

**City of Philadelphia,
Pennsylvania**



General George Meade

**Schedule of Financial Assistance
Fiscal Year Ended
June 30, 2012
Office of the Director of Finance**



**City of Philadelphia,
Pennsylvania**

**Schedule of
Financial Assistance**

Fiscal Year Ended June 30, 2012

**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter of Transmittal	2-4
-----------------------	-----

FINANCIAL SECTION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

American Recovery & Reinvestment Act	7-9
--------------------------------------	-----

Federal Agencies:

U.S. Department of Agriculture	9-10
U.S. Department of Commerce	10
U.S. Housing and Urban Development	10-14
U.S. Department of Justice	14-16
U.S. Department of Labor	16
U.S. Department of Transportation	16-18
U.S. Department of Treasury	19
U.S. Equal Employment Opportunity Commission	19
U.S. General Services Administration	19
U.S. Library of Congress	19
U.S. Foundation on the Art and The Humanities	19-20
U.S. Environmental Protection Agency	20
U.S. Department of Energy	20
U.S. Department of Education	21

**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

U.S. Elections Assistance Commission	21
U.S. Department of Health and Human Services	21-28
U.S. Corporation for National and Community Service	28
U.S. Social Security Administration	28
U.S. Department of Homeland Security	28-29
<i>Notes to the Schedule of Expenditures of Federal Awards</i>	31-34

**SCHEDULE OF EXPENDITURES OF PENNSYLVANIA DEPARTMENT
OF PUBLIC WELFARE AWARDS**

Mental Health/Mental Retardation Program	36-37
Children and Youth Program	37-38
Combined Homeless Assistance Program	38
Human Services Development Fund	39
Child Support Enforcement Program	39-40
Other PaDPW Assistance	40-41
<i>Notes to the Schedule of Expenditures of DPW Awards</i>	42

INDEPENDENT AUDITOR'S SECTION

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	44-46
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**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE PADPW SINGLE AUDIT SUPPLEMENT 47-50

SCHEDULE OF FINDINGS AND QUESTIONED COSTS 52-87

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 89-104

SUPPLEMENTARY FINANCIAL INFORMATION SECTION

PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE

INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGRREND-UPON PROCEDURES FOR THE
PENNSYLVANIA DEPARTMENT OF PUBLUC WELFARE 107-108

Title IV-D Child Support Program 109-110

Mental Health/Mental Retardation Program 111-122

Homeless Assistance Program 123

PENNFREE Bridge Housing Program 124

PENNSYLVANIA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT

INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGRREND-UPON PROCEDURES FOR THE
PENNSYLVANIA DEPARTMENT OF COMMUNITY AND
ECONOMIC DEVELOPMENT 125-126

Federal Cash Receipts Passed Through PaDCED 127

INTRODUCTORY SECTION

Letter of Transmittal



CITY OF PHILADELPHIA

OFFICE OF THE DIRECTOR OF FINANCE

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ROB DUBOW

Director of Finance

Honorable Michael Nutter
Mayor, City of Philadelphia
Room 215 City Hall
Philadelphia, PA 19102

October 29, 2013

Dear Mayor Nutter:

The Schedule of Financial Assistance (SFA) of the City of Philadelphia for the fiscal year ended June 30, 2012, comprised of the Schedule of Expenditures of Federal Awards (SEFA), the Schedule of Expenditures of Pennsylvania Department of Public Welfare (PaDPW) Awards, and the Schedule of Federal Cash Receipts passed through the Pennsylvania Department of Community and Economic Development (PaDCED) is submitted herewith. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the Federal, PaDPW and PaDCED financial activity of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial assistance have been included.

THE FEDERAL SINGLE AUDIT REQUIREMENT

The United States Congress enacted the Single Audit Act Amendments of 1996 (the Act), which the President signed into law on July 5, 1996. The Office of Management and Budget (OMB) issued Circular A-133, in accordance with the Act, to clarify and establish audit requirements for States, Local Governments and Non-Profit Organizations. The City is required by the Act to have an annual audit performed on its entire operations, including a separate reporting on its Federal financial activity, the SEFA.

The City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2012, presents the entire operations of the City. The CAFR was issued under separate cover on February 21, 2013. The SFA is issued in conjunction with the CAFR in order to comply with the reporting provisions of the Act. The report of the independent auditor on the SEFA, dated October 29, 2013, is reported in conjunction with the Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on

Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133 and the Pennsylvania Department of Public Welfare Audit Supplement. The financial presentations in each report are derived from the same financial activity in the City's various funds. Copies of the reporting package (CAFR and SFA) and Data Collection Form must be forwarded to the Federal Audit Clearinghouse (The U.S. Bureau of the Census). In addition, a reporting package must be issued to each grantor agency (federal, state or other government) affected by an audit finding on the Schedule of Findings and Questioned Costs or the Summary Schedule of Prior Year Findings. The report must be forwarded within 30 days of our receipt, but no later than nine months year after our fiscal year end of June 30, 2012. In accordance with the Act, the SEFA will be made available for public inspection.

The Federal financial activity of the City of Philadelphia is presented in the Financial Section of the SFA.

AGREED UPON PROCEDURES REPORTS

On June 30, 2012, the PaDPW reissued the Single Audit Supplement as an aid to local government entities and their independent auditors in the specific auditing and performance of the Single Audit. This supplement provides program specific auditing and reporting requirements which are applied in conjunction with the Single Audit Act's required standards and guidelines for programs funded through the PaDPW.

The Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards, and associated Supplementary Schedules, are presented in the Financial and Supplementary Financial Information Sections, respectively.

On January 3, 2003, the PaDCED requested specific auditing and reporting requirements for all federal cash receipts passing through the department. The Schedule of Federal Cash Receipts Passed through PaDECD is presented in the Financial Section.

OTHER REPORTING ENTITIES

For Single Audit purposes, other quasi-governmental organizations included in the CAFR, as required by the Governmental Accounting Standards Board, are treated as subrecipients of the City. Only those Federal funds passed on to these agencies by the City are included in the SEFA. Each quasi-governmental agency is required to perform its own Single Audit, which would include Federal financial assistance received directly by the agency from all sources.

COGNIZANT AGENCY

The OMB, in accordance with the Act, assigned the U.S. Department of Housing and Urban Development as the City's Cognizant Agency.

INDEPENDENT AUDITOR

The Philadelphia Home Rule Charter establishes the City Controller, a separately elected official, as the independent auditor of the City of Philadelphia. Our Cognizant Agency has recognized the independence of the City Controller, and the Single Audit was conducted through his appointed Certified Public Accountant in charge of auditing, in accordance with the Home Rule Charter.

AUDITOR REPORTS

The Single Audit Act Amendments of 1996, in conjunction with the American Institute of Certified Public Accountants, requires that the auditor issue three reports in connection with his examination of the SEFA: The Independent Auditor's Report on (1) the Schedule of Expenditures of Federal Awards; (2) Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements; and on (3) Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance. Additionally, the state departments of Public Welfare and Community and Economic Development require that the Auditor issue a report on the Application of certain agreed upon procedures. These Federal and State requirements have been met and the reports are included herein.

PLAN FOR CORRECTIVE ACTION

The Act requires that the City submit its Plan for Corrective Action to eliminate such cases of material non-compliance cited in the Independent Auditor's Report on Compliance and Internal Controls. The City's Plan for Corrective Action to eliminate those cases of non-compliance and material weaknesses in the systems of internal control, is included as part of each individual grantee's response.

ACKNOWLEDGMENTS

The preparation of this report has been accomplished with the efficient and dedicated service of the Office of the Director of Finance. We would like to express our appreciation to all the members of the Grants Accounting and Administration Unit, and to the several City Agencies involved in the management of Federal assistance funds, who assisted and contributed to the report's preparation, and enabled the City to successfully complete this Single Audit. We would also like to thank the Mayor, who continues to support our efforts to establish strong, centralized accounting and administrative internal control systems for the effective and efficient management of grant-funded programs City-wide.

Respectfully submitted,



Rob Dubow,
Director of Finance

FINANCIAL SECTION

Schedule of Expenditures of Federal Awards

Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards

**Schedule of Expenditures
of Federal Awards**

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<u>American Recovery & Reinvestment Act</u>					
Direct - American Recovery & Reinvestment Act:					
ARRA - Restoring Ecosystem in Fairmount Park	160371	10.688	10-DG-112244419-025	1,795,000	738,747
ARRA - PCC - Phila. Freedom Rings	040101	11.557	42-41-B10517	6,362,129	2,474,558
ARRA - CDBG-R	062111	14.253	B-09-MY-42-0012	14,046,629	5,229,667
ARRA - Neighborhood Stabilization Pgm 2	062112	14.256	B-09-LN-PA-0013	39,542,532	22,673,731
ARRA - NSP 2 - L&I Demolitions	260138	14.256	B-09-LN-PA-0013	4,400,000	1,793,873
ARRA - NSP 2 - OHCD Program Income	062145	14.256	Program Income	3,942,245	3,942,245
ARRA - Homeless Prev & Rapid Re-Hsg(HPRP)	240870	14.257	S-09-MY-42-0001	21,486,240	6,726,777
ARRA - HUD Healthy Homes Daycare	142937	14.901	PALHH0172-08	875,000	253,250
ARRA - Cops Hiring Recovery Program	110793	16.710	2009-RJ-WX-0074	10,903,350	3,541,001
ARRA - 2009 JAG- Community Court	840491	16.804	2009-SB-B9-0753	619,526	156,060
ARRA - 2009 JAG- Grant Administration	100570	16.804	2009-SB-B9-0753	336,146	76,787
ARRA - 2009 JAG- Mural Restoration Crew	100603	16.804	2009-SB-B9-0753	1,023,557	637,137
ARRA - 2009 JAG- Phila Police Dept	110791	16.804	2009-SB-B9-0753	4,283,552	1,453,968
ARRA - 2009 JAG- Public Service Areas	100596	16.804	2009-SB-B9-0753	90,000	8,966
ARRA - 2009 JAG-Green Jobs for Ex-Offendr	230134	16.804	2009-SB-B9-0753	1,000,000	447,159
ARRA - Local Energy Assurance Plan (LEAP)	100595	81.122	DE-OE0000338	300,000	51,826
ARRA - EECBG - Building Code	260134	81.128	DE-EE0000927	300,000	18,905
ARRA - EECBG - LED Conversions	120553	81.128	DE-EE0000927	3,026,485	294,421
ARRA - EECBG- Bicycle Parking Racks	120556	81.128	DE-EE0000927	330,850	67,518
ARRA - EECBG- Energy Mgt Capacity	460104	81.128	DE-EE0000927	552,265	125,568
ARRA - EECBG- Enrgy Efficiency Retrofits	100580	81.128	DE-EE0000927	919,075	141,920
ARRA - EECBG- Enrgy Efficiency Retrofits	100590	81.128	DE-EE0003568	3,035,200	857,073
ARRA - EECBG- Greenworks Philadelphia	100582	81.128	DE-EE0000927	406,625	78,105
ARRA - EECBG- Retrofit Grants	420338	81.128	DE-EE0000927	1,000,000	398,405
ARRA - EECBG- Retrofit Loans	420337	81.128	DE-EE0000927	4,750,000	2,682,902
ARRA - EECBG- Retrofit Loans	062119	81.128	DE-EE0003568	8,272,707	5,695,084
ARRA - EECBG- Retrofit Loans	420348	81.128	DE-EE0003568	13,692,093	7,858,527
ARRA - EECBG- Support & Training	100581	81.128	DE-EE0000927	292,000	97,223
ARRA - PWD 250KW Solar PV Install	C28754	81.128	DE-EE0000927	850,000	156,684
ARRA - Strengthening Communities Fund	050279	93.711	90SN0018/01	249,333	85,345
ARRA - 317 Immunization & Vaccines for Chl	142953	93.712	3H23IP322538-07S1	564,358	51,371
ARRA - 317 Varicella & Viral Vaccine Surveil.	142954	93.712	3U01IP000019-05S2	150,000	31,850
ARRA - Enhance Interoper. of Electric Hlth Rcds	143058	93.712	1U66IP000423-01	912,733	715,732
ARRA - Epidemiology & Lab Cap	142952	93.712	3U50CI323664-05S1	125,288	52,649
ARRA - Enhanced Evaluation-CPPW Nutrition	143066	93.724	3U58DP002626-01S1	1,747,143	1,167,259

