Social Services Block Grant (SSBG)

WASHINGTON STATE
Department of Children, Youth, and Families
Pre-Expenditure Report

Federal Fiscal Year 2019
(October 2018 to September 2019)
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Introduction

This Pre-Expenditure Plan submission covers Federal Fiscal Year October 1, 2018 through September 30, 2019 for Washington State Department of Children, Youth, and Families (DCYF).

Stakeholder groups have multiple opportunities throughout the year to provide input on DCYF programs and spending priorities. The Plan is published on various sites across multiple Administrations. Public inspection and comment of the Plan is open year round for public input.

Administrative Operations

State Administrative Agency

This pre-expenditure report is intended to meet the statutory requirement that the state annually report the intended use of Social Services Block Grant funds, including types of activities to be supported and the categories or characteristics of individuals to be served.

The Washington State Department of Children, Youth and Families administers the Social Services Block Grant (SSBG) and intends to use funds made available to it for a variety of social services programs. All services and activities listed in this pre-expenditure report will be eligible to receive funds from the Social Services Block Grant. The allocation of funds among these services will be determined based upon the availability of other funds, changes in state legislative direction, changes in federal legislation, levels of other federal support, and changes in level of client need and caseloads. In these allocation decisions, the department relies heavily on public involvement in the department's budget development and modification processes.

State Offices/Departments

The Washington State Department of Children, Youth, and Families Mission is to, “Protect children and strengthen families so they flourish”.

The Washington State Department of Children, Youth, and Families Vision is to see that “All Washington’s children and youth grow up safe and healthy – thriving physically, emotionally, and educationally, nurtured by family and community”.

The primary goals of the DCYF is to focus on the themes of child safety, child and family well-being, and permanency for the children and families we serve. A fourth goal focuses on the systemic factors that are necessary in a high performing organization to support excellent outcomes for children and families.

These goals are defined as:

Child Safety: Children will be safe from abuse and neglect.
Child & Family Well-Being: Help families and communities improve the well-being of children in their own homes and in out-of-home care.

Permanency: Provide stable, nurturing, and permanent placements as quickly as possible for children who are placed into out-of-home care.

Supporting Client Outcomes (Organizational Well-Being): Continuously improve the organization's capacity to achieve excellent outcomes for children and families.

Fiscal Operations

Criteria for Distribution

In allocating funds to eligible service areas, DCYF considers funds available through SSBG, TANF, and other state and multiple federal sources. These funds are allocated, as needed, to reflect the changing needs of children and families who meet the SSBG eligibility requirements.

Planning Process for Use and Distribution of Funds

Criteria for estimating expenditures and allocating funds within DCYF is primarily based on historical expenditure patterns and determined needs. DCYF sets program and budget priorities by reviewing the overall budget as passed by the Washington State Legislature. DCYF publishes an annual notice on multiple public websites which makes the SSBG state plan available and open to public comment.

Financial Operations System

DCYF uses a cost allocation plan to assign costs. The plan is submitted to the U.S. Department of Health and Human Services Division of Cost Allocation (DCA). Cost allocation methods include a random moment time sample method (RMTS), provider time studies, case counts, penetration rates, full-time equivalents (FTEs), and funding-mix ratios.

Program Operations

SSBG Statutory Goals the State Plans to Achieve

SSBG Services provided through DCYF fall into two major categories:

Services to maintain children in their own homes: Examples of specific in-home safety services which support this endeavor include home support specialist services, early family support services, family reconciliation, home-based services, intensive family preservation services and family preservation services.

This addresses SSBG statutory goal: (2) achieve or maintain self-sufficiency, including reduction or prevention of dependency & (3) prevent or remedy neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserve, rehabilitate or reunite families.
Placement in appropriate alternative care when a child cannot safely remain in his or her own home: These services include family-centered placement practice and process, planning for and monitoring of children who are in foster care, group care, or other out-of-home care. Licensing of out-of-home facilities are also included, as are adoption services for children for whom parental rights have been terminated or relinquished.

This addresses SSBG statutory goal: (3) prevent or remedy neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserve, rehabilitate or reunite families.

Cases are managed by direct service staff in regional field offices throughout the state. Oversight is provided by regional and state headquarters staff who support and guide best practice in all field offices. Costs associated with services include, but are not limited to, training and staff support activities. DCYF also purchases services through contracts with agencies such as domestic violence shelter programs, child placing agencies, and group homes. DCYF contracts with tribes and tribal organizations to provide culturally appropriate services to Native children and families.

