

County of Berks, Pennsylvania

Single Audit Report

Year Ended December 31, 2009 with
Independent Auditor's Reports

COUNTY OF BERKS, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2009

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YEAR ENDED DECEMBER 31, 2009

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

Board of County Commissioners and
County Controller
County of Berks, Pennsylvania

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Berks, Pennsylvania (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 28, 2011. We did not audit the discretely presented component units' financial statements of the Council on Chemical Abuse, Inc., Service Access and Management, Inc., Berks County Solid Waste Authority, Berks County Industrial Development Authority, Redevelopment Authority of the County of Berks, Reading Regional Airport Authority, and the Reading Area Community College, which represent 100% of the assets, net assets, revenues, and expenses of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those aggregate discretely presented component units, is based solely upon the reports of the other auditors. The financial statements of the Berks County Solid Waste Authority were not audited in accordance with *Government Auditing Standards*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

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Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the significant deficiency described in the accompanying schedule of findings and questioned costs as Finding 2009-01 to be a material weakness.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as Finding 2009-02 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the County in a separate letter dated January 28, 2011.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no such opinion on them.

* * * * *

This report is intended solely for the information and use of the Board of County Commissioners, County Controller, management of the County, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Maher Duessel

Harrisburg, Pennsylvania
January 28, 2011

Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal and Pennsylvania Department of Public Welfare Program and on Internal Control over Compliance and Schedule of Expenditures of Federal Awards, Schedule of Pennsylvania Department of Public Welfare Expenditures, and Schedule of Workforce Investment Act (WIA) Expenditures by Program Identifier and Year in Accordance with OMB Circular A-133, the DPW Single Audit Supplement, and the Commonwealth of Pennsylvania Department of Labor and Industry

Board of County Commissioners and
County Controller
County of Berks, Pennsylvania

Compliance

We have audited the compliance of the County of Berks, Pennsylvania (County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* and the Commonwealth of Pennsylvania Department of Public Welfare (DPW) *Single Audit Supplement* that are applicable to each of its major federal and DPW programs for the year ended December 31, 2009. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. The County's major DPW programs are identified on the accompanying Schedule of Pennsylvania Department of Public Welfare Financial Assistance. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the Commonwealth of Pennsylvania Department of Public Welfare *Single Audit Supplement*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

As described in Finding 2009-03 in the accompanying schedule of findings and questioned costs, the County did not comply with certain OMB Circular A-133 reporting requirements that are applicable to its Community Development Block Grants/Entitlement Grants, ARRA - Community Development Block Grants/Entitlement Grants, WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, Temporary Assistance for Needy Families, Title IV-D Child Support

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Independent Auditor's Report on Compliance
with Requirements Applicable to Each Major Program

Enforcement, Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund, IV-E Foster Care, Adoption Assistance, Medical Assistance Program, and Block Grants for Prevention and Treatment of Substance Abuse. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major programs for the year ended December 31, 2009.

Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements of laws, regulations, contracts, and grants applicable to federal and DPW programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or DPW program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or DPW program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2009-03 to be a material weakness.

Board of County Commissioners and
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Independent Auditor's Report on Compliance
with Requirements Applicable to Each Major Program

Schedule of Expenditures of Federal Awards, Schedule of Pennsylvania Department of Public Welfare Expenditures, and Schedule of Workforce Investment Act (WIA) Expenditures by Program Identifier and Year

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2009, and have issued our report thereon dated March 18, 2011. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards, the schedule of Pennsylvania Department of Public Welfare expenditures, and the schedule of WIA expenditures by program identifier and year are presented for purposes of additional analysis as required by OMB Circular A-133, DPW *Single Audit Supplement*, and the Commonwealth of Pennsylvania Department of Labor and Industry are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

* * * * *

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of County Commissioners, County Controller, others within the County, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Maher Duessel

Harrisburg, Pennsylvania
March 18, 2011

COUNTY OF BERKS, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2009

Prior Year Financial Statement Findings

Finding 08-01: Accounting Records

Condition: During the audit, certain adjustments were required to record additional receivables/revenues, reverse receivables/revenues, record bank account activity, record additional liabilities/expense, and restate the net assets after the County's year-end close of the accounting records.

Current Status: No changes were noted. See current year finding 2009-01.

Finding 08-02: Payroll Deductions

Condition: For 1 out of the 60 employees tested, the County did not properly deduct the employee's pension contribution.

Current Status: No discrepancies were noted during current year sampling.

Prior Year Findings and Questioned Costs for Federal and DPW Awards

The following is a finding for federal awards that would include audit findings as defined in OMB Circular A-133 §.510(a).

Finding 08-03 – Procurement, Suspension, and Debarment

U.S. Department of Health and Human Services – Passed through the Pennsylvania Department of Public Welfare – Medical Assistance Program (CFDA #93.778)

Condition: As a result of our testing of 20 providers for procurement, suspension, and debarment requirements, we noted that the County did not have an updated and current contract with the Berks Area Reading Transportation Authority.

Current Status: The County has a current contract with Berks Area Reading Transportation Authority.

Finding 08-04 – Drug-free Work Place Act

Pennsylvania Department of Public Welfare – Medical Assistance Transportation Program, Mental Health and Mental Retardation Program, and Child Care Information Services Program

Condition: As a result of our testing, we noted that for all contracts selected for testing, the subrecipients for the Medical Assistance Transportation Program, Mental Health and Mental

COUNTY OF BERKS, PENNSYLVANIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2009

Retardation Program, and Child Care Information Systems Program did not contain a clause where the provider certified that their workplace was drug-free.

Current Status: During the year ended December 31, 2009, the County entered into contract amendments that incorporated drug-free workplace language for the Medical Assistance Transportation Program and Child Care Information Systems Program. During March 2011, the County entered into a contract amendment that incorporated drug-free workplace language for the Mental Health and Mental Retardation Program.

COUNTY OF BERKS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009

I. Summary of Audit Results

1. Type of auditor's report issued: Unqualified

2. Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified that are not considered to be material weakness(es)?

yes none reported

3. Noncompliance material to financial statements noted? yes no

4. Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified that are not considered to be material weakness(es)?

yes none reported

5. Type of auditor's report issued on compliance for major programs: Qualified for each major program

6. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? yes no

7. Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant Cluster: Community Development Block Grants/Entitlement Grants
14.253	ARRA - Community Development Block Grant
17.258	Workplace Investment Act Cluster: WIA Adult Program
17.259	WIA Youth Activities
17.260	WIA Dislocated Workers
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.575	Child Care Cluster: Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund

COUNTY OF BERKS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009

93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
93.778	Medical Assistance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse

8. Dollar threshold used to distinguish between type A and type B programs: \$1,751,635

9. Auditee qualified as low-risk auditee? yes no

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

Finding 2009-01: Financial Reporting

Condition: Between the initial time of year-end audit fieldwork, in June 2010, to the time of final fieldwork, in October 2010, certain adjustments were required to record bank account activity, correct liabilities/expense, correct receivables/revenues, and correct net assets. Additionally, the County's analysis of a material receivable was performed incorrectly in the December 31, 2008 financial statement and was not corrected in the December 31, 2009 financial statement until December 2010. This correction resulted in a prior period adjustment in the amount of approximately \$31.6 million and a reduction of the receivable, allowance for doubtful accounts, and deferred revenue, in the General Fund as of December 31, 2009, of \$20.5 million, \$8.3 million, and \$28.8 million, respectively.

Most of the December 2009 bank reconciliations were signed as reviewed and approved by the Manager of Accounting and Financial Reporting. However, these reviews were not completed until March, April, or May 2010. In addition, there were several bank accounts that were not reconciled until subsequent to May 2010. Bank statements should be reconciled and reviewed in a timely manner. This process ensures that errors are discovered and corrected promptly.

At the initial time of year-end audit fieldwork, the County was unable to provide detailed information on the balance reported as accounts payable at December 31, 2009. Additionally, the accounts receivable aging reports did not appear to be reporting all transactions and the report did not agree with the general ledger. Reconciliation of these items required a significant number of hours by the Controller's office. The County should ensure that subsidiary ledgers are being reconciled to the general ledger on a periodic basis.

At the initial time of year-end audit fieldwork, the beginning fund balance/net assets of several of the County's funds did not match the prior year financial statements. A portion of these differences related to the implementation of Oracle and the financial statement

COUNTY OF BERKS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009

combinations within the new system. However, the Youth Detention Center differed by \$1.2 million, as the result of the capitalization of a new building in the prior year, that was not properly reflected in Oracle. The County should ensure that all funds are reconciled to the final audited financial statements.

As a result of the issues noted above, the single audit report, which is due by September 2010, was not filed by the due date.

Criteria: The County should have the ability to produce its financial statements in accordance with accounting principles generally accepted in the United States of America applicable to governmental entities (GAAP). Application of these principles would require the County to establish reconciliation procedures, to correct the above adjustments, within a reasonable period after year-end and file reports in a timely manner

Effect: The County's financial system was not properly reporting balances and activity as of and for the year ended December 31, 2009 and the single audit reports were not filed within the required time frame.

