



**BERKS COUNTY  
CHILDREN AND YOUTH AGENCY  
AMENDED FINANCIAL REPORT  
FOR THE PERIOD  
JULY 1, 2008 TO JUNE 30, 2009**

**COMMONWEALTH OF PENNSYLVANIA**  
**EUGENE A. DEPASQUALE - AUDITOR GENERAL**  
**DEPARTMENT OF THE AUDITOR GENERAL**



**Commonwealth of Pennsylvania  
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**EUGENE A. DePASQUALE  
AUDITOR GENERAL**

The Commissioners of Berks County  
County Services Center, 13<sup>th</sup> Floor  
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, 2008 to June 30, 2009, pursuant to authority derived from Act 148 of July 9, 1976, (P.L. 846, No. 148), as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the aforementioned fiscal forms included in the Act 148 Invoice Package for Fiscal Year End (FYE) June 30, 2009, 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.

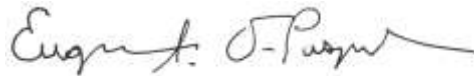
The results of the procedures performed during this engagement include six adjustments to the attached Berks County Children and Youth Agency's fiscal forms, as presented on pages 7 and 8. We determined that, based upon the state participation rates, the \$326,346 decrease in Expenditures, the \$153,890 increase in Non-Reimbursable Expenditures and the \$208,556 increase in Revenue resulted in a net amount of \$520,299 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 the adjustments as detailed on pages 7 and 8 of this report, except for adjustment No. 4. The Fiscal

Officer took exception to our calculation of the 2% limitation on Indirect Costs; she stated that she had spoken with representatives of DPW regarding her method of calculating the limitation amount and that DPW representatives are reviewing her calculation for accuracy. Since the DPW is responsible for the settlement of our department's audit adjustments, our adjustments will remain as presented in this report; a final determination 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.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale", with a long, sweeping horizontal line extending to the right.

EUGENE A. DEPASQUALE  
Auditor General

June 2, 2014

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## **BACKGROUND**

The Department of the Auditor General is responsible for reviewing the submitted cost and revenue reports of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Public Welfare Code (62 P.S. § 704.1(a)(4)). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is County-Administered and State-Supervised by the Department of Public Welfare (DPW) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Public Welfare Code (62 P. S. § 703), the DPW is responsible for making and enforcing all rules and regulations necessary and appropriate to the proper accomplishment of the child welfare duties and functions vested by law in the county institution districts or their successors. Title 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, outlines the rules and regulations relative to the County Administration of the Children and Youth Social Service Programs. Specifically, in compliance with 55 Pa. Code § 3140.31, the Counties must report their actual expenditures incurred for the provision of children and youth social services on a quarterly basis to the DPW through the Act 148 Invoice package. The expenditures reported in the Act 148 Invoice package refers to all costs for dependent and delinquent children and youth services funded or administered by the DPW.

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

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

Approved State Allocation <sup>1</sup>		\$ 27,342,260
Supplemental Act 148		<u>0</u>
Total		27,342,260
State Share (CY348) <sup>2</sup>	\$ 26,410,770	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 26,410,770
Less: Excess Expenditure Over State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 26,410,770
Actual Act 148 Revenues Received <sup>4</sup>		<u>26,931,069</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>\$ (520,299)</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 audit adjustments are considered.

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

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

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

**BERKS COUNTY CHILDREN AND YOUTH SERVICES  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CY348  
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	1,118,363	0	166,294	0	0	0	0	0	952,069	952,069	0
02. 90% REIMBURSEMENT	1,688,612	15,083	192,097	0	0	0	0	0	1,481,432	1,333,289	148,143
03. 80% REIMBURSEMENT	36,345,076	1,810,452	8,008,717	1,822,810	201,757	0	0	181,684	24,319,656	19,455,724	4,863,932
04. 60% REIMBURSEMENT	4,579,248	292,240	599,623	0	117,156	139,357	0	11,187	3,419,685	2,051,812	1,367,873
05. 50% REIMBURSEMENT	5,337,613	67,988	33,874	0	0	0	0	0	5,235,751	2,617,876	2,617,875
06. TOTAL NET CHILD WELFARE EXPEND.	49,068,912	2,185,763	9,000,605	1,822,810	318,913	139,357	0	192,871	35,408,593	26,410,770	8,997,823

YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	242,439	8,906							233,533	140,120	93,413

08. NON-REIMBURSABLE EXPENDITURES	153,890	0	0						153,890		153,890
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09. TOTAL EXPENDITURES	49,465,241	2,194,669	9,000,605	1,822,810	318,913	139,357	0	192,871	35,796,016	26,550,890	9,245,126
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10. IL Grant Funds Reported 148,832

11. TOTAL HSDF used for Child Welfare 143,582

12. TOTAL TITLE IV-D COLLECTIONS 1,622,904

13. TITLE IV-D Collections for IV-E Children 157,472

14. STATE ACT 148 - line 6 26,410,770

15. STATE ACT 148 ALLOCATION 27,342,260

16. ADJUSTED STATE SHARE (lower of 14 or 15) 26,410,770

INVOICE											
AMENDED STATE SHARE (ACT 148)	26,410,770										
ACT 148 AMOUNT AS SUBMITTED	26,931,069										
ADJUSTMENT TO STATE SHARE	(520,299)										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	225,783	9,290	37

**BERKS COUNTY CHILDREN AND YOUTH SERVICES  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CY370A  
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	1,118,363	0		166,294	0					952,069	952,069	0
I-B ADOPTION ASSISTANCE	4,345,691	0	1,856,674	0						2,489,017	1,991,214	497,803
I-C COUNSELING - DEPENDENT	3,556,263	5,454		1,621,631	0					1,929,178	1,543,342	385,836
I-D COUNSELING - DELINQUENT	769,916	0		195,029	0					574,887	459,910	114,977
I-E DAY CARE	3,720	0		3,720	0					0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0		0	0					0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0		0	0					0	0	0
I-H HOMEMAKER SERVICE	891,364	0		146,384	2,430					742,550	594,040	148,510
I-I INTAKE & REFERRAL	1,355,822	0		224,788	0					1,131,034	904,827	226,207
I-J LIFE SKILLS - DEPENDENT	0	0		0	0					0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0					0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	1,485,692	0		245,343	0					1,240,349	992,279	248,070
I-M PROTECTIVE SERVICE - GENERAL	2,343,255	143,582		387,977	0					1,811,696	1,449,357	362,339
I-N SERVICE PLANNING	193,334	0		31,821	0					161,513	129,210	32,303
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	432,964	0		2,298	0					430,666	215,333	215,333
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	197,562	67,988		31,576	0					97,998	48,999	48,999
<b>I-Q SUBTOTAL IN-HOME</b>	<b>16,693,946</b>	<b>217,024</b>	<b>1,856,674</b>	<b>1,236,481</b>	<b>1,822,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,560,957</b>	<b>9,280,580</b>	<b>2,280,377</b>
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	652,620	21,274	153,890	352						477,104	381,683	95,421
2-B ALTERNATIVE TREATMENT - DELINQUENT	570,542	52,329	91,301	0						426,912	341,530	85,382
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,722,523	103,014	504,392	1,606						2,113,511	1,690,809	422,702
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,222,856	183,352	456,729	0						1,582,775	1,266,220	316,555
2-E EMERGENCY SHELTER - DEPENDENT	763,426	0	105,778	25,428	0					632,220	568,998	63,222
2-F EMERGENCY SHELTER - DELINQUENT	925,186	15,083	60,891	0	0					849,212	764,291	84,921
2-G FOSTER FAMILY - DEPENDENT	14,690,798	1,267,552	1,628,974	2,058,913		201,757			181,684	9,351,918	7,481,534	1,870,384
2-H FOSTER FAMILY - DELINQUENT	315,160	33,895	26,187	31,909						223,169	178,535	44,634
2-I SUP. INDEPENDENT LIVING - DEPENDENT	225,520	0	148,832	12,645						64,043	51,234	12,809
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0						0	0	0
<b>2-K SUBTOTAL CBP</b>	<b>23,088,631</b>	<b>1,676,499</b>	<b>3,176,974</b>	<b>2,130,853</b>	<b>0</b>	<b>201,757</b>	<b>0</b>	<b>0</b>	<b>181,684</b>	<b>15,720,864</b>	<b>12,724,834</b>	<b>2,996,030</b>
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	4,707,087	0								4,707,087	2,353,544	2,353,543
3-B RESIDENTIAL SERVICE - DEPENDENT	817,826	60,864	105,667	1,329		117,156	139,357			393,453	236,072	157,381
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,618,645	231,376	270,721	0						1,116,548	669,929	446,619
3-D SECURE RES. SERVICE (EXCEPT YDC)	935,453	0								935,453	561,272	374,181
3-E YDC/YFC (NON-SECURE)-Institutional	212,534	8,906								203,628	122,177	81,451
3-F YDC SECURE	29,905	0								29,905	17,943	11,962
<b>3-G SUBTOTAL INSTITUTIONAL</b>	<b>8,321,450</b>	<b>301,146</b>	<b>376,388</b>	<b>1,329</b>	<b>0</b>	<b>117,156</b>	<b>139,357</b>	<b>0</b>	<b>0</b>	<b>7,386,074</b>	<b>3,960,937</b>	<b>3,425,137</b>
<b>4 ADMINISTRATION</b>	<b>1,207,324</b>	<b>0</b>		<b>221,906</b>		<b>0</b>	<b>0</b>		<b>11,187</b>	<b>974,231</b>	<b>584,539</b>	<b>389,692</b>
<b>5 TOTAL REVENUES</b>	<b>49,311,351</b>	<b>2,194,669</b>	<b>5,410,036</b>	<b>3,590,569</b>	<b>1,822,810</b>	<b>318,913</b>	<b>139,357</b>	<b>0</b>	<b>192,871</b>	<b>35,642,126</b>	<b>26,550,890</b>	<b>9,091,236</b>