Characteristics of Individuals to be Served

DCYF plans to serve individuals based on defined eligibility requirements necessary to receive services. Within this set of individuals, the following definitions apply:

- Case Management, Foster Care, Protective Services, Transportation, and other services provided to children:
  - Child – any person from the age of 0 to 21.

- Day Care – Children:
  - Child – Twelve years or younger. Day Care is available for youth, 13-17 years of age, with a disability which makes them incapable to physically, mentally or emotionally take care of themselves, as verified by a doctor, nurse, nurse practitioner, or master-level or above mental health, education, or Social Service professional, or under court supervision.

Types of Activities to be Supported

SSBG funding assists DCYF in delivering a wide range of services to help support maintaining children in their own homes. When a child cannot safely remain in their home, services support the achievement of reunification. Services also support timely permanency for those children who are unable to return to their parent’s home. The individuals served are the clients of the program services described in this pre-expenditure report.

Social Services Block Grant funds provide services statewide and may be used to support the following activities:

- Adoption Support (SSBG category 1)

DCYF's adoption program focuses exclusively on placing special needs children in foster care into adoptive homes. These children may be difficult to place for adoption because of emotional and behavioral problems, developmental delays, or because they are part of a sibling group or are over the age of five.
Adoption Services recruit and screen families interested in adopting children who are in the care and custody of the department. DCYF places waiting children in homes with approved adoptive families and provides adoption planning, preparation, and pre- and post-placement services to the adoptive child and family.

- **Case Management (SSBG category 2)**
  DCYF provides case management services to children who have experienced or are at risk of child abuse and neglect. These services include assessing the situation of the child and family, planning for a permanent living situation for the child, and maintaining contact with family members when the child is placed out of their home of origin.

- **Counseling Services (SSBG Category 4)**
  Counseling services are assessed and referred through the following DCYF program areas: Child Protective Services (CPS), Family Preservation Services (FPS), Child and Family Welfare Services (CFWS), Family Voluntary Services (FVS), Adoption and Adoption Support.

- **Day Care – Children (SSBG category 6)**
  DCYF provides child care services to families who are involved with DCYF and the services are a part of the case plan for a child. The services may be provided in a child's home or in a licensed/certified child care facility. Services are typically for children ages 0 to 12 years of age however, child care services may be provided beyond age 12 for a child with special needs.

- **Foster Care – Children (SSBG category 11)**
  Foster homes provide twenty-four hour care for children of all ages who need temporary or extended out-of-home placement due to child abuse, neglect or family conflict. Foster care is provided by licensed foster parents or unlicensed relative caregivers and is viewed as a short-term solution to an emergent situation. The goal of foster care services is to return each child home safely or to find another appropriate permanent home as quickly as possible. Foster care services are also available with licensed foster parents through contracted community child placing agencies.

DCYF Division of Licensed Resources (DLR) and private agencies share responsibility for foster home recruitment and retention. Recruitment occurs primarily through contracts as described below, however DLR is responsible for the final approval of all foster care licenses. DCYF promotes a long-term grassroots community engagement effort for recruitment and ongoing support for foster parents. Statewide and regional Recruitment and Retention Teams, comprised of DCYF and contract agency staff, meet regularly to monitor progress and to strategize improvements in recruitment and retention efforts.

DCYF contracts with community agencies for Behavior Rehabilitation Services (BRS) for children and youth with serious emotional, behavioral, or medical difficulties who cannot be adequately served in family foster homes. BRS provides a high level of care and treatment for children and youth with the most severe and intensive needs. BRS is time limited with a focus on a return to a less restrictive environment. Services are offered in an array of settings including the child's home, a treatment foster home or a group residential setting.

Respite care is the temporary, time limited relief for substitute parenting or care giving of a child to help a child remain safely in their own home or help ensure stability in out-of-home placement. Respite care services may fall under two primary categories: (a) Retention Respite – provides licensed DCYF caregivers, licensed tribal foster parents and licensed Private Child-Placing Agency foster parents providing care for DCYF placed children, with regular "time off" from the demands of care giving responsibilities and (b) Child

Department of Children, Youth, and Families (DCYF)
Shannon Mathis 360-902-7912
Specific Respite – provides unlicensed relative caregivers, other suitable persons, licensed DCYF caregivers, licensed tribal foster parents and licensed Private Child-Placing Agency foster parents providing care for children place by DCYF, with the opportunity for relief from the care giving responsibilities that are linked to the medical, behavioral or special needs of an individual child.