Recommendation: We recommend that the County implement systems of reconciliation, on a periodic basis. We also recommend that reconciliations be reviewed, to ensure timeliness, completeness, and accuracy. Finally, we recommend that the County assign financial statement preparation to an individual that is familiar with Governmental Accounting Standards Board requirements and governmental financial reporting.

Grantee's Response: The County agrees with this finding. The over-riding condition that impacted all the deficiencies noted in the condition above was the protracted implementation of the new Oracle financial software that began in January 2009. Manpower, training, and reporting issues were dealt with throughout the year along with requirements to process transactions, reconcile accounts, and review activity for accuracy and completeness. We fully recognize the need for timeliness in the review and reconciliation of ledger and bank accounts, and have implemented/reinforced new procedures and weekly meetings to address this condition. We are hiring a new Manager of Accounting and Financial Reporting to assume responsibility for financial statement preparation. This individual will be supported by a Certified Government Financial Manager and a Certified Public Accountant, both of whom are familiar with governmental financial reporting.

The accounts involved in the prior year adjustment to the receivable, allowance for doubtful accounts, and deferred revenue, noted above, had all been reviewed and approved by the prior year auditor, and any mis-statement had not been brought to our attention prior to the 2009 audit. This pre-existing condition has been corrected.

COUNTY OF BERKS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009

Finding 2009-02: Conducting a Capital Asset Inventory

Condition: The County has not conducted a physical inventory of capital assets since 2005.

Criteria: All capital assets must be accounted for in the County's capital asset system and reported in the capital asset portion of the government-wide and proprietary fund financial statements.

Effect: The County may have capital assets recorded within the capital asset system that have been disposed of.

Recommendation: We recommend that the County inventory its capital assets on an annual basis so that disposals and additions are properly accounted for. The capital assets per the books should reconcile to the inventory of capital assets held by the County's departments. Additionally, the capital asset inventory should periodically be compared to insurance policies, to verify the completeness of the inventory.

Grantee's Response: The County conditionally agrees with this finding. While it is imperative that all capital assets be accounted for in the County's capital asset system and reported in the capital asset portion of the government-wide and proprietary fund financial statements, this need must be considered in light of the cost-benefit relationship to taking an annual physical inventory. Surely, the lack of a physical inventory, resulting adjustments and reconciliation to the financial statements and related insurance policies during the previous five-year period needs to be remedied. We will review the requirements involved in a capital asset physical inventory with all related County departments, and initiate a plan to address this finding.

III. Findings and questioned costs for federal awards and DPW awards.

Finding 2009-03 - Schedule of Expenditures of Federal Awards

U.S. Department of Housing and Urban Development - Community Development Block Grants/Entitlement Grants (CFDA #14.218) and ARRA - Community Development Block Grant (CFDA #14.253); U.S. Department of Labor - Passed through the Pennsylvania Department of Labor and Industry - WIA Adult Program (CFDA #17.258), WIA Youth Activities (CFDA #17.259), and WIA Dislocated Workers (CFDA #17.260); U.S. Department of Health and Human Services - Passed through the Pennsylvania Department of Labor and Industry - Temporary Assistance for Needy Families (CFDA #93.558); Passed through the Pennsylvania Department of Public Welfare - Temporary Assistance for Needy Families (CFDA #93.558), Title IV-D Child Support Enforcement (CFDA #93.563), Child Care and Development Block Grant (CFDA #93.575), Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CFDA #93.596), IV-E Foster Care (CFDA #93.658), Adoption Assistance (CFDA #93.659), Medical Assistance Program

COUNTY OF BERKS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2009

(CFDA #93.778), Block Grants for Prevention and Treatment of Substance Abuse (CFDA 93.959); Passed through the Pennsylvania Department of Aging - Medical Assistance Program (CFDA #93.778)

Condition: The County provided multiple copies of the grant reconciliation schedule (used to prepare the schedule of expenditures of federal awards). While, in total, the grant reconciliation schedule matched to total intergovernmental revenue on the financial statement, the breakdown among federal, state, and local expenditures was not accurate until November 2010.

Criteria: The County should have in place, an internal control system relative to federal awards that is designed to provide reasonable assurance regarding the achievement of objectives in the following categories: 1) effectiveness and efficiency of operations; 2) reliability of financial reporting; and 3) compliance with applicable laws and regulations. In addition, an internal controls system pertaining to the compliance requirements for federal programs should provide reasonable assurance that transactions are properly recorded and accounted for to: 1) permit the preparation of reliable financial statements and federal reports; 2) maintain accountability over assets; and 3) demonstrate compliance with laws, regulations, and other compliance requirements. OMB Circular A-133, Section .310 states that the auditee shall prepare a schedule of expenditures of federal awards for the period covered by the auditee's financial statements. The schedule is required to include, at a minimum: 1) individual federal programs by federal agency; 2) the name of the pass-through entity and the identifying number assigned by the pass-through entity; and 3) the total federal awards expended for each individual federal program.

Effect: A complete and accurate schedule of expenditures of federal awards was not available until a significant amount of time after initial audit fieldwork.

Cause: Because of grant decentralization, there are no procedures in place to ensure that all federal expenditures are being captured for reporting on the grant reconciliation spreadsheet.

Recommendation: The County should designate one person with the responsibility of oversight of all federal grants and provide training as necessary for a grants coordinator. However, personnel within other departments should be cross-trained to perform duties associated with the grants, should the grants coordinator become unable to perform the duties.

Grantee's Response: The County agrees with this finding. An improved and reliable internal control system relative to federal awards is necessary to achieve effectiveness of operations, reliability in reporting, compliance with applicable regulations, preparation of reliable financial statements, and accountability over assets. A recent grant training program has been conducted with all financial people from other departments to reinforce

COUNTY OF BERKS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009

accounting practices with respect to tracking, reviewing, and reporting grant revenues. Individual governmental accountants are assigned to act as liaison with those other departments to facilitate timely and accurate grant revenue reporting, while a central individual in the Controller's office is assigned to consolidate and prepare the grant reconciliation schedule (used to prepare the schedule of expenditures and federal awards).

COUNTY OF BERKS, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2009

Federal Grantor/Pass-Through Grantor/Program U.S. Department of Agriculture:	Source Code	Federal CFDA Number	Accrued (Deferred) Revenue at December 31, 2008	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at December 31, 2009
Passed through Pennsylvania Department of Education: Nutrition Cluster:						
School Breakfast Program	I	10.553	\$ 5,027	\$ 53,279	\$ 51,549	\$ 3,297
National School Lunch Program	I	10.555	9,587	106,456	103,832	6,963
Total Nutrition Cluster			14,614	159,735	155,381	10,260
Fresh Fruit and Vegetable Program	I	10.582	-	1,414	2,041	627
Passed through the Pennsylvania Department of Public Welfare:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	I	10.561	-	359,012	359,012	-
Passed through the Pennsylvania Department of Labor and Industry:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	I	10.561	21,336	82,621	64,394	3,109
Total CFDA 10.561			21,336	441,633	423,406	3,109
Passed through the Pennsylvania Department of Agriculture:						
Emergency Food Assistance Cluster:						
Emergency Food Assistance (Administrative Costs)	I	10.568	19,135	46,864	59,663	31,934
Emergency Food Assistance (Food Commodities)	I	10.569	-	427,190	427,190	-
Total Emergency Food Assistance Cluster			19,135	474,054	486,853	31,934
Farm and Ranch Lands Protection Program	D	10.913	798,675	383,000	798,700	1,214,375
Total U.S. Department of Agriculture			853,760	1,459,836	1,866,381	1,260,305
U.S. Department of Housing and Urban Development:						
Community Development Block Grant Cluster						
Community Development Block Grant	D	14.218	-	2,554,393	2,554,393	-
ARRA - Community Development Block Grant	D	14.253	-	397,401	397,401	-
Total Community Development Block Grant Cluster			-	2,951,794	2,951,794	-
Emergency Shelter Grant	D	14.231	-	94,108	94,108	-
Home Investment Partnerships Program	D	14.239	-	361,073	361,073	-

See accompanying notes to schedule of expenditures of federal awards.

