

**COUNTY OF BERKS
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2025

COUNTY OF BERKS, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2025

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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

INDEPENDENT AUDITORS' REPORT

County Commissioners
County of Berks
Reading, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), 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 as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the COUNTY OF BERKS, PENNSYLVANIA's basic financial statements and have issued our report thereon dated June 29, 2026. Our report includes a reference to other auditors who audited the financial statements of the Reading Regional Airport Authority and Reading Area Community College, as described in our report on the COUNTY OF BERKS, PENNSYLVANIA's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the COUNTY OF BERKS, PENNSYLVANIA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 OF BERKS, PENNSYLVANIA's internal control. Accordingly, we do not express an opinion on the effectiveness of the COUNTY OF BERKS, PENNSYLVANIA's internal control.

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 COUNTY OF BERKS, PENNSYLVANIA's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the COUNTY OF BERKS, PENNSYLVANIA's financial statements are free from 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 financial statements. 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the COUNTY OF BERKS, PENNSYLVANIA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the COUNTY OF BERKS, PENNSYLVANIA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zelenkofske Axlerod LLC

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
June 29, 2026



Zelenkofske Axelrod LLC

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES SINGLE AUDIT SUPPLEMENT; AND REPORT ON THE SCHEDULE EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

INDEPENDENT AUDITORS' REPORT

County Commissioners
County of Berks
Reading, Pennsylvania

Report on Compliance for Each Major Federal and Pennsylvania Department of Human Services Program

Opinion on Each of the Major Federal and DHS Programs

We have audited the COUNTY OF BERKS, PENNSYLVANIA's (the "County") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the Pennsylvania Department of Human Services ("DHS") *Single Audit Supplement* that could have a direct and material effect on each of the COUNTY OF BERKS, PENNSYLVANIA's major federal and DHS programs for the year ended December 31, 2025. The COUNTY OF BERKS, PENNSYLVANIA's major federal and DHS programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the COUNTY OF BERKS, PENNSYLVANIA complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and DHS programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal and DHS Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Pennsylvania Department of Human Services *Single Audit Supplement*. Our responsibilities under those standards, the Uniform Guidance, and the Pennsylvania Department of Human Services *Single Audit Supplement* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the COUNTY OF BERKS, PENNSYLVANIA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinion on compliance for each major federal and DHS program. Our audit does not provide a legal determination of the COUNTY OF BERKS, PENNSYLVANIA's compliance with compliance requirements referred to above.



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Responsibilities of Management for Compliance

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the COUNTY OF BERKS, PENNSYLVANIA's federal and DHS programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the COUNTY OF BERKS, PENNSYLVANIA's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and DHS *Single Audit Supplement* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the COUNTY OF BERKS, PENNSYLVANIA's compliance with the requirements of each major federal and DHS program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and DHS *Single Audit Supplement*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the COUNTY OF BERKS, PENNSYLVANIA's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the COUNTY OF BERKS, PENNSYLVANIA's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the COUNTY OF BERKS, PENNSYLVANIA's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 DHS 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 DHS program will not be prevented, or detected and corrected, on a timely basis.



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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 or DHS 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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the Pennsylvania Department of Human Services *Single Audit Supplement*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the COUNTY OF BERKS, PENNSYLVANIA, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the COUNTY OF BERKS, PENNSYLVANIA's basic financial statements. We issued our report thereon dated June 29, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The accompanying schedule of WIOA Expenditures and schedule of EARN Expenditures are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



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The schedule of WIOA Expenditures and schedule of EARN Expenditures have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly we do not express an opinion or provide any assurance on them.

Zelenkofske Axelrod LLC

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
August 18, 2026

COUNTY OF BERKS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2025

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/24	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/25	Passed Through to Subrecipients
<u>U.S. Department of Agriculture</u>							
Passed through the Pennsylvania Department of Agriculture							
Food Distribution Cluster							
Emergency Food Assistance Program (Administrative Costs)	10.568	ME44165689	\$ 85,884	\$ 125,491	\$ 98,960	\$ 59,353	\$ 98,960
Emergency Food Assistance Program (Food Commodities)	10.569	8-07-06-074	(21,657)	544,776	553,330	(13,103)	553,330
Total Food Distribution Cluster			64,227	670,267	652,290	46,250	652,290
Passed through Pennsylvania Department of Human Services							
SNAP Cluster							
Supplemental Nutrition Assistance Program	10.561	4100077462	8,541	26,237	17,696	-	-
Supplemental Nutrition Assistance Program	10.561	4100077462	-	9,618	16,344	6,726	-
Total SNAP Cluster			8,541	35,855	34,040	6,726	-
Total U.S. Department of Agriculture			72,768	706,122	686,330	52,976	652,290
<u>U.S. Department of Housing and Urban Development</u>							
CDBG - Entitlement Grants Cluster							
		B-15-UC-42-0003, B-16-UC-42-0003, B-17-UC-42-0003, B-18-UC-42-0003, BU-19-UC-42-003					
Community Development Block Grants/Entitlement Grants	14.218	and B-20-UC-42-0003	-	2,557,352	2,557,352	-	2,557,352
COVID-19 Community Development Block Grants/Entitlement Grants	14.218	B-23-UW-42-0003	-	231,452	231,452	-	231,452
Total CDBG - Entitlement Grants Cluster			-	2,788,804	2,788,804	-	2,788,804
Emergency Solutions Grant Program	14.231	E-24-UC-42-0003	-	256,368	256,368	-	256,368
Home Investment Partnerships Program	14.239	M-24-UC-42-0206	-	2,875,565	2,875,565	-	2,875,565
Total U.S. Department of Housing and Urban Development			-	5,920,737	5,920,737	-	5,920,737
<u>U.S. Department of Justice</u>							
State Criminal Alien Assistance Program	16.606	2020-AP-BX-1025	(34,745)	-	34,745	-	-
State Criminal Alien Assistance Program	16.606	15PBJA22RR05133SCAA	(50,959)	-	22,334	(28,625)	-
State Criminal Alien Assistance Program	16.606	15PBJA23RR05862SCAA	(57,867)	-	-	(57,867)	-
State Criminal Alien Assistance Program	16.606	15PBJA-24-RR-05886-SCAA	-	96,155	-	(96,155)	-
Total ALN 16.606			(143,571)	96,155	57,079	(182,647)	-
Equitable Sharing Program	16.922	Unknown	(278,335)	42,695	8,087	(312,943)	-
Drug Enforcement (DEA) overtime reimbursement - District Attorney	16.999	21 U.S.C. 878	257	8,729	11,030	2,558	-
Drug Enforcement (DEA) overtime reimbursement - Sheriff	16.999	Unknown	2,132	11,745	10,730	1,117	-
Total ALN 16.999			2,389	20,474	21,760	3,675	-
Passed Through National Children's Alliance							
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	15PJDP-21-GK-02759-JJVO	-	27,870	27,870	-	-
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	15PJDP-21-GK-02759-JJVO	16,059	16,059	-	-	-
Total ALN 16.758			16,059	43,929	27,870	-	-
Passed through City of Reading, PA							
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-24-GG-05139-JAGX	-	12,573	12,573	-	-
Passed through Pennsylvania Commission on Crime and Delinquency							
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2023-FS-01-43312	-	223,866	223,866	-	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2024-FS-01-46985	-	-	76,099	76,099	-
Total ALN 16.742			-	223,866	299,965	76,099	-
Crime Victim Assistance	16.575	2019/2020/2022-VF/VJ-07/ST 38567	7,466	7,466	-	-	-
Crime Victim Assistance	16.575	44564	-	237,826	322,470	84,644	-
Crime Victim Assistance	16.575	2022-VF-05 40386	42,999	42,999	-	-	-
Crime Victim Assistance	16.575	2021-VF-05 40386-2	24,060	123,979	99,919	-	-
Crime Victim Assistance	16.575	2023-VF-05-46799	-	-	23,698	23,698	-
Total ALN 16.575			74,525	412,270	446,087	108,342	-