DCYF provides services to support children in foster care. This may include but is not limited to clothing, medical costs not covered by medical coupons, meals for children and special fees for activities outlined in the case plan.

DCYF also refers clients for services or activities related to psychological and neuropsychological evaluation, testing and subsequent treatment to remedy the family circumstances and provide a safe environment for children.

➤ **Home Based Services (SSBG category 13)**
DCYF provides home based services to families who are seeking help to manage children and to keep their families together in their home. DCYF home based services include home maintenance services and household management services as well as respite services covered in category 11 above.

➤ **Information and Referral (SSBG category 17)**
DCYF provides information and referral services to facilitate an appropriate referral to community resources. DCYF Information and referral services include referring parents to community services to prevent potential child abuse and neglect from occurring.

➤ **Prevention/Intervention (SSBG category 20)**
DCYF’s Family Preservation Services (FPS) are available primarily to families whose children face “substantial likelihood” of being placed outside of the home or to assist with reuniting a child with their family from out-of-home care. Interventions focus on resolving the immediate crisis and strengthening a family’s relationships through a variety of community resources. FPS are available to families within 48 hours of referral and are offered for a maximum of six months by a contracted service provider.

Special programs are offered for Sexually Aggressive Youth (SAY). Comprehensive intervention and treatment services are available for children who meet the definition of SAY as defined in RCW 74.13.075. These services include one-time expenses for testing, monitoring equipment, or emergency interventions as well as ongoing evaluations, treatment, and supervision.

As child maltreatment is closely associated with domestic violence, DCYF provides routine screening for domestic violence at intake and during investigation, and as part of service planning and case review. This includes conducting a specialized assessment of the safety threat which domestic violence poses to a child. Assessment is conducted at the beginning of the case and occurs throughout the life of the case. The findings from the assessment provide guidance in the decision making processes of service planning, case management, and case review.

➤ **Protective Services – Children (SSBG category 22)**
Child Protective Services (CPS) provides 24 hour, seven days per week intake, screening, and investigative services for reports of alleged child abuse and neglect. Division of Licensed Resource (DLR) CPS social workers and CPS social workers investigate appropriate referrals to assess the safety and protection needs of children and, when necessary, intervene by providing services designed to increase safety and protect children from further harm.

➤ **Residential Treatment Services (SSBG category 24)**
DCYF contracts with Crisis Residential Centers (CRC) in which temporary shelter is provided for youth ages 12 through 17 who run away from home, are in severe conflict with their parent(s), or are foster youth in need of a crisis placement. CRCs are available twenty-four hours a day, seven days per week. Placement is limited to a maximum of five days. The services CRCs provide are focused on assessing the child’s needs and reunifying the family.

➢ **Transportation Services (SSBG category 28)**

DCYF provides transportation services which include arranging for travel and the payment of travel in order for clients to access necessary services. DCYF may provide payment for the cost of air, bus, and/or rail transportation and associated expenses incurred by or on behalf of a child in foster care, return of a runaway, a child receiving adoption services, and family reconciliation services.

➢ **Other Service (SSBG category 3 through 29 not listed above)**

DCYF may also expend FFY2019 SSBG funds on other SSBG qualified services. These services may include, but are not limited to; intake and assessment, child and family welfare services (CFWS), family reconciliation services (FRS), DLR family home licensing services, crisis counseling, home support, short term residential treatment and transportation services other than those listed in category 28.

➢ **Administrative Costs**

The department intends to use block grant funds to provide partial support for overhead administrative services and not exceed the allowable administrative percentage per federal recommendation.
Certification Regarding Debarment, Suspension, and Other Responsibility Matters – Primary Covered Transactions

By signing and submitting this proposal, the applicant, Department of Children, Youth, and Families (DCYF), defined as the primary participant in accordance with 45 CFR Part 76, certifies to the best of its knowledge and believes DCYF and its principals:

1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

2. have not within a three (3) year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

3. are not presently indicted or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in Paragraph (1)(b) of this certification; and

4. have not within a three (3) year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.

The inability of a person to provide the certification required above will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the Department of Health and Human Services (HHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.