(Continued)

COUNTY OF BERKS, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2009
(Continued)

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Accrued (Deferred) Revenue at December 31, 2008	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at December 31, 2009
ARRA - Homelessness Prevention and Rapid Re-Housing Program	D	14.257	-	75,456	85,456	10,000
Total U.S. Department of Housing and Urban Development			-	3,482,431	3,492,431	10,000
<u>U.S. Department of Justice:</u>						
Drug Enforcement	D	16.999	-	7,614	11,575	3,961
Supervised Visitation, Safe Havens for Children	D	16.527	-	30,063	30,063	-
The Community - Defined Solutions to Violence Against Women Grant Program	D	16.590	-	134,400	179,200	44,800
Passed through Pennsylvania Commission on Crime and Delinquency:						
Juvenile Accountability Block Grant	I	16.523	19,468	44,022	37,574	13,020
State Criminal Alien Assistance Program	I	16.606	(70,702)	-	70,702	-
Passed through Berks Women in Crisis: Violence Against Women Formula Grants	I	16.588	-	15,357	49,783	34,426
Total U.S. Department of Justice			(51,234)	231,456	378,897	96,207
<u>U.S. Department of Labor:</u>						
Passed through Pennsylvania Department of Aging: Senior Community Service Employment Program	I	17.235	56,900	121,823	64,923	-
Passed through Pennsylvania Department of Labor and Industry:						
WIA Cluster:						
WIA Adult Program	I	17.258	21,947	703,357	740,817	59,407
WIA Youth Activities	I	17.259	55,920	867,608	807,726	(3,962)
ARRA - WIA Youth Activities	I	17.259	-	746,930	803,329	56,399
WIA Dislocated Workers	I	17.260	86,973	1,077,710	1,114,483	123,746
ARRA - WIA Dislocated Workers	I	17.260	-	330,699	381,762	51,063
Total WIA Cluster			164,840	3,726,304	3,848,117	286,653

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF BERKS, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2009
(Continued)

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at December 31, 2008	Accrued (Deferred) Revenue at December 31, 2009
<u>Federal Grantor/Pass-Through Grantor/Program</u>	I	17.268	1,121,230	1,617,089	334,213	830,072
High Growth Job Training Grants			4,969,357	5,530,129	555,953	1,116,725
<u>Total U.S. Department of Labor</u>						
<u>U.S. Department of Transportation:</u>						
Passed through Pennsylvania Department of Transportation: Highway Planning and Construction	I	20.205	347,149	221,190	291,356	165,397
Metropolitan Transportation Planning	I	20.505	42,137	37,847	19,586	15,296
Passed through North Central Highway Safety Network: State and Community Highway Safety	I	20.600	2,380	1,547	833	-
Passed through Pennsylvania Emergency Management Agency: Interagency Hazardous Materials Public Sector Training and Planning Grants	I	20.703	54,327	56,705	-	2,378
<u>Total U.S. Department of Transportation</u>			445,993	317,289	311,775	183,071
<u>U.S. General Services Administration</u>						
Passed through Pennsylvania Department of General Services: Help America Vote Act Grant	I	39.011	4,398	3,990	4,398	3,990
Help America Vote Act Grant	I	90.401	-	146,419	52,234	198,653
Voting Access to Individuals with Disabilities - Grants to States	I	93.617	-	(1,527)	6,050	4,523
<u>Total U.S. General Services Administration</u>			4,398	148,882	62,682	207,166
<u>Institute of Museum and Library Services:</u>						
Passed through Pennsylvania Department of Education: Grants to States	I	45.310	13,045	11,520	(234)	(1,759)
<u>Total Institute of Museum and Library Services</u>			13,045	11,520	(234)	(1,759)
<u>U.S. Department of Education:</u>						
Passed through Pennsylvania Department of Welfare: Special Education - Grants for Infants and Families	I	84.181	350,181	350,181	-	-

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF BERKS, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2009

(Continued)

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Accrued (Deferred) Revenue at December 31, 2008	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at December 31, 2009
Passed through Pennsylvania Department of Health: Safe and Drug-Free Schools and Communities State Grants	I	84.186	6,000	18,333	12,335	2
Total U.S. Department of Education			6,000	368,514	362,516	2
<u>U.S. Department of Health and Human Services:</u>						
Passed through Pennsylvania Department of Aging: Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	I	93.042	-	3,750	3,750	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	I	93.043	-	267,221	267,221	-
<u>Aging Cluster:</u>						
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	I	93.044	-	479,739	479,739	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	I	93.045	-	280,173	280,173	-
Nutrition Services Incentive Program	I	93.053	-	120,802	120,802	-
Total Aging Cluster			-	880,714	880,714	-
National Family Caregiver Support, Title III, Part E	I	93.052	-	155,464	155,464	-
Passed through Pennsylvania Department of Welfare: Promoting Safe and Stable Families	I	93.556	27,978	68,949	51,510	10,539
Passed through Pennsylvania Department of Labor and Industry: Temporary Assistance for Needy Families	I	93.558	494,847	2,510,498	2,173,388	157,737
Passed through Pennsylvania Department of Welfare: Temporary Assistance for Needy Families	I	93.558	1,819,729	2,481,547	1,596,253	934,435
Total CFDA 93.558			2,314,576	4,992,045	3,769,641	1,092,172
Child Support Enforcement	I	93.563	1,054,867	4,283,171	4,397,553	1,169,249

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF BERKS, PENNSYLVANIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2009
(Continued)

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Accrued (Deferred) Revenue at December 31, 2008	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at December 31, 2009
Child Care Cluster:						
Child Care and Development Block Grant	I	93.575	-	6,211,083	6,211,083	-
Child Care Mandatory and Matching Funds of the	I	93.596	-	1,761,104	1,761,104	-
Child Care and Development Fund	I	93.597	3,270	7,972,187	7,972,187	-
Access and Visitation Services	I	93.645	-	11,542	9,929	1,657
Child Welfare Services - State Grants	I	93.658	3,167,509	176,517	176,517	-
Foster Care - Title IV-E	I	93.658	-	4,837,098	6,000,350	4,330,761
ARRA - Foster Care - Title IV-E	I	93.658	-	725,421	945,003	219,582
Total CFDA 93.658			3,167,509	5,562,519	6,945,353	4,550,343
Adoption Assistance	I	93.659	902,362	1,852,232	1,988,160	1,038,290
ARRA - Adoption Assistance	I	93.659	-	99,426	206,208	106,782
Total CFDA 93.659			902,362	1,951,658	2,194,368	1,145,072
Social Services Block Grant	I	93.667	-	1,342,147	1,342,147	-
Chafee Foster Care Independence Program	I	93.674	-	130,228	130,228	-
Block Grants for Community Mental Health Services	I	93.958	-	1,208,093	1,208,093	-
Block Grants for Prevention and Treatment of Substance Abuse	I	93.959	396,430	2,576,788	2,378,573	198,215
National Bioterrorism Hospital Preparedness Program	I	93.889	-	2,645	2,645	-
Medical Assistance Program	I	93.778	48,187	11,992,752	12,307,472	362,907
Passed through Pennsylvania Department of Aging: Medical Assistance Program	I	93.778	146,591	1,313,010	1,676,707	510,288
Total CFDA 93.778			194,778	13,305,762	13,984,179	873,195
CMS Research, Demonstrations, and Evaluations	I	93.779	-	48,944	48,944	-

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF BERKS, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2009
(Continued)

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Accrued (Deferred) Revenue at December 31, 2008	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at December 31, 2009
Passed through Pennsylvania Department of Health: Substance Abuse and Mental Health Services - Projects of Regional and National Significance	I	93.243	-	44,924	53,908	8,984
Total U.S. Department of Health and Human Services Corporation for National and Community Service: Foster Grandparent Program			8,061,770	44,985,268	45,972,924	9,049,426
Total Corporation for National and Community Service	I	94.011	-	251,441	251,441	-
<u>Department of Homeland Security:</u>			-	251,441	251,441	-
Passed through Pennsylvania Emergency Management Agency: Emergency Management Performance Grants	I	97.042	-	42,645	55,415	12,770
Total Department of Homeland Security			-	42,645	55,415	12,770
Total Federal Awards			\$ 9,800,472	\$ 56,254,384	\$ 58,387,825	\$ 11,933,913

(Concluded)

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF BERKS, PENNSYLVANIA
SCHEDULE OF PENNSYLVANIA DEPARTMENT
OF PUBLIC WELFARE EXPENDITURES
YEAR ENDED DECEMBER 31, 2009

<u>Program</u>		<u>Combined Federal and State Expenditures</u>
Children and Youth Services	(1)	\$ 27,442,012
Child Support Enforcement	(1)	4,407,481
Mental Health and Mental Retardation	(1)	42,085,710
Medical Assistance Transportation Program	(1)	1,841,062
Human Services Development Fund		853,943
Homeless Assistance Program		602,482
Community Based - Family Center		130,709
Child Care Information Services	(1)	17,489,268
		<u>\$ 94,852,667</u>

(1) Major DPW program

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF BERKS
SCHEDULE OF WIA EXPENDITURES BY PROGRAM IDENTIFIER AND YEAR
CALENDAR YEAR 2009**

