

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

Berks County Children and Youth Agency

January 2025



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov**

**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Berks County
Berks County Services Center, 13th Floor
633 Court Street
Reading, PA 19601

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of Berks County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2019 to June 30, 2020, July 1, 2020 to June 30, 2021, and July 1, 2021 to June 30, 2022 (herein referred to as the 2019-2020 fiscal year, 2020-2021 fiscal year, and 2021-2022 fiscal year). The scope of our engagement was limited to the 2019-2020, 2020-2021, and 2021-2022 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary, to enable us to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Berks County.

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2019-2020, 2020-2021, and 2021-2022 fiscal years based on the accrual basis of accounting.¹

Adjustments to the agency's submitted fiscal reports resulting from the procedures we performed during this engagement are as follows:

- For the **2019-2020 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by reclassifying \$16,053 in agency expenditures. Based on the application of the state participation rates, the adjustment resulted in an amount due to the state totaling \$3,210.
- For the **2020-2021 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by decreasing agency expenditures by \$459,309. Based on the application of the state participation rates, the adjustment resulted in an amount due to the state totaling \$377,980.
- For the **2021-2022 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by increasing agency revenue by \$6,621. Based on the application of the state participation rates, the adjustment resulted in an amount due to the state totaling \$5,297.

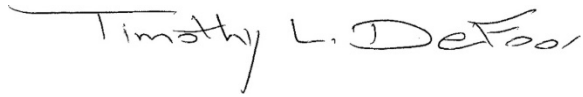
The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on December 6, 2024.

This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts and the final reconciliation of federal revenues not included in the scope of our engagement during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

¹ In accordance with DHS regulations, the expenditures reported in the enclosed fiscal reports are limited to expenditures funded by allocations made pursuant to Act 148 of 1976, as amended, (62 P.S. § 704.1) and do not include any expenditures made from other appropriations or grant funds.

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
January 27, 2025

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BACKGROUND

The Department of the Auditor General (department) is responsible for reviewing the fiscal reports known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies. The department determines proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the commonwealth’s goal.

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

We reviewed the final, cumulative 4th quarter fiscal reports submitted to DHS, the agency’s related financial records, and other supporting documentation. This was done to determine whether the agency’s actual, cumulative expenditures and revenues were properly reported to DHS for the respective fiscal years. The amended fiscal reports below include any adjustments we considered necessary to reflect the agency’s actual related revenue, expenditures, and net state share for each fiscal year in our engagement period.

We did not evaluate the agency’s provision of services or compliance with requirements in the Child Protective Services Law (CPSL). The Commonwealth of Pennsylvania Department of Human Services monitors each county’s provision of children and youth services and requires auditors who conduct the [Single Audit](#) of a county to evaluate the county’s monitoring of contracted providers of prevention, reunification, and aftercare services (services coded as in-home) for compliance with CPSL background check requirements.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	31,345,084
Supplemental Act 148			<u>0</u>
Total State Allocation			31,345,084
State Share (CY348) ²	\$		25,688,686
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	25,688,686
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	25,688,686
Actual Act 148 Revenues Received ⁴			<u>25,691,896</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(3,210)</u></u>

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

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

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

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

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

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	1,820,239	0	223,006	0	0	0	0	0	1,597,233	1,597,233	0
02. 90% REIMBURSEMENT	497,601	6,189	75,068	0	0	0	0	0	416,344	374,710	41,634
03. 80% REIMBURSEMENT	37,195,584	940,709	8,478,778	1,571,067	318,913	0	0	139,790	25,746,327	20,597,062	5,149,265
04. 60% REIMBURSEMENT	4,083,589	165,426	298,203	0	0	131,234	0	10,916	3,477,810	2,086,687	1,391,123
05. 50% REIMBURSEMENT	2,146,750	74,721	6,043	0	0	0	0	0	2,065,986	1,032,994	1,032,992
06. TOTAL NET CHILD WELFARE EXPEND.	45,743,763	1,187,045	9,081,098	1,571,067	318,913	131,234	0	150,706	33,303,700	25,688,686	7,615,014

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	610,944	15,602							595,342	357,205	238,137
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0

09. TOTAL EXPENDITURES	46,354,707	1,202,647	9,081,098	1,571,067	318,913	131,234	0	150,706	33,899,042	26,045,891	7,853,151
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10. TOTAL TITLE IV-D COLLECTIONS 1,054,276

11. TITLE IV-D Collections for IV-E Children 117,993

12. STATE ACT 148 - line 6 25,688,686

13. STATE ACT 148 ALLLOCATION 31,345,084

14. ADJUSTED STATE SHARE (lower of 12 or 13) 25,688,686

INVOICE	
AMENDED STATE SHARE (ACT 148)	25,688,686
ACT 148 AMOUNT RECEIVED	25,691,896
ADJUSTMENT TO STATE SHARE	(3,210)

