

# AMENDED FINANCIAL REPORT

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## Armstrong County Children and Youth Agency For the Period July 1, 2008 to June 30, 2009

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October 2014



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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Department of the Auditor General  
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**EUGENE A. DePASQUALE**  
AUDITOR GENERAL

The Commissioners of Armstrong County  
Armstrong County Courthouse  
450 East Market Street, Suite 200  
Kittanning, PA 16201-1409

Dear Commissioners:

We have examined the submitted fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Armstrong County Children and Youth Agency for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the period July 1, 2008 to June 30, 2009, pursuant to authority derived from Act 148 of July 9, 1976, (P.L. 846, No. 148), as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the aforementioned fiscal forms included in the Act 148 Invoice Package for the fiscal year ended June 30, 2009, as certified by the County Officials, and submitted to the Department of Public Welfare (DPW).

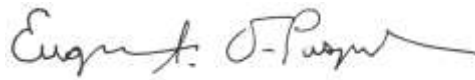
Preparation of these submitted fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Armstrong County Children and Youth Agency management. Our engagement included testing of the County Children and Youth Agency's records and other procedures we considered necessary to enable us to ascertain and certify the financial information included on the attached amended fiscal forms and 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.*). We believe that our engagement provides a reasonable basis for the certification of the amended financial reports.

The results of the procedures performed during this engagement include 4 adjustments to the Armstrong County Children and Youth Agency's submitted fiscal forms, as presented on page 7. We determined that, based upon the state participation rates, the \$7,233 decrease in Non-Reimbursable Expenditures and the \$178 decrease in Revenue resulted in a net amount of \$4,482 due to the County.

This report is being forwarded to the Department of Public Welfare, Bureau of Financial Operations, and the Office of Children, Youth, and Families. You will be notified by the Department of Public Welfare of any impact from the results of our engagement. At that time, you will be afforded the opportunity to appeal the results, in accordance with 1 PA Code 31.1 *et seq.*

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Armstrong County Children and Youth Agency.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale  
Auditor General

October 1, 2014

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## **BACKGROUND**

The Department of the Auditor General is responsible for reviewing the submitted cost and revenue reports of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Public Welfare 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 the Department of Public Welfare (DPW) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Public Welfare Code (62 P. S. § 703), the DPW 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 actual expenditures incurred for the provision of children and youth social services on a quarterly basis to the DPW through the Act 148 Invoice package. The expenditures reported in the Act 148 Invoice package refers to all costs for dependent and delinquent children and youth services funded or administered by the DPW.

As part of our engagement, we reviewed three fiscal forms included in the Act 148 Invoice package, the CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary. Specifically, we reviewed the final, 4<sup>th</sup> Quarter fiscal forms submitted to the DPW, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine if the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DPW for the respective fiscal year (FY). The variances identified between the reported and actual costs and revenues required adjustments to these fiscal forms, and thus, the Amended CY-370 Expenditure Report, the Amended CY-370A Revenue Report, and the Amended CY-348 Fiscal Summary included in this report reflect the County Children and Youth Agency’s revised costs and revenues and the impact on the Net State Share.

**ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	2,211,198
Supplemental Act 148		_____
Total State Allocation		2,211,198
State Share (CY348) <sup>2</sup>	\$	2,013,495
Less: Major Service Category Adjustment		0
Net State Share	\$	2,013,495
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable <sup>3</sup>	\$	2,013,495
Actual Act 148 Revenues Received <sup>4</sup>		2,009,013
Net Amount Due County/(State) <sup>5</sup>	\$	4,482

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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 audit adjustments are considered.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit 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.

ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
 AMENDED CY348  
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	37,940	300	5,103	0	0	0	0	0	32,537	32,537	0
02. 90% REIMBURSEMENT	51,320	0	7,138	0	0	0	0	0	44,182	39,763	4,419
03. 80% REIMBURSEMENT	3,475,486	207,925	540,013	264,459	60,853	189,177	0	0	2,213,059	1,770,447	442,612
04. 60% REIMBURSEMENT	305,773	6,846	37,936	0	0	0	0	1,402	259,589	155,753	103,836
05. 50% REIMBURSEMENT	29,990	0	0	0	0	0	0	0	29,990	14,995	14,995
06. TOTAL NET CHILD WELFARE EXPEND.	3,900,509	215,071	590,190	264,459	60,853	189,177	0	1,402	2,579,357	2,013,495	565,862
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	110,422	0							110,422	66,253	44,169
08. NON-REIMBURSABLE EXPENDITURES	28,278	0	0						28,278		28,278
09. TOTAL EXPENDITURES	4,039,209	215,071	590,190	264,459	60,853	189,177	0	1,402	2,718,057	2,079,748	638,309
10. IL Grant Funds Reported	50,275										
11. TOTAL HSDF used for Child Welfare	15,680										
12. TOTAL TITLE IV-D COLLECTIONS	81,092										
13. TITLE IV-D Collections for IV-E Children	16,382										
14. STATE ACT 148 - line 6	2,013,495										
15. STATE ACT 148 ALLOCATION	2,211,198										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	2,013,495										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,013,495										
ACT 148 AMOUNT AS	2,009,013										
ADJUSTMENT TO STATE SHARE	4,482										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	25,655	1,070	3

ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	37,940	300		5,103	0		0	0	0	32,537	32,537	0
I-B ADOPTION ASSISTANCE	314,174	0	168,829	0			0	0	0	145,345	116,276	29,069
I-C COUNSELING - DEPENDENT	20,959	0	0	0	2,530	0	0	0	0	18,429	14,743	3,686
I-D COUNSELING - DELINQUENT	217,066	0	0	0	42,240	0	0	0	0	174,826	139,861	34,965
I-E DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	147,266	0	0	3,230	62,397	0	0	0	0	81,639	65,311	16,328
I-G DAY TREATMENT - DELINQUENT	1,691	0	0	0	0	0	0	0	0	1,691	1,353	338
I-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	136,761	0	0	15,563	0	0	0	0	0	121,198	96,958	24,240
I-J LIFESKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-K LIFESKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	232,844	15,680	0	16,145	18,202	0	0	0	0	182,817	146,254	36,563
I-M PROTECTIVE SERVICE - GENERAL	743,017	0	0	44,560	139,090	60,853	0	0	0	498,514	398,811	99,703
I-N SERVICE PLANNING	222,653	0	0	24,333	0	0	0	0	0	198,320	158,656	39,664
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	17,130	0	0	0	0	0	0	0	0	17,130	8,365	8,565
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
<b>I-Q SUBTOTAL IN-HOME</b>	<b>2,091,501</b>	<b>15,980</b>	<b>168,829</b>	<b>108,934</b>	<b>264,459</b>	<b>60,853</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,472,446</b>	<b>1,179,325</b>	<b>293,121</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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	458,030	27,596	103,786	9,093	0	189,177	0	0	128,378	102,702	25,676	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	245,214	29,282	27,076	0	0	0	0	0	188,856	151,085	37,771	0
2-E EMERGENCY SHELTER - DEPENDENT	46,254	0	4,875	2,263	0	0	0	0	39,116	35,204	3,912	0
2-F EMERGENCY SHELTER - DELINQUENT	5,066	0	0	0	0	0	0	0	5,066	4,559	507	0
2-G FOSTER FAMILY - DEPENDENT	508,704	132,038	35,892	25,080	0	0	0	0	315,694	252,555	63,139	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	171,322	1,524	64,645	1,181	0	0	0	0	103,972	83,178	20,794	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	55,785	1,805	600	0	0	0	0	0	53,380	42,704	10,676	0
<b>2-K SUBTOTAL CBP</b>	<b>1,490,375</b>	<b>192,245</b>	<b>236,874</b>	<b>37,617</b>	<b>0</b>	<b>189,177</b>	<b>0</b>	<b>0</b>	<b>834,462</b>	<b>671,987</b>	<b>162,475</b>	<b>0</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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	12,860	0	0	0	0	0	0	0	12,860	6,430	6,430	0
3-B RESIDENTIAL SERVICE - DEPENDENT	11,735	0	0	1,343	0	0	0	0	10,392	6,235	4,157	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YHC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	110,422	0	0	0	0	0	0	0	110,422	66,253	44,169	0
3-F YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
<b>3-G SUBTOTAL INSTITUTIONAL</b>	<b>135,017</b>	<b>0</b>	<b>0</b>	<b>1,343</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>133,674</b>	<b>78,918</b>	<b>54,756</b>	<b>0</b>

<b>4 ADMINISTRATION</b>	294,038	6,846		36,593		0	0	1,402	249,197	149,518	99,679	0
<b>TOTAL REVENUES</b>	<b>4,010,931</b>	<b>215,071</b>	<b>405,703</b>	<b>184,487</b>	<b>264,459</b>	<b>60,853</b>	<b>189,177</b>	<b>1,402</b>	<b>2,689,779</b>	<b>2,079,748</b>	<b>610,031</b>	<b>0</b>



ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CY370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non- Reimbursable Non PSSub.	11 Non-Reim- Purchased Serv/ Subsidies	12 Program Income related to all Non- Reimbursable	
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS											
<b>IN-HOME</b>																	
I-A ADOPTION SERVICE	21,722	8,565		7,573	0	81											
I-B ADOPTION ASSISTANCE	0	0	314,174	0	0	0											
I-C COUNSELING - DEPENDENT	0	0		0	20,959	0											
I-D COUNSELING - DELINQUENT	0	0		0	217,066	0											
I-E DAY CARE	0	0		0	0	0											
I-F DAY TREATMENT - DEPENDENT	15,941	7,193		5,345	118,733	60											
I-G DAY TREATMENT - DELINQUENT	0	0		0	1,691	0											
I-H HOMEMAKER SERVICE	0	0		0	0	0											
I-I INTAKE & REFERRAL	88,566	38,023		10,089	0	83											
I-J LIFE SKILLS - DEPENDENT	0	0		0	0	0											
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0											
I-L PROTECTIVE SERVICE - CHILD ABUSE	90,198	28,797		21,598	90,929	1,339											
I-M PROTECTIVE SERVICE - GENERAL	235,640	84,267		65,020	351,558	6,645											
I-N SERVICE PLANNING	137,119	51,565		24,377	6,457	3,194											
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT					17,130	0											
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0	0											
I-Q <b>SUBTOTAL IN-HOME</b>	589,186	218,410	314,174	134,002	824,523	11,402									196		
	Number of Children receiving only NON-PURCHASED IN-Home Services																
<b>COMMUNITY BASED PLACEMENT</b>																	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0											
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0											
2-C COMMUNITY RESIDENTIAL - DEPENDENT	40,259	17,169		20,297	376,402	3,913											
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	245,214	0											
2-E EMERGENCY SHELTER - DEPENDENT	11,925	5,069		3,250	25,974	37											
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	5,066	0											
2-G FOSTER FAMILY - DEPENDENT	95,353	32,596		55,979	296,281	2,866											
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0											
2-I SUP. INDEPENDENT LIVING - DEPENDENT	6,255	2,342		1,715	156,306	158											
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	55,785	0											
2-K <b>SUBTOTAL CBP</b>	153,792	57,176	30,202	81,241	1,161,028	6,974									38		
	Number of Children receiving only NON-PURCHASED IN-Home Services																
<b>INSTITUTIONAL PLACEMENT</b>																	
3-A JUVENILE DETENTION SERVICE	0	0	0	1,256	12,860	0											
3-B RESIDENTIAL SERVICE - DEPENDENT	7,425	2,920		0	0	135											
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YEC)	0	0	0	0	0	0											
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0											
3-E YDC/YEC (NON-SECURE) Institutional	0	0	0	0	0	0											
3-F YDC SECURE	0	0	0	0	110,422	0											
3-G <b>SUBTOTAL INSTITUTIONAL</b>	7,425	2,920	0	1,256	123,282	135									7		
<b>4 ADMINISTRATION</b>	122,634	53,045	0	144,575	0	1,827									28,043		
	Number of Children receiving only NON-PURCHASED IN-Home Services																
<b>5 TOTAL EXPENDITURES</b>	875,037	331,551	344,376	361,074	2,108,833	20,338									28,278		
	County Indirect Costs = \$																

**ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 37,941	\$ 0	\$ 37,941
Adoption Assistance	314,174	0	314,174
Counseling	238,025	0	238,025
Day Care	0	0	0
Day Treatment	148,963	0	148,963
Homemaker Service	0	0	0
Intake and Referral	136,761	0	136,761
Life Skill	0	0	0
Protective Service - Child Abuse	232,861	0	232,861
Protective Service - General	743,130	0	743,130
Service Planning	222,712	0	222,712
Juvenile Act Proceedings	17,130	0	17,130
Alternative Treatment	0	0	0
Community Residential	703,254	0	703,254
Emergency Shelter	51,321	0	51,321
Foster Family	508,730	0	508,730
Supervised Independent Living	227,108	0	227,108
Juvenile Detention Service	12,860	0	12,860
Residential Service	11,736	0	11,736
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	110,422	0	110,422
Administration	<u>322,081</u>	<u>0</u>	<u>322,081</u>
Combined Total Expense	4,039,209	0	4,039,209
Less Non-reimbursables	<u>35,511</u>	<u>(7,233)</u>	<u>28,278</u>
Total Net Expense	\$ <u>4,003,698</u>	\$ <u>7,233</u>	\$ <u>4,010,931</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 873,037	\$ 0	\$ 873,037
Employee Benefits	331,551	0	331,551
Subsidies	344,376	0	344,376
Operating	361,074	0	361,074
Purchased Services	2,108,833	0	2,108,833
Fixed Assets	<u>20,338</u>	<u>0</u>	<u>20,338</u>
Combined Total Expense	4,039,209	0	4,039,209
Less Non-Reimbursables	<u>35,511</u>	<u>(7,233)</u>	<u>28,278</u>
Total Net Expense	\$ <u>4,003,698</u>	\$ <u>7,233</u>	\$ <u>4,010,931</u>

**ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	CY-370 Adjustment			
				Administration - Non-Reimbursable Non PS/Sub.  To decrease Non-Reimbursable Expenditures within Administration by \$7,233 to reflect the correct amount of indirect costs that exceeded the 2 percent cost limitation.  Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 35,276	\$ (7,233)	\$ 28,043
CY-370A	2-G	3	2	CY-370A Adjustment			
				Foster Family - Dependent - Title IV-E - Maint.  To decrease Federal Title IV-E revenue \$178 to include (\$17) due to a change in the FFP rate and a (\$161) adjustment made in the state accounting system.  Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 36,070	\$ (178)	\$ 35,892
CY-348	12	A	3	CY-348 Adjustments			
				Total Title IV-D Collections  To decrease Total Title IV-D Collections \$819 to properly report the total amount received.  Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 81,911	\$ (819)	\$ 81,092
CY-348	13	A	4	Title IV-D Collections for IV-E Eligible Children  To decrease Title IV-D Collections for IV-E Eligible Children \$963 to properly report the total amount received.  Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 17,345	\$ (963)	\$ 16,382

ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

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