* Denotes program tested as major

COUNTY OF BERKS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/24	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/25	Passed Through to Subrecipients
Passed through Pennsylvania Commission on Crime and Delinquency							
Passed through Safe Berks (Berks Women in Crisis)							
STOP Violence Against Women Formula Grants	16.588	43978	\$ 15,625	\$ 66,250	\$ 67,500	\$ 16,875	\$ -
Total U.S. Department of Justice			(313,308)	918,212	940,921	(290,599)	-
<u>U.S. Department of Labor</u>							
Passed through Pennsylvania Department of Labor and Industry							
WIOA Cluster							
WIOA Adult Formula Funds	17.258	015-23-301-1	70,929	70,929	-	-	-
Youth Reentry Program	17.258	015-22-313-2	36,552	190,751	154,199	-	140,238
WIOA Adult Formula Funds	17.258	015-24-300-1	10,704	237,065	226,361	-	165,110
WIOA Adult Formula Funds	17.258	015-25-300-1	-	-	722	722	-
WIOA Adult Formula Funds	17.258	015-24-301-1	3,730	965,938	968,320	6,112	730,996
Total ALN 17.258			<u>121,915</u>	<u>1,464,683</u>	<u>1,349,602</u>	<u>6,834</u>	<u>1,036,344</u>
WIOA Youth Formula Funds	17.259	015-23-330-1	47,720	47,720	-	-	-
WIOA Statewide Activity Grant	17.259	015-24-334-2	-	12,001	12,001	-	12,001
WIOA Youth Formula Funds	17.259	015-24-330-1	57,292	1,332,732	1,275,440	-	990,883
WIOA Youth Formula Funds	17.259	015-25-330-1	-	56,966	151,284	94,318	13,502
Total ALN 17.259			<u>105,012</u>	<u>1,449,419</u>	<u>1,438,725</u>	<u>94,318</u>	<u>1,016,386</u>
Business Education Partnership	17.278	015-24-413-2	-	28,471	29,832	1,361	26,344
Business Education Partnership	17.278	015-24-403-1	1,630	47,459	45,829	-	41,347
Youth Reentry Program	17.278	015-23-403-2	-	78,519	87,717	9,198	78,225
WIOA Dislocated Worker Transfer to Adult Funds	17.278	015-23-301-3	13,081	270,000	256,919	-	220,815
WIOA Dislocated Worker Transfer to Adult Funds	17.278	015-22-301-3	-	39,158	168,891	129,733	94,196
WIOA Dislocated Worker Formula Grants	17.278	015-23-401-1	83,279	383,082	299,803	-	248,432
WIOA Dislocated Worker Formula Grants	17.278	015-25-400-1	-	5,812	6,335	523	-
WIOA Dislocated Worker Formula Grants	17.278	015-24-401-1	2,333	398,398	479,605	83,540	324,207
WIOA Dislocated Worker Formula Grants	17.278	015-24-400-1	7,737	334,192	326,455	-	247,787
Total ALN 17.278			<u>108,060</u>	<u>1,585,091</u>	<u>1,701,386</u>	<u>224,355</u>	<u>1,281,353</u>
Total WIOA Cluster			<u>334,987</u>	<u>4,499,193</u>	<u>4,489,713</u>	<u>325,507</u>	<u>3,334,083</u>
Total U.S. Department of Labor			334,987	4,499,193	4,489,713	325,507	3,334,083
<u>U.S. Department of Transportation</u>							
Passed through Pennsylvania Department of Transportation							
Highway Planning and Construction	20.205	521166	220,475	466,962	499,879	253,392	-
Metropolitan Transportation Planning and State and							
Non-Metropolitan Planning and Research	20.505	521166	31,661	66,929	95,351	60,083	95,351
Passed through Pennsylvania Emergency Management Agency							
Interagency Hazardous Materials Public Sector Training							
and Planning Grants	20.703	4100079176	-	-	10,970	10,970	-
Total U.S. Department of Transportation			252,136	533,891	606,200	324,445	95,351
<u>U.S. Department of Education</u>							
Passed through Pennsylvania Department of Human Services							
Special Education-Grants for Infants and Families	84.181	70170	148,895	467,113	386,904	68,686	386,904
Total U.S. Department of Education			148,895	467,113	386,904	68,686	386,904

COUNTY OF BERKS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

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Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/24	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/25	Passed Through to Subrecipients
<u>U.S. Department of Health and Human Services</u>							
Passed through Pennsylvania Department of Aging							
Special Programs for the Aging Title VII, Chapter 3_							
Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	Unknown	\$ -	\$ 4,310	\$ 4,310	\$ -	\$ -
Special Programs for the Aging Title VII, Chapter 2_							
Long Term Care Ombudsman Services for Older Individuals	93.042	Unknown	-	12,200	12,200	-	-
COVID-PFTA-Title III-ElderRightsProtect	93.042	Unknown	(1,400)	-	1,400	-	-
Total ALN 93.042			(1,400)	12,200	13,600	-	-
National Family Caregiver Support, Title III, Part E	93.052	Unknown	-	175,088	175,088	-	-
Medicare Enrollment Assistance Program	93.071	Unknown	-	9,434	9,434	-	-
Special Programs for the Aging Title III, Part D_Disease							
Prevention and Health Promotion Services	93.043	Unknown	-	17,361	17,361	-	-
Aging Cluster							
Special Programs for the Aging Title III Part B-Grants							
for Supportive Services and Senior Centers	93.044	Unknown	-	501,723	501,723	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	Unknown	-	347,447	347,447	-	-
Nutrition Services Incentive Program	93.053	Unknown	-	116,661	116,661	-	-
Total Aging Cluster			-	965,831	965,831	-	-
State Health Insurance Assistance Program	93.324	Unknown	-	34,330	34,330	-	-
Passed through Pennsylvania Department of Human Services							
Substance Abuse and Mental Health Services_Projects of Regional							
and National Significance	93.243	Unknown	(1,000)	-	1,000	-	-
Medicaid Cluster							
Medical Assistance Program	93.778	None	95,284	138,351	80,859	37,792	-
Medical Assistance Program	93.778	4100030046	5,915	26,183	23,217	2,949	-
Medical Assistance Program	93.778	70175	259,958	563,321	583,997	280,634	528,558
Medical Assistance Program	93.778	2305PA5MAP	-	159,172	16,284	(142,888)	16,284
Medical Assistance Program	93.778	70127	145,387	284,420	280,834	141,801	215,724
Medical Assistance Program	93.778	70184	45,391	100,394	119,430	64,427	87,249
Passed through Pennsylvania Department of Aging							
Medicaid Cluster							
Medical Assistance Program	93.778	4100058024	(90,197)	57,199	77,550	(69,846)	-
Total Medicaid Cluster			461,738	1,329,040	1,182,171	314,869	847,815
Passed through Pennsylvania Department of Drug and Alcohol Programs							
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4100086555	144,154	1,585,686	1,729,837	288,305	1,729,837
COVID-19 Non-Block Grants for Prevention and Treatment	93.959	4100086555					
of Substance Abuse			380,835	1,495,231	1,114,396	-	1,114,396
Total ALN 93.959			524,989	3,080,917	2,844,233	288,305	2,844,233
Passed through Pennsylvania Department of Labor and Industry							
Temporary Assistance for Needy Families	93.558	015-23-336-1	-	12,833	12,833	-	11,550
Temporary Assistance for Needy Families	93.558	015-24-336-1	16,068	250,771	234,703	-	212,330
Temporary Assistance for Needy Families	93.558	015-24-336-2	-	90,842	92,418	1,576	90,000
Temporary Assistance for Needy Families	93.558	015-25-336-1	-	-	19,795	19,795	19,795
			16,068	354,446	359,749	21,371	333,675
Passed through Pennsylvania Department of Human Services							
Temporary Assistance for Needy Families	93.558	4100077462	266,225	980,555	714,330	-	-
Temporary Assistance for Needy Families	93.558	4100077462	-	515,135	760,659	245,524	-
Temporary Assistance for Needy Families	93.558	N/A	2,136,336	2,826,985	1,712,790	1,022,141	-
			2,402,561	4,322,675	3,187,779	1,267,665	-
Total ALN 93.558			2,418,629	4,677,121	3,547,528	1,289,036	333,675
Guardianship Assistance	93.090	N/A	35,473	72,763	70,717	33,427	-
Guardianship Assistance	93.090	N/A	291	223	144	212	-
Total ALN 93.090			35,764	72,986	70,861	33,639	-