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY370A
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	1,820,239	0	0	223,006	0	0	0	0	0	1,597,233	1,597,233	0
1-B ADOPTION ASSISTANCE	9,749,250	0	4,414,547	83,694	0	0	0	0	0	5,251,009	4,200,807	1,050,202
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	273,496	0	66,011	0	0	0	0	0	0	207,485	165,988	41,497
1-D COUNSELING - DEPENDENT	3,765,280	1,025	0	257,577	#####	159,457	0	0	0	2,077,097	1,661,678	415,419
1-E COUNSELING - DELINQUENT	1,041,758	0	0	3,787	137,432	0	0	0	0	900,539	720,431	180,108
1-F DAY CARE	13,681	0	0	0	0	0	0	0	0	13,681	10,945	2,736
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOME/MAKER SERVICE	2,250	0	0	304	0	0	0	0	0	1,946	1,557	389
1-J INTAKE & REFERRAL	2,900,592	0	0	394,197	0	0	0	0	0	2,506,395	2,005,116	501,279
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	2,601,062	0	0	318,986	163,511	0	0	0	0	2,118,565	1,694,852	423,713
1-N PROTECTIVE SERVICE - GENERAL	1,603,176	0	0	217,922	0	0	0	0	0	1,385,254	1,108,203	277,051
1-O SERVICE PLANNING	53,529	0	0	7,270	0	0	0	0	0	46,259	37,007	9,252
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	327,224	0	0	105	0	0	0	0	0	327,119	163,560	163,559
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	83,408	0	0	5,938	0	0	0	0	0	77,470	38,735	38,735
1-R SUBTOTAL IN-HOME	24,234,945	1,025	4,480,558	1,512,786	#####	159,457	0	0	0	16,510,052	13,406,112	3,103,940
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	161,145	16,854	0	180	0	0	0	0	0	144,111	115,289	28,822
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,876,439	46,695	339,825	72,140	0	0	0	0	0	1,471,779	1,134,223	283,556
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,169,106	57,880	17,868	2,112	0	0	0	0	0	1,091,246	872,997	218,249
2-E EMERGENCY SHELTER - DEPENDENT	388,406	0	46,204	26,743	0	0	0	0	0	315,459	283,913	31,546
2-F EMERGENCY SHELTER - DELINQUENT	109,195	6,189	272	1,849	0	0	0	0	0	100,885	90,797	10,088
2-G FOSTER FAMILY - DEPENDENT	9,481,350	761,126	764,603	1,311,639	0	159,456	0	0	139,790	6,344,736	5,075,789	1,268,947
2-H FOSTER FAMILY - DELINQUENT	436,095	35,625	3,739	3,203	0	0	0	0	0	393,528	314,822	78,706
2-I KINSHIP CARE - DEPENDENT	1,449,828	0	0	114,066	0	0	0	0	0	1,335,762	1,068,610	267,152
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	386,546	5,823	27,535	57,500	0	0	0	0	0	295,688	236,550	59,138
2-L SUP. INDEPENDENT LIVING - DELINQUENT	231,001	15,681	0	73	0	0	0	0	0	215,247	172,198	43,049
2-M SUBTOTAL CBP	15,689,111	945,873	1,200,046	1,589,505	0	159,456	0	0	139,790	11,654,441	9,365,188	2,289,253
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	1,736,118	74,721	0	0	0	0	0	0	0	1,661,397	830,699	830,698
3-B RESIDENTIAL SERVICE - DEPENDENT	763,890	50,440	113,658	14,337	0	0	131,234	0	0	454,221	272,533	181,688
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,303,067	114,986	37,983	5,566	0	0	0	0	0	1,144,532	686,719	457,813
3-D SECURE RES. SERVICE (EXCEPT YDO)	1,068,971	0	0	0	0	0	0	0	0	1,068,971	641,383	427,588
3-E YDC SECURE	610,944	15,602	0	0	0	0	0	0	0	595,342	357,205	238,137
3-F SUBTOTAL INSTITUTIONAL	5,482,990	255,749	151,641	19,903	0	0	131,234	0	0	4,924,463	2,788,539	2,135,924
4 ADMINISTRATION	947,661	0	0	126,659	0	0	0	0	10,916	810,086	486,052	324,034
5 TOTAL REVENUES	46,354,707	1,202,647	5,832,245	3,248,853	#####	318,913	131,234	0	150,706	33,899,042	26,045,891	7,853,151

