

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

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## Beaver County Children and Youth Agency

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August 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 Beaver County  
Beaver County Courthouse  
810 Third Street  
Beaver, PA 15009

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 Beaver 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, 2020 to June 30, 2021, and July 1, 2021 to June 30, 2022 (herein referred to as the 2020-2021 fiscal year and 2021-2022 fiscal year). The scope of our engagement was limited to the 2020-2021 and 2021-2022 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 Beaver 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 2020-2021 and 2021-2022 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:

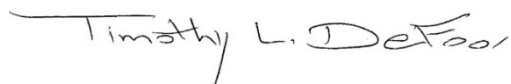
- For the **2020-2021 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by increasing agency expenditures by \$131,612. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$106,030.
- For the **2021-2022 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by increasing agency expenditures by \$112,301. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$86,568.

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 August 8, 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  
August 9, 2024

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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, 2020 to JUNE 30, 2021**

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

Approved State Allocation <sup>1</sup>		\$	8,667,383
Supplemental Act 148			<u>0</u>
Total State Allocation			8,667,383
State Share (CY348) <sup>2</sup>	\$		8,165,007
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	8,165,007
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	8,165,007
Actual Act 148 Revenues Received <sup>4</sup>			<u>8,058,977</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>106,030</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.

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR 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	149,767	0	19,588	0	0	0	0	0	130,179	130,179	0
02. 90% REIMBURSEMENT	85,741	97	3,946	0	0	0	0	0	81,698	73,529	8,169
03. 80% REIMBURSEMENT	10,925,850	45,702	1,232,577	610,436	194,801	0	0	0	8,842,334	7,073,868	1,768,466
04. 60% REIMBURSEMENT	1,447,654	7,517	133,317	0	0	0	0	5,906	1,300,914	780,548	520,366
05. 50% REIMBURSEMENT	253,812	0	2,537	0	0	37,511	0	0	213,764	106,883	106,881
06. TOTAL NET CHILD WELFARE EXPEND.	12,862,824	53,316	1,391,965	610,436	194,801	37,511	0	5,906	10,568,889	8,165,007	2,403,882
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0	0	0	0	0	0	0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
09. TOTAL EXPENDITURES	12,862,824	53,316	1,391,965	610,436	194,801	37,511	0	5,906	10,568,889	8,165,007	2,403,882
10. TOTAL TITLE IV-D COLLECTIONS	30,411										
11. TITLE IV-D Collections for IV-E Children	15										
12. STATE ACT 148 - line 6	8,165,007										
13. STATE ACT 148 ALLOCATION	8,667,383										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	8,165,007										
INVOICE											
AMENDED STATE SHARE (ACT 148)	8,165,007										
ACT 148 AMOUNT RECEIVED	8,058,977										
ADJUSTMENT TO STATE SHARE	106,030										



BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR 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>												
1-A ADOPTION SERVICE	149,767	0	19,588	0	0	0	0	0	130,179	130,179	0	0
1-B ADOPTION ASSISTANCE	972,547	0	457,453	0	0	0	0	0	515,094	412,075	103,019	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	67,516	0	18,452	859	0	0	0	0	48,205	38,564	9,641	0
1-D COUNSELING - DEPENDENT	801,835	0	67,318	135,120	0	0	0	0	599,397	479,518	119,879	0
1-E COUNSELING - DELINQUENT	1,305	0	0	0	0	0	0	0	1,305	1,044	261	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	188,000	0	0	0	0	0	0	0	188,000	150,400	37,600	0
1-H DAY TREATMENT - DELINQUENT	4,779	0	0	0	0	0	0	0	4,779	3,823	956	0
1-I HOMEMAKER SERVICE	754	0	0	0	0	0	0	0	754	603	151	0
1-J INTAKE & REFERRAL	156,825	0	20,499	0	0	0	0	0	136,326	109,061	27,265	0
1-K LIFE SKILLS - DEPENDENT	246,346	0	31,995	0	0	0	0	0	214,351	171,481	42,870	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,497,278	0	150,143	0	0	0	0	0	1,347,135	1,077,708	269,427	0
1-N PROTECTIVE SERVICE - GENERAL	4,978,205	0	249,148	475,316	194,801	0	0	0	4,058,940	3,247,152	811,788	0
1-O SERVICE PLANNING	186,856	0	24,251	0	0	0	0	0	162,605	130,084	32,521	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	138,230	0	0	0	0	37,511	0	0	100,719	50,360	50,359	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	19,157	0	2,537	0	0	0	0	0	16,620	8,310	8,310	0
1-R <b>SUBTOTAL IN-HOME</b>	9,409,400	0	475,905	566,338	610,436	194,801	0	0	7,524,409	6,010,362	1,514,047	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	546,953	7,019	32,327	2,897	0	0	0	0	504,710	403,768	100,942	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	234,463	7,347	21,920	2,739	0	0	0	0	202,457	161,966	40,491	0
2-E EMERGENCY SHELTER - DEPENDENT	27,939	97	684	564	0	0	0	0	26,594	23,935	2,659	0
2-F EMERGENCY SHELTER - DELINQUENT	57,802	0	2,277	421	0	0	0	0	55,104	49,594	5,510	0
2-G FOSTER FAMILY - DEPENDENT	817,044	28,534	23,776	86,508	0	0	0	0	678,226	542,581	135,645	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	217,826	2,802	18,396	22,930	0	0	0	0	173,698	138,958	34,740	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	7,318	0	0	966	0	0	0	0	6,352	5,082	1,270	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>	1,909,345	45,799	99,380	117,025	0	0	0	0	1,647,141	1,325,884	321,257	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	96,425	0	0	0	0	0	0	0	96,425	48,213	48,212	0
3-B RESIDENTIAL SERVICE - DEPENDENT	38,395	3,364	0	0	0	0	0	0	35,031	21,019	14,012	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	294,205	3,711	0	0	0	0	0	0	290,494	174,296	116,198	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	105,757	188	0	0	0	0	0	0	105,569	63,341	42,228	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	534,782	7,263	0	0	0	0	0	0	527,519	306,869	220,650	0
<b>ADMINISTRATION</b>	1,009,297	254	0	133,317	0	0	0	0	869,820	521,892	347,928	0
<b>TOTAL REVENUES</b>	12,862,824	53,316	575,285	816,680	610,436	194,801	37,511	0	10,568,889	8,165,007	2,403,882	0

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021  
AMENDED CY 370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										9 Children Served (Purchased)	10 Non-Reimbursable Non PS/Sub.	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	7 TOTAL EXPENDITURES	8 Children Served (by county)								
<b>IN-HOME</b>																