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
ARRA - Hlthy Nutrit & Phys Activity Init	142955	93.724	1U58DP002626-01	15,018,277	7,735,584
ARRA - Tobacco Policy & Control Init	142956	93.724	1U58DP002633-01	10,356,927	5,050,300
ARRA - IT ELC (Epidemiology & Lab Cap)	143056	93.729	1U50CI000815-01	252,752	169,721
ARRA - CBIS INT'L Recheck AE6 Area	C42594	97.117	HSTS04-09-H-REC137	7,059,511	559,854
ARRA - CBIS Sector 23 & Term A-EAST	C42593	97.117	HSTS04-09-H-REC136	19,550,422	6,004,730
Subtotal: Direct American Recovery & Reinvestment Act				204,419,950	90,302,484
Passed-Through - PA Department of Health:					
ARRA - Healthy Homes Foster Care-FY11	143053	14.901	4100046477	197,079	7,673
ARRA - Healthy Homes Foster Care-FY11	143165	14.901	4100046477	119,461	113,700
ARRA - Tobacco Control Programs	143074	93.724	SAP #4000015245	20,854	9,182
ARRA - Tobacco Control Programs	143167	93.724	SAP #4000015245	7,875	7,875
Subtotal: Passed-Through PA Department of Health				345,269	138,430
Passed-Through - PA Department of Transportation:					
ARRA - Center City Resurfacing	120552	20.205	067542	356,157	20,045
ARRA - Center City Resurfacing	C12230	20.205	067542B	3,222,000	17,957
ARRA - City Wide 101-Resurface & Restore	120550	20.205	066595B	893,646	219,699
ARRA - City Wide 102-Resurface & Restore	120551	20.205	067555	443,000	176,213
ARRA - CityWide 101	C12212	20.205	066595B	6,222,140	1,721,301
ARRA - CityWide 102	C12215	20.205	067555	4,442,300	2,248,550
ARRA - TIGER - 58th St. Connector	C12243	20.205	068531A	984,960	136,390
ARRA - TIGER - CSX Pedestrian Bridge	C12242	20.205	068529A	4,339,000	2,710,871
ARRA - TIGER - Schuylkill Tr at Bartram Garde	C12248	20.205	068554	877,701	731,276
ARRA - TIGER - Schuylkill Tr at Shawmount	C12246	20.205	068528A	974,359	484,643
ARRA - TIGER - Walnut Street Gateway	C12244	20.205	068535	1,695,384	713,727
Subtotal: Passed-Through PA Department of Transportation				24,450,647	9,180,673
Passed-Through - PA Department of Public Welfare:					
ARRA - Early Intervention (77875)	150447	84.393	Allocation Letter	666,800	666,800
Subtotal: Passed-Through PA Department of Public Welfare				666,800	666,800
Passed-Through - PA Department of Community and Economic Development:					
ARRA - HPRP (46166)	240886	14.257	C000046166	2,091,608	762,373
ARRA - HPRP- State Comp- AchieveAbility	240881	14.257	C000046132	90,000	5,013
ARRA - HPRP- State Comp- Valley Youth	240883	14.257	C000046134	199,888	31,551
ARRA - HPRP- State Competitive- HAP	240884	14.257	C000046135	195,000	86,660

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
ARRA - HPRP- State Competitive- WAA	240882	14.257	C000046133	200,000	61,777
Subtotal: Passed-Through PA Department of Community and Economic Develop				2,776,496	947,374
Passed-Through - PA Commission on Crime & Delinquency:					
ARRA - VOJO 2009-2011	690351	16.803	2009-AJ-07-20595	619,900	133,562
ARRA - Adult Probation Officer Jobs Creation	840644	16.803	2009-AJ-04-20927	159,656	81,588
ARRA - DUI Treatment Court	840636	16.803	2009-AJ-02-21026	295,591	152,741
ARRA - JAG - Forensic Triage Specialist	150399	16.803	2009-SU-B9-0014	261,820	90,515
ARRA - Mental Health Court	840672	16.803	2009-AJ-04-21062	208,522	158,667
ARRA - Philadelphia's JJS Recovery Grant	690350	16.803	2009-AJ-02-20358	272,278	71,812
ARRA - Sustain Juvenile Probation Officers	840643	16.803	2009-AJ-02-21059	399,140	196,058
ARRA - Technology for Optimum Performance	690354	16.803	2009-AJ-06-20849	492,243	350,727
ARRA - Victim Svcs Job Creation Grt	690353	16.803	2009-AJ-05-20852	105,098	45,514
ARRA - Victim/Witness Training Coordinator	690368	16.803	2009-AJ-07-21282	49,368	2,347
ARRA - VOJO-Victims Of Juvenile Offenders	840495	16.803	2009-AJ-07-20599	610,059	151,676
Subtotal: Passed-Through PA Commission on Crime & Delinquency				3,473,675	1,435,208
Passed-Through - Philadelphia Housing Development Corporation:					
ARRA - Prevailing Wage Compliance Monitoring	100579	81.042	Cooperative Agreement	50,000	33,117
Subtotal: Passed-Through Philadelphia Housing Development Corporation				50,000	33,117
Total American Recovery & Reinvestment Act:				236,182,837	102,704,086
<u>U.S. Department of Agriculture</u>					
Cluster - PA Department of Education:					
School Lunch Breakfast and Milk	221202	10.555	Receipts	169,575	169,575
Summer Food Program	160362	10.559	Budget	5,108,070	62,770
Summer Food Program	160373	10.559	Budget	5,252,080	4,794,720
Summer Food Program	160388	10.559	Budget	5,459,706	660,124
Subtotal: Cluster PA Department of Education				15,989,431	5,687,190
Direct - U.S. Department of Agriculture:					
SNAP Fraud Program	690372	10.000	Grant Agreement	25,000	20,270
SNAP Fraud Program	690384	10.000	Grant Agreement	15,000	6,511
Subtotal: Direct U.S. Department of Agriculture				40,000	26,781

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Passed-Through - PA Department of Education:					
After School Snack Program	160375	10.558	300-51-726-0	350,000	97,121
After School Snack Program	160389	10.558	300-51-726-0	850,000	804,870
Child & Adult Care Food Prg	240900	10.558	300-51-653-0	1,085,652	1,066,641
Subtotal: Passed-Through PA Department of Education				<u>2,285,652</u>	<u>1,968,632</u>
Passed-Through - PA Department of Conservation & National Resources:					
I-95 Corridor / Green Plan	170276	10.675	Grant Agreement SP07-01	60,000	53,682
Subtotal: Passed-Through PA Department of Conservation & National Resource				<u>60,000</u>	<u>53,682</u>
Total U.S. Department of Agriculture:				<u>18,375,083</u>	<u>7,736,285</u>
<u>U.S. Department of Commerce</u>					
Passed-Through - PA Department of Environmental Protection:					
Tech Assist for Imp & Comp Proj-Federal	280153	11.419	ME#4100054465	23,000	23,000
Subtotal: Passed-Through PA Department of Environmental Protection				<u>23,000</u>	<u>23,000</u>
Total U.S. Department of Commerce:				<u>23,000</u>	<u>23,000</u>
<u>U.S. Department of Housing & Urban Development</u>					
Direct - U.S. Department of Housing & Urban Development:					
HUD Homes Inspection Services	142886	14.000	H03C94023800000/C-PHI-0097	365,520	154,218
HUD Homes Inspection Services	143010	14.000	H03C94023800000/C-PHI-0097	365,520	5,428
CDBG YEAR 25	06989	14.218	B-98-MC-42-0012	68,713,000	65,632
CDBG YEAR 27	06986	14.218	B-01-MC-42-0012	71,676,000	1,862,167
CDBG YEAR 28	06986	14.218	B-02-MC-42-0012	69,444,000	464,360
CDBG YEAR 29	06986	14.218	B-03-MC-42-0012	63,763,000	895,812
CDBG YEAR 30	06986	14.218	B-04-MC-42-0012	63,067,000	1,425,747
CDBG YEAR 31	06986	14.218	B-05-MC-42-0012	59,721,856	332,804
CDBG YEAR 32	06986	14.218	B-06-MC-42-0012	53,718,163	171,390
CDBG YEAR 33	06986	14.218	B-07-MC-42-0012	53,642,987	139,115
CDBG YEAR 34	06986	14.218	B-08-MC-42-0012	51,734,740	734,512
CDBG YEAR 35	06986	14.218	B-09-MC-42-0012	52,379,922	1,125,176
CDBG YEAR 36	06986	14.218	B-09-MC-42-0012	55,325,903	5,527,989
CDBG YEAR 37	06986	14.218	B-09-MC-42-0012	46,186,638	33,256,527
CDBG YEAR 37 PROGRAM INCOME	06986	14.218	B-09-MC-42-0012	7,377,786	7,377,786