**BERKS COUNTY CHILDREN AND YOUTH SERVICES  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CY370  
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS,Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	573,535	257,559	173,303	112,166	1,800	1,118,363	1,654	187	0	0	0	0
1-B ADOPTION ASSISTANCE	0	4,345,691	0	0	0	4,345,691	0	1,037	0	0	0	0
1-C COUNSELING - DEPENDENT	0	0	0	3,556,263	0	3,556,263	0	1,173	0	0	0	0
1-D COUNSELING - DELINQUENT	0	0	0	769,916	0	769,916	0	295	0	0	0	0
1-E DAY CARE	0	0	0	3,720	0	3,720	0	4	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H HOMEMAKER SERVICE	526,870	237,756	117,974	7,136	1,628	891,364	191	2	0	0	0	0
1-I INTAKE & REFERRAL	838,887	378,982	135,890	0	2,063	1,355,822	1,343	0	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	855,897	384,141	243,127	0	2,527	1,485,692	1,243	0	0	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	1,394,919	629,628	314,335	0	4,373	2,343,255	1,625	0	0	0	0	0
1-N SERVICE PLANNING	112,304	50,020	30,653	0	357	193,334	6,456	0	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	14,281	418,683	0	432,964	1,181	1,181	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	197,562	0	0	197,562	786	0	0	0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	4,302,412	1,938,086	4,345,691	1,227,125	4,867,884	12,748	16,693,946	0	0	0	0	0
							Number of Children receiving <b>only NON-PURCHASED IN-Home Services</b>					11,207
<b>COMMUNITY BASED PLACEMENT</b>							TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS,Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	2,129	650,491	0	652,620	3,729	28	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	570,542	0	570,542	3,899	111	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	9,679	2,712,844	0	2,722,523	16,132	131	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	2,222,856	0	2,222,856	13,124	179	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	25,523	737,903	0	763,426	8,749	401	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	925,186	0	925,186	5,464	206	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,980,786	891,204	225,783	755,008	10,832,121	5,896	14,690,798	204,935	890	0	0	0
2-H FOSTER FAMILY - DELINQUENT	114,181	51,440	21,660	33,405	4,490	315,160	2,478	18	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	225,520	0	1	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CRP</b>	2,094,967	942,644	247,443	825,744	18,971,593	6,240	23,088,631	258,510	1,965	0	0	0
							Number of Children receiving <b>only NON-PURCHASED IN-Home Services</b>					11,207
<b>INSTITUTIONAL PLACEMENT</b>							TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS,Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	7,985	809,841	0	4,707,087	11,173	412	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	1,618,645	0	817,826	4,528	72	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	935,453	0	1,618,645	11,603	103	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	212,534	0	935,453	3,747	25	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	29,905	0	212,534	646	6	0	0	0
3-F YDC SECURE	0	0	0	0	8,321,450	0	29,905	89	3	0	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	7,985	8,321,450	0	8,321,450	31,786	621	0	0	0
<b>ADMINISTRATION</b>	176,922	79,972	0	1,103,968	0	352	1,361,214	153,890	0	0	0	0
<b>TOTAL EXPENDITURES</b>	6,574,301	2,960,702	4,593,134	3,164,822	32,152,942	19,340	49,465,241	153,890	0	0	0	0