I-A ADOPTION SERVICE	86,772	37,146		24,725	0	1,124	149,767	7	0	0	0	0	0	0	0	
I-B ADOPTION ASSISTANCE	0	0	972,547	0	0	0	972,547	0	166	0	0	0	0	0	0	
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	4,277	1,856	60,949	380	0	54	67,516	1	10	0	0	0	0	0	0	
I-D COUNSELING - DEPENDENT	182,845	84,852		298,443	231,235	4,460	801,835	625	37	0	0	0	0	0	0	
I-E COUNSELING - DELINQUENT	0	0			1,305	0	1,305	1	0	0	0	0	0	0	0	
I-F DAY CARE	0	0			0	0	0	0	0	0	0	0	0	0	0	
I-G DAY TREATMENT - DEPENDENT	0	0			188,000	0	188,000	0	73	0	0	0	0	0	0	
I-H DAY TREATMENT - DELINQUENT	0	0			4,779	0	4,779	0	20	0	0	0	0	0	0	
I-I HOMEMAKER SERVICE	0	0			754	0	754	0	2	0	0	0	0	0	0	
I-J INTAKE & REFERRAL	79,684	30,707		45,543	0	891	156,825	631	0	0	0	0	0	0	0	
I-K LIFE SKILLS - DEPENDENT	150,161	63,054		26,584	0	6,547	246,346	84	0	0	0	0	0	0	0	
I-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0	0	0	0	
I-M PROTECTIVE SERVICE - CHILD ABUSE	767,051	321,988		57,535	340,524	10,180	1,497,278	296	2,255	0	0	0	0	0	0	
I-N PROTECTIVE SERVICE - GENERAL	1,166,670	498,524		299,575	3,001,305	12,131	4,978,205	689	1,183	0	0	0	0	0	0	
I-O SERVICE PLANNING	101,450	39,596		44,330	0	1,480	186,856	30	0	0	0	0	0	0	0	
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT					138,230	0	138,230	0	70	0	0	0	0	0	0	
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					19,157	0	19,157	11	0	0	0	0	0	0	0	
I-R <b>SUBTOTAL IN-HOME</b>	2,538,910	1,077,723	1,033,496	816,272	3,906,132	36,867	9,409,400									
	LRCNP = Legal Representation for Children in Placement = \$										4,283					
	LRCNP = Legal Representation for Children Non-Placement = \$										0					
	Number of Children receiving only Non-Reimbursable Services										4,283					
<b>COMMUNITY BASED PLACEMENT</b>																
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	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	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	546,953	0	546,953	915	8	0	0	0	0	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	360	234,103	0	234,463	1,222	10	0	0	0	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	459	27,480	0	27,939	499	22	0	0	0	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	57,802	0	57,802	337	22	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	274,297	114,337		256,697	169,036	2,677	817,044	5,296	27	0	0	0	0	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	90,277	44,158		40,365	43,026	0	217,826	1,982	13	0	0	0	0	0	0	
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	7,318	0	0	7,318	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	0	0	0	
2-M <b>SUBTOTAL CBP</b>	364,574	158,495	0	305,199	1,078,400	2,677	1,909,345	10,251	102	0	0	0	0	0	0	
<b>INSTITUTIONAL PLACEMENT</b>																
3-A JUVENILE DETENTION SERVICE	0	0	0	40	38,395	0	96,425	521	15	0	0	0	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	38,395	0	38,395	166	3	0	0	0	0	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	294,205	0	294,205	1,181	12	0	0	0	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	105,757	0	105,757	299	2	0	0	0	0	0	0	
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	40	534,742	0	534,782	2,167	32	0	0	0	0	0	0	
<b>ADMINISTRATION</b>	331,813	238,108	0	418,358	0	21,018	1,009,297									
<b>TOTAL EXPENDITURES</b>	3,235,297	1,474,326	1,033,496	1,539,869	5,519,274	60,562	12,862,824									
	County Indirect Costs = \$										221,671					