* Denotes program tested as major

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF BERKS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/24	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/25	Passed Through to Subrecipients
Promoting Safe and Stable Families	93.556	None	\$ -	\$ 19,454	\$ 19,454	\$ -	\$ -
Promoting Safe and Stable Families	93.556	None	-	9,016	9,016	-	-
Total ALN 93.556			-	28,470	28,470	-	-
Child Support Enforcement	93.563	4100087424	2,026,564	4,777,200	4,722,285	1,971,649	-
Child Support Enforcement	93.563	4100087424	351,622	954,287	963,360	360,695	-
Total ALN 93.563			2,378,186	5,731,487	5,685,645	2,332,344	-
Title IV-E Prevention Program	93.472	N/A	31,706	52,688	31,035	10,053	-
Title IV-E Prevention Program	93.472	N/A	2,027	1,311	1,531	2,247	-
Total ALN 93.472			33,733	53,999	32,566	12,300	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	-	135,174	135,174	-	-
Foster Care-Title IV-E	93.658	N/A	1,939,702	3,169,525	1,410,511	180,688	-
Foster Care-Title IV-E	93.658	N/A	68,600	47,131	43,569	65,038	-
Foster Care-Title IV-E	93.658	N/A	-	1,785	1,785	-	-
Foster Care-Title IV-E	93.658	N/A	5,981	8,580	2,599	-	-
Total ALN 93.658			2,014,283	3,227,021	1,458,464	245,726	-
Adoption Assistance	93.659	N/A	1,324,086	5,036,464	4,987,532	1,275,154	-
Adoption Assistance	93.659	N/A	8,454	6,252	6,457	8,659	-
COVID-19 Adoption Assistance	93.659	N/A	-	1,514	1,514	-	-
Total ALN 93.659			1,332,540	5,044,230	4,995,503	1,283,813	-
Social Services Block Grant	93.667	None	-	318,913	318,913	-	-
Social Services Block Grant	93.667	70177	78,755	139,257	120,565	60,063	120,565
Social Services Block Grant	93.667	70135	-	117,574	117,574	-	117,574
Total ALN 93.667			78,755	575,744	557,052	60,063	238,139
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A	88,828	109,273	81,777	61,332	-
Federal ECMH & Housing Scholarships	93.958	N/A	(23,416)	-	3,600	(19,816)	3,600
Block Grants for Community Mental Health Services	93.958	7016700000	(25,397)	750,486	753,238	(22,645)	753,238
Block Grants for Community Mental Health Services	93.958	809SMO83995	(279,439)	139,720	419,159	-	419,159
COVID-19 Non-Block Grants for Community Mental Health Services	93.958	8741000790	(35,896)	139,720	175,616	-	175,616
Total ALN 93.958			(364,148)	1,029,926	1,351,613	(42,461)	1,351,613
Passed through Pennsylvania Department of Drug and Alcohol Programs							
State Opioid Response	93.788	71084	380,270	2,238,590	2,547,592	689,272	2,547,592
Total U.S. Department of Health and Human Services			9,381,167	28,552,532	25,739,603	6,568,238	8,163,067
<u>U.S. Department of Homeland Security</u>							
Passed through Pennsylvania Emergency Management Agency							
Emergency Management Performance Grants	97.042	4100078441	164,332	122,742	125,553	167,143	-
Homeland Security Grant Program	97.067	EMW-2016-SS-00048	-	25,595	25,595	-	-
Passed through East Central PA Counter Terrorism Task Force							
Homeland Security Grant Program	97.067	EQUIPMENT ONLY-NO FUNDS	-	195,407	195,407	-	-
Homeland Security Grant Program	97.067	EMW-2016-SS-00048	100,795	138,762	52,817	14,850	-
Total ALN 97.067			100,795	359,764	273,819	14,850	-
Total U.S. Department of Homeland Security			265,127	482,506	399,372	181,993	-
<u>Election Assistance Commission</u>							
Passed through Pennsylvania Department of State							
HAVA Election Security Grants	90.404	Security Grant	13,414	-	-	13,414	-
HAVA Election Security Grants	90.404	PBAR	-	-	1,400	1,400	-
Total ALN 90.404			13,414	-	1,400	14,814	-
Total Election Assistance Commission			13,414	-	1,400	14,814	-

COUNTY OF BERKS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

Federal Grantor/Pass-Through Grantor/Program	Assistance Listing Number	Pass-Through Grantor's Number	Accrued (Deferred) Revenue at 12/31/24	Federal Grant Receipts	Federal Grant Expenditures	Accrued (Deferred) Revenue at 12/31/25	Passed Through to Subrecipients
<u>U.S. Department of the Energy</u>							
Energy Efficiency and Conservation Block Grant Program	81.128	DE-SE0001121	\$ 270,980	\$ 270,980	\$ -	\$ -	\$ -
Total U.S. Department of the Energy			<u>270,980</u>	<u>270,980</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>U.S. Department of the Treasury</u>							
Equitable Sharing Program	21.016	Unknown	(46,453)	-	-	(46,453)	-
Passed through Pennsylvania Department of Labor and Industry							
COVID-19 - SFR Funds	21.027	015-21-873-1	1,790	23,653	23,856	1,993	23,856
Passed through Pennsylvania Commission on Crime and Delinquency							
COVID-19 - SFR Funds	21.027	2022-CG-01-39090	40,980	40,980	-	-	-
Total ALN 21.027			42,770	64,633	23,856	1,993	23,856
Total U.S. Department of the Treasury			<u>(3,683)</u>	<u>64,633</u>	<u>23,856</u>	<u>(44,460)</u>	<u>23,856</u>
Total Federal Awards			<u>\$ 10,422,483</u>	<u>\$ 42,415,919</u>	<u>\$ 39,195,036</u>	<u>\$ 7,201,600</u>	<u>\$ 18,576,288</u>

COUNTY OF BERKS
SCHEDULE OF WIOA EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2025

