

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2010 to June 30, 2011
July 1, 2011 to June 30, 2012
July 1, 2012 to June 30, 2013
July 1, 2013 to June 30, 2014
July 1, 2014 to June 30, 2015
July 1, 2015 to June 30, 2016

Lycoming County
Children and Youth Agency

June 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
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 the Lycoming County Children and Youth Agency (agency), legally known as Lycoming County Children & Youth Services, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2010 to June 30, 2011, July 1, 2011 to June 30, 2012, July 1, 2012 to June 30, 2013, July 1, 2013, to June 30, 2014, July 1, 2014 to June 30, 2015, and July 1, 2015, to June 30, 2016. The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2011, June 30, 2012, June 30, 2013, June 30, 2014, June 30, 2015, and June 30, 2016.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. 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 and to determine the County's compliance¹ 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.*), but was not required to be and was not conducted 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 within Lycoming County.

We certify that 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 fiscal years ended 2011, 2012, 2013, 2014, 2015, and 2016.

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 scope period, as follows:

- For the **fiscal year ended 2011**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports, included in Section 1 of this report.
- For the **fiscal year ended 2012**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports, included in Section 2 of this report.
- For the **fiscal year ended 2013**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports, included in Section 3 of this report.
- For the **fiscal year ended 2014**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports, included in Section 4 of this report.
- For the **fiscal year ended 2015**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports, included in Section 5 of this report.
- For the **fiscal year ended 2016**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports, included in Section 6 of this report.

Furthermore, we conducted additional procedures beyond those necessary to ascertain and certify the total Commonwealth expenditures paid on behalf of children residing within the county. We performed those additional procedures to determine whether the agency implemented internal controls to sufficiently reduce the risk of overbillings or fraudulent billings by contracted In-Home Purchased Service Providers occurring and going undetected. Opportunities to strengthen the agency's internal controls over its invoice review and approval process for these expenditures were identified and are included in the finding listed below.

Finding – The Lycoming County Children and Youth Agency Should Develop and Implement Internal Control Policies and Procedures in Order to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

Finally, we included the observation listed below related to DHS' monitoring of County Children and Youth (C&Y) Agencies' compliance with the Child Protective Services Law (CPSL).

Current Engagement Observation – Significant Control Deficiencies Exist in DHS' Oversight of Children and Youth (C&Y) Agencies' Adherence with the Requirements of the Child Protective Services Law (CPSL)

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on June 12, 2018.

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 the recommended adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made regarding the approval and finalization of the adjustment amounts 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 our representatives by your officials and the staff of the Lycoming County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

June 14, 2018

Endnote

¹ The Child Protective Services Law (CPSL), 23 Pa.C.S. § 6301 *et seq.*, requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies, as well as the volunteers/employees of their contractors (providers) and subcontractors (sub-recipients). To ensure adherence to these requirements, the Commonwealth DHS has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided. However, the safety of children receiving services from/through these agencies may be at risk due to significant control deficiencies related to the CPSL adherence that exist within C&Y agencies and the Commonwealth DHS. Details regarding these deficiencies are further outlined in the Observation included in this report.

CONTENTS

Page

Background	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2010 to June 30, 2011	
Amended Computation of Final Net State Share.....	3
Amended CY-348 - Fiscal Summary.....	4
Amended CY-370A - Revenue Report.....	5
Amended CY-370 - Expenditure Report	6
Amended Summary of Expense and Expense Adjustments	7
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2011 to June 30, 2012	
Amended Computation of Final Net State Share.....	9
Amended CY-348 - Fiscal Summary.....	10
Amended CY-370A - Revenue Report.....	11
Amended CY-370 - Expenditure Report	12
Amended Summary of Expense and Expense Adjustments	13
Section 3 – Amended Fiscal Reports for the Fiscal Year July 1, 2012 to June 30, 2013	
Amended Computation of Final Net State Share.....	15
Amended CY-348 - Fiscal Summary.....	16
Amended CY-370A - Revenue Report.....	17
Amended CY-370 - Expenditure Report	18
Amended Summary of Expense and Expense Adjustments	19
Section 4 – Amended Fiscal Reports for the Fiscal Year July 1, 2013 to June 30, 2014	
Amended Computation of Final Net State Share.....	21
Amended CY-348 - Fiscal Summary.....	22
Amended CY-370A - Revenue Report.....	23
Amended CY-370 - Expenditure Report	24
Amended Summary of Expense and Expense Adjustments	25
Section 5 – Amended Fiscal Reports for the Fiscal Year July 1, 2014 to June 30, 2015	
Amended Computation of Final Net State Share.....	27
Amended CY-348 - Fiscal Summary.....	28
Amended CY-370A - Revenue Report.....	29
Amended CY-370 - Expenditure Report	30
Amended Summary of Expense and Expense Adjustments	31
Section 6 – Amended Fiscal Reports for the Fiscal Year July 1, 2015 to June 30, 2016	
Amended Computation of Final Net State Share.....	33
Amended CY-348 - Fiscal Summary.....	34
Amended CY-370A - Revenue Report.....	35
Amended CY-370 - Expenditure Report	36
Amended Summary of Expense and Expense Adjustments	37
Section 7 – Current Engagement Finding and Recommendations.....	39
Section 8 – Current Engagement Observation	44
Report Distribution List	46

BACKGROUND

The Department of the Auditor General 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 to determine 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.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Lycoming County Children and Youth Agency provided in-home and placement services to 2,661 children residing within the County during the 2016-2017 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), the 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 the DHS 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 DHS.

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues’ impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2010 to JUNE 30, 2011

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$ 6,507,825
Supplemental Act 148		<u>0</u>
Total State Allocation		6,507,825
State Share (CY348) ²	\$ 5,563,763	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 5,563,763
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 5,563,763
Actual Act 148 Revenues Received ⁴		<u>5,563,763</u>
Net Amount Due County/(State) ⁵		<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
 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	238,446	559	48,804	0	0	0	0	0	189,083	189,083	0
02. 90% REIMBURSEMENT	353,081	719	14,417	0	0	0	0	0	337,945	304,150	33,795
03. 80% REIMBURSEMENT	7,970,587	385,184	1,527,965	259,446	87,158	53,209	0	4,163	5,653,462	4,522,771	1,130,691
04. 60% REIMBURSEMENT	773,548	43,616	95,538	0	0	0	0	3,215	631,179	378,708	252,471
05. 50% REIMBURSEMENT	341,028	2,926	0	0	0	0	0	0	338,102	169,051	169,051
06. TOTAL NET CHILD WELFARE EXPEND.	9,676,690	433,004	1,686,724	259,446	87,158	53,209	0	7,378	7,149,771	5,563,763	1,586,008

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	37,224	543							36,681	22,009	14,672

08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
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09. TOTAL EXPENDITURES	9,713,914	433,547	1,686,724	259,446	87,158	53,209	0	7,378	7,186,452	5,585,772	1,600,680
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 121,938

12. TOTAL TITLE IV-D COLLECTIONS 109,039

13. TITLE IV-D Collections for IV-E Children 19,656

14. STATE ACT 148 - line 6 5,563,763

15. STATE ACT 148 ALLOCATION 6,507,825

16. ADJUSTED STATE SHARE (lower of 14 or 15) 5,563,763

INVOICE											
AMENDED STATE SHARE (ACT 148)	5,563,763										
ACT 148 AMOUNT RECEIVED	5,563,763										
ADJUSTMENT TO STATE SHARE	0										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	176,882	7,419	26

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
 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
IN-HOME												
1-A ADOPTION SERVICE	238,446	559		48,804	0		0	0	0	189,083	189,083	0
1-B ADOPTION ASSISTANCE	1,415,342	3,496	695,021	6,926			0		0	709,899	567,919	141,980
1-C COUNSELING - DEPENDENT	5,065	0		0	0	0	0	0	0	5,065	4,052	1,013
1-D COUNSELING - DELINQUENT	109,724	0		0	8,933	0	0	0	0	100,791	80,633	20,158
1-E DAY CARE	2,370	0		0	0	0	0	0	0	2,370	1,896	474
1-F DAY TREATMENT - DEPENDENT	627,548	74,256		0	0	0	0	0	0	553,292	442,634	110,658
1-G DAY TREATMENT - DELINQUENT	347,915	0		0	250,513	0	0	0	0	97,402	77,922	19,480
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	198,150	277		40,628	0	0	0	0	0	157,245	125,796	31,449
1-J LIFE SKILLS - DEPENDENT	766,688	58,643			0	0	0	0	0	708,045	566,436	141,609
1-K LIFE SKILLS - DELINQUENT	5,612	0		0	0	0	0	0	0	5,612	4,490	1,122
1-L PROTECTIVE SERVICE - CHILD ABUSE	131,813	144		26,883	0	0			0	104,786	83,829	20,957
1-M PROTECTIVE SERVICE - GENERAL	1,330,341	4,933		271,484	0	0			276	1,053,648	842,918	210,730
1-N SERVICE PLANNING	90,169	150		18,430	0	0	0	0	0	71,589	57,271	14,318
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	38,076	0		0	0	0	0	0	0	38,076	19,038	19,038
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	5,307,259	142,458	695,021	413,155	259,446	0	0	0	276	3,796,903	3,063,917	732,986