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 149,767	\$ 0	\$ 149,767
Adoption Assistance	972,547	0	972,547
Subsidized Permanent Legal Custodianship	67,516	0	67,516
Counseling	730,022	73,118	803,140
Day Care	0	0	0
Day Treatment	172,779	20,000	192,779
Homemaker Service	754	0	754
Intake and Referral	156,825	0	156,825
Life Skills	246,346	0	246,346
Protective Service - Child Abuse	1,497,278	0	1,497,278
Protective Service - General	4,932,380	45,825	4,978,205
Service Planning	186,856	0	186,856
Juvenile Act Proceedings	157,387	0	157,387
Alternative Treatment	0	0	0
Community Residential	781,416	0	781,416
Emergency Shelter	85,741	0	85,741
Foster Family	820,674	(3,630)	817,044
Kinship Care	217,826	0	217,826
Supervised Independent Living	7,318	0	7,318
Juvenile Detention Service	96,425	0	96,425
Residential Service	332,600	0	332,600
Secure Residential Service (Except YDC)	105,757	0	105,757
YDC Secure	0	0	0
Administration	<u>1,012,998</u>	<u>(3,701)</u>	<u>1,009,297</u>
Combined Total Expense	<u>12,731,212</u>	<u>131,612</u>	<u>12,862,824</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 12,731,212</u>	<u>\$ 131,612</u>	<u>\$ 12,862,824</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 3,235,297	\$ 0	\$ 3,235,297
Employee Benefits	1,474,326	0	1,474,326
Subsidies	1,033,496	0	1,033,496
Operating	1,457,312	82,557	1,539,869
Purchased Services	5,466,334	52,940	5,519,274
Fixed Assets	<u>64,447</u>	<u>(3,885)</u>	<u>60,562</u>
Combined Total Expense	<u>12,731,212</u>	<u>131,612</u>	<u>12,862,824</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 12,731,212</u>	<u>\$ 131,612</u>	<u>\$ 12,862,824</u>

**BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-D	4	1	Counseling (Dependent) - Operating	\$ 243,265	\$ 55,178	\$ 298,443
	1-N	4		Protective Service General - Operating	\$ 264,865	\$ 34,710	\$ 299,575
	2-G	4		Foster Family (Dependent) - Operating	\$ 260,327	\$ (3,630)	\$ 256,697
	4	4		Administration - Operating	\$ 422,059	\$ (3,701)	\$ 418,358
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 213,295	\$ 17,940	\$ 231,235
	1-G	5		Day Treatment (Dependent) - Purchased Services	\$ 168,000	\$ 20,000	\$ 188,000
	1-N	5		Protective Service General - Purchased Services	\$ 2,986,305	\$ 15,000	\$ 3,001,305
	1-N	6		Protective Service General - Fixed Assets	\$ 16,016	\$ (3,885)	\$ 12,131
				Total Adjustment Amount		<u>\$ 131,612</u>	
				To increase expenditures by \$131,612 to report expenditures not reported on the agency's Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's expenditures ledgers.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**BEAVER 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>		\$	8,693,839
Supplemental Act 148			<u>0</u>
Total State Allocation			8,693,839
State Share (CY348) <sup>2</sup>	\$		8,110,615
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	8,110,615
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	8,110,615
Actual Act 148 Revenues Received <sup>4</sup>			<u>8,024,047</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>86,568</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.

BEAVER 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	155,169	0	21,855	0	0	0	0	0	133,314	133,314	0
02. 90% REIMBURSEMENT	52,429	0	1,850	0	0	0	0	0	50,579	45,521	5,058
03. 80% REIMBURSEMENT	11,500,783	43,276	1,475,712	610,437	194,801	0	0	0	9,176,557	7,341,245	1,835,312
04. 60% REIMBURSEMENT	978,553	111	122,082	0	0	0	0	7,620	848,740	509,244	339,496
05. 50% REIMBURSEMENT	208,044	91	7,862	0	0	37,511	0	0	162,580	81,291	81,289
06. TOTAL NET CHILD WELFARE EXPEND.	12,894,978	43,478	1,629,361	610,437	194,801	37,511	0	7,620	10,371,770	8,110,615	2,261,155
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	141,250	223							141,027	84,616	56,411
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	13,036,228	43,701	1,629,361	610,437	194,801	37,511	0	7,620	10,512,797	8,195,231	2,317,566
10. TOTAL TITLE IV-D COLLECTIONS	27,633										
11. TITLE IV-D Collections for IV-E Children	4,271										
12. STATE ACT 148 - line 6	8,110,615										
13. STATE ACT 148 ALLOCATION	8,024,047										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	8,024,047										
INVOICE											
AMENDED STATE SHARE (ACT 148)	8,110,615										
ACT 148 AMOUNT RECEIVED	8,024,047										
ADJUSTMENT TO STATE SHARE	86,568										

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
 AMENDED CY370A  
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	155,169	0		21,855					0	133,314	133,314	0
I-B ADOPTION ASSISTANCE	872,141	0	408,646						0	463,495	370,796	92,699
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	57,374	0	16,905	674					0	39,795	31,836	7,959
I-D COUNSELING - DEPENDENT	723,601	0		71,923	127,409				0	524,269	419,415	104,854
I-E COUNSELING - DELINQUENT	0	0							0	0	0	0
I-F DAY CARE	0	0							0	0	0	0
I-G DAY TREATMENT - DEPENDENT	168,000	0							0	168,000	134,400	33,600
I-H DAY TREATMENT - DELINQUENT	3,456	0							0	3,456	2,765	691
I-I HOMEMAKER SERVICE	0	0							0	0	0	0
I-J INTAKE & REFERRAL	162,701	0		23,903					0	139,698	111,758	27,940
I-K LIFE SKILLS - DEPENDENT	234,906	0		32,927					0	201,979	161,383	40,596
I-L LIFE SKILLS - DELINQUENT	0	0							0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	1,566,893	0		172,419					0	1,394,474	1,115,579	278,895
I-N PROTECTIVE SERVICE - GENERAL	5,369,943	0		307,553	483,028	194,801			0	4,384,561	3,507,649	876,912
I-O SERVICE PLANNING	199,656	0		28,409					0	171,247	136,998	34,249
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	119,645	0		5,014			37,511		0	77,120	38,560	38,560
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	20,689	0		2,848					0	17,841	8,921	8,920
I-R SUBTOTAL IN-HOME	9,654,174	0	425,551	666,625	610,437	194,801	37,511		0	7,719,249	6,173,574	1,545,675
<b>COMMUNITY BASED PLACEMENT</b>								Child Welfare Demonstration Project Title IV-E				
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0					0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0					0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	549,642	8,641	195,721	10,435					0	334,845	267,876	66,969
2-D COMMUNITY RESIDENTIAL - DELINQUENT	321,370	7,652	0	95					0	313,623	250,898	62,725
2-E EMERGENCY SHELTER - DEPENDENT	4,912	0	1,838	12					0	3,062	2,756	306
2-F EMERGENCY SHELTER - DELINQUENT	47,517	0	0	0					0	47,517	42,765	4,752
2-G FOSTER FAMILY - DEPENDENT	966,103	16,700	39,501	114,997					0	794,905	635,924	158,981
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0					0	0	0	0
2-I KINSHIP CARE - DEPENDENT	248,191	10,283	18,461	27,498					0	191,949	153,559	38,390
2-J KINSHIP CARE - DELINQUENT	0	0	0	0					0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	56,806	0	0	6,545					0	50,261	40,209	10,052
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0					0	0	0	0
2-M SUBTOTAL CBP	2,194,541	43,276	255,521	159,582	0	0	0		0	1,736,162	1,393,987	342,175
<b>INSTITUTIONAL PLACEMENT</b>								Child Welfare Demonstration Project Title IV-E				
3-A JUVENILE DETENTION SERVICE	67,710	91							0	67,619	33,810	33,809
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0					0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	11,578	0	0	0					0	11,578	6,947	4,631
3-D SECURE RES. SERVICE (EXCEPT YDC)	72,673	111							0	72,562	43,537	29,025
3-E YDC SECURE	141,250	223								141,027	84,616	56,411
3-F SUBTOTAL INSTITUTIONAL	293,211	425	0	0	0	0	0		0	292,786	168,910	123,876
<b>ADMINISTRATION</b>	894,302	0		122,082					0	764,600	458,760	305,840
<b>TOTAL REVENUES</b>	13,036,228	43,701	681,072	948,289	610,437	194,801	37,511	0	7,620	10,512,797	8,195,231	2,317,566