Title	ALN	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
PY 24 WIOA Adult - 1st Incr.	17.258	015-24-3001	07/01/2024 - 06/30/2025	\$ 237,858	\$ 237,858	\$ -
PY 24 WIOA Adult - 2nd Incr.	17.258	015-24-3011	10/01/2024 - 06/30/2025	\$ 972,050	\$ 357,068	\$ 614,982
PY 24 WIOA D.W. Transfer to Adult	17.278	015-24-3013	10/01/2024 - 06/30/2025	\$ 525,000	\$ -	\$ 525,000
PY 24 BEP Grant	17.278	015-24-4031	09/01/2024 - 06/30/2025	\$ 51,435	\$ 51,435	\$ -
PY 24 BEP Grant	17.278	015-24-4132	10/01/2024 - 06/30/2025	\$ 98,443	\$ 20,440	\$ 78,003
PY 24 WIOA Youth	17.259	015-24-3301	04/01/2024 - 06/30/2025	\$ 1,424,977	\$ 842,773	\$ 582,204
PY 24 WIOA Dislocated Worker - 1st Incr.	17.278	015-24-4001	07/01/2024 - 06/30/2025	\$ 340,807	\$ 279,693	\$ 61,113
PY 24 WIOA Dislocated Worker - 2nd Incr.	17.278	015-24-4011	10/01/2024 - 06/30/2025	\$ 715,170	\$ 43,404	\$ 671,766
PY 24 TANF Youth	93.558	015-24-3361	07/01/2024 - 06/30/2025	\$ 427,310	\$ 351,127	\$ 76,183
TOTALS PY 24				\$ 4,793,049	\$ 2,183,798	\$ 2,609,251
Title	ALN	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
PY 23 WIOA Adult - 2nd Incr.	17.258	015-23-3011	10/01/2023 - 06/30/2025	\$ 949,279	\$ 949,279	\$ -
PY 23 WIOA D.W. Transfer to Adult	17.278	015-23-3013	10/01/2023 - 06/30/2025	\$ 300,000	\$ 300,000	\$ -
PY 23 WIOA Youth	17.259	015-23-3301	04/01/2023 - 06/30/2025	\$ 1,402,016	\$ 1,402,016	\$ -
PY 23 Youth Reentry Grant	17.278	015-23-4032	07/01/2023 - 12/31/2025	\$ 97,600	\$ -	\$ 97,600
PY 23 WIOA Dislocated Worker - 2nd Incr.	17.278	015-23-4011	10/01/2023 - 06/30/2025	\$ 860,793	\$ 860,793	\$ -
PY 23 TANF Youth	93.558	015-23-3361	07/01/2023 - 06/30/2025	\$ 391,429	\$ 391,429	\$ -
TOTALS PY 23				\$ 4,001,118	\$ 3,903,518	\$ 97,600
Title	ALN	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
PY 22 BEP Grant	17.278	015-22-4132	06/01/2023 - 08/31/2024	\$ 143,020	\$ 143,020	\$ -
PY 22 Youth Reentry Grant	17.258	015-22-3132	07/01/2023 - 06/30/2025	\$ 510,912	\$ 510,912	\$ -
TOTALS PY 22				\$ 653,932	\$ 653,932	\$ -
Title	ALN	NOO Number	Agreement Period	Authorized Budget	Cumulative Expenditures	(Over) Under
PY 21 Nursing Pathways Grant	21.027	015-21-8731	04/01/2023 - 06/30/2026	\$ 176,155	\$ 80,630	\$ 95,525
TOTALS PY 21				\$ 176,155	\$ 80,630	\$ 95,525

COUNTY OF BERKS
SCHEDULE OF EARN EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2025

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COST REIMBURSEMENT

Administration

Personnel

Salaries

	Budget Amount	YTD Expenditures	Unspent Balance
Director (17.7838%)	\$ 21,563.00	\$ 19,800.67	\$ 1,762.33
Assistant Director (17.7842%)	16,641.00	15,218.04	1,422.96
Fiscal Manager (17.7842%)	14,870.00	13,852.04	1,017.96
Planning Manager (17.7837%)	13,426.00	12,278.26	1,147.74
Fiscal Coordinator (17.7847%)	9,834.00	8,653.38	1,180.62
Program Coordinator (17.7834%)	8,065.00	3,421.85	4,643.15
Records Clerk (17.7818%)	3,289.00	2,364.74	924.26
<i>Total Salaries</i>	87,688.00	75,588.98	12,099.02

Fringe Benefits

FICA & Medicare (7.65%)	6,823.00	5,595.91	1,227.09
Health Insurance	26,569.00	26,335.16	233.84
Life & Disability Insurance	464.00	471.46	-7.46
Unemployment Compensation	312.00	301.69	10.31
Worker's Comp.	311.00	44.27	266.73
Pension	4,987.00	4,558.12	428.88
<i>Total Fringe Benefits</i>	39,466.00	37,306.61	2,159.39

Total Personnel

127,154.00	112,895.59	14,258.41
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Equipment & Supplies

Consumable Supplies	324.00	101.69	222.31
Equipment Purchases	222.00	176.60	45.40
Total Equipment & Supplies	546.00	278.29	267.71

Operating

Advertising	694.00	365.15	328.85
Audit	0.00	0.00	0.00
Tuition Reimbursement	934.00	0.00	934.00
Dues and Subscriptions	2,560.00	2,686.91	-126.91
Indirect Costs	16,041.00	15,398.47	642.53
Insurance	1,156.00	170.82	985.18
Postage	10.00	0.00	10.00
Printing	27.00	0.40	26.60
Telephone	356.00	298.59	57.41
Maintenance	7,890.00	5,435.01	2,454.99
Rent	4,535.00	4,114.26	420.74
Utilities	1,260.00	723.75	536.25
Travel	2,811.00	985.94	1,825.06
Total Operating	38,274.00	30,179.30	8,094.70

Total Administration

\$ 165,974.00	\$ 143,353.18	\$ 22,620.82
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COUNTY OF BERKS
SCHEDULE OF EARN EXPENDITURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

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		TANF Portion Total Grant	SNAP Portion Total Grant	Total Grant
Program Activities				
<u>Personnel</u>				
<i>Salaries</i>				
		\$ -	\$ -	\$ -
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	<i>Total Salaries</i>	-	-	-
<i>Fringe Benefits</i>				
	FICA & Medicare	-	-	-
	Health Insurance	-	-	-
	Life & Disability Insurance	-	-	-
	Unemployment Compensation	-	-	-
	Worker's Comp.	-	-	-
	Pension	-	-	-
	<i>Total Fringe Benefits</i>	-	-	-
<i>Total Personnel</i>		-	-	-
<u>Equipment & Supplies</u>				
	Consumable Supplies	-	-	-
	Equipment Rental	-	-	-
	Equipment Purchases	-	-	-
	<i>Total Equipment & Supplies</i>	-	-	-
<u>Operating</u>				
	Dues and Subscriptions	-	-	-
	Insurance	-	-	-
	Postage	-	-	-
	Printing	-	-	-
	Telephone	-	-	-
	Maintenance	-	-	-
	Rent	-	-	-
	Utilities	-	-	-
	Travel	-	-	-
	<i>Total Operating</i>	-	-	-
<u>Other Program Expenses</u>				
	Incentives (TANF)	-	-	-
	Participant Reimbursement (SNAP)	-	-	-
	<i>Total Other Program Expenses</i>	-	-	-
<u>Subcontractors</u>				
	EDSI	1,529,694.00	1,395,782.20	133,911.80
	<i>Total Subcontractors</i>	1,529,694.00	1,395,782.20	133,911.80
	Total Program Activities	1,529,694.00	1,395,782.20	133,911.80
TOTAL - COST REIMBURSEMENT		\$ 1,695,668.00	\$ 1,539,135.38	\$ 156,532.62

COUNTY OF BERKS, PENNSYLVANIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2025

NOTE 1: REPORTING ENTITY

The County of Berks, Pennsylvania (the "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 schedule of expenditures of federal 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:

- Reading Regional Airport Authority
- Reading Area Community College

Direct awards pertaining to these entities have been excluded from the accompanying schedule of expenditures of federal awards 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 schedule of federal expenditures presents the activity of all federal award programs of the County.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements. The County did not use the de minimis indirect cost rate.

