

County of Berks, Pennsylvania

Single Audit Report

Year Ended December 31, 2010 with
Independent Auditor's Reports

COUNTY OF BERKS, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2010

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YEAR ENDED DECEMBER 31, 2010

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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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 30, 2011. We did not audit the 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 on the reports of the other auditors. The financial statements of the Berks County Solid Waste Authority and the Redevelopment Authority of the County of Berks 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 reports 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.

Board of County Commissioners and
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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 deficiency described in the accompanying schedule of findings and questioned costs as Finding 2010-01 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 2010-02 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 November 30, 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 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
November 30, 2011

Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on 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 County of Berks, Pennsylvania's (County) compliance 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 could have a direct and material effect on each of the County's major federal and DPW programs for the year ended December 31, 2010. 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 each of 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 DPW *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 2010-03 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding subrecipient monitoring that are applicable to its Temporary Assistance for Needy Families and Medical Assistance Programs. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Board of County Commissioners and
County Controller
County of Berks, Pennsylvania
Independent Auditor's Report on Compliance
with Requirements that Could Have a Direct
and Material Effect on Each Major Program

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 could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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 federal and DPW program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies over internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency, as described in the accompanying schedule of findings and questioned costs as Finding 2010-03. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Board of County Commissioners and
County Controller
County of Berks, Pennsylvania
Independent Auditor's Report on Compliance
with Requirements that Could Have a Direct
and Material Effect on 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2010, and have issued our report thereon dated November 30, 2011, which contained unqualified opinions on those financial statements. Our audit was conducted 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, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information 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 the response.

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
November 30, 2011

COUNTY OF BERKS, PENNSYLVANIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2010

Prior Year Financial Statement Findings

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 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.

Current Status: See current year finding 2010-01.

COUNTY OF BERKS, PENNSYLVANIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2010

Finding 2009-02: Conducting a Capital Asset Inventory

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

Current Status: See current year finding 2010-02.

Prior Year Findings and Questioned Costs for Federal 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 (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.

Current Status: No significant discrepancies were noted during the current year as it relates to the schedule of expenditures of federal awards.

COUNTY OF BERKS, PENNSYLVANIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2010

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

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>
	Community Development Block Grant Cluster:
14.218	Community Development Block Grants/Entitlement Grants
14.253	ARRA - Community Development Block Grant
	Workplace Investment Act Cluster:
17.258	WIA Adult Program
17.258	ARRA - WIA Adult Program
17.259	WIA Youth Activities
17.259	ARRA - WIA Youth Activities
17.278	WIA Dislocated Workers
17.278	ARRA - WIA Dislocated Workers
81.128	Energy Efficiency and Conservation Block Grant Program
	Temporary Assistance for Needy Families Cluster:
93.558	Temporary Assistance for Needy Families
93.714	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families State Program
93.563	Child Support Enforcement

COUNTY OF BERKS, PENNSYLVANIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2010

	Child Care Cluster:
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.713	ARRA - Child Care and Development Block Grant
93.658	Foster Care – Title IV-E
93.658	ARRA - Foster Care – Title IV-E
93.659	Adoption Assistance
93.659	ARRA - Adoption Assistance
	Medicaid Cluster:
93.775	State Medicaid Fraud Control Units
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: \$1,401,927

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 2010-01: Financial Reporting

Condition: During the audit process, various material adjustments were proposed to the County's records by the auditors. These adjustments were necessary to correct the County's recording of accounts payable, capital assets, real estate taxes receivable and deferral, and grants receivable.

There was a significant delay in reconciliation and review of bank statements. In addition, there is no review of the general fund bank statement. 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, 2010. This reconciliation 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 County's beginning net assets of governmental activities and business-type activities did not match the prior year financial statements. The County should ensure that all net assets are reconciled to the final audited financial statements.

COUNTY OF BERKS, PENNSYLVANIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2010

As a result of the issues noted above, the single audit report, which is due by September 2011, 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, 2010 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.

Finding 2010-02: 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.

COUNTY OF BERKS, PENNSYLVANIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2010

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 2010-03 – Subrecipient Monitoring

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 - Medical Assistance Program (CFDA #93.778); Passed through the Pennsylvania Department of Aging - Medical Assistance Program (CFDA #93.778)

Condition: For the Temporary Assistance for Needy Families (TANF) funding, the County did not inform the subrecipient of the CFDA title and number with respect to funding passed through the County to the subrecipient. As a result, the subrecipient incorrectly reported the funding received from the County under the incorrect CFDA title and number. For the Medical Assistance Program funding, the grant agreement between the County and the subrecipient for the Transportation Program did not include language regarding compliance requirements or the requirement for an audit in accordance with OMB Circular A-133. Also, under the Medical Assistance Program funding, the subrecipient did not report year-to-date expenditures to the County to support the payment from the County to the subrecipient during the year.

Criteria: As defined in the OMB Circular A-133, a pass-through entity should identify federal awards made by informing each subrecipient of the CFDA title and number, award name and number, and the name of the federal agency. Subrecipients expending \$500,000 or more in federal awards during the subrecipient's fiscal year are subject to an audit in accordance with audit requirements of OMB Circular A-133. A pass-through entity has the responsibility to make a subrecipient aware of these requirements and ensure that the

COUNTY OF BERKS, PENNSYLVANIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2010

subrecipient meets them. A pass-through entity is responsible for monitoring the subrecipient's use of federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers federal awards in compliance with laws, regulations, and the provisions of the contract or grant agreements and that performance goals are achieved.

Effect: For the TANF funding, the subrecipient reported the funding received from the County under the incorrect CFDA title and number. For the Medical Assistance Program funding, the omission of audit requirements in the grant agreement between the subrecipient and the County could result in the subrecipient not having the required internal control and compliance audit. Also, under the Medical Assistance Program funding, sufficient documentation of actual expenditures was not obtained to support the proper remittance of federal funds to the subrecipient during the year.

Cause: For the TANF funding, the County did not inform the subrecipient of the CFDA title and number. For the Medical Assistance Program, the grant agreement between the County and the subrecipient does not include language regarding compliance requirements or the requirement for an audit in accordance with OMB Circular A-133, etc. Also, the subrecipient does not provide to the County any reporting of actual expenditures to support the proper remittance of federal funding during the year.

Recommendation: The County should ensure that each subrecipient agreement is reviewed by supervisory personnel and that language related to the audit requirements under OMB Circular A-133 are included. The County should also ensure that each subrecipient agreement includes documentation regarding the federal funding source, including CFDA number and title. The County should obtain documentation of actual year-to-date expenditures to support the funding remitted by the County to the subrecipient.

Grantee's Response: We agree with the noted findings and, while we believe these are isolated instances, we intend to make the following changes as soon as practical:

- We will modify our MATP subrecipient contracts to include the A-133 audit requirement for entities receiving more than \$500,000 of assistance. It should be noted that the subrecipient in question did receive an unqualified audit opinion for their single audit for the period under review.
- We will add to all subrecipient Employment and Training contracts, the CFDA number(s), including estimates of the amount of the budget by CFDA#. In addition, at the conclusion of the contract, we will provide the subrecipient with the listing of the funding they received by CFDA number, including those subrecipients who do not send us an audit confirmation letter.
- We will implement a new policy in MHMR whereby our material subrecipient will be reimbursed based upon actual expenses incurred instead of advance funded.