County Indirect Costs = \$ 1,077,027

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 1,137,022	\$ (18,659)	\$ 1,118,363
Adoption Assistance	4,345,691	0	4,345,691
Counseling	4,440,060	(113,881)	4,326,179
Day Care	3,720	0	3,720
Day Treatment	0	0	0
Homemaker Service	908,462	(17,098)	891,364
Intake and Referral	1,381,246	(25,424)	1,355,822
Life Skill	0	0	0
Protective Service - Child Abuse	1,513,450	(27,758)	1,485,692
Protective Service - General	2,389,798	(46,543)	2,343,255
Service Planning	197,040	(3,706)	193,334
Juvenile Act Proceedings	630,526	0	630,526
Alternative Treatment	1,223,162	0	1,223,162
Community Residential	4,945,379	0	4,945,379
Emergency Shelter	1,688,612	0	1,688,612
Foster Family	15,070,496	(64,538)	15,005,958
Supervised Independent Living	229,231	(3,711)	225,520
Juvenile Detention Service	4,707,087	0	4,707,087
Residential Service	2,436,471	0	2,436,471
Secure Residential Service (Except YDC)	935,453	0	935,453
YDC/YFC (Non-Secure) - Institutional	212,534	0	212,534
YDC/YFC Secure	29,905	0	29,905
Administration	<u>1,366,242</u>	<u>(5,028)</u>	<u>1,361,214</u>
Combined Total Expense	49,791,587	(326,346)	49,465,241
Less Non-reimbursables	<u>0</u>	<u>153,890</u>	<u>153,890</u>
Total Net Expense	<u>\$ 49,791,587</u>	<u>\$ (480,236)</u>	<u>\$ 49,311,351</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,574,301	\$ 0	\$ 6,574,301
Employee Benefits	3,093,645	(132,943)	2,960,702
Subsidies	4,593,134	0	4,593,134
Operating	3,164,822	0	3,164,822
Purchased Services	32,266,823	(113,881)	32,152,942
Fixed Assets	<u>98,862</u>	<u>(79,522)</u>	<u>19,340</u>
Combined Total Expense	49,791,587	(326,346)	49,465,241
Less Non-reimbursables	<u>0</u>	<u>153,890</u>	<u>153,890</u>
Total Net Expense	<u>\$ 49,791,587</u>	<u>\$ (480,236)</u>	<u>\$ 49,311,351</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE (DECREASE)	ADJUSTED TOTAL		
SCHEDULE	LINE	COLUMN							
CY-370 Adjustments									
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 269,124	\$ (11,565)	\$ 257,559		
	1-H	2		Homemaker Service - Employee Benefits	\$ 248,432	\$ (10,676)	\$ 237,756		
	1-I	2		Intake & Referral - Employee Benefits	\$ 395,999	\$ (17,017)	\$ 378,982		
	1-L	2		Protective Child Abuse - Employee Benefits	\$ 401,390	\$ (17,249)	\$ 384,141		