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Interim Const Assist - East Penn Street Hsg	06ICE1	14.218	Float Loan Cont# 0920863	410,000	381,396
Interim Const Assist - Sheridan St Green Hsg	06ICS6	14.218	Float Loan Cont# 0920863	1,233,000	1,233,000
Neighborhood Stabilization Pgm (NSP) Funds -0.06	NSP01	14.218	B-08-MN-42-0002	16,832,873	2,407,668
SECTION 108 LOAN REPAYMENT YR 37	06986	14.218	B-09-MC-42-0012	4,853,910	4,853,910
Section 108-Interest-FY08 (10801)	062089	14.218	Interest	384,781	348,126
McKinney Shelter Program (S-10)	240914	14.231	S-10-MC-42-0001	2,296,153	517,400
McKinney Shelter Program (S-11)	240970	14.231	E-11-MC-42-0001	3,502,323	1,574,611
SHP - Bernize Elza Homes (PECCDC)	240664	14.235	PA01B500031	632,746	25,023
SHP - CATCH - Patriot House (434B3T000900)	240951	14.235	PA0434B3T000900	880,696	516,912
SHP - Fattah Homes	240665	14.235	PA01B500034	457,024	56,126
SHP - HMIS Expansion (37B3T1003)	240983	14.235	PA0037B3T001003	99,272	31,358
SHP - HMIS Renewal (36B3T000802)	240931	14.235	PA0036B3T000802	147,924	25,564
SHP - HMIS Renewal (36B3T001003)	240971	14.235	PA0036B3T001003	147,924	128,274
SHP - HMIS Renewal (36B3T001104)	241032	14.235	PA0036B3T001104	147,924	38,809
SHP - My Place Germantown	240945	14.235	PA01B400030	641,000	113,898
SHP - My Place Germantown (473BT1001)	240991	14.235	PA0473B3T001001	221,550	142,826
SHP - PEC - Jannie's Place (3B3T000800)	240932	14.235	PA0003B3T000800	584,199	73,007
SHP - Project Restoration	240635	14.235	PA01B400029	1,365,286	8,720
SHP - WOE - Proj Restoration (471B3T001001)	240973	14.235	PA0471B3T001001	315,094	172,128
SHP- HMIS Expansion 4 (37B3T000802)	240933	14.235	PA0037BT000802	99,272	89,359
SHP- Prj Homes-St John Evan (700004)	240873	14.235	PA01B700004	420,000	40,000
SHP- Raise of Hope- Belfield Avenue	240669	14.235	PA01B500032	655,957	366,672
Shelter Plus Care (96-0001)	240717	14.238	PA26C96-0001	555,552	53,410
Shelter Plus Care II (93-1087)	240715	14.238	PA26C93-1087	947,876	63,313
SPC - 1260 HDC - Arch (334C3T000901)	240926	14.238	PA0334C3T000901	109,800	4,023
SPC - 1260 HDC - Arch (334C3T001002)	240984	14.238	PA0334C3T001002	108,000	69,851
SPC - 1260 HDC - Arch (334C3T001103)	241018	14.238	PA0334C3T001103	107,880	7,107
SPC - 1260 HDC - CTT (468C3T001001)	240990	14.238	PA0468C3T001001	108,000	80,286
SPC - 1260 HDC - HOPIN I (40C3T1003)	240997	14.238	PA0040C3T001003	873,612	365,765
SPC - 1260 HDC - HOPIN I Renewal (40C3T802)	240949	14.238	PA0040C3T000802	888,432	256,263
SPC - 1260 HDC - HOPIN II (41C3T000802)	240954	14.238	PA0041C3T001003	707,544	355,782
SPC - 1260 HDC - HOPIN II (41C3T001104)	241016	14.238	PA0041C3T001104	706,512	181,170
SPC - 1260 HDC - HOPIN IV (336C3T001002)	240957	14.238	PA0336C3T001002	432,000	332,744
SPC - 1260 HDC - New Keys (337C3T000901)	240928	14.238	PA0337C3T000901	384,300	23,524
SPC - 1260 HDC - New Keys (337C3T001002)	240985	14.238	PA0337C3T001002	378,000	259,042
SPC - 1260 HDC - New Keys (337C3T001103)	241020	14.238	PA0337C3T001103	377,580	20,429
SPC - 1260 HDC - SAFE (339C3T000901)	240929	14.238	PA0339C3T000901	457,224	44,649

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
SPC - 1260 HDC - SAFE (339C3T001002)	240986	14.238	PA0339C3T001002	449,736	323,541
SPC - 1260 HDC - SAFE (339C3T001103)	241021	14.238	PA0339C3T001103	448,968	26,343
SPC - 1260 HDC (40-0031)	240734	14.238	PA01C40-0031	887,474	12,828
SPC - 1260 Housing development Corp - CTT	241041	14.238	PA0468C3T001102	215,760	6,380
SPC - APM - Escalera (23C3T1003)	240978	14.238	PA0023C3T001003	85,248	25,792
SPC - APM - Escalera (23C3T802)	240942	14.238	PA0023C3T000802	86,688	12,780
SPC - APM - Esperanza (466C3T001001)	240975	14.238	PA0466C3T001001	116,496	80,859
SPC - APM - Proyecto Hogareno (33C3T1003)	240980	14.238	PA0033C3T001003	296,172	128,089
SPC - APM - Proyecto Hogareno (33C3T802)	240944	14.238	PA0033C3T000801	301,116	102,706
SPC - Bethesda - Bainbridge (13C3T1003)	240972	14.238	PA0013C3T001003	167,088	97,408
SPC - Bethesda - Bainbridge (13C3T1104)	240999	14.238	PA0013C3T001104	166,812	28,878
SPC - Calcutta House - Serenity Court (77C3T)	240943	14.238	PA0077C3T000802	65,016	15,419
SPC - Calcutta House-Serenity Court (77C3T100)	240979	14.238	PA0077C3T001003	63,936	34,224
SPC - Calcutta Hse Apts (2C3T)	240891	14.238	PA0002C3T000800	202,080	34,373
SPC - Friends Rehab (80-0014)	240721	14.238	PA23C80-0014	469,486	56,435
SPC - Frnds Rehab Prm-Asst Lvg I (467C3T)	240982	14.238	PA0467C3T001001	129,384	59,665
SPC - Gaudenzia-Tioga Arms (40-0001)	240735	14.238	PA01C40-0001	2,471,364	185,841
SPC - Pathways to Housing (04C3T)	240892	14.238	PA0004C3T000800	2,879,640	370,888
SPC - PCRC - Pathways/Reunification (72C3T)	240956	14.238	PA0072C3T001003	955,404	498,857
SPC - PCRC - Pathways/Reunification (72C3T)	241000	14.238	PA0072C3T001104	953,940	191,798
SPC - PCRC-D&A/Efficiencies/MH(58C3T00100)	240955	14.238	PA0058C3T001003	812,340	503,234
SPC - PCRC-D&A/Efficiencies/MH(58C3T00110)	241017	14.238	PA0058C3T001003	811,320	142,398
SPC - Prj HOME St. John Evangelist (70-0059)	240822	14.238	PA01C70-0059	1,432,200	315,792
SPC - Proj Home - Kate's Place (469C3T1001)	240994	14.238	PA0469C3T001001	106,560	44,792
SPC - Proj Home - Kate's Place (469C3T1102)	241034	14.238	PA0469C3T001102	106,380	11,603
SPC - Proj Home - Kate's Place II (547C3T00110)	241035	14.238	PA0547C3T001101	189,120	21,676
SPC - Project Home - St. John II (06C3T000800)	240953	14.238	PA0006C3T000800	441,600	57,814
SPC - Salvation Army - Mid-City Apts (593T000)	240987	14.238	PA0059C3T001003	313,416	240,244
SPC- Calcutta Hse-Independ Plc I (51C3T1003)	240977	14.238	PA0051C3T001003	28,416	18,133
SPC- Calcutta Hse-Independ Plc I (51C3T802)	240941	14.238	PA0051C3T000802	28,896	5,000
SPC- Frnds Rehab Pgm-Asst Lvg II(12C3T1003)	240976	14.238	PA0012C3T001003	182,448	116,734
SPC- Frnds Rehab Pgm-Asst Lvg II(12C3T802)	240940	14.238	PA0012C3T000802	185,496	33,320
SPC-Calcutta Hse-Independence PI2 (52C3T)	240947	14.238	PA0052C3T000802	14,448	6,415
SPC-Calcutta Hse-Independence PI2 (52C3T1003)	240981	14.238	PA0052C3T001003	14,208	5,564
SPC-Phl Vet Multisvc Free Gt -27C3T1003	240974	14.238	PA0027C3T001003	317,340	169,391
SPC-Phl Vet Multisvc Freedoms Gate -27C3T	240938	14.238	PA0027C3T000802	322,680	13,739
SPC-Prj Home-St John E. Hse Bonus (01C70)	240871	14.238	PA01C70001	2,701,680	230,150

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
SPC-Proj HOME - Hope Haven II (39C3T1003)	240992	14.238	PA0039C3T001003	71,040	43,377
SPC-Proj HOME - Hope Haven II (39C3T802)	240939	14.238	PA0039C3T000802	72,240	21,616
SPC-Proj HOME - In Comm/Crossing (49C3T)	240925	14.238	PA0049C3T000802	387,792	10,147
SPC-Proj HOME - In Comm/Crossing (49C3T100)	240989	14.238	PA0049C3T001003	381,144	242,215
SPC-Proj HOME - Rowan Diamond (470C3T100)	240993	14.238	PA0470C3T001001	133,476	64,635
SPC-Proj HOME - Rowan Judson (338C3T)	240936	14.238	PA0338C3T000901	438,120	33,488
SPC-Proj HOME - Rowan Judson (338C3T1002)	240995	14.238	PA0338C3T001002	430,920	347,829
Home - Payroll - FY10	062106	14.239	M-09-MC-42-0203	180,000	20,461
Home - Payroll - FY11	062114	14.239	M-10-MC-42-0203	169,205	795
Home - Payroll - FY12	062120	14.239	M-11-MC-42-0203	675,000	175,000
HOME Investment Partnership - FY00	06HM00	14.239	M-99-MC-42-0203	14,601,000	363
HOME Investment Partnership - FY06	06HM06	14.239	M-05-MC-42-0203	16,044,850	4,104
HOME Investment Partnership - FY08	06HM08	14.239	M-07-MC-42-0203	15,268,611	492,115
HOME Investment Partnership - FY09	06HM09	14.239	M-08-MC-42-0203	14,701,876	1,371,725
HOME Investment Partnership - FY10	06HM10	14.239	M-09-MC-42-0203	16,365,392	1,913,007
HOME Investment Partnership - FY11	06HM11	14.239	M-10-MC-42-0203	16,275,816	2,018,489
HOME Investment Partnership - FY11	06HM12	14.239	M-11-MC-42-0203	13,855,331	2,420,063
HOPWA - FY02	06HW02	14.241	PA-H01-F001	6,224,000	676,927
HOPWA - FY03	06HW03	14.241	PA-H02-F-001	7,125,000	1,078,768
HOPWA - FY04	06HW04	14.241	PA-H-03-F001	5,643,000	84,394
HOPWA - FY05	06HW05	14.241	PA-H-04-F001	7,632,000	220,158
HOPWA - FY06	06HW06	14.241	PA-H-05-F001	7,336,000	65,750
HOPWA - FY10	06HW10	14.241	PA-H-09-F-001	8,466,376	21,017
HOPWA - FY11	06HW11	14.241	PA-H-10-F-001	8,536,271	274,483
HOPWA - FY12	06HW12	14.241	PA-H-11-F-001	7,163,175	6,633,044
HOPWA - Payroll - FY10	062107	14.241	PA-H-09-F-001	250,000	38,518
HOPWA - Payroll - FY11	062115	14.241	PA-H-10-F-001	250,000	325
HOPWA - Payroll - FY12	062121	14.241	PA-H-11-F-001	222,000	221,979
BEDI - Bakers Centre Project	420361	14.246	B-06-SP-PA-0857	3,000,000	3,000,000
BEDI - Spectrum Health Services	420357	14.246	B-10-BD-42-9009	2,000,000	2,000,000
EDI - 52nd Street - Commercial Corridor	420261	14.251	B-06-SP-PA-0857	297,000	50,000
HUD Lead Hazard Control - Federal	142824	14.900	PALHB0401-08	3,000,000	264,653
HUD Lead Hazard Demo (S.H.) - Part 5	143191	14.905	PALHD0230-11	3,000,000	1,103,355
HUD Lead Hazard Demo Grt	142823	14.905	PALHD0189-08	4,000,000	488,928
Project A.I.R.	143166	14.913	LHH10-05	1,000,000	231,594
Subtotal: Direct U.S. Department of Housing & Urban Development				<u>965,570,246</u>	<u>98,663,231</u>

