

BERKS COUNTY CHILDREN AND YOUTH AGENCY

AMENDED FINANCIAL REPORT

FOR THE PERIOD

JULY 1, 2009 TO JUNE 30, 2010

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL





Commonwealth of Pennsylvania Department of the Auditor General Harrisburg, PA 17120-0018 Facebook: Pennsylvania Auditor General Twitter: @PAAuditorGen

EUGENE A. DEPASQUALE AUDITOR GENERAL

The Commissioners of Berks County County Services Center 633 Court Street Reading, PA 19601

Dear Commissioners:

We have examined fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Berks 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, 2009 to June 30, 2010, 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 Fiscal Year End (FYE) June 30, 2010, certified by the County Officials, and submitted to the Department of Public Welfare (DPW).

Preparation of these fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Berks 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 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 five adjustments to the attached Berks County Children and Youth Agency's fiscal forms, as presented on pages 7 and 8. We determined that, based upon the state participation rates, the \$391,197 decrease in Expenditures and the \$165,599 increase in Revenues resulted in a net amount of \$388,844 due to the State.

The results of our engagement procedures, as presented in this report, were discussed with representatives of the Berks County Children and Youth Agency at an exit conference held on April 10, 2014. The County Children and Youth Fiscal Officer agreed with all of our adjustments as detailed on pages 7 and 8 of this report except for adjustment No. 1. The Fiscal Officer did not agree with our calculation of the 2% limitation for Indirect Costs; she stated that she had spoken to the DPW regarding her calculation method and that DPW is reviewing her calculation method for accuracy. Since the DPW is responsible for the settlement of our department's audit adjustments our adjustments will remain as presented in our audit report; a final ruling will be made during the DPW's settlement process.

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 Berks County Children and Youth Agency.

June 2, 2014

EUGENE A. DEPASQUALE

Eugent: O-Pager

Auditor General

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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, 4th 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.

BERKS COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010 AMENDED

COMPUTATION OF FINAL NET STATE SHARE

| Approved State Allocation ¹ | | | | \$ | 26,064,499 |
|---|-------|-----|------------|-----|------------|
| Supplemental Act 148 | | | | _ | 0 |
| Total State Allocation | | | | | 26,064,499 |
| State Share (CY348) ² | \$ | | 23,378,666 | | |
| Less: Major Service Category Adjustment | - | | 0 | _ | |
| | | | | | |
| Net State Share | | | | \$ | 23,378,666 |
| Less: Expenditures in Excess of the Approved State Al | locat | ion | | _ | 0 |
| Final Net State Share Payable ³ | | | | \$ | 23,378,666 |
| Actual Act 148 Revenues Received ⁴ | | | | _ | 23,767,510 |
| Net Amount Due County/(State) ⁵ | | | | \$_ | (388,844) |

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

⁵ 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.

BERKS COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010 AMENDED CY348 FISCAL SUMMARY

| | A | В | C | D | Э | Н | Ð | Н | I | ſ | K |
|--|-----------------------|-----------|-----------|-----------|---------|---------|---------|------------|------------|------------|-----------|
| | GRAND | PROGRAM | TITLE | | TITLE | TITLE | OTHER | MEDICAL | NET | STATE | LOCAL |
| | TOTAL | INCOME | IV-E | TANF | XX | IV-B | FUNDING | ASSISTANCE | TOTAL | ACT 148 | SHARE |
| NET CHILD WELFARE EXPENDITURES | | | | | | | | | | | |
| 01. 100% REIMBURSEMENT | 1,273,261 | 0 | 182,985 | 0 | 0 | 0 | 0 | 0 | 1,090,276 | 1,090,276 | 0 |
| 02. 90% REIMBURSEMENT | 1,992,536 | 60,693 | 202,874 | 0 | 0 | 0 | 0 | 0 | 1,728,969 | 1,556,072 | 172,897 |
| 03. 80% REIMBURSEMENT | 31,878,631 | 1,317,291 | 7,125,756 | 1,822,810 | 290,549 | 0 | 0 | 173,586 | 21,148,639 | 16,918,912 | 4,229,727 |
| 04. 60% REIMBURSEMENT | 3,349,129 | 172,215 | 430,877 | 0 | 28,364 | 139,357 | 0 | 20,110 | 2,558,206 | 1,534,924 | 1,023,282 |
| 05. 50% REIMBURSEMENT | 4,655,178 | 66,240 | 31,975 | 0 | 0 | 0 | 0 | 0 | 4,556,963 | 2,278,482 | 2,278,481 |
| 06. TOTAL NET CHILD WELFARE EXPEND. | 43,148,735 | 1,616,439 | 7,974,467 | 1,822,810 | 318,913 | 139,357 | 0 | 193,696 | 31,083,053 | 23,378,666 | 7,704,387 |
| | | | | | | | | | | | |
| YDC/YFC PLACEMENT COSTS | | | | | | | | | | | |
| 07. 60% DPW PARTICIPATION | 172,182 | 4,280 | | | | | | | 167,902 | 100,741 | 67,161 |
| 08 NON-REIMBURSABLE EXPENDITURES | 0 | 0 | 0 | | | | | | 0 | | 0 |
| | | | _ | | | | | | | | |
| 09. TOTAL EXPENDITURES | 43,320,917 | 1,620,719 | 7,974,467 | 1,822,810 | 318,913 | 139,357 | 0 | 193,696 | 31,250,955 | 23,479,407 | 7,771,548 |
| 10. IL Grant Funds Reported | 0 | | | | | | | | | | |
| • | | | | | | | | | | | |
| 11. TOTAL HSDF used for Child Welfare | 127,250 | | | | | | | | | | |
| 12. TOTAL TITLE IV-D COLLECTIONS | 1,176,497 | | | | | | | | | | |
| | 000 | | | | | | | | | | |
| 13. TITLE IV-D Collections for IV-E Children | 116,893 | | | | | | | | | | |
| 14. STATE ACT 148 - line 6 | 23,378,666 | | | | | | | | | | |
| 15. STATE ACT 148 ALLOCATION | 26,064,499 | | | | | | | | | | |
| 16. ADJUSTED STATE SHARE (lower of 14 or 15) | 23,378,666 | | | | | | | | | | |
| INVOICE | | | | | | | | | | | |
| AMENDED STATE SHARE (ACT 148) ACT 148 AMOUNT AS SUBMITTED | 23,378,666 23,767,510 | | | | | | | | | | |
| | | | | | | | | | | | |

| es Number of Days Number of Children | 9,779 33 |
|--|----------|
| Total Subsidie | 265,993 |
| Subsidized Permanent Legal Custodianship | SPLC |

