                   | 0                  | 0            | 0                  | 0                           | 0                           | 0                            | 0                                   | 0  |
| I-J INTAKE & REFERRAL                        | 107,299  | 57,000            |                   | 26,629              | 0                  | 137          | 191,065            | 3,117                       | 0                           | 0                            | 0                                   | 0  |
| I-K LIFE SKILLS - DEPENDENT                  | 604,292  | 237,178           |                   | 172,569             | 253,999            | 557          | 1,268,595          | 640                         | 488                         | 0                            | 0                                   | 0  |
| I-L LIFE SKILLS - DELINQUENT                 | 0  | 0                 |                   | 0                   | 0                  | 0            | 0                  | 0                           | 0                           | 0                            | 0                                   | 0  |
| I-M PROTECTIVE SERVICE - CHILD ABUSE         | 272,190  | 120,904           |                   | 173,398             | 6,300              | 358          | 573,150            | 487                         | 61                          | 0                            | 0                                   | 0  |
| I-N PROTECTIVE SERVICE - GENERAL             | 802,503  | 346,914           |                   | 329,371             | 1,260              | 1,029        | 1,481,077          | 1,190                       | 10                          | 0                            | 0                                   | 0  |
| I-O SERVICE PLANNING                         | 33,561   | 13,924            |                   | 31,446              | 0                  | 166          | 79,097             | 322                         | 0                           | 0                            | 0                                   | 0  |
| I-P JUVENILE ACT PROCEEDINGS - DEPENDENT     |  |                   |                   | 421                 | 56,284             |              | 56,705             | 1                           | 121                         | 0                            | 0                                   | 0  |
| I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT    |  |                   |                   | 0                   | 0                  |              | 0                  | 0                           | 0                           | 0                            | 0                                   | 0  |
| I-R SUBTOTAL IN-HOME                         | 2,191,820  | 936,781           | 1,284,084         | 892,978             | 791,868            | 4,254        | 6,101,785          |                             |                             | 0                            | 1,800                               | 0  |
|  | LRCP = Legal Representation for Children in Placement = \$ 0   |                   |                   |                     |                    |              |                    |                             |                             |                              |                                     |  |
|  | LRCNP = Legal Representation for Children Non-Placement = \$ 0 |                   |                   |                     |                    |              |                    |                             |                             |                              |                                     |  |
|  | Number of Children receiving only NON-PURCHASED HI Services    |                   |                   |                     |                    |              |                    |                             |                             |                              | 0                                   |  |