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Passed-Through - PA Department of Health:					
HUD Residential Lead Abatement - State	142908	14.900	SAP#4100034434	175,157	12,367
HUD Residential Lead Abatement - State	143028	14.900	SAP# 4100050098	169,792	19,069
HUD Residential Lead Abatement - State	143142	14.900	SAP# 4100050098	168,592	168,592
Subtotal: Passed-Through PA Department of Health				513,541	200,027
Passed-Through - PA Department of Community and Economic Development:					
Neighborhood Stabilization Pgm (NSP) Funds -0.06NSP02	14.225	C000045739		7,100,000	2,474,951
Shelter Project (DCED 09)	240885	14.231	C000046048	222,492	120,000
Shelter Project (DCED 11)	240950	14.231	C000050144	236,851	65,971
Subtotal: Passed-Through PA Department of Community and Economic Develop				7,559,343	2,660,922
Passed-Through - Philadelphia Housing Authority:					
Davis-Bacon Wage Rate Monitoring	100623	14.850	Cooperative Agreement	143,920	143,920
Subtotal: Passed-Through Philadelphia Housing Authority				143,920	143,920
Passed-Through - Philadelphia Redevelopment Authority:					
Financing Adjustment Factor (FAF) Funds	06FAF09	14.182	Intergov't Coop Agr. (012670)	1,500,000	214,189
Subtotal: Passed-Through Philadelphia Redevelopment Authority				1,500,000	214,189
Total U.S. Department of Housing & Urban Development:				975,287,050	101,882,290

U.S. Department of Justice

Direct - U.S. Department of Justice:

Federal Forfeiture - DOJ - All Years	110993	16.000	Receipts	3,266,311	213,137
G.R.E.A.T. FY2009	111019	16.012	2010-JV-FX-0007	100,000	48,811
Domestic Violence Arrests & Enforcement	690398	16.525	2011-WE-AX-0007	54,647	19,234
YVRP - OJJDP Byrne Earmark - FY10	100604	16.541	2010-DD-BX-0004	500,000	500,000
Police Cold Case DNA Grant	690319	16.560	2008-DN-BX-K171	33,456	24,256
Solving Cold Cases with DNA - 2008	110787	16.560	2008-DN-BX-K171	552,222	206,988
REIMB-SCAAP Program (All Years)	230112	16.579	2010-AP-BX-0576	85,546	85,546
State Criminal State Alien Assist Pgm (SCAAP)	230111	16.579	Receipts	20,066	20,066
Drug Violence Intelligence Init.-HIDTA 2011	111023	16.580	G11PC0003A	203,200	102,692
HIDTA - Drug Violence Intelligence	110777	16.580	G09PC0003A	203,200	92,390
HIDTA - Drug Violence Intelligence	110929	16.580	G10PC0003A	203,200	36,380
Philadelphia Smart Policing Initiative II	111030	16.580	2011-DG-BX-0025	325,000	3,751

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Philadelphia Smart Policing Project	111001	16.580	2009-DG-BX-0037	500,000	210,651
Weed & Seed - 26th District	110931	16.595	2010-WS-QX-0073	34,336	4,831
Weed And Seed - 26th District	100588	16.595	2010-WS-QX-0073	122,664	93,239
2007 Bulletproof Vest Partnership	110784	16.607	Award - On-line approval	336,443	204,944
2007 Bulletproof Vest Partnership	111032	16.607	NIJ #BA200S-FX01	109,726	51,904
2009 COPS Technology Grant	110799	16.710	2009CKWX0459	260,000	238,840
JAG - IV	100542	16.738	2008-DJ-BX-0611	7,011	7,011
JAG - IV	110761	16.738	2008-DJ-BX-0611	687,048	91,683
JAG - IV	160354	16.738	2008-DJ-BX-0611	37,024	8,253
JAG - V	160370	16.738	2009-DJ-BX-1061	160,000	44,500
JAG - V	260130	16.738	2009-DJ-BX-1061	140,000	109,247
JAG - V	690347	16.738	2009-DJ-BX-1061	160,000	2,754
JAG - V	110795	16.738	2009-DJ-BX-1061	2,486,170	843,118
JAG - VI	690369	16.738	2010-DJ-BX-0877	581,952	330,215
JAG - VII	690396	16.738	2011-DJ-BX-3490	653,639	459,888
JAG V (MORE)	230233	16.738	2009-DJ-BX-1061	71,358	1,750
JAG VI	111015	16.738	2010-DJ-BX-0877	1,945,890	402,893
JAG VI - Interest	111016	16.738	2010-DJ-BX-0877/ Interest	3,818	2,132
JAG VII	111027	16.738	2011-DJ-BX-3490	1,442,100	257,353
JAG-IV - Drug Treatment Court	840483	16.738	2008-DJ-BX-0611	46,279	30,214
JAG-IV - Interest	110762	16.738	2008-DJ-BX-0611 - Interest	5,681	246
JAG-V - Drug Treatment Court	840627	16.738	2009-DJ-BX-1061	168,000	85,693
JAG-V - Interest	110796	16.738	2009-DJ-BX-1061/ Interest	3,401	253
JAG-V - Night Court	840626	16.738	2009-DJ-BX-1061	96,000	21,000
JAG-VI - Veterans Court	840651	16.738	2010-DJ-BX-0877	65,000	7,844
Forensic Casework D.N.A. Backlog Reduction	111017	16.741	2010-DN-BX-K114	968,799	679,683
Forensic Casework D.N.A. Backlog Reduction	111029	16.741	2011-DN-BX-K425	1,146,517	147,443
Project DAWN Court	840678	16.745	2011-MO-BX-0015	250,000	56,000
Performance-Based Prosecution Project	690370	16.751	2010-DB-BX-K083	641,695	87,890
Subtotal: Direct U.S. Department of Justice				18,677,399	5,834,721
Passed-Through - PA Commission on Crime and Delinquency:					
JABG XII	690366	16.523	2008/2009-JB-11-20606	608,519	118,789
JABG XIII	690389	16.523	2009/2010-JB-11-22137	523,634	393,703
JABG XIV	690413	16.523	2011-JB-11-22784	356,186	5,536
Youth Aid Panel (YAP) Enhancement - 2009	690391	16.540	2009-J-04-22433	62,855	30,642
E. Byrne JAG Pgm - CJAB - Search	690388	16.738	2009-JG-04-22143	100,000	20,016

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
E. Byrne JAG Pgm - Elder Victim/Witness	690367	16.738	2007-JG-03-21337	50,000	1,692
E. Byrne JAG Pgm - Elder Victim/Witness	690390	16.738	2007-JG-03-21337-2	33,987	20,708
E. Byrne JAG Pgm - Family Justice Center	690387	16.738	2009-JG-02-22204	200,000	7,611
Phila Mental Hlth Court Planning Grant	840650	16.738	2007-JG-02-20295-2	201,844	18,863
Subtotal: Passed-Through PA Commission on Crime and Delinquency				2,137,025	617,559
Total U.S. Department of Justice:				20,814,424	6,452,280
 <u>U.S. Department of Labor</u>					
Passed-Through - Private Industry Council:					
Phil-A-Job II - Work Experience	160361	17.250	Award Letter 04/15/10	297,500	4,532
Phil-A-Job II - Work Experience	160372	17.250	97302/S124 (Mod. # M-001)	201,600	169,496
Phil-A-Job II - Work Experience	160387	17.250	Award Letter	203,600	15,271
Subtotal: Passed-Through Private Industry Council				702,700	189,299
 Passed-Through - Philadelphia Corporation for the Aging:					
Comm on Aging - PCA	050287	17.235	Award Letter 06/07/2011	822,522	806,754
Subtotal: Passed-Through Philadelphia Corporation for the Aging				822,522	806,754
Total U.S. Department of Labor:				1,525,222	996,054
 <u>U.S. Department of Transportation</u>					
Direct- U.S. Department of Transportation:					
Construct RW's-EIS Phase 5	C42576	20.106	3-42-0076-081-07	1,500,000	623,934
High Speed Exit TWK & TWK Ext	C42599	20.106	3-42-0074-018-2011	1,328,415	1,116,400
Improve Runway 9R/27L Safety Area	C42586	20.106	3-42-0076-076-06	4,575,000	2,280,290
Noise Compatability Study	C42591	20.106	3-42-0076-086-08	50,000	10,810
Noise Mitigation - PH 6	C42573	20.106	3-42-0076-092-09	7,700,000	899,408
Noise Mitigation - PH 7	C42573	20.106	3-42-0076-094-10	5,449,600	1,758,875
Noise Mitigation - PH 8	C42573	20.106	3-42-0076-099-11	5,156,983	3,091,375
PNE Rehab Runway 6-24	C42598	20.106	3-42-0074-018-2011	318,068	150,882
PNE-Rehab Txwys F, G, H, & J	C42596	20.106	3-42-0074-017-2010	1,160,264	777,914
Rehab Cargo Apron, PH 5	C42583	20.106	3-42-0076-088-09	1,394,493	20,680
Rehab Runway 9L/27R	C42597	20.106	3-42-0076-095-2010	2,092,409	356,009
Rehab Runway 9L/27R	C42597	20.106	3-42-76-98-2011	15,077,043	4,268,853
Rehab Taxiway A & L - PH 2	C42590	20.106	3-42-0074-016-09	2,219,200	95,037