COUNTY OF BERKS, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2010

Federal Grantor/Pass-Through Grantor/Program	Source Code	Federal CFDA Number	Accrued (Deferred) Revenue at December 31, 2009	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at December 31, 2010
<u>U.S. Department of Agriculture:</u>						
Passed through Pennsylvania Department of Education:						
Nutrition Cluster:						
School Breakfast Program	I	10.553	\$ 3,297	\$ 41,442	\$ 40,672	\$ 2,527
National School Lunch Program	I	10.555	6,963	90,934	89,212	5,241
Total Nutrition Cluster			<u>10,260</u>	<u>132,376</u>	<u>129,884</u>	<u>7,768</u>
Fresh Fruit and Vegetable Program	I	10.582	627	2,476	1,849	-
Passed through the Pennsylvania Department of Public Welfare:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	I	10.561	-	483,798	483,798	-
Passed through the Pennsylvania Department of Labor and Industry:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	I	10.561	3,109	40,891	41,956	4,174
Total CFDA 10.561			<u>3,109</u>	<u>524,689</u>	<u>525,754</u>	<u>4,174</u>
Passed through the Pennsylvania Department of Agriculture:						
Emergency Food Assistance Cluster:						
Emergency Food Assistance (Administrative Costs)	I	10.568	31,934	53,733	104,880	83,081
Emergency Food Assistance (Food Commodities)	I	10.569	-	98,785	98,785	-
Total Emergency Food Assistance Cluster			<u>31,934</u>	<u>152,518</u>	<u>203,665</u>	<u>83,081</u>
Farm and Ranch Lands Protection Program	D	10.913	1,214,375	207,335	-	1,007,040
Total U.S. Department of Agriculture			<u>1,260,305</u>	<u>1,019,394</u>	<u>861,152</u>	<u>1,102,063</u>
<u>U.S. Department of Housing and Urban Development:</u>						
Community Development Block Grant Cluster:						
Community Development Block Grant/Entitlement Grants	D	14.218	-	2,611,487	2,624,034	12,547
ARRA - Community Development Block Grant	D	14.253	-	320,927	320,927	-
Total Community Development Block Grant Cluster			<u>-</u>	<u>2,932,414</u>	<u>2,944,961</u>	<u>12,547</u>
Emergency Shelter Grant	D	14.231	-	151,409	151,409	-
Home Investment Partnerships Program	D	14.239	-	1,114,987	1,116,557	1,570

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, 2010

<u>Federal Grantor/Pass-Through Grantor/Program</u>	<u>Source Code</u>	<u>Federal CFDA Number</u>	<u>Accrued (Deferred) Revenue at December 31, 2009</u>	<u>Federal Grant Receipts</u>	<u>Federal Grant Expenditures</u>	<u>Accrued (Deferred) Revenue at December 31, 2010</u>
Passed through Pennsylvania Department of Community and Economic Development:						
ARRA - Homelessness Prevention and Rapid Re-Housing Program	I	14.257	10,000	469,892	459,892	-
Total U.S. Department of Housing and Urban Development			10,000	4,668,702	4,672,819	14,117
<u>U.S. Department of Justice:</u>						
Drug Court Discretionary Grant Program	D	16.585	-	-	6,344	6,344
Drug Enforcement	D	16.999	3,961	20,426	18,759	2,294
The Community - Defined Solutions to Violence Against Women Grant Program	D	16.590	44,800	161,277	159,940	43,463
Passed through Pennsylvania Commission on Crime and Delinquency:						
Juvenile Accountability Block Grant	I	16.523	13,020	95,487	88,473	6,006
Violence Against Women Formula Grants	I	16.588	34,426	41,012	52,512	45,926
State Criminal Alien Assistance Program	I	16.606	-	89,785	62,071	(27,714)
Edward Byrne Memorial Justice Assistance Grant Program	I	16.738	-	-	12,937	12,937
ARRA - Edward Byrne Memorial Justice Assistance Grant Program/Grants to States and Territories	I	16.803	-	-	14,326	14,326
Total U.S. Department of Justice			96,207	407,987	415,362	103,582

(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, 2010

<u>Federal Grantor/Pass-Through Grantor/Program</u>	<u>Source Code</u>	<u>Federal CFDA Number</u>	<u>Accrued (Deferred) Revenue at December 31, 2009</u>	<u>Federal Grant Receipts</u>	<u>Federal Grant Expenditures</u>	<u>Accrued (Deferred) Revenue at December 31, 2010</u>
U.S. Department of Labor:						
Passed through Pennsylvania Department of Labor and Industry:						
WIA Cluster:						
WIA Adult Program	I	17.258	43,628	916,360	962,739	90,007
ARRA - WIA Adult Program	I	17.258	15,779	57,415	49,221	7,585
WIA Youth Activities	I	17.259	(3,962)	640,065	708,158	64,131
ARRA - WIA Youth Activities	I	17.259	56,399	258,382	202,468	485
WIA Dislocated Workers	I	17.278	123,746	1,308,938	1,329,943	144,751
ARRA - WIA Dislocated Workers	I	17.278	51,063	385,456	393,099	58,706
Total WIA Cluster			<u>286,653</u>	<u>3,566,616</u>	<u>3,645,628</u>	<u>365,665</u>
Passed through Philadelphia Workforce Board/Ben Franklin Partnership/Lackawana Human Development:						
High Growth Job Training Grants	I	17.268	830,072	830,072	-	-
Total U.S. Department of Labor			<u>1,116,725</u>	<u>4,396,688</u>	<u>3,645,628</u>	<u>365,665</u>
U.S. Department of Transportation:						
Passed through Pennsylvania Department of Transportation:						
Highway Planning and Construction	I	20.205	165,397	347,584	396,958	214,771
Metropolitan Transportation Planning	I	20.505	15,296	37,162	40,658	18,792
State and Community Highway Safety	I	20.600	-	1,907	1,907	-
Passed through Pennsylvania Emergency Management Agency:						
Interagency Hazardous Materials Public Sector Training and Planning Grants	I	20.703	2,378	29,243	26,865	-
Total U.S. Department of Transportation			<u>183,071</u>	<u>415,896</u>	<u>466,388</u>	<u>233,563</u>

(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, 2010

<u>Federal Grantor/Pass-Through Grantor/Program</u>	<u>Source Code</u>	<u>Federal CFDA Number</u>	<u>Accrued (Deferred) Revenue at December 31, 2009</u>	<u>Federal Grant Receipts</u>	<u>Federal Grant Expenditures</u>	<u>Accrued (Deferred) Revenue at December 31, 2010</u>
<u>U.S. Election Assistance Commission:</u>						
Passed through Pennsylvania Department of General Services:						
Help America Vote Act Grant	I	39.011	3,990	3,990	4,283	4,283
Help America Vote Act Requirements Payments	I	90.401	198,653	174,839	99,986	123,800
Voting Access to Individuals with Disabilities - Grants to States	I	93.617	4,523	6,771	3,355	1,107
Total U.S. Election Assistance Commission			207,166	185,600	107,624	129,190
<u>Institute of Museum and Library Services:</u>						
Passed through Pennsylvania Department of Education:						
Grants to States	I	45.310	(1,759)	81,167	73,827	(9,099)
Total Institute of Museum and Library Services			(1,759)	81,167	73,827	(9,099)
<u>U.S. Department of Energy:</u>						
Passed through Pennsylvania Department of Labor and Industry:						
Weatherization Assistance for Low-Income Persons	I	81.042	-	2,756	3,360	604
Energy Efficiency and Conservation Block Grant Program	D	81.128	-	2,599,821	2,599,821	-
Total U.S. Department of Energy			-	2,602,577	2,603,181	604
<u>U.S. Department of Education:</u>						
Passed through Pennsylvania Department of Welfare:						
Early Intervention Services (IDEA) Cluster:						
Special Education - Grants for Infants and Families	I	84.181	-	350,181	350,181	-
ARRA - Special Education - Grants for Infants and Families	I	84.393	-	64,657	64,657	-
Total Early Intervention Services (IDEA) Cluster			-	414,838	414,838	-
Passed through Pennsylvania Department of Health:						
Safe and Drug-Free Schools and Communities State Grants	I	84.186	2	-	(2)	-
Total U.S. Department of Education			2	414,838	414,836	-

(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, 2010

<u>Federal Grantor/Pass-Through Grantor/Program</u>	<u>Source Code</u>	<u>Federal CFDA Number</u>	<u>Accrued (Deferred) Revenue at December 31, 2009</u>	<u>Federal Grant Receipts</u>	<u>Federal Grant Expenditures</u>	<u>Accrued (Deferred) Revenue at December 31, 2010</u>
U.S. Department of Health and Human Services:						
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	-	3,165	2,998	(167)
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	I	93.043	-	429,007	426,773	(2,234)
ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program	I	93.725	-	28,120	24,530	(3,590)
Aging Cluster:						
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	I	93.044	-	492,754	444,904	(47,850)
Special Programs for the Aging - Title III, Part C - Nutrition Services	I	93.045	-	255,630	221,083	(34,547)
Nutrition Services Incentive Program	I	93.053	-	164,774	153,475	(11,299)
ARRA - Aging Congregate Nutrition Services for States	I	93.707	-	35,426	35,426	-
Total Aging Cluster			-	948,584	854,888	(93,696)
National Family Caregiver Support, Title III, Part E	I	93.052	-	134,222	112,385	(21,837)
Passed through Pennsylvania Department of Welfare:						
Promoting Safe and Stable Families	I	93.556	10,539	76,629	112,939	46,849
Child Support Enforcement	I	93.563	1,169,249	4,472,202	4,231,242	928,289
Passed through Pennsylvania Department of Labor and Industry:						
TANF Cluster:						
Temporary Assistance for Needy Families	I	93.558	157,737	2,214,268	2,220,924	164,393
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families State Program	I	93.714	-	657,012	657,012	-
Passed through Pennsylvania Department of Welfare:						
Temporary Assistance for Needy Families	I	93.558	934,435	2,439,352	2,937,433	1,432,516
Total TANF Cluster			1,092,172	5,310,632	5,815,369	1,596,909

