

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Lackawanna County Children and Youth Agency

December 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Lackawanna County
Lackawanna County Government Center
123 Wyoming Avenue, Sixth Floor
Scranton, PA 18502

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 Lackawanna County Office of Youth and Family Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2021 to June 30, 2022 and July 1, 2022 to June 30, 2023 (herein referred to as the 2021-2022 fiscal year and 2022-2023 fiscal year). The scope of our engagement was limited to the 2021-2022 and 2022-2023 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary to enable us to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within Lackawanna County.

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2021-2022 and 2022-2023 fiscal years based on the accrual basis of accounting.¹

Adjustments to the agency's submitted fiscal reports resulting from the procedures we performed during this engagement are as follows:

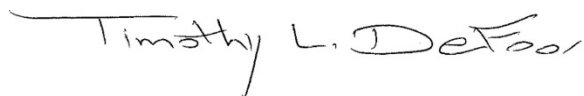
- For the **2021-2022 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by decreasing agency expenditures by \$694. Based on the application of the state participation rates, the adjustment resulted in an amount due to the state totaling \$547.
- For the **2022-2023 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on November 19, 2024.

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

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

Sincerely,



Timothy L. DeFoor
Auditor General
November 21, 2024

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

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BACKGROUND

The Department of the Auditor General (department) is responsible for reviewing the fiscal reports known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies. The department determines proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the commonwealth’s goal.

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

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

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

Approved State Allocation ¹		\$	11,618,960
Supplemental Act 148			<u>0</u>
Total State Allocation			11,618,960
State Share (CY348) ²	\$		10,764,185
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	10,764,185
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	10,764,185
Actual Act 148 Revenues Received ⁴			<u>10,764,732</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(547)</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.

LACKAWANNA COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	311,684	0	49,001	0	0	0	0	0	262,683	262,683	0
02. 90% REIMBURSEMENT	24,475	0	588	0	0	0	0	0	23,887	21,498	2,389
03. 80% REIMBURSEMENT	15,802,308	126,288	4,054,305	163,128	160,373	60,386	0	9,074	11,228,754	8,983,002	2,245,752
04. 60% REIMBURSEMENT	2,000,913	7,753	261,421	0	0	0	0	11,455	1,720,284	1,032,171	688,113
05. 50% REIMBURSEMENT	929,662	0	0	0	0	0	0	0	929,662	464,831	464,831
06. TOTAL NET CHILD WELFARE EXPEND.	19,069,042	134,041	4,365,315	163,128	160,373	60,386	0	20,529	14,165,270	10,764,185	3,401,085

YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0						0	0	0

08. NON-REIMBURSABLE EXPENDITURES	296,258	0							296,258		296,258
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09. TOTAL EXPENDITURES	19,365,300	134,041	4,365,315	163,128	160,373	60,386	0	20,529	14,461,528	10,764,185	3,697,343
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10. TOTAL TITLE IV-D COLLECTIONS 49,141

11. TITLE IV-D Collections for IV-E Children 30,957

12. STATE ACT 148 - line 6 10,764,185

13. STATE ACT 148 ALLOCATION 11,618,960

14. ADJUSTED STATE SHARE (lower of 12 or 13) 10,764,185

INVOICE											
AMENDED STATE SHARE (ACT 148)	10,764,185										
ACT 148 AMOUNT RECEIVED	10,764,732										
ADJUSTMENT TO STATE SHARE	(547)										