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	CHILDREN SERVED (by county)	CHILDREN SERVED (Purchased)	NON- REIMBURSABLE NON PS/SUB.	NON-REIM. PURCHASED SERV/ SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON- REIMBURSABLE
IN-HOME												
1-A ADOPTION SERVICE	865,344	439,338		322,025	179,338	14,194	1,820,239	369	137	0	0	0
1-B ADOPTION ASSISTANCE	0	0	9,749,250	0	0	0	9,749,250	0	1,805	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	273,496	0	0	0	273,496	0	43	0	0	0
1-D COUNSELING - DEPENDENT	940,431	556,047		382,041	1,868,658	18,103	3,765,280	808	809	0	0	0
1-E COUNSELING - DELINQUENT	0	0		27,833	1,013,925	0	1,041,758	0	247	0	0	0
1-F DAY CARE	0	0		13,681	0	0	13,681	0	7	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		2,250	0	0	2,250	3	0	0	0	0
1-J INTAKE & REFERRAL	1,657,835	915,381		294,776	0	32,600	2,900,592	3,108	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,352,288	721,226		246,844	254,125	26,579	2,601,062	2,199	245	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	940,431	472,954		171,688	0	18,103	1,603,176	1,158	0	0	0	0
1-O SERVICE PLANNING	27,507	14,411		11,050	0	561	53,529	740	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				776	326,448		327,224	0	957	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				83,408	0		83,408	0	0	0	0	0
1-R SUBTOTAL IN-HOME	5,783,836	3,119,357	10,022,746	1,542,691	3,656,175	110,140	24,234,945					
Number of Children receiving only NON-PURCHASED IN-Home Services 10,674												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	1,342	159,803	0	161,145	1,351	12	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	1,593	1,874,846	0	1,876,439	8,895	36	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	4,952	1,164,154	0	1,169,106	5,289	27	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	41,952	346,454	0	388,406	5,808	263	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	1,879	107,316	0	109,195	795	15	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,098,037	514,484	0	633,473	7,207,086	28,270	9,487,350	125,743	410	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	1,291	434,804	0	436,095	2,952	9	0	0	0
2-I KINSHIP CARE - DEPENDENT	552,364	286,713	0	212	610,539	0	1,449,828	30,678	159	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	215,305	171,241	0	386,546	1,025	6	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	557	230,464	0	231,001	1,187	5	0	0	0
2-M SUBTOTAL CBP	1,650,401	801,197	0	902,536	12,306,707	28,270	15,689,111	183,723	942	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	8,252	1,727,866	0	1,736,118	5,561	66	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	1,195	762,695	0	763,890	7,168	25	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	5,097	1,297,970	0	1,303,067	5,689	26	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	1,393	1,067,578	0	1,068,971	2,887	11	0	0	0
3-E YDC SECURE	0	0	0	0	610,944	0	610,944	1,184	6	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	15,937	5,467,053	0	5,482,990	22,489	134	0	0	0
ADMINISTRATION	0	0	0	947,644	0	0	947,661					
TOTAL EXPENDITURES	7,434,237	3,920,571	10,022,746	3,408,808	21,429,935	138,410	46,354,707					
County Indirect Costs = \$ 720,242												

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 1,820,239	\$ 0	\$ 1,820,239
Adoption Assistance	9,749,250	0	9,749,250
Subsidized Permanent Legal Custodianship	273,496	0	273,496
Counseling	4,807,038	0	4,807,038
Day Care	13,681	0	13,681
Day Treatment	0	0	0
Homemaker Service	2,250	0	2,250
Intake and Referral	2,900,592	0	2,900,592
Life Skills	0	0	0
Protective Service - Child Abuse	2,601,062	0	2,601,062
Protective Service - General	1,603,176	0	1,603,176
Service Planning	53,529	0	53,529
Juvenile Act Proceedings	410,632	0	410,632
Alternative Treatment	161,145	0	161,145
Community Residential	3,045,545	0	3,045,545
Emergency Shelter	497,601	0	497,601
Foster Family	9,933,498	(16,053)	9,917,445
Kinship Care	1,449,828	0	1,449,828
Supervised Independent Living	617,547	0	617,547
Juvenile Detention Service	1,736,118	0	1,736,118
Residential Service	2,066,957	0	2,066,957
Secure Residential Service (Except YDC)	1,068,971	0	1,068,971
YDC Secure	610,944	0	610,944
Administration	931,608	16,053	947,661
Combined Total Expense	<u>46,354,707</u>	<u>0</u>	<u>46,354,707</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 46,354,707</u>	<u>\$ 0</u>	<u>\$ 46,354,707</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 7,434,237	\$ 0	\$ 7,434,237
Employee Benefits	3,920,571	0	3,920,571
Subsidies	10,022,746	0	10,022,746
Operating	3,408,808	0	3,408,808
Purchased Services	21,429,935	0	21,429,935
Fixed Assets	138,410	0	138,410
Combined Total Expense	<u>46,354,707</u>	<u>0</u>	<u>46,354,707</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 46,354,707</u>	<u>\$ 0</u>	<u>\$ 46,354,707</u>