(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, 2010

<u>Federal Grantor/Pass-Through Grantor/Program</u>	<u>Source Code</u>	<u>Federal CFDA Number</u>	<u>Accrued (Deferred) Revenue at December 31, 2009</u>	<u>Federal Grant Receipts</u>	<u>Federal Grant Expenditures</u>	<u>Accrued (Deferred) Revenue at December 31, 2010</u>
Child Care Cluster:						
Child Care and Development Block Grant	I	93.575	-	2,964,166	2,964,166	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	I	93.596	-	2,335,406	2,335,406	-
ARRA - Child Care and Development Block Grant	I	93.713	-	1,419,853	1,419,853	-
Total Child Care Cluster			-	6,719,425	6,719,425	-
Grants to States for Access and Visitation Programs	I	93.597	1,657	11,493	12,606	2,770
Child Welfare Services - State Grants	I	93.645	-	176,517	176,517	-
Foster Care - Title IV-E	I	93.658	4,330,761	6,643,312	4,291,095	1,978,544
ARRA - Foster Care - Title IV-E	I	93.658	219,582	342,809	140,107	16,880
Total CFDA 93.658			4,550,343	6,986,121	4,431,202	1,995,424
Adoption Assistance	I	93.659	1,038,290	2,591,994	2,172,305	618,601
ARRA - Adoption Assistance	I	93.659	106,782	269,602	220,043	57,223
Total CFDA 93.659			1,145,072	2,861,596	2,392,348	675,824
Social Services Block Grant	I	93.667	-	1,325,424	1,325,424	-
Chafee Foster Care Independence Program	I	93.674	-	93,020	167,436	74,416
Block Grants for Community Mental Health Services	I	93.958	-	422,411	422,411	-
Medicaid Cluster:						
Medical Assistance Program	I	93.778	614,169	2,643,913	2,193,356	163,612
Passed through Pennsylvania Department of Aging:						
State Medicaid Fraud Control Units	I	93.775	-	11,639	11,639	-
Medical Assistance Program	I	93.778	259,026	1,297,452	1,127,185	88,759
Total Medicaid Cluster			873,195	3,953,004	3,332,180	252,371
Medicare Enrollment Assistance Program	I	93.071	-	9,393	8,682	(711)
CMS Research, Demonstrations, and Evaluations	I	93.779	-	85,138	81,136	(4,002)

(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, 2010

<u>Federal Grantor/Pass-Through Grantor/Program</u>	<u>Source Code</u>	<u>Federal CFDA Number</u>	<u>Accrued (Deferred) Revenue at December 31, 2009</u>	<u>Federal Grant Receipts</u>	<u>Federal Grant Expenditures</u>	<u>Accrued (Deferred) Revenue at December 31, 2010</u>
Passed through Pennsylvania Department of Health: Block Grants for Prevention and Treatment of Substance Abuse	I	93.959	198,215	2,378,192	2,179,977	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	I	93.243	8,984	116,823	107,839	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	D	93.243	-	-	22,862	22,862
Total CFDA 93.243			8,984	116,823	130,701	22,862
Total U.S. Department of Health and Human Services			9,049,426	36,541,118	32,961,169	5,469,477
<u>Corporation for National and Community Service:</u>						
Foster Grandparent Program	D	94.011	-	351,441	351,441	-
Total Corporation for National and Community Service			-	351,441	351,441	-
<u>Department of Homeland Security:</u>						
Passed through Pennsylvania Emergency Management Agency:						
Emergency Management Performance Grants	I	97.042	12,770	87,048	95,583	21,305
Homeland Security Grant Program	I	97.067	-	52,540	61,891	9,351
Total Department of Homeland Security			12,770	139,588	157,474	30,656
Total Federal Awards			\$ 11,933,913	\$ 51,224,996	\$ 46,730,901	\$ 7,439,818

(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, 2010

<u>Program</u>		<u>Combined Federal and State Expenditures</u>
Children and Youth Services	(1)	\$ 27,076,289
Child Support Enforcement	(1)	4,243,848
Mental Health and Mental Retardation	(1)	14,104,388
Medical Assistance Transportation Program	(1)	2,021,267
Human Services Development Fund		509,639
Homeless Assistance Program		568,069
Community Based - Family Center		169,303
Child Care Information Services	(1)	19,659,143
		<u>\$ 68,351,946</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 2010

Title	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIA Adult Program	015-10-3001	7/1/2010-6/30/2012	\$ 121,933	\$ 121,933	\$ -
WIA Adult Program	015-10-3011	10/1/2010-6/30/2011	\$ 580,554	\$ 79,734	\$ 500,820
WIA Youth-RCEP	015-10-3031	7/1/2010-6/30/2011	\$ 24,697	\$ 5,478	\$ 19,219
WIA Youth Program	015-10-3301	4/1/2010-6/30/2012	\$ 817,514	\$ 139,612	\$ 677,902
WIA Youth-TANF	015-10-3361	7/1/2010-6/30/2011	\$ 459,821	\$ 334,672	\$ 125,149
WIA Dislocated Worker	015-10-4001	7/1/2010-6/30/2011	\$ 268,925	\$ 268,925	\$ -
WIA Dislocated Worker	015-10-4011	10/1/2010-6/30/2011	\$ 714,166	\$ 134,217	\$ 579,949
EARN-Food Stamps	015-10-8111	7/1/2010-6/30/2011	\$ 46,973	\$ 21,248	\$ 25,725
EARN-TANF	015-10-8141	7/1/2010-6/30/2011	\$ 1,782,155	\$ 633,097	\$ 1,149,058
EARN-TANF	015-10-8231	7/1/2010-6/30/2011	\$ 240,127	\$ 45,924	\$ 194,203
EARN-TANF	015-10-8241	7/1/2010-6/30/2011	\$ 158,707	\$ 158,707	\$ -
EARN-TANF	015-10-8251	7/1/2010-6/30/2011	\$ 25,868	\$ 5,212	\$ 20,656
EARN-TANF	015-10-8261	7/1/2010-6/30/2011	\$ 1,529	\$ -	\$ 1,529
EARN-TANF	015-10-8301	7/1/2010-6/30/2011	\$ 42,138	\$ -	\$ 42,138
Grand Totals			\$ 5,285,107	\$ 1,948,759	\$ 3,336,348

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	\$ 116,970	\$ -
WIA Adult Program	015-09-3011	10/1/2009-6/30/2011	\$ 556,925	\$ 556,925	\$ -
WIA Youth Program	015-09-3301	4/1/2009-6/30/2011	\$ 792,869	\$ 792,869	\$ -
WIA Youth-TANF	015-09-3361	7/1/2009-6/30/2010	\$ 426,036	\$ 334,422	\$ 91,614
WIA Dislocated Worker	015-09-4011	10/1/2005-6/30/2010	\$ 700,662	\$ 700,662	\$ -
WIA NEG	015-09-9701	9/1/2010-6/30/2012	\$ 403,677	\$ 13,199	\$ 390,478
Weatherization	015-09-7853	7/1/2009-6/30/2011	\$ 50,000	\$ 3,360	\$ 46,640
EARN-Food Stamps	015-09-8111	7/1/2009-6/30/2010	\$ 53,037	\$ 42,894	\$ 10,143
EARN-TANF	015-09-8141	7/1/2009-6/30/2010	\$ 1,513,280	\$ 1,222,298	\$ 290,982
EARN-TANF	015-09-8231	7/1/2009-6/30/2010	\$ 240,127	\$ 69,544	\$ 170,583
EARN-TANF	015-09-8241	7/1/2009-6/30/2010	\$ 158,707	\$ 158,707	\$ -
EARN-TANF	015-09-8251	7/1/2009-6/30/2010	\$ 25,868	\$ 5,857	\$ 20,011
EARN-TANF	015-09-8261	7/1/2009-6/30/2010	\$ 1,433	\$ -	\$ 1,433
EARN-TANF	015-09-8301	7/1/2009-6/30/2010	\$ 50,000	\$ 50,000	\$ -
EARN-TANF	015-09-8341	7/1/2009-6/30/2010	\$ 202,889	\$ 192,996	\$ 9,893
EARN-TANF KEYS	015-09-8611	7/1/2009-6/30/2010	\$ 19,516	\$ 17,217	\$ 2,299
TANF-PA Way-to-Work	015-09-8911	4/1/2010-9/30/2010	\$ 890,500	\$ 657,012	\$ 233,488
Grand Totals			\$ 6,202,496	\$ 4,934,932	\$ 1,267,564