LACKAWANNA COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME													
I-A	ADOPTION SERVICE	311,684	0		49,001	0			0	0	262,683	262,683	0
I-B	ADOPTION ASSISTANCE	3,181,039	0	1,539,109	37,171				0	0	1,604,759	1,283,807	320,952
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	526,220	0	227,801	5,424				0	0	292,995	234,396	58,599
I-D	COUNSELING - DEPENDENT	59,704	0		8,229	16,280			0	0	35,195	28,156	7,039
I-E	COUNSELING - DELINQUENT	55,845	0		0	0			0	0	55,845	44,676	11,169
I-F	DAY CARE	68,894	0		0	0			0	0	68,894	55,115	13,779
I-G	DAY TREATMENT - DEPENDENT	0	0		0	0			0	0	0	0	0
I-H	DAY TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
I-I	HOMEMAKER SERVICE	149,348	0		26,745	0			0	0	122,603	98,082	24,521
I-J	INTAKE & REFERRAL	882,514	0		158,038	0			0	0	724,476	579,581	144,895
I-K	LIFE SKILLS - DEPENDENT	40,927	0		6,358	0			0	0	34,569	27,655	6,914
I-L	LIFE SKILLS - DELINQUENT	33,000	0		0	0			0	0	33,000	26,400	6,600
I-M	PROTECTIVE SERVICE - CHILD ABUSE	775,833	0		105,859	95,315			0	0	574,659	459,727	114,932
I-N	PROTECTIVE SERVICE - GENERAL	5,833,249	3,211		992,563	15,885			0	0	4,821,590	3,857,272	964,318
I-O	SERVICE PLANNING	728,878	0		31,301	35,648			0	0	661,929	529,543	132,386
I-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	173,838	0		0	0			0	0	173,838	86,919	86,919
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0			0	0	0	0	0
I-R	SUBTOTAL IN-HOME	12,820,973	3,211	1,766,910	1,420,689	163,128	0	0	0	0	9,467,035	7,574,012	1,893,023
COMMUNITY BASED PLACEMENT													
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0			0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	0	0		0	0			0	0	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	0			0	0	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	24,475	0		588	0			0	0	23,887	21,498	2,389
2-F	EMERGENCY SHELTER - DELINQUENT	0	0		0	0			0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	2,716,936	77,904		170,337	330,042			160,373	60,386	1,908,820	1,527,056	381,764
2-H	FOSTER FAMILY - DELINQUENT	0	0		0	0			0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	679,547	45,173		270,446	114,276			0	0	249,652	199,722	49,930
2-J	KINSHIP CARE - DELINQUENT	0	0		0	0			0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	70,374	0		26,304	4,302			0	0	39,768	31,814	7,954
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0			0	0	0	0	0
2-M	SUBTOTAL CBP	3,491,332	123,077	467,675	448,620	0	160,373	60,386	0	9,074	2,222,127	1,780,090	442,037
INSTITUTIONAL PLACEMENT													
3-A	JUVENILE DETENTION SERVICE	755,824	0								755,824	377,912	377,912
3-B	RESIDENTIAL SERVICE - DEPENDENT	70,113	6,099		20,579	6,214			0	0	37,221	22,333	14,888
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	619,427	1,654		0	0			0	0	617,773	370,664	247,109
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E	YDC SECURE	0	0								0	0	0
3-F	SUBTOTAL INSTITUTIONAL	1,445,364	7,753	20,579	6,214	0	0	0	0	0	1,410,818	770,909	639,909
4	ADMINISTRATION	1,311,373	0		234,628		0	0	0	11,455	1,065,290	639,174	426,116
5	TOTAL REVENUES	19,069,042	134,041	2,255,164	2,110,151	163,128	160,373	60,386	0	20,529	14,165,270	10,764,185	3,401,085