Title	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIA Adult Program	015-09-3001	7/1/2009-6/30/2011	\$ 116,970.00	\$ 90,944.00	\$ 26,026.00
WIA Adult Program	015-09-3011	10/1/2009-6/30/2011	\$ 556,925.00	\$ 14,476.00	\$ 542,449.00
WIA Youth Program	015-09-3301	4/1/2009-6/30/2011	\$ 792,869.00	\$ 224,323.00	\$ 568,546.00
WIA Youth-TANF	015-09-3361	7/1/2009-6/30/2010	\$ 426,036.00	\$ 175,999.00	\$ 250,037.00
WIA Dislocated Worker	015-09-4001	7/1/2005-6/30/2010	\$ 277,488.00	\$ 277,488.00	\$ -
WIA Dislocated Worker	015-09-4011	10/1/2005-6/30/2010	\$ 700,662.00	\$ 191,540.00	\$ 509,122.00
WIA Rapid Response	015-09-4156	7/1/2009-6/30/2011	\$ 75,000.00	\$ -	\$ 75,000.00
Weatherization	015-09-7853	7/1/2009-6/30/2011	\$ 50,000.00	\$ -	\$ 50,000.00
EARN-Food Stamps	015-09-8111	7/1/2009-6/30/2010	\$ 53,037.00	\$ 22,186.00	\$ 30,851.00
EARN-TANF	015-09-8141	7/1/2009-6/30/2010	\$ 1,513,280.00	\$ 632,221.00	\$ 881,059.00
EARN-TANF	015-09-8231	7/1/2009-6/30/2010	\$ 240,127.00	\$ 11,042.00	\$ 229,085.00
EARN-TANF	015-09-8241	7/1/2009-6/30/2010	\$ 158,707.00	\$ 75,590.00	\$ 83,117.00
EARN-TANF	015-09-8251	7/1/2009-6/30/2010	\$ 25,868.00	\$ 1,518.00	\$ 24,350.00
EARN-TANF	015-09-8261	7/1/2009-6/30/2010	\$ 1,433.00	\$ -	\$ 1,433.00
EARN-TANF	015-09-8301	7/1/2009-6/30/2010	\$ 50,000.00	\$ 36,617.00	\$ 13,383.00
EARN-TANF	015-09-8341	7/1/2009-6/30/2010	\$ 202,889.00	\$ 70,902.00	\$ 131,987.00
EARN-TANF KEYS	015-09-8611	7/1/2009-6/30/2010	\$ 19,516.00	\$ 6,853.00	\$ 12,663.00
Grand Totals			\$ 5,260,807.00	\$ 1,831,699.00	\$ 3,429,108.00

Title	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIA Adult Program	015-08-3011	10/1/2008-6/30/2010	\$ 522,612.00	\$ 522,612.00	\$ -
WIA Adult ARRA	015-08-3971	2/17/09 – 6/30/11	\$ 382,559.00	\$ 134,775.00	\$ 247,784.00
WIA Youth Program	015-08-3301	4/1/2008-6/30/2010	\$ 728,615.00	\$ 728,615.00	\$ -
WIA Youth ARRA	015-08-3991	2/17/09 – 6/30/11	\$ 1,007,405.00	\$ 803,329.00	\$ 204,076.00
WIA Youth-TANF	015-08-3361	7/1/2008-6/30/2009	\$ 413,198.00	\$ 340,208.00	\$ 72,990.00
WIA Dislocated Worker	015-08-4011	10/1/2008-6/30/2010	\$ 436,027.00	\$ 436,027.00	\$ -
WIA Disloc Wkr ARRA	015-08-4971	2/17/09 – 6/30/11	\$ 1,022,487.00	\$ 381,762.00	\$ 640,725.00
WIA Rapid Response	015-08-4051	7/1/2008-6/30/2011	\$ 70,126.00	\$ 38,766.00	\$ 31,360.00
WIA Rapid Resp ARRA	015-08-4974	2/17/09 – 6/30/10	\$ 150,000.00	\$ -	\$ 150,000.00
WIA Yth 10% Statewide	015-08-3343	10/1/2008-6/30/2010	\$ 50,000.00	\$ 50,000.00	\$ -
WIA Adlt 10% SW ARRA	015-08-3976	2/17/2009–6/30/2011	\$ 65,000.00	\$ 15,779.00	\$ 49,221.00
WIA Rapid Resp	015-08-4175	7/1/2008-6/30/2011	\$ 245,000.00	\$ -	\$ 245,000.00
EARN-Food Stamps	015-08-8111	7/1/2008-6/30/2009	\$ 60,325.00	\$ 60,089.00	\$ 236.00
EARN-TANF	015-08-8141	7/1/2008-6/30/2009	\$ 1,648,212.00	\$ 1,643,517.00	\$ 4,695.00
EARN-TANF	015-08-8231	7/1/2008-6/30/2009	\$ 240,127.00	\$ 120,870.00	\$ 119,257.00
EARN-TANF	015-08-8241	7/1/2008-6/30/2009	\$ 158,707.00	\$ 158,707.00	\$ -
EARN-TANF	015-08-8251	7/1/2008-6/30/2009	\$ 25,868.00	\$ 13,459.00	\$ 12,409.00
EARN-TANF	015-08-8261	7/1/2008-6/30/2009	\$ 1,464.00	\$ 868.00	\$ 596.00
EARN-TANF	015-08-8301	7/1/2008-6/30/2009	\$ 50,000.00	\$ 50,000.00	\$ -
EARN-TANF	015-08-8341	7/1/2008-6/30/2009	\$ 224,637.00	\$ 224,518.00	\$ 119.00
EARN-TANF KEYS	015-08-8611	7/1/2008-6/30/2009	\$ 22,082.00	\$ 22,069.00	\$ 13.00
EARN-TANF CCI	015-08-8631	7/1/2008-6/30/2009		\$ -	\$ -
Grand Totals			\$ 7,524,451.00	\$ 5,745,970.00	\$ 1,778,481.00

Title	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIA Dislocated Worker	015-07-4162	10/1/2007–6/30/2009	\$ 300,000.00	229,765	\$ 70,235.00
WIA NEG	015-07-7261	5/12/2008–3/31/2009	\$ 190,500.00	\$ 62,329.00	\$ 128,171.00
Grand Totals			\$ 490,500.00	\$ 292,094.00	\$ 198,406.00

COUNTY OF BERKS, PENNSYLVANIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND SCHEDULE OF PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE EXPENDITURES

YEAR ENDED DECEMBER 31, 2009

1. REPORTING ENTITY

The County of Berks, Pennsylvania (County) as the reporting entity for financial reporting purposes is defined in Note 1 to the County's financial statements. For purposes of preparing the schedules of awards, the County's reporting entity differs from that used for financial purposes, in that awards received and expended, if any, by the following entities are excluded:

- Council on Chemical Abuse, Inc.
- Service Access and Management, Inc.
- Reading Area Community College
- Reading Regional Airport Authority
- Berks County Solid Waste Authority
- Berks County Industrial Development Authority
- Redevelopment Authority of Berks County

Direct awards pertaining to these entities have been excluded from the accompanying schedules principally because the County is not directly involved in maintaining the accounting records or systems of internal accounting and administrative controls for these entities. Where applicable, these entities have arranged for the issuance of separate Single Audit Reports containing their audited financial statements and schedule of expenditures of federal awards and all required audit reports.

Except as indicated above, the accompanying schedules of expenditures present the activity of all federal award programs and the Pennsylvania Department of Public Welfare award programs of the County.

2. BASIS OF ACCOUNTING

The accompanying schedules of awards are presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements.

County of Berks, Pennsylvania

DPW-Funded Financial Assistance
Program Exhibits

Year Ended December 31, 2009

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Independent Accountant's Report on Applying Agreed-Upon Procedures for
 Department of Public Welfare-Funded Financial Assistance Programs, Schedules, and Exhibits

Board of County Commissioners
 and County Controller
 County of Berks, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania Department of Public Welfare (DPW), and the County of Berks (County), solely to assist you with respect to the financial schedules and exhibits required by the DPW Single Audit Supplement. We did not perform the agreed-upon procedures for the financial schedules and exhibits on the Medical Assistance Transportation (Exhibit III), Mental Health/Mental Retardation (Exhibits IV(a)MH, IV(b)MH, IV(c)MR, IV(d)MR, Early Intervention Services (Exhibits V(a)EI, V(b)EI, and Child Care Information Services (Exhibit VIII(b)). The procedures enumerated below were performed on these schedules by another auditor whose report thereon has been furnished to us and our report on those procedures, insofar as it relates to the schedules of the Medical Assistance Transportation Program, Mental Health/Mental Retardation, Early Intervention Services, and Child Care Information Services Program are based solely upon the report of the other auditor. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the DPW. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested, or for any other purpose.

The procedures and associated findings are as follows:

- a. We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DPW for the fiscal year ended June 30, 2009, have been accurately compiled and reflect the audited books and records of the County. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DPW Single Audit Supplement pertaining to this period.

Program Name	Number	Schedules/Exhibits
Title IV-D Child Support Enforcement Program	A-1(a)	Comparison of Single Audit Expenditures with the Reported Expenditures
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures

Board of County Commissioners
 and County Controller
 County of Berks, Pennsylvania
 Independent Accountant's Report on Applying
 Agreed-Upon Procedures

Program Name	Number	Schedules/Exhibits
Mental Health/Mental Retardation (MH/MR)	IV(a)MH	Schedule of Revenues, Expenditures, and Carryover Funds
	IV(b)MH	Report of Income and Expenditures
	IV(c)MR	Schedule of Revenues, Expenditures, and Carryover Funds
	IV(d)MR	Report of Income and Expenditures
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures, and Carryover Funds
	V(b)EI	Report of Income and Expenditures
Child Care Information Services	VIII(b)	CCIS Recap and Corresponding Attachments
Combined Homeless Assistance Program	XIX(a)	Sources of Funding and Expenses

- b. We have inquired of management regarding adjustments to reported revenues or expenditures, which were not reflected on the reports submitted to DPW for the period in question.
- c. The processes detailed in paragraphs (a) and (b) above did not disclose adjustments and/or findings that have not been reflected on the corresponding schedules.
- d. As outlined in the DPW Single Audit Supplement (July 2006), we also performed agreed-upon procedures regarding Child Support Enforcement Program PACSES OCSE 157 Data Reliability Validation as outlined on page 26. The results are on page 26.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the County Commissioners, management, and the Commonwealth of Pennsylvania Department of Public Welfare and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Mahe Duessel