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2019 TO JUNE 30, 2020
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	2-G 4	4 4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Foster Family (Dependent) - Operating</p> <p>Administration - Operating</p> <p>To reclassify \$16,053 of indirect costs allocated as a direct charge for maintenance in lieu of rent when it should have been reported as general indirect costs in the Administration cost center.</p> <p>Title 55 PA Code, Chapter 3170.60</p> <p>OCYF Bulletin 00-95-12</p>	\$ 649,526	\$ (16,053)	\$ 633,473
					\$ 931,591	\$ 16,053	\$ 947,644
					\$ -		

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2020 to JUNE 30, 2021

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	29,071,618
Supplemental Act 148			0
Total State Allocation			29,071,618
State Share (CY348) ²	\$		21,429,840
Less: Major Service Category Adjustment			0
Net State Share		\$	21,429,840
Less: Expenditures in Excess of the Approved State Allocation			0
Final Net State Share Payable ³		\$	21,429,840
Actual Act 148 Revenues Received ⁴			21,807,820
Net Amount Due County/(State) ⁵		\$	(377,980)

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

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

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

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

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

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	1,635,417	0	218,781	0	0	0	0	0	1,416,636	1,416,636	0
02. 90% REIMBURSEMENT	507,302	8,652	53,527	0	0	0	0	0	445,123	400,611	44,512
03. 80% REIMBURSEMENT	32,736,435	900,508	8,887,560	1,571,067	318,913	0	0	115,469	20,942,918	16,754,335	4,188,583
04. 60% REIMBURSEMENT	4,178,546	171,689	269,457	0	0	131,234	0	12,773	3,593,393	2,156,036	1,437,357
05. 50% REIMBURSEMENT	1,446,768	40,912	1,414	0	0	0	0	0	1,404,442	702,222	702,220
06. TOTAL NET CHILD WELFARE EXPEND.	40,504,468	1,121,761	9,430,739	1,571,067	318,913	131,234	0	128,242	27,802,512	21,429,840	6,372,672
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	321,948	10,021							311,927	187,156	124,771
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	40,826,416	1,131,782	9,430,739	1,571,067	318,913	131,234	0	128,242	28,114,439	21,616,996	6,497,443
10. TOTAL TITLE IV-D COLLECTIONS	979,311										
11. TITLE IV-D Collections for IV-E Children	78,696										
12. STATE ACT 148 - line 6	21,429,840										
13. STATE ACT 148 ALLOCATION	29,071,618										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	21,429,840										
INVOICE											
AMENDED STATE SHARE (ACT 148)	21,429,840										
ACT 148 AMOUNT RECEIVED	21,807,820										
ADJUSTMENT TO STATE SHARE	(377,980)										

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED CY370A
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	1,635,417	0	0	218,781	0		0	0	0	1,416,636	1,416,636	0
I-B ADOPTION ASSISTANCE	10,334,789	0	5,045,246	64,356					0	5,225,187	4,180,150	1,045,037
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	264,277	0	69,813						0	194,464	155,571	38,893
I-D COUNSELING - DEPENDENT	3,287,226	0		223,372	#####	318,913			0	1,436,846	1,149,477	287,369
I-E COUNSELING - DELINQUENT	658,638	0		0	137,432				0	521,206	416,965	104,241
I-F DAY CARE	0	0		0	0				0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0				0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0				0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0				0	0	0	0
I-J INTAKE & REFERRAL	2,794,436	0		414,390	0				0	2,380,046	1,904,037	476,009
I-K LIFE SKILLS - DEPENDENT	0	0		0	0				0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0				0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	2,340,199	0		323,719	125,540				0	1,890,940	1,512,752	378,188
I-N PROTECTIVE SERVICE - GENERAL	1,498,101	0		221,764	0				0	1,276,337	1,021,070	255,267
I-O SERVICE PLANNING	47,513	0		7,016	0				0	40,497	32,398	8,099
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	336,619	0		11	0				0	336,608	168,304	168,304
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	9,878	0		1,403	0				0	8,475	4,238	4,237
I-R SUBTOTAL IN-HOME	23,207,093	0	5,115,059	1,474,812	#####	318,913	0	0	0	14,727,242	11,961,598	2,765,644
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0					0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	178,458	21,117	0	0					0	157,341	125,873	31,468
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,410,878	51,969	363,180	65,471					0	930,258	744,206	186,052
2-D COMMUNITY RESIDENTIAL - DELINQUENT	793,918	66,712	15,543	3,903					0	707,760	566,208	141,552
2-E EMERGENCY SHELTER - DEPENDENT	375,804	0	26,882	26,645					0	322,277	290,049	32,228
2-F EMERGENCY SHELTER - DELINQUENT	131,498	8,652	0	0					0	122,846	110,562	12,284
2-G FOSTER FAMILY - DEPENDENT	7,663,976	723,185	905,300	1,058,559					0	4,861,463	3,889,170	972,293
2-H FOSTER FAMILY - DELINQUENT	242,325	28,550	0	0					0	213,775	171,020	42,755
2-I KINSHIP CARE - DEPENDENT	1,114,794	0	0	90,009					0	1,024,785	819,828	204,957
2-J KINSHIP CARE - DELINQUENT	0	0	0	0					0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	71,870	6,078	9,541	6,378					0	49,873	39,898	9,975
2-L SUP. INDEPENDENT LIVING - DELINQUENT	35,037	2,897	0	0					0	32,140	25,712	6,428
2-M SUBTOTAL CBP	12,018,558	909,160	1,320,446	1,250,965	0				0	8,422,518	6,782,526	1,639,992
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	1,100,271	40,912							0	1,059,359	529,680	529,679
3-B RESIDENTIAL SERVICE - DEPENDENT	830,297	47,931	98,833	25,743					0	526,556	315,934	210,622
3-C RES. SERVICE - DELINQUENT (NON YDC/NFC)	1,092,899	123,758	0	11					0	969,130	581,478	387,652
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,239,680	0							0	1,239,680	743,808	495,872
3-E YDC SECURE	321,948	10,021								311,927	187,156	124,771
3-F SUBTOTAL INSTITUTIONAL	4,585,095	222,622	98,833	25,754	0				0	4,106,652	2,358,056	1,748,596
4 ADMINISTRATION	1,015,670	0		144,870					0	858,027	514,816	343,211
5 TOTAL REVENUES	40,826,416	1,131,782	6,534,338	2,896,401	#####	318,913	131,234	0	128,242	28,114,439	21,616,996	6,497,443