(388,844)

ADJUSTMENT TO STATE SHARE

BERKS COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010 AMENDED CY370A REVENUE REPORT

| TOTAL | TAL TRAL TRASABLE PROGRAM DITURES INCOME 1,273,261 0 64,786,519 0 653,015 0 653,015 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 3 TITLE IV-E MAINTENANCE | 4 TITLE IV-E | 5 6 | 7 | 8 | 6 | 10 NET | 11 | 12 |
|--|--|----------------------------------|-------------------|---------------|---------------------|---------|-----------------|---------------------------|------------------|-----------|
| IN-HOME ADOPTION SERVICE ADOPTION ASSISTANCE COUNSELING - DEPENDENT COUNSELING - DEPENDENT DAY CARE DAY TREATMENT - DELINQUENT DAY TREATMENT - DELINQUENT HOMEMAKER SERVICE INTAKE & REFERRAL LIFE SKILLS - DELENDENT LIFE SKILLS - DELINQUENT LIFE SKILLS - DELINGUENT LIFE | BBLE PROC 1261 1261 1261 1261 1015 1016 1016 1017 1 | TITLE IV-E MAINTENANCE 2.067.514 | TITLE IV-E | | | - GHI | | NET | | |
| ADOPTION SERVICE ADOPTION SERVICE COUNSELING - DEPENDENT COUNSELING - DEPENDENT COUNSELING - DELINQUENT DAY CARE DAY TREATMENT - DELINQUENT HOMEMAKER SERVICE INTAKE & REFERRAL LIFE SKILLS - DEPENDENT LIFE SKILLS - DELINQUENT SURONILE ACT PROCEEDINGS - DELINQUENT LIFE SKILLS - DELINGUENT LIFE SKI | 12 12 20 20 20 20 20 20 20 20 20 20 20 20 20 | 2,067,514 | _ | | | | | | STATE | LOCAL |
| ADOPTION ASSISTANCE COUNSELING - DEPENDENT COUNSELING - DELINQUENT DAY CARE DAY TREATMENT - DEPENDENT DAY TREATMENT - DELINQUENT HOMEMAKER SERVICE INTAKE & REFERRAL LIFE SKILLS - DELENDENT LIFE SKILLS - DELINQUENT SKOTECTIVE SERVICE - CHILD ABUSE RROTECTIVE SERVICE - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINQUENT ALTERNATIVE TREATMENT - DELINQUENT | 2.519 2.015 2.248 0 0 0 0 0 0 0 0 0 0 0 0 0 | 2,067,514 | ADMIN. 182 985 | I ANF IIILE X | IIILE XX IIILE IV-B | FUNDING | ASSISTANCE 0 | EXPENDITURES 1 090 276 | ACT 148 | SHAKE |
| COUNSELING - DEPENDENT COUNSELING - DELINQUENT DAY CARRE DAY TREATMENT - DEPENDENT DAY TREATMENT - DELINQUENT HOMEMAKER SERVICE INTAKE & REFERRAL LIFE SKILLS - DEPENDENT LIFE SKILLS - DELINQUENT SERVICE PLANNING LOVENILE ACT PROCEEDINGS - DEPENDENT LOVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED RATTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINQUENT ALTERNATIVE TREATMENT - DELINQUENT ALTERNATIVE TREATMENT - DELINQUENT | 015 015 00 00 00 00 00 00 00 00 00 00 00 00 00 | | 0 | | 0 | | 0 | | 2.135.204 | 533.801 |
| COUNSELING - DELINQUENT DAY TREATMENT - DEPENDENT DAY TREATMENT - DEPENDENT DAY TREATMENT - DELINQUENT HOMEMAKER SERVICE HOMEMAKER SERVICE HOMEMAKER SERVICE LIFE SKILLS - DEPENDENT LIFE SKILLS - DELINQUENT LIFE SKILLS - DELINQUENT PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - GENERAL SERVICE PLANDUNING LUVENILE ACT PROCEEDINGS - DELINQUENT LUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINQUENT | 0015 00 00 00 00 00 00 00 00 00 0 | | 0 | 1,540,592 | 0 0 | | 0 | | 589,686 | 147,416 |
| DAY CARE DAY TREATMENT - DEPENDENT DAY TREATMENT - DELINQUENT HOMEMAKER SERVICE INTAKE & REFERRAL LIFE SKILLS - DEPENDENT LIFE SKILLS - DELINQUENT LIFE SKILLS - DELINQUENT PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - GENERAL SERVICE PLANNING JUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT | 248 0 0 0 0 0 0 0 0 0 0 0 0 610 840 1 456 456 2579 258 258 258 | | 0 | 277,970 | 0 0 | 0 | 0 | 375,045 | 300,036 | 75,009 |
| DAY TREATMENT - DEPENDENT DAY TREATMENT - DEPENDENT HOMEMAKER SERVICE INTAKE & REFERRAL LIFE SKILLS - DEPENDENT LIFE SKILLS - DEPENDENT LIFE SKILLS - DEPENDENT LIFE SKILLS - DEPENDENT LIFE SKILLS - DELINQUENT PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - GENERAL SURVICE PLANNING IUVENILE ACT PROCEEDINGS - DEPENDENT IUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | 0 | 4,248 | 0 0 | 0 | 0 | 0 | 0 | 0 |
| DAY TREATMENT - DELINQUENT HOMEMAKER STRVICE INTAKLE & REFERRAL LIFE SKILLS - DEPENDENT LIFE SKILLS - DEPENDENT LIFE SKILLS - DEPENDENT LIFE SKILLS - DELINQUENT PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - GENERAL SERVICE PLANNING IUVENILE ACT PROCEEDINGS - DELINQUENT IUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | 0 | 0 | 0 0 | 0 | 0 | 0 | 0 | 0 |
| HOMEMAKER SERVICE INTAKE & REFERRAL LIFE SKILLS - DEPENDENT LIFE SKILLS - DEPENDENT LIFE SKILLS - DEPENDENT LIFE SKILLS - DELINQUENT PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - GENERAL SERVICE PLANNING IUVENILE ACT PROCEEDINGS - DELINQUENT IUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT | 564 407 0 0 0 0 0 0 840 1 257 257 258 258 | | 0 | 0 | 0 0 | 0 | 0 | 0 | 0 | 0 |