Harrisburg, Pennsylvania
 March 18, 2011

COUNTY OF BERKS, PENNSYLVANIA

TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 2009

Exhibit A-1(a)

	Single Audit Expenditures				Report Expenditures				Single Audit Over (Under) Reported			
	Total	Unallowable	Incentive Paid Costs	Net Amt Paid	Total	Unallowable	Incentive Paid Costs	Net Amt Paid	Total	Unallowable	Incentive Paid Costs	Net Amt Paid
Quarter Ending: 9/30/08												
1. Salary/Overhead	1,504,157	64,716	126,577	1,312,864	1,504,157	64,716	126,577	1,312,864	-	-	-	-
2. Fees/Costs	3	-	-	3	3	-	-	3	-	-	-	-
3. Interest/Program Income	111,637	2,974	-	108,663	111,637	2,974	-	108,663	-	-	-	-
4. Blood Testing Fees	4,915	-	-	4,915	4,915	-	-	4,915	-	-	-	-
5. Blood Testing Costs	8,246	-	-	8,246	8,246	-	-	8,246	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	1,395,848	61,742	126,577	1,207,529	1,395,848	61,742	126,577	1,207,529	-	-	-	796,968
Quarter Ending: 12/31/08												
1. Salary/Overhead	1,261,224	55,073	-	1,206,151	1,261,224	55,073	-	1,206,151	-	-	-	-
2. Fees/Costs	3	-	-	3	3	-	-	3	-	-	-	-
3. Interest/Program Income	103,490	2,739	-	100,751	103,490	2,739	-	100,751	-	-	-	-
4. Blood Testing Fees	3,609	-	-	3,609	3,609	-	-	3,609	-	-	-	-
5. Blood Testing Costs	5,966	-	-	5,966	5,966	-	-	5,966	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	1,160,088	52,334	-	1,107,754	1,160,088	52,334	-	1,107,754	-	-	-	731,118
Quarter Ending: 03/31/09												
1. Salary/Overhead	1,650,465	73,040	-	1,577,425	1,650,465	73,040	-	1,577,425	-	-	-	-
2. Fees/Costs	3	-	-	3	3	-	-	3	-	-	-	-
3. Interest/Program Income	114,862	3,107	-	111,755	114,862	3,107	-	111,755	-	-	-	-
4. Blood Testing Fees	3,823	-	-	3,823	3,823	-	-	3,823	-	-	-	-
5. Blood Testing Costs	8,398	-	-	8,398	8,398	-	-	8,398	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	1,540,175	69,933	-	1,470,242	1,540,175	69,933	-	1,470,242	-	-	-	970,361
Quarter Ending: 06/30/09												
1. Salary/Overhead	1,465,351	68,379	-	1,396,972	1,465,351	68,379	-	1,396,972	-	-	-	-
2. Fees/Costs	3	-	-	3	3	-	-	3	-	-	-	-
3. Interest/Program Income	103,697	2,827	-	100,870	103,697	2,827	-	100,870	-	-	-	-
4. Blood Testing Fees	4,374	-	-	4,374	4,374	-	-	4,374	-	-	-	-
5. Blood Testing Costs	8,778	-	-	8,778	8,778	-	-	8,778	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	1,366,055	65,552	-	1,300,503	1,366,055	65,552	-	1,300,503	-	-	-	858,332

COUNTY OF BERKS, PENNSYLVANIA

CHILD SUPPORT ENFORCEMENT PROGRAM PACSES OCSE 157 DATA RELIABILITY VALIDATION

FISCAL YEAR ENDED JUNE 30, 2009

Exhibit A-1(b)

Report Line	Number of Cases Reviewed	Case Problems Found
Line #1	4	None
Line #2	4	None
Line #5	4	None
Line #6	4	None
Line #21	4	None
Line #23	4	None
Line #24	4	None
Line #25	4	None
Line #28	4	None
Line #29	4	None

COUNTY OF BERKS, PENNSYLVANIA
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2009

Exhibit III

	<u>Reported</u>	<u>Actual</u>
Service data		
Expenditures:		
Group I clients	\$ 1,692,859	\$ 1,692,859
Group II clients	29,933	29,933
Total expenditures	\$ 1,722,792	\$ 1,722,792
Allocation data		
Revenues:		
Department of Public Welfare	\$ 1,722,792	\$ 1,722,792
Interest income	-	-
Total revenues	\$ 1,722,792	1,722,792
Expenditures:		
Operating costs	1,585,917	1,585,917
Administrative costs	136,875	136,875
Total expenditures	1,722,792	1,722,792
Excess Revenues over Expenditures	\$ -	\$ -

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COUNTY OF BERKS, PENNSYLVANIA

MENTAL HEALTH SERVICES

SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS

YEAR ENDED JUNE 30, 2009

Exhibit IV(a)MH

Sources of DPW Funding	App	DPW Funds Available			Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	CSR State Grant Fund Adjustments (6B)	SR - Promis Adjustments (6C)	TOTAL FUND BALANCE (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)						
A. MH Services	10248	\$ 2,423,913	\$11,172,664	\$13,596,577	\$10,770,061	\$ 2,826,516	\$ (12,834)	\$ -	\$ -	\$ 2,813,682
B. OTHER STATE FUNDS										
1. Specialized Residences	10258	-	-	-	-	-	-	-	-	-
2. BHS Initiative	10262	-	305,818	305,818	305,818	-	-	-	-	-
3. BHS IGT	10262	-	58,372	58,372	58,372	-	-	-	-	-
4. New Directions	10244	-	-	-	-	-	-	-	-	-
5. Personal Care Homes	10252	-	-	-	-	-	-	-	-	-
6. County Assistance Offices	10264	-	-	-	-	-	-	-	-	-
7. Facility and Services Enhancements	10942	173,750	-	173,750	173,750	-	-	-	-	-
8. Reserved		-	-	-	-	-	-	-	-	-
9. Total Other State		173,750	364,190	537,940	537,940	-	-	-	-	-
C. SSBG	70135	-	117,574	117,574	117,574	-	-	-	-	-
D. CMHSBG	70167	124,600	1,208,093	1,332,693	479,809	852,884	-	-	-	852,884
E. OTHER FEDERAL FUNDS										
1. Maximizing Participation Project	70121	-	106,239	106,239	106,239	-	-	-	-	-
2. PATH Homeless Grant	70154	-	-	-	-	-	-	-	-	-
3. Capitalization of POMS	70522	-	-	-	-	-	-	-	-	-
4. MH Systems Transformation	70589	-	-	-	-	-	-	-	-	-
5. Federal SSBG - Hurricane Relief	70684	-	-	-	-	-	-	-	-	-
6. Terrorism Related Disaster Relief	80168	-	-	-	-	-	-	-	-	-
7. Bioterrorism Hosp Prep/Pub Hth Prep Resp	80343	-	-	-	-	-	-	-	-	-
8. Medical Assistance/TTI	70127	-	-	-	-	-	-	-	-	-
9. Client Level Reporting Project	70127	-	-	-	-	-	-	-	-	-
10. Youth Suicide Prevention	70651	-	-	-	-	-	-	-	-	-
11. Reserved	00001	-	-	-	-	-	-	-	-	-
12. Total Other Federal		-	106,239	106,239	106,239	-	-	-	-	-
F. TOTAL		\$ 2,722,263	\$12,968,760	\$15,691,023	\$12,011,623	3,679,400	\$ (12,834)	\$ -	\$ -	\$ 3,666,566

COUNTY OF BERKS, PENNSYLVANIA

MENTAL HEALTH SERVICES REPORT OF INCOME AND EXPENDITURES

YEAR ENDED JUNE 30, 2009

Exhibit IV(b)MH (Continued)

	Adult Dvpt. Training	Admin Management	Admin Office	Community Employment	Crisis Intervention	Child Psych. Rehab.	Community Services	Community Trnmt Tears
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
II. TOTAL EXPENDITURES	-	1,794,569	694,751	44,876	1,027,236	-	2,538,513	-
III. COSTS OVER ALLOCATION								
A. County Funded Eligible	-	-	60,000	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-	-	-	-
C. Other Eligible	-	-	-	-	-	-	430	-
D. Other Ineligible	-	-	-	-	-	-	-	-
E. Total Costs Over Allocation	-	-	60,000	-	-	-	430	-
IV. REVENUES								
A. Program Service Fees	-	-	-	-	-	-	-	-
B. Private Insurance	-	-	-	-	-	-	-	-
C. Medical Assistance	-	-	-	-	31,340	-	-	-
D. Medical Assistance - MA 325	-	-	586	-	-	-	-	-
E. Room and Board	-	-	-	-	-	-	-	-
F. Earned Interest	-	-	-	-	-	-	-	-
G. Other	-	3,552	98,407	-	-	-	19,396	-
H. Total Revenue	-	3,552	98,993	-	31,340	-	19,396	-
V. DPW REIMBURSEMENT								
A. Base Allocation 90%	-	1,256,161	374,326	5,707	-	-	170,575	-
B. Base Allocation 100%	-	-	-	-	770,752	-	-	-
C. DPW Categorical Funding 90% Subtotal	-	-	-	-	-	-	-	-
D. DPW Categorical Funding 100% Subtotal	-	395,283	111,840	-	194,204	-	2,129,159	-
E. SSBG 90% Adult	-	-	-	-	-	-	-	-
SSBG 90% Child	-	-	-	-	-	-	-	-
SSBG 100% Adult	-	-	-	-	-	-	-	-
SSBG 100% Child	-	-	-	-	-	-	-	-
F. CMHSBG 90% Non-Categorical Funding	-	-	-	-	-	-	-	-
CMHSBG 100% Non-Categorical Funding	-	-	-	-	-	-	-	-
CMHSBG Categorical Funding	-	-	-	38,534	30,940	-	-	-
10% County Match	-	-	8,000	-	-	-	200,000	-
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	-	139,573	41,592	635	-	-	18,953	-
VIII. TOTAL CARRYOVER	\$ -	\$ 1,791,017	\$ 535,758	\$ 44,876	\$ 995,896	\$ -	\$ 2,518,687	\$ -