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Rehab Taxiway S - PH 2	C42588	20.106	3-42-0076-085-08		11,782,900	297,130
Rehab Taxiway S - PH 4	C42588	20.106	3-42-0076-091-09		8,487,359	1,909,129
VALE GPU	C42589	20.106	3-42-0076-096-10		1,033,722	453,465
VALE Project Infrastructure	C42589	20.106	3-42-0076-083-08		3,258,668	157,796
VALE Project Infrastructure - PH 2	C42589	20.106	3-42-0076-089-09		2,973,718	62,476
VALE Project Infrastructure - PH 3	C42589	20.106	3-42-0076-093-09		7,396,867	793,172
FY 2011 High Priority Grant	111031	20.218	FM-MHP-0045-11-01-01		175,020	141,226
Subtotal: Direct U.S. Department of Transportation					83,129,729	19,264,860
Passed-Through - PA Department of Transportation:						
40th St/AMTRAK	C12112	20.205	065282F		3,034,267	144,798
40th St/AMTRAK	C12112	20.205	067575		10,949,202	5,835,432
41st St/AMTRAK	C12207	20.205	065467C		3,622,400	319,390
52nd St & Lancaster Ave	C12214	20.205	067539A		1,789,610	1,010,071
Bridge Design/Inspection-CY	120251	20.205	receipts		168,854	168,854
Center City Resurfacing	C12230	20.205	067542B		3,067,133	35,440
Chinatown Streetscape	C12232	20.205	067588A		860,000	420,273
Citywide 103B	C12240	20.205	068520		18,000	9,009
Delaware Ave (Lewis-Orthodox)	C12169	20.205	065697B		5,141,600	71,265
Delaware River Heritage Trail	C17046	20.205	066582		375,000	65,473
East Falls Reconnects	C12235	20.205	067536		624,003	534,937
Fairmount Bikeway Improvements	C17051	20.205	067562		400,000	117,780
Federal Highways-CY	120241	20.205	receipts		250,949	250,949
Germantown Avenue Streetscape	C12236	20.205	067584A		536,000	88,677
Haverford Ave	C12195	20.205	065698		328,000	33,607
Lancaster Ave (45th - City Ave)	C12192	20.205	066541B		2,152,000	129,260
Lehigh Ave East (Broad - Richmond)	C12190	20.205	068538		5,266,102	3,937,077
Market St Signals (46th to 63rd)	C12124	20.205	067583A		9,217,264	3,523,887
MidEast Girard Ave Streetscape	C12233	20.205	067589A		881,000	686,532
Montgomery Avenue/Amtrak	C12182	20.205	065595D		2,275,200	2,839
Passyunk Ave (Broad - 63rd St)	C12188	20.205	067537-A		5,642,712	610,443
Penn's Landing/Waterfront Imps	C12245	20.205	068547A		825,000	4,014
Phila School Cross & Zone Improvements	C12222	20.205	066583		869,565	23,882
Rising Sun Ave/CONRAIL	C12180	20.205	065743		2,043,200	391,331
Roxborough Streetscape (Ridge Ave)	C12241	20.205	067590		1,642,036	1,348,945
Schuylkill River Park Rail Cross	C12237	20.205	067528A		585,500	144,542
Signal Retiming Grant	120334	20.205	068513		700,000	423,549

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
South St Br Inspection Fed	120274	20.205	receipts	129,628	129,628
South St/Schuylkill	C12132	20.205	065469C	15,191,279	20,196
Temple Univ Station Access Enhancement	C12238	20.205	068502	2,323,728	1,089,530
TIGER - 58th St. Connector	C12243	20.205	068531A	2,127,950	320,773
TIGER - CSX Pedestrian Bridge	C12242	20.205	068529A	2,405,858	436,173
TIGER - Schuylkill River Tr at Bartram Gd	C12248	20.205	068554	1,364,103	474,607
TIGER - Schuylkill River Tr Shawmount	C12246	20.205	068528A	692,147	106,470
TMA Assistance Pgm - FY 2011-12	460107	20.205	Agree. No. 520920; WO #3	51,200	51,194
Vine St Expressway Enhancement	C12239	20.205	068503	1,616,954	1,250,135
Walnut Street Gateway	C12244	20.205	068535	1,341,155	219,058
Westbank Greenway-Phase 1	C12146	20.205	065719B	2,454,100	66,787
Willow Grove Avenue/Septa	C12227	20.205	067525C	192,000	12,098
2012 Buckle Up PA -Seat Belt Enforce Pgm	111034	20.600	2003-001	33,193	31,941
Comprehensive Highway Safety Prg	150395	20.600	CTSP-2011-Philadelphia-00007	374,791	93,698
Comprehensive Highway Safety Prg	150438	20.600	CTSP-2012-Philadelphia-00001	381,880	286,410
Highway Safety Corridor - Roosevelt Blvd.	111021	20.600	HSGP-2011-Philadelphia-00020	119,979	25,343
Highway Safety Corridor - Roosevelt Blvd.	111037	20.600	HSGP-2012-Philadelphia-00008	119,603	70,486
Sobriety CKPT & Expand DUI Enforcement	111022	20.600	IDP-2011-Philadelphia-0044	130,000	59,338
Sobriety CKPT & Expand DUI Enforcement	111036	20.600	IDP-2012-Philadelphia-0032	130,000	79,863
Subtotal: Passed-Through PA Department of Transportation				94,444,145	25,155,981
Passed-Through - Delaware Valley Regional Planning Commission:					
Complete Streets Handbook	460109	20.205	10-67-111	86,000	74,692
Pedestrian & Bicycle Plan - W & SW Phila	510140	20.205	10-67-110	36,000	1,807
Philadelphia Bicycle Ambassador Program	100527	20.205	07-41-200	311,934	13,130
Region Wide Transportation GIS Prj	120325	20.205	11-53-305	15,000	6,982
Regional GIS Implementation & Coordination	120341	20.205	12-53-305	20,000	19,763
Short Range Planning	510152	20.205	12-63-006	98,706	90,759
SHRPP - DVRPC -CY	120231	20.205	receipts	23,270	23,270
SHRPP - Task Training	120226	20.205	receipts	979	979
Transit History Digital Archives Project	460111	20.205	12/63-010	28,000	27,974
Transit Planning & Programmimg	460108	20.205	12/63-005	81,243	79,912
Urban Design & Physical Planning Services	510141	20.205	10-67-112	60,000	9,538
Subtotal: Passed-Through Delaware Valley Regional Planning Commission				761,132	348,807
Total U.S. Department of Transportation:				178,335,006	44,769,649

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<u>U.S. Department of the Treasury</u>					
Direct - U.S. Department of the Treasury:					
Federal Forfeiture - DOT - All Years	110994	21.000	Receipts	1,267,067	62
Subtotal: Direct U.S. Department of the Treasury				1,267,067	62
Total U.S. Department of the Treasury:				1,267,067	62
<u>U.S. Equal Employment Opportunity Commission</u>					
Direct - U.S. Equal Employment Opportunity Commission:					
Deferred Cases- EEOC	540027	30.002	8/5010/37	92,000	92,000
Subtotal: Direct U.S. Equal Employment Opportunity Commission				92,000	92,000
Total U.S. Equal Employment Opportunity Commission:				92,000	92,000
<u>U.S. General Services Administration</u>					
Passed-Through - PA Department of State:					
HAVA - Section 101 Funds	730022	39.011	4100029047	100,093	10,009
PA HAVA Interest - Section 101	730031	39.011	4100029047 - Interest	10,745	9,652
Subtotal: Passed-Through PA Department of State				110,838	19,662
Total U.S. General Services Administration:				110,838	19,662
<u>U.S. Library of Congress</u>					
Direct - U.S. Library of Congress:					
National Library Service Material	520998	42.001	Donated Books	588,706	588,706
Subtotal: Direct U.S. Library of Congress				588,706	588,706
Total U.S. Library of Congress:				588,706	588,706
<u>U.S. National Foundation on the Arts and the Humanities</u>					
Direct - U.S. National Foundation on the Arts and the Humanities:					
El Gran Teatro de La Luna	580004	45.024	11-6200-7038	35,000	29,450
OACCE NEA Chairman's Grant	580002	45.024	10-4229-7088	25,000	25,000
Fairmount Park Historic Resource Archive Proj	160385	45.149	PG-51329-11	5,000	5,000

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal: Direct U.S. National Foundation on the Arts and the Humanities				65,000	59,450
Total U.S. National Foundation on the Arts and the Humanities:				65,000	59,450
 <u>U.S. Environmental Protection Agency</u>					
Direct - U.S. Environmental Protection Agency:					
Air Pollution Control Program - FED	143117	66.001	A-00304511-3	1,817,716	984,647
Air Pollution Control Program - FED	142999	66.001	A-00304511- Amend #1	1,935,701	635,835
Ambient Air Monitoring Network	142854	66.034	PM-97311802 - 2	159,850	9,434
National Air Toxics Trends Site	143017	66.034	XA-97333002-2	52,491	3,699
National Air Toxics Trends Site	143134	66.034	XA-97333003-0	40,000	40,000
Particle Matter 2.5 Air Monitoring Program	143096	66.034	PM-97311803-0	256,870	4,330
Watershed Security Warning System	280199	66.478	H1-83413701-2	5,750,000	2,713,007
Prenatal Environmental Health Project	143077	66.604	EQ-97395501-0	25,000	5,446
Ambient Air Monitoring Network	142978	66.608	PM-97311802 - 3	163,387	146,838
Environmental Information Exchange Network	143397	66.608	4100060414	200,000	42,817
Composting Program	230044	66.808	X1-96303201-1	15,000	11,365
Solid Waste Management Assistance	420264	66.808	X1-96304301	14,711	14,711
Subtotal: Direct U.S. Environmental Protection Agency				10,430,726	4,612,129
Passed-Through - PENNVEST:					
Green Infrastructure at Phila. Rec. Ctrs	160384	66.458	51001021005-CN	528,644	95,488
Green Infrastructure Tree Planting	C17056	66.458	51001021005-CN	1,825,375	1,044,991
Subtotal: Passed-Through PENNVEST				2,354,019	1,140,479
Total U.S. Environmental Protection Agency:				12,784,745	5,752,608
 <u>U.S. Department of Energy</u>					
Direct - U.S. Department of Energy:					
Philadelphia Solar City Partnership	100546	81.117	DE-FC36-08GO18096	220,000	16,858
Subtotal: Direct U.S. Department of Energy				220,000	16,858
Total U.S. Department of Energy:				220,000	16,858