COMMUNITY BASED PLACEMENT	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
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	328,356	14,511	26,969	0			0		0	286,876	229,501	57,375
2-C COMMUNITY RESIDENTIAL - DEPENDENT	645,274	78,762	103,678	0			0		0	462,834	370,267	92,567
2-D COMMUNITY RESIDENTIAL - DELINQUENT	327,269	35,839	14,754	0			0		0	276,676	221,341	55,335
2-E EMERGENCY SHELTER - DEPENDENT	271,216	0	14,417	0	0	0	0	0	0	256,799	231,119	25,680
2-F EMERGENCY SHELTER - DELINQUENT	81,865	719		0	0	0	0	0	0	81,146	73,031	8,115
2-G FOSTER FAMILY - DEPENDENT	1,404,410	87,065	103,646	202,256			39,908		3,887	880,490	704,392	176,098
2-H FOSTER FAMILY - DELINQUENT	108,440	20,859	161	450			13,301		0	73,630	58,904	14,726
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	126,140	6,249	16,679	0			0		0	103,212	82,570	20,642
2-K SUBTOTAL CBP	3,292,931	244,004	280,304	202,706	0	87,158	53,209	0	3,887	2,421,663	1,971,125	450,538

INSTITUTIONAL PLACEMENT	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
3-A JUVENILE DETENTION SERVICE	302,952	2,926								300,026	150,013	150,013
3-B RESIDENTIAL SERVICE - DEPENDENT	1,599	585	0	0			0	0	0	1,014	608	406
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	525,904	34,291	68,865	0			0		0	422,748	253,649	169,099
3-D SECURE RES. SERVICE (EXCEPT YDC)	114,915	5,109							0	109,806	65,884	43,922
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	37,224	543								36,681	22,009	14,672
3-G SUBTOTAL INSTITUTIONAL	982,594	43,454	68,865	0	0	0	0	0	0	870,275	492,163	378,112

4 ADMINISTRATION	131,130	3,631		26,673		0	0		3,215	97,611	58,567	39,044
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5 TOTAL REVENUES	9,713,914	433,547	1,044,190	642,534	259,446	87,158	53,209	0	7,378	7,186,452	5,585,772	1,600,680
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LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non-Reimbursable		
	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
IN-HOME													
1-A ADOPTION SERVICE	128,118	39,951		68,997	0	1,380	238,446	29	0	0	0	0	
1-B ADOPTION ASSISTANCE	0	0	1,415,342	0	0	0	1,415,342	0	240	0	0	0	
1-C COUNSELING - DEPENDENT	0	0	0	0	5,065	0	5,065	0	2	0	0	0	
1-D COUNSELING - DELINQUENT	0	0	0	0	109,724	0	109,724	0	113	0	0	0	
1-E DAY CARE	0	0	0	0	2,370	0	2,370	0	3	0	0	0	
1-F DAY TREATMENT - DEPENDENT	339,368	131,791	145,793	145,793	0	10,596	627,548	86	0	0	0	0	
1-G DAY TREATMENT - DELINQUENT	0	0	0	0	0	347,915	347,915	0	135	0	0	0	
1-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	
1-I INTAKE & REFERRAL	106,986	41,716	0	49,293	0	155	198,150	2,106	0	0	0	0	
1-J LIFE SKILLS - DEPENDENT	430,508	152,642	123,644	123,644	55,121	4,773	766,688	323	196	0	0	0	
1-K LIFE SKILLS - DELINQUENT	0	0	0	0	5,612	0	5,612	0	2	0	0	0	
1-L PROTECTIVE SERVICE - CHILD ABUSE	70,249	26,540	34,943	34,943	0	81	131,813	199	0	0	0	0	
1-M PROTECTIVE SERVICE - GENERAL	675,236	275,173	374,067	374,067	0	5,865	1,330,341	112	0	0	0	0	
1-N SERVICE PLANNING	51,196	20,709	18,037	18,037	0	227	90,169	297	0	0	0	0	
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	74	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
1-Q SUBTOTAL IN-HOME	1,801,661	688,522	1,415,342	814,774	563,883	23,077	5,307,259					2,477	

Number of Children receiving only NON-PURCHASED IN-HOME Services

COMMUNITY BASED PLACEMENT	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	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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	328,356	0	328,356	2,198	28	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	315,286	106,509	134,254	134,254	82,022	7,203	645,274	2,120	30	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	298	326,971	0	327,269	2,977	26	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	144,076	47,823	63,359	63,359	12,813	3,145	271,216	260	18	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	81,865	0	81,865	709	32	0	0	0
2-G FOSTER FAMILY - DEPENDENT	558,339	174,946	176,882	188,280	302,077	3,886	1,404,410	10,444	61	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	731	107,670	0	108,401	1,573	15	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	126,140	0	126,140	872	4	0	0	0
2-K SUBTOTAL CBP	1,017,701	329,278	176,882	386,922	1,367,914	14,234	3,292,931	21,153	214	0	0	0

INSTITUTIONAL PLACEMENT	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	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	3-A JUVENILE DETENTION SERVICE	0	0	0	0	302,952	0	302,952	1,389	82	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	415	1,184	0	1,599	296	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	382	525,522	0	525,904	3,312	36	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	114,915	0	114,915	489	5	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0	0	0	37,224	0	37,224	99	1	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	797	981,797	0	982,594	5,585	125	0	0	0

4 ADMINISTRATION	78,788	19,708	0	32,585	0	49	131,130					0
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5 TOTAL EXPENDITURES	2,898,150	1,037,508	1,592,224	1,235,078	2,913,594	37,360	9,713,914					0
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County Indirect Costs = \$ 0

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 238,446	\$ 0	\$ 238,446
Adoption Assistance	1,415,342	0	1,415,342
Counseling	114,789	0	114,789
Day Care	2,370	0	2,370
Day Treatment	975,463	0	975,463
Homemaker Service	0	0	0
Intake and Referral	198,150	0	198,150
Life Skills	772,300	0	772,300
Protective Service - Child Abuse	131,813	0	131,813
Protective Service - General	1,330,341	0	1,330,341
Service Planning	90,169	0	90,169
Juvenile Act Proceedings	38,076	0	38,076
Alternative Treatment	328,356	0	328,356
Community Residential	972,543	0	972,543
Emergency Shelter	353,081	0	353,081
Foster Family	1,512,811	0	1,512,811
Supervised Independent Living	126,140	0	126,140
Juvenile Detention Service	302,952	0	302,952
Residential Service	527,503	0	527,503
Secure Residential Service (Except YDC)	114,915	0	114,915
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	37,224	0	37,224
Administration	131,130	0	131,130
Combined Total Expense	<u>9,713,914</u>	<u>0</u>	<u>9,713,914</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 9,713,914</u>	<u>\$ 0</u>	<u>\$ 9,713,914</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,898,150	\$ 0	\$ 2,898,150
Employee Benefits	1,037,508	0	1,037,508
Subsidies	1,592,224	0	1,592,224
Operating	1,235,078	0	1,235,078
Purchased Services	2,913,594	0	2,913,594
Fixed Assets	37,360	0	37,360
Combined Total Expense	<u>9,713,914</u>	<u>0</u>	<u>9,713,914</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 9,713,914</u>	<u>\$ 0</u>	<u>\$ 9,713,914</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2011 to JUNE 30, 2012

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$ 5,999,091
Supplemental Act 148		<u>0</u>
Total State Allocation		5,999,091
State Share (CY348) ²	\$ 5,955,808	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 5,955,808
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 5,955,808
Actual Act 148 Revenues Received ⁴		<u>5,955,808</u>
Net Amount Due County/(State) ⁵		<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	171,914	1,466	31,123	0	0	0	0	0	139,325	139,325	0
02. 90% REIMBURSEMENT	341,126	94	27,778	0	0	0	0	0	313,254	281,929	31,325
03. 80% REIMBURSEMENT	8,170,954	299,241	1,419,983	266,857	87,158	29,932	0	0	6,067,783	4,854,225	1,213,558
04. 60% REIMBURSEMENT	971,420	56,486	52,778	0	0	23,277	0	5,587	833,292	499,976	333,316
05. 50% REIMBURSEMENT	367,623	6,919	0	0	0	0	0	0	360,704	180,353	180,351
06. TOTAL NET CHILD WELFARE EXPEND.	10,023,037	364,206	1,531,662	266,857	87,158	53,209	0	5,587	7,714,358	5,955,808	1,758,550

YDC/YFC PLACEMENT COSTS											
07. 60% DHSPARTICIPATION	58,499	948							57,551	34,531	23,020

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	10,081,536	365,154	1,531,662	266,857	87,158	53,209	0	5,587	7,771,909	5,990,339	1,781,570
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- 10. TOTAL TITLE IV-D COLLECTIONS 117,584
- 11. TITLE IV-D Collections for IV-E Children 19,493
- 12. STATE ACT 148 - line 6 5,955,808
- 13. STATE ACT 148 ALLOCATION 5,999,091
- 14. ADJUSTED STATE SHARE (lower of 12 or 13) 5,955,808

INVOICE											
AMENDED STATE SHARE (ACT 148)	5,955,808										
ACT 148 AMOUNT RECEIVED	5,955,808										
ADJUSTMENT TO STATE SHARE	0										