	1-M	2		Protective General - Employee Benefits	\$ 657,900	\$ (28,272)	\$ 629,628		
	1-N	2		Service Planning - Employee Benefits	\$ 52,266	\$ (2,246)	\$ 50,020		
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 931,221	\$ (40,017)	\$ 891,204		
	2-I	2		Supervised IL (Dep.) - Employee Benefits	\$ 53,750	\$ (2,310)	\$ 51,440		
	4	2		Administration - Employee Benefits	\$ 83,563	\$ (3,591)	\$ 79,972		
					Total Adjustment Amount		\$ (132,943)		
					To decrease retirement employee benefits \$132,943 to properly report the agency's allocation of the 2008 and 2009 county pension contributions. Estimated and not actual rates were used in the agency/county calculation.				
				Title 55 PA Code, Chapter 3170.47(f)					
CY-370	1-C	5	2	Counseling (Dep.) - Purchased Services	\$ 3,562,614	\$ (6,351)	\$ 3,556,263		
	1-D	5		Counseling (Del.) - Purchased Services	\$ 877,446	\$ (107,530)	\$ 769,916		
				Total Adjustment Amount		\$ (113,881)			
				To decrease counseling purchased services \$113,881 to eliminate Multisystemic Therapy (MST) Grant expenditures because special grant expenditures are to be excluded from the CY-370 Expenditure Report.					
				Title 55 PA Code, Chapter 3170.92(c) OCYF Bulletin 3140-06-06					
CY-370	1-A	6	3	Adoption Service - Fixed Assets	\$ 8,894	\$ (7,094)	\$ 1,800		
	1-H	6		Homemaker Service - Fixed Assets	\$ 8,050	\$ (6,422)	\$ 1,628		
	1-I	6		Intake & Referral - Fixed Assets	\$ 10,470	\$ (8,407)	\$ 2,063		
	1-L	6		Protective Child Abuse - Fixed Assets	\$ 13,036	\$ (10,509)	\$ 2,527		
	1-M	6		Protective General - Fixed Assets	\$ 22,644	\$ (18,271)	\$ 4,373		
	1-N	6		Service Planning - Fixed Assets	\$ 1,817	\$ (1,460)	\$ 357		
	2-G	6		Foster Family (Dep.) - Fixed Assets	\$ 30,417	\$ (24,521)	\$ 5,896		
	2-I	6		Supervised IL (Dep.) - Fixed Assets	\$ 1,745	\$ (1,401)	\$ 344		
	4	6		Administration - Fixed Assets	\$ 1,789	\$ (1,437)	\$ 352		
					Total Adjustment Amount		\$ (79,522)		
					To decrease Fixed Assets \$79,522 to eliminate Information Technology (I.T.) Grant expenditures because special grant expenditures are to be excluded from the CY-370 Expenditure Report.				
				Title 55 PA Code, Chapter 3170.92(c) OCYF Bulletin 3140-06-06					