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<u>U.S. Department of Education</u>					
Passed-Through - PA Department of Education:					
Workforce Investment Act - EL Civics Pgm	520193	84.002	061-11	395,582	46,127
Subtotal: Passed-Through PA Department of Education				395,582	46,127
Passed-Through - PA Department of Public Welfare:					
MR-Early Intervention (70170)	150421	84.181	Award Leter	1,607,116	1,607,116
Subtotal: Passed-Through PA Department of Public Welfare				1,607,116	1,607,116
Passed-Through - School District of Philadelphia:					
School-Linked Behavioral Hlth (C&E)	221182	84.027	313/F10	1,749,674	35,069
Educational Enrichment Program	241042	84.196	Contract #691/F11	60,000	60,000
Subtotal: Passed-Through School District of Philadelphia				1,809,674	95,069
Total U.S. Department of Education:				3,812,372	1,748,312
<u>U.S. Elections Assistance Commission</u>					
Passed-Through - PA Department of State:					
HAVA - Title II - Section 251 Polling Places	730028	90.401	4100029051	1,457,878	40,390
HAVA - Title II - Title III Requirements	730026	90.401	4100029051	1,907,709	12,709
HAVA - Title II - Voting Systems	730024	90.401	4100029051	8,081,878	108,232
PA HAVA Interest - Section 251	730033	90.401	4100029051 - Interest	2,267,745	767,933
Subtotal: Passed-Through PA Department of State				13,715,210	929,263
Total U.S. Elections Assistance Commission:				13,715,210	929,263
<u>U.S. Department of Health & Human Services</u>					
Direct - U.S. Department of Health & Human Services:					
Postal Model for Medical Countermeasures	143171	93.016	1PMCEP110004-01-00	50,000	50,000
Food Protection Task Force Conference for SE P/	143033	93.103	5R13FD003774-02	6,250	6,250
Food Protection Task Force Conference for SE P/	143170	93.103	5R13FD003774-03	6,250	5,625
Connect Kids to Health	142911	93.110	5 H17MC08974-03-00	50,000	15,033
Connect Kids to Health	143029	93.110	5 H17MC08974-04-00	50,000	50,000
Connect Kids to Health	143143	93.110	5 H17MC08974-05-00	50,000	13,882
Healthy Tomorrows Partnership for Chldn	142910	93.110	5 H17MC06711-05-00	49,127	45,469

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Federal Tuberculosis Control	142986	93.116	2U52PS300451-30	899,397	574,361
Federal Tuberculosis Control	143104	93.116	5U52PS300451-31 Revised	853,725	412,261
Varicella & Viral Vaccine Surveillance	142730	93.185	3U01IP000019-05S1 Revised	599,340	318,400
CLPPP-CDC (F)	142884	93.197	5H64EH000167-04 Revised	1,292,451	5,178
CLPPP-CDC (F)	143007	93.197	5H64EH000167-05 Revised	1,142,834	131,920
Phila Homeless Engm't Intensive Case Mgt	150358	93.243	1H79TI021471-01	342,530	78,790
Phila Homeless Engm't Intensive Case Mgt	150386	93.243	5H79TI021471-02	349,258	38,901
Phila Homeless Engm't Intensive Case Mgt	150430	93.243	5H79TI021471-03	349,343	262,500
Phila Integrative Health Initiative	143175	93.243	3U79SM060705-01S1	1,352,140	542,012
Childhood Immunization Program	142838	93.268	5H231P322538-08 Revised	2,365,917	17,303
Childhood Immunization Program	142961	93.268	5H231P322538-09	2,669,942	2,046,463
Childhood Immunization Program	143085	93.268	5H231P322538-10	2,739,549	666,448
Immunization Program - Donated Vaccines	149999	93.268	Donated Vaccines	27,675,617	27,675,617
Adult Viral Hepatitis Coord'r	143011	93.270	5U51PS000868-04	81,080	81,080
Adult Viral Hepatitis Coord'r	143127	93.270	5U51PS000868-05 Revised	94,503	38,991
Enhanced Epidemiology & Lab Capacity	142741	93.283	5U5OCI323664-05 Revised	1,055,482	537,075
Enhanced Epidemiology & Lab Capacity	143105	93.283	1U50CK000228-01	286,837	91,938
Strengthening Public Health Infrastructure	143173	93.507	5U58CD001249-02	1,628,813	581,168
Strengthening Public Health Infrastructure - I	143070	93.507	1U58CD001249-01	100,000	26,409
Strengthening Public Health Infrastructure - II	143071	93.507	1U58CD001249-01	176,834	89,981
ACA: Building Epidemiology Lab - MCV/PCV	143172	93.521	3U50C1000930-02S1	17,000	17,000
Activities to Strengthen Epicemiology	143068	93.521	1U50CI000930-01	305,688	171,194
Activities to Strengthen Epidemiology	143106	93.521	5U50CI000930-02	469,560	304,023
Affordable Care Act-Health Center Planning	143176	93.527	1P04CS22973-01-00	80,000	45,505
Community Transformation Grant	143192	93.531	1U58DP03557-01	1,547,297	1,185,216
Community Transformation Grant	143180	93.531	1U58DP03557-01	1,547,297	1
Title IV-E Reimbursement	840669	93.658	Receipts	682,119	682,119
Health Information Technology (Part B)	143064	93.888	1D1BRH20377-01-00	529,650	5,606
HIV Emergency Relief	142916	93.914	6 H89HA00013-20-01	1,374,186	39,268
HIV Emergency Relief	143044	93.914	2 H89HA00013-21-00	1,374,186	1,184,410
HIV Emergency Relief	143152	93.914	6 H89HA00013-22-02	1,374,186	225,449
HIV Emergency Relief - MAI	142973	93.914	6 H89HA00013-20-01	786,494	40,204
HIV Emergency Relief Project	142920	93.914	6 H89HA00013-20-01	20,778,455	313,117
HIV Emergency Relief Project	143042	93.914	2 H89HA00013-21-00	18,778,458	17,016,693
HIV Emergency Relief Project	143150	93.914	6 H89HA00013-22-02	21,385,124	4,696,651
HIV Emergency Relief -UA/CMI	142918	93.914	6 H89HA00013-20-01	669,974	18,877
HIV Emergency Relief -UA/CMI	143045	93.914	2 H89HA00013-21-00	719,893	456,349

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
HIV Emergency Relief -UA/CMI	143153	93.914	6 H89HA00013-22-02	669,974	160,009
HIV Emergency Relief-CQI	142917	93.914	6 H89HA00013-20-01	690,279	33,296
HIV Emergency Relief-CQI	143041	93.914	2 H89HA00013-21-00	813,985	381,957
HIV Emergency Relief-CQI	143148	93.914	6 H89HA00013-22-02	607,428	87,264
Outpatient HIV Early Intervention	142837	93.918	5 H76HA00077-19-00	815,174	9,659
Outpatient HIV Early Intervention	142959	93.918	5 H76HA00077-20-00	815,174	654,475
Outpatient HIV Early Intervention	143083	93.918	2 H76HA00077-21-00	815,174	383,195
RW Title III HIV Capacity Dev & Plng Grt	142946	93.918	1 P06HA16526-01-00	99,820	4,179
Healthy Start Initiative	142958	93.926	5 H49MC00135-11-00	2,125,000	2,101,874
Healthy Start Initiative	142836	93.926	2 H49MC00135-10-00	2,125,000	72,506
Healthy Start Initiative	143082	93.926	5 H49MC00135-12-00	2,125,000	25,006
Healthy Start North-Elm Disparities	142866	93.926	5 H49MC00041-11-00	732,342	4,251
Healthy Start North-Elm Disparities	142989	93.926	5 H49MC00041-12-00	732,342	669,414
Healthy Start North-Elm Disparities	143109	93.926	1 H49MC24119-01-00	732,342	6,982
AIDS Prevention Project	142889	93.940	2U62PS323472-06 Revised	6,209,414	169,294
AIDS Prevention Project	143130	93.940	1U62PS003645-01	4,392,764	1,882,762
AIDS Prevention Project	143014	93.940	2U62PS323472-07 Revised	6,072,518	4,442,496
AIDS Prevention Project - AACO Education	143186	93.940	1U62PS003645-01	99,413	43,686
AIDS Prevention Project - C&T Health Centers	143185	93.940	1U62PS003645-01	692,327	301,274
AIDS Prevention Project - City Jails	143189	93.940	1U62PS003645-01	1,669,206	499,802
AIDS Prevention Project - Evaluation	143187	93.940	1U62PS003645-01	52,995	23,655
AIDS Prevention Project - Prison HE/RR	143188	93.940	1U62PS003645-01	244,725	98,602
Expanded & Integrated HIV Test for Pop	143015	93.940	1U62PS003199-01	1,473,587	947,359
Expanded & Integrated HIV Test for Pop	143131	93.940	5U63PS003199-02	386,935	386,935
HIV Prev. Develop. & Implem'tation-(ECHPPP)-	143177	93.940	1U65PS003624-01	450,000	109,581
HIV Prev. Develop. & Implem'tation-(ECHPPP)-	143178	93.940	1U65PS003624-01	1,073,725	507,604
HIV Prev. Facilitate Develop & Implimentation	143067	93.940	1U65PS003269-01	906,024	669,531
National HIV Behavioral Surveillance	143013	93.940	1U1BPS003253-01	400,198	273,538
National HIV Behavioral Surveillance	143129	93.940	5U1BPS003253-02	402,873	135,645
Program Collaboration & Service Integration	143059	93.940	1U38PS003152-01	336,054	171,878
Program Collaboration & Service Integration	143132	93.940	5U38PS003152-02	336,054	149,475
HIV/AIDS Surv for Perinatal Prevention	142995	93.944	1U62PS001445-03	124,118	49,573
HIV/AIDS Surveillance - Incidence	142971	93.944	5 U62PS001044-03	418,278	1,815
HIV/AIDS Surveillance - Incidence	142993	93.944	5 U62PS001044-04	418,278	318,462
HIV/AIDS Surveillance - Incidence	143110	93.944	5 U62PS001044-05W1	414,923	168,655
HIV/AIDS Surveillance & Seroprevalence	143181	93.944	3U62PS001044-04W1	110,852	54,312
HIV/AIDS Surveillance & Seroprevalence	142996	93.944	5 U62PS001044-04	712,624	393,570