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & 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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	171,914	1,466		31,123	0			0	0	139,325	139,325	0
I-B ADOPTION ASSISTANCE	1,419,199	0	655,582	1,593			0		0	762,024	609,619	152,405
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	175,446	0	7,351	44			0		0	168,051	134,441	33,610
I-D COUNSELING - DEPENDENT	1,593	0		0	0		0	0	0	1,593	1,274	319
I-E COUNSELING - DELINQUENT	78,746	0		0	0		0	0	0	78,746	62,997	15,749
I-F DAY CARE	2,214	0		0	0		0	0	0	2,214	1,771	443
I-G DAY TREATMENT - DEPENDENT	572,526	41,004		0	0		0	0	0	531,522	425,218	106,304
I-H DAY TREATMENT - DELINQUENT	459,140	0		0	266,857		0	0	0	192,283	153,826	38,457
I-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
I-J INTAKE & REFERRAL	154,716	393		28,971	0		0	0	0	125,352	100,282	25,070
I-K LIFE SKILLS - DEPENDENT	1,024,163	36,732		82,407	0		0	0	0	905,024	724,019	181,005
I-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	112,518	190		21,122	0			0	0	91,206	72,965	18,241
I-N PROTECTIVE SERVICE - GENERAL	1,310,382	4,218		244,301	0			0	0	1,061,863	849,490	212,373
I-O SERVICE PLANNING	192,680	191		36,165	0		0	0	0	156,324	125,059	31,265
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	38,013	0		0	0		0	0	0	38,013	19,007	19,006
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	35,000	5,556		0	0		0	0	0	29,444	14,722	14,722
I-R SUBTOTAL IN-HOME	5,748,250	89,750	662,933	445,726	266,857	0	0	0	0	4,282,984	3,434,015	848,969
COMMUNITY BASED PLACEMENT	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
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0			0		0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	552,465	50,281	22,965	0			0		0	479,219	383,375	95,844
2-C COMMUNITY RESIDENTIAL - DEPENDENT	701,230	54,019	58,942	0			0		0	588,269	470,615	117,654
2-D COMMUNITY RESIDENTIAL - DELINQUENT	161,101	10,788	6,160	0			0		0	144,153	115,322	28,831
2-E EMERGENCY SHELTER - DEPENDENT	273,313	0	26,052	322	0		0	0	0	246,939	222,245	24,694
2-F EMERGENCY SHELTER - DELINQUENT	67,813	94	1,404	0	0		0	0	0	66,315	59,684	6,631
2-G FOSTER FAMILY - DEPENDENT	1,092,370	90,443	78,686	162,613			87,158	29,932	0	643,538	514,830	128,708
2-H FOSTER FAMILY - DELINQUENT	70,713	8,008	5,911	7,127			0	0	0	49,667	39,734	9,933
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	89,752	2,974	0	43			0	0	0	86,735	69,388	17,347
2-K SUBTOTAL CBP	3,008,757	216,607	200,120	170,105	0	87,158	29,932	0	0	2,304,835	1,875,193	429,642
INSTITUTIONAL PLACEMENT	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
3-A JUVENILE DETENTION SERVICE	294,610	1,363						0	0	293,247	146,624	146,623
3-B RESIDENTIAL SERVICE - DEPENDENT	564	180	0	0			0		0	384	230	154
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	552,622	52,664	31,650	0			13,167		0	455,141	273,085	182,056
3-D SECURE RES. SERVICE (EXCEPT YDC)	298,260	3,449							0	294,811	176,887	117,924
3-E YDC SECURE	58,499	948								57,551	34,531	23,020
3-F SUBTOTAL INSTITUTIONAL	1,204,555	58,604	31,650	0	0	0	13,167	0	0	1,101,134	631,357	469,777
4 ADMINISTRATION	119,974	193		21,128		0	10,110		5,587	82,956	49,774	33,182
5 TOTAL REVENUES	10,081,536	365,154	894,703	636,959	266,857	87,158	53,209	0	5,587	7,771,909	5,990,339	1,781,570

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
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	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
1-A. ADOPTION SERVICE	93,285	28,018		49,139	0	1,472	171,914	11	0	0	0	0
1-B. ADOPTION ASSISTANCE	0	0	1,419,199	0	0	0	1,419,199	0	238	0	0	0
1-C. SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	175,446	0	0	0	175,446	0	28	0	0	0
1-D. COUNSELING - DEPENDENT	0	0		0	1,593	0	1,593	0	2	0	0	0
1-E. COUNSELING - DELINQUENT	0	0		0	78,746	0	78,746	0	51	0	0	0
1-F. DAY CARE	0	0		0	2,214	0	2,214	0	2	0	0	0
1-G. DAY TREATMENT - DEPENDENT	332,220	133,069		102,831	0	4,406	572,526	84	0	0	0	0
1-H. DAY TREATMENT - DELINQUENT	0	0		0	459,140	0	459,140	0	183	0	0	0
1-I. HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J. INTAKE & REFERRAL	100,367	32,517		21,661	0	171	154,716	2,204	0	0	0	0
1-K. LIFE SKILLS - DEPENDENT	639,742	212,030		123,674	47,615	1,102	1,024,163	386	32	0	0	0
1-L. LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M. PROTECTIVE SERVICE - CHILD ABUSE	67,078	20,388		24,936	0	116	112,518	374	0	0	0	0
1-N. PROTECTIVE SERVICE - GENERAL	776,347	237,353		292,951	0	3,731	1,310,382	1,193	0	0	0	0
1-O. SERVICE PLANNING	133,144	39,248		20,155	0	133	192,680	326	0	0	0	0
1-P. JUVENILE ACT PROCEEDINGS - DEPENDENT				0	38,013	0	38,013	0	105	0	0	0
1-Q. JUVENILE ACT PROCEEDINGS - DELINQUENT				0	35,000		35,000	0	409	0	0	0
1-R. SUBTOTAL IN-HOME	2,142,183	702,623	1,594,645	635,347	662,321	11,131	5,748,250					
	Number of Children receiving only NON-PURCHASED IN-Home Services											265
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	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	552,465	0	552,465	3,667	36	0	0	0
2-C. COMMUNITY RESIDENTIAL - DEPENDENT	349,036	113,786	0	125,278	110,731	2,399	701,230	1,326	25	0	0	0
2-D. COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	150	160,951	0	161,101	944	7	0	0	0
2-E. EMERGENCY SHELTER - DEPENDENT	149,711	49,196	0	54,121	19,277	1,008	273,313	1,308	50	0	0	0
2-F. EMERGENCY SHELTER - DELINQUENT	0	0	0	0	67,813	0	67,813	525	23	0	0	0
2-G. FOSTER FAMILY - DEPENDENT	486,928	150,591	0	147,229	303,262	4,360	1,092,370	9,173	51	0	0	0
2-H. FOSTER FAMILY - DELINQUENT	0	0	0	0	70,713	0	70,713	888	10	0	0	0
2-I. SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J. SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	197	89,555	0	89,752	589	4	0	0	0
2-K. SUBTOTAL CBP	985,675	313,573	0	326,975	1,374,767	7,767	3,008,757	18,420	206	0	0	0
	Number of Children at IMMEDIATE RISK											265
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	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
3-A. JUVENILE DETENTION SERVICE	0	0	0	0	294,610	0	294,610	1,289	90	0	0	0
3-B. RESIDENTIAL SERVICE - DEPENDENT	0	0	0	197	367	0	564	112	1	0	0	0
3-C. RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	112	552,510	0	552,622	4,536	53	0	0	0
3-D. SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	14	298,246	0	298,260	1,222	8	0	0	0
3-E. YDC SECURE	0	0	0	0	58,499	0	58,499	137	1	0	0	0
3-F. SUBTOTAL INSTITUTIONAL	0	0	0	323	1,204,232	0	1,204,555	7,296	153	0	0	0
4. ADMINISTRATION	67,614	15,417	0	36,897	0	46	119,974			0	0	0
5. TOTAL EXPENDITURES	3,195,472	1,031,613	1,594,645	999,542	3,241,320	18,944	10,081,536			0	0	0
	County Indirect Costs = \$											0

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 171,914	\$ 0	\$ 171,914
Adoption Assistance	1,419,199	0	1,419,199
Subsidized Permanent Legal Custodianship	175,446	0	175,446
Counseling	80,339	0	80,339
Day Care	2,214	0	2,214
Day Treatment	1,031,666	0	1,031,666
Homemaker Service	0	0	0
Intake and Referral	154,716	0	154,716
Life Skills	1,024,163	0	1,024,163
Protective Service - Child Abuse	112,518	0	112,518
Protective Service - General	1,310,382	0	1,310,382
Service Planning	192,680	0	192,680
Juvenile Act Proceedings	73,013	0	73,013
Alternative Treatment	552,465	0	552,465
Community Residential	862,331	0	862,331
Emergency Shelter	341,126	0	341,126
Foster Family	1,163,083	0	1,163,083
Supervised Independent Living	89,752	0	89,752
Juvenile Detention Service	294,610	0	294,610
Residential Service	553,186	0	553,186
Secure Residential Service (Except YDC)	298,260	0	298,260
YDC Secure	58,499	0	58,499
Administration	119,974	0	119,974
Combined Total Expense	<u>10,081,536</u>	<u>0</u>	<u>10,081,536</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 10,081,536</u>	<u>\$ 0</u>	<u>\$ 10,081,536</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,195,472	\$ 0	\$ 3,195,472
Employee Benefits	1,031,613	0	1,031,613
Subsidies	1,594,645	0	1,594,645
Operating	999,542	0	999,542
Purchased Services	3,241,320	0	3,241,320
Fixed Assets	18,944	0	18,944
Combined Total Expense	<u>10,081,536</u>	<u>0</u>	<u>10,081,536</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 10,081,536</u>	<u>\$ 0</u>	<u>\$ 10,081,536</u>

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2012 to JUNE 30, 2013

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	6,255,398
Supplemental Act 148		<u>0</u>
Total State Allocation		6,255,398
State Share (CY348) ²	\$	5,791,231
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	5,791,231
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	5,791,231
Actual Act 148 Revenues Received ⁴		<u>5,791,231</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	102,496	1,005	20,328	0	0	0	0	0	81,163	81,163	0
02. 90% REIMBURSEMENT	470,022	1,280	23,193	0	0	0	0	0	445,549	400,994	44,555
03. 80% REIMBURSEMENT	7,934,109	260,125	1,541,766	266,857	87,158	39,909	0	0	5,738,294	4,590,633	1,147,661
04. 60% REIMBURSEMENT	1,196,924	68,211	140,455	0	0	13,300	0	6,397	968,561	581,137	387,424
05. 50% REIMBURSEMENT	277,479	2,769	104	0	0	0	0	0	274,606	137,304	137,302
06. TOTAL NET CHILD WELFARE EXPEND.	9,981,030	333,390	1,725,846	266,857	87,158	53,209	0	6,397	7,508,173	5,791,231	1,716,942