Title	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIA Adult ARRA	015-08-3971	2/17/09 - 6/30/11	\$ 382,559	\$ 321,894	\$ 60,665
WIA Youth ARRA	015-08-3991	2/17/09 - 6/30/11	\$ 1,007,405	\$ 1,004,734	\$ 2,671
WIA Disloc Wkr ARRA	015-08-4971	2/17/09 - 6/30/11	\$ 1,022,487	\$ 774,861	\$ 247,626
WIA Rapid Response	015-08-4051	7/1/2008-6/30/2011	\$ 70,126	\$ 70,126	\$ -
WIA Rapid Resp ARRA	015-08-4974	2/17/09 - 6/30/10	\$ 150,000	\$ 107,209	\$ 42,791
WIA DW 10% AGA	015-08-4994	1/11/10-6/30/2011	\$ 100,000	\$ 44,312	\$ 55,688
WIA Adit 10% SW ARRA	015-08-3976	2/17/2009-6/30/2011	\$ 65,000	\$ 65,000	\$ -
WIA Rapid Resp	015-08-4175	7/1/2008-6/30/2011	\$ 245,000	\$ 220,500	\$ 24,500
Grand Totals			\$ 3,042,577	\$ 2,608,636	\$ 433,941

Title	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
WIA NEG	015-07-7261	5/12/2008-6/30/2010	\$ 190,500	\$ 73,938	\$ 116,562
Grand Totals			\$ 190,500	\$ 73,938	\$ 116,562

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, 2010

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, 2010

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, 2010, 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.

Maher Duessel

Harrisburg, Pennsylvania
 November 30, 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, 2010

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: 9/30/09															
1. Salary/Overhead	1,443,166	67,061	-	1,376,105	908,229	1,443,166	67,061	-	1,376,105	908,229	-	-	-	-	-
2. Fees/Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest/Program Income	96,051	2,608	-	93,423	61,659	96,051	2,608	-	93,423	61,659	-	-	-	-	-
4. Genetic Testing Fees	2,921	-	-	2,921	1,928	2,921	-	-	2,921	1,928	-	-	-	-	-
5. Genetic Testing Costs	6,384	-	-	6,384	4,213	6,384	-	-	6,384	4,213	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	1,350,595	64,453	-	1,286,142	848,853	1,350,595	64,453	-	1,286,142	848,853	-	-	-	-	-
Quarter Ending: 12/31/09															
1. Salary/Overhead	1,413,282	64,969	-	1,348,313	889,887	1,413,282	64,969	-	1,348,313	889,887	-	-	-	-	-
2. Fees/Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest/Program Income	94,668	2,545	-	92,123	60,801	94,668	2,545	-	92,123	60,801	-	-	-	-	-
4. Genetic Testing Fees	3,128	-	-	3,128	2,064	3,128	-	-	3,128	2,064	-	-	-	-	-
5. Genetic Testing Costs	5,906	-	-	5,906	3,898	5,906	-	-	5,906	3,898	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	1,321,389	62,424	-	1,258,965	830,918	1,321,389	62,424	-	1,258,965	830,918	-	-	-	-	-
Quarter Ending: 03/31/10															
1. Salary/Overhead	1,646,682	76,963	-	1,569,719	1,036,015	1,646,682	76,963	-	1,569,719	1,036,015	-	-	-	-	-
2. Fees/Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest/Program Income	103,573	2,763	-	100,810	66,535	103,573	2,763	-	100,810	66,535	-	-	-	-	-
4. Genetic Testing Fees	3,543	-	-	3,543	2,338	3,543	-	-	3,543	2,338	-	-	-	-	-
5. Genetic Testing Costs	5,920	-	-	5,920	3,907	5,920	-	-	5,920	3,907	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	1,545,483	74,200	-	1,471,283	971,047	1,545,483	74,200	-	1,471,283	971,047	-	-	-	-	-
Quarter Ending: 06/30/10															
1. Salary/Overhead	1,494,801	65,629	-	1,429,172	943,254	1,494,801	65,629	-	1,429,172	943,254	-	-	-	-	-
2. Fees/Costs	3	-	-	3	2	3	-	-	3	2	-	-	-	-	-
3. Interest/Program Income	108,509	2,821	-	105,688	69,754	108,509	2,821	-	105,688	69,754	-	-	-	-	-
4. Genetic Testing Fees	2,392	-	-	2,392	1,579	2,392	-	-	2,392	1,579	-	-	-	-	-
5. Genetic Testing Costs	8,704	-	-	8,704	5,745	8,704	-	-	8,704	5,745	-	-	-	-	-
6. ADP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Total (1-2-3-4+5+6)	1,392,601	62,808	-	1,329,793	877,664	1,392,601	62,808	-	1,329,793	877,664	-	-	-	-	-

COUNTY OF BERKS, PENNSYLVANIA

CHILD SUPPORT ENFORCEMENT PROGRAM PACES OCSE 157 DATA RELIABILITY VALIDATION

FISCAL YEAR ENDED JUNE 30, 2010

Exhibit A-1(b)

Report Line		Number of Cases Reviewed	Case Problems Found
Line #1	IV-D cases open at the end of the fiscal year.	5	None
Line #2	IV-D cases open at the end of the fiscal year with support orders established.	5	None
Line #5	Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	5	None
Line #6	Children in IV-D cases open during or at the end of the fiscal year with paternity established or acknowledged.	5	None
Line #21	Cases open at the end of the fiscal year in which medical support is ordered.	5	None
Line #23	Cases open at the end of the fiscal year where health insurance is provided as ordered.	5	None
Line #24	Total amount of current support due for the fiscal year (for IV-D cases, excluding emancipated children).	5	None
Line #25	Total amount of support disbursed as current support during the fiscal year (for IV-D cases, excluding emancipated children).	5	None
Line #28	Cases with arrears due during the fiscal year (10/1/09 - 9/30/10).	5	None
Line #29	Cases paying toward arrears during the fiscal year (10/1/09 - 9/30/10).	5	None

COUNTY OF BERKS, PENNSYLVANIA
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2010

Exhibit III

	<u>Reported</u>	<u>Actual</u>
<u>Service data</u>		
Expenditures:		
Group I clients	\$ 1,853,298	\$ 1,853,298
Group II clients	54,495	54,495
	<u> </u>	<u> </u>
Total expenditures	<u>\$ 1,907,793</u>	<u>\$ 1,907,793</u>
<u>Allocation data</u>		
Revenues:		
Department of Public Welfare	\$ 1,907,793	\$ 1,907,793
Interest income	-	-
	<u> </u>	<u> </u>
Total revenues	<u>1,907,793</u>	<u>1,907,793</u>
Expenditures:		
Operating costs	1,764,128	1,764,128
Administrative costs	143,665	143,665
	<u> </u>	<u> </u>
Total expenditures	<u>1,907,793</u>	<u>1,907,793</u>
Excess Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF BERKS, PENNSYLVANIA

MENTAL HEALTH SERVICES

SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS

YEAR ENDED JUNE 30, 2010

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	\$ 2,813,682	\$ 9,663,163	\$12,476,845	\$11,123,870	\$ 1,352,975	\$ 53,627	\$ -	\$ -	\$ 1,406,602
B. OTHER STATE FUNDS										
1. Specialized Residences	10258	-	-	-	-	-	-	-	-	-
2. BHS Initiative	10262	-	347,479	347,479	347,479	-	-	-	-	-
3. New Directions	10244	-	-	-	-	-	-	-	-	-
4. Personal Care Homes	10252	-	-	-	-	-	-	-	-	-
5. County Assistance Offices	10264	-	-	-	-	-	-	-	-	-
6. Autism Intervention Services	10741	-	57,000	57,000	-	57,000	-	-	-	57,000
7. Facility and Services Enhancements	10942	-	-	-	-	-	-	-	-	-
8. Reserved	00001	-	-	-	-	-	-	-	-	-
9. Total Other State		-	404,479	404,479	347,479	57,000	-	-	-	57,000
C. SSBG	70135	-	117,574	117,574	117,574	-	-	-	-	-
D. CMHSBG	70167	852,884	479,809	1,332,693	785,467	547,226	-	-	-	547,226
E. OTHER FEDERAL FUNDS										
1. Maximizing Participation Project	70121	-	106,239	106,239	106,239	-	-	-	-	-
2. Client Level Reporting Project	70127	-	-	-	-	-	-	-	-	-
3. PATH Homeless Grant	70154	-	-	-	-	-	-	-	-	-
4. Capitalization of POMS	70522	-	-	-	-	-	-	-	-	-
5. MH Systems Transformation	70589	-	-	-	-	-	-	-	-	-
6. Youth Suicide Prevention	70651	-	-	-	-	-	-	-	-	-
7. Jail Diversion & Trama Recovery	70747	-	-	-	-	-	-	-	-	-
8. Emergency Response - L.A. Fitness	70765	-	-	-	-	-	-	-	-	-
9. Terrorism Related Disaster Relief	80168	-	-	-	-	-	-	-	-	-
10. Hospital Prep Prog - Crisis Counseling	80222	-	2,645	2,645	2,645	-	-	-	-	-
11. Biotersm Hosp Prep/Pub Hth Prep Resp	80343	-	-	-	-	-	-	-	-	-
12. Reserved	00002	-	-	-	-	-	-	-	-	-
13. Total Other Federal		-	108,884	108,884	108,884	-	-	-	-	-
F. TOTAL		\$ 3,666,566	\$10,773,909	\$14,440,475	\$12,483,274	\$ 1,957,201	\$ 53,627	\$ -	\$ -	\$ 2,010,828