| INTAKE & REFERRAL LIFE SKILLS - DELINDUNT RROTECTIVE SERVICE - CHILLD ABUSE PROTECTIVE SERVICE - GENERAL SERVICE PLANNING TUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED PLACEMBINT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT | ,407 0 0 0 0 0 0 610 840 1 456 579 965 258 258 | | 157,270 | 0 | 0 0 | 0 | 0 | 782,294 | 625,835 | 156,459 |
| LIFE SKILLS - DEPENDENT LIFE SKILLS - DELINQUENT PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - GENERAL SERVICE PLANNING TUVENILE ACT PROCEEDINGS - DEPENDENT TUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINQUENT | 0 0 0 0 840 1 456 579 965 985 | | 245,012 | 0 | 0 0 | 0 | 0 | 1,220,395 | 976,316 | 244,079 |
| LIFE SKILLS - DELINQUENT PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - GENERAL SERVICE PLANNING JUVENILE ACT PROCEEDINGS - DELINQUENT JUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINQUENT ALTERNATIVE TREATMENT - DELINQUENT | 0 ,610 ,840 1 ,456 ,579 ,965 | | 0 | 0 | 0 0 | 0 | 0 | 0 | 0 | 0 |
| PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - GENERAL SERVICE PLANNING IUVENILE ACT PROCEEDINGS - DEPENDENT JUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT | ,610 ,840 ,456 ,579 ,965 | | 0 | 0 | 0 0 | 0 | 0 | 0 | 0 | 0 |
| PROTECTIVE SERVICE - GENERAL SERVICE PLANNING IUVENILE ACT PROCEEDINGS - DELINQUENT IUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINQUENT | 1 456 ,456 ,579 ,965 | | 256,391 | 0 | 0 | 0 | 0 | 1,280,219 | 1,024,175 | 256,044 |
| SERVICE PLANNING TUVENILE ACT PROCEEDINGS - DEPENDENT TUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED PLACEMBINT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINQUENT | ,456 ,579 ,965 ,958 | | 380,565 | 0 | 0 | 0 | 0 | 1,768,025 | 1,414,420 | 353,605 |
| IUVENILE ACT PROCEEDINGS - DEPENDENT JUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINQUENT | ,579 ,965 ,958 2 | | 35,344 | 0 | 0 0 | 0 | 0 | 176,112 | 140,890 | 35,222 |
| JUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINQUENT | ,965 ,958 2 | | 2,190 | | 0 | | 0 | 2 | 105,695 | 105,694 |
| COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINOUENT | ,958 | | 29,785 | 0 | 0 | 0 | 0 | | - | 42,470 |
| COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINOUENT | | 2,067,514 | 1,289,542 | 1,822,810 | 0 0 | | 0 | 10,394,782 | 8,444,983 | 1,949,799 |
| ALTERNATIVE TREATMENT - DELINOUENT | ABLE PROGRAM | TITI E IV.E | TITLE IV.E | | | OTHER | MEDICAL | NET REIMRI IRSABI E | STATE | LOCAL |
| ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINOUENT | | MAINTENANCE | | TANF TITLE X | TITLE XX TITLE IV-B | щ | ₹, | | ACT 148 | SHARE |
| ALTERNATIVE TREATMENT - DELINOUENT | ,137 | 49,570 | 194 | | 0 0 | | | | 191,464 | 47,866 |
| | 632,595 48,969 | 141,795 | 0 | | 0 0 | | 0 | 441,831 | 353,465 | 88,366 |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT 1,803 | 3,147 73,932 | 420,971 | 1,390 | | 0 0 | | 0 | 1,306,854 | 1,045,483 | 261,371 |
| 2-D COMMUNITY RESIDENTIAL - DELINQUENT 2,567,957 | 7,957 129,473 | 415,028 | 0 | | 0 0 | · | 0 | 2,023,456 | 1,618,765 | 404,691 |
| 2-E EMERGENCY SHELTER - DEPENDENT 836 | 836,566 0 | 109,210 | 32,037 | 0 | 0 0 | 0 | 0 | 695,319 | 625,787 | 69,532 |
| QUENT 1,155 | 970, | 61,627 | 0 | 0 | 0 0 | 0 | 0 | | 930,285 | 103,365 |
| 2-G FOSTER FAMILY - DEPENDENT 12,071 | 1,897 891,160 | 1,315,833 | 1,572,107 | | 0 6t | 0 | 173,586 | 7,828,662 | 6,262,930 | 1,565,732 |
| 345 | 5,756 28,644 | 28,093 | 32,533 | | 0 0 | _ | 0 | 256,486 | 205,189 | 51,297 |
| SUP. INDEPENDENT LIVING - DEPENDENT | 49,989 0 | 0 | 6,146 | | 0 0 | | 0 | 43,843 | 35,074 | 8,769 |
| 2-J SUP. INDEPENDENT LIVING - DELINQUENT | 0 0 | 0 | 0 | | 0 0 | | 0 | | 0 |) |
| 2-K SUBTOTAL CBP 19,764 | 4,014 1,243,914 | 2,542,127 | 1,644,407 | 0 290,549 | 0 61 | | 173,586 | 13,869,431 | 11,268,442 | 2,600,989 |
| TOTAL | | | | | | | | NET | | |
| INSTITUTIONAL REIMBURSABLE PI ACFMENT PREMENT | ABLE PROGRAM | TITLE IV-E | TITLE IV-E | TANE | TITLE XX TITLE IV.B | OTHER | MEDICAL | REIME | STATE ACT 148 | LOCAL |
| VICE | _ | | ļΞ | Ī | | | | - | _ | 2 130 317 |
| DENT 311 | 19.16 | 59,991 | _ | 28.364 | _ | | 0 | | Η. | 25.549 |
| /YFC) 1,163 | 1 | 181,918 | 0 | = | | - | 0 | - | 496,868 | 331,245 |
| 741 | | | | | | | 0 | | 444,787 | 296,525 |
| YDC/YFC (NON-SECURE)-Institutional | | | | | | | | | 12,038 | 8,026 |
| | 152,118 4,280 | | | | | | | 147,838 | | 59,135 |
| 3-G SUBTOTAL INSTITUTIONAL 6,648,685 | 3,685 176,495 | 241,909 | 726 | 0 28,364 | 54 139,357 | 0 | 0 | 6,061,834 | 3,211,037 | 2,850,797 |
| 4 ADMINISTRATION 1,133 | 3,260 0 | | 188,242 | | 0 0 | | 20,110 | 924,908 | 554,945 | 369,963 |
| COCCOT | 000 | | 000 | | 0 | (| 000 | | | |