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0

09. TOTAL EXPENDITURES	9,981,030	333,390	1,725,846	266,857	87,158	53,209	0	6,397	7,508,173	5,791,231	1,716,942
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- 10. TOTAL TITLE IV-D COLLECTIONS 115,046
- 11. TITLE IV-D Collections for IV-E Children 13,564
- 12. STATE ACT 148 - line 6 5,791,231
- 13. STATE ACT 148 ALLOCATION 6,255,398
- 14. ADJUSTED STATE SHARE (lower of 12 or 13) 5,791,231

INVOICE											
AMENDED STATE SHARE (ACT 148)	5,791,231										
ACT 148 AMOUNT RECEIVED	5,791,231										
ADJUSTMENT TO STATE SHARE	0										

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
 AMENDED CY370A
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & 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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	102,496	1,005		20,328						81,163		0
1-B ADOPTION ASSISTANCE	1,355,714	0	603,557	1,929						730,228	584,182	146,046
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	196,852	0	28,969	0						167,883	134,306	33,577
1-D COUNSELING - DEPENDENT	191	0		0	0	0	0	0	0	191	153	38
1-E COUNSELING - DELINQUENT	57,418	0		0	10,105	0	0	0	0	47,313	37,850	9,463
1-F DAY CARE	1,227	0		0	0	0	0	0	0	1,227	982	245
1-G DAY TREATMENT - DEPENDENT	544,474	39,105		0	0	0	0	0	0	505,369	404,295	101,074
1-H DAY TREATMENT - DELINQUENT	350,966	0		0	256,752	0	0	0	0	94,214	75,371	18,843
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	129,428	210		26,294	0	0	0	0	0	102,924	82,339	20,585
1-K LIFE SKILLS - DEPENDENT	1,041,705	35,815		91,177	0	0	0	0	0	914,713	731,770	182,943
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	205,277	246		41,790	0	0	0	0	0	163,241	130,593	32,648
1-N PROTECTIVE SERVICE - GENERAL	1,339,048	2,578		269,495	0	0	0	0	0	1,066,975	853,580	213,395
1-O SERVICE PLANNING	140,372	152		28,555	0	0	0	0	0	111,665	89,332	22,333
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	37,561	0		104	0	0	0	0	0	37,457	18,729	18,728
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	5,482,729	79,111	632,526	479,672	266,857	0	0	0	0	4,024,563	3,224,645	799,918
COMMUNITY BASED PLACEMENT	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
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0						0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	339,426	22,313	22,674	0						294,439	235,551	58,888
2-C COMMUNITY RESIDENTIAL - DEPENDENT	466,775	48,161	56,032	2						362,580	290,064	72,516
2-D COMMUNITY RESIDENTIAL - DELINQUENT	334,683	36,274	44,138	0						254,271	203,417	50,854
2-E EMERGENCY SHELTER - DEPENDENT	390,165	1,280	22,528	0	0	0	0	0	0	366,357	329,721	36,636
2-F EMERGENCY SHELTER - DELINQUENT	79,857	0	665	0	0	0	0	0	0	79,192	71,273	7,919
2-G FOSTER FAMILY - DEPENDENT	1,315,660	65,153	113,134	204,802		87,158	39,909	0	0	805,504	644,403	161,101
2-H FOSTER FAMILY - DELINQUENT	81,256	4,720	714	3,638						72,184	57,747	14,437
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0						0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	53,637	5,398	4,866	0						43,373	34,698	8,675
2-K SUBTOTAL CBP	3,061,459	183,299	264,751	208,442	0	87,158	39,909	0	0	2,277,900	1,866,874	411,026
INSTITUTIONAL PLACEMENT	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
3-A JUVENILE DETENTION SERVICE	239,918	2,769								237,149	118,575	118,574
3-B RESIDENTIAL SERVICE - DEPENDENT	200	255	0	0						(55)	(33)	(22)
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	728,651	50,429	114,946	46			13,300			549,958	329,958	219,972
3-D SECURE RES. SERVICE (EXCEPT YDC)	343,151	17,376								325,775	195,465	130,310
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	1,311,920	70,829	114,946	46	0	0	13,300	0	0	1,112,799	643,965	468,834
4 ADMINISTRATION	124,922	151		25,463		0	0		6,397	92,911	55,747	37,164
5 TOTAL REVENUES	9,981,030	333,390	1,012,223	713,623	266,857	87,158	53,209	0	6,397	7,508,173	5,791,231	1,716,942

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										12	
	1	2	3	4	5	6	7	8	9	10		11
IN-HOME	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
I-A ADOPTION SERVICE	42,948	14,523		40,156	0	4,869	102,496	11	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	1,335,714	0	0	0	1,335,714	0	213	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	196,852	0	0	0	196,852	0	24	0	0	0
I-D COUNSELING - DEPENDENT	0	0			191	0	191	0	1	0	0	0
I-E COUNSELING - DELINQUENT	0	0			57,418	0	57,418	0	38	0	0	0
I-F DAY CARE	0	0			1,227	0	1,227	0	1	0	0	0
I-G DAY TREATMENT - DEPENDENT	318,129	130,919		85,060	0	10,366	544,474	78	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0			350,966	0	350,966	0	150	0	0	0
I-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	86,542	26,778		14,567	0	1,541	129,428	2,282	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	640,184	225,881		116,475	47,342	11,823	1,041,705	177	173	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	120,101	40,248		41,912	0	3,016	205,277	414	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	779,431	264,869		277,022	0	17,726	1,339,048	1,294	0	0	0	0
I-O SERVICE PLANNING	91,624	27,575		19,632	0	1,541	140,372	345	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				494	37,067		37,561	0	80	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	2,078,959	730,793	1,532,566	595,318	494,211	50,882	5,482,729			0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 2,715												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	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	339,426	0	339,426	2,254	27	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	259,550	77,821	0	71,964	52,824	4,616	466,775	332	2	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	334,683	0	334,683	2,378	21	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	234,009	72,249	0	67,880	12,229	3,798	390,165	584	32	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	150	79,707	0	79,857	561	29	0	0	0
2-G FOSTER FAMILY - DEPENDENT	603,919	183,439	0	177,251	338,819	12,232	1,315,660	11,441	56	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	146	81,110	0	81,256	1,084	10	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	276	53,361	0	53,637	441	4	0	0	0
2-K SUBTOTAL CBP	1,097,478	333,509	0	317,667	1,292,159	20,646	3,061,459	19,075	181	0	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	0	239,918	0	239,918	1,043	71	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	200	0	0	200	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	351	728,300	0	728,651	4,605	31	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	343,151	0	343,151	1,303	9	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	551	1,311,369	0	1,311,920	6,951	111	0	0	0
4 ADMINISTRATION	87,192	18,507	0	17,686	0	1,537	124,922			0	0	0
5 TOTAL EXPENDITURES	3,263,629	1,082,809	1,532,566	931,222	3,097,739	73,065	9,981,030			0	0	0
County Indirect Costs = \$ 0												

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 102,496	\$ 0	\$ 102,496
Adoption Assistance	1,335,714	0	1,335,714
Subsidized Permanent Legal Custodianship	196,852	0	196,852
Counseling	57,609	0	57,609
Day Care	1,227	0	1,227
Day Treatment	895,440	0	895,440
Homemaker Service	0	0	0
Intake and Referral	129,428	0	129,428
Life Skills	1,041,705	0	1,041,705
Protective Service - Child Abuse	205,277	0	205,277
Protective Service - General	1,339,048	0	1,339,048
Service Planning	140,372	0	140,372
Juvenile Act Proceedings	37,561	0	37,561
Alternative Treatment	339,426	0	339,426
Community Residential	801,458	0	801,458
Emergency Shelter	470,022	0	470,022
Foster Family	1,396,916	0	1,396,916
Supervised Independent Living	53,637	0	53,637
Juvenile Detention Service	239,918	0	239,918
Residential Service	728,851	0	728,851
Secure Residential Service (Except YDC)	343,151	0	343,151
YDC Secure	0	0	0
Administration	124,922	0	124,922
Combined Total Expense	<u>9,981,030</u>	<u>0</u>	<u>9,981,030</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 9,981,030</u>	<u>\$ 0</u>	<u>\$ 9,981,030</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,263,629	\$ 0	\$ 3,263,629
Employee Benefits	1,082,809	0	1,082,809
Subsidies	1,532,566	0	1,532,566
Operating	931,222	0	931,222
Purchased Services	3,097,739	0	3,097,739
Fixed Assets	73,065	0	73,065
Combined Total Expense	<u>9,981,030</u>	<u>0</u>	<u>9,981,030</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 9,981,030</u>	<u>\$ 0</u>	<u>\$ 9,981,030</u>

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$ 6,978,269
Supplemental Act 148		<u>0</u>
Total State Allocation		6,978,269
State Share (CY348) ²	\$ 5,818,421	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 5,818,421
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 5,818,421
Actual Act 148 Revenues Received ⁴		<u>5,818,421</u>
Net Amount Due County/(State) ⁵		<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES										
01. 100% REIMBURSEMENT	98,967	16,459	0	0	0	0	0	81,879	81,879	0
02. 90% REIMBURSEMENT	303,321	30,021	0	0	0	0	0	271,496	244,347	27,149
03. 80% REIMBURSEMENT	8,171,939	1,490,349	266,858	87,158	37,580	0	0	6,020,552	4,816,440	1,204,112
04. 60% REIMBURSEMENT	998,849	46,773	0	0	12,528	0	5,564	889,610	533,766	355,844
05. 50% REIMBURSEMENT	285,351	48	0	0	0	0	0	283,977	141,989	141,988
06. TOTAL NET CHILD WELFARE EXPEND.	9,858,427	1,581,251	266,858	87,158	50,108	0	5,564	7,547,514	5,818,421	1,729,093