COUNTY OF BERKS, PENNSYLVANIA

MENTAL HEALTH SERVICES REPORT OF INCOME AND EXPENDITURES

YEAR ENDED JUNE 30, 2010

Exhibit IV(b)MH

		Adult Dvpt. Training	Admin Management	Admin Office	Community Employment	Crisis Intervention	Child Psych. Rehab.	Community Services	Community Trtmt Teams
I.	TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
II.	TOTAL EXPENDITURES	-	1,712,864	844,646	50,896	1,229,931	-	2,907,064	-
III.	COSTS OVER ALLOCATION								
	A. County Funded Eligible	-	-	-	-	-	-	-	-
	B. County Funded Ineligible	-	-	-	-	-	-	-	-
	C. Other Eligible	-	-	-	11,606	-	-	-	-
	D. Other Ineligible	-	-	-	-	-	-	-	-
	E. Total Costs Over Allocation	-	-	-	11,606	-	-	-	-
IV.	REVENUES								
	A. Program Service Fees	-	-	-	-	-	-	-	-
	B. Private Insurance	-	-	-	-	-	-	-	-
	C. Medical Assistance	-	-	-	-	48,354	-	-	-
	D. Medical Assistance - Admnistrative Claims	-	-	333	-	-	-	-	-
	E. Room and Board	-	-	-	-	-	-	-	-
	F. Earned Interest	-	30,674	41,171	-	-	-	-	-
	G. Other	-	2,405	157,851	-	-	-	19,204	-
	H. Total Revenue	-	33,079	199,355	-	48,354	-	19,204	-
V.	DPW REIMBURSEMENT								
	A. Base Allocation 90%	-	856,909	399,505	3,600	-	-	94,195	-
	B. Base Allocation 100%	-	-	-	-	1,181,577	-	-	-
	C. DPW Categorical Funding 90% Subtotal	-	-	-	-	-	-	-	-
	D. DPW Categorical Funding 100% Subtotal	-	697,694	186,229	-	-	-	2,284,709	-
	E. SSBG 90% Adult	-	-	-	-	-	-	-	-
	SSBG 90% Child	-	-	-	-	-	-	-	-
	SSBG 100% Adult	-	-	-	-	-	-	-	-
	SSBG 100% Child	-	-	-	-	-	-	-	-
	F. CMHSBG 90% Non-Categorical Funding	-	-	-	-	-	-	-	-
	CMHSBG 100% Non-Categorical Funding	-	29,970	-	35,290	-	-	-	-
	CMHSBG Categorical Funding	-	-	15,168	-	-	-	498,490	-
VI.	10% County Match	-	95,212	44,389	400	-	-	10,466	-
VII.	TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	-	1,679,785	645,291	39,290	1,181,577	-	2,887,860	-
VIII.	TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

COUNTY OF BERKS, PENNSYLVANIA

MENTAL HEALTH SERVICES REPORT OF INCOME AND EXPENDITURES

YEAR ENDED JUNE 30, 2010

Exhibit IV(b)MH

		Day Treatment	Emergency Services	Family Based Services	Family Supp. Services	Housing Supp. Services	Int. Case Management	Psychiatric Inpt. Hosp.	Outpatient
I.	TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
II.	TOTAL EXPENDITURES	345,317	434,576	58,344	41,505	353,465	1,577,286	10,362	622,691
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	2,746	-	-	-	-	-	-	8,221
	B. Private Insurance	-	-	-	-	-	-	-	-
	C. Medical Assistance	278,390	-	2,148	-	-	1,497,507	-	252
	D. Medical Assistance - Administrative Claims	-	-	-	-	-	-	-	-
	E. Room and Board	-	-	-	-	-	-	-	-
	F. Earned Interest	-	-	-	-	-	-	-	-
	G. Other	-	-	-	-	-	555	-	17
	H. Total Revenue	281,136	-	2,148	-	-	1,498,062	-	8,490
V.	DPW REIMBURSEMENT								
	A. Base Allocation 90%	-	391,118	-	25,714	279,137	-	-	341,944
	B. Base Allocation 100%	64,181	-	56,196	-	-	79,224	10,362	-
	C. DPW Categorical Funding 90% Subtotal	-	-	-	-	-	-	-	-
	D. DPW Categorical Funding 100% Subtotal	-	-	-	12,934	43,313	-	-	181,104
	E. SSBG 90% Adult	-	-	-	-	-	-	-	-
	SSBG 90% Child	-	-	-	-	-	-	-	-
	SSBG 100% Adult	-	-	-	-	-	-	-	-
	SSBG 100% Child	-	-	-	-	-	-	-	-
	F. CMHSBG 90% Non-Categorical Funding	-	-	-	-	-	-	-	-
	CMHSBG 100% Non-Categorical Funding	-	-	-	-	-	-	-	53,159
	CMHSBG Categorical Funding	-	-	-	-	-	-	-	-
VI.	10% County Match	-	43,458	-	2,857	31,015	-	-	37,994
VII.	TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	64,181	434,576	56,196	41,505	353,465	79,224	10,362	614,201
VIII.	TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

COUNTY OF BERKS, PENNSYLVANIA

MENTAL HEALTH SERVICES REPORT OF INCOME AND EXPENDITURES

YEAR ENDED JUNE 30, 2010

Exhibit IV(b)MH

		Other	Psychiatric Rehab.	Comm. Res. Services	Resource Coordination	Soc. Rehab Services	Vocational Rehab	Totals
I.	TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$14,440,475
II.	TOTAL EXPENDITURES	3,470,111	-	542,361	1,643,462	794,838	125,026	16,764,745
III.	COSTS OVER ALLOCATION							
	A. County Funded Eligible	-	-	-	-	-	-	-
	B. County Funded Ineligible	-	-	-	-	-	-	-
	C. Other Eligible	21,861	-	-	42,881	1,167	7,682	85,197
	D. Other Ineligible	-	-	-	-	-	-	-
	E. Total Costs Over Allocation	21,861	-	-	42,881	1,167	7,682	85,197
IV.	REVENUES							
	A. Program Service Fees	-	-	-	-	-	-	10,967
	B. Private Insurance	-	-	-	-	-	-	-
	C. Medical Assistance	-	-	-	1,159,384	-	-	2,986,035
	D. Medical Assistance - Administrative Claims	-	-	-	-	-	-	333
	E. Room and Board	168,250	-	93,779	-	-	-	262,029
	F. Earned Interest	-	-	-	-	-	-	71,845
	G. Other	-	-	-	996	366,439	-	547,467
	H. Total Revenue	168,250	-	93,779	1,160,380	366,439	-	3,878,676
V.	DPW REIMBURSEMENT							
	A. Base Allocation 90%	62,539	-	403,724	-	-	-	2,858,385
	B. Base Allocation 100%	-	-	-	404,353	-	-	1,795,893
	C. DPW Categorical Funding 90% Subtotal	-	-	-	-	-	-	-
	D. DPW Categorical Funding 100% Subtotal	3,210,512	-	-	35,848	273,612	-	6,925,955
	E. SSBG 90% Adult	-	-	-	-	-	-	-
	SSBG 90% Child	-	-	-	-	-	-	-
	SSBG 100% Adult	-	-	-	-	230	117,344	117,574
	SSBG 100% Child	-	-	-	-	-	-	-
	F. CMHSBG 90% Non-Categorical Funding	-	-	-	-	-	-	-
	CMHSBG 100% Non-Categorical Funding	-	-	-	-	153,390	-	271,809
	CMHSBG Categorical Funding	-	-	-	-	-	-	513,658
VI.	10% County Match	6,949	-	44,858	-	-	-	317,598
VII.	TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	3,280,000	-	448,582	440,201	427,232	117,344	12,800,872
VIII.	TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,957,201

