

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

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# Lancaster County Children and Youth Agency

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January 2025



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

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

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 Lancaster County Social Service Agency (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 Lancaster 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.<sup>1</sup>

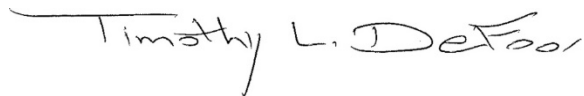
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on December 20, 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  
January 8, 2025

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

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## BACKGROUND

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

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

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

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

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

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

Approved State Allocation <sup>1</sup>		\$	26,441,870
Supplemental Act 148			<u>0</u>
Total State Allocation			26,441,870
State Share (CY348) <sup>2</sup>	\$		23,982,276
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	23,982,276
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	23,982,276
Actual Act 148 Revenues Received <sup>4</sup>			<u>23,982,276</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>0</u>

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

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

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

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

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

LANCASTER 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	619,328	0	78,955	0	0	0	0	0	540,373	540,373	0
02. 90% REIMBURSEMENT	763,437	13,096	0	0	0	0	0	0	750,341	675,307	75,034
03. 80% REIMBURSEMENT	31,334,300	623,565	5,864,534	1,337,871	291,070	97,673	2,575	0	23,117,012	18,493,610	4,623,402
04. 60% REIMBURSEMENT	4,008,814	2,346	431,106	0	0	0	0	11,820	3,563,542	2,138,125	1,425,417
05. 50% REIMBURSEMENT	4,331,882	24,350	37,810	0	0	0	0	0	4,269,722	2,134,861	2,134,861
06. TOTAL NET CHILD WELFARE EXPEND.	41,057,761	663,357	6,412,405	1,337,871	291,070	97,673	2,575	11,820	32,240,990	23,982,276	8,258,714

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	665,575	0							665,575		665,575
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09. TOTAL EXPENDITURES	41,723,336	663,357	6,412,405	1,337,871	291,070	97,673	2,575	11,820	32,906,565	23,982,276	8,924,289
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10. TOTAL TITLE IV-D COLLECTIONS 228,182

11. TITLE IV-D Collections for IV-E Children 83,019

12. STATE ACT 148 - line 6 23,982,276

13. STATE ACT 148 ALLOCATION 26,441,870

14. ADJUSTED STATE SHARE (lower of 12 or 13) 23,982,276

INVOICE											
AMENDED STATE SHARE (ACT 148)	23,982,276										
ACT 148 AMOUNT RECEIVED	23,982,276										
ADJUSTMENT TO STATE SHARE	0										



LANCASTER 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
IN-HOME	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
1-A ADOPTION SERVICE	619,528	0	78,955	0	0	0	0	0	0	540,373	540,373	0
1-B ADOPTION ASSISTANCE	5,936,640	0	3,120,547	37,118	0	0	0	0	0	2,778,975	2,223,180	555,795
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	532,956	0	222,522	0	0	0	0	0	0	310,434	248,347	62,087
1-D COUNSELING - DEPENDENT	2,449,805	0	2,449,805	0	0	0	0	0	0	1,525,564	1,220,451	305,113
1-E COUNSELING - DELINQUENT	1,025,091	6,721	0	0	416,389	0	0	0	0	601,981	481,585	120,396
1-F DAY CARE	57,965	0	0	0	0	0	0	0	0	57,965	46,372	11,593
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	281,858	0	0	0	0	0	0	0	0	281,858	225,486	56,372
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	0	0	0	0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	464,594	0	2,094	0	0	0	0	0	0	462,500	370,000	92,500
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,241,706	0	158,134	0	0	0	0	0	0	1,083,572	866,858	216,714
1-N PROTECTIVE SERVICE - GENERAL	3,958,733	0	421,616	0	0	0	0	0	0	3,537,117	2,829,694	707,423
1-O SERVICE PLANNING	727,725	0	57,986	0	0	0	0	0	0	669,739	535,791	133,948
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	308,884	0	37,810	0	0	0	0	0	0	271,074	135,537	135,537
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	17,605,285	6,721	3,343,069	796,472	1,337,871	0	0	0	0	12,121,152	9,723,674	2,397,478