NOTE 3: RISK-BASED AUDIT APPROACH

The 2025 threshold for determining Type A and Type B Programs is \$1,175,851.

The following programs were audited as major:

<u>ALN</u>	<u>Program</u>
14.218	CDBG-Entitlement Grants Cluster
14.239	HOME Investment Partnerships Program
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.958	Block Grants of Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse

DHS Programs

County Children and Youth Agency Programs

The amount expended under programs audited as major federal programs for the year ended December 31, 2025, totaled \$16,314,182 or 41.6% of total federal awards.



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CERTIFIED PUBLIC ACCOUNTANTS

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REPORT ON APPLYING AGREED-UPON PROCEDURES TO
THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED BY THE
PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES

INDEPENDENT ACCOUNTANTS' REPORT

County Commissioners
County of Berks
Reading, Pennsylvania

We have performed the procedures enumerated below on the financial schedules and exhibits of the COUNTY OF BERKS, PENNSYLVANIA (the "County") required by the Commonwealth of Pennsylvania Department of Human Services ("DHS") DHS *Single Audit Supplement* for the fiscal year ended June 30, 2025 and calendar year ended December 31, 2025. The COUNTY OF BERKS, PENNSYLVANIA's management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*.

The COUNTY OF BERKS, PENNSYLVANIA has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting DHS in determining whether the County complied with the reporting requirements as specified by the procedures in the DHS *Single Audit Supplement*. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their 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 DHS for fiscal year ended June 30, 2025 and calendar year ended December 31, 2025, have been accurately compiled based on the audited books and records of the COUNTY OF BERKS, PENNSYLVANIA. 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 DHS *Single Audit Supplement* pertaining to this period.

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Enforcement	A-1(a)	Comparison of Single Audit Expenditures with Reported Expenditures
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account



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<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures, and Carryover Funds – EI Services
	V(b)EI	Report of Income and Expenditures – EI Services
Human Services Block Grant	VI(a) BG-S	Block Grant Summary Report
	VI(b) BG-S	Schedule of Fund Balances – Summary Report

b) We have inquired of management regarding adjustments to reported revenues or expenditures, which were not reflected on the reports submitted to DHS for the period in question.

c) In regards to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:

1. Agreed the expenditure amounts listed on the Reconciliation Schedule under the “Federal Expenditures per the SEFA” column to the audited Schedule of Expenditures of Federal Awards (“SEFA”).
2. Agreed the receipt amounts listed on the Reconciliation Schedule under the “Federal Awards Received per the audit confirmation reply from Pennsylvania” column to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Commonwealth of Pennsylvania Office of Budget, Comptroller Operations.
3. Recalculate the amounts listed under the “Difference” column and the “% Difference” column.
4. Agreed the amounts listed under the “Difference” column to the audited books and records of the County.
5. Agreed the “Detailed Explanation of the Differences” to the audited books and records of the County.

d) In regards to the Children and Youth Agency Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Services Provider Schedule Included as Exhibit XXI, we have performed the following procedures:

1. Reconciled the list of providers under “Provider Name” column A to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency’s (CCYA) general ledger, cash disbursements journal, or similar record.
2. Agreed the response in column B to the appropriate Provider contract.
3. Agreed the information in columns C through I to the CCYA’s monitoring records for In-Home Purchased Service Providers.

e) The process detailed in paragraphs (a) through (d) above disclosed no adjustments and/or findings.



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CERTIFIED PUBLIC ACCOUNTANTS

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We were engaged by the COUNTY OF BERKS, PENNSYLVANIA to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial schedules and exhibits required by the DHS *Single Audit Supplement*. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the COUNTY OF BERKS, PENNSYLVANIA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the COUNTY OF BERKS, PENNSYLVANIA's management and the Pennsylvania Department of Human Services and is not intended to be and should not be used by anyone other than those specified parties.

Zelenkofske Axelrod LLC

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
August 18, 2026

COUNTY OF BERKS, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	Amount Paid (D x E)
<u>Calendar Quarter Ended 3/31/2025</u>																		
Salary/Overhead (Exclude Blood Tests)	\$ 2,102,069	\$ 106,057	\$ 178,580	\$ 1,817,432	66%	\$ 1,199,505	\$ 2,102,069	\$ 106,057	\$ 178,580	\$ 1,817,432	66%	\$ 1,199,505	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	27,599	754	-	26,845	66%	17,718	27,599	754	-	26,845	66%	17,718	-	-	-	-	66%	-
Blood Testing Fees	1,169	-	-	1,169	66%	772	1,169	-	-	1,169	66%	772	-	-	-	-	66%	-
Subtotal (1-2-3-4)	2,073,298	105,303	178,580	1,789,415		1,181,013	2,073,298	105,303	178,580	1,789,415		1,181,013	-	-	-	-		-
Blood Testing	2,610	-	-	2,610	66%	1,723	2,610	-	-	2,610	66%	1,723	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 2,075,908</u>	<u>\$ 105,303</u>	<u>\$ 178,580</u>	<u>\$ 1,792,025</u>		<u>\$ 1,182,736</u>	<u>\$ 2,075,908</u>	<u>\$ 105,303</u>	<u>\$ 178,580</u>	<u>\$ 1,792,025</u>		<u>\$ 1,182,736</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
<u>Calendar Quarter Ended 6/30/2025</u>																		
Salary/Overhead (Exclude Blood Tests)	\$ 2,008,719	\$ 103,191	\$ 173,043	\$ 1,732,485	66%	\$ 1,143,440	\$ 2,008,719	\$ 103,191	\$ 173,043	\$ 1,732,485	66%	\$ 1,143,440	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	29,494	815	-	28,679	66%	18,928	29,494	815	-	28,679	66%	18,928	-	-	-	-	66%	-
Blood Testing Fees	1,616	-	-	1,616	66%	1,067	1,616	-	-	1,616	66%	1,067	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,977,606	102,376	173,043	1,702,187		1,123,443	1,977,606	102,376	173,043	1,702,187		1,123,443	-	-	-	-		-
Blood Testing	2,180	-	-	2,180	66%	1,439	2,180	-	-	2,180	66%	1,439	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 1,979,786</u>	<u>\$ 102,376</u>	<u>\$ 173,043</u>	<u>\$ 1,704,367</u>		<u>\$ 1,124,882</u>	<u>\$ 1,979,786</u>	<u>\$ 102,376</u>	<u>\$ 173,043</u>	<u>\$ 1,704,367</u>		<u>\$ 1,124,882</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
<u>Calendar Quarter Ended 9/30/2025</u>																		
Salary/Overhead (Exclude Blood Tests)	\$ 2,276,601	\$ 118,750	\$ 416,344	\$ 1,741,507	66%	\$ 1,149,395	\$ 2,276,601	\$ 118,750	\$ 416,344	\$ 1,741,507	66%	\$ 1,149,395	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	27,503	768	-	26,735	66%	17,645	27,503	768	-	26,735	66%	17,645	-	-	-	-	66%	-
Blood Testing Fees	1,718	-	-	1,718	66%	1,134	1,718	-	-	1,718	66%	1,134	-	-	-	-	66%	-
Subtotal (1-2-3-4)	2,247,377	117,982	416,344	1,713,051		1,130,614	2,247,377	117,982	416,344	1,713,051		1,130,614	-	-	-	-		-
Blood Testing	2,152	-	-	2,152	66%	1,420	2,152	-	-	2,152	66%	1,420	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 2,249,529</u>	<u>\$ 117,982</u>	<u>\$ 416,344</u>	<u>\$ 1,715,203</u>		<u>\$ 1,132,034</u>	<u>\$ 2,249,529</u>	<u>\$ 117,982</u>	<u>\$ 416,344</u>	<u>\$ 1,715,203</u>		<u>\$ 1,132,034</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
<u>Calendar Quarter Ended 12/31/2025</u>																		
Salary/Overhead (Exclude Blood Tests)	\$ 2,281,895	\$ 130,815	\$ 186,320	\$ 1,964,760	66%	\$ 1,296,742	\$ 2,281,895	\$ 130,815	\$ 186,320	\$ 1,964,760	66%	\$ 1,296,742	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	22,755	628	-	22,127	66%	14,604	22,755	628	-	22,127	66%	14,604	-	-	-	-	66%	-
Blood Testing Fees	1,000	-	-	1,000	66%	660	1,000	-	-	1,000	66%	660	-	-	-	-	66%	-
Subtotal (1-2-3-4)	2,258,137	130,187	186,320	1,941,630		1,281,476	2,258,137	130,187	186,320	1,941,630		1,281,476	-	-	-	-		-
Blood Testing	1,762	-	-	1,762	66%	1,163	1,762	-	-	1,762	66%	1,163	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	<u>\$ 2,259,899</u>	<u>\$ 130,187</u>	<u>\$ 186,320</u>	<u>\$ 1,943,392</u>		<u>\$ 1,282,639</u>	<u>\$ 2,259,899</u>	<u>\$ 130,187</u>	<u>\$ 186,320</u>	<u>\$ 1,943,392</u>		<u>\$ 1,282,639</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