(Concluded)

COUNTY OF BERKS, PENNSYLVANIA
MENTAL RETARDATION SERVICES
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS
YEAR ENDED JUNE 30, 2010

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	\$ 19,710	\$ 3,039,607	\$ 3,059,317	\$ 3,059,317	\$ -	\$ 3,034	\$ -	\$ -	\$ 3,034
2. SSBG	70177	-	125,702	125,702	125,702	-	-	-	-	-
3. Reserved	00001	-	-	-	-	-	-	-	-	-
4. Subtotal MR Services		19,710	3,165,309	3,185,019	3,185,019	-	3,034	-	-	3,034
B. Waiver										
1. Waiver Administration	10255/70175	864	732,090	732,954	732,946	8	-	-	-	8
2. Reserved	00002	931,018	(931,018)	-	-	-	-	-	-	-
5. Subtotal Waiver		931,882	(198,928)	732,954	732,946	8	-	-	-	8
C. Other										
1. Elwyn Institute	10236	-	-	-	-	-	-	-	-	-
2. Money Follows the Person	10263	55,138	5,681	60,819	47,400	13,419	-	-	-	13,419
3. Services for Individuals with Autism	10741/70711	-	-	-	-	-	-	-	-	-
4. Reserved	00003	-	-	-	-	-	-	-	-	-
5. Subtotal Other		55,138	5,681	60,819	47,400	13,419	-	-	-	13,419
D. TOTAL		\$ 1,006,730	\$ 2,972,062	\$ 3,978,792	\$ 3,965,365	\$ 13,427	\$ 3,034	\$ -	\$ -	\$ 16,461

COUNTY OF BERKS, PENNSYLVANIA

MENTAL RETARDATION SERVICES REPORT OF INCOME AND EXPENDITURES

YEAR ENDED JUNE 30, 2010

Exhibit IV(d)MR

		Admin Office	Comm. Hab. Services	Comm. Res. Services	Emp. Services	FD/FS	Home and Comm.	Other
I.	TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
II.	TOTAL EXPENDITURES	2,006,097	88,691	1,578,346	160,083	-	237,369	-
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	-	-	-	-	-	-	-
	B. Private Insurance Fees	-	-	-	-	-	-	-
	C. Medical Assistance	-	-	-	-	-	-	-
	D. Medical Assistance - Administrative Claims	57,633	-	-	-	-	-	-
	E. Room and Board	-	-	116,686	-	-	-	-
	F. Earned Interest	-	-	-	-	-	-	-
	G. Other	18,894	-	-	-	-	-	-
	H. Total Revenue	76,527	-	116,686	-	-	-	-
V.	DPW REIMBURSEMENT							
	A. Base Allocation 90%	964,048	33,182	-	142,494	-	188,294	-
	B. Base Allocation 100%	-	-	1,325,066	-	-	-	-
	C. DPW Categorical Funding 90% Subtotal	-	-	-	-	-	24,970	-
	D. DPW Categorical Funding 100% Subtotal	837,979	-	125,672	-	-	-	-
	E. SSBG 90% Adult	18,384	28,640	-	1,581	-	368	-
	SSBG 90% Child	-	-	-	-	-	-	-
	SSBG 100% Adult	-	-	10,922	-	-	-	-
	SSBG 100% Child	-	-	-	-	-	-	-
VI.	10% County Match	109,159	6,869	-	16,008	-	23,737	-
VII.	TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	1,929,570	68,691	1,461,660	160,083	-	237,369	-
VIII.	TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

COUNTY OF BERKS, PENNSYLVANIA

MENTAL RETARDATION SERVICES REPORT OF INCOME AND EXPENDITURES

YEAR ENDED JUNE 30, 2010

Exhibit IV(d)MR

		Pre-Voc	Respite	Spec. Support	Support Coordination	Trans.	Totals
I.	TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,978,792
II.	TOTAL EXPENDITURES	172,582	32,105	4,000	68,712	15,673	4,363,658
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	-	-	-	-	-	-
	B. Private Insurance Fees	-	-	-	-	-	-
	C. Medical Assistance	-	-	-	-	-	-
	D. Medical Assistance - Administrative Claims	-	-	-	-	-	57,633
	E. Room and Board	-	-	-	-	-	116,686
	F. Earned Interest	-	-	-	-	-	-
	G. Other	-	-	-	-	-	18,894
	H. Total Revenue	-	-	-	-	-	193,213
V.	DPW REIMBURSEMENT						
	A. Base Allocation 90%	89,517	28,894	3,600	-	14,106	1,464,135
	B. Base Allocation 100%	-	-	-	-	-	1,325,066
	C. DPW Categorical Funding 90% Subtotal	-	-	-	61,841	-	86,811
	D. DPW Categorical Funding 100% Subtotal	-	-	-	-	-	963,651
	E. SSBG 90% Adult	65,807	-	-	-	-	114,780
	SSBG 90% Child	-	-	-	-	-	-
	SSBG 100% Adult	-	-	-	-	-	10,922
	SSBG 100% Child	-	-	-	-	-	-
VI.	10% County Match	17,258	3,211	400	6,871	1,567	185,080
VII.	TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	172,582	32,105	4,000	68,712	15,673	4,150,445
VIII.	TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,427

(Concluded)

COUNTY OF BERKS, PENNSYLVANIA
EARLY INTERVENTION SERVICES
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS
YEAR ENDED JUNE 30, 2010

Exhibit V(a)EI

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. Early Intervention Services	10235	\$ 454,633	\$ 2,505,823	\$ 2,960,456	\$ 2,314,231	\$ 646,225	\$ 2,144	\$ 648,369
2. Early Intervention Training	10235	-	12,113	12,113	9,317	2,796	-	2,796
3. Early Intervention Administration	10235	-	42,674	42,674	42,674	-	-	-
4. Infant & Toddlers w/Disabilities Part C	70170	-	350,181	350,181	350,181	-	-	-
5. IT&F Waiver Services	10235/70184/77850	86,838	1,585,370	1,672,208	1,667,819	4,389	-	4,389
6. IT&F Waiver Admin.	10235/70184	23,814	13,902	37,716	37,716	-	-	-
7. Reserved	00001	-	-	-	-	-	-	-
8. Total Early Intervention		\$ 565,285	\$ 4,510,063	\$ 5,075,348	\$ 4,421,938	\$ 653,410	\$ 2,144	\$ 655,554

COUNTY OF BERKS, PENNSYLVANIA

EARLY INTERVENTION SERVICES REPORT OF INCOME AND EXPENDITURES

YEAR ENDED JUNE 30, 2010

Exhibit V(b) EI

		Admin Office	Early Intervention	Other	Supports Coordination	Totals
I.	TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ 5,075,348
II.	TOTAL EXPENDITURES	85,132	5,278,174	-	1,355,709	6,719,015
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	-	-	-	-	-
	B. Private Insurance Fees	-	-	-	-	-
	C. Medical Assistance - MA EI	-	1,201,949	-	793,306	1,995,255
	D. Medical Assistance - Administrative Claims	-	-	-	-	-
	E. Earned Interest	-	-	-	-	-
	F. Other	-	-	-	-	-
	G. Total Revenue	-	1,201,949	-	793,306	1,995,255
V.	DPW REIMBURSEMENT					
	A. Base Allocation 90%	-	-	-	-	-
	B. Base Allocation 100%	-	-	-	-	-
	C. DPW Categorical Funding 90% Subtotal	42,674	2,167,566	-	506,163	2,716,403
	D. DPW Categorical Funding 100% Subtotal	37,716	1,667,819	-	-	1,705,535
VI.	10% County Match	4,742	240,840	-	56,240	301,822
VII.	TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	85,132	4,076,225	-	562,403	4,723,760
VIII.	TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ 653,410

COUNTY OF BERKS, PENNSYLVANIA

CHILD CARE INFORMATION SERVICES FINAL RECAP FOR FISCAL YEAR 2010

Exhibit VIII (b)

CONTRACTOR Berks County Commissioners
 FEDERAL ID NO: 23-6006049
 CONTRACT NO: DC09065311