COUNTY OF BERKS, PENNSYLVANIA

MENTAL HEALTH SERVICES REPORT OF INCOME AND EXPENDITURES

YEAR ENDED JUNE 30, 2009

Exhibit IV(b)MH (Continued)

	Day Treatment	Emergency Services	Family Based Services	Family Supp. Services	Housing Supp. Services	Int. Case Management	Psychiatric Inpt. Hosp.	Outpatient
I. TOTAL ALLOCATION	\$ 326,896	438,353	65,910	56,139	514,717	1,214,486	5,285	510,151
II. TOTAL EXPENDITURES								
III. COSTS OVER ALLOCATION								
A. County Funded Eligible	-	-	-	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-	-	-	-
C. Other Eligible	-	-	-	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-	-	-	-	-
IV. REVENUES								
A. Program Service Fees	258	-	-	-	-	-	-	8,352
B. Private Insurance	-	-	-	-	-	-	-	-
C. Medical Assistance	267,400	-	5,882	-	-	953,914	-	52
D. Medical Assistance - MA 325	-	-	-	-	-	-	-	-
E. Room and Board	-	-	-	-	-	-	-	-
F. Earned Interest	-	-	-	-	-	140,281	-	-
G. Other	-	4,793	-	-	-	-	-	256
H. Total Revenue	267,658	4,793	5,882	-	-	1,094,195	-	8,660
V. DPW REIMBURSEMENT								
A. Base Allocation 90%	-	390,204	-	37,017	424,264	-	-	278,868
B. Base Allocation 100%	59,238	-	60,028	-	-	120,291	5,285	-
C. DPW Categorical Funding 90% Subtotal	-	-	-	-	-	-	-	-
D. DPW Categorical Funding 100% Subtotal	-	-	-	15,009	43,313	-	-	168,890
E. SSBG 90% Adult	-	-	-	-	-	-	-	-
SSBG 90% Child	-	-	-	-	-	-	-	-
SSBG 100% Adult	-	-	-	-	-	-	-	-
SSBG 100% Child	-	-	-	-	-	-	-	-
F. CMHSBG 90% Non-Categorical Funding	-	-	-	-	-	-	-	-
CMHSBG 100% Non-Categorical Funding	-	-	-	-	-	-	-	-
CMHSBG Categorical Funding	-	-	-	-	-	-	-	22,748
10% County Match	-	43,356	-	4,113	47,140	-	-	30,985
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	59,238	433,560	60,028	56,139	514,717	120,291	5,285	501,491
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF BERKS, PENNSYLVANIA

MENTAL HEALTH SERVICES REPORT OF INCOME AND EXPENDITURES

YEAR ENDED JUNE 30, 2009

Exhibit IV(b)MH (Continued)

	Other	Psychiatric Rehab.	Comm. Res. Services	Resource Coordination	Soc. Rehab Services	Vocational Rehab	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,691,023
II. TOTAL EXPENDITURES	3,939,954	-	525,382	1,476,413	739,134	136,836	16,049,601
III. COSTS OVER ALLOCATION							
A. County Funded Eligible	-	-	-	-	-	-	60,000
B. County Funded Ineligible	-	-	-	-	-	-	-
C. Other Eligible	366,293	-	-	-	-	-	366,723
D. Other Ineligible	-	-	-	-	-	-	-
E. Total Costs Over Allocation	366,293	-	-	-	-	-	426,723
IV. REVENUES							
A. Program Service Fees	2,399	-	-	-	-	-	11,009
B. Private Insurance	-	-	-	-	-	-	-
C. Medical Assistance	-	-	-	1,079,450	-	-	2,338,038
D. Medical Assistance - MA 325	-	-	-	-	-	-	586
E. Room and Board	182,543	-	94,935	-	-	-	277,478
F. Earned Interest	-	-	-	-	-	-	140,281
G. Other	-	-	-	-	335,602	-	462,006
H. Total Revenue	184,942	-	94,935	1,079,450	335,602	-	3,229,398
V. DPW REIMBURSEMENT							
A. Base Allocation 90%	63,728	-	387,402	-	31,110	17,335	3,436,697
B. Base Allocation 100%	-	-	-	165,936	-	-	1,181,530
C. DPW Categorical Funding 90% Subtotal	-	-	-	-	-	-	-
D. DPW Categorical Funding 100% Subtotal	3,317,910	-	-	231,027	189,378	-	6,796,013
E. SSBG 90% Adult	-	-	-	-	-	-	-
SSBG 90% Child	-	-	-	-	-	-	-
SSBG 100% Adult	-	-	-	-	-	-	-
SSBG 100% Child	-	-	-	-	-	117,574	117,574
F. CMHSBG 90% Non-Categorical Funding	-	-	-	-	-	-	-
CMHSBG 100% Non-Categorical Funding	-	-	-	-	-	-	-
CMHSBG Categorical Funding	-	-	-	-	179,587	-	271,809
10% County Match	7,081	-	-	-	-	-	208,000
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	3,388,719	-	43,045	-	3,457	1,927	381,857
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ 396,963	\$ 403,552	\$ 136,836	\$ 12,393,480
							\$ 3,679,400

COUNTY OF BERKS, PENNSYLVANIA

MENTAL RETARDATION SERVICES SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS

YEAR ENDED JUNE 30, 2009

Exhibit IV(c)MR

Sources of DPW Funding	App	DPW Funds Available			Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	CSR State Grant Fund Adjustments (6B)	CSR-Promise Adjustments (6C)	TOTAL FUND BALANCE (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)						
A. MR Services										
1. Community (NR/Res)	10255	\$ 11	\$ 3,701,849	\$ 3,701,860	\$ 3,701,860	\$ -	\$ 19,710	\$ -	\$ -	\$ 19,710
2. SSBG	70177	-	125,702	125,702	125,702	-	-	-	-	-
3. Reserved	00001	-	-	-	-	-	-	-	-	-
4. Subtotal MR Services		11	3,827,551	3,827,562	3,827,562	-	19,710	-	-	19,710
B. Waiver										
1. Consolidated Waiver Services	10255/70175	278,526	34,703,103	34,981,629	34,738,585	223,044	34,209	-	-	257,253
2. Waiver Administration	10255/70175	-	676,914	676,914	676,050	864	-	-	-	864
3. P/FDS Waiver Services	10255/70175	198,642	4,369,930	4,568,572	3,894,807	673,765	-	-	-	673,765
4. Reserved	00002	-	-	-	-	-	-	-	-	-
5. Subtotal Waiver		477,168	39,749,947	40,227,115	39,329,442	897,673	34,209	-	-	931,882
C. Other										
1. Elwyn	10236	-	-	-	-	-	-	-	-	-
2. Pennhurst Dispersal	10241	-	117,723	117,723	117,723	-	-	-	-	-
3. Pennhurst Dispersal (Cons Waiver)	10241/70175	-	-	-	-	-	-	-	-	-
4. Money Follows the Person		-	99,159	99,159	44,021	55,138	-	-	-	55,138
5. Visions for Equality		-	-	-	-	-	-	-	-	-
6. Reserved	00003	-	-	-	-	-	-	-	-	-
7. Subtotal Other		-	216,882	216,882	161,744	55,138	-	-	-	55,138
D. TOTAL		\$ 477,179	\$43,794,380	\$44,271,559	\$43,318,748	\$ 952,811	\$ 53,919	\$ -	\$ -	\$ 1,006,730

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COUNTY OF BERKS, PENNSYLVANIA

EARLY INTERVENTION SERVICES SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS

YEAR ENDED JUNE 30, 2009

Exhibit V(a)EJ

Sources of Funding		DPW Funds Available			Cost Eligible for DPW Participation	Balance of Funds	Grant Fund Adjs.	TOTAL FUND BALANCE
		Carryover	Allotment	Total Allotment				
A. Early Intervention								
1. State Early Intervention	10235	\$ 238,082	\$ 2,391,883	\$ 2,629,965	\$ 2,175,332	\$ 454,633	\$ 454,633	
2. State Early Intervention - Training	10235	1,202	10,693	11,895	11,895	-	-	
3. EI Administration	10235	-	40,642	40,642	40,642	-	-	
4. Infant & Toddlers w/Disabilities (Part C)	70170	-	350,181	350,181	350,181	-	-	
5. IT&F Waiver Services	10235/70184	53,953	1,242,477	1,296,430	1,209,592	86,838	86,838	
6. IT&F Waiver Admin.	10235/70184	-	37,716	37,716	37,716	-	23,814	
7. Reserved	00001	-	-	-	-	-	-	
8. Total Early Intervention		\$ 293,237	\$ 4,073,592	\$ 4,366,829	\$ 3,825,358	\$ 541,471	\$ 23,814	
							\$ 565,285	