BEAVER 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										TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Stb.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	1	2	3	4	5	6	7	8	9	10						
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Stb.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable				
I-A ADOPTION SERVICE	89,290	40,112		25,583	0	184	155,169	11	0	0	0	0				
I-B ADOPTION ASSISTANCE	0	0	872,141	0	0	0	872,141	0	158	0	0	0				
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	3,396	1,161	52,600	217	0	0	57,374	1	10	0	0	0				
I-D COUNSELING - DEPENDENT	164,913	71,578		274,056	212,374	680	723,601	656	53	0	0	0				
I-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	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	168,000	0	168,000	0	64	0	0	0				
I-H DAY TREATMENT - DELINQUENT	0	0		0	3,456	0	3,456	0	22	0	0	0				
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0				
I-J INTAKE & REFERRAL	83,792	32,944		45,830	0	135	162,701	662	0	0	0	0				
I-K LIFE SKILLS - DEPENDENT	155,875	71,348		7,344	0	339	234,906	120	0	0	0	0				
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0				
I-M PROTECTIVE SERVICE - CHLD ABUSE	806,217	356,837		64,528	337,613	1,698	1,566,893	486	3,329	0	0	0				
I-N PROTECTIVE SERVICE - GENERAL	1,304,804	589,276		379,821	3,092,802	3,240	5,369,943	912	4,659	0	0	0				
I-O SERVICE PLANNING	104,628	49,907		44,895	0	226	199,656	5	0	0	0	0				
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	102,515		119,645	0	58	0	0	0				
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				20,689	0		20,689	20	0	0	0	0				
<b>SUBTOTAL IN-HOME</b>	<b>2,712,915</b>	<b>1,213,163</b>	<b>924,741</b>	<b>862,963</b>	<b>3,916,760</b>	<b>6,502</b>	<b>9,654,174</b>									
	LRCP = Legal Representation for Children in Placement = \$															
	LRCPN = Legal Representation for Children Non-Placement = \$															
					17,130											
<b>COMMUNITY BASED PLACEMENT</b>	<b>WAGES AND SALARIES</b>	<b>EMPLOYEE BENEFITS</b>	<b>SUBSIDIES</b>	<b>OPERATING</b>	<b>PURCHASED SERVICES</b>	<b>FIXED ASSETS</b>	<b>TOTAL EXPENDITURES</b>	<b>DAYS OF CARE</b>	<b>Children Served (Purchased)</b>	<b>Non-Reimbursable Non PS/Stb.</b>	<b>Non-Reim. Purchased Serv/ Subsidies</b>	<b>Program Income related to all Non-Reimbursable</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	0	549,642	0	549,642	1,392	7	0	0	0				
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,989	317,381	0	321,370	1,608	11	0	0	0				
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	88	4,824	0	4,912	292	17	0	0	0				
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	47,517	0	47,517	242	14	0	0	0				
2-G FOSTER FAMILY - DEPENDENT	362,951	170,887	0	226,483	204,943	839	966,103	4,756	29	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	89,757	41,914	0	63,288	53,032	200	248,191	2,137	19	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	33,331	5,762	0	17,009	0	704	56,806	0	0	0	0	0				
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0				
<b>SUBTOTAL CBP</b>	<b>486,039</b>	<b>218,563</b>	<b>0</b>	<b>310,857</b>	<b>1,177,339</b>	<b>1,743</b>	<b>2,194,541</b>	<b>10,427</b>	<b>97</b>	<b>0</b>	<b>0</b>	<b>0</b>				
	LRCP = Legal Representation for Children in Placement = \$															
	LRCPN = Legal Representation for Children Non-Placement = \$															
					17,130											
<b>INSTITUTIONAL PLACEMENT</b>	<b>WAGES AND SALARIES</b>	<b>EMPLOYEE BENEFITS</b>	<b>SUBSIDIES</b>	<b>OPERATING</b>	<b>PURCHASED SERVICES</b>	<b>FIXED ASSETS</b>	<b>TOTAL EXPENDITURES</b>	<b>DAYS OF CARE</b>	<b>Children Served (Purchased)</b>	<b>Non-Reimbursable Non PS/Stb.</b>	<b>Non-Reim. Purchased Serv/ Subsidies</b>	<b>Program Income related to all Non-Reimbursable</b>				
3-A JUVENILE DETENTION SERVICE	0	0	0	0	67,710	0	67,710	366	8	0	0	0				
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0				
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	11,578	0	11,578	36	1	0	0	0				
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	72,673	0	72,673	211	2	0	0	0				
3-E YDC SECURE	0	0	0	0	141,250	0	141,250	226	1	0	0	0				
<b>SUBTOTAL INSTITUTIONAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>293,211</b>	<b>0</b>	<b>293,211</b>	<b>839</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>ADMINISTRATION</b>	<b>261,811</b>	<b>215,307</b>	<b>0</b>	<b>414,579</b>	<b>0</b>	<b>2,605</b>	<b>894,302</b>			<b>0</b>	<b>0</b>	<b>0</b>				
<b>TOTAL EXPENDITURES</b>	<b>3,460,765</b>	<b>1,647,033</b>	<b>924,741</b>	<b>1,588,399</b>	<b>5,387,310</b>	<b>10,850</b>	<b>13,036,228</b>			<b>0</b>	<b>0</b>	<b>0</b>				
	County Indirect Costs = \$										<b>228,200</b>					