COUNTY Berks
 PREPARED BY Donna DeLoretta
 PHONE NO.: 610-987-8635

	LOW INCOME		FORMER TANF		LI & FT TOTAL
	ADMIN/FSS	SERVICE	ADMIN/FSS	SERVICE	
REVENUE					
DPW Funds	\$ 1,170,341	\$ 7,929,299	\$ 412,239	\$ 4,199,030	\$ 13,710,909
Interest		13,707		-	13,707
Audit Adjustments	-		-		-
Other (e.g., Penalties)	-		-		-
Collected Overpayments		1,257		-	1,257
Undeliverable Payments / Voids		175		-	175
		-		-	-
		-		-	-
		-		-	-
		-		-	-
		-		-	-
TOTAL REVENUE	\$ 1,170,341	\$ 7,944,438	\$ 412,239	\$ 4,199,030	\$ 13,726,048
EXPENDITURES					
Final Report Totals	\$ 1,156,631	\$ 7,889,957	\$ 406,699	\$ 4,154,985	\$ 13,608,272
Carry Forward Amount	-	-	-	-	-
Unrecorded June Admin/FSS	3,125	-	2,971	-	6,096
		-		-	-
		-		-	-
		-		-	-
		-		-	-
		-		-	-
TOTAL EXPENDITURES	\$ 1,159,756	\$ 7,889,957	\$ 409,670	\$ 4,154,985	\$ 13,614,368
SUBTOTAL - LI/FT	\$ 10,585	\$ 54,481	\$ 2,569	\$ 44,045	\$ 111,680

(Continued)

COUNTY OF BERKS, PENNSYLVANIA

CHILD CARE INFORMATION SERVICES FINAL RECAP FOR FISCAL YEAR 2010

Exhibit VIII(b)

CONTRACTOR
FEDERAL ID NO:
CONTRACT NO:

Berks County Commissioners
23-6006049
DC08065311

COUNTY
PREPARED BY
PHONE NO.:

Berks
Donna Deloretta
610-987-8635

		TANF Training	TANF WS- Training	TANF Working	TANF WS- Working	TANF State MOE	Food Stamps	General Assistance	TANF Total
REVENUE									
TANF/FS/GA SERVICE	DPW Funds	\$ 2,069,301	\$ 243,488	\$ 841,179	\$ 49,700	\$ 467,000	\$ 785,000	\$ 2,000	\$ 4,457,668
	Interest	-	-	-	-	-	-	-	-
	TOTAL SERVICE	\$ 2,069,301	\$ 243,488	\$ 841,179	\$ 49,700	\$ 467,000	\$ 785,000	\$ 2,000	\$ 4,457,668
TANF/FS FSS	DPW Funds	\$ 182,532	\$ 14,912	\$ 79,698	\$ 3,558	\$ 40,553	\$ 67,255		\$ 388,508
	Audit Adjustments	-	-	-	-	-	-		-
	Other (eg. Penalties)	-	-	-	-	-	-		-
	TOTAL FSS	\$ 182,532	\$ 14,912	\$ 79,698	\$ 3,558	\$ 40,553	\$ 67,255		\$ 388,508
TOTAL REVENUE		\$ 2,251,833	\$ 258,400	\$ 920,877	\$ 53,258	\$ 507,553	\$ 852,255	\$ 2,000	\$ 4,846,176
EXPENDITURES									
TANF/FS/GA SERVICE	Final Report Totals	\$ 2,045,959	\$ 250,070	\$ 842,838	\$ 47,164	\$ 479,478	\$ 812,487	\$ 7,243	\$ 4,485,239
	Carry Forward	-	-	-	-	-	-	-	-
	TOTAL SERVICE	\$ 2,045,959	\$ 250,070	\$ 842,838	\$ 47,164	\$ 479,478	\$ 812,487	\$ 7,243	\$ 4,485,239
TANF/FS FSS	Final Report Totals	\$ 147,767	\$ 12,072	\$ 64,519	\$ 2,880	\$ 32,830	\$ 54,446		\$ 314,514
	Carry Forward	28,407	2,320	12,403	554	6,311	10,467		60,462
	Unrecorded June FSS	2,873	235	1,255	56	638	1,058		6,115
	TOTAL FSS	\$ 179,047	\$ 14,627	\$ 78,177	\$ 3,490	\$ 39,779	\$ 65,971		\$ 381,091
TOTAL EXPENDITURES		\$ 2,225,006	\$ 264,697	\$ 921,015	\$ 50,654	\$ 519,257	\$ 878,458	\$ 7,243	\$ 4,866,330
SUBTOTAL - TANF/FS/GA/WS2		\$ 26,827	\$ (6,297)	\$ (138)	\$ 2,604	\$ (11,704)	\$ (26,203)	\$ (5,243)	\$ (20,154)

(Concluded)



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Budgets

Administration/Family Support Services Budget Detail

Select...

Fiscal Year	Funding Source	County	Allocation Amount	Unallocated Funds
FY 2009-10	Low Income - Fund A	Berks	\$1,170,718.00	\$0.00

Budget Information Detail for Berks

Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$557,457.00	\$550,453.05	07/20/2010 <input type="button" value="X"/>
Benefits	\$229,886.00	\$225,748.48	07/20/2010 <input type="button" value="X"/>
Personnel Sub Total	\$787,343.00	\$776,201.53	
Occupancy	\$61,805.00	\$61,805.00	07/20/2010 <input type="button" value="X"/>
Communications			
Telephone	\$30,243.00	\$29,293.93	07/20/2010 <input type="button" value="X"/>
Advertising	\$2,173.00	\$2,173.00	01/20/2010 <input type="button" value="X"/>
Printing	\$2,980.00	\$2,980.00	05/19/2010 <input type="button" value="X"/>
Postage	\$4,874.00	\$4,874.00	01/20/2010 <input type="button" value="X"/>
Communications Sub Total	\$40,270.00	\$39,320.93	
Supplies	\$3,909.00	\$3,909.00	07/20/2010 <input type="button" value="X"/>
Travel	\$225.00	\$178.70	07/20/2010 <input type="button" value="X"/>
Training	\$750.00	\$661.66	07/20/2010 <input type="button" value="X"/>
Audit	\$5,034.00	\$5,034.00	07/20/2010 <input type="button" value="X"/>
Other			
Consultants	\$46,529.00	\$45,657.33	07/20/2010 <input type="button" value="X"/>
Equipment Rental/Repair	\$4,284.00	\$4,211.29	07/20/2010 <input type="button" value="X"/>
Insurance	\$15,016.00	\$15,016.00	07/20/2010 <input type="button" value="X"/>
Other Sub Total	\$65,829.00	\$64,884.62	
Other			
Keystone Baby Vacancies	\$377.00	\$376.80	07/21/2010 <input type="button" value="X"/>
Legal Costs	\$9,461.00	\$9,461.00	07/21/2010 <input type="button" value="X"/>
Maintenance	\$600.00	\$253.07	03/19/2010 <input type="button" value="X"/>
Memberships	\$385.00	\$385.00	06/01/2010 <input type="button" value="X"/>
Other	\$21,568.00	\$21,568.00	06/21/2010 <input type="button" value="X"/>
Technical Support	\$7,925.00	\$7,925.00	06/21/2010 <input type="button" value="X"/>
Temporary Staff	\$0.00	\$0.00	03/17/2010 <input type="button" value="X"/>
Other Sub Total	\$40,316.00	\$39,968.87	
Indirect Costs	\$165,237.00	\$164,667.00	07/20/2010 <input type="button" value="X"/>
Totals YTD	\$1,170,718.00	\$1,156,631.31	



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Budgets

Administration/Family Support Services Budget Detail

Select...