COUNTY OF BERKS, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT
FOR THE YEAR ENDED DECEMBER 31, 2025

EXHIBIT A-1 (c)

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$0	\$0	☐ Separate Bank Account ☒ Restricted Fund - General Ledger ☐ Other: _____
March 31	0	0	
June 30	0	0	
September 30	0	0	
December 31	0	0	

COUNTY OF BERKS, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT WITH REPORTED TITLE IV-D ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2025

EXHIBIT A-1 (d)

County: Berks CountyYear Ended: December 31, 2025

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 4,749	\$ 250	\$ 4,499
Receipts:			
Reimbursements	4,777,200	4,777,200	-
Incentives	954,287	954,287	-
Title XIX Incentives	26,183	26,183	-
Interest	416	416	-
Program Income	59,939	55,440	4,499
Genetic Testing Costs	2,830	2,830	-
Maintenance of Effort (MOE)	2,479,596	2,479,596	-
Other: Change in Conversion Pay	-	-	-
Other: Quasi pat., gains, uncl. prop., ur	4,300	4,300	-
Total Receipts	\$ 8,304,751	\$ 8,300,252	\$ 4,499
Intra-fund Transfers - In	-	-	-
Funds Available	\$ 8,309,500	\$ 8,300,502	\$ 8,998
Disbursements:			
Performance Incentive Paid Costs	954,287	954,287	-
Transfers to General Fund	7,350,464	7,345,965	4,499
Vendor Payments	-	-	-
Bank Charges	-	-	-
Other: Quasi Paternity Testing	4,499	-	4,499
Total Disbursements	\$ 8,309,250	\$ 8,300,252	\$ 8,998
Intra-fund Transfers - Out	-	-	-
Balance at December 31	\$ 250	\$ 250	\$ -

The Title IV-D account consists of 1 account.The Title IV-D account is comprised of a 1 checking, 0 savings, 0 CD, and 0 other accounts.

COUNTY OF BERKS PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

EXHIBIT V(a) EI

Source of DHS Funding	Appropriation	DHS Funds Available			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grand Fund Adjustments (6)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)				
A. Early Intervention Services								
1. Early Intervention Services	10235	\$162,465	\$3,647,631	\$3,810,096	\$3,504,037	\$306,059	\$440	\$306,499
2. Early Intervention Training	10235	\$2,690	\$9,423	\$12,113	\$8,511	\$3,602	\$0	\$3,602
3. Early Intervention Administration	10235	\$176,650	\$94,297	\$270,947	\$98,005	\$172,942	\$0	\$172,942
4. Infants & Toddlers w/Disabilities (Part C)	70170	\$0	\$402,951	\$402,951	\$402,951	\$0	\$0	\$0
5. Medicaid Administration - State	10235	\$69,219	\$100,820	\$170,039	\$100,394	\$69,645	\$0	\$69,645
6. Reserved	00001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Early Intervention Services		\$411,024	\$4,255,122	\$4,666,146	\$4,113,898	\$552,248	\$440	\$552,688

COUNTY OF BERKS, PENNSYLVANIA
REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

EXHIBIT V(b) EI

	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				\$ 4,666,146
II. TOTAL EXPENDITURES	\$ 351,446	\$ 3,240,516	\$ 1,110,039	\$ 4,702,001
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	-	-	-	-
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
Subtotal Costs Over Allocation	-	-	-	-
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance	-	-	-	-
C. Medical Assistance	-	-	-	-
D. Medical Assistance Admin Claims - EI Waiver	19,334	-	-	19,334
E. Medical Assistance Admin Claims - EI Other	81,060	-	-	81,060
F. Earned Interest	41,764	-	-	41,764
G. Other	-	-	-	-
Subtotal Revenues	142,158	-	-	142,158
V. DHS REIMBURSEMENT				
A. DHS Cat. Funding 90%	98,005	2,916,464	999,035	4,013,504
B. DHS Cat. Funding 100%	100,394	-	-	100,394
Subtotal DHS Reimbursement	198,399	2,916,464	999,035	4,113,898
VI. COUNTY MATCH				
10% County Match	10,889	324,052	111,004	445,945
Subtotal County Match	10,889	324,052	111,004	445,945
VII. TOTAL DHS REIMB. & COUNTY MATCH	209,288	3,240,516	1,110,039	4,559,843
VIII. TOTAL CARRYOVER				\$ 552,248

COMMONWEALTH OF PENNSYLVANIA
DHS- BUREAU OF FINANCIAL OPERATIONS
COUNTY REPORT OF INCOME AND EXPENDITURES
COUNTY HUMAN SERVICES BLOCK GRANT
FISCAL YEAR 2024 - 2025
BLOCK GRANT SUMMARY REPORT - BERKS COUNTY
SCHEDULE OF FUND BALANCES - SUMMARY REPORT

County Match	2.97%
Actual County Match (\$)	\$434,047
Actual County Match (%)	2.97%