BERKS COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010 AMENDED CY370 EXPENDITURE REPORT

| NAGES AND SALARIES BENEFIX SUBSIDIES | VACE NAME PREPARED PREPARE | MAJOR SERVICE CATEGORIES & COST CENTERS | | OBJECTS OF | OBJECTS OF EXPENDITURE | KE. | | | | | | | |
|--|--|---|---------------|----------------|------------------------|--------------|----------|-----------------------|---------------|---------------|--------------|------------------------------|---------------------|
| MAGINE PROPERTY AND EACH PROPERTY AND EACH PROPERTY | NAMES NAME | | 1 2 | 3 | 4 | 5 | 9 | 7 | 8 | 6 | 10 | 11 | 12 |
| NATIONAL DEPTIVING SERVING 1976/1971 1878-09 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 1977-1972 1425 1425-04 14 | NACTORNIS NEW CENTRAL SECTION | | | VEE | | DITECTIASED | GIVED | TOTAL | Children | Children | Non- | Non-Reim. | Program Income |
| ACCOMENSINARY CONVENIENCE Convenience | MONOTHOL MASSIANCE G. 156.04 G. 156. | IN-HOME | _ | | SOPERATING | SERVICES | | IOTAL EXPENDITURES | | | Non PS\Sub. | Furchased Serv/ Subsidies | Reimbursable |
| ACCOMENTATION ACCORDING ACCOMENTATION ACCOMENTATION ACCORDING ACCOMENTATION ACCORDING ACCORDIN | ACCOMMENTATION CONTRINCATION CONTRIBUTION C | -A ADOPTION SERVICE | | 1_ | 180,540 | 177,528 | | 1,273,261 | | | | | |
| CONVENIENT CHAPTING CONVENIENT CHAPTING | CONVESTIME OF PERPONENTY OF CONVESTIMENT OF CONVESTIMENTY OF CONVESTIMENT OF C | -B ADOPTION ASSISTANCE | 0 | - | | 0 | 0 | 4,736,519 | 0 | 1,059 | | | |
| DAY CARE DAY CARE | ANY PREMIUE NET PROPERTY CONTRICT NET PROPERTY C | -C COUNSELING - DEPENDENT | 0 | | | 2,284,494 | 0 | 2,284,494 | 0 | 1,100 | | | |
| DAY TREALMENT DEPROPRIATY 1990 | DAY TREATMENT DEPROPRIED 1999-10 1,100 | -D COUNSELING - DELINQUENT | 0 | _ | | | 0 | 653,015 | 0 | 449 | | | |
| DAY TREALMENT PREPARENT 188, 100 188, | NAMESANDEN PREPARENT 1881-1991 1881- | -E DAY CARE | 0 | 0 | 0 | 4,248 | 0 | 4,248 | 0 | 2 | | | |
| DAYTEMENTER: PRINCE 188.427 25.6479 | The National Parameters State St | -F DAY TREATMENT - DEPENDENT | 0 | | = | 0 | 0 | 0 | 0 | 0 | | | |
| HOMENGE BRINGE 124.24 1.00 4.105 1.00 4.105 1.00 | The National Parket National | -G DAY TREATMENT - DELINQUENT | 0 | _ | | | 0 | 0 | 0 | 0 | | | |
| Internate Name Community Section Community Section Sec | International Community backed 1864 18 | -H HOMEMAKER SERVICE | | = | | 1,004 | 4,103 | 939,564 | 214 | 2 | | | |
| The SMLLS DEPRODENT The SMLLS SMEAR Color Colo | THE NOTICE PREPROBENT THE NOTICE PREPROBERY THE NOTICE PREPARED THE NOTICE PREPROBERY THE NOTICE PREPARED THE NOTICE P | | | ≡ | 145,462 | 0 | 2,667 | 1,465,407 | 4,128 | 0 | | | |
| PROTECTIVE SERVICE - CRID ABLINE SAGIO 4 0.01 | THE NATION STREAM | -J LIFE SKILLS - DEPENDENT | 0 | = | | 0 | 0 | 0 | 0 | 0 | | | |
| PROTECTIVE SERVICE - CHILD ABRIES 886.646 94.0471 1.182 1.0 1. | PROTECTIVE SERVICE, CHILD ARISE Section 9 10.151 10.161 10.04 10.0 | | | = | = | 0 | 0 | 0 | 0 | 0 | | | |
| PROPERTY SERVICE - CAPARAL. 1,32,326 Gilded | SERVICE CONTINUED 12,23.42 51,54.6 | -L PROTECTIVE SERVICE - CHILD ABUSE | | = | | 0 | 6,227 | 1,536,610 | 1,268 | | | | |
| TATION NET CONTRIVENCE PART NATION NET CONTRIVENCE PART NATI | The properties of the proper | -M PROTECTIVE SERVICE - GENERAL | | = : | œ, | | 11,043 | 2,275,840 | 1,740 | | | | |
| THE NATIONALE ACT PROCEEDINGS. DEPENDENT | THE ALT PROCEEDINGS. DEPROPENT | -N SERVICE PLANNING | | = | | 0 | 954 | 211,456 | 6,592 | | | | |
| COMMUNITY BASED AUTOMACHENT AUTOMACHENT AUTOMACHENT AUTOMACHENT AUTOMACHEN AUTOMAC | COMMINITY RESIDENTIAL INFORMER 1884 1248-56 3.20-47 12.48-56 | -O JUVENILE ACT PROCEEDINGS - DEPENDENT | ▤ | ▋ | | | | 213,579 | 0 | 938 | | | |
| COMMUNITY BASED AVGES A.736,56 1.245.86 3.32.0477 23.519 1.547.86 1.245. | COMMUNITY BASIDED AND EMPTY AND EMPT | P JUVENILE ACT PROCEEDINGS - DELINQUENT | ░ | _ | | _ | | 180,965 | 0 | 0 | | | |