| COMMUNITY BASED PLACEMENT                | WAGES AND SALARIES | EMPLOYEE BENEFITS | EMPLOYEE BENEFITS | OPERATING SUBSIDIES | PURCHASED SERVICES | FIXED ASSETS | TOTAL EXPENDITURES | DAYS OF CARE | Children Served (Purchased) | Non-Reimbursable Non PS/Sub. | Non-Reim. Purchased Serv/ Subsidies | Program Income related to all Non-Reimbursable |
|--|--------------------|-------------------|-------------------|---------------------|--------------------|--------------|--------------------|--------------|-----------------------------|------------------------------|-------------------------------------|--|
|  |                    |                   |                   |                     |                    |              |                    |              |                             |                              |                                     |  |
| 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                   | 62,797             | 0            | 62,797             | 327          | 5                           | 0                            | 0                                   | 0  |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT    | 0                  | 0                 | 0                 | 0                   | 33,974             | 0            | 33,974             | 127          | 1                           | 0                            | 0                                   | 0  |
| 2-D COMMUNITY RESIDENTIAL - DELINQUENT   | 0                  | 0                 | 0                 | 480                 | 693,543            | 0            | 694,023            | 2,599        | 15                          | 0                            | 17,920                              | 0  |
| 2-E EMERGENCY SHELTER - DEPENDENT        | 0                  | 0                 | 0                 | 4,329               | 37,249             | 0            | 41,578             | 1,019        | 39                          | 0                            | 0                                   | 0  |
| 2-F EMERGENCY SHELTER - DELINQUENT       | 0                  | 0                 | 0                 | 0                   | 58,787             | 0            | 58,787             | 246          | 11                          | 0                            | 0                                   | 0  |
| 2-G FOSTER FAMILY - DEPENDENT            | 351,167            | 147,614           | 0                 | 167,252             | 426,053            | 528          | 1,092,614          | 8,026        | 48                          | 0                            | 1,183                               | 0  |
| 2-H FOSTER FAMILY - DELINQUENT           | 0                  | 0                 | 0                 | 0                   | 16,415             | 0            | 16,415             | 276          | 2                           | 0                            | 0                                   | 0  |
| 2-I KINSHIP CARE - DEPENDENT             | 178,977            | 72,695            | 0                 | 53,168              | 222,265            | 223          | 527,328            | 6,575        | 37                          | 0                            | 1,144                               | 0  |
| 2-J KINSHIP CARE - DELINQUENT            | 0                  | 0                 | 0                 | 0                   | 0                  | 0            | 0                  | 0            | 0                           | 0                            | 0                                   | 0  |
| 2-K SUP. INDEPENDENT LIVING - DEPENDENT  | 0                  | 0                 | 0                 | 0                   | 0                  | 0            | 0                  | 0            | 0                           | 0                            | 0                                   | 0  |
| 2-L SUP. INDEPENDENT LIVING - DELINQUENT | 0                  | 0                 | 0                 | 0                   | 0                  | 0            | 0                  | 0            | 0                           | 0                            | 0                                   | 0  |
| 2-M SUBTOTAL CBP                         | 530,144            | 220,309           | 0                 | 225,229             | 1,551,083          | 751          | 2,527,516          | 19,195       | 158                         | 0                            | 20,247                              | 0  |

| INSTITUTIONAL PLACEMENT                        | WAGES AND SALARIES           | EMPLOYEE BENEFITS | EMPLOYEE BENEFITS | OPERATING SUBSIDIES | PURCHASED SERVICES | FIXED ASSETS | TOTAL EXPENDITURES | DAYS OF CARE | Children Served (Purchased) | Non-Reimbursable Non PS/Sub. | Non-Reim. Purchased Serv/ Subsidies | Program Income |
|--|------------------------------|-------------------|-------------------|---------------------|--------------------|--------------|--------------------|--------------|-----------------------------|------------------------------|-------------------------------------|----------------|
|  |                              |                   |                   |                     |                    |              |                    |              |                             |                              |                                     |                |
| 3-A JUVENILE DETENTION SERVICE                 | 0                            | 0                 | 0                 | 0                   | 105,700            | 0            | 105,970            | 395          | 21                          | 0                            | 30,750                              | 0              |
| 3-B RESIDENTIAL SERVICE - DEPENDENT            | 0                            | 0                 | 0                 | 0                   | 0                  | 0            | 0                  | 0            | 0                           | 0                            | 0                                   | 0              |
| 3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC) | 0                            | 0                 | 0                 | 0                   | 344,139            | 0            | 344,139            | 1,305        | 11                          | 0                            | 0                                   | 0              |
| 3-D SECURE RES. SERVICE (EXCEPT YDC)           | 0                            | 0                 | 0                 | 0                   | 202,302            | 0            | 202,302            | 549          | 5                           | 0                            | 0                                   | 0              |
| 3-E YDC SECURE                                 | 0                            | 0                 | 0                 | 0                   | 1,049,375          | 0            | 1,049,375          | 1,679        | 11                          | 0                            | 0                                   | 0              |
| 3-F SUBTOTAL INSTITUTIONAL                     | 0                            | 0                 | 0                 | 270                 | 1,701,516          | 0            | 1,701,786          | 3,928        | 48                          | 0                            | 30,750                              | 0              |
| 4 ADMINISTRATION                               | 106,950                      | 39,354            | 0                 | 36,285              | 0                  | 173          | 182,762            |              |                             | 0                            | 0                                   | 0              |
| 5 TOTAL EXPENDITURES                           | 2,828,914                    | 1,196,444         | 1,284,084         | 1,154,762           | 4,044,467          | 5,178        | 10,513,849         |              |                             | 0                            | 52,797                              | 0              |
|  | County Indirect Costs = \$ 0 |                   |                   |                     |                    |              |                    |              |                             |                              |                                     |                |