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City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
HIV/AIDS Surveillance & Seroprevalence	143111	93.944	5 U62PS001044-05W1	713,842	281,737
Medical Monitoring Project (MMP)	142885	93.944	5U62PS001608-02	431,288	72,941
Medical Monitoring Project (MMP)	143009	93.944	5U62PS001608-03	442,840	408,964
Medical Monitoring Project (MMP)	143199	93.944	5U62PS00160S-04	429,817	8,682
Sexually Transmitted Disease	142842	93.977	5H25PS0001351-02	2,059,497	4,635
Sexually Transmitted Disease	142967	93.977	5H25PS0001351-03	2,576,301	1,389,851
Sexually Transmitted Disease	143088	93.977	5H25PS0001351-04	2,079,548	906,622
Sexually Transmitted Disease Infertility	142964	93.977	5H25PS0001351-03	2,084,393	456,215
Sexually Transmitted Disease Infertility	143087	93.977	5H25PS0001351-04	479,275	17,690
STD - Program Income	142845	93.977	5H25PS0001351-02 - PI	69,783	69,783
STD - Program Income	142966	93.977	5H25PS0001351-03 - PI	234,925	234,925
STD Surveillance Network	142965	93.977	5H25PS001237-03	155,213	54,469
STD Surveillance Network	143089	93.977	5H25PS001237-04	211,192	6,993
Subtotal: Direct U.S. Department of Health & Human Services				172,001,619	81,111,814
Passed-Through - PA Department of Health:					
Public Health Emergency Response (PHER)	143072	93.069	4100051880 SAF1	565,366	1,328
Access To Recovery - SAMHSA - FY12	150446	93.275	SAP#4100053214	3,000,387	3,000,387
Bioterrorism Grt - Cities Readiness Unit	142774	93.283	SAP #4100033273	1,558,603	14,140
Bioterrorism Grant - Core (PREV B)	142895	93.283	Award Letter 3/11/09	1,462,498	10,000
Bioterrorism Grant - Core (PREV B)	143019	93.283	SAP# 4100051880	1,405,670	196,769
Bioterrorism Grant - Core (PREV B)	143137	93.283	SAP# 4100055421	684,220	617,241
Bioterrorism Grt - Cities Readiness Init	143020	93.283	SAP# 4100051880	436,845	57,972
Bioterrorism Grt - Cities Readiness Init	143138	93.283	SAP# 4100055421	983,106	889,409
Colorectal Cancer Screening Pgm	142982	93.283	SAP #4100051395	695,000	125,234
Colorectal Cancer Screening Pgm	142948	93.283	SAP #4100051395	695,000	32,316
MSA State Tobacco Prevention & Control - FDA	143198	93.507	SAP #4000015245	6,900	6,900
Tobacco Control Programs - F	143135	93.507	SAP #4000015245	36,386	36,386
Tobacco Prevention & Control	143197	93.507	SAP #4000015245	76,950	75,750
MSA Tobacco	143194	93.520	SAP #4000015245	21,256	12,322
EMS Annual Work Program (Federal)	130120	93.889	SAP# 4100045902 SAF2	77,549	30,074
EMS Annual Work Program (Federal)	130127	93.889	SAP# 4100045902 SAF3	52,700	50,000
Ryan White Title II - Federal	143035	93.917	SAP# 4100047788	3,484,701	129,201
Ryan White Title II - Federal	143145	93.917	SAP# 4100055255	3,040,348	3,030,416
Ryan White Title II - Federal (RW Part B)	143078	93.917	SAP# 4100047788	569,096	417,312
Ryan White Title II - Federal (RW Part B)	143146	93.917	SAP# 4100055255	2,183,453	1,024,428
SAPT - Alcohol Intvn/Trmt	150391	93.959	ME #00136 /SAP 4100053214	2,263,533	3,704

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
SAPT - Alcohol Intvn/Trmt	150435	93.959	ME #00136 /SAP 4100027188	2,263,533	2,094,184
SAPT - Alcohol Prevention	150390	93.959	ME #00136 /SAP 4100053214	637,838	62,701
SAPT - Alcohol Prevention	150434	93.959	ME #00136 /SAP 4100027188	637,838	625,579
SAPT - Drug Intvn/Trmt	150433	93.959	ME #00136 /SAP 4100027188	7,141,390	6,574,771
SAPT - Drug Prevention	150388	93.959	ME #00136 /SAP 4100053214	1,848,430	34,454
SAPT - Drug Prevention	150432	93.959	ME #00136 /SAP 4100027188	1,848,430	1,829,791
Child & Adolescent Services	142925	93.994	4100047601	337,138	5,553
Child & Adolescent Services	143034	93.994	4100053567	1,072,648	97,885
Child & Adolescent Services	143154	93.994	4100053567 - FRCO2	1,018,090	986,606
Childhood Lead Poisoning Prevent Blk	143155	93.994	SAP# 4100050692	336,198	272,917
Children W/Special Hlth Care Needs (F)	142997	93.994	4100053567	310,807	125,332
Children W/Special Hlth Care Needs (F)	143115	93.994	4100053567 - FRCO2	312,274	278,194
MCFH Primary Preventive Svcs - F	142870	93.994	4100047601	716,524	2,390
MCFH Primary Preventive Svcs - F	142990	93.994	4100053567	770,047	146,925
MCFH Primary Preventive Svcs - F	143113	93.994	4100053567 - FRCO2	628,057	572,178
Subtotal: Passed-Through PA Department of Health				43,178,809	23,470,751
Passed-Through - PA Department of State:					
HAVA - Section 261 - Title III Reqmt's	730027	93.617	4100030268	248,371	243,236
Subtotal: Passed-Through PA Department of State				248,371	243,236
Passed-Through - PA Department of Public Welfare:					
Title IV-E SPLC	221287	93.090	Certification Letter	6,728,073	6,728,073
MH - Homeless Grant (70154)	150415	93.150	Award Letter	1,073,008	1,073,008
MH-Jail Diversion & Trauma Rec (70747)	150448	93.243	Award Letter	191,099	127,871
Supported Work Prog (Workwise)- F	080286	93.558	Contract # 4100045783	979,796	360
Supported Work Prog (Workwise)- F	080295	93.558	Contract # 4100045783	1,043,822	251,599
Supported Work Prog (Workwise)- F	080297	93.558	Contract # 4100045783	1,043,822	697,915
Temporary Assistance for Needy Families	221280	93.558	Certification Letter	26,033,804	26,033,804
Child Support Enforcement	690376	93.563	Title IV-D	1,041,044	1,041,044
Child Support Program	840656	93.563	Title IV-D	20,508,880	20,508,880
Child Support Program (MOE)	840399	93.563	Title IV-D	895,639	895,639
Unallocated IV-D Payments	840008	93.563	ME 4513321800	7,920,818	3,056,226
Title IV-B	221284	93.645	Certification Letter	2,735,197	2,735,197
Title IV-E Foster Care	221281	93.658	Certification Letter	64,628,134	64,628,134
Title IV-E Program Income	229995	93.658	Child Support SSI	4,475,873	4,130,696
Title IV-E Adoption Assistance	221282	93.659	Certification Letter	23,890,904	23,890,904

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Child Protective Services	221201	93.667	Award Lettter 07/22/11	2,888,308	2,888,308
Family Preservation Funds - Title XX	150363	93.667	Award Letter 09/10/2010	605,304	24,943
Family Preservation Funds - Title XX	150411	93.667	Award Lettter 07/22/11	605,304	605,304
HAP - Administration (F)	240961	93.667	Award Letter	136,332	136,332
HAP - Bridge Housing (F)	240960	93.667	Award Letter	2,583,151	2,582,623
HAP - Case Management (F)	240959	93.667	Award Letter	1,463,517	1,463,517
HAP - Program Income (F)	240964	93.667	Program Income	1,102	1,102
MH-SSBG (70135)	150414	93.667	Award Letter	5,532,136	5,532,136
MR-SSBG (70177)	150422	93.667	Award Letter	1,119,613	1,119,613
Title IV-E Independent Living	221212	93.674	Award Letter 07/22/2011	1,172,239	1,172,230
Medicare - Part D -Retiree	350367	93.778	Receipts	131,179	131,179
MH - Intensive Case Mgmt	150487	93.778	Award Letter	25,267	25,267
MR - Program Income	150999	93.778	Program Income	11,908,195	11,908,195
MR - TSM Admin Federal (70175)	150442	93.778	Award Letter	680,693	680,693
MR - TSM Admin Federal (70175)	150425	93.778	Award Letter	1,569,334	1,569,334
MR - Waiver - EI (70184)	150424	93.778	Award Letter	478,452	411,851
MR - Waiver -Admin (70175)	150423	93.778	Award Letter	7,249,890	7,249,890
Title IV-E Medical Assistance	221283	93.778	Award Letter 07/22/2011	241,392	220,935
MH-CMHSBG (70167)	150416	93.958	Award Letter	2,192,706	2,192,706
HAP - Bridge Housing (PENNFREE)	240962	93.959	Award Letter	1,251,800	1,251,800
HAP - Program Income (PENNFREE)	240963	93.959	Program Income	1,748	1,748
Subtotal: Passed-Through PA Department of Public Welfare				205,027,575	196,969,056
Passed-Through - PA Department of Community and Economic Development:					
Community Service Block Grant	160390	93.569	MOU	552,938	223,247
Community Services Block Grant	080291	93.569	C000047408	2,902	2,902
Community Services Block Grant	160376	93.569	C000047408	531,763	224,734
Community Services Block Grant	080283	93.569	C000047408	9,330	9,330
Community Services Block Grant -LEAD	142985	93.569	C000047408	268,480	135,854
Community Services Block Grant -LEAD	143103	93.569	MOU	222,000	222,000
CSBG - Administration	080284	93.569	C000047408	907,343	461,466
CSBG - Administration	080276	93.569	C000047408	992,314	69,912
CSBG - Administration	080292	93.569	C000047408	780,403	379,906
CSBG - Case Management	240908	93.569	C000047408	500,000	267,744
CSBG - Case Management	240854	93.569	C000047408	500,000	1
CSBG - CSP	080285	93.569	C000047408	2,916,198	1,128,103
CSBG - CSP	080277	93.569	C000047408	3,045,638	859,850