COUNTY OF BERKS, PENNSYLVANIA

EARLY INTERVENTION SERVICES REPORT OF INCOME AND EXPENDITURES

YEAR ENDED JUNE 30, 2009

Exhibit V(b) EJ

	Admin Office	Early Intervention	Other	Supports Coordination	Totals
I. TOTAL ALLOCATION	\$ -	-	\$ -	-	\$ 4,366,829
II. TOTAL EXPENDITURES	82,874	4,080,849	-	1,257,651	5,421,374
III. COSTS OVER ALLOCATION					
A. County Funded Eligible	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-
C. Other Eligible	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-	-
IV. REVENUES					
A. Program Service Fees	-	-	-	40	40
B. Private Insurance Fees	-	-	-	-	-
C. Medical Assistance - MA EJ	-	811,597	-	497,929	1,309,526
D. Medical Assistance - Administrative Claims	-	-	-	-	-
E. Earned Interest	-	-	-	-	-
F. Other	-	-	-	-	-
G. Total Revenue	-	811,597	-	497,969	1,309,566
V. DPW REIMBURSEMENT					
A. Base Allocation 90%	-	-	-	-	-
B. Base Allocation 100%	-	-	-	-	-
C. DPW Categorical Funding 90% Subtotal	40,642	1,853,694	-	683,714	2,578,050
D. DPW Categorical Funding 100% Subtotal	37,716	1,209,592	-	-	1,247,308
VI. 10% County Match	4,516	205,966	-	75,968	286,450
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	82,874	3,269,252	-	759,682	4,111,808
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ 541,471

(Continued)

COUNTY OF BERKS, PENNSYLVANIA

CHILD CARE INFORMATION SERVICES FINAL RECAP FOR FISCAL YEAR 2009

Exhibit VIII(b) (Concluded)

CONTRACTOR
FEDERAL ID NO:
CONTRACT NO:

Berks County Commissioners
23-6006049
DC08065311

COUNTY
PREPARED BY
PHONE NO.:

Berks
Donna Deloretta
610-987-8635

REVENUE	TANF Training	TANF WS- Training	TANF Working	TANF WS- Working	TANF State MOE	Food Stamps	General Assistance	TANF Total
DPW Funds	\$ 1,839,496	\$ 417,319	\$ 912,856	\$ 110,053	\$ 50,493	\$ 617,698	\$ 17,442	\$ 3,965,357
Interest	-	-	-	-	-	-	-	-
TANF/FS/GA SERVICE								
TOTAL SERVICE	\$ 1,839,496	\$ 417,319	\$ 912,856	\$ 110,053	\$ 50,493	\$ 617,698	\$ 17,442	\$ 3,965,357
DPW Funds	\$ 155,512	\$ 25,673	\$ 71,962	\$ 9,915	\$ 7,099	\$ 41,481	\$ -	\$ 311,642
Audit Adjustments	-	-	-	-	-	-	-	-
Other (eg. Penalties)	-	-	-	-	-	-	-	-
TOTAL FSS	\$ 155,512	\$ 25,673	\$ 71,962	\$ 9,915	\$ 7,099	\$ 41,481	\$ -	\$ 311,642
TOTAL REVENUE	\$ 1,995,008	\$ 442,992	\$ 984,818	\$ 119,968	\$ 57,592	\$ 659,179	\$ 17,442	\$ 4,276,999
EXPENDITURES								
Final Report Totals	\$ 1,843,083	\$ 432,068	\$ 912,049	\$ 110,053	\$ 66,507	\$ 637,321	\$ 16,126	\$ 4,017,207
Carry Forward	(2,615)	(15,722)	-	-	(10,236)	(19,623)	-	(48,196)
TANF/FS/GA SERVICE								
TOTAL SERVICE	\$ 1,840,468	\$ 416,346	\$ 912,049	\$ 110,053	\$ 56,271	\$ 617,698	\$ 16,126	\$ 3,969,011
Final Report Totals	\$ 163,815	\$ 27,044	\$ 75,804	\$ 10,445	\$ 7,478	\$ 43,696	\$ -	\$ 328,282
Carry Forward	(8,303)	(1,371)	-	-	(379)	(2,215)	-	(12,268)
TOTAL FSS	\$ 155,512	\$ 25,673	\$ 75,804	\$ 10,445	\$ 7,099	\$ 41,481	\$ -	\$ 316,014
TOTAL EXPENDITURES	\$ 1,995,980	\$ 442,019	\$ 987,853	\$ 120,498	\$ 63,370	\$ 659,179	\$ 16,126	\$ 4,285,025
SUBTOTAL - TANF/FS/GA	\$ (972)	\$ 973	\$ (3,035)	\$ (530)	\$ (5,778)	\$ -	\$ 1,316	\$ (8,026)



Administration/Family Support Services Budget Detail

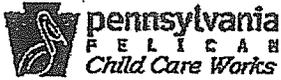
Select...

Fiscal Year FY 2008-09	Funding Source Low Income - Fund A	County Berks	Allocation Amount \$1,131,279.00	Unallocated Funds \$0.00
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Budget Information Detail for Berks

Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries			
Benefits	\$516,090.00	\$513,633.79	07/16/2009 <input type="button" value=""/>
Personnel Sub Total	\$222,794.00	\$222,164.83	07/16/2009 <input type="button" value=""/>
Occupancy	\$738,884.00	\$735,798.62	
Communications	\$59,428.00	\$59,428.00	07/16/2009 <input type="button" value=""/>
Telephone			
Advertising	\$29,640.00	\$29,631.72	08/19/2009 <input type="button" value=""/>
Printing	\$5,400.00	\$5,400.00	08/19/2009 <input type="button" value=""/>
Postage	\$3,010.00	\$2,886.63	08/19/2009 <input type="button" value=""/>
Other	\$6,365.00	\$6,339.18	08/19/2009 <input type="button" value=""/>
Communications Sub Total	\$0.00	\$0.00	06/30/2008 <input type="button" value=""/>
Supplies	\$44,415.00	\$44,257.53	
Equipment	\$4,745.00	\$4,726.34	08/19/2009 <input type="button" value=""/>
Travel	\$0.00	\$0.00	06/30/2008 <input type="button" value=""/>
Training	\$900.00	\$593.73	07/16/2009 <input type="button" value=""/>
Audit	\$605.00	\$603.99	08/19/2009 <input type="button" value=""/>
Other	\$4,840.00	\$4,840.00	07/16/2009 <input type="button" value=""/>
Consultants	\$63,210.00	\$63,210.00	08/19/2009 <input type="button" value=""/>
Equipment Rental/Repair	\$3,443.00	\$3,418.71	08/19/2009 <input type="button" value=""/>
Insurance	\$15,016.00	\$15,016.00	07/16/2009 <input type="button" value=""/>
Legal Costs	\$9,461.00	\$9,461.00	07/16/2009 <input type="button" value=""/>
Maintenance	\$600.00	\$590.14	08/19/2009 <input type="button" value=""/>
Memberships	\$450.00	\$375.00	08/19/2009 <input type="button" value=""/>
Other	\$17,600.00	\$17,600.00	07/16/2009 <input type="button" value=""/>
Technical Support	\$15,068.00	\$15,068.00	07/16/2009 <input type="button" value=""/>
Other Sub Total	\$124,848.00	\$124,738.85	07/16/2009 <input type="button" value=""/>
Indirect Costs	\$152,614.00	\$152,614.00	
Totals YTD	\$1,131,279.00	\$1,127,601.06	07/16/2009 <input type="button" value=""/>



Administration/Family Support Services Budget Detail

Select. . .