LACKAWANNA COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE												
	1	2	3	4	5	6	7	8	9	10	11	12	
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by count)	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	121,086	59,605		93,417	38,052	91	312,251	253	12	567	0	0	
1-B ADOPTION ASSISTANCE	65,164	32,078	3,033,778	50,275	0	49	3,181,344	136	393	305	0	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	13,403	6,597	495,936	10,340	0	6	526,282	28	49	62	0	0	
1-D COUNSELING - DEPENDENT	20,336	10,011		15,687	13,750	16	59,800	43	18	96	0	0	
1-E COUNSELING - DELINQUENT	0	0		0	55,845	0	55,845	0	32	0	0	0	
1-F DAY CARE	0	0		0	68,894	0	68,894	0	22	0	0	0	
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0	
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	
1-I HOMEMAKER SERVICE	66,089	32,533		50,986	0	49	149,657	138	0	309	0	0	
1-J INTAKE & REFERRAL	390,525	192,236		301,289	0	293	884,343	816	0	1,829	0	0	
1-K LIFE SKILLS - DEPENDENT	15,713	7,734		12,123	5,419	12	41,001	33	19	74	0	0	
1-L LIFE SKILLS - DELINQUENT	0	0		0	33,000	0	33,000	0	35	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	261,584	128,764		201,814	184,700	197	777,059	547	297	1,226	0	0	
1-N PROTECTIVE SERVICE - GENERAL	2,452,687	1,207,333		1,892,252	290,625	1,842	5,844,739	5,127	410	11,490	0	0	
1-O SERVICE PLANNING	232,929	114,659		179,706	202,501	175	729,970	487	63	1,092	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					173,838		173,838	0	40	0	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0	
1-R SUBTOTAL IN-HOME	3,639,516	1,791,550	3,529,714	2,807,889	1,066,624	2,730	12,838,023			17,050	0	0	
								Number of Children receiving only NON-PURCHASED HH SERVICES					0
								LRCP = Legal Representation for Children in Placement = \$					0
								LRNP = Legal Representation for Children Non-Placement = \$					0
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	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	24,475	0	24,475	71	34	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	311,034	153,106	0	290,586	1,963,434	233	2,718,393	47,125	86	1,457	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	282,380	139,002	0	217,858	41,416	213	680,869	1,914	145	1,322	0	0	
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	10,629	5,232	0	8,200	46,354	8	70,423	989	14	49	0	0	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-M SUBTOTAL CBP	604,043	297,340	0	516,644	2,075,679	454	3,494,160	50,099	279	2,828	0	0	
INSTITUTIONAL PLACEMENT													
3-A JUVENILE DETENTION SERVICE	0	0	0	0	755,824	0	755,824	2,632	50	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	1,848	910	0	32,007	35,356	1	70,122	70	1	9	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	619,427	0	619,427	2,046	21	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0	
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	1,848	910	0	32,007	1,410,607	1	1,445,373	4,748	72	9	0	0	
ADMINISTRATION	376,199	185,183	0	1,026,080	0	282	1,587,744			276,371	0	0	
TOTAL EXPENDITURES	4,621,606	2,274,983	3,529,714	4,382,620	4,552,910	3,467	19,365,300			296,258	0	0	
								County Indirect Costs = \$					735,844

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 312,269	\$ (18)	\$ 312,251
Adoption Assistance	3,181,354	(10)	3,181,344
Subsidized Permanent Legal Custodianship	526,284	(2)	526,282
Counseling	115,648	(3)	115,645
Day Care	68,894	0	68,894
Day Treatment	0	0	0
Homemaker Service	149,667	(10)	149,657
Intake and Referral	884,402	(59)	884,343
Life Skills	74,003	(2)	74,001
Protective Service - Child Abuse	777,098	(39)	777,059
Protective Service - General	5,845,107	(368)	5,844,739
Service Planning	730,005	(35)	729,970
Juvenile Act Proceedings	173,838	0	173,838
Alternative Treatment	0	0	0
Community Residential	0	0	0
Emergency Shelter	24,475	0	24,475
Foster Family	2,718,440	(47)	2,718,393
Kinship Care	680,911	(42)	680,869
Supervised Independent Living	70,425	(2)	70,423
Juvenile Detention Service	755,824	0	755,824
Residential Service	689,550	(1)	689,549
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	<u>1,587,800</u>	<u>(56)</u>	<u>1,587,744</u>
Combined Total Expense	<u>19,365,994</u>	<u>(694)</u>	<u>19,365,300</u>
Less Non-reimbursables	<u>296,258</u>	<u>0</u>	<u>296,258</u>
Total Net Expense	<u>\$ 19,069,736</u>	<u>\$ (694)</u>	<u>\$ 19,069,042</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,622,300	\$ (694)	\$ 4,621,606
Employee Benefits	2,274,983	0	2,274,983
Subsidies	3,529,714	0	3,529,714
Operating	4,382,620	0	4,382,620
Purchased Services	4,552,910	0	4,552,910
Fixed Assets	<u>3,467</u>	<u>0</u>	<u>3,467</u>
Combined Total Expense	<u>19,365,994</u>	<u>(694)</u>	<u>19,365,300</u>
Less Non-reimbursables	<u>296,258</u>	<u>0</u>	<u>296,258</u>
Total Net Expense	<u>\$ 19,069,736</u>	<u>\$ (694)</u>	<u>\$ 19,069,042</u>