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED CY370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										12	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS.Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	834,523	365,570	285,984	0	145,862	3,478	1,635,417	110	269	0	0	0
1-B ADOPTION ASSISTANCE	0	0	10,334,789	0	0	0	10,334,789	0	1,749	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	0	0	264,277	0	0	0	264,277	0	35	0	0	0
1-D COUNSELING - DEPENDENT	897,077	393,654	214,393	0	1,778,329	3,773	3,287,226	818	1,455	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	658,638	0	658,638	0	402	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOME/MAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	1,730,610	773,131	283,653	0	0	7,042	2,794,436	3,201	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,339,448	603,008	235,564	0	156,741	5,438	2,340,199	1,749	277	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	941,307	399,542	152,685	0	0	4,567	1,498,101	1,054	0	0	0	0
1-O SERVICE PLANNING	31,016	11,987	4,395	79	336,540	115	47,513	654	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	9,878	0	0	336,619	0	752	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	5,773,981	2,546,892	10,599,066	1,186,631	3,076,110	24,413	23,207,093	9,878	10,929	0	0	0
	LRCNP = Legal Representation for Children in Placement = \$											
	LRCNP = Legal Representation for Children Non-Placement = \$											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	749	177,709	0	178,458	1,397	3	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	13,550	1,397,328	0	1,410,878	6,575	27	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	793,918	0	793,918	3,940	9	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	108,937	266,867	0	375,804	4,671	203	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	131,498	0	131,498	557	2	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,018,170	454,968	883,182	0	5,302,727	4,929	7,663,976	112,119	330	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	242,325	0	0	242,325	1,644	4	0	0	0
2-I KINSHIP CARE - DEPENDENT	391,448	165,245	52,077	0	504,142	1,882	1,114,794	25,616	137	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	9,029	62,841	0	71,870	480	9	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	35,037	0	35,037	177	0	0	0	0
2-M SUBTOTAL CBP	1,409,618	620,213	0	1,067,524	8,914,392	6,811	12,018,558	157,176	724	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	2,775	1,097,496	0	1,100,271	3,150	10	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	9,430	820,867	0	830,297	8,300	25	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	225	1,092,674	0	1,092,899	3,763	11	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	1,239,680	0	1,239,680	3,585	10	0	0	0
3-E YDC SECURE	0	0	0	0	321,948	0	321,948	594	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	12,430	4,572,665	0	4,585,095	19,392	58	0	0	0
4 ADMINISTRATION	0	2,164	0	1,007,283	0	6,223	1,015,670	0	0	0	0	0
5 TOTAL EXPENDITURES	7,183,599	3,169,269	10,599,066	3,273,868	16,563,167	37,447	40,826,416	0	0	0	0	0
	County Indirect Costs = \$										995,741	