Block Grant Reporting			Costs Eligible for DHS Participation (2)						Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total			
1 State Human Services Block Grant	Multiple	\$14,606,543	\$8,753,174	\$2,965,091	\$566,850	\$322,352	\$1,589,071	\$14,196,538	\$410,005	\$1,772	\$411,777
2 SSBG	Multiple	\$275,963	\$117,574	\$158,389	\$0	\$0	\$0	\$275,963	\$0	\$0	\$0
3 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 CMHSBG	70167	\$750,486	\$750,486	\$0	\$0	\$0	\$0	\$750,486	\$0	\$0	\$0
5 Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total for Block Grant		\$15,632,992	\$9,621,234	\$3,123,480	\$566,850	\$322,352	\$1,589,071	\$15,222,987	\$410,005	\$1,772	\$411,777

Retained Earnings	
I. Unexpended Allocation	\$410,005
II. Maximum Retained Earnings (5%)	\$730,327
III. Amount to be Returned to DHS	\$0
IV. Total Requested Retained Earnings	\$410,005

Prior Year Retained Earnings	
I. FY 2023-2024 Retained Earnings	\$496,115
II. Total Expended Retained Earnings- 5%	\$417,825
III. Amount to be Returned to DHS	\$78,290

COMMONWEALTH OF PENNSYLVANIA
DHS- BUREAU OF FINANCIAL OPERATIONS
COUNTY REPORT OF INCOME AND EXPENDITURES
COUNTY HUMAN SERVICES BLOCK GRANT
FISCAL YEAR 2024 - 2025
NON-BLOCK GRANT SUMMARY REPORT - BERKS COUNTY
SCHEDULE OF FUND BALANCES - SUMMARY REPORT

Sources of Funding		Appropriation	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Costs Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
A. Mental Health Services									
1	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	State - Base Fund Increase	10248	\$0	\$1,118,476	\$1,118,476	\$1,118,476	\$0	\$0	\$0
3	Federal - PATH Homeless Grant	70154	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Federal - CMHSBG-First Episode Psychosis	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Federal - CMHSBG - General Training	70167	\$23,416	\$0	\$23,416	\$3,600	\$19,816	\$0	\$19,816
6	Federal - CMHSBG - Special Projects	70167	\$0	\$139,720	\$139,720	\$63,272	\$76,448	\$0	\$76,448
7	Federal - CMHCBG - BSCA	70167	\$0	\$279,439	\$279,439	\$279,439	\$0	\$0	\$0
8	Federal - CMHSCG - Supported Education	70167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Federal - 988 Planning Initiative	70651	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	\$0
10	Federal - SERG Grant (Beaver Only)	70651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Federal - PA System of Care Grant	70976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	KEY-PPLE	71022	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Federal - Covid-19 CMHSBG	87410	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Federal - Covid-19 ARPA	87410	\$58,878	\$139,719	\$198,597	\$198,597	\$0	\$0	\$0
15	Federal - Covid-19 ARPA-FEP	87410	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Mental Health Services		\$83,294	\$1,677,354	\$1,760,648	\$1,664,384	\$96,264	\$0	\$96,264
B. Intellectual Disabilities Services									
1	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	ARPA Respite	10255	\$143,512	\$263,440	\$406,952	\$24,220	\$382,732	\$0	\$382,732
3	ARPA Base-Rate Increase	10255	\$3,735	\$236,059	\$239,794	\$239,794	\$0	\$0	\$0
4	ID-A Supportive Housing Pilot	60509	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Temporary MFP-Start Model (Allegheny Only)	70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Temporary-DOH	87442	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	ARPA-PCCRC	10255/70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	ARPA Administration-State & Federal	10255/70175	\$34,876	\$318,344	\$353,220	\$34,876	\$318,344	\$0	\$318,344
9	Reserved		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Intellectual Disabilities Services		\$182,123	\$817,843	\$999,966	\$298,890	\$701,076	\$0	\$701,076
C. Total for Non-Block Grant Reporting			\$265,417	\$2,495,197	\$2,760,614	\$1,963,274	\$797,340	\$0	\$797,340

COUNTY OF BERKS
YEAR ENDED DECEMBER 31, 2025
SUPPLEMENTAL SCHEDULE
RECONCILIATION
FEDERAL AWARDS PASSED THROUGH THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
EXPENDITURES PER THE SEFA TO REVENUE RECEIVED PER THE PENNSYLVANIA AUDIT CONFIRMATION REPLY

(A) Program Name	(B) Assistance Listing Number	(C) Federal Expenditures per the SEFA	(D) Federal Awards Received per the audit confirmation reply from Pennsylvania	(E) Difference (C-D)	(F) % Difference (E/D)	(G) Detailed Explanation of Difference
<u>SNAP Cluster</u>						
Supplemental Nutrition Assistance Program	10.561	\$ 17,696	\$ 26,237	\$ (8,541)	-32.55%	Prior and Current year accruals
Supplemental Nutrition Assistance Program	10.561	16,344	9,618	6,726	69.93%	Prior and Current year accruals
		34,040	35,855	(1,815)		
Special Education-Grants for Infants and Families	84.181	386,904	467,113	(80,209)	-17.17%	Prior and Current year accruals
Guardianship Assistance	93.090	70,717	72,763	(2,046)	-2.81%	Prior and Current year accruals
Guardianship Assistance	93.090	144	223	(79)	-35.43%	Prior and Current year accruals
		70,861	72,986	(2,125)		
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1,000	-	1,000	100.00%	Prior year deferral of full amount
Title IV-E Prevention Program	93.472	31,035	52,688	(21,653)	-41.10%	Prior and Current year accruals
Title IV-E Prevention Program	93.472	1,531	1,311	220	16.78%	Prior and Current year accruals
		32,566	53,999	(21,433)		
Promoting Safe and Stable Families	93.556	9,016	-	9,016	100.00%	On State Confirmation report \$9,016 was erroneously listed as ALN 93.645. Should be ALN 93.556 based on e-mail from State.
Promoting Safe and Stable Families	93.556	19,454	19,454	-	0.00%	No difference noted
		28,470	19,454	9,016		
Temporary Assistance for Needy Families	93.558	714,330	980,555	(266,225)	-27.15%	Prior year accrual
Temporary Assistance for Needy Families	93.558	760,659	515,135	245,524	47.66%	Current year accrual
Temporary Assistance for Needy Families	93.558	1,712,790	2,826,985	(1,114,195)	-39.41%	Prior and Current year accruals
		3,187,779	4,322,675	(1,134,896)		
Child Support Enforcement	93.563	4,722,285	4,777,200	(54,915)	-1.15%	Prior and Current year accruals
						Prior and Current year accruals, in addition to incentive payments totaling \$954,287; incentive payments are not reported on the State Confirmation.
Child Support Enforcement	93.563	963,360	-	963,360	100.00%	
		5,685,645	4,777,200	908,445		

COUNTY OF BERKS
YEAR ENDED DECEMBER 31, 2025
SUPPLEMENTAL SCHEDULE
RECONCILIATION

FEDERAL AWARDS PASSED THROUGH THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
EXPENDITURES PER THE SEFA TO REVENUE RECEIVED PER THE PENNSYLVANIA AUDIT CONFIRMATION REPLY (CONTINUED)