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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	4,578,181	0	359,719	53,793	0	0	0	0	4,164,669	3,331,735	832,934	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	511,495	739	0	0	0	0	0	0	510,756	408,605	102,151	0
2-E EMERGENCY SHELTER - DEPENDENT	587,131	12,110	0	0	0	0	0	0	575,021	517,519	57,502	0
2-F EMERGENCY SHELTER - DELINQUENT	176,306	986	0	0	0	0	0	0	175,320	157,788	17,532	0
2-G FOSTER FAMILY - DEPENDENT	7,380,468	379,516	327,625	630,580	0	291,070	97,673	2,575	5,651,429	4,521,143	1,130,286	0
2-H FOSTER FAMILY - DELINQUENT	59,242	0	0	0	0	0	0	0	59,242	47,394	11,848	0
2-I KINSHIP CARE - DEPENDENT	1,554,673	236,589	326,807	90,165	0	0	0	0	901,112	720,890	180,222	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	573,168	0	24,929	28,140	0	0	0	0	520,099	416,079	104,020	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	15,420,664	629,940	1,039,080	802,678	0	291,070	97,673	2,575	12,557,648	10,121,153	2,436,495	0

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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	4,022,998	24,350	115,118	25,139	0	0	0	0	3,998,648	1,999,324	1,999,324	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,023,132	0	0	0	0	0	0	0	882,875	529,725	353,150	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YTC)	101,906	2,346	0	0	0	0	0	0	99,560	59,736	39,824	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	608,030	0	0	0	0	0	0	0	608,030	364,818	243,212	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	5,756,066	26,696	115,118	25,139	0	0	0	0	5,589,113	2,953,603	2,635,510	0
4 ADMINISTRATION	2,275,746	0	0	290,849	0	0	0	0	1,973,077	1,183,846	789,231	0
5 TOTAL REVENUES	41,057,761	663,357	4,497,267	1,915,138	1,337,871	291,070	97,673	2,575	32,240,990	23,982,276	8,258,714	0

LANCASTER 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	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	329,036	142,877		147,436	0	0	619,349	109	0	21	0	0
1-B ADOPTION ASSISTANCE	0	0	5,936,640	0	0	0	5,936,640	0	1,111	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	532,956	0	0	0	532,956	0	82	0	0	0
1-D COUNSELING - DEPENDENT	0	0		22,191	2,430,352	0	2,452,543	0	760	0	2,738	0
1-E COUNSELING - DELINQUENT	0	0		7,652	1,017,439	0	1,025,091	0	271	0	0	0
1-F DAY CARE	0	0		0	57,965	0	57,965	0	24	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	281,858	0	281,858	0	11	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		16,452	448,142	0	464,594	0	195	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	740,276	273,127		227,103	1,200	0	1,241,706	1,650	4	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	2,001,785	728,821		455,830	654,988	117,350	3,958,774	7,210	517	41	0	0
1-O SERVICE PLANNING	333,951	111,236		8,950	273,588	0	727,725	19,136	156	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	154,639		308,884	0	490	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	3,405,048	1,256,061	6,469,596	885,614	5,320,171	117,350	17,608,085			62	2,738	0
	LRCNP = Legal Representation for Children in Placement = \$ 136,657											
	LRCNP = Legal Representation for Children Non-Placement = \$ 17,588											
	Number of Children residing only NON-PURCHASED HI SERVICES											
	0											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	530	4,742,404	0	4,742,934	11,789	91	0	164,753	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	415	515,882	0	516,297	1,587	18	0	4,802	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	184	631,439	0	631,623	1,098	37	0	44,492	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	190,326	0	190,326	241	11	0	14,020	0
2-G FOSTER FAMILY - DEPENDENT	1,628,272	598,117	0	577,303	4,521,720	55,376	7,380,788	49,940	247	320	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	59,242	0	59,242	312	3	0	0	0
2-I KINSHIP CARE - DEPENDENT	121,119	30,232	0	31,675	1,382,526	0	1,565,552	44,073	205	0	10,879	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	200	572,968	0	573,168	2,447	18	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	1,749,391	628,349	0	610,307	12,616,507	55,376	15,659,930	111,487	630	320	238,946	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	164	4,446,144	0	4,446,308	2,602	78	0	423,310	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	4,657	1,018,475	0	1,023,132	2,921	40	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	101,906	0	101,906	375	13	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	398	607,632	0	608,030	1,792	8	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	5,219	6,174,157	0	6,179,376	7,690	139	0	423,310	0
4 <b>ADMINISTRATION</b>	740,058	338,228	0	1,169,967	0	27,692	2,275,945			199	0	0
5 <b>TOTAL EXPENDITURES</b>	5,894,497	2,222,638	6,469,596	2,671,107	24,110,835	200,418	41,723,336			581	664,994	0
	County Indirect Costs = \$ 851,605											