| COMMUNITY BASED AND GENERAL PROPER PURCHASED FIXED TOTAL AND GENERAL PROPER PURCHASED FIXED PURCHASED FIXED FIXE | COMMUNITY BASED WAGES SALARIES BEAPLOYEE SALARIES SALAR | | | | | 3,320,477 | _ | 15,774,958 | | | 0 | | 0 |
| COMMUNITY BASED WAGES ENERGY DESCRIPTION PREATING FIRED FROM FIRED FROM FIRED FROM FIRED FROM PROPERATION | COMMUNITY BANED AVAILED COMMUNITY BANED COMMUNITY BANED COMMUNITY BESIDENTIAL DEPRINDENT COMMUNITY BESIDENTIAL DELINQUENT COMMUNITY BESIDENTIAL SERVICE COMMUNITY SERVICE | | | | | | | Number of Children | n receiving o | Inly NON-PU. | RCHASED IN-F | Home Services | 12,088 |
| COMMUNITY BANDA AND EMPLOYEE EMPLOYEE EMPLOYEE SASTIS COMMUNITY BANDA AND EMPLOYEE EMPLOYEE SASTIS SASTIS CARE CHICAGO CASTIS CASTIS | AND EVENDENCY SHELITER - DELINQUENT AND EVENDENCY SHELITER - DELINQUENCY SHELITER - DELINQUENCY AND EVENDENCY SHELITER - DELINQUENCY AND EVENDENCY SHELITER - DELINQUENCY AND | | _ | | | | | | DAYS | Children | Non- | | Program Income |
| ALTERNATIVE TREATMENT - DEPENDENT SALAMED SALAMED | ALTERNATIVE REALPHAINT - DEPRINDENT | COMMUNITY BASED DI ACEMENT | | | OMEN GERO | PURCHASED | | TOTAL | | Served | Reimbursable | | related to all Non- |
| ALTERNATIVE TREATMENT - DELINQUENT | ALTERNATIVE TREATMENT - DELINQUENT COMMUNITY RESIDENTIAL - DEPRODENT COMMUNITY RESIDENTIAL - DEPARTMENT COMMUNITY RESIDENTIAL - DEPARTMEN | A ALTERNATIVE TREATMENT - DEPENDENT | _ | \neg | 1.178 | 298.959 | | 300.137 | 5 | (1 dictidacd) | TAOUT S/Sac. | Sansanca | Nominal Saute |
| COMMUNITY RESIDENTIAL - DETENDENT 0 0 0 0 0 0 0 0 0 | COMMUNITY RESIDENTIAL - DEPENDENT 0 | B ALTERNATIVE TREATMENT - DELINOUENT | 0 | | - | 632,595 | 0 | 632.595 | 4.528 | 100 | | | |
| COMMUNITY RESIDENTIAL. DELINQUENT COMMUNITY RESIDENTIAL. DELIN | COMMUNITY RESIDENTIAL - DELINQUENT COMMUNITY | C COMMUNITY RESIDENTIAL - DEPENDENT | 0 | | | 1,794,640 | 0 | 1,803,147 | 11,007 | 137 | | | |
| EMERCENCY SHELTER - DEPENDENT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | EMERCIENCY SHELTER - DEPENDENT 0 0 0 0 28,025 8 88,546 1 234 0 0 0 0 0 0 0 0 0 | D COMMUNITY RESIDENTIAL - DELINQUENT | 0 | | | 2,567,957 | 0 | 2,567,957 | 12,094 | 204 | | | |
| FONTING PRINCIPLY Color | FOSTER FAMILY - DEFINQUENT 1,809,142 265,993 685,598 8,340,513 15,166 1,207,1897 15,669 1,807 1,804,140 1,804,141 1,804,142 1,804,142 1,804,142 1,804,144 1,204,00 1,204,00 1,804,20 1 | E EMERGENCY SHELTER - DEPENDENT | 0 | | | | 0 | 836,566 | 10,259 | 343 | | | |
| FOSTER FAMILY - DEPENDENT 1,899,142 895,485 265,993 685,598 8,340,513 1,1049 159,568 159,689 159,699 159 | County Indicate National Land Lear National Land Land Land Land Land Land Land Land | F EMERGENCY SHELTER - DELINQUENT | | | | | 0 | 1,155,970 | 6,011 | 244 | | | |
| SUB-INDEPINENT LINE Light National Laboratory Light | County Deptition County Deptition County Deptition D | G FOSTER FAMILY - DEPENDENT | | 262,99 | | | 15,166 | 12,071,897 | 159,568 | 787 | | | |
| SUP. INDEPENDENT LIVING - DEPENDENT 22,168 | SUP. INDEPENDENT LANGO-DEPENDENT 12,440 13,057 1,240 1,049 49,889 0 1 1 1 1 1 1 1 1 1 | H FOSTER FAMILY - DELINQUENT | 0 | | | 35 | 0 | 345,756 | 2,659 | 15 | | | |
| NATIONALE DETENDIAL CEPT 1,891,310 895,486 278,433 736,365 15,946,205 16,215 19,764,014 207,862 1,850 0 0 0 0 0 0 0 0 0 | NATIONALE DETENDIGNT LANGE 1891,310 895,486 278,433 736,365 15,946,205 16,215 19,764,014 207,862 1,850 0 0 0 0 0 0 0 0 0 | -I SUP. INDEPENDENT LIVING - DEPENDENT | 22,168 | | | | 1,049 | 49,989 | 0 | - | | | |
| Note | NSTITUTIONAL NAGE | | | 278.43 | | 0 15 946 205 | 0 16.215 | 0 19 764 014 | 0 | 0 880 | C | O | 0 |