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 1,688,397	\$ (52,980)	\$ 1,635,417
Adoption Assistance	10,334,789	0	10,334,789
Subsidized Permanent Legal Custodianship	264,277	0	264,277
Counseling	4,002,913	(57,049)	3,945,864
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	2,906,486	(112,050)	2,794,436
Life Skills	0	0	0
Protective Service - Child Abuse	2,427,596	(87,397)	2,340,199
Protective Service - General	1,555,998	(57,897)	1,498,101
Service Planning	49,250	(1,737)	47,513
Juvenile Act Proceedings	346,497	0	346,497
Alternative Treatment	178,458	0	178,458
Community Residential	2,204,796	0	2,204,796
Emergency Shelter	507,302	0	507,302
Foster Family	7,972,240	(65,939)	7,906,301
Kinship Care	1,138,739	(23,945)	1,114,794
Supervised Independent Living	106,907	0	106,907
Juvenile Detention Service	1,100,271	0	1,100,271
Residential Service	1,923,196	0	1,923,196
Secure Residential Service (Except YDC)	1,239,680	0	1,239,680
YDC Secure	321,948	0	321,948
Administration	<u>1,015,985</u>	<u>(315)</u>	<u>1,015,670</u>
Combined Total Expense	41,285,725	(459,309)	40,826,416
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 41,285,725</u>	<u>\$ (459,309)</u>	<u>\$ 40,826,416</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 7,182,184	\$ 1,415	\$ 7,183,599
Employee Benefits	3,629,993	(460,724)	3,169,269
Subsidies	10,599,066	0	10,599,066
Operating	3,273,868	0	3,273,868
Purchased Services	16,563,167	0	16,563,167
Fixed Assets	<u>37,447</u>	<u>0</u>	<u>37,447</u>
Combined Total Expense	41,285,725	(459,309)	40,826,416
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 41,285,725</u>	<u>\$ (459,309)</u>	<u>\$ 40,826,416</u>

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustment							
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	\$ 834,359	\$ 164	\$ 834,523
	1-D	1		Counseling (Dependent) - Wages and Salaries	\$ 896,900	\$ 177	\$ 897,077
	1-J	1		Intake & Referral - Wages and Salaries	\$ 1,730,269	\$ 341	\$ 1,730,610
	1-M	1		Protective Service (Child Abuse)- Wages and Salaries	\$ 1,339,184	\$ 264	\$ 1,339,448
	1-N	1		Protective Service (General) - Wages and Salaries	\$ 941,122	\$ 185	\$ 941,307
	1-O	1		Service Planning - Wages and Salaries	\$ 31,010	\$ 6	\$ 31,016
	2-G	1		Foster Family (Dependent) - Wages and Salaries	\$ 1,017,969	\$ 201	\$ 1,018,170
	2-I	1		Kinship Care (Dependent) - Wages and Salaries	\$ 391,371	\$ 77	\$ 391,448
	1-A	2		Adoption Service - Employee Benefits	\$ 418,714	\$ (53,144)	\$ 365,570
	1-D	2		Counseling (Dependent) - Employee Benefits	\$ 450,880	\$ (57,226)	\$ 393,654
	1-J	2		Intake & Referral - Employee Benefits	\$ 885,522	\$ (112,391)	\$ 773,131
	1-M	2		Protective Service (Child Abuse) - Employee Benefits	\$ 690,669	\$ (87,661)	\$ 603,008
	1-N	2		Protective Service (General) - Employee Benefits	\$ 457,624	\$ (58,082)	\$ 399,542
	1-O	2		Service Planning - Employee Benefits	\$ 13,730	\$ (1,743)	\$ 11,987
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 521,108	\$ (66,140)	\$ 454,968
	2-I	2		Kinship Care (Dependent) - Employee Benefits	\$ 189,267	\$ (24,022)	\$ 165,245
	4	2		Administration - Employee Benefits	\$ 2,479	\$ (315)	\$ 2,164
				Total Adjustment Amount		\$ (459,309)	
				To decrease expenditures by \$459,309 to remove Wages and Salaries and Employee Benefits expenditures that were reimbursed by the Independent Living Grant and the Family Group Decision Making Grant and to properly report the amount of Wages and Salaries and Employee Benefits reported on the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	28,464,267
Supplemental Act 148			<u>0</u>
Total State Allocation			28,464,267
State Share (CY348) ²	\$		20,941,553
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	20,941,553
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	20,941,553
Actual Act 148 Revenues Received ⁴			<u>20,946,850</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(5,297)</u></u>

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

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

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

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

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

BERKS COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	1,739,467	0	220,611	0	0	0	0	0	1,518,856	1,518,856	0
02. 90% REIMBURSEMENT	583,199	0	47,867	0	0	0	0	0	535,332	481,799	53,533
03. 80% REIMBURSEMENT	32,326,416	712,539	8,603,956	1,571,067	318,913	0	300,000	112,664	20,707,277	16,565,823	4,141,454
04. 60% REIMBURSEMENT	3,437,079	109,040	241,832	0	0	131,234	0	15,788	2,939,185	1,763,511	1,175,674
05. 50% REIMBURSEMENT	1,254,195	26,180	4,888	0	0	0	0	0	1,223,127	611,564	611,563
06. TOTAL NET CHILD WELFARE EXPEND.	39,340,356	847,759	9,119,154	1,571,067	318,913	131,234	300,000	128,452	26,923,777	20,941,553	5,982,224
YDC/YFC PLACEMENT COSTS											
07. 60% DHSPARTICIPATION	351,875	6,275							345,600	207,360	138,240
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	39,692,231	854,034	9,119,154	1,571,067	318,913	131,234	300,000	128,452	27,269,377	21,148,913	6,120,464
10. TOTAL TITLE IV-D COLLECTIONS	686,534										
11. TITLE IV-D Collections for IV-E Children	63,336										
12. STATE ACT 148 - line 6	20,941,553										
13. STATE ACT 148 ALLOCATION	28,464,267										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	20,941,553										
INVOICE											
AMENDED STATE SHARE (ACT 148)	20,941,553										
ACT 148 AMOUNT RECEIVED	20,946,850										
ADJUSTMENT TO STATE SHARE	(5,297)										