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 619,349	\$ 0	\$ 619,349
Adoption Assistance	5,936,640	0	5,936,640
Subsidized Permanent Legal Custodianship	532,956	0	532,956
Counseling	3,477,634	0	3,477,634
Day Care	57,965	0	57,965
Day Treatment	281,858	0	281,858
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	464,594	0	464,594
Protective Service - Child Abuse	1,241,706	0	1,241,706
Protective Service - General	3,958,774	0	3,958,774
Service Planning	727,725	0	727,725
Juvenile Act Proceedings	308,884	0	308,884
Alternative Treatment	0	0	0
Community Residential	5,259,231	0	5,259,231
Emergency Shelter	821,949	0	821,949
Foster Family	7,440,030	0	7,440,030
Kinship Care	1,565,552	0	1,565,552
Supervised Independent Living	573,168	0	573,168
Juvenile Detention Service	4,446,308	0	4,446,308
Residential Service	1,125,038	0	1,125,038
Secure Residential Service (Except YDC)	608,030	0	608,030
YDC Secure	0	0	0
Administration	2,275,945	0	2,275,945
Combined Total Expense	<u>41,723,336</u>	<u>0</u>	<u>41,723,336</u>
Less Non-reimbursables	<u>665,575</u>	<u>0</u>	<u>665,575</u>
Total Net Expense	<u>\$ 41,057,761</u>	<u>\$ 0</u>	<u>\$ 41,057,761</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,894,497	\$ 0	\$ 5,894,497
Employee Benefits	2,222,638	0	2,222,638
Subsidies	6,469,596	0	6,469,596
Operating	2,671,107	0	2,671,107
Purchased Services	24,110,835	0	24,110,835
Fixed Assets	200,418	0	200,418
Combined Total Expense	<u>41,569,091</u>	<u>0</u>	<u>41,569,091</u>
Less Non-reimbursables	<u>665,575</u>	<u>0</u>	<u>665,575</u>
Total Net Expense	<u>\$ 40,903,516</u>	<u>\$ 0</u>	<u>\$ 40,903,516</u>

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2022 to JUNE 30, 2023**

**LANCASTER 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 <sup>1</sup>		\$	22,504,425
Supplemental Act 148			<u>4,101,318</u>
Total State Allocation			26,605,743
State Share (CY348) <sup>2</sup>	\$		26,605,743
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	26,605,743
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	26,605,743
Actual Act 148 Revenues Received <sup>4</sup>			<u>26,605,743</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>0</u>