| WAGES EMPLOYEE PURCHASED FIXED TOTAL OF Served (Mill) Served (Mill) Non-Reim. Non-Reim. AND SALARIES BENEFITS SUBSIDIES OPERATING (MILL) SERVICES ASSETS EXPENDITURES (ARE) CARE (Purchased) (Non PS/Sub. Subsidies Subsidi | WAGES EMPLOYEE PURCHASED FIXED TOTAL OF Served Reimbursable Reimbursable Purchased Serv/Served Non-Reim. SALARIES BENEFITS SUBSIDIES OPERATING SERVICES ASSETS EXPENDITURES CARE (Purchased Serv/Served) Non PS/Sub. Subsidies SALARIES BENEFITS SUBSIDIES OPERATING SERVICES ASSETS EXPENDITURES CARE (Purchased Serv/Subsidies) 0 0 0 4,286,634 0 1,163,631 8,404 93 O 0 0 0 0 1,163,051 8,404 93 O O 0 0 0 0 741,312 3,065 22 O <td></td> <td></td> <td></td> <td></td> <td>13,340,203</td> <td>C12,01</td> <td>15,704,014</td> <td>700,107</td> <td>0.00,1</td> <td>0</td> <td>Þ</td> <td></td> | | | | | 13,340,203 | C12,01 | 15,704,014 | 700,107 | 0.00,1 | 0 | Þ | |
| AND EMPLOYEE Purchased Services ASETS EXPENDITURES CARE Reimbursable Purchased Services SALARIES BENEFITS SUBSIDIES OPERATING SERVICES ASSETS EXPENDITURES CARE Operation Operat | AND EMPLOYEE Purchased Services ASETAN ASETAN Purchased Services Pu | | | | | | | | DAYS | Children | Non- | Non-Reim. | Non-Reim. |
| SALANIES SUBSIDIES OFENALING STATE OFENALING OFENALING | SALANIES BENETIS SUBSIDIES OF EXALING STACK ST | INSTITUTIONAL | | | O'ME A GERO | PURCHASED | | TOTAL | OF | Served | Reimbursable | Purchased Serv/ | Program |
| 0 0 0 0 4,385 1,105 0 1,115 34 1,115 34 1,115 34 1,115 34 1,115 34 1,115 34 1,115 34 1,115 34 1,115 34 1,115 34 1,115 34 1,115 34 1,115 34 34 34 34 34 34 34 3 | 0 0 0 0 4,385 7,101 0 311,505 1,412 34 34 34 34 34 34 34 3 | A HIVENII E DETENTION SERVICE | _ | \neg | OFERALING | 4 260 634 | | 4 260 634 | 11 453 | (Furchased) | Non Po/Sub. | Subsidies | Income |
| 0 0 0 0 0 1,163,051 0 1,163,051 8,404 93 93 94 94 94 94 94 9 | 0 0 0 0 0 1,63,051 0 1,163,051 8,404 93 93 94 94 94 95 95 95 95 95 | -B RESIDENTIAL SERVICE - DEPENDENT | o O | | 4 38 | 307 121 | 0 | 311 506 | 1 412 | 25 | | | |
| 0 0 0 0 741,312 0 741,312 3,065 22 22 23 24 24 24 24 24 | 0 0 0 0 0 741,312 0 741,312 3,065 22 22 23 24 24 24 24 24 | -C RES. SERVICE - DELINOUENT (EXCEPT YDC/YFC) | 0 | | | 1.163.051 | 0 | 1.163.051 | 8.404 | 93 | | | |
| YDC/YPC (NON-SECURE)-Institutional 0 0 0 0 20,064 57 1 1 YDC SECURE SECURE SUBTOTAL INSTITUTIONAL 0 0 0 0 4,385 6,644,300 0 6,648,685 24,814 501 0 ADMINISTRATION 182,452 87,600 0 862,306 0 902 1,133,260 | YDC/YPC (NON-SECURE)-Institutional 0 0 0 0 20,064 57 1 P YDC SECURE SECURE SUBTOTAL INSTITUTIONAL 0 0 0 4,385 6,644,300 0 6,648,685 24,814 501 0 ADMINISTRATION 182,452 87,600 0 862,306 0 902 1,133,260 | -D SECURE RES. SERVICE (EXCEPT YDC) | 0 | | | | 0 | 741.312 | 3,065 | 22 | | | |
| YDC SECURE Color | YDC SECURE SUBTOTAL INSTITUTIONAL 0 0 0 0 0 152,118 0 152,118 423 4 | -E YDC/YFC (NON-SECURE)-Institutional | 0 | | | 20,064 | 0 | 20,064 | 57 | 1 | | | |
| SUBTOTAL INSTITUTIONAL 0 0 4,385 6,644,300 0 6,648,685 24,814 501 0 0 ADMINISTRATION 182,452 87,600 0 862,306 0 902 1,133,260 | ADMINISTRATIONAL 182,452 87,600 0 4,385 6,644,300 0 6,648,685 24,814 501 0 0 ADMINISTRATION 182,452 87,600 0 862,306 0 902 1,133,260 | -F YDC SECURE | 0 | | | | 0 | 152,118 | 423 | 4 | | | |
| ADMINISTRATION 182,452 87,600 0 862,306 0 902 1,133,260 | ADMINISTRATION 182,452 87,600 0 862,306 0 902 1,133,260 | | 0 | | | | 0 | 6,648,685 | 24,814 | 501 | 0 | 0 | 0 |
| TOTAL EXPENDITURES 6,428,723 3.067.682 5.014.952 2.848.942 25.910.982 49,636 43,320,917 | TOTAL EXPENDITURES 6,428,723 3.067,682 5.014,952 2.848,942 25,910,982 49,636 43,320,917 [[]][][][][][][][][][][][][][][][][][] | | | | | | 300 | 1,133,260 | | | | | |
| TOTAL EXPENDITURES 6,428,723 3,067,682 5,014,952 2,5848,942 25,910,982 49,636 43,320,917 | TOTAL EXPENDITURES 6,428,723 3,067,682 5,014,952 2,848,942 25,910,982 49,636 43,320,917 | | ļ | | ļ | | | | | | | | |
| | | | \rightarrow | ,682 5,014,952 | | 25,910,982 | 49,636 | 43,320,917 | | | 0 | 0 | 0 |