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED CY370A
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
IN-HOME												
I-A ADOPTION SERVICE	1,739,467	0	0	220,611	0	0	0	0	1,518,856	1,518,856	0	0
I-B ADOPTION ASSISTANCE	10,493,947	0	5,209,978	44,357	0	0	0	0	5,239,612	4,191,690	1,047,922	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	229,247	0	65,311	0	0	0	0	0	163,936	131,149	32,787	0
I-D COUNSELING - DEPENDENT	3,330,413	152	0	189,992	0	318,913	200,000	0	1,187,721	950,177	237,544	0
I-E COUNSELING - DELINQUENT	640,466	0	0	0	137,432	0	0	0	503,034	402,427	100,607	0
I-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-I HOME MAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	2,869,092	0	0	391,112	0	0	0	0	2,477,980	1,982,384	495,596	0
I-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	2,347,949	0	0	304,307	0	0	0	0	2,043,642	1,634,914	408,728	0
I-N PROTECTIVE SERVICE - GENERAL	1,459,011	0	0	199,880	0	0	0	0	1,259,131	1,007,305	251,826	0
I-O SERVICE PLANNING	62,022	0	0	8,471	0	0	0	0	53,551	42,841	10,710	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	335,228	0	0	332	0	0	0	0	334,896	167,448	167,448	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	35,838	0	0	4,556	0	0	0	0	31,282	15,641	15,641	0
SUBTOTAL IN-HOME	23,542,680	152	5,275,289	1,363,618	137,432	318,913	200,000	0	14,813,641	12,044,832	2,768,809	0

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	6,459	609	0	0	0	0	0	0	5,850	4,680	1,170	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	44,536	2,395	(116)	2,003	0	0	0	0	40,254	32,203	8,051	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,591,865	38,003	316,089	104,065	0	0	0	0	1,133,708	906,966	226,742	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	859,529	33,456	3,976	3,418	0	0	0	0	818,679	654,943	163,736	0
2-E EMERGENCY SHELTER - DEPENDENT	370,254	0	24,649	23,218	0	0	0	0	322,387	290,148	32,239	0
2-F EMERGENCY SHELTER - DELINQUENT	212,945	0	0	0	0	0	0	0	212,945	191,651	21,294	0
2-G FOSTER FAMILY - DEPENDENT	6,449,854	617,679	661,044	868,156	0	0	100,000	112,664	4,090,311	3,272,249	818,062	0
2-H FOSTER FAMILY - DELINQUENT	90,257	6,093	0	0	0	0	0	0	84,164	67,331	16,833	0
2-I KINSHIP CARE - DEPENDENT	1,385,731	0	0	123,261	0	0	0	0	1,262,470	1,009,976	252,494	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	399,737	10,253	91,456	17,196	0	0	0	0	280,832	224,666	56,166	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	66,301	3,899	0	0	0	0	0	0	62,402	49,922	12,480	0
SUBTOTAL CBP	11,477,468	712,387	1,097,098	1,141,317	0	0	100,000	112,664	8,314,002	6,704,735	1,609,267	0

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	883,129	26,180	0	0	0	0	0	0	856,949	428,475	428,474	0
3-B RESIDENTIAL SERVICE - DEPENDENT	533,029	37,454	80,430	22,126	0	131,234	0	0	261,785	157,071	104,714	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,220,082	62,743	0	0	0	0	0	0	1,157,339	694,403	462,936	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	670,039	8,843	0	0	0	0	0	0	661,196	396,718	264,478	0
3-E YDC SECURE	351,875	6,275	0	0	0	0	0	0	345,600	207,360	138,240	0
SUBTOTAL INSTITUTIONAL	3,658,154	141,495	80,430	22,126	0	131,234	0	0	3,282,869	1,884,027	1,398,842	0

4 ADMINISTRATION	1,013,929	0	0	139,276	0	0	0	0	858,865	515,319	343,546	0
5 TOTAL REVENUES	39,692,231	854,034	6,452,817	2,666,337	137,432	318,913	300,000	128,452	27,269,377	21,148,913	6,120,464	0