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

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

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

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

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

LANCASTER 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 CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	666,307	0	81,985	0	0	0	0	0	584,322	584,322	0
02. 90% REIMBURSEMENT	477,521	43,119	0	0	0	0	0	0	434,402	390,962	43,440
03. 80% REIMBURSEMENT	35,097,928	532,537	6,035,045	1,337,871	291,070	97,673	397,425	0	26,406,307	21,125,046	5,281,261
04. 60% REIMBURSEMENT	4,182,866	1,727	399,660	0	0	0	0	36,232	3,745,247	2,247,148	1,498,099
05. 50% REIMBURSEMENT	4,669,779	80,077	73,172	0	0	0	0	0	4,516,530	2,258,265	2,258,265
06. TOTAL NET CHILD WELFARE EXPEND.	45,094,401	657,460	6,589,862	1,337,871	291,070	97,673	397,425	36,232	35,686,808	26,605,743	9,081,065
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	3,324	0							3,324	1,994	1,330
08. NON-REIMBURSABLE EXPENDITURES	841,267	0							841,267		
09. TOTAL EXPENDITURES	45,938,992	657,460	6,589,862	1,337,871	291,070	97,673	397,425	36,232	36,531,399	26,607,737	9,923,662
10. TOTAL TITLE IV-D COLLECTIONS	185,364										
11. TITLE IV-D Collections for IV-E Children	55,738										
12. STATE ACT 148 - line 6	26,605,743										
13. STATE ACT 148 ALLOCATION	26,605,743										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	26,605,743										
INVOICE											
AMENDED STATE SHARE (ACT 148)	26,605,743										
ACT 148 AMOUNT RECEIVED	26,605,743										
ADJUSTMENT TO STATE SHARE	0										

LANCASTER 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
IN-HOME		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A	ADOPTION SERVICE	666,307	0	81,985	0	0	0	0	0	0	584,322	584,322	0
I-B	ADOPTION ASSISTANCE	6,101,290	0	3,180,113	56,459	0	0	0	0	0	2,864,718	2,291,774	572,944
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	535,907	0	183,760	0	0	0	0	0	0	352,147	281,718	70,429
I-D	COUNSELING - DEPENDENT	2,121,961	0	8,439	1,247,052	0	0	0	0	0	866,470	693,176	173,294
I-E	COUNSELING - DELINQUENT	1,384,018	4,246	0	0	0	0	0	0	0	1,379,772	1,103,818	275,954
I-F	DAY CARE	24,201	0	0	0	0	0	0	0	0	24,201	19,361	4,840
I-G	DAY TREATMENT - DEPENDENT	3,546	0	0	0	0	0	0	0	0	3,546	2,837	709
I-H	DAY TREATMENT - DELINQUENT	15,285	0	0	0	0	0	0	0	0	15,285	12,228	3,057
I-I	HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J	INTAKE & REFERRAL	0	0	0	0	0	0	0	0	0	0	0	0
I-K	LIFE SKILLS - DEPENDENT	585,202	0	1,675	90,819	0	0	0	0	0	492,708	394,166	98,542
I-L	LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M	PROTECTIVE SERVICE - CHILD ABUSE	1,501,483	0	184,068	0	0	0	0	0	0	1,317,415	1,053,932	263,483
I-N	PROTECTIVE SERVICE - GENERAL	4,106,267	0	468,897	0	0	0	0	0	0	3,637,370	2,909,896	727,474
I-O	SERVICE PLANNING	680,832	0	56,928	0	0	0	0	0	0	623,904	499,123	124,781
I-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	311,952	0	73,172	0	0	0	0	0	0	238,780	119,390	119,390
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R	<b>SUBTOTAL IN-HOME</b>	<b>18,038,251</b>	<b>4,246</b>	<b>3,363,873</b>	<b>931,623</b>	<b>1,337,871</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,400,638</b>	<b>9,965,741</b>	<b>2,434,897</b>
<b>COMMUNITY BASED PLACEMENT</b>		<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E Administration</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B/Family Reunification</b>	<b>Family First Transition Act</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	6,188,612	0	442,629	109,357	0	0	0	0	0	5,636,626	4,509,301	1,127,325
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	1,547,813	87	0	0	0	0	0	0	0	1,547,726	1,238,181	309,545
2-E	EMERGENCY SHELTER - DEPENDENT	445,383	38,370	0	0	0	0	0	0	0	407,013	366,312	40,701
2-F	EMERGENCY SHELTER - DELINQUENT	32,138	4,749	0	0	0	0	0	0	0	27,389	24,650	2,739
2-G	FOSTER FAMILY - DEPENDENT	8,022,204	323,261	343,946	625,246	0	291,070	97,673	397,425	0	5,943,583	4,754,866	1,188,717
2-H	FOSTER FAMILY - DELINQUENT	108,044	0	0	0	0	0	0	0	0	108,044	86,435	21,609
2-I	KINSHIP CARE - DEPENDENT	1,581,088	204,943	264,519	54,909	0	0	0	0	0	1,056,717	845,374	211,343
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	590,175	0	27,430	26,670	0	0	0	0	0	536,075	428,860	107,215
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M	<b>SUBTOTAL CBP</b>	<b>18,515,457</b>	<b>571,410</b>	<b>1,078,524</b>	<b>816,182</b>	<b>0</b>	<b>291,070</b>	<b>97,673</b>	<b>397,425</b>	<b>0</b>	<b>15,263,173</b>	<b>12,253,979</b>	<b>3,009,194</b>
<b>INSTITUTIONAL PLACEMENT</b>		<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E Administration</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B/Family Reunification</b>	<b>Family First Transition Act</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A	JUVENILE DETENTION SERVICE	4,357,827	80,077	64,972	33,098	0	0	0	0	0	4,277,750	2,138,875	2,138,875
3-B	RESIDENTIAL SERVICE - DEPENDENT	1,031,403	1,727	0	0	0	0	0	0	0	933,333	560,000	373,333
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	216,335	1,727	0	0	0	0	0	0	0	214,608	128,765	85,843
3-D	SECURE RES. SERVICE (EXCEPT YDC)	483,204	0	0	0	0	0	0	0	0	483,204	289,922	193,282
3-E	YDC SECURE	3,324	0	0	0	0	0	0	0	0	3,324	1,994	1,330
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	<b>6,092,093</b>	<b>81,804</b>	<b>64,972</b>	<b>33,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,912,219</b>	<b>3,119,556</b>	<b>2,792,663</b>
4	<b>ADMINISTRATION</b>	<b>2,451,924</b>	<b>0</b>	<b>301,590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,114,102</b>	<b>1,268,461</b>	<b>845,641</b>
5	<b>TOTAL REVENUES</b>	<b>45,097,725</b>	<b>657,460</b>	<b>4,507,369</b>	<b>2,082,493</b>	<b>1,337,871</b>	<b>291,070</b>	<b>97,673</b>	<b>397,425</b>	<b>36,232</b>	<b>35,690,132</b>	<b>26,607,737</b>	<b>9,082,395</b>