Fiscal Year	Funding Source	County	Allocation Amount	Unallocated Funds
FY 2009-10	Former TANF - Fund C	Berks	\$412,239.00	\$0.00

Budget Information Detail for Berks

Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$161,703.00	\$161,703.00	07/20/2010 <input type="button" value="X"/>
Benefits	\$58,233.00	\$55,884.84	07/20/2010 <input type="button" value="X"/>
Personnel Sub Total	\$219,936.00	\$217,587.84	
Occupancy	\$21,632.00	\$21,632.00	07/20/2010 <input type="button" value="X"/>
Communications			
Telephone	\$7,920.00	\$7,920.00	07/20/2010 <input type="button" value="X"/>
Advertising	\$2,000.00	\$1,891.20	05/19/2010 <input type="button" value="X"/>
Printing	\$3,040.00	\$1,742.00	07/20/2010 <input type="button" value="X"/>
Postage	\$8,075.00	\$7,392.46	07/20/2010 <input type="button" value="X"/>
Communications Sub Total	\$21,035.00	\$18,945.66	
Supplies	\$5,058.00	\$5,058.00	07/20/2010 <input type="button" value="X"/>
Travel	\$300.00	\$102.21	07/20/2010 <input type="button" value="X"/>
Training	\$225.00	\$51.24	01/20/2010 <input type="button" value="X"/>
Audit	\$1,822.00	\$1,822.00	07/20/2010 <input type="button" value="X"/>
Other			
Consultants	\$25,002.00	\$25,002.00	07/20/2010 <input type="button" value="X"/>
Equipment Rental/Repair	\$1,762.00	\$1,630.89	07/20/2010 <input type="button" value="X"/>
Insurance	\$4,975.00	\$4,975.00	07/20/2010 <input type="button" value="X"/>
Legal Costs	\$3,336.00	\$3,336.00	07/20/2010 <input type="button" value="X"/>
Maintenance	\$600.00	\$0.00	07/22/2009 <input type="button" value="X"/>
Other	\$3,000.00	\$3,000.00	05/19/2010 <input type="button" value="X"/>
Technical Support	\$3,556.00	\$3,556.00	07/20/2010 <input type="button" value="X"/>
Other Sub Total	\$42,231.00	\$41,499.89	
Indirect Costs	\$100,000.00	\$100,000.00	07/20/2010 <input type="button" value="X"/>
Totals YTD	\$412,239.00	\$406,698.84	

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Budgets

Administration/Family Support Services Budget Detail

Select: [dropdown] GO [button]

Fiscal Year FY 2009-10	Funding Source TANF	County Berks	Allocation Amount \$392,501.37	Unallocated Funds \$0.00
----------------------------------	-------------------------------	------------------------	--	------------------------------------

Budget Information Detail for Berks

Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$127,390.00	\$116,902.19	07/20/2010 [icon]
Benefits	\$72,675.00	\$72,279.50	07/20/2010 [icon]
Personnel Sub Total	\$200,065.00	\$189,181.69	
Occupancy	\$19,948.00	\$19,948.00	07/20/2010 [icon]
Communications			
Telephone	\$1,301.00	\$903.59	07/20/2010 [icon]
Advertising	\$2,000.00	\$1,914.00	07/20/2010 [icon]
Printing	\$3,040.00	\$3,040.00	07/20/2010 [icon]
Postage	\$5,700.00	\$4,000.43	07/20/2010 [icon]
Communications Sub Total	\$12,041.00	\$9,858.02	
Supplies	\$7,750.00	\$3,948.47	07/20/2010 [icon]
Travel	\$300.00	\$16.50	05/19/2010 [icon]
Training	\$200.00	\$25.96	10/20/2009 [icon]
Audit	\$1,464.00	\$1,464.00	07/20/2010 [icon]
Other			
Carry Forward	\$60,462.37	\$60,462.37	12/17/2009 [icon]
Insurance	\$1,310.00	\$1,310.00	07/20/2010 [icon]
Legal Costs	\$1,196.00	\$1,196.00	07/20/2010 [icon]
Maintenance	\$200.00	\$0.00	07/23/2009 [icon]
Technical Support	\$3,466.00	\$3,466.00	07/20/2010 [icon]
Other Sub Total	\$66,634.37	\$66,434.37	
Indirect Costs	\$84,099.00	\$84,099.00	07/20/2010 [icon]
Totals YTD	\$392,501.37	\$374,976.01	

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RE417-Payment Recap Report

CCIS: Berks

Funding Fiscal Year: 2009-10

Provider: ALL

	Expenditures	Overpayments	Care Check	Total
Berks				
Berks				
Low Income (Fund A) - Regular				
Total Low Income (Fund A) - Regular	\$7,710,455.23	\$0.00	\$3,975.73	\$7,706,479.50
Low Income (Fund A) - Teen Parent				
Total Low Income (Fund A) - Teen Parent	\$183,577.82	\$0.00	\$100.00	\$183,477.82
General Assistance/Work Support 2 - Regular				
Total General Assistance/Work Support 2 - Regular	\$7,242.66	\$0.00	\$0.00	\$7,242.66
Former TANF (Fund C) - Regular				
Total Former TANF (Fund C) - Regular	\$4,156,146.63	\$0.00	\$1,161.62	\$4,154,985.01
TANF Training - Regular				
Total TANF Training - Regular	\$2,046,828.53	\$0.00	\$869.96	\$2,045,958.57
TANF Work Support - Training - Regular				
Total TANF Work Support - Training - Regular	\$250,362.52	\$0.00	\$292.22	\$250,070.30
TANF Working - Regular				
Total TANF Working - Regular	\$843,150.13	\$0.00	\$311.57	\$842,838.56
TANF Work Support - Working - Regular				
Total TANF Work Support - Working - Regular	\$47,163.58	\$0.00	\$0.00	\$47,163.58
TANF State MOE - Regular				
Total TANF State MOE - Regular	\$479,584.10	\$0.00	\$106.25	\$479,477.85
Food Stamps - Regular				
Total Food Stamps - Regular	\$812,729.53	\$0.00	\$242.65	\$812,486.88
Berks Total	\$16,537,240.73	\$0.00	\$7,060.00	\$16,530,180.73
Berks	Total	\$16,537,240.73	\$0.00	\$16,530,180.73

Berks County Funding Source Totals:

Low Income (Fund A)	\$7,894,033.05	\$0.00	\$4,075.73	\$7,889,957.32
General Assistance/Work Support 2	\$7,242.66	\$0.00	\$0.00	\$7,242.66



RE417-Payment Recap Report

CCIS: Berks

Funding Fiscal Year: 2009-10

Provider: ALL

	Expenditures	Overpayments	Care Check	Total
Former TANF (Fund C)	\$4,156,146.63	\$0.00	\$1,161.62	\$4,154,985.01
TANF Training	\$2,046,828.53	\$0.00	\$869.96	\$2,045,958.57
TANF Work Support - Training	\$250,362.52	\$0.00	\$292.22	\$250,070.30
TANF Working	\$843,150.13	\$0.00	\$311.57	\$842,838.56
TANF Work Support - Working	\$47,163.58	\$0.00	\$0.00	\$47,163.58
TANF State MOE	\$479,584.10	\$0.00	\$106.25	\$479,477.85
Food Stamps	\$812,729.53	\$0.00	\$242.65	\$812,486.88
Berks County Total:	\$16,537,240.73	\$0.00	\$7,060.00	\$16,530,180.73

CCIS Funding Source Totals:

Low Income (Fund A)	\$7,894,033.05	\$0.00	\$4,075.73	\$7,889,957.32
General Assistance/Work Support 2	\$7,242.66	\$0.00	\$0.00	\$7,242.66
Former TANF (Fund C)	\$4,156,146.63	\$0.00	\$1,161.62	\$4,154,985.01



RE417-Payment Recap Report

CCIS: Berks

Funding Fiscal Year: 2009-10

Provider: ALL

	Expenditures	Overpayments	Care Check	Total
TANF Training	\$2,046,828.53	\$0.00	\$869.96	\$2,045,958.57
TANF Work Support - Training	\$250,362.52	\$0.00	\$292.22	\$250,070.30
TANF Working	\$843,150.13	\$0.00	\$311.57	\$842,838.56
TANF Work Support - Working	\$47,163.58	\$0.00	\$0.00	\$47,163.58
TANF State MOE	\$479,584.10	\$0.00	\$106.25	\$479,477.85
Food Stamps	\$812,729.53	\$0.00	\$242.65	\$812,486.88
CCIS Grand Total:	\$16,537,240.73	\$0.00	\$7,060.00	\$16,530,180.73

COUNTY OF BERKS, PENNSYLVANIA

COMBINED HOMELESS ASSISTANCE PROGRAM

YEAR ENDED JUNE 30, 2010

Exhibit XIX(a)

SOURCES OF FUNDING	TOTAL AVAILABLE FUNDS
DPW Allocation (must equal Total County HAP Allocation)	A \$ 561,786
Client Contributions	B 17,198
Other	C 27,338
Interest Earned	D 234
Total HAP Funding (A+B+C+D=E)	E \$ 606,556

EXPENSES	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing Services	TOTAL EXPENSES
On Behalf of Clients	\$ 2,655		\$ 170,000	\$ -	\$ -	F \$ 172,655
Personnel	77,935	157,219	70,250		-	G 305,404
Operation	87,182	573	4,785	-	-	H 92,540
Fixed Assets/Equipment	-	-	-		-	I -
Subtotal	\$ 167,772	\$ 157,792	\$ 245,035	\$ -	\$ -	J \$ 570,599
			County Administration (Max 10% Total HAP Funding)			K \$ 35,957
			Total HAP Expenses (J+K=L)			L \$ 606,556

Total Unexpended Funds (E-L=)	\$ -
--------------------------------------	-------------