**BEAVER 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	\$ 153,728	\$ 1,441	\$ 155,169
Adoption Assistance	872,637	(496)	872,141
Subsidized Permanent Legal Custodianship	57,325	49	57,374
Counseling	717,803	5,798	723,601
Day Care	0	0	0
Day Treatment	171,456	0	171,456
Homemaker Service	0	0	0
Intake and Referral	161,397	1,304	162,701
Life Skills	232,349	2,557	234,906
Protective Service - Child Abuse	1,554,269	12,624	1,566,893
Protective Service - General	5,316,964	52,979	5,369,943
Service Planning	197,907	1,749	199,656
Juvenile Act Proceedings	139,744	590	140,334
Alternative Treatment	0	0	0
Community Residential	868,222	2,790	871,012
Emergency Shelter	52,429	0	52,429
Foster Family	959,091	7,012	966,103
Kinship Care	246,663	1,528	248,191
Supervised Independent Living	51,344	5,462	56,806
Juvenile Detention Service	67,710	0	67,710
Residential Service	11,578	0	11,578
Secure Residential Service (Except YDC)	72,673	0	72,673
YDC Secure	141,250	0	141,250
Administration	877,388	16,914	894,302
Combined Total Expense	<u>12,923,927</u>	<u>112,301</u>	<u>13,036,228</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 12,923,927</u>	<u>\$ 112,301</u>	<u>\$ 13,036,228</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,392,356	\$ 68,409	\$ 3,460,765
Employee Benefits	1,645,623	1,410	1,647,033
Subsidies	925,237	(496)	924,741
Operating	1,585,369	3,030	1,588,399
Purchased Services	5,347,362	39,948	5,387,310
Fixed Assets	10,850	0	10,850
Combined Total Expense	<u>12,906,797</u>	<u>112,301</u>	<u>13,019,098</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 12,906,797</u>	<u>\$ 112,301</u>	<u>\$ 13,019,098</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY370	1-A	1	1	Adoption Service - Wages and Salaries	\$ 87,873	\$ 1,417	\$ 89,290
	1-C	1		Subsidized Permanent Legal Custodianship - Wages and Salaries	\$ 3,347	\$ 49	\$ 3,396
	1-D	1		Counseling (Dependent) - Wages and Salaries	\$ 159,203	\$ 5,710	\$ 164,913
	1-J	1		Intake & Referral - Wages and Salaries	\$ 82,506	\$ 1,286	\$ 83,792
	1-K	1		Life Skills (Dependent) - Wages and Salaries	\$ 153,362	\$ 2,513	\$ 155,875
	1-M	1		Protective Service Child Abuse - Wages and Salaries	\$ 793,435	\$ 12,782	\$ 806,217
	1-N	1		Protective Service General - Wages and Salaries	\$ 1,280,839	\$ 23,965	\$ 1,304,804
	1-O	1		Service Planning - Wages and Salaries	\$ 102,909	\$ 1,719	\$ 104,628
	2-G	1		Foster Family (Dependent) - Wages and Salaries	\$ 356,850	\$ 6,101	\$ 362,951
	2-I	1		Kinship Care (Dependent) - Wages and Salaries	\$ 88,255	\$ 1,502	\$ 89,757
	2-K	1		Supervised Independent Living (Dependent) - Wages and Salaries	\$ 28,312	\$ 5,019	\$ 33,331
	4	1		Administration - Wages and Salaries	\$ 255,465	\$ 6,346	\$ 261,811
	1-A	2		Adoption Service - Employee Benefits	\$ 40,088	\$ 24	\$ 40,112
	1-D	2		Counseling (Dependent) - Employee Benefits	\$ 71,490	\$ 88	\$ 71,578
	1-J	2		Intake & Referral - Employee Benefits	\$ 32,926	\$ 18	\$ 32,944
	1-K	2		Life Skills (Dependent) - Employee Benefits	\$ 71,304	\$ 44	\$ 71,348
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 356,617	\$ 220	\$ 356,837
	1-N	2		Protective Service General - Employee Benefits	\$ 588,855	\$ 421	\$ 589,276
	1-O	2		Service Planning - Employee Benefits	\$ 49,877	\$ 30	\$ 49,907
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 170,778	\$ 109	\$ 170,887
	2-I	2		Kinship Care (Dependent) - Employee Benefits	\$ 41,888	\$ 26	\$ 41,914
	2-K	2		Supervised Independent Living (Dependent) - Employee Benefits	\$ 5,670	\$ 92	\$ 5,762
	4	2		Administration - Employee Benefits	\$ 214,969	\$ 338	\$ 215,307
	1-B	3		Adoption Assistance - Subsidies	\$ 872,637	\$ (496)	\$ 872,141
	1-N	4		Protective Service General - Operating	\$ 391,554	\$ (11,733)	\$ 379,821
	1-Q	4		Juvenile Act Proceedings (Delinquent)- Operating	\$ 20,099	\$ 590	\$ 20,689
	2-D	4		Community Residential (Delinquent) - Operating	\$ 1,199	\$ 2,790	\$ 3,989
	2-G	4		Foster Family (Dependent) - Operating	\$ 225,681	\$ 802	\$ 226,483
	2-K	4		Supervised Independent Living (Dependent) - Operating	\$ 16,658	\$ 351	\$ 17,009
	4	4		Administration - Operating	\$ 404,349	\$ 10,230	\$ 414,579
	1-M	5		Protective Service Child Abuse - Purchased Services	\$ 337,991	\$ (378)	\$ 337,613
	1-N	5		Protective Service General - Purchased Services	\$ 3,052,476	\$ 40,326	\$ 3,092,802
				Total Adjustment Amount		\$ 112,301	
				To increase expenditures by \$112,301 to include expenditures not reported on the agency's Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's expenditures ledgers.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

BEAVER COUNTY CHILDREN AND YOUTH AGENCY  
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