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING SUBSIDIES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursables
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	370,659	165,354		130,463	0	0	666,476	119	0	169	0	0
1-B ADOPTION ASSISTANCE	0	0	6,101,290	0	0	0	6,101,290	0	1,113	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SHI	0	0	535,563	344	0	0	535,907	0	84	0	0	0
1-D COUNSELING - DEPENDENT	41,800	5,888		31,157	2,046,520	0	2,125,365	573	313	24	3,380	0
1-E COUNSELING - DELINQUENT	0	0		0	1,384,018	0	1,384,018	0	290	0	0	0
1-F DAY CARE	0	0		24,201	0	0	24,201	0	6	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	3,546	0	3,546	0	1	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	15,285	0	15,285	0	2	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		13,618	571,584	0	585,202	0	315	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	922,797	326,028		251,469	1,575	0	1,501,869	1,566	2	386	0	0
1-N PROTECTIVE SERVICE - GENERAL	2,409,501	835,341		512,847	236,310	112,999	4,106,998	5,030	313	731	0	0
1-O SERVICE PLANNING	340,189	117,167		5,365	218,121	0	680,842	18,203	135	10	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					0	0	311,952	0	468	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0	0		0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	4,084,946	1,449,778	6,636,853	945,263	4,501,160	112,999	18,042,951			1,320	3,380	0
	LRCNP = Legal Representation for Children in Placement = \$ 290,727											
	LRCNP = Legal Representation for Children Non-Placement = \$ 21,225											
	Number of Children receiving only NON-PURCHASED HI Services = 0											