The prospective primary participant agrees that by submitting this proposal, it will include the clause entitled “Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transaction”, provided below without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

ORGANIZATION

DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES

AUTHORIZED SIGNATURE

TITLE

SECRETARY

DATE
Certification Regarding Lobbying
Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

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<tr>
<th>ORGANIZATION</th>
<th>DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES</th>
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<td>AUTHORIZED SIGNATURE</td>
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NOTE: If disclosure forms are required, please contact:
CHARLES GALE, DIRECTOR
OFFICE OF GRANTS MANAGEMENT DIVISION
HHH BUILDING, ROOM 517D
200 INDEPENDENCE AVE SW
WASHINGTON DC 20201-0001
The Department of Children, Youth, and Families (DCYF), State of Washington, certifies that it has developed policies and procedures in association with employee organizations and the Washington State Employee Advisory Service to provide a drug-free workplace. The process has resulted in:

1. A published statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in DCYF facilities and specifying the actions that will be taken against employees for violation of such prohibition;
2. The establishment of an ongoing drug-free awareness program to inform employees about:
   a. The dangers of drug abuse in the workplace;
   b. The department's policy of maintaining a drug-free workplace;
   c. Any available drug counseling, rehabilitation, and employee assistance programs; and
   d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
3. A requirement that each DCYF employee to be engaged in the performance of the grant be given a copy of the statement required by Paragraph 1 above;
4. Notifying the employees in the statement required by Paragraph 1 above that, as a condition of employment under the grant, the employee will:
   a. Abide by the terms of the statement; and
   b. Notify the employer in writing of his/her conviction for a violation of a criminal drug statute conviction occurring in the workplace no later than five calendar days after such conviction;
5. Notifying the agency in writing within ten days after receiving notice under Subparagraph 4.b. above from an employee, or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
6. Taking one of the following actions, within 30 days of receiving notice under Subparagraph 4.b. above, with respect to any employee who is so convicted:
   a. Taking appropriate personnel action against such an employee, up to and including termination consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
   b. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.
7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of Paragraphs 1, 2, 3, 4, 5 and 6 above.

The grantee may insert in the space below the site(s) for the performance of work done in connection with the specific grant:

PLACE OF PERFORMANCE: STREET ADDRESS, CITY, COUNTY, STATE AND ZIP CODE

☐ Check here if there are workplaces on file that are not identified above.

ORGANIZATION
DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES

AUTHORIZED SIGNATURE | DATE | NAME AND TITLE

Please append to this form a list of any state agencies the Governor has excluded from this certification.
Public Law 103-227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to $1000 per day and/or the imposition of an administrative compliance order on the responsible entity by signing and submitting this application the applicant / grantee certifies that it will comply with the requirements of the Act.

The applicant/grantee further agrees that it will require the language of this certification be included in any subawards which contain provisions for the children's services and that all subgrantees shall certify accordingly.

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<th>ORGANIZATION</th>
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Exit Conference: Department of Social and Health Services, Children’s Administration

About our Office

The Washington State Auditor’s Office’s vision is government that works for citizens. Our goal is for government that works better, costs less and earns greater public trust.

The purpose of this meeting is to share our audit results and draft reporting. We value and appreciate your participation.

Audit Highlights

- The SSBG audit went smoothly and had few delays.
- Two prior year findings were resolved.

Audit Scope

We performed the following audits for your Department:

- Federal grant compliance audits for the Foster Care, Adoption and Social Services Block Grant programs for 2017.

Federal grant audit work is performed on a statewide basis, in accordance with the revised Single Audit Act. We select federal programs for audit using risk-based criteria set forth in the U.S. Office of Management and Budget Uniform Guidance.

We evaluated internal controls and tested compliance with the following federal requirements for the Foster Care, CFDA number 93.658:

- Activities Allowed or Unallowed
- Allowable Costs/Cost Principles
- Cash Management
- Eligibility
- Matching
- Period of Performance
- Reporting
- Special Test and Provisions-Rate Setting
- Special Test and Provision-Demonstration Project Cost Tracking
We evaluated internal controls and tested compliance with the following federal requirements for the Adoption, CFDA number 93.659:

- Activities Allowed or Unallowed
- Allowable Costs/Cost Principles
- Cash Management
- Eligibility
- Matching
- Level of Effort
- Period of Performance
- Reporting

We evaluated internal controls and tested compliance with the following federal requirements for the Social Services Block Grant, CFDA 93.667:

- Activities Allowed or Unallowed
- Allowable Costs/Cost Principles
- Cash Management
- Earmarking
- Period of Performance
- Reporting