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	82,668	2,973						79,695	47,817	31,878
08. NON-REIMBURSABLE EXPENDITURES	0	0						0		0

09. TOTAL EXPENDITURES	9,941,095	322,947	1,581,251	266,858	87,158	50,108	0	5,564	7,627,209	5,866,238	1,760,971
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- 10. TOTAL TITLE IV-D COLLECTIONS 77,657
- 11. TITLE IV-D Collections for IV-E Children 12,540
- 12. STATE ACT 148 - line 6 5,818,421
- 13. STATE ACT 148 ALLOCATION 6,978,269
- 14. ADJUSTED STATE SHARE (lower of 12 or 13) 5,818,421

INVOICE										
AMENDED STATE SHARE (ACT 148)	5,818,421									
ACT 148 AMOUNT RECEIVED	5,818,421									
ADJUSTMENT TO STATE SHARE	0									

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	98,967	629		16,459	0		0	0	0	81,879	81,879	0
I-B ADOPTION ASSISTANCE	1,311,530	0	586,524	671			0	0	0	724,335	579,468	144,867
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	182,916	0	34,101	235			0	0	0	148,580	118,864	29,716
I-D COUNSELING - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	111,607	0		0	101,474		0	0	0	10,133	8,106	2,027
I-F DAY CARE	2,713	0		0	0		0	0	0	2,713	2,170	543
I-G DAY TREATMENT - DEPENDENT	591,634	21,637		0	38,926		0	0	0	531,071	424,857	106,214
I-H DAY TREATMENT - DELINQUENT	192,031	0		0	126,458		0	0	0	65,573	52,458	13,115
I-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
I-J INTAKE & REFERRAL	106,432	70		17,837	0		0	0	0	88,525	70,820	17,705
I-K LIFE SKILLS - DEPENDENT	1,109,313	49,061		69,322	0		0	0	0	990,930	792,744	198,186
I-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	212,824	46		35,654	0			0	0	177,124	141,699	35,425
I-N PROTECTIVE SERVICE - GENERAL	1,585,034	6,878		263,766	0			0	0	1,314,390	1,051,512	262,878
I-O SERVICE PLANNING	260,178	36		43,518	0		0	0	0	216,624	173,299	43,325
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	38,908	0		48	0		0	0	0	38,860	19,430	19,430
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	5,804,087	78,357	620,625	447,510	266,858	0	0	0	0	4,390,737	3,517,306	873,431
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	184,633	20,916	6,726	0			0	0	0	156,991	125,593	31,398
2-C COMMUNITY RESIDENTIAL - DEPENDENT	671,317	81,598	153,126	0			0	0	0	436,593	349,274	87,319
2-D COMMUNITY RESIDENTIAL - DELINQUENT	414,312	21,570	43,719	0			0	0	0	349,023	279,218	69,805
2-E EMERGENCY SHELTER - DEPENDENT	225,839	1,804	20,880	0	0		0	0	0	203,155	182,840	20,315
2-F EMERGENCY SHELTER - DELINQUENT	77,482	0	9,141	0	0		0	0	0	68,341	61,507	6,834
2-G FOSTER FAMILY - DEPENDENT	1,154,976	61,627	72,093	163,057			37,580	0	0	733,461	586,769	146,692
2-H FOSTER FAMILY - DELINQUENT	39,591	4,134	0	0			0	0	0	35,457	28,366	7,091
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	40,898	1,869	0	0			0	0	0	39,029	31,223	7,806
2-K SUBTOTAL CBP	2,809,048	193,518	305,685	163,057	0	87,158	37,580	0	0	2,022,050	1,644,790	377,260
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	246,443	1,326								245,117	122,559	122,558
3-B RESIDENTIAL SERVICE - DEPENDENT	1,365	540	0	0			0	0	0	825	495	330
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	340,318	29,522	19,920	0			12,528	0	0	278,348	167,009	111,339
3-D SECURE RES. SERVICE (EXCEPT YDC)	511,250	16,678								494,572	296,743	197,829
3-E YDC SECURE	82,668	2,973								79,695	47,817	31,878
3-F SUBTOTAL INSTITUTIONAL	1,182,044	51,039	19,920				12,528	0	0	1,098,557	634,623	463,934
4 ADMINISTRATION	145,916	33		24,454		0	0	0	5,564	115,865	69,519	46,346
5 TOTAL REVENUES	9,941,095	322,947	946,230	635,021	266,858	87,158	50,108	0	5,564	7,627,209	5,866,238	1,760,971

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
 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
IN-HOME												
I-A ADOPTION SERVICE	48,198	13,653		33,917	0	3,199	98,967	11	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	1,311,530	0	0	0	1,311,530	0	226	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	182,916	0	0	0	182,916	0	22	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	111,607	0	111,607	0	87	0	0	0
I-F DAY CARE	0	0		0	2,713	0	2,713	0	1	0	0	0
I-G DAY TREATMENT - DEPENDENT	368,008	141,201		74,153	0	8,272	591,634	76	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	192,031	0	192,031	0	129	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	71,239	20,781		13,377	0	1,035	106,432	2,260	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	724,832	241,022		95,626	39,684	8,149	1,109,313	1,305	88	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	124,757	44,209		41,790	0	2,068	212,824	375	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	933,815	331,975		306,066	0	13,178	1,585,034	1,116	0	0	0	0
I-O SERVICE PLANNING	178,621	54,887		20,769	0	5,901	260,178	332	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				360	38,548	0	38,908	0	60	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
I-R SUBTOTAL IN-HOME	2,449,470	847,728	1,494,446	586,058	384,583	41,802	5,804,087					
Number of Children receiving only NON-PURCHASED IN-Home Services 2,650												
COMMUNITY BASED PLACEMENT												
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	184,633	0	184,633	1,228	20	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	410,806	140,044	0	114,982	0	5,485	671,317	2,260	27	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	10	414,302	0	414,312	1,761	18	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	129,669	44,611	0	37,668	12,320	1,571	225,839	1,009	21	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	77,482	0	77,482	469	19	0	0	0
2-G FOSTER FAMILY - DEPENDENT	516,439	149,624	0	212,254	259,490	17,169	1,154,976	7,900	52	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	149	39,442	0	39,591	406	3	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	40,898	0	40,898	338	2	0	0	0
2-K SUBTOTAL CBP	1,056,914	334,279	0	365,063	1,028,567	24,225	2,809,048	15,371	162	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	246,443	0	246,443	1,072	59	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	1,365	0	0	1,365	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	249	340,069	0	340,318	2,225	21	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	511,250	0	511,250	1,829	11	0	0	0
3-E YDC SECURE	0	0	0	0	82,668	0	82,668	166	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	1,614	1,180,430	0	1,182,044	5,292	92	0	0	0
ADMINISTRATION	92,464	22,798	0	29,555	0	1,099	145,916					
TOTAL EXPENDITURES	3,598,848	1,204,805	1,494,446	982,290	2,593,580	67,126	9,941,095					
County Indirect Costs = \$ 0												

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 98,967	\$ 0	\$ 98,967
Adoption Assistance	1,311,530	0	1,311,530
Subsidized Permanent Legal Custodianship	182,916	0	182,916
Counseling	111,607	0	111,607
Day Care	2,713	0	2,713
Day Treatment	783,665	0	783,665
Homemaker Service	0	0	0
Intake and Referral	106,432	0	106,432
Life Skills	1,109,313	0	1,109,313
Protective Service - Child Abuse	212,824	0	212,824
Protective Service - General	1,585,034	0	1,585,034
Service Planning	260,178	0	260,178
Juvenile Act Proceedings	38,908	0	38,908
Alternative Treatment	184,633	0	184,633
Community Residential	1,085,629	0	1,085,629
Emergency Shelter	303,321	0	303,321
Foster Family	1,194,567	0	1,194,567
Supervised Independent Living	40,898	0	40,898
Juvenile Detention Service	246,443	0	246,443
Residential Service	341,683	0	341,683
Secure Residential Service (Except YDC)	511,250	0	511,250
YDC Secure	82,668	0	82,668
Administration	<u>145,916</u>	<u>0</u>	<u>145,916</u>
Combined Total Expense	9,941,095	0	9,941,095
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 9,941,095</u>	<u>\$ 0</u>	<u>\$ 9,941,095</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,598,848	\$ 0	\$ 3,598,848
Employee Benefits	1,204,805	0	1,204,805
Subsidies	1,494,446	0	1,494,446
Operating	982,290	0	982,290
Purchased Services	2,593,580	0	2,593,580
Fixed Assets	<u>67,126</u>	<u>0</u>	<u>67,126</u>
Combined Total Expense	9,941,095	0	9,941,095
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 9,941,095</u>	<u>\$ 0</u>	<u>\$ 9,941,095</u>

SECTION 5

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$ 6,880,929
Supplemental Act 148		<u>0</u>
Total State Allocation		6,880,929
State Share (CY348) ²	\$ 6,563,632	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 6,563,632
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 6,563,632
Actual Act 148 Revenues Received ⁴		<u>6,563,632</u>
Net Amount Due County/(State) ⁵		<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES										
01. 100% REIMBURSEMENT	490	10,946	0	0	0	0	0	69,191	69,191	0
02. 90% REIMBURSEMENT	1,515	14,201	0	0	0	0	0	338,386	304,548	33,838
03. 80% REIMBURSEMENT	226,412	1,376,472	266,858	87,158	37,580	0	0	6,776,371	5,421,096	1,355,275
04. 60% REIMBURSEMENT	37,310	107,905	0	0	12,528	0	5,023	1,053,209	631,925	421,284
05. 50% REIMBURSEMENT	1,828	47	0	0	0	0	0	273,743	136,872	136,871
06. TOTAL NET CHILD WELFARE EXPEND.	267,555	1,509,571	266,858	87,158	50,108	0	5,023	8,510,900	6,563,632	1,947,268

