

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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## Washington County Children and Youth Agency

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January 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 Washington County  
Crossroads Center Building  
95 West Beau Street  
Suite 605  
Washington, PA 15301

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 Washington County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2018 to June 30, 2019, July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021 (herein referred to as the 2018-2019 fiscal year, 2019-2020 fiscal year, and 2020-2021 fiscal year). The scope of our engagement was limited to the 2018-2019, 2019-2020, and 2020-2021 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 Washington 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 2018-2019, 2019-2020, and 2020-2021 fiscal years based on the accrual basis of accounting.<sup>1</sup>

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

- For the **2018-2019 fiscal year**, our engagement resulted in four adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$48,058 and increasing program income by \$41,734. Based on the application of the state participation rates, the four adjustments resulted in an amount due to the state totaling \$15,611.
- For the **2019-2020 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by decreasing agency expenditures by \$48,890. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$47,973.
- For the **2020-2021 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by decreasing agency expenditures by \$11,999. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$25,838.

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 January 18, 2024.

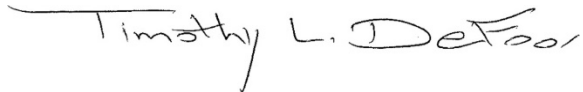
This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization 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.

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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.

We appreciate the cooperation, assistance, and courtesy granted 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,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor  
Auditor General  
January 19, 2024

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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, 2018 to JUNE 30, 2019**

**WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$ 18,240,523
Supplemental Act 148		<u>0</u>
Total State Allocation		18,240,523
State Share (CY348) <sup>2</sup>	\$ 14,297,188	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 14,297,188
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 14,297,188
Actual Act 148 Revenues Received <sup>4</sup>		<u>14,312,799</u>
Net Amount Due County/(State) <sup>5</sup>		<u>\$ (15,611)</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.



WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
 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	481,242	0	80,161	0	0	0	0	0	401,081	401,081	0
02. 90% REIMBURSEMENT	554,260	3,434	33,425	0	0	0	0	0	517,401	465,661	51,740
03. 80% REIMBURSEMENT	20,128,981	299,477	4,347,566	526,706	0	0	0	0	14,955,232	11,964,184	2,991,048
04. 60% REIMBURSEMENT	2,286,765	58,342	144,322	0	166,755	46,754	0	4,017	1,866,575	1,119,944	746,631
05. 50% REIMBURSEMENT	702,645	0	10,011	0	0	0	0	0	692,634	346,318	346,316
06. TOTAL NET CHILD WELFARE EXPEND.	24,153,893	361,253	4,615,485	526,706	166,755	46,754	0	4,017	18,432,923	14,297,188	4,135,735

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	364,536	0							364,536	218,722	145,814

08. NON-REIMBURSABLE EXPENDITURES	2,000	0							2,000		2,000
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09. TOTAL EXPENDITURES	24,520,429	361,253	4,615,485	526,706	166,755	46,754	0	4,017	18,799,459	14,515,910	4,283,549
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10. TOTAL TITLE IV-D COLLECTIONS 90,637

11. TITLE IV-D Collections for IV-E Children 33,590

12. STATE ACT 148 - line 6 14,297,188

13. STATE ACT 148 ALLOCATION 18,240,523

14. ADJUSTED STATE SHARE (lower of 12 or 13) 14,297,188

INVOICE											
AMENDED STATE SHARE (ACT 148)	14,297,188										
ACT 148 AMOUNT RECEIVED	14,312,799										
ADJUSTMENT TO STATE SHARE	(15,611)										

WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
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
<b>IN-HOME</b>													
1-A	ADOPTION SERVICE	481,242	0		80,161	0				0	401,081	401,081	0
1-B	ADOPTION ASSISTANCE	4,369,998	0	1,814,866	5,203					0	2,549,929	2,039,943	509,986
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	850,859	0	178,680	0					0	672,179	537,743	134,436
1-D	COUNSELING - DEPENDENT	1,677,011	49,123		8,750	325,131	0	0	0	0	1,294,007	1,035,206	258,801
1-E	COUNSELING - DELINQUENT	142,885	0		0	18,405	0	0	0	0	124,480	99,584	24,896
1-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	115,048	0		0	37,614	0	0	0	0	77,434	61,947	15,487
1-H	DAY TREATMENT - DELINQUENT	922,087	0		0	135,568	0	0	0	0	786,519	629,215	157,304
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	54,594	18,664		9,382	0	0	0	0	0	26,548	21,238	5,310
1-K	LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	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	540,953	0		77,209	948	0	0	0	0	462,796	370,237	92,559
1-N	PROTECTIVE SERVICE - GENERAL	3,849,194	27,510		503,941	9,040	0	0	0	0	3,308,703	2,646,962	661,741
1-O	SERVICE PLANNING	116,328	5,897		19,402	0	0	0	0	0	91,029	72,823	18,206
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	398,914	0		8,765	0	0	0	0	0	390,149	195,075	195,074
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	9,444	0		1,246	0	0	0	0	0	8,198	4,099	0
1-R	<b>SUBTOTAL IN-HOME</b>	13,528,557	101,194	1,993,546	714,059	526,706	0	0	0	0	10,193,052	8,115,153	2,077,899
<b>COMMUNITY BASED PLACEMENT</b>													
TOTAL REIMBURSABLE EXPENDITURES		0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,150,387	25,658		15,877	0	0	0	0	0	1,108,852	887,082	221,770
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	1,033,478	2,737		123	0	0	0	0	0	1,030,618	824,494	206,124
2-E	EMERGENCY SHELTER - DEPENDENT	459,140	3,050		33,425	0	0	0	0	0	422,665	380,399	42,266
2-F	EMERGENCY SHELTER - DELINQUENT	95,120	384		0	0	0	0	0	0	94,736	85,262	9,474
2-G	FOSTER FAMILY - DEPENDENT	5,306,159	169,888		775,455	938,678	0	0	0	0	3,422,138	2,737,710	684,428
2-H	FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K	<b>SUBTOTAL CBP</b>	8,044,284	201,717	938,678	824,880	0	0	0	0	0	6,079,009	4,914,947	1,164,062
<b>INSTITUTIONAL PLACEMENT</b>													
TOTAL REIMBURSABLE EXPENDITURES		294,287	0								294,287	147,144	147,143
3-A	JUVENILE DETENTION SERVICE	45,550	45		13						23,649	14,189	9,460
3-B	RESIDENTIAL SERVICE - DEPENDENT	858,677	58,297		10						608,704	365,222	243,482
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	398,903	0								398,903	239,342	159,561
3-D	SECURE RES. SERVICE (EXCEPT YDC)	364,536	0								364,536	218,722	145,814
3-E	YDC SECURE	1,961,953	58,342		23						1,690,079	984,619	705,460
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	983,635	0		144,299	0	0	0	0	0	835,319	501,191	334,128
4	<b>ADMINISTRATION</b>	24,518,429	361,253	2,932,224	1,683,261	526,706	166,755	46,754	0	4,017	18,797,459	14,515,910	4,281,549
5	<b>TOTAL REVENUES</b>												

WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
 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	293,138	125,055		63,294	1,755	0	483,242	75	6	2,000	0	0
1-B ADOPTION ASSISTANCE	0	0	4,369,998	0	0	0	4,369,998	0	634	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	850,859	0	0	0	850,859	0	118	0	0	0
1-D COUNSELING - DEPENDENT	31,495	15,187		6,306	1,624,023	0	1,677,011	8	705	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	142,885	0	142,885	0	160	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	115,048	0	115,048	0	46	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	922,087	0	922,087	0	75	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	32,691	15,188		6,496	219	0	54,594	2,105	1	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	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	283,247	124,159		51,792	81,755	0	540,953	1,076	126	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,998,036	790,871		309,735	750,552	0	3,849,194	3,783	1,765	0	0	0
1-O SERVICE PLANNING	71,843	31,152		12,894	439	0	116,328	10	2	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				68,439	330,475		398,914	0	7	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				7,356	2,088		9,444	0	3	0	0	0
1-R SUBTOTAL IN-HOME	2,710,450	1,101,612	5,220,857	526,312	3,971,326	0	13,530,557			2,000	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 2,651												
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	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	47,936	29,136	0	14,176	1,059,139	0	1,150,387	5,097	42	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,978	1,031,500	0	1,033,478	4,611	41	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	134,414	48,233	0	21,457	255,036	0	459,140	3,433	144	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	95,120	0	95,120	383	21	0	0	0
2-G FOSTER FAMILY - DEPENDENT	502,968	186,940	0	124,230	4,492,021	0	5,306,159	69,784	455	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	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	685,318	264,309	0	161,841	6,932,816	0	8,044,284	83,308	703	0	0	0
ADMINISTRATION												
	289,475	113,691	0	567,225	1,535	11,709	983,635			0	0	0
TOTAL EXPENDITURES												
	3,685,243	1,479,612	5,220,857	1,265,988	12,857,020	11,709	24,520,429			2,000	0	0
County Indirect Costs = \$ 596,915												

**WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019**

**AMENDED**

**SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 487,788	\$ (4,546)	\$ 483,242
Adoption Assistance	4,369,998	0	4,369,998
Subsidized Permanent Legal Custodianship	850,859	0	850,859
Counseling	1,819,896	0	1,819,896
Day Care	0	0	0
Day Treatment	1,037,135	0	1,037,135
Homemaker Service	0	0	0
Intake and Referral	55,502	(908)	54,594
Life Skills	0	0	0
Protective Service - Child Abuse	545,499	(4,546)	540,953
Protective Service - General	3,881,924	(32,730)	3,849,194
Service Planning	117,237	(909)	116,328
Juvenile Act Proceedings	408,358	0	408,358
Alternative Treatment	0	0	0
Community Residential	2,184,774	(909)	2,183,865
Emergency Shelter	556,079	(1,819)	554,260
Foster Family	5,316,160	(10,001)	5,306,159
Supervised Independent Living	0	0	0
Juvenile Detention Service	294,287	0	294,287
Residential Service	904,227	0	904,227
Secure Residential Service (Except YDC)	398,903	0	398,903
YDC Secure	364,536	0	364,536
Administration	879,209	104,426	983,635
Combined Total Expense	<u>24,472,371</u>	<u>48,058</u>	<u>24,520,429</u>
Less Non-reimbursables	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Total Net Expense	<u>\$ 24,470,371</u>	<u>\$ 48,058</u>	<u>\$ 24,518,429</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,685,243	\$ 0	\$ 3,685,243
Employee Benefits	1,479,612	0	1,479,612
Subsidies	5,220,857	0	5,220,857
Operating	1,217,930	48,058	1,265,988
Purchased Services	12,857,020	0	12,857,020
Fixed Assets	11,709	0	11,709
Combined Total Expense	<u>24,472,371</u>	<u>48,058</u>	<u>24,520,429</u>
Less Non-reimbursables	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Total Net Expense	<u>\$ 24,470,371</u>	<u>\$ 48,058</u>	<u>\$ 24,518,429</u>

**WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY370	4	4	1	Administration - Operating	\$ 462,799	\$ 93,516	\$ 556,315
	4	4		Administration - Operating	\$ 556,315	\$ (36,065)	\$ 520,250
				Total Adjustment Amount		\$ 57,451	
				<p>To increase indirect costs by \$93,516 to include Other Post-Employment Benefits (OPEB) paid to current/active employees that were not included on the County Cost Allocation Plan and not reported on the agency's submitted Act 148 Invoice. Also, indirect costs were decreased by \$36,065 because third and fourth quarter occupancy related costs were reported twice on the agency's submitted Act 148 Invoice.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletins 3140-18-01 and 00-95-12</p>			
CY-370	4	1-A	2	Adoption Services - Operating	\$ 67,840	\$ (470)	\$ 67,370
	4	1-J		Intake & Referral - Operating	\$ 7,404	\$ (93)	\$ 7,311
	4	1-M		Protective Service Child Abuse - Operating	\$ 56,338	\$ (470)	\$ 55,868
	4	1-N		Protective Service General - Operating	\$ 342,465	\$ (3,382)	\$ 339,083
	4	1-O		Service Planning - Operating	\$ 13,803	\$ (94)	\$ 13,709
	4	2-C		Community Residential (Dependent) - Operating	\$ 15,085	\$ (94)	\$ 14,991
	4	2-E		Emergency Shelter (Dependent) - Operating	\$ 23,276	\$ (188)	\$ 23,088
	4	2-G		Foster Family (Dependent) - Operating	\$ 134,231	\$ (1,033)	\$ 133,198
	4	4		Administration - Operating	\$ 520,250	\$ (3,569)	\$ 516,681
					Total Adjustment Amount		\$ (9,393)
				<p>To decrease expenditures by \$9,393 because occupancy related costs, from the County Cost Allocation Plan (CAP), were over-reported on the agency's submitted Act 148 Invoice. For the third and fourth quarters, the agency erroneously used the 2016 Actual CAP and not the 2017 Actual CAP to calculate the quarterly occupancy related amounts.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>			

**WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
ADJUSTMENT SCHEDULE (Continued)**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustments (Continued)							
CY-370	4	1-A	3	Adoption Services - Operating	\$ 67,370	(4,076)	63,294
	4	1-J		Intake & Referral - Operating	\$ 7,311	(815)	6,496
	4	1-M		Protective Service Child Abuse - Operating	\$ 55,868	(4,076)	51,792
	4	1-N		Protective Service General - Operating	\$ 339,083	(29,348)	309,735
	4	1-O		Service Planning - Operating	\$ 13,709	(815)	12,894
	4	2-C		Community Residential (Dependent) - Operating	\$ 14,991	(815)	14,176
	4	2-E		Emergency Shelter (Dependent) - Operating	\$ 23,088	(1,631)	21,457
	4	2-G		Foster Family (Dependent) - Operating	\$ 133,198	(8,968)	124,230
	4	4		Administration - Operating	\$ 516,681	50,544	567,225
				Total Adjustment Amount		\$ -	
				<p>To reclassify \$50,544 from multiple Operating cost centers to the Administration cost center. Occupancy related costs from the County Cost Allocation Plan may be reported as direct costs and excluded from the two percentage limitation for programs housed in county buildings that do not pay rent. We determined the agency paid rent during the fiscal year and the occupancy related costs should have been reported as indirect costs in Operating - Administration on the CY370 Expenditure Report.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>			
370A Adjustment							
370-A	1-D	2	4	Counseling (Dependent) - Program Income	\$ 43,448	\$ 5,675	\$ 49,123
	1-J	2		Intake and Referral - Program Income	\$ 16,508	\$ 2,156	\$ 18,664
	1-N	2		Protective Service General - Program Income	\$ 24,332	\$ 3,178	\$ 27,510
	1-O	2		Service Planning - Program Income	\$ 5,216	\$ 681	\$ 5,897
	2-C	2		Community Residential (Dependent) - Program Income	\$ 22,694	\$ 2,964	\$ 25,658
	2-D	2		Community Residential (Delinquent) - Program Income	\$ 2,421	\$ 316	\$ 2,737
	2-E	2		Emergency Shelter (Dependent) - Program Income	\$ 2,698	\$ 352	\$ 3,050
	2-F	2		Emergency Shelter (Delinquent) - Program Income	\$ 340	\$ 44	\$ 384
	2-G	2		Foster Family (Dependent) - Program Income	\$ 150,261	\$ 19,627	\$ 169,888
	3-B	2		Residential Service (Dependent) - Program Income	\$ 40	\$ 5	\$ 45
3-C	2		Residential Service (Delinquent) - Program Income	\$ 51,561	\$ 6,736	\$ 58,297	
			Total Adjustment Amount		\$ 41,734		
				<p>To increase Program Income by \$41,734 to include revenue received after the submission of the fourth quarter Act 148 Invoice to the Commonwealth Department of Human Services.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2019 to JUNE 30, 2020**

**WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$ 18,537,518
Supplemental Act 148		<u>0</u>
Total State Allocation		18,537,518
State Share (CY348) <sup>2</sup>	\$ 14,297,919	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 14,297,919
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 14,297,919
Actual Act 148 Revenues Received <sup>4</sup>		<u>14,345,892</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>\$ (47,973)</u></u>