BERKS COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010 AMENDED

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

| | AS | | AS |
|---|----------------------|--------------|---------------|
| | REPORTED | INCREASE | AMENDED PER |
| COST CENTER ITEMS | PER CY370 | (DECREASE) | CY370 |
| Adoption Service | \$ 1,284,344 | \$ (11,083) | \$ 1,273,261 |
| Adoption Assistance | 4,736,519 | 0 | 4,736,519 |
| Counseling | 2,937,509 | 0 | 2,937,509 |
| Day Care | 4,248 | 0 | 4,248 |
| Day Treatment | 0 | 0 | 0 |
| Homemaker Service | 949,484 | (9,920) | 939,564 |
| Intake and Referral | 1,481,404 | (15,997) | 1,465,407 |
| Life Skill | 0 | 0 | 0 |
| Protective Service - Child Abuse | 1,552,023 | (15,413) | 1,536,610 |
| Protective Service - General | 2,299,568 | (23,728) | 2,275,840 |
| Service Planning | 213,622 | (2,166) | 211,456 |
| Juvenile Act Proceedings | 394,544 | 0 | 394,544 |
| Alternative Treatment | 932,732 | 0 | 932,732 |
| Community Residential | 4,371,104 | 0 | 4,371,104 |
| Emergency Shelter | 1,992,536 | 0 | 1,992,536 |
| Foster Family | 12,451,292 | (33,639) | 12,417,653 |
| Supervised Independent Living | 49,989 | 0 | 49,989 |
| Juvenile Detention Service | 4,260,634 | 0 | 4,260,634 |
| Residential Service | 1,474,557 | 0 | 1,474,557 |
| Secure Residential Service (Except YDC) | 741,312 | 0 | 741,312 |
| YDC/YFC (Non-Secure) - Institutional | 20,064 | 0 | 20,064 |
| YDC Secure | 152,118 | 0 | 152,118 |
| Administration | 1,412,511 | (279,251) | 1,133,260 |
| Combined Total Expense | 43,712,114 | (391,197) | 43,320,917 |
| Less Non-reimbursables | 0 | 0 | 0 |
| Total Net Expense | \$ 43,712,114 | \$ (391,197) | \$ 43,320,917 |
| | | | |
| | AS | | AS |
| | REPORTED | INCREASE | AMENDED PER |
| OBJECTS OF EXPENDITURE | PER CY370 | (DECREASE) | CY370 |
| Wages and Salaries | \$ 6,428,723 | \$ 0 | \$ 6,428,723 |
| Employee Benefits | 3,182,919 | (115,237) | 3,067,682 |
| Subsidies | 5,014,952 | 0 | 5,014,952 |
| Operating | 3,124,902 | (275,960) | 2,848,942 |
| Purchased Services | 25,910,982 | 0 | 25,910,982 |
| Fixed Assets | 49,636 | 0 | 49,636 |
| Combined Total Expense | 43,712,114 | (391,197) | 43,320,917 |
| Less Non-Reimbursables | 0 | 0 | 0 |
| Total Net Expense | \$ <u>43,712,114</u> | \$ (391,197) | \$43,320,917 |

BERKS COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010 ADJUSTMENT SCHEDULE

| | | | | T | I | | | | | |
|----------|---------|---------|------|---|------|-----------|----------|-----------|----|-----------|
| REPORT | REFEI | RENCE | | | | | | | | |
| IGE ORT | ICLI LI | ALI VEL | ADJ. | | AS I | REPORTED | INO | CREASE/ | Δ | AMENDED |
| SCHEDULE | LINE | COLUMN | NO. | EXPLANATION OF ADJUSTMENTS | | ADJUSTED | | ECREASE) | • | TOTAL |
| | | | | | | | (| , | | |
| | | | | CY-370 Adjustments | | | | | | |
| | | | | | | | | | | |
| CY-370 | 4 | 4 | 1 | Administration - Operating | \$ | 1,138,266 | \$ | (275,960) | \$ | 862,306 |
| | | | | | | | | | | |
| | | | | To decrease indirect costs \$275,960 to reconcile | | | | | | |
| | | | | to the County Cost Allocation Plan (CAP). The | | | | | | |
| | | | | agency calculation included estimated CAP | | | | | | |
| | | | | amounts because the CAP was not available when | | | | | | |
| | | | | the 2009-2010 fiscal reports were due for | | | | | | |
| | | | | submission to the Department of Public Welfare. | | | | | | |
| | | | | Title 55 PA Code, Chapter 3170.60 | | | | | | |
| | | | | OCYF Bulletin 00-95-12 | | | | | | |
| | | | | | | | | | | |
| CY-370 | 1-A | 2 | 2 | Adoption Service - Employee Benefits | \$ | 306,132 | \$ | (11,083) | \$ | 295,049 |
| | 1-H | 2 | | Homemaker Service - Employee Benefits | \$ | 273,993 | \$ | (9,920) | \$ | 264,073 |
| | 1-I | 2 | | Intake & Referral - Employee Benefits | \$ | 441,848 | \$ | (15,997) | \$ | 425,851 |
| | 1-L | 2 | | Prot. Service Child Abuse - Employee Benefits | \$ | 425,730 | \$ | (15,413) | \$ | 410,317 |
| | 1-M | 2 | | Prot. Service General - Employee Benefits | \$ | 655,372 | \$ | (23,728) | \$ | 631,644 |
| | 1-N | 2 | | Service Planning - Employee Benefits | \$ | 59,828 | \$ | (2,166) | \$ | 57,662 |
| | 2-G | 2 | | Foster Family (Dependent) - Employee Benefits | \$ | 929,124 | \$ | (33,639) | \$ | 895,485 |
| | 2-I | 2 | | Supervised Ind. Living - Employee Benefits | \$ | 1 | \$ | - | \$ | 1 |
| | 4 | 2 | | Administration - Employee Benefits | \$ | 90,891 | \$ | (3,291) | | 87,600 |
| | | | | Total Adjustment Amount | \$ | 3,182,919 | \$ | (115,237) | \$ | 3,067,682 |
| | | | | | | | | | | |
| | | | | To decrease retirement Employee Benefits | | | | | | |
| | | | | \$115,237 to properly report the agency's | | | | | | |
| | | | | allocation of the 2009 and 2010 | | | | | | |
| | | | | pension contributions. Estimated and not | | | | | | |
| | | | | actual rates were used in the agency/county | | | | | | |
| | | | | calculation. | | | | | | |
| | | | | Title 55 PA Code, Chapter 3170.47(f) | | | | | | |
| <u> </u> | | | | The 33 FA Code, Chapter 31/0.4/(1) | | | <u> </u> | | | |