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	225							49,575	29,745	19,830

08. NON-REIMBURSABLE EXPENDITURES	0	0						0		0
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09. TOTAL EXPENDITURES	10,746,973	1,509,571	266,858	87,158	50,108	0	5,023	8,560,475	6,593,377	1,967,098
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10. TOTAL TITLE IV-D COLLECTIONS 64,508

11. TITLE IV-D Collections for IV-E Children 8,816

12. STATE ACT 148 - line 6 6,563,632

13. STATE ACT 148 ALLOCATION 6,880,929

14. ADJUSTED STATE SHARE (lower of 12 or 13) 6,563,632

INVOICE										
AMENDED STATE SHARE (ACT 148)	6,563,632									
ACT 148 AMOUNT RECEIVED	6,563,632									
ADJUSTMENT TO STATE SHARE	0									

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	80,627	490		10,946	0		0	0	0	69,191	69,191	0
I-B ADOPTION ASSISTANCE	1,319,916	0	562,519	2,539			0	0	0	754,858	603,886	150,972
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	232,302	0	35,015	803			0	0	0	196,484	157,187	39,297
I-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	151,464	0		0	119,889	0	0	0	0	31,575	25,260	6,315
I-F DAY CARE	695	0		0	0	0	0	0	0	695	556	139
I-G DAY TREATMENT - DEPENDENT	607,954	22,797		0	0	0	0	0	0	585,157	468,126	117,031
I-H DAY TREATMENT - DELINQUENT	178,208	0		0	146,969	0	0	0	0	31,239	24,991	6,248
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	113,406	175		15,614	0	0	0	0	0	97,617	78,094	19,523
I-K LIFE SKILLS - DEPENDENT	1,381,938	50,255		87,240	0	0	0	0	0	1,244,443	995,554	248,889
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	249,128	267		34,256	0	0	0	0	0	214,605	171,684	42,921
I-N PROTECTIVE SERVICE - GENERAL	1,300,165	2,087		177,498	0	0	0	0	0	1,120,580	896,464	224,116
I-O SERVICE PLANNING	436,112	3,267		59,185	0	0	0	0	0	373,660	298,928	74,732
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	41,916	0		47	0	0	0	0	0	41,869	20,935	20,934
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	6,093,831	79,338	597,534	388,128	266,858	0	0	0	0	4,761,973	3,810,856	951,117

COMMUNITY BASED PLACEMENT	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	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
2-B ALTERNATIVE TREATMENT - DELINQUENT	274,845	7,982		33,083	0	0	0	0	0	233,780	187,024	46,756
2-C COMMUNITY RESIDENTIAL - DEPENDENT	559,036	47,610		123,004	0	0	0	0	0	388,422	310,738	77,684
2-D COMMUNITY RESIDENTIAL - DELINQUENT	679,907	36,954		33,125	0	0	0	0	0	609,828	487,862	121,966
2-E EMERGENCY SHELTER - DEPENDENT	301,901	1,515		11,706	57	0	0	0	0	288,623	259,761	28,862
2-F EMERGENCY SHELTER - DELINQUENT	52,201	0		2,438	0	0	0	0	0	49,763	44,787	4,976
2-G FOSTER FAMILY - DEPENDENT	1,188,427	50,570		51,598	148,698		87,158	37,580	0	812,823	650,258	162,565
2-H FOSTER FAMILY - DELINQUENT	69,198	4,294		0	0	0	0	0	0	64,904	51,923	12,981
2-I SUP. INDEPENDENT LIVING - DEPENDENT	3,505	0		0	0	0	0	0	0	3,505	2,804	701
2-J SUP. INDEPENDENT LIVING - DELINQUENT	24,645	154		12,295	0	0	0	0	0	12,196	9,757	2,439
2-K SUBTOTAL CBP	3,153,665	149,079	267,249	148,755	0	87,158	37,580	0	0	2,463,844	2,004,914	458,930

INSTITUTIONAL PLACEMENT	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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	233,702	1,828								231,874	115,937	115,937
3-B RESIDENTIAL SERVICE - DEPENDENT	45	45		0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	564,782	12,492		89,513	0	0	12,528	0	0	450,249	270,149	180,100
3-D SECURE RES. SERVICE (EXCEPT YDC)	517,853	24,472								493,381	296,029	197,352
3-E YDC SECURE	49,800	225								49,575	29,745	19,830
3-F SUBTOTAL INSTITUTIONAL	1,366,182	39,062	89,513	0	0	0	12,528	0	0	1,225,079	711,860	513,219

4 ADMINISTRATION	133,295	301		18,392		0	0	0	5,023	109,579	65,747	43,832
5 TOTAL REVENUES	10,746,973	267,780	954,296	555,275	266,858	87,158	50,108	0	5,023	8,560,475	6,593,377	1,967,098

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
 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 SERVICES	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-HOME												
1-A ADOPTION SERVICE	33,019	9,367		37,524	0	717	80,627	11	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	1,319,916	0	0	0	1,319,916	0	193	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	4,560	1,209	226,495	38	0	0	232,302	0	23	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	151,464	0	151,464	0	55	0	0	0
1-F DAY CARE	0	0	0	0	695	0	695	0	1	0	0	0
1-G DAY TREATMENT - DEPENDENT	368,444	136,956		70,555	0	31,999	607,954	62	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	178,208	0	178,208	0	69	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	58,791	23,856		29,971	6	782	113,406	2,540	1	0	0	0
1-K LIFE SKILLS - DEPENDENT	923,136	299,580		119,017	35,000	5,205	1,381,938	764	60	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	141,317	54,323		51,879	0	1,609	249,128	555	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	699,443	269,163		317,987	53	13,519	1,300,165	1,207	3	0	0	0
1-O SERVICE PLANNING	296,262	104,149		34,746	0	955	436,112	359	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				358	41,558		41,916	0	55	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL I-HOME	2,524,972	898,603	1,546,411	662,075	406,984	54,786	6,093,831					
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT												
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	274,845	0	274,845	1,375	11	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	343,932	124,434		88,516	0	2,154	559,036	1,748	18	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	552	679,355	0	679,907	3,577	18	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	176,606	64,408		49,276	10,347	1,264	301,901	1,370	42	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	567,548	161,456		150	52,051	0	52,201	301	12	0	0	0
2-G FOSTER FAMILY - DEPENDENT	0	0	0	173,043	279,316	7,064	1,188,427	6,231	28	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	69,198	0	69,198	859	2	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	3,505	0	3,505	91	1	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	24,645	0	24,645	125	1	0	0	0
2-K SUBTOTAL CBP	1,088,086	350,298	0	311,537	1,393,262	10,482	3,153,665	15,677	133	0	0	0

INSTITUTIONAL PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING SERVICES	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
3-A JUVENILE DETENTION SERVICE	0	0	0	0	233,702	0	233,702	909	38	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	45	0	0	45	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	450	564,332	0	564,782	3,104	18	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	517,853	0	517,853	1,790	12	0	0	0
3-E YDC SECURE	0	0	0	0	49,800	0	49,800	100	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	495	1,365,687	0	1,366,182	5,903	70	0	0	0
4 ADMINISTRATION	85,030	20,991	0	26,508	0	766	133,295					
5 TOTAL EXPENDITURES	3,698,088	1,269,892	1,546,411	1,000,615	3,165,933	66,034	10,746,973					
County Indirect Costs = \$ 0												

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 80,627	\$ 0	\$ 80,627
Adoption Assistance	1,319,916	0	1,319,916
Subsidized Permanent Legal Custodianship	232,302	0	232,302
Counseling	151,464	0	151,464
Day Care	695	0	695
Day Treatment	786,162	0	786,162
Homemaker Service	0	0	0
Intake and Referral	113,406	0	113,406
Life Skills	1,381,938	0	1,381,938
Protective Service - Child Abuse	249,128	0	249,128
Protective Service - General	1,300,165	0	1,300,165
Service Planning	436,112	0	436,112
Juvenile Act Proceedings	41,916	0	41,916
Alternative Treatment	274,845	0	274,845
Community Residential	1,238,943	0	1,238,943
Emergency Shelter	354,102	0	354,102
Foster Family	1,257,625	0	1,257,625
Supervised Independent Living	28,150	0	28,150
Juvenile Detention Service	233,702	0	233,702
Residential Service	564,827	0	564,827
Secure Residential Service (Except YDC)	517,853	0	517,853
YDC Secure	49,800	0	49,800
Administration	<u>133,295</u>	<u>0</u>	<u>133,295</u>
Combined Total Expense	<u>10,746,973</u>	<u>0</u>	<u>10,746,973</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 10,746,973</u>	<u>\$ 0</u>	<u>\$ 10,746,973</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,698,088	\$ 0	\$ 3,698,088
Employee Benefits	1,269,892	0	1,269,892
Subsidies	1,546,411	0	1,546,411
Operating	1,000,615	0	1,000,615
Purchased Services	3,165,933	0	3,165,933
Fixed Assets	<u>66,034</u>	<u>0</u>	<u>66,034</u>
Combined Total Expense	<u>10,746,973</u>	<u>0</u>	<u>10,746,973</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 10,746,973</u>	<u>\$ 0</u>	<u>\$ 10,746,973</u>