(A) Program Name	(B) Assistance Listing Number	(C) Federal Expenditures per the SEFA	(D) Federal Awards Received per the audit confirmation reply from Pennsylvania	(E) Difference (C-D)	(F) % Difference (E/D)	(G) Detailed Explanation of Difference
Stephanie Tubbs Jones Child Welfare Services Program	93.645	135,174	144,190	(9,016)	-6.25%	On State Confirmation report \$9,016 was erroneously listed as ALN 93.645. Should be ALN 93.556 based on e-mail from State.
Foster Care-Title IV-E	93.658	1,410,511	3,169,525	(1,759,014)	-55.50%	Prior and Current year accruals
Foster Care-Title IV-E	93.658	43,569	47,131	(3,562)	-7.56%	Prior and Current year accruals
Foster Care-Title IV-E	93.658	1,785	1,785	-	0.00%	No difference noted
Foster Care-Title IV-E	93.658	2,599	8,580	(5,981)	-69.71%	Prior year accrual
		1,458,464	3,227,021	(1,768,557)		
Adoption Assistance	93.659	4,987,532	5,036,464	(48,932)	-0.97%	Prior and Current year accruals
Adoption Assistance	93.659	6,457	6,252	205	3.28%	Prior and Current year accruals
COVID-19 Adoption Assistance	93.659	1,514	1,514	-	0.00%	No difference noted
		4,995,503	5,044,230	(48,727)		
Social Services Block Grant	93.667	318,913	318,913	-	0.00%	No difference noted
Social Services Block Grant	93.667	120,565	139,257	(18,692)	-13.42%	Prior and Current year accruals
Social Services Block Grant	93.667	117,574	117,574	-	0.00%	No difference noted
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	81,777	109,273	(27,496)	-25.16%	Prior and Current year accruals
<u>Medicaid Cluster</u>						
Medical Assistance Program	93.778	80,859	69,211	11,648	16.83%	Prior and Current year accruals
Medical Assistance Program	93.778	23,217	26,183	(2,966)	-11.33%	Prior and Current year accruals
Medical Assistance Program	93.778	583,997	563,321	20,676	3.67%	Prior and Current year accruals
Medical Assistance Program	93.778	16,284	159,172	(142,888)	-89.77%	Current year deferral
Medical Assistance Program	93.778	280,834	284,420	(3,586)	-1.26%	Prior and Current year accruals
Medical Assistance Program	93.778	119,430	100,394	19,036	18.96%	Prior and Current year accruals
		1,104,621	1,202,701	(98,080)		
Federal ECMH & Housing Scholarships	93.958	3,600	-	3,600	100.00%	Prior and Current year deferrals
Block Grants for Community Mental Health Services	93.958	753,238	750,486	2,752	0.37%	Prior and Current year deferrals
Block Grants for Community Mental Health Services	93.958	419,159	139,720	279,439	200.00%	Prior year deferral
COVID-19 Non-Block Grants for Community Mental Health	93.958	175,616	139,720	35,896	25.69%	Prior year deferral
		1,351,613	1,029,926	321,687		
Total Federal Awards Passed through the Pennsylvania Department of Human Services		<u>\$ 19,111,469</u>	<u>\$ 21,082,367</u>	<u>\$ (1,970,898)</u>		

COUNTY CHILDREN AND YOUTH AGENCY
CHILD PROTECTIVE SERVICES LAW (CPSL) MONITORING
OF IN-HOME PURCHASED SERVICE PROVIDERS
SUPPLEMENTAL SCHEDULE

COUNTY: Berks County

PERIOD ENDED: December 31, 2025

(A) Provider Name	(B) <u>Does the Provider Contract include CPSL Requirements</u>	(C) <u>Most Recent Monitoring Date</u>	(D) <u>Monitored During the Current Year (Yes/No)</u>	IF COLUMN D IS YES:		(G) <u>Is CAP Acceptable to CCYA</u>	(H) <u>Date Follow-up was done on Prior year Monitoring</u>	(I) <u>Has provider implemented the CAP</u>
				(E) <u>List any Exceptions noted during the Current Year Monitoring.</u>	(F) <u>If Applicable was CAP Submitted</u>			
Alternative Consulting Enterprise (ACE)	Yes				n/a	n/a	n/a	n/a
Berks Counseling Associates, P.C.	Yes				n/a	n/a	n/a	n/a
Betterview Counseling and Trauma Recovery, LLC	Yes				n/a	n/a	n/a	n/a
Catholic Social Services of the Diocese of Scranton, Inc.	Yes				n/a	n/a	n/a	n/a
Center for Family and Relationships (CFAR)	Yes				n/a	n/a	n/a	n/a
Child & Family First, Co.	Yes	12/18/2025	No		n/a	n/a	n/a	n/a
CHOR Youth and Family Services	Yes				n/a	n/a	n/a	n/a
Clear Water Wellness, LLC	Yes				n/a	n/a	n/a	n/a
COBYS Family Services	Yes				n/a	n/a	n/a	n/a
Commonwealth Clinical Group, Inc.	Yes				n/a	n/a	n/a	n/a
CSI Corporate Security and Investigations, LLC	Yes				n/a	n/a	n/a	n/a
Ellie Mental Health (aka Aruht Partners, Inc.)	Yes				n/a	n/a	n/a	n/a
Empowerment Behavioral Health, LLC	Yes				n/a	n/a	n/a	n/a
Forensic Mind Solutions, LLC	Yes				n/a	n/a	n/a	n/a
Furnace Creek Counseling, LLC	Yes				n/a	n/a	n/a	n/a
Homestead Family Services	Yes				n/a	n/a	n/a	n/a
Intersection Therapy, LLC	Yes				n/a	n/a	n/a	n/a
JusticeWorks YouthCare, Inc.	Yes	7/15/2025	No		n/a	n/a	n/a	n/a
Mary's Shelter, Inc.	Yes				n/a	n/a	n/a	n/a
Open Door International, Inc.	Yes	10/7/2025	No		n/a	n/a	n/a	n/a
Recovery Coaching Services, Inc.	Yes	5/4/2026	Yes		n/a	n/a	n/a	n/a
RTQ Academy	Yes				n/a	n/a	n/a	n/a
Service Access & Management, Inc. (SAM)	Yes	2/10/2026	Yes		n/a	n/a	n/a	n/a
Signature Family Services	Yes	6/2/2025	No		n/a	n/a	n/a	n/a
Stepping Stones Family Services, LLC	Yes	10/21/2025	No		n/a	n/a	n/a	n/a
Treatment Access and Services Center of Berks County, Inc. (TAS)	Yes				n/a	n/a	n/a	n/a
Youth Advocate Programs, Inc.	Yes				n/a	n/a	n/a	n/a

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF BERKS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ____ yes X no

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

____ yes X none reported

Noncompliance material to financial statements noted? ____ yes X no

Federal and DHS Awards

Internal control over major programs:

Material weakness(es) identified? ____ yes X no

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

____ yes X none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ____ yes X no

Identification of major programs

<u>ALN</u>	<u>Program</u>
14.218	CDBG-Entitlement Grants Cluster
14.239	HOME Investment Partnerships Program
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.958	Block Grants of Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse

DHS Programs

County Children and Youth Agency Programs

Dollar threshold used to distinguish between Type A and Type B programs: \$1,175,851.

Auditee qualified as low-risk auditee? ____ yes X no

COUNTY OF BERKS, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

Section II – Financial Statement Findings

None.

Section III - Federal and Pennsylvania Department of Human Service Awards' Findings and Questioned Costs

None.

COUNTY OF BERKS, PENNSYLVANIA
SUMMARY OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2025

The summary which follows indicates the current year status of findings identified in the prior year Single Audit Report.

<u>County Program</u>	<u>Prior Year Finding</u>	<u>Brief Description of Finding</u>	<u>Current Year Status</u>
Financial Reporting	2024-001	Accounting Records	Resolved