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED CY370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	836,711	399,833		374,002	125,081	3,840	1,739,467	45	182	0	0	0
1-B ADOPTION ASSISTANCE	0	0	10,493,947	0	0	0	10,493,947	0	1,730	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	229,247	0	0	0	229,247	0	36	0	0	0
1-D COUNSELING - DEPENDENT	829,109	401,191		153,912	1,942,607	3,594	3,330,413	755	1,577	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	640,466	0	640,466	0	402	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOME/MAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	1,762,276	809,145		290,926	0	6,745	2,869,092	3,428	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,326,465	663,760		228,513	123,889	5,322	2,347,949	1,962	284	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	863,843	427,679		163,665	0	3,824	1,459,011	979	0	0	0	0
1-O SERVICE PLANNING	42,524	14,795		4,570	332,944	133	62,022	230	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				2,284			335,228	0	356	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT							35,838	0	0	0	0	0
1-R SUBTOTAL IN-HOME	5,660,928	2,716,403	10,723,194	1,253,710	3,164,987	23,458	23,542,680		1	0	0	0
	LRCFP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											

COMMUNITY BASED PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	6,459	0	6,459	63	1	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	431	44,105	0	44,536	293	3	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	23,130	1,568,735	0	1,591,865	4,825	20	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	859,529	0	859,529	3,028	28	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	86,846	283,408	0	370,254	5,039	212	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	212,945	0	212,945	892	36	0	0	0
2-G FOSTER FAMILY - DEPENDENT	998,966	502,885	0	940,633	4,002,917	4,453	6,449,854	87,872	253	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	90,257	0	90,257	552	6	0	0	0
2-I KINSHIP CARE - DEPENDENT	538,203	264,830	0	97,893	483,129	1,676	1,385,731	24,928	144	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	9,202	390,535	0	399,737	1,384	6	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	66,301	0	66,301	323	3	0	0	0
2-M SUBTOTAL CBP	1,537,169	767,715	0	1,158,135	8,008,320	6,129	11,477,468	129,199	712	0	0	0

INSTITUTIONAL PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	722	882,407	0	883,129	2,455	78	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	213,393	511,636	0	533,029	7,022	25	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,419	1,218,663	0	1,220,082	3,996	26	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	670,039	0	670,039	1,840	17	0	0	0
3-E YDC SECURE	0	0	0	0	351,875	0	351,875	563	5	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	23,534	3,634,620	0	3,658,154	15,876	151	0	0	0
4 ADMINISTRATION	0	3,969	0	1,009,438	0	522	1,013,929			0	0	0
5 TOTAL EXPENDITURES	7,198,097	3,488,087	10,723,194	3,444,817	14,807,927	30,109	39,692,231			0	0	0
	County Indirect Costs = \$ 998,783											

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 1,739,467	\$ 0	\$ 1,739,467
Adoption Assistance	10,493,947	0	10,493,947
Subsidized Permanent Legal Custodianship	229,247	0	229,247
Counseling	3,970,879	0	3,970,879
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	2,869,092	0	2,869,092
Life Skills	0	0	0
Protective Service - Child Abuse	2,347,949	0	2,347,949
Protective Service - General	1,459,011	0	1,459,011
Service Planning	62,022	0	62,022
Juvenile Act Proceedings	371,066	0	371,066
Alternative Treatment	50,995	0	50,995
Community Residential	2,451,394	0	2,451,394
Emergency Shelter	583,199	0	583,199
Foster Family	6,540,111	0	6,540,111
Kinship Care	1,385,731	0	1,385,731
Supervised Independent Living	466,038	0	466,038
Juvenile Detention Service	883,129	0	883,129
Residential Service	1,753,111	0	1,753,111
Secure Residential Service (Except YDC)	670,039	0	670,039
YDC Secure	351,875	0	351,875
Administration	<u>1,013,929</u>	<u>0</u>	<u>1,013,929</u>
Combined Total Expense	<u>39,692,231</u>	<u>0</u>	<u>39,692,231</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 39,692,231</u>	<u>\$ 0</u>	<u>\$ 39,692,231</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 7,198,097	\$ 0	\$ 7,198,097
Employee Benefits	3,488,087	0	3,488,087
Subsidies	10,723,194	0	10,723,194
Operating	3,444,817	0	3,444,817
Purchased Services	14,807,927	0	14,807,927
Fixed Assets	<u>30,109</u>	<u>0</u>	<u>30,109</u>
Combined Total Expense	<u>39,692,231</u>	<u>0</u>	<u>39,692,231</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 39,692,231</u>	<u>\$ 0</u>	<u>\$ 39,692,231</u>

**BERKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2021 TO JUNE 30, 2022
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A	2-G	2	1	<p style="text-align: center;">CY-370A Adjustment</p> <p>Foster Family (Dependent) - Program Income</p> <p>To increase program income by \$6,621 to properly report the total amount received and reconcile to the agency's final program income ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 611,058	\$ 6,621	\$ 617,679

BERKS COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Joshua D. Shapiro
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Human Services Program Specialist Supervisor
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Ms. Melissa Erazo
Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

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