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

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

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

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

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



WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
 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	592,443	0	105,343	0	0	0	0	0	487,100	487,100	0
02. 90% REIMBURSEMENT	555,823	0	47,134	0	0	0	0	0	508,689	457,820	50,869
03. 80% REIMBURSEMENT	19,924,199	272,664	4,314,360	526,706	0	0	0	0	14,810,469	11,848,375	2,962,094
04. 60% REIMBURSEMENT	2,431,522	25,538	214,809	0	166,755	46,754	0	5,278	1,972,388	1,183,432	788,956
05. 50% REIMBURSEMENT	655,449	0	13,068	0	0	0	0	0	642,381	321,192	321,189
06. TOTAL NET CHILD WELFARE EXPEND.	24,159,436	298,202	4,694,714	526,706	166,755	46,754	0	5,278	18,421,027	14,297,919	4,123,108

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	229,104	0							229,104	137,462	91,642

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	24,388,540	298,202	4,694,714	526,706	166,755	46,754	0	5,278	18,650,131	14,435,381	4,214,750
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10. TOTAL TITLE IV-D COLLECTIONS 80,765

11. TITLE IV-D Collections for IV-E Children 27,437

12. STATE ACT 148 - line 6 14,297,919

13. STATE ACT 148 ALLOCATION 18,537,518

14. ADJUSTED STATE SHARE (lower of 12 or 13) 14,297,919

INVOICE											
AMENDED STATE SHARE (ACT 148)	14,297,919										
ACT 148 AMOUNT RECEIVED	14,345,892										
ADJUSTMENT TO STATE SHARE	(47,973)										

WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	592,443	0		105,343	0		0	0	0	487,100	487,100	0
1-B ADOPTION ASSISTANCE	4,490,046	0	1,993,180	2,985			0	0	0	2,493,881	1,995,105	498,776
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	936,716	0	192,600				0	0	0	744,116	595,293	148,823
1-D COUNSELING - DEPENDENT	1,516,594	43,268		8,713	211,109		0	0	0	1,253,504	1,002,803	250,701
1-E COUNSELING - DELINQUENT	516,058	0			151,698		0	0	0	364,360	291,488	72,872
1-F DAY CARE	0	0		0	0		0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	58,325	0		0	23,509		0	0	0	34,816	27,853	6,963
1-H DAY TREATMENT - DELINQUENT	877,233	0		0	133,610		0	0	0	743,623	594,898	148,725
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	49,778	16,508		8,713	0		0	0	0	24,557	19,646	4,911
1-K LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	572,122	6,083		85,828	5,073		0	0	0	475,138	380,110	95,028
1-N PROTECTIVE SERVICE - GENERAL	3,949,202	19,553		659,673	1,707		0	0	0	3,268,269	2,614,615	653,654
1-O SERVICE PLANNING	130,543	3,912		22,757	0		0	0	0	103,874	83,099	20,775
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	396,512	0		11,691	0		0	0	0	384,821	192,411	192,411
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	9,524	0		1,377	0		0	0	0	8,147	4,074	4,073
<b>SUBTOTAL IN-HOME</b>	<b>14,095,096</b>	<b>89,324</b>	<b>2,185,780</b>	<b>907,080</b>	<b>526,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,386,206</b>	<b>8,288,495</b>	<b>2,097,711</b>

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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,103,531	23,137		12,099			0	0	0	1,068,295	854,636	213,659
2-D COMMUNITY RESIDENTIAL - DELINQUENT	591,361	1,487		0			0	0	0	589,874	471,899	117,975
2-E EMERGENCY SHELTER - DEPENDENT	463,030	0		47,134	0		0	0	0	415,896	374,306	41,590
2-F EMERGENCY SHELTER - DELINQUENT	92,793	0		0	0		0	0	0	92,793	83,514	9,279
2-G FOSTER FAMILY - DEPENDENT	5,132,690	158,716		762,083			0	0	0	3,646,162	2,916,930	729,232
2-H FOSTER FAMILY - DELINQUENT	0	0		0			0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0		0			0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0		0			0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0			0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0			0	0	0	0	0	0
<b>SUBTOTAL CBP</b>	<b>7,383,405</b>	<b>183,340</b>	<b>565,729</b>	<b>821,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,813,020</b>	<b>4,701,285</b>	<b>1,111,735</b>

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	249,413	0							0	249,413	124,707	124,706
3-B RESIDENTIAL SERVICE - DEPENDENT	340,733	0		6			0	0	0	340,727	204,436	136,291
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	601,161	25,538		119			166,755	46,754	0	361,995	217,197	144,798
3-D SECURE RES. SERVICE (EXCEPT YDC)	206,537	0							0	206,537	123,922	82,615
3-E YDC SECURE	229,104	0								229,104	137,462	91,642
<b>SUBTOTAL INSTITUTIONAL</b>	<b>1,626,948</b>	<b>25,538</b>	<b>0</b>	<b>125</b>	<b>0</b>	<b>166,755</b>	<b>46,754</b>	<b>0</b>	<b>0</b>	<b>1,387,776</b>	<b>807,724</b>	<b>580,052</b>
<b>4 ADMINISTRATION</b>	<b>1,283,091</b>	<b>0</b>		<b>214,684</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>5,278</b>	<b>1,063,129</b>	<b>637,877</b>	<b>425,252</b>
<b>5 TOTAL REVENUES</b>	<b>24,388,540</b>	<b>298,202</b>	<b>2,751,509</b>	<b>1,943,205</b>	<b>526,706</b>	<b>166,755</b>	<b>46,754</b>	<b>0</b>	<b>5,278</b>	<b>18,650,131</b>	<b>14,433,381</b>	<b>4,214,750</b>

WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
 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
I-A ADOPTION SERVICE	378,534	140,093		73,588	228	0	592,443	56	1	0	0	0
I-B ADOPTION ASSISTANCE	0	0	4,490,046	0	0	0	4,490,046	0	642	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	936,716	0	0	0	936,716	0	125	0	0	0
I-D COUNSELING - DEPENDENT	28,705	16,142		4,903	1,466,844	0	1,516,594	25	397	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	516,058	0	516,058	0	136	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	58,325	0	58,325	0	33	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	877,233	0	877,233	0	65	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	28,705	16,142		4,903	28	0	49,778	1,927	3	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	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	315,755	135,882		40,257	80,228	0	572,122	972	119	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	2,423,459	962,074		418,604	145,065	0	3,949,202	3,857	105	0	0	0
I-O SERVICE PLANNING	86,115	34,533		9,838	57	0	130,543	255	2	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				71,851	324,661		396,512	0	10	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				9,524	0		9,524	0	0	0	0	0
I-R SUBTOTAL IN-HOME	3,261,273	1,304,866	5,426,762	633,468	3,468,727	0	14,095,096					
Number of Children receiving only NON-PURCHASED IN-Home Services 2,824												
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	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	26,973	29,483	0	14,165	1,032,910	0	1,103,531	4,885	36	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,287	590,074	0	591,361	2,772	28	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	197,808	54,108	0	16,953	194,161	0	463,030	2,781	109	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	92,793	0	92,793	408	24	0	0	0
2-G FOSTER FAMILY - DEPENDENT	560,585	204,333	0	168,388	4,199,384	0	5,132,690	62,714	317	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	785,366	287,924	0	200,793	6,109,322	0	7,383,405	73,560	514	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	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	15,656	233,757	0	249,413	874	54	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	222	340,511	0	340,733	1,573	9	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	650	600,511	0	601,161	2,521	44	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	206,537	0	206,537	656	5	0	0	0
3-E YDC SECURE	0	0	0	0	229,104	0	229,104	444	3	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	16,528	1,610,420	0	1,626,948	6,068	115	0	0	0
4 ADMINISTRATION	368,738	111,986	0	780,875	7,923	13,569	1,283,091					
5 TOTAL EXPENDITURES	4,415,377	1,704,776	5,426,762	1,631,664	11,196,392	13,569	24,388,540					
County Indirect Costs = \$ 543,680												

**WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020**

**AMENDED**

**SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 599,715	\$ (7,272)	\$ 592,443
Adoption Assistance	4,490,046	0	4,490,046
Subsidized Permanent Legal Custodianship	936,716	0	936,716
Counseling	2,033,560	(908)	2,032,652
Day Care	0	0	0
Day Treatment	935,558	0	935,558
Homemaker Service	0	0	0
Intake and Referral	50,686	(908)	49,778
Life Skills	0	0	0
Protective Service - Child Abuse	579,394	(7,272)	572,122
Protective Service - General	4,000,114	(50,912)	3,949,202
Service Planning	132,363	(1,820)	130,543
Juvenile Act Proceedings	406,036	0	406,036
Alternative Treatment	0	0	0
Community Residential	1,696,712	(1,820)	1,694,892
Emergency Shelter	558,551	(2,728)	555,823
Foster Family	5,143,599	(10,909)	5,132,690
Kinship Care	0	0	0
Supervised Independent Living	0	0	0
Juvenile Detention Service	249,413	0	249,413
Residential Service	941,894	0	941,894
Secure Residential Service (Except YDC)	206,537	0	206,537
YDC Secure	229,104	0	229,104
Administration	<u>1,247,432</u>	<u>35,659</u>	<u>1,283,091</u>
Combined Total Expense	<u>24,437,430</u>	<u>(48,890)</u>	<u>24,388,540</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	\$ <u>24,437,430</u>	\$ <u>(48,890)</u>	\$ <u>24,388,540</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,415,377	\$ 0	\$ 4,415,377
Employee Benefits	1,704,776	0	1,704,776
Subsidies	5,426,762	0	5,426,762
Operating	1,680,554	(48,890)	1,631,664
Purchased Services	11,196,392	0	11,196,392
Fixed Assets	<u>13,569</u>	<u>0</u>	<u>13,569</u>
Combined Total Expense	<u>24,437,430</u>	<u>(48,890)</u>	<u>24,388,540</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	\$ <u>24,437,430</u>	\$ <u>(48,890)</u>	\$ <u>24,388,540</u>

**WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL			
SCHEDULE	LINE	COLUMN								
CY370	4	4	1	CY-370 Adjustments						
	4	4		Administration - Operating	\$ 745,216	\$ 42,024	\$ 787,240			
				Administration - Operating	\$ 787,240	\$ (82,750)	\$ 704,490			
			Total Adjustment Amount		\$ (40,726)					
			<p>To increase indirect costs by \$42,024 to include Other Post-Employment Benefits (OPEB) paid to current/active employees that were not included on the County Cost Allocation Plan and not reported on the agency's submitted Act 148 Invoice. Also, indirect costs were decreased by \$82,750 because for all four quarters the agency reported occupancy related costs twice on the submitted Act 148 Invoice.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletins 3140-20-02 and 00-95-12</p>							
CY-370	4	1-A	2	Adoption Services - Operating	\$ 80,860	\$ (653)	\$ 80,207			
	4	1-D		Counseling (Dependent) - Operating	\$ 5,811	\$ (82)	\$ 5,729			
	4	1-J		Intake & Referral - Operating	\$ 5,811	\$ (82)	\$ 5,729			
	4	1-M		Protective Service Child Abuse - Operating	\$ 47,529	\$ (653)	\$ 46,876			
	4	1-N		Protective Service General - Operating	\$ 469,516	\$ (4,572)	\$ 464,944			
	4	1-O		Service Planning - Operating	\$ 11,658	\$ (163)	\$ 11,495			
	4	2-C		Community Residential (Dependent) - Operating	\$ 15,985	\$ (163)	\$ 15,822			
	4	2-E		Emergency Shelter (Dependent) - Operating	\$ 19,681	\$ (245)	\$ 19,436			
	4	2-G		Foster Family (Dependent) - Operating	\$ 179,297	\$ (980)	\$ 178,317			
	4	4		Administration - Operating	\$ 704,490	\$ (571)	\$ 703,919			
					Total Adjustment Amount		\$ (8,164)			
					<p>To decrease expenditures by \$8,164 because occupancy related costs, from the County Cost Allocation Plan (CAP), were over-reported on the agency's submitted Act 148 Invoice. The agency used the 2016 Actual CAP instead of the 2017 Actual CAP for the first and second quarter and the 2018 Actual CAP for the third and fourth quarter to calculate and report the occupancy related costs.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>					
	CY-370	4		1-A	3	Adoption Services - Operating	\$ 80,207	(6,619)	73,588	
4		1-D	Counseling (Dependent) - Operating	\$ 5,729		\$ (826)	\$ 4,903			
4		1-J	Intake & Referral - Operating	\$ 5,729		(826)	4,903			
4		1-M	Protective Service Child Abuse - Operating	\$ 46,876		(6,619)	40,257			
4		1-N	Protective Service General - Operating	\$ 464,944		(46,340)	418,604			
4		1-O	Service Planning - Operating	\$ 11,495		(1,657)	9,838			
4		2-C	Community Residential (Dependent) - Operating	\$ 15,822		(1,657)	14,165			
4		2-E	Emergency Shelter (Dependent) - Operating	\$ 19,436		(2,483)	16,953			
4		2-G	Foster Family (Dependent) - Operating	\$ 178,317		(9,929)	168,388			
4		4	Administration - Operating	\$ 703,919		76,956	780,875			
				Total Adjustment Amount			\$ -			
			<p>To reclassify \$76,956 from multiple Operating cost centers to the Administration cost center. Occupancy related costs from the County Cost Allocation Plan may be reported as direct costs and excluded from the two percentage limitation for programs housed in county buildings that do not pay rent. We determined the agency paid rent during the fiscal year and the occupancy related costs should have been reported as indirect costs in Operating - Administration on the CY370 Expenditure Report.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>							

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	17,862,913
Supplemental Act 148			<u>0</u>
Total State Allocation			17,862,913
State Share (CY348) <sup>2</sup>	\$		14,356,546
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	14,356,546
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	14,356,546
Actual Act 148 Revenues Received <sup>4</sup>			<u>14,382,384</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>(25,838)</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.

WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
 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	608,322	0	84,783	0	0	0	0	0	523,539	523,539	0
02. 90% REIMBURSEMENT	691,127	0	40,137	0	0	0	0	0	650,990	585,891	65,099
03. 80% REIMBURSEMENT	19,610,265	167,724	4,146,448	526,706	0	0	0	0	14,769,387	11,815,510	2,953,877
04. 60% REIMBURSEMENT	2,177,510	7,491	170,914	0	166,755	46,754	0	7,587	1,778,009	1,066,806	711,203
05. 50% REIMBURSEMENT	749,809	0	20,210	0	0	0	0	0	729,599	364,800	364,799
06. TOTAL NET CHILD WELFARE EXPEND.	23,837,033	175,215	4,462,492	526,706	166,755	46,754	0	7,587	18,451,524	14,356,546	4,094,978

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	81,842	0							81,842	49,105	32,737

08. NON-REIMBURSABLE EXPENDITURES	4,060	0							4,060		4,060
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09. TOTAL EXPENDITURES	23,922,935	175,215	4,462,492	526,706	166,755	46,754	0	7,587	18,537,426	14,405,651	4,131,775
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10. TOTAL TITLE IV-D COLLECTIONS 60,300

11. TITLE IV-D Collections for IV-E Children 17,555

12. STATE ACT 148 - line 6 14,356,546

13. STATE ACT 148 ALLOCATION 17,862,913

14. ADJUSTED STATE SHARE (lower of 12 or 13) 14,356,546

INVOICE											
AMENDED STATE SHARE (ACT 148)	14,356,546										
ACT 148 AMOUNT RECEIVED	14,382,384										
ADJUSTMENT TO STATE SHARE	<span style="color: red;">(25,838)</span>										



WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
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	
<b>IN-HOME</b>													
I-A	ADOPTION SERVICE	608,322	0	84,783	0	0	0	0	0	523,539	523,539	0	
I-B	ADOPTION ASSISTANCE	4,746,913	0	2,245,656	3,972	0	0	0	0	2,497,285	1,997,828	499,457	
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	868,134	0	190,047	0	0	0	0	0	678,087	542,470	135,617	
I-D	COUNSELING - DEPENDENT	1,473,146	0	7,963	163,444	0	0	0	0	1,301,739	1,041,391	260,348	
I-E	COUNSELING - DELINQUENT	409,232	0	128,722	0	0	0	0	0	280,510	224,408	56,102	
I-F	DAY CARE	0	0	0	0	0	0	0	0	0	0	0	
I-G	DAY TREATMENT - DEPENDENT	69,965	0	25,118	0	0	0	0	0	44,847	35,878	8,969	
I-H	DAY TREATMENT - DELINQUENT	762,203	0	197,424	0	0	0	0	0	564,779	451,823	112,956	
I-I	HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	
I-J	INTAKE & REFERRAL	56,977	0	7,963	0	0	0	0	0	49,014	39,211	9,803	
I-K	LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	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	628,254	0	76,411	7,169	0	0	0	0	544,674	435,739	108,935	
I-N	PROTECTIVE SERVICE - GENERAL	4,164,523	0	555,317	4,829	0	0	0	0	3,604,377	2,883,502	720,875	
I-O	SERVICE PLANNING	141,851	0	19,761	0	0	0	0	0	122,090	97,672	24,418	
I-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	438,642	0	19,656	0	0	0	0	0	418,986	209,493	209,493	
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	4,045	0	554	0	0	0	0	0	3,491	1,746	1,745	
I-R	<b>SUBTOTAL IN-HOME</b>	<b>14,372,207</b>	<b>0</b>	<b>2,433,703</b>	<b>776,380</b>	<b>526,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,633,418</b>	<b>8,484,700</b>	<b>2,148,718</b>	

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	
<b>COMMUNITY BASED PLACEMENT</b>													
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	0	0	0	0	0	0	0	
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,043,236	37,503	10,332	0	0	0	0	0	995,401	796,321	199,080	
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	409,771	0	0	0	0	0	0	0	409,771	327,817	81,954	
2-E	EMERGENCY SHELTER - DEPENDENT	543,270	0	40,137	0	0	0	0	0	503,133	452,820	50,313	
2-F	EMERGENCY SHELTER - DELINQUENT	147,857	0	0	0	0	0	0	0	147,857	133,071	14,786	
2-G	FOSTER FAMILY - DEPENDENT	2,803,821	130,074	444,729	581,474	0	0	0	0	1,647,544	1,318,035	329,509	
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-I	KINSHIP CARE - DEPENDENT	2,032,239	147	2,823	0	0	0	0	0	2,029,269	1,623,415	405,854	
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-M	<b>SUBTOTAL CBP</b>	<b>6,980,194</b>	<b>167,724</b>	<b>444,729</b>	<b>634,766</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,732,975</b>	<b>4,651,479</b>	<b>1,081,496</b>	

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	
<b>INSTITUTIONAL PLACEMENT</b>													
3-A	JUVENILE DETENTION SERVICE	307,122	0	0	0	0	0	0	0	307,122	153,561	153,561	
3-B	RESIDENTIAL SERVICE - DEPENDENT	289,546	4,648	0	3	0	0	0	0	284,898	170,937	113,958	
3-C	RES. SERVICE - DELINQUENT (NON-YDC/YFC)	517,043	2,843	0	0	0	0	0	0	500,691	180,415	120,276	
3-D	SECURE RES. SERVICE (EXCEPT YDC)	55,731	0	0	0	0	0	0	0	55,731	33,439	22,292	
3-E	YDC SECURE	81,842	0	0	0	0	0	0	0	81,842	49,105	32,737	
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	<b>1,251,284</b>	<b>7,491</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,030,281</b>	<b>587,457</b>	<b>442,824</b>	

4	<b>ADMINISTRATION</b>	1,315,190	0	0	170,911	0	0	0	0	7,587	682,015	454,677
5	<b>TOTAL REVENUES</b>	<b>23,918,875</b>	<b>175,215</b>	<b>2,880,432</b>	<b>1,582,060</b>	<b>526,706</b>	<b>46,754</b>	<b>0</b>	<b>7,587</b>	<b>18,533,366</b>	<b>14,405,651</b>	<b>4,127,715</b>



**WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021**

**AMENDED**

**SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 615,594	\$ (7,272)	\$ 608,322
Adoption Assistance	4,750,973	0	4,750,973
Subsidized Permanent Legal Custodianship	868,134	0	868,134
Counseling	1,883,286	(908)	1,882,378
Day Care	0	0	0
Day Treatment	832,168	0	832,168
Homemaker Service	0	0	0
Intake and Referral	57,885	(908)	56,977
Life Skills	0	0	0
Protective Service - Child Abuse	635,526	(7,272)	628,254
Protective Service - General	4,215,435	(50,912)	4,164,523
Service Planning	143,671	(1,820)	141,851
Juvenile Act Proceedings	442,687	0	442,687
Alternative Treatment	0	0	0
Community Residential	1,454,827	(1,820)	1,453,007
Emergency Shelter	693,855	(2,728)	691,127
Foster Family	2,814,729	(10,908)	2,803,821
Kinship Care	2,032,239	0	2,032,239
Supervised Independent Living	0	0	0
Juvenile Detention Service	307,122	0	307,122
Residential Service	806,589	0	806,589
Secure Residential Service (Except YDC)	55,731	0	55,731
YDC Secure	81,842	0	81,842
Administration	1,242,641	72,549	1,315,190
Combined Total Expense	<u>23,934,934</u>	<u>(11,999)</u>	<u>23,922,935</u>
Less Non-reimbursables	<u>4,060</u>	<u>0</u>	<u>4,060</u>
Total Net Expense	\$ <u>23,930,874</u>	\$ <u>(11,999)</u>	\$ <u>23,918,875</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,636,630	\$ 0	\$ 4,636,630
Employee Benefits	1,893,822	0	1,893,822
Subsidies	5,619,107	0	5,619,107
Operating	1,615,324	(11,999)	1,603,325
Purchased Services	10,170,051	0	10,170,051
Fixed Assets	0	0	0
Combined Total Expense	<u>23,934,934</u>	<u>(11,999)</u>	<u>23,922,935</u>
Less Non-reimbursables	<u>4,060</u>	<u>0</u>	<u>4,060</u>
Total Net Expense	\$ <u>23,930,874</u>	\$ <u>(11,999)</u>	\$ <u>23,918,875</u>

**WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL			
SCHEDULE	LINE	COLUMN								
CY370	4	4	1	<p style="text-align: center;">CY-370 Adjustments</p> <p>Administration - Operating</p> <p>Administration - Operating</p> <p>Total Adjustment Amount</p> <p>To increase indirect costs by \$42,024 to include Other Post-Employment Benefits (OPEB) paid to current/active employees that were not included on the County Cost Allocation Plan and not reported on the agency's submitted Act 148 Invoice. Also, indirect costs were decreased by \$57,392 because occupancy related costs were reported twice on the submitted Act 148 Invoice and the agency used the 2018 Actual CAP instead of the 2019 Actual CAP to report indirect costs for the third and fourth quarters.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletins 3140-21-01 and 00-95-12</p>	\$ 694,695	\$ 44,901	\$ 739,596			
	4	4			\$ 739,596	\$ (57,392)	\$ 682,204			
						\$ (12,491)				
CY-370	4	1-A	2	<p>Adoption Services - Operating</p> <p>Counseling (Dependent) - Operating</p> <p>Intake &amp; Referral - Operating</p> <p>Protective Service Child Abuse - Operating</p> <p>Protective Service General - Operating</p> <p>Service Planning - Operating</p> <p>Community Residential (Dependent) - Operating</p> <p>Emergency Shelter (Dependent) - Operating</p> <p>Foster Family (Dependent) - Operating</p> <p>Administration - Operating</p> <p>Total Adjustment Amount</p> <p>To increase expenditures by \$492 because occupancy related costs, from the County Cost Allocation Plan (CAP), were under-reported on the agency's submitted Act 148 Invoice. For the first and second quarter, the agency erroneously used the 2016 Actual CAP instead of the 2018 Actual CAP and for the third and fourth quarters the agency used the 2016 Actual CAP instead of the 2019 Actual CAP to calculate and report the occupancy related costs.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 80,592	\$ 39	\$ 80,631			
	4	1-J			\$ 6,190	\$ 5	\$ 6,195			
	4	1-M			\$ 6,190	\$ 5	\$ 6,195			
	4	1-N			\$ 49,662	\$ 39	\$ 49,701			
	4	1-O			\$ 448,855	\$ 276	\$ 449,131			
	4	2-C			\$ 12,433	\$ 10	\$ 12,443			
	4	2-E			\$ 17,370	\$ 10	\$ 17,380			
	4	2-G			\$ 20,670	\$ 15	\$ 20,685			
	4	4			\$ 122,401	\$ 59	\$ 122,460			
	4	4			\$ 682,204	\$ 34	\$ 682,238			
						\$ 492				
	CY-370	4			1-A	3	<p>Adoption Services - Operating</p> <p>Counseling (Dependent) - Operating</p> <p>Intake &amp; Referral - Operating</p> <p>Protective Service Child Abuse - Operating</p> <p>Protective Service General - Operating</p> <p>Service Planning - Operating</p> <p>Community Residential (Dependent) - Operating</p> <p>Emergency Shelter (Dependent) - Operating</p> <p>Foster Family (Dependent) - Operating</p> <p>Administration - Operating</p> <p>Total Adjustment Amount</p> <p>To reclassify \$85,006 from multiple Operating cost centers to the Administration cost center. Occupancy related costs from the County Cost Allocation Plan may be reported as direct costs and excluded from the two percentage limitation for programs housed in county buildings that do not pay rent. We determined the agency paid rent during the fiscal year and the occupancy related costs should have been reported as indirect costs in Operating - Administration on the CY370 Expenditure Report.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 80,631	\$ (7,311)	\$ 73,320
		4			1-J			\$ 6,195	\$ (913)	\$ 5,282
4		1-M	\$ 6,195	\$ (913)	\$ 5,282					
4		1-N	\$ 49,701	\$ (7,311)	\$ 42,390					
4		1-O	\$ 449,131	\$ (51,188)	\$ 397,943					
4		2-C	\$ 12,443	\$ (1,830)	\$ 10,613					
4		2-E	\$ 17,380	\$ (1,830)	\$ 15,550					
4		2-G	\$ 20,685	\$ (2,743)	\$ 17,942					
4		4	\$ 122,460	\$ (10,967)	\$ 111,493					
4		4	\$ 682,238	\$ 85,006	\$ 767,244					
				\$ -						

WASHINGTON COUNTY CHILDREN AND YOUTH AGENCY  
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