**Status of Prior Findings**

<table>
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<tr>
<th>Prior Findings/Management Letters</th>
<th>Resolved</th>
<th>Unresolved</th>
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<tbody>
<tr>
<td><strong>Foster Care, 2016-024:</strong> The Department of Social and Health Services did not have adequate internal controls over and did not comply with foster care payment rate setting and application requirements for the Foster Care program.</td>
<td></td>
<td>X</td>
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<tr>
<td><strong>Foster Care, 2016-025:</strong> The Department of Social and Health Services did not have adequate internal controls over federal eligibility requirements for the Foster Care program.</td>
<td>X</td>
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<tr>
<td><strong>Adoption, 2016-026:</strong> The Department of Social and Health Services did not have adequate internal controls over and did not comply with federal level of effort requirements for the Adoption Assistance program.</td>
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<tr>
<td><strong>Adoption, 2016-027:</strong> The Department of Social and Health Services did not have adequate internal controls over federal eligibility requirements for the Adoption Assistance program.</td>
<td>X</td>
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</tbody>
</table>

**Recommendations**

**Findings**

Findings formally address issues in an audit report. Findings report significant deficiencies and material weaknesses in internal controls; misappropriation; and material abuse or non-compliance with laws, regulations or policies. Your response to all findings will be published in the audit report.
Exit Items

We have provided exit recommendations for management’s consideration. Exit items address control deficiencies or non-compliance with laws or regulation that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

Concluding Comments

Report Publication

Single audit reports are published on OFM’s website at https://www.ofm.wa.gov/accounting/financial-audit-reports/single-audit-report. We also post a link to it on our website at http://www.sao.wa.gov/state/Pages/default.aspx.

Audit Finding Resolution Requirements

Chapter 55.10 of the State Administrative Accounting Manual describes agency responsibilities for providing correction action plans for each audit finding contained in state audit reports. Specifically, agencies must submit a correction action plan to OFM within 30 days of reports with audit findings.

Corrective active plan templates can be found at www.ofm.wa.gov/policy/55.10.htm.

Upon completion of correction action related to audit findings, agency heads or their designees are required to certify in writing to OFM that the audit resolution process is complete.

Audit Survey

When your report is released you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Your Next Scheduled Audit

The single audit for the State of Washington is performed annually with planning beginning in April each year. You will be informed if any programs are selected at your agency once those selections have been made.
# SSBG Pre-Expenditure Data

**Year:** 2019  **Group:** Washington

<table>
<thead>
<tr>
<th>Service Supported with SSBG Expenditures</th>
<th>SSBG Allocation</th>
<th>Funds Transferred into SSBG</th>
<th>Expenditures of All Other Federal, State, and Local Funds</th>
<th>Total Expenditures</th>
<th>Public</th>
<th>Private</th>
<th>Children</th>
<th>Adults Age 59 Years &amp; Younger</th>
<th>Adults Age 60 Years &amp; Older</th>
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Source: SSBG Data Collection System

For technical assistance, please contact the SSBG Technical Team at support@ssbgportal.net.
# SSBG Pre-Expenditure Data

**Year:** 2019  **Group:** Washington

<table>
<thead>
<tr>
<th>Service Supported with SSBG Expenditures</th>
<th>SSBG Allocation</th>
<th>Funds Transferred into SSBG</th>
<th>Expenditures of All Other Federal, State, and Local Funds</th>
<th>Total Expenditures</th>
<th>Public</th>
<th>Private</th>
<th>Children</th>
<th>Adults Age 59 Years &amp; Younger</th>
<th>Adults Age 60 years &amp; Older</th>
<th>Adults of Unknown Age</th>
<th>Total Adults</th>
<th>Total Recipients</th>
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<td>23) Recreation Services</td>
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<td>24) Residential Treatment</td>
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<td>25) Special Services--Disabled</td>
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<td>26) Special Services--Youth at Risk</td>
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<td>27) Substance Abuse Services</td>
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<td>30) SUM OF EXPENDITURES FOR SERVICES</td>
<td>$32,406,061</td>
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<td>$145,067,428</td>
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<tr>
<td>31) Administrative Costs</td>
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<tr>
<td>32) SUM OF EXPENDITURES FOR SERVICES AND ADMINISTRATIVE COSTS</td>
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<td>$5,675,000</td>
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<td>34) Remaining funds to be carried over into the next fiscal year</td>
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</table>

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