SECTION 6

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	6,876,318
Supplemental Act 148			<u>0</u>
Total State Allocation			6,876,318
State Share (CY348) ²	\$		6,580,153
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	6,580,153
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	6,580,153
Actual Act 148 Revenues Received ⁴			<u>6,580,153</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	63,754	335	8,770	0	0	0	0	0	54,649	54,649	0
02. 90% REIMBURSEMENT	295,293	13,578	28,665	0	0	0	0	0	253,050	227,745	25,305
03. 80% REIMBURSEMENT	8,832,292	177,618	1,260,280	266,857	77,847	28,185	0	0	7,021,505	5,617,202	1,404,303
04. 60% REIMBURSEMENT	1,224,288	41,176	88,478	0	9,311	21,923	0	5,167	1,058,233	634,941	423,292
05. 50% REIMBURSEMENT	91,337	0	105	0	0	0	0	0	91,232	45,616	45,616
06. TOTAL NET CHILD WELFARE EXPEND.	10,506,964	232,707	1,386,298	266,857	87,158	50,108	0	5,167	8,478,669	6,580,153	1,898,516

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	457,418	391							457,027	274,216	182,811

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	10,964,382	233,098	1,386,298	266,857	87,158	50,108	0	5,167	8,935,696	6,854,369	2,081,327
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10. TOTAL TITLE IV-D COLLECTIONS 34,474

11. TITLE IV-D Collections for IV-E Children 3,308

12. STATE ACT 148 - line 6 6,580,153

13. STATE ACT 148 ALLOCATION 6,876,318

14. ADJUSTED STATE SHARE (lower of 12 or 13) 6,580,153

INVOICE											
AMENDED STATE SHARE (ACT 148)	6,580,153										
ACT 148 AMOUNT RECEIVED	6,580,153										
ADJUSTMENT TO STATE SHARE	0										

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
 AMENDED CY370A
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & 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	63,754	335		8,770	0		0	0	0	54,649	54,649	0
1-B ADOPTION ASSISTANCE	1,273,472	0	537,974	2,653			0	0	0	732,845	586,276	146,569
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	194,033	0	24,328				0	0	0	169,705	135,764	33,941
1-D COUNSELING - DEPENDENT	1,264	0			0		0	0	0	1,264	1,011	253
1-E COUNSELING - DELINQUENT	521,207	0		0	213,231		0	0	0	307,976	246,381	61,595
1-F DAY CARE	130	0		0	0		0	0	0	130	104	26
1-G DAY TREATMENT - DEPENDENT	547,299	21,299		0	0		0	0	0	526,000	420,800	105,200
1-H DAY TREATMENT - DELINQUENT	144,572	0		0	53,626		0	0	0	90,946	72,757	18,189
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	100,769	316		13,970	0		0	0	0	86,483	69,186	17,297
1-K LIFE SKILLS - DEPENDENT	1,508,754	47,771		88,684	0		0	0	0	1,372,299	1,097,839	274,460
1-L LIFE SKILLS - DELINQUENT	0	0			0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	412,937	564		57,179	0		0	0	0	355,194	284,155	71,039
1-N PROTECTIVE SERVICE - GENERAL	1,412,050	4,007		194,154	0		0	0	0	1,213,889	971,111	242,778
1-O SERVICE PLANNING	389,726	6,549		52,403	0		0	0	0	330,774	264,619	66,155
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	44,397	0		105	0		0	0	0	44,292	22,146	22,146
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	6,614,364	80,841	562,302	417,918	266,857	0	0	0	0	5,286,446	4,226,798	1,059,648
COMMUNITY BASED PLACEMENT	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	20,570	0		0			0	0	0	20,570	16,456	4,114
2-B ALTERNATIVE TREATMENT - DELINQUENT	177,299	7,771	20,939	0			0	0	0	148,589	118,871	29,718
2-C COMMUNITY RESIDENTIAL - DEPENDENT	313,913	15,352	41,441	0			0	0	0	257,120	205,696	51,424
2-D COMMUNITY RESIDENTIAL - DELINQUENT	557,722	21,779	23,614	20			0	0	0	512,309	409,847	102,462
2-E EMERGENCY SHELTER - DEPENDENT	239,607	13,578	16,367	1,774	0		0	0	0	207,888	187,099	20,789
2-F EMERGENCY SHELTER - DELINQUENT	55,686	0	10,524	0	0		0	0	0	45,162	40,646	4,516
2-G FOSTER FAMILY - DEPENDENT	1,228,735	48,547	57,401	145,520			77,847	28,185	0	871,235	696,988	174,247
2-H FOSTER FAMILY - DELINQUENT	0	0		0			0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	1,223	0		0			0	0	0	1,223	978	245
2-J SUP. INDEPENDENT LIVING - DELINQUENT	26,617	3,663		0			0	0	0	22,954	18,363	4,591
2-K SUBTOTAL CBP	2,621,372	110,690	170,286	147,314	0	77,847	28,185	0	0	2,087,050	1,694,944	392,106
INSTITUTIONAL PLACEMENT	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	46,940	0								46,940	23,470	23,470
3-B RESIDENTIAL SERVICE - DEPENDENT	18,900	194		0			9,311	9,395	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	342,946	12,928	63,219	0			0	12,528	0	254,271	152,563	101,708
3-D SECURE RES. SERVICE (EXCEPT YDC)	680,412	27,581							0	652,831	391,699	261,132
3-E YDC SECURE	457,418	391								457,027	274,216	182,811
3-F SUBTOTAL INSTITUTIONAL	1,546,616	41,094	63,219	0	0	9,311	21,923	0	0	1,411,069	841,948	569,121
4 ADMINISTRATION	182,030	473		25,259			0	0	5,167	151,131	90,679	60,452
5 TOTAL REVENUES	10,964,382	233,098	795,807	590,491	266,857	87,158	50,108	0	5,167	8,935,696	6,854,369	2,081,327

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
 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
IN-HOME												
I-A ADOPTION SERVICE	25,430	7,822		30,440	0	62	63,754	11	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	1,273,472	0	0	0	1,273,472	0	189	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	194,033	0	0	0	194,033	0	25	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	1,264	0	1,264	0	3	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	521,207	0	521,207	0	92	0	0	0
I-F DAY CARE	0	0		0	130	0	130	0	6	0	0	0
I-G DAY TREATMENT - DEPENDENT	346,856	136,929		59,919	0	3,595	547,299	48	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	144,572	0	144,572	0	65	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	56,946	19,362		24,399	0	62	100,769	2,698	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	980,552	314,138		175,847	36,000	2,217	1,508,754	746	467	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	244,908	95,703		71,719	120	487	412,937	614	1	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	747,770	290,099		372,068	0	2,113	1,412,050	1,168	0	0	0	0
I-O SERVICE PLANNING	247,650	84,253		57,236	0	587	389,726	335	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				750	43,647		44,397	0	87	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
I-R SUBTOTAL IN-HOME	2,650,112	948,306	1,467,505	792,378	746,940	9,123	6,614,364			0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 3,152												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	20,570	0	20,570	129	1	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	177,299	0	177,299	1,036	14	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	148,109	75,914	0	33,875	55,453	562	313,913	829	14	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	152	557,570	0	557,722	2,461	19	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	110,265	53,276	0	27,338	48,461	267	239,607	1,436	70	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	55,686	0	55,686	291	12	0	0	0
2-G FOSTER FAMILY - DEPENDENT	599,448	186,208	0	157,066	284,786	1,227	1,228,735	7,110	50	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	1,223	0	1,223	125	1	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	26,617	0	26,617	135	1	0	0	0
2-K SUBTOTAL CBP	857,822	315,398	0	218,431	1,227,665	2,056	2,621,372	13,552	182	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	46,940	0	46,940	187	21	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	18,900	0	18,900	108	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	144	342,802	0	342,946	1,639	16	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	680,412	0	680,412	1,784	11	0	0	0
3-E YDC SECURE	0	0	0	0	457,418	0	457,418	949	3	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	144	1,546,472	0	1,546,616	4,667	53	0	0	0
4 ADMINISTRATION	113,850	32,219	0	35,959	0	2	182,030			0	0	0
5 TOTAL EXPENDITURES	3,621,784	1,295,923	1,467,505	1,046,912	3,521,077	11,181	10,964,382			0	0	0
County Indirect Costs = \$ 0												

**LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 63,754	\$ 0	\$ 63,754
Adoption Assistance	1,273,472	0	1,273,472
Subsidized Permanent Legal Custodianship	194,033	0	194,033
Counseling	522,471	0	522,471
Day Care	130	0	130
Day Treatment	691,871	0	691,871
Homemaker Service	0	0	0
Intake and Referral	100,769	0	100,769
Life Skills	1,508,754	0	1,508,754
Protective Service - Child Abuse	412,937	0	412,937
Protective Service - General	1,412,050	0	1,412,050
Service Planning	389,726	0	389,726
Juvenile Act Proceedings	44,397	0	44,397
Alternative Treatment	197,869	0	197,869
Community Residential	871,635	0	871,635
Emergency Shelter	295,293	0	295,293
Foster Family	1,228,735	0	1,228,735
Supervised Independent Living	27,840	0	27,840
Juvenile Detention Service	46,940	0	46,940
Residential Service	361,846	0	361,846
Secure Residential Service (Except YDC)	680,412	0	680,412
YDC Secure	457,418	0	457,418
Administration	182,030	0	182,030
Combined Total Expense	<u>10,964,382</u>	<u>0</u>	<u>10,964,382</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 10,964,382</u>	<u>\$ 0</u>	<u>\$ 10,964,382</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,621,784	\$ 0	\$ 3,621,784
Employee Benefits	1,295,923	0	1,295,923
Subsidies	1,467,505	0	1,467,505
Operating	1,046,912	0	1,046,912
Purchased Services	3,521,077	0	3,521,077
Fixed Assets	11,181	0	11,181
Combined Total Expense	<u>10,964,382</u>	<u>0</u>	<u>10,964,382</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 10,964,382</u>	<u>\$ 0</u>	<u>\$ 10,964,382</u>

SECTION 7

CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Finding – The Lycoming County Children and Youth Agency Should Develop and Implement Internal Control Policies and Procedures in Order to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

Condition: During the 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years, the Lycoming County Children and Youth Agency (agency) paid contracted In-Home Purchased Service providers¹ (providers) a total of \$2,887,013 for services rendered directly to at-risk children and their families.²

We evaluated the agency’s internal control procedures over its invoice review and approval process related to reducing the risk that overbillings or fraudulent billings included on invoices submitted by those providers for those services occurring and going undetected. However, we found that for Fee-For-Service In-Home Purchased Service providers, the agency did not substantiate the number of units invoiced for each listed individual and, for Program-Funded In-Home Purchased Service providers, the agency did not substantiate monthly operating costs invoiced by these providers and subsequently paid by the agency.