COMMUNITY BASED PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING SUBSIDIES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursables
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	3,030	6,360,625	0	6,363,655	14,962	95	0	175,043	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	738	1,567,923	0	1,568,661	4,491	35	0	20,848	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	93	477,365	0	477,458	1,169	35	0	32,075	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	34,652	0	34,652	60	2	0	2,514	0
2-G FOSTER FAMILY - DEPENDENT	1,703,805	626,613	0	613,218	5,021,238	57,597	8,022,471	46,647	235	267	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	484	107,560	0	108,044	519	5	0	0	0
2-I KINSHIP CARE - DEPENDENT	123,112	31,994	0	40,703	1,418,897	0	1,614,706	36,300	180	20	33,598	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	590,175	0	590,175	1,796	16	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	1,826,917	658,607	0	658,266	15,578,435	57,597	18,779,822	105,944	603	287	264,078	0

INSTITUTIONAL PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING SUBSIDIES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursables
3-A JUVENILE DETENTION SERVICE	0	0	0	139	4,785,724	0	4,785,863	6,287	108	0	428,036	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	4,298	1,071,102	0	1,075,400	2,490	48	0	43,997	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	281,073	0	281,073	834	16	0	64,738	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	483,204	0	483,204	1,219	7	0	0	0
3-E YDC SECURE	0	0	0	0	3,324	0	3,324	4	1	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	4,437	6,624,427	0	6,628,864	10,834	180	0	536,771	0
4 <b>ADMINISTRATION</b>	961,424	416,077	0	1,082,382	0	27,472	2,487,355			35,431	0	0
5 <b>TOTAL EXPENDITURES</b>	6,873,287	2,524,462	6,636,853	2,690,348	26,704,022	198,068	45,938,992			37,038	804,229	0
	County Indirect Costs = \$ 788,480											



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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 666,476	\$ 0	\$ 666,476
Adoption Assistance	6,101,290	0	6,101,290
Subsidized Permanent Legal Custodianship	535,907	0	535,907
Counseling	3,509,383	0	3,509,383
Day Care	24,201	0	24,201
Day Treatment	18,831	0	18,831
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	585,202	0	585,202
Protective Service - Child Abuse	1,501,869	0	1,501,869
Protective Service - General	4,106,998	0	4,106,998
Service Planning	680,842	0	680,842
Juvenile Act Proceedings	311,952	0	311,952
Alternative Treatment	0	0	0
Community Residential	7,932,316	0	7,932,316
Emergency Shelter	512,110	0	512,110
Foster Family	8,130,515	0	8,130,515
Kinship Care	1,614,706	0	1,614,706
Supervised Independent Living	590,175	0	590,175
Juvenile Detention Service	4,785,863	0	4,785,863
Residential Service	1,356,473	0	1,356,473
Secure Residential Service (Except YDC)	483,204	0	483,204
YDC Secure	3,324	0	3,324
Administration	<u>2,487,355</u>	<u>0</u>	<u>2,487,355</u>
Combined Total Expense	45,938,992	0	45,938,992
Less Non-reimbursables	<u>841,267</u>	<u>0</u>	<u>841,267</u>
Total Net Expense	<u>\$ 45,097,725</u>	<u>\$ 0</u>	<u>\$ 45,097,725</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,873,287	\$ 0	\$ 6,873,287
Employee Benefits	2,524,462	0	2,524,462
Subsidies	6,636,853	0	6,636,853
Operating	2,690,348	0	2,690,348
Purchased Services	26,704,022	0	26,704,022
Fixed Assets	<u>198,068</u>	<u>0</u>	<u>198,068</u>
Combined Total Expense	45,627,040	0	45,627,040
Less Non-reimbursables	<u>841,267</u>	<u>0</u>	<u>841,267</u>
Total Net Expense	<u>\$ 44,785,773</u>	<u>\$ 0</u>	<u>\$ 44,785,773</u>

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY  
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