**LACKAWANNA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2021 TO JUNE 30, 2022
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	\$ 121,104	\$ (18)	\$ 121,086
	1-B	1		Adoption Assistance - Wages and Salaries	\$ 65,174	\$ (10)	\$ 65,164
	1-C	1		Subsidized Permanent Legal Custodianship - Wages and Salaries	\$ 13,405	\$ (2)	\$ 13,403
	1-D	1		Counseling (Dependent) - Wages and Salaries	\$ 20,339	\$ (3)	\$ 20,336
	1-I	1		Homemaker Service - Wages and Salaries	\$ 66,099	\$ (10)	\$ 66,089
	1-J	1		Intake & Referral - Wages and Salaries	\$ 390,584	\$ (59)	\$ 390,525
	1-K	1		Life Skills (Dependent) - Wages and Salaries	\$ 15,715	\$ (2)	\$ 15,713
	1-M	1		Protective Service (Child Abuse) - Wages and Salaries	\$ 261,623	\$ (39)	\$ 261,584
	1-N	1		Protective Service (General) - Wages and Salaries	\$ 2,453,055	\$ (368)	\$ 2,452,687
	1-O	1		Service Planning - Wages and Salaries	\$ 232,964	\$ (35)	\$ 232,929
	2-G	1		Foster Family (Dependent) - Wages and Salaries	\$ 311,081	\$ (47)	\$ 311,034
	2-I	1		Kinship Care (Dependent) - Wages and Salaries	\$ 282,422	\$ (42)	\$ 282,380
	2-K	1		Supervised Independent Living (Dependent) - Wages and Salaries	\$ 10,631	\$ (2)	\$ 10,629
	3-B	1		Residential Service (Dependent) - Wages and Salaries	\$ 1,849	\$ (1)	\$ 1,848
	4	1		Administration - Wages and Salaries	\$ 376,255	\$ (56)	\$ 376,199
				Total Adjustment Amount		\$ (694)	
				To decrease expenditures by \$694 to eliminate a wages and salaries overpayment on the CY-370 Expenditure Report.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**LACKAWANNA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	12,894,432
Supplemental Act 148			<u>0</u>
Total State Allocation			12,894,432
State Share (CY348) ²	\$		12,464,543
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	12,464,543
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	12,464,543
Actual Act 148 Revenues Received ⁴			<u>12,464,543</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.

LACKAWANNA COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHLD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	357,350	0	43,115	0	0	0	0	0	314,235	314,235	0
02. 90% REIMBURSEMENT	70,581	400	7,187	0	0	0	0	0	62,994	56,695	6,299
03. 80% REIMBURSEMENT	17,868,437	113,419	3,848,633	163,127	160,373	218,386	0	0	13,364,499	10,691,600	2,672,899
04. 60% REIMBURSEMENT	1,770,312	7,284	83,101	0	0	0	0	32,331	1,647,596	988,558	659,038
05. 50% REIMBURSEMENT	826,910	0	0	0	0	0	0	0	826,910	413,455	413,455
06. TOTAL NET CHILD WELFARE EXPEND.	20,893,590	121,103	3,982,036	163,127	160,373	218,386	0	32,331	16,216,234	12,464,543	3,751,691

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	260,103	0							260,103	156,062	104,041

08. NON-REIMBURSABLE EXPENDITURES	244,748	0							244,748		244,748
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09. TOTAL EXPENDITURES	21,398,441	121,103	3,982,036	163,127	160,373	218,386	0	32,331	16,721,085	12,620,605	4,100,480
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10. TOTAL TITLE IV-D COLLECTIONS 36,224

11. TITLE IV-D Collections for IV-E Children 24,030

12. STATE ACT 148 - line 6 12,464,543

13. STATE ACT 148 ALLOCATION 12,894,432

14. ADJUSTED STATE SHARE (lower of 12 or 13) 12,464,543

INVOICE											
AMENDED STATE SHARE (ACT 148)	12,464,543										
ACT 148 AMOUNT RECEIVED	12,464,543										
ADJUSTMENT TO STATE SHARE	0										