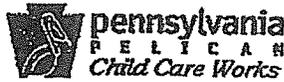
Fiscal Year FY 2008-09	Funding Source Former TANF - Fund C	County Berks	Allocation Amount \$412,239.00	Unallocated Funds \$0.00
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Budget Information Detail for Berks

Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$158,094.00	\$157,591.79	07/16/2009 <input type="button" value="X"/>
Benefits	\$60,790.00	\$57,076.01	08/19/2009 <input type="button" value="X"/>
Personnel Sub Total	\$218,884.00	\$214,667.80	
Occupancy	\$20,800.00	\$20,800.00	07/16/2009 <input type="button" value="X"/>
Communications			
Telephone	\$8,324.00	\$8,324.00	08/19/2009 <input type="button" value="X"/>
Advertising	\$548.00	\$547.35	08/19/2009 <input type="button" value="X"/>
Printing	\$4,336.00	\$4,336.00	08/19/2009 <input type="button" value="X"/>
Postage	\$4,610.00	\$4,609.30	08/19/2009 <input type="button" value="X"/>
Other	\$0.00	\$0.00	06/30/2008 <input type="button" value="X"/>
Communications Sub Total	\$17,818.00	\$17,816.65	
Supplies	\$7,423.00	\$5,972.94	08/19/2009 <input type="button" value="X"/>
Equipment	\$0.00	\$0.00	06/30/2008 <input type="button" value="X"/>
Travel	\$300.00	\$297.59	07/16/2009 <input type="button" value="X"/>
Training	\$225.00	\$217.82	08/19/2009 <input type="button" value="X"/>
Audit	\$1,752.00	\$1,752.00	04/20/2009 <input type="button" value="X"/>
Other			
Consultants	\$33,337.00	\$33,337.00	08/19/2009 <input type="button" value="X"/>
Equipment Rental/Repair	\$1,800.00	\$1,684.67	08/19/2009 <input type="button" value="X"/>
Insurance	\$4,975.00	\$4,975.00	07/16/2009 <input type="button" value="X"/>
Legal Costs	\$3,336.00	\$3,336.00	07/16/2009 <input type="button" value="X"/>
Maintenance	\$660.00	\$657.00	08/19/2009 <input type="button" value="X"/>
Technical Support	\$7,787.00	\$7,781.32	08/19/2009 <input type="button" value="X"/>
Other Sub Total	\$51,895.00	\$51,770.99	
Indirect Costs	\$93,142.00	\$93,142.00	07/16/2009 <input type="button" value="X"/>
Totals YTD	\$412,239.00	\$406,437.79	

NEW EXPENDITURES TRANSFERS HISTORY RETURN TO SUMMARY



Pennsylvania's Enterprise to Link Information for Children Across Networks

Help | Logout

Home | R&R | Provider | Case | Payments | Reports | Correspondence | Administration

Funds Home | Funding Streams | Allocations | Available Funds | MCCA | Admin/Fam Sup Svcs Budgets

Administration/Family Support Services Budget Detail

Select...

Fiscal Year FY 2008-09	Funding Source TANF	County Berks	Allocation Amount \$332,039.00	Unallocated Funds \$0.00
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Budget Information Detail for Berks

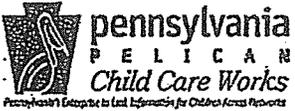
Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$125,775.00	\$125,002.54	07/16/2009 <input type="checkbox"/>
Benefits	\$72,087.00	\$70,760.29	07/16/2009 <input type="checkbox"/>
Personnel Sub Total	\$197,862.00	\$195,762.83	
Occupancy	\$18,819.00	\$18,819.00	07/16/2009 <input type="checkbox"/>
Communications			
Telephone	\$0.00	\$0.00	06/30/2008 <input type="checkbox"/>
Advertising	\$0.00	\$0.00	06/30/2008 <input type="checkbox"/>
Printing	\$1,591.00	\$1,591.00	08/19/2009 <input type="checkbox"/>
Postage	\$4,990.00	\$4,983.44	08/19/2009 <input type="checkbox"/>
Other	\$0.00	\$0.00	06/30/2008 <input type="checkbox"/>
Communications Sub Total	\$6,581.00	\$6,574.44	
Supplies	\$4,346.00	\$2,773.80	07/16/2009 <input type="checkbox"/>
Equipment	\$0.00	\$0.00	06/30/2008 <input type="checkbox"/>
Travel	\$270.00	\$213.81	08/19/2009 <input type="checkbox"/>
Training	\$200.00	\$200.00	08/19/2009 <input type="checkbox"/>
Audit	\$1,408.00	\$1,408.00	04/20/2009 <input type="checkbox"/>
Other			
Insurance	\$1,310.00	\$1,310.00	07/16/2009 <input type="checkbox"/>
Legal Costs	\$1,196.00	\$1,196.00	07/16/2009 <input type="checkbox"/>
Maintenance	\$200.00	\$190.00	08/19/2009 <input type="checkbox"/>
Technical Support	\$3,200.00	\$3,186.00	08/19/2009 <input type="checkbox"/>
Other Sub Total	\$5,906.00	\$5,882.00	
Indirect Costs	\$96,647.00	\$96,647.00	07/16/2009 <input type="checkbox"/>
Totals YTD	\$332,039.00	\$328,280.88	

NEW EXPENDITURES TRANSFERS HISTORY RETURN TO SUMMARY

UserID: c-jreihel | Office: CCIS of Berks County

Production



RE417-Payment Recap Report

CCIS: Berks

Funding Fiscal Year: 2008-09

Provider: ALL

	Expenditures	Overpayments	Total
Berks			
Berks			
Low Income (Fund A) - Regular			
Total Low Income (Fund A) - Regular	\$7,372,493.05	\$0.00	\$7,372,493.05
Low Income (Fund A) - Teen Parent			
Total Low Income (Fund A) - Teen Parent	\$131,354.29	\$0.00	\$131,354.29
General Assistance/Work Support 2 - Regular			
Total General Assistance/Work Support 2 - Regular	\$16,125.85	\$0.00	\$16,125.85
Former TANF (Fund C) - Regular			
Total Former TANF (Fund C) - Regular	\$4,617,829.02	\$0.00	\$4,617,829.02
TANF Training - Regular			
Total TANF Training - Regular	\$1,843,083.02	\$0.00	\$1,843,083.02
TANF Work Support - Training - Regular			
Total TANF Work Support - Training - Regular	\$432,067.91	\$0.00	\$432,067.91
TANF Working - Regular			
Total TANF Working - Regular	\$912,049.05	\$0.00	\$912,049.05
TANF Work Support - Working - Regular			
Total TANF Work Support - Working - Regular	\$110,052.56	\$0.00	\$110,052.56
TANF State MOE - Regular			
Total TANF State MOE - Regular	\$66,507.31	\$0.00	\$66,507.31
Food Stamps - Regular			
Total Food Stamps - Regular	\$637,320.72	\$0.00	\$637,320.72
Berks Total	\$16,138,882.78	\$0.00	\$16,138,882.78
Berks	Total	\$0.00	\$16,138,882.78

Berks County Funding Source Totals:

Low Income (Fund A)	\$7,503,847.34	\$0.00	\$7,503,847.34
General Assistance/Work Support 2	\$16,125.85	\$0.00	\$16,125.85
Former TANF (Fund C)	\$4,617,829.02	\$0.00	\$4,617,829.02



RE417-Payment Recap Report

CCIS: Berks

Funding Fiscal Year: 2008-09

Provider: ALL

	Expenditures	Overpayments	Total
TANF Training	\$1,843,083.02	\$0.00	\$1,843,083.02
TANF Work Support - Training	\$432,067.91	\$0.00	\$432,067.91
TANF Working	\$912,049.05	\$0.00	\$912,049.05
TANF Work Support - Working	\$110,052.56	\$0.00	\$110,052.56
TANF State MOE	\$66,507.31	\$0.00	\$66,507.31
Food Stamps	\$637,320.72	\$0.00	\$637,320.72
Berks County Total:	\$16,138,882.78	\$0.00	\$16,138,882.78
CCIS Funding Source Totals:			
Low Income (Fund A)	\$7,503,847.34	\$0.00	\$7,503,847.34
General Assistance/Work Support 2	\$16,125.85	\$0.00	\$16,125.85
Former TANF (Fund C)	\$4,617,829.02	\$0.00	\$4,617,829.02
TANF Training	\$1,843,083.02	\$0.00	\$1,843,083.02
TANF Work Support - Training	\$432,067.91	\$0.00	\$432,067.91



RE417-Payment Recap Report

CCIS: Berks

Funding Fiscal Year: 2008-09

Provider: ALL

	Expenditures	Overpayments	Total
TANF Working	\$912,049.05	\$0.00	\$912,049.05
TANF Work Support - Working	\$110,052.56	\$0.00	\$110,052.56
TANF State MOE	\$66,507.31	\$0.00	\$66,507.31
Food Stamps	\$637,320.72	\$0.00	\$637,320.72
CCIS Grand Total:	\$16,138,882.78	\$0.00	\$16,138,882.78

COUNTY OF BERKS, PENNSYLVANIA
COMBINED HOMELESS ASSISTANCE PROGRAM

YEAR ENDED JUNE 30, 2009

Exhibit XIX(a)

SOURCES OF FUNDING		TOTAL AVAILABLE FUNDS	
DPW Allocation (must equal Total County HAP Allocation)		A \$	631,545
Client Contributions		B	16,012
Other		C	24,748
Interest Earned		D	580
Total HAP Funding (A+B+C+D=E)		E \$	672,885

EXPENSES	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing Services	TOTAL EXPENSES
On Behalf of Clients	\$ 6,318	\$ -	\$ 180,183	\$ -	\$ -	\$ 186,501
Personnel	74,003	194,532	80,083	-	-	348,618
Operating	88,504	903	6,917	-	-	96,324
Fixed Assets/Equipment	-	-	-	-	-	-
Subtotal	\$ 168,825	\$ 195,435	\$ 267,183	\$ -	\$ -	\$ 631,443
County Administration (Max 10% Total HAP)						
Total HAP Expenses (J+K=L)						
						K \$ 41,442
						L \$ 672,885

Total Unexpended Funds (E-) \$ -