**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 to JUNE 30, 2022  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

| <b>COST CENTER ITEMS</b>                 | AS<br>REPORTED<br>PER CY370 | INCREASE<br>(DECREASE) | AS<br>AMENDED PER<br>CY370 |
|--|-----------------------------|------------------------|----------------------------|
| Adoption Service                         | \$ 110,838                  | \$ 0                   | \$ 110,838                 |
| Adoption Assistance                      | 1,069,904                   | 0                      | 1,069,904                  |
| Subsidized Permanent Legal Custodianship | 215,555                     | 0                      | 215,555                    |
| Counseling                               | 472,650                     | 0                      | 472,650                    |
| Day Care                                 | 0                           | 0                      | 0                          |
| Day Treatment                            | 583,149                     | 0                      | 583,149                    |
| Homemaker Service                        | 0                           | 0                      | 0                          |
| Intake and Referral                      | 191,065                     | 0                      | 191,065                    |
| Life Skills                              | 1,268,595                   | 0                      | 1,268,595                  |
| Protective Service - Child Abuse         | 573,150                     | 0                      | 573,150                    |
| Protective Service - General             | 1,481,077                   | 0                      | 1,481,077                  |
| Service Planning                         | 79,097                      | 0                      | 79,097                     |
| Juvenile Act Proceedings                 | 56,705                      | 0                      | 56,705                     |
| Alternative Treatment                    | 62,797                      | 0                      | 62,797                     |
| Community Residential                    | 727,997                     | 0                      | 727,997                    |
| Emergency Shelter                        | 100,365                     | 0                      | 100,365                    |
| Foster Family                            | 1,109,029                   | 0                      | 1,109,029                  |
| Kinship Care                             | 527,328                     | 0                      | 527,328                    |
| Supervised Independent Living            | 0                           | 0                      | 0                          |
| Juvenile Detention Service               | 105,970                     | 0                      | 105,970                    |
| Residential Service                      | 344,139                     | 0                      | 344,139                    |
| Secure Residential Service (Except YDC)  | 202,302                     | 0                      | 202,302                    |
| YDC Secure                               | 1,049,375                   | 0                      | 1,049,375                  |
| Administration                           | 182,762                     | 0                      | 182,762                    |
| Combined Total Expense                   | <u>10,513,849</u>           | <u>0</u>               | <u>10,513,849</u>          |
| Less Non-reimbursables                   | <u>52,797</u>               | <u>0</u>               | <u>52,797</u>              |
| Total Net Expense                        | <u>\$ 10,461,052</u>        | <u>\$ 0</u>            | <u>\$ 10,461,052</u>       |

| <b>OBJECTS OF EXPENDITURE</b> | AS<br>REPORTED<br>PER CY370 | INCREASE<br>(DECREASE) | AS<br>AMENDED PER<br>CY370 |
|-------------------------------|-----------------------------|------------------------|----------------------------|
| Wages and Salaries            | \$ 2,828,914                | \$ 0                   | \$ 2,828,914               |
| Employee Benefits             | 1,196,444                   | 0                      | 1,196,444                  |
| Subsidies                     | 1,284,084                   | 0                      | 1,284,084                  |
| Operating                     | 1,154,762                   | 0                      | 1,154,762                  |
| Purchased Services            | 4,044,467                   | 0                      | 4,044,467                  |
| Fixed Assets                  | 5,178                       | 0                      | 5,178                      |
| Combined Total Expense        | <u>10,513,849</u>           | <u>0</u>               | <u>10,513,849</u>          |
| Less Non-reimbursables        | <u>52,797</u>               | <u>0</u>               | <u>52,797</u>              |
| Total Net Expense             | <u>\$ 10,461,052</u>        | <u>\$ 0</u>            | <u>\$ 10,461,052</u>       |

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY  
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