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	4	CY-370 Adjustments (Continued)			
				Administration - Non-Reimbursable Non PS/Sub.  To increase Non-Reimbursable Expenditures \$153,890 to report indirect costs that exceeded the two percent cost limitation.  Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ -	\$ 153,890	\$ 153,890
CY-370A			5	CY-370A Adjustment			
	1-B	3		Adoption Assistance - Title IV-E Maintenance	\$ 1,828,232	\$ 28,442	\$ 1,856,674
	2-B	3		Alternative Treatment (Del.) - Title IV-E Maintenance	\$ 71,139	\$ 20,162	\$ 91,301
	2-C	3		Community Residential (Dep.) - Title IV-E Maintenance	\$ 499,767	\$ 4,625	\$ 504,392
	2-D	3		Community Residential (Del.) - Title IV-E Maintenance	\$ 455,168	\$ 1,561	\$ 456,729
	2-E	3		Emergency Shelter (Dep.) - Title IV-E Maintenance	\$ 110,215	\$ (4,437)	\$ 105,778
	2-F	3		Emergency Shelter (Del.) - Title IV-E Maintenance	\$ 50,173	\$ 10,718	\$ 60,891
	2-G	3		Foster Family (Dep.) - Title IV-E Maintenance	\$ 1,594,262	\$ 34,712	\$ 1,628,974
	2-H	3		Foster Family (Del.) - Title IV-E Maintenance	\$ 13,644	\$ 12,543	\$ 26,187
	3-B	3		Residential Service (Dep.) - Title IV-E Maintenance	\$ 90,691	\$ 14,976	\$ 105,667
	3-C	3		Residential Service (Del.) - Title IV-E Maintenance	\$ 270,028	\$ 693	\$ 270,721
	1-A	4		Adoption Service - Title IV-E Administration	\$ 164,577	\$ 1,717	\$ 166,294
	1-H	4		Homemaker Service - Title IV-E Administration	\$ 144,823	\$ 1,561	\$ 146,384
	1-I	4		Intake & Referral - Title IV-E Administration	\$ 222,257	\$ 2,531	\$ 224,788
	1-L	4		Protective Child Abuse - Title IV-E Administration	\$ 242,871	\$ 2,472	\$ 245,343
	1-M	4		Protective General - Title IV-E Administration	\$ 384,058	\$ 3,919	\$ 387,977
	1-N	4		Service Planning - Title IV-E Administration	\$ 31,403	\$ 418	\$ 31,821
	1-O	4		Juvenile Act (Dep.) - Title IV-E Administration	\$ 2,282	\$ 16	\$ 2,298
	1-P	4		Juvenile Act (Del.) - Title IV-E Administration	\$ 31,335	\$ 241	\$ 31,576
	2-A	4		Alternative Treatment (Dep.) - Title IV-E Administration	\$ 348	\$ 4	\$ 352
	2-C	4		Community Residential (Dep.) - Title IV-E Administration	\$ 1,592	\$ 14	\$ 1,606
	2-E	4		Emergency Shelter (Dep.) - Title IV-E Administration	\$ 25,439	\$ (11)	\$ 25,428
	2-G	4		Foster Family (Dep.) - Title IV-E Administration	\$ 2,004,667	\$ 54,246	\$ 2,058,913
	2-H	4		Foster Family (Del.) - Title IV-E Administration	\$ 16,770	\$ 15,139	\$ 31,909
	2-I	4		Supervised IL (Dep.) - Title IV-E Administration	\$ 12,561	\$ 84	\$ 12,645
	3-B	4		Residential Service (Dep.) - Title IV-E Administration	\$ 1,320	\$ 9	\$ 1,329
		4		Administration - Title IV-E Administration	\$ 219,705	\$ 2,201	\$ 221,906
			Total Adjustment Amount		\$ 208,556		
			To increase Federal Title IV-E Revenue \$208,556 to include 23 supplemental invoices not reported on the agency's originally submitted fiscal reports.  Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-348	13	A	6	CY-348 Adjustment			
				Title IV-D Collections for IV-E Children  To increase Title IV-D Collections for IV-E Children \$5,704 to properly report the total amount received.  Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 151,768	\$ 5,704	\$ 157,472

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

Compliance with Prior Audit Finding and Recommendation

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

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:

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Commonwealth of Pennsylvania

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