LACKAWANNA COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
 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 Administration	TANF	TITLE XX	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	REIMBURSABLE EXPENDITURES	NET	STATE ACT 148	LOCAL SHARE
IN-HOME														
1-A	ADOPTION SERVICE	357,350	0		43,115	0		0	0	0	314,235	0	314,235	0
1-B	ADOPTION ASSISTANCE	3,114,852	0	1,550,690	39,616			0	0	0	1,524,546	0	1,524,546	304,909
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	467,749	0	192,059	3,211			0	0	0	272,479	0	272,479	54,496
1-D	COUNSELING - DEPENDENT	85,300	0		10,244	0	0	0	0	0	75,056	0	75,056	15,011
1-E	COUNSELING - DELINQUENT	117,175	0		0	0	0	0	0	0	117,175	0	117,175	23,435
1-F	DAY CARE	67,134	0		0	0	0	0	0	0	67,134	0	67,134	13,427
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	299,989	0		42,504	0	0	0	0	0	257,485	0	257,485	51,497
1-J	INTAKE & REFERRAL	1,042,409	0		147,692	0	0	0	0	0	894,717	0	894,717	178,943
1-K	LIFE SKILLS - DEPENDENT	76,708	0		9,631	0	0	0	0	0	67,077	0	67,077	13,415
1-L	LIFE SKILLS - DELINQUENT	35,040	0		0	0	0	0	0	0	35,040	0	35,040	7,008
1-M	PROTECTIVE SERVICE - CHILD ABUSE	6,942,906	22,907		112,832	91,215	0	0	0	0	757,238	0	605,790	151,448
1-N	PROTECTIVE SERVICE - GENERAL	472,694	0		821,563	18,373	0	0	0	0	6,080,063	0	4,864,050	1,216,013
1-O	SERVICE PLANNING	218,886	0		38,069	53,539	0	0	0	0	381,086	0	304,869	76,217
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	14,259,477	22,907	1,742,749	1,268,477	163,127	0	0	0	0	11,062,217	0	8,846,955	2,215,262
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	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	80,254	550		153		0	0	0	0	79,551	0	63,641	15,910
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	45,240	0		0		0	0	0	0	45,240	0	36,192	9,048
2-E	EMERGENCY SHELTER - DEPENDENT	60,526	400		7,187	0	0	0	0	0	52,939	0	47,645	5,294
2-F	EMERGENCY SHELTER - DELINQUENT	10,055	0		0	0	0	0	0	0	10,055	0	9,050	1,005
2-G	FOSTER FAMILY - DEPENDENT	2,887,699	67,708		173,155	260,281	160,373	218,386	0	0	2,007,796	0	1,606,237	401,559
2-H	FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	1,016,192	22,254		306,459	127,510	0	0	0	0	559,969	0	447,975	111,994
2-J	KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	155,811	0		9,446	3,518	0	0	0	0	142,847	0	114,278	28,569
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	0
2-M	SUBTOTAL CBP	4,255,777	90,912	489,060	398,649	0	160,373	218,386	0	0	2,898,397	0	2,325,018	573,379
INSTITUTIONAL PLACEMENT														
3-A	JUVENILE DETENTION SERVICE	608,024	0								608,024	0	304,012	304,012
3-B	RESIDENTIAL SERVICE - DEPENDENT	65,283	7,284		8,023		0	0	0	0	49,976	0	29,986	19,990
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,187,289	0		0		0	0	0	0	1,187,289	0	712,373	474,916
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0	0
3-E	YDC SECURE	260,103	0								260,103	0	156,062	104,041
3-F	SUBTOTAL INSTITUTIONAL	2,120,699	7,284	0	8,023	0	0	0	0	0	2,105,392	0	1,202,433	902,959
4	ADMINISTRATION	517,740	0		75,078		0	0	0	32,331	410,331	0	246,199	164,132
5	TOTAL REVENUES	21,153,693	121,103	2,231,809	1,750,227	163,127	160,373	218,386	0	32,331	16,476,337	0	12,620,605	3,855,732