Criteria: 55 Pa. Code Chapter 3140. Planning and Financial Reimbursement Requirements for County Children and Youth Social Service Programs.

Section 3140.21. Reimbursement for Services. General. “(a) Under section 704.1 of the Human Services Code (62 P.S. § 704.1), the Department reimburses expenses incurred by the county for children and youth social services, including services to alleged and adjudicated dependent and delinquent children according to an approved county plan and budget estimate up to the amount of State funds allocated to the county under section 709.3 of the Human Services Code (62 P.S. § 709.3).”

- *Office of Children, Youth and Families (OCYF) Bulletin 3140-06-06, applicable for fiscal year ended 6/30/2011; Bulletin 3140-11-02, applicable for fiscal year ended 6/30/2012; Bulletin 3140-13-01, applicable for fiscal year ended 6/30/2013; Bulletin*

¹ Agency management stated that 9 providers were utilized during the 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years. Due to the amount of time it would have taken, based on how agency records are maintained, we did not verify the accuracy of this number, which is included for contextual purposes only. However, we did perform procedures to obtain reasonable assurance that the agency paid In-Home Purchased Service Providers a total of \$3,158,922 during the noted engagement scope period.

² When evaluating the agency’s internal control procedures over its invoice review and approval process, we excluded Juvenile Act Proceedings costs and/or Adoption Assistance costs totaling \$271,909 from the \$3,158,922 total the agency paid to contracted In-Home Purchased Service providers during our engagement scope period because, due to the nature of these costs, they are not subject to the same risks as costs invoiced by In-Home Purchased Service Providers rendering services directly to at-risk children and their families.

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

3140-13-05, applicable for fiscal year ended 6/30/2014 : Act 148 Invoicing Procedures for County Child Social Services - Instructions for Completion of Expenditure Report. This form is a report of the ACTUAL EXPENDITURES of the County Children and Youth Agency (CCYA).

In addition, 55 Pa. Code § 3170. Allowable Costs and Procedures for County Children and Youth.

- *Section 3170.2. Definitions.* Program funded agency – An agency whose total eligible expenditures are funded in a manner which is predetermined by the appropriate county authorities.
- *Section 3170.23(a). Purchase of Service.* Purchase of service funding may be by unit of service funding or by program funding.
- *Section 3170.85. Responsibility of the County.* “...the county executive officers shall be responsible for the effective execution of each purchase of service agreement...”
- *Section 3170.91. County Responsibility.* “The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program.”
- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance.* “County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall maintain books, records, documents and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed...”

Cause: Agency management thought the invoice review and approval procedures performed during the engagement fiscal years were sufficient. These procedures included comparing the rates charged on the submitted invoices to the corresponding executed contracts and verifying that the children’s names listed on the invoice are authorized for the invoiced days of service. However, we concluded that those procedures were insufficient in providing reasonable assurance that contracted In-Home Purchased Services were actually provided, and if provided, provided for the number of units invoiced for each listed individual and in adherence to the requirements of the respective provider’s executed contract terms.

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Effect: The lack of internal control policies and procedures to obtain reasonable assurance that contracted In-Home Purchased Services were actually provided, and if provided, provided for the number of units invoiced for each listed individual or the invoiced monthly operating costs are in adherence to the requirements of the respective provider's executed contract terms (and therefore in adherence to DHS regulations) increases agency management's risk of paying and not detecting overbillings and fraudulent billings submitted by these types of contracted providers. This could result in inappropriately billing the Commonwealth DHS for improper payments and the receipt of Act 148 funds to which the agency may not be entitled.

Recommendation: We recommend that agency management implement routine, fiscal-related monitoring policy and procedures to ensure that contracted services related to invoiced In-Home Purchased Services providers were actually provided, and if provided, provided for the number of units invoiced for each listed individual or the invoiced monthly operating costs are in adherence to executed contracted terms and DHS regulations. Specifically, this written fiscal-related monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

- Development and implementation of formal policies and procedures detailing the specific fiscal-related In-Home monitoring procedures that must be performed, and documentation that must be maintained, to evidence monitoring results, including assessing the validity of the number of units invoiced by Fee-for-Service providers and substantiating monthly operating costs invoiced by Program Funded providers, and how identified In-Home Purchased Services provider deficiencies will impact the agency's payment process for these submitted invoices.
- Performance of on-site monitoring visits of In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs, including assessing the validity of the number of units invoiced by Fee-for-Service providers and operating costs invoiced by Program-Funded providers, and that related services were actually provided according to executed contract terms.
- Requiring In-Home Purchased Services providers, as deemed necessary by agency management, to submit substantiation evidencing that services related to invoiced In-Home Purchased Services costs were actually provided.³

³ For any Program-Funded providers, fiscal-related monitoring should include substantiation of the provider's operating costs invoiced to the agency.

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

- Ensuring that agency staff responsible for reviewing and approving these submitted invoices for payment are made aware of the results of monitoring reviews of these respective providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency's invoice review and approval process for these providers.

We further recommend that the agency maintain sufficient evidence documenting the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Services providers were paid were actually provided, and provided for the number units invoiced for each listed individual or invoiced monthly operating costs, and in adherence to DHS regulations and executed contract terms.

Agency Representative Response: The Agency agrees with the finding and has started to develop its contract monitoring protocol, policies and procedures to ensure that contracted purchased services were actually provided as invoiced and if so, provided in accordance with the terms and conditions contained in the provider's executed contract. Implementation of the Agency's enhanced monitoring efforts will take place for the 2018-19 fiscal year.

Auditor's Conclusion: We commend Lycoming County Children and Youth Services management on acknowledging the deficiencies that exist in the agency's current invoice review and approval process for In-Home Purchased Services providers and their plans to develop and implement formal, written fiscal-related monitoring policy and procedures for these contracted providers. During our next audit of the agency, we will review the agency's policy and procedures to determine whether the agency implemented internal controls to reduce the risk of overbillings and fraudulent billings by contracted In-Home Purchased Services providers going undetected.

SECTION 8

CURRENT ENGAGEMENT OBSERVATION

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Observation – Significant Control Deficiencies Exist in the Commonwealth DHS’ Oversight of Children and Youth (C&Y) Agencies’ Adherence with the Requirements of the Child Protective Services Law (CPSL)

The Child Protective Services Law⁴ (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).⁵ To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,⁶ the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Lycoming County Children and Youth Agency provided in-home and placement services to 2,661 children residing within the County during the 2016-2017 fiscal year.

Furthermore, beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over the responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of DHS’ website, we found letters,

⁴ Please note that the CPSL was extensively amended in 2013, 2014, and 2015 with 24 pieces of legislation “[being] enacted, changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution and judicial handling of child abuse and neglect cases. The new laws will expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm> last accessed on September 2, 2016. Please note that although this particular DHS’ keepkidssafe.pa.gov link only refers to 23, instead of 24, pieces of legislation, we were able to confirm that the link should actually refer to 24 pieces of legislation, just as in the following DHS’ link: <http://keepkidssafe.pa.gov/index.htm>

⁵ 23 Pa.C.S. §§ 6344 and 6344.2.

⁶ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau; identified regulatory violations, including CPSL adherence violations, were specified in the accompanying License Inspection Summaries. However, we are unable to attest to the timeliness of the completion of these annual inspections. Furthermore, we are also unable to attest to whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.

Finally, for contracted in-home preventative service providers, we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. However, it is DHS' position that while not all in-home service providers would meet the criteria requiring the conduct of criminal background checks and child abuse history clearances (certifications) for employees/volunteers, when they do, C&Y agencies are responsible for including provisions in their executed contracts with these providers and monitoring their providers' adherence to CPSL requirements.

However, in correspondence with agency management during the course of recently conducted audit engagements, we have found that the agency management staffs of some of these C&Y agencies are of the opinion that there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers because they are now including the requirements for this monitoring in their executed contracts with these providers. Our interpretation of the CPSL is that the C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely "monitoring" their executed provider contracts rather than actually monitoring their providers' adherence to the CPSL background check requirements. While it is evident that neither the DHS nor some of the C&Y agencies are monitoring the CPSL adherence of their employees and volunteers of contracted in-home preventative service providers, this Department will continue to raise concerns about their interpretation of the CPSL and that this faulty interpretation may be putting the safety of these children at **great risk**.

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.⁷ Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about their employees' providers' and sub-recipients' arrest and conviction records, as well as child abuse adjudications to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

⁷ 23 Pa.C.S. § 6344.4.

LYCOMING COUNTY CHILDREN AND YOUTH AGENCY
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This report was originally distributed to the following:

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The Honorable Teresa D. Miller
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Department of Human Services

Ms. Cathy Utz
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Department of Human Services

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