BERKS COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010 ADJUSTMENT SCHEDULE

| REPORT | Γ REFEI | RENCE | ADJ. | | AC | REPORTED | IN | NCREASE | | ADJUSTED |
|----------|---------|-----------|------|---|----|-----------|----|----------|----|-----------|
| SCHEDULE | LINE | COLUMN | NO. | EXPLANATION OF ADJUSTMENTS | | ADJUSTED | | ECREASE | 1 | TOTAL |
| SCHEDCEL | LITTE | COLCIVITY | 110. | CY-370A Adjustment | OK | TIDJEBIED | | Lendard | | TOTAL |
| | | | | o i svori kajasanski | | | | | | |
| CY-370A | 3 | 2-B | 3 | Alt. Treatment (Del.) - Title IV-E Maint. | \$ | 121,477 | \$ | 20,318 | \$ | 141,795 |
| | 3 | 2-C | | Community Res. (Dep.) - Title IV-E Maint. | \$ | 413,056 | \$ | 7,915 | \$ | 420,971 |
| | 3 | 2-D | | Community Res. (Del.) - Title IV-E Maint. | \$ | 414,658 | \$ | 370 | \$ | 415,028 |
| | 3 | 2-E | | Emergency Shelter (Dep.) - Title IV-E Maint. | \$ | 105,314 | \$ | 3,896 | \$ | 109,210 |
| | 3 | 2-F | | Emergency Shelter (Del.) - Title IV-E Maint. | \$ | 60,558 | \$ | 1,069 | \$ | 61,627 |
| | 3 | 2-G | | Foster Family (Dep.) - Title IV-E Maint. | \$ | 1,252,102 | \$ | 63,731 | \$ | 1,315,833 |
| | 3 | 3-B | | Residential Service (Dep.) - Title IV-E Maint. | \$ | 55,411 | \$ | 4,580 | \$ | 59,991 |
| | 3 | 3-C | | Residential Service (Del.) - Title IV-E Maint. | \$ | 123,775 | \$ | 58,143 | \$ | 181,918 |
| | 4 | 1-A | | Adoption Services - Title IV-E Admin. | \$ | 181,683 | \$ | 1,302 | \$ | 182,985 |
| | 4 | 1-H | | Homemaker Services - Title IV-E Admin. | \$ | 155,972 | \$ | 1,298 | \$ | 157,270 |
| | 4 | 1-I | | Intake and Referral - Title IV-E Admin. | \$ | 243,402 | \$ | 1,610 | \$ | 245,012 |
| | 4 | 1-L | | Prot. Services Child Abuse - Title IV-E Admin | \$ | 254,582 | \$ | 1,809 | \$ | 256,391 |
| | 4 | 1-M | | Prot. Services General - Title IV-E Admin. | \$ | 377,384 | \$ | 3,181 | \$ | 380,565 |
| | 4 | 1-N | | Service Planning - Title IV-E Admin. | \$ | 35,024 | \$ | 320 | \$ | 35,344 |
| | 4 | 1-O | | Juv. Act Proceedings (Dep.) - Title IV-E Admin. | \$ | 2,188 | \$ | 2 | \$ | 2,190 |
| | 4 | 1-P | | Juv. Act Proceedings (Del.) - Title IV-E Admin. | \$ | 29,760 | \$ | 25 | \$ | 29,785 |
| | 4 | 2-E | | Emergency Shelter (Dep.) - Title IV-E Admin. | \$ | 31,098 | \$ | 939 | \$ | 32,037 |
| | 4 | 2-G | | Foster Family (Dep.) - Title IV-E Admin. | \$ | 1,534,905 | \$ | 37,202 | \$ | 1,572,107 |
| | 4 | 2-H | | Foster Family (Del.) - Title IV-E Admin. | \$ | 31,279 | \$ | 1,254 | \$ | 32,533 |
| | 4 | 2-I | | Supervised Ind. Living (Dep.) - Title IV-E Admin. | \$ | 5,800 | \$ | 346 | \$ | 6,146 |
| | 4 | 3-B | | Residential Service (Dep.) - Title IV-E Admin. | \$ | 724 | \$ | 2 | \$ | 726 |
| | 4 | 4 | | Adminstration - Title IV-E Admin. | \$ | 231,955 | \$ | (43,713) | \$ | 188,242 |
| | | | | Total Adjustment Amount | | | \$ | 165,599 | | |
| | | | | To increase Title IV-E revenue \$165,599 to | | | | | | |
| | | | | include 32 supplemental invoices not | | | | | | |
| | | | | reported on the agency's orginally submitted | | | | | | |
| | | | | fiscal reports. | | | | | | |
| | | | | inscarreports. | | | | | | |
| | | | | Title 55 PA Code, Chapter 3170.95(a)(b) | | | | | | |
| | | | | CY-348 Adjustments | | | | | | |
| | | | | | | | | | | |
| CY-348 | 12 | A | 4 | Total Title IV-D Collections | \$ | 1,182,977 | \$ | (6,480) | \$ | 1,176,497 |
| | | | | To decrease Title IV-D Collections \$6,480 | | | | | | |
| | | | | to properly report the total amount received. | | | | | | |
| | | | | | | | | | | |
| | | | | Title 55 PA Code, Chapter 3170.95(a)(b) | | | | | | |
| CY-348 | 13 | A | 5 | Title IV-D Collections for IV-E Elg. Children | \$ | 111,078 | \$ | 5,815 | \$ | 116,893 |
| | | | | To increase Title IV-D Collections for IV-E | | | | | | |
| | | | | Eligible Children \$5,815 to account for income | | | | | | |
| | | | | reported on supplemental IV-E invoices not | | | | | | |
| | | | | originally reported. | | | | | | |
| | | | | | | | | | | |
| | | | | Title 55 PA Code, Chapter 3170.95(a)(b) | | | | | | |

BERKS COUNTY CHILDREN AND YOUTH AGENCY STATUS OF PRIOR AUDIT FINDING AND RECOMMENDATION

Compliance with Prior Audit Finding and Recommendation

<u>Finding – Berks County Children and Youth Agency Did Not File its Quarterly Reports on Time</u>

While the Berks County Children and Youth Agency did not file all quarterly reports with the Department of Public Welfare (DPW) in a timely manner during the current audit period, this finding will not be repeated because DPW's implementation of significant changes to the child welfare reporting system caused unavoidable delays in the filing of these reports.

BERKS COUNTY CHILDREN AND YOUTH AGENCY REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Tom Corbett

Governor

Commonwealth of Pennsylvania

Ms. Gloria Gilligan Acting Bureau Director

Bureau of Budget and Fiscal Support Office of Children, Youth and Families

Department of Public Welfare

Ms. Stephanie Weigle Division Director

Division of Administration

Bureau of Budget and Fiscal Support Office of Children, Youth and Families

Department of Public Welfare

Ms. Kelly Leighty **Division Director**

Division of Financial Policy and Operations

Bureau of Financial Operations Department of Public Welfare

Mr. David Bryan, CPA

Audit Manager

Audit Resolution Section

Division of Audit and Review **Bureau of Financial Operations**

Department of Public Welfare

The Commissioners of Berks County

Mr. George M. Kovarie

Director

Berks County Children & Youth Agency

Ms. Sandy Graffius

Controller Berks County

Ms. Linda Swick Audit Specialist

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