LACKAWANNA COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
 AMENDED CY 370
 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-Reimbursables
IN-HOME												
1-A ADOPTION SERVICE	130,085	81,775		87,948	53,044	5,738	358,590	129	33	1,240	0	0
1-B ADOPTION ASSISTANCE	28,139	17,689	3,049,025	19,026	0	1,241	3,115,120	45	398	268	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	9,687	6,089	445,086	6,551	0	428	467,841	15	49	92	0	0
1-D COUNSELING - DEPENDENT	30,906	19,429		20,896	13,000	1,364	85,595	20	18	295	0	0
1-E COUNSELING - DELINQUENT	0	0		0	117,175	0	117,175	0	25	0	0	0
1-F DAY CARE	0	0		0	67,134	0	67,134	0	28	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	128,241	80,614		86,700	0	5,656	301,211	62	0	1,222	0	0
1-J INTAKE & REFERRAL	445,612	280,123		301,271	0	19,651	1,046,657	409	0	4,248	0	0
1-K LIFE SKILLS - DEPENDENT	29,061	18,269		19,651	8,730	1,281	76,992	29	35	284	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	35,040	0	35,040	0	42	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	340,436	214,006		230,161	164,915	15,013	964,531	252	175	3,246	0	0
1-N PROTECTIVE SERVICE - GENERAL	2,672,283	1,679,865		1,806,686	691,701	117,847	6,968,382	2,400	899	25,476	0	0
1-O SERVICE PLANNING	114,862	72,205		77,657	204,000	5,065	473,789	182	70	1,095	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					218,886	0	218,886	0	82	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,929,312	2,470,064	3,494,111	2,656,547	1,573,625	173,284	14,296,943			37,466	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving only NON-PURCHASED If Services											
	0											
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	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	461	290		314	79,170	19	80,254	273	1	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	45,240	0	45,240	186	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	21,681	13,629		14,656	9,810	956	60,732	47	2	206	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	10,055	0	10,055	39	10	0	0	0
2-G FOSTER FAMILY - DEPENDENT	258,787	162,680		230,874	2,226,412	11,413	2,890,166	49,748	304	2,467	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	384,720	241,845		260,104	116,224	16,966	1,019,859	5,405	280	3,667	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	10,610	6,670		7,173	130,992	468	155,913	1,455	10	102	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	676,259	425,114	0	513,121	2,617,903	29,822	4,262,219	57,153	610	6,442	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	608,024	0	608,024	1,952	47	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	7,380	4,639		45,509	7,500	325	65,353	22	1	70	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	1,187,289	0	1,187,289	2,638	40	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	260,103	0	260,103	255	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	7,380	4,639	0	45,509	2,062,916	325	2,120,769	4,867	90	70	0	0
ADMINISTRATION	0	0	0	718,510	0	0	718,510			200,770	0	0
TOTAL EXPENDITURES	4,612,951	2,899,817	3,494,111	3,933,687	6,254,444	203,431	21,398,441			244,748	0	0
	County Indirect Costs = \$ 718,510											

**LACKAWANNA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 358,590	\$ 0	\$ 358,590
Adoption Assistance	3,115,120	0	3,115,120
Subsidized Permanent Legal Custodianship	467,841	0	467,841
Counseling	202,770	0	202,770
Day Care	67,134	0	67,134
Day Treatment	0	0	0
Homemaker Service	301,211	0	301,211
Intake and Referral	1,046,657	0	1,046,657
Life Skills	112,032	0	112,032
Protective Service - Child Abuse	964,531	0	964,531
Protective Service - General	6,968,382	0	6,968,382
Service Planning	473,789	0	473,789
Juvenile Act Proceedings	218,886	0	218,886
Alternative Treatment	0	0	0
Community Residential	125,494	0	125,494
Emergency Shelter	70,787	0	70,787
Foster Family	2,890,166	0	2,890,166
Kinship Care	1,019,859	0	1,019,859
Supervised Independent Living	155,913	0	155,913
Juvenile Detention Service	608,024	0	608,024
Residential Service	1,252,642	0	1,252,642
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	260,103	0	260,103
Administration	718,510	0	718,510
Combined Total Expense	21,398,441	0	21,398,441
Less Non-reimbursables	244,748	0	244,748
Total Net Expense	\$ 21,153,693	\$ 0	\$ 21,153,693

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,612,951	\$ 0	\$ 4,612,951
Employee Benefits	2,899,817	0	2,899,817
Subsidies	3,494,111	0	3,494,111
Operating	3,933,687	0	3,933,687
Purchased Services	6,254,444	0	6,254,444
Fixed Assets	203,431	0	203,431
Combined Total Expense	21,398,441	0	21,398,441
Less Non-reimbursables	244,748	0	244,748
Total Net Expense	\$ 21,153,693	\$ 0	\$ 21,153,693

LACKAWANNA COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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