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
CSBG - CSP	080293	93.569	C000047408	4,107,239	442,982
CSBG-Administration	080269	93.569	C000037215	1,237,403	156
CSBG-CSP	080270	93.569	C000037215	2,112,546	77,815
Subtotal: Passed-Through PA Department of Community and Economic Develop				18,686,497	4,506,002
Passed-Through - PA Executive Offices:					
Welfare Fraud Unit	690381	93.560	Coop agreement / FC 40000161	783,635	705,967
Subtotal: Passed-Through PA Executive Offices				783,635	705,967
Passed-Through - Family Planning Council:					
Family Planning Services	143086	93.217	SAP 4100038434	201,529	166,776
Family Planning Services	142962	93.217	SAP 4100038434	68,150	38,307
C & B Cancer Prevention (F)	142678	93.919	Agreement	521,704	11,903
C & B Cancer Prevention (F)	142789	93.919	Agreement	191,072	47,668
C & B Cancer Prevention (F)	142913	93.919	Agreement	817,773	655,862
Subtotal: Passed-Through Family Planning Council				1,800,228	920,517
Passed-Through - Philadelphia Corporation for the Aging:					
Chronic Disease Self-Mgmt Pgm	160386	93.044	1-0119-30-3111	97,440	20,731
Older Adult Program	160380	93.044	PCA Allocation	751,927	5,285
Older Adult Program	160394	93.044	PCA Allocation	751,926	718,594
Comm on Aging - Apprise	050289	93.779	Award Letter 05/31/2011 1-030	49,693	34,502
Med Imprv for Patients & Providers Act(MIPPA)	050286	93.779	Award Letter 11/30/10; 1-0301	14,427	199
Med Imprv for Patients & Providers Act(MIPPA)	050290	93.779	1-0301-27	42,752	4,128
Subtotal: Passed-Through Philadelphia Corporation for the Aging				1,708,165	783,440
Passed-Through - Philadelphia Health Management Corporation:					
Mentally Ill Homeless Services	150354	93.224	Agreement of Amendment	77,266	77,266
Subtotal: Passed-Through Philadelphia Health Management Corporation				77,266	77,266
Passed-Through - Council of State & Territorial Epidemiologist:					
Influenza Incidence Surveillance Project	143055	93.283	5U38HM000414	211,186	21,427
Influenza Incidence Surveillance Project	143169	93.283	5U38HM000414	159,766	157,338
Subtotal: Passed-Through Council of State & Territorial Epidemiologist				370,952	178,765
Passed-Through - Fred Hutchinson Cancer Research Center:					
TLC - Plus: A Study	143168	93.855	5UMIAI068617-06	164,442	156,278

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal: Passed-Through Fred Hutchinson Cancer Research Center				164,442	156,278
Total U.S. Department of Health & Human Services:				444,047,559	309,123,092
<u>U.S. Corporation for National & Community Service</u>					
Direct - U.S. Corporation for National & Community Service:					
Foster Grandparents	080282	94.011	11SFAPA001	482,464	230,336
Foster Grandparents	080290	94.011	11SFAPA001	482,464	204,942
Subtotal: Direct U.S. Corporation for National & Community Service				964,928	435,277
Total U.S. Corporation for National & Community Service:				964,928	435,277
<u>U.S. Social Security Administration</u>					
Direct - U.S. Social Security Administration:					
SSA Prisoner Incentive Payments	230043	96.006	Receipts	454,800	454,800
Subtotal: Direct U.S. Social Security Administration				454,800	454,800
Total U.S. Social Security Administration:				454,800	454,800
<u>U.S. Department of Homeland Security</u>					
Direct - U.S. Department of Homeland Security:					
PA Task Force I - 2011 Grant	130135	97.025	EMW-2011-CA-K0089-S01	1,143,078	418,615
FY 2009 AFG - Hearing Protection Grant	130126	97.044	EMW-2009-FO-10958	581,496	64,610
Phila Critical Infrastructure Protection	110798	97.080	2009-PD-080-000001	5,000,000	1,684,485
Homeland Security - Bio-Watch Program	143023	97.091	2006-ST-091-000007-05	464,400	3,541
Homeland Security - Bio-Watch Program	143139	97.091	2006-ST-091-000007-06	442,894	386,478
EDS at Terminal D-E	C42592	97.100	HSTS04-08-H-CT1031	18,000,000	1,144,528
Closed Circuit Television System	C42595	97.118	HSTS04-09-H-CT7018	4,964,013	1,604,522
Subtotal: Direct U.S. Department of Homeland Security				30,595,881	5,306,779
Passed-Through - PA Emergency Management Agency:					
Public Assistance - Hurricane Irene	120244	97.036	SJU002-SJU003	93,579	93,579
Public Assistance - Hurricane Irene	040025	97.036	SJU-045	10,126	10,126
Public Assistance - Hurricane Irene	110936	97.036	RAP114	58,107	58,107
Public Assistance - Hurricane Irene	130160	97.036	SJU007	15,129	15,129

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Public Assistance - Hurricane Irene	145731	97.036	RAP-105;RAP-107;RAP-108;R.	11,460	11,460
Public Assistance - Hurricane Irene	160237	97.036	AMA-067;RAP-120;RAP-121	248,920	248,920
Public Assistance - Hurricane Irene	204364	97.036	SJU-001;SJU-027	36,438	36,438
Public Assistance - Hurricane Irene	243366	97.036	SJU-007	3,591	3,591
Public Assistance - Hurricane Irene	252137	97.036	RAP-101;102;103;104	37,226	37,226
Public Assistance - Hurricane Irene	260903	97.036	RAP-110;111;112;113	39,599	39,599
Public Assistance - Hurricane Irene	280281	97.036	RAP-116;117;118;119	102,418	102,418
Public Assistance - Tropical Storm Lee	120246	97.036	SJU004	1,199	1,199
Public Assistance - Tropical Storm Lee	280283	97.036	SJU-026	31,139	3,875
Emergency Mgt Performance Grant	100369	97.042	Emergency Mgmt S & FB	32,534	32,534
Citizens Corps Program	100569	97.053	4100045776	17,406	11,541
Subtotal: Passed-Through PA Emergency Management Agency				<u>738,871</u>	<u>705,741</u>
Passed-Through - City of Harrisburg:					
National US&R Readiness 2011	130129	97.025	receipts	425,098	425,098
Subtotal: Passed-Through City of Harrisburg				<u>425,098</u>	<u>425,098</u>
Passed-Through - Southeastern Pa. Regional Taskforce:					
Legislative Pre-Disaster Mitigation Grant	100624	97.047	PEMA-2010-051	113,250	50,574
2008 Homeland Security Grant	100553	97.067	4100046541	645,000	160,523
2010 Homeland Security Grant	100635	97.067	4100056076	670,000	518,462
Public Health Preparedness Planner	143183	97.067	Award Agreement - 6/9/11	77,500	28,781
Subtotal: Passed-Through Southeastern Pa. Regional Taskforce				<u>1,505,750</u>	<u>758,339</u>
Passed-Through- Maritime Exchange for Delaware River & Bay:					
Maritime CBRNE Response - Re-Power Project	111035	97.056	2009-PU-TO-K005	45,000	44,981
Port Security Grant (AMSC) - Equipment - FY11	130133	97.056	2010-PU-TO-K007	332,827	78,675
Port Security Grant (AMSC) - FY12	130134	97.056	2008-GB-T8-K003	978,821	612,168
Subtotal: Passed-Through Maritime Exchange for Delaware River & Bay				<u>1,356,648</u>	<u>735,825</u>
Total U.S. Department of Homeland Security:				<u>34,622,248</u>	<u>7,931,780</u>
Total Schedule of Expenditures of Federal Awards:				<u><u>1,943,288,095</u></u>	<u><u>591,715,513</u></u>

The accompanying notes are an integral part of this schedule.

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

CONTENTS

<u>Note</u>		<u>Page</u>
1	Basis of Presentation	31
2	Component Units	31
3	Notes to Specific Programs	32
4	Major Programs	32
5	City ID Number	32
6	Governmental Funding Awarded by the City	33

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal financial assistance programs of the City of Philadelphia (City). The City’s reporting entity is defined in Note 1 to the City’s annual financial statements. All federal financial assistance received directly by the primary government from federal agencies as well as federal financial assistance passed through other governmental agencies is included on this schedule. Federal financial assistance, if any, relating to the City’s component units is reported separately by other auditors. Except for the programs listed in note 3 A and 3 B below, federal program expenditures included in the accompanying schedule are presented on the modified accrual basis of accounting. The U.S. Department of Housing and Urban Development has been designated the cognizant agency of the City of Philadelphia’s single audit. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

2. COMPONENT UNITS

The City of Philadelphia’s annual financial statements include the operations of the following entities and their expenditures of federal awards. Amounts listed include funds provided directly by the federal government and, in some cases, significant funds received first by the City of Philadelphia and passed on to the respective entities. Only funds received first by the city, and then passed on, have been included in the accompanying Schedule of Expenditures of Federal Awards. These entities have had separately performed financial statement audits conducted in accordance with the *U.S. Office of Management and Budget Circular A-133*:

<u>Entity</u>	<u>Expenditures of Federal Awards</u>
School District of Philadelphia	\$ 467,776,410
Community College of Philadelphia	\$ 97,608,913
Redevelopment Authority of the City of Philadelphia	\$ 350,923,050
Philadelphia Authority for Industrial Development	\$ 2,845,345

**CITY OF PHILADELPHIA
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

3. NOTES TO SPECIFIC PROGRAMS

The following explanatory notes relate to specific grant programs of the City, as indicated by CFDA Number.

A. HUD Section 108 Loans (14.218) – The Federal Department of Housing and Urban Development (HUD) awards Section 108 Loans to the city for the purposes of Housing and Economic Development. The Housing portion is received by the primary government and disclosed on the Schedule of Expenditures of Federal Awards under CFDA 14.218 (City ID Numbers: 06986, 06SE24). The Economic Development portion is received by the Philadelphia Industrial Development Corporation (PIDC), a quasi-governmental agency. During fiscal year 2012 the city, through PIDC, loaned \$8,325,201.10 (535,652.00 under contract B-97-MC-420012-E; and, \$7,789,549.10 under contract B-08-MC-420012. Loan repayments and investment proceeds from unloaned funds are used to repay HUD. Collateral for repayment of the funds includes future Community Development Block Grant entitlements due to the City from HUD.

B. Department of Homeland Security – Personal Property (97.000): – The city received property and equipment indirectly, under three U.S. Department of Homeland Security (DHS) programs, valued at \$ 2,086,987 during fiscal year 2012. The federal programs providing DHS funding are:

CFDA	Program	Value
97.008	Urban Areas Security Initiative	\$ 1,279,702
97.067	Homeland Security Grant	560,577
97.073	State Homeland Security Program	221,055
97.074	Law Enforcement Terrorism Prevention Program	25,653

The state is the prime recipient, and the sole procurement agent. The Southeastern Pa. Counter-Terrorism Task Force (Task Force) is the sub-grantee. Property and equipment purchased by the state ultimately becomes the property of the counties included in the Task Force.

4. MAJOR PROGRAMS

Major programs are identified in the Summary of Auditor’s Results section of the Schedule of Findings and Questioned Costs.

5. CITY ID NUMBER

Number used by the Grants Accounting and Administration Unit (GAAU) to track grant activity in the City’s accounting system.

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

6. GOVERNMENTAL FUNDING AWARDED BY THE CITY

The following table identifies federal funds awarded to the city's subrecipient organizations:

<u>Source</u>	<u>Program</u>	<u>FY2012 Federal Funding</u>
10.558	Child and Adult Care Food Program	\$ 338,323
14.182	Lower Income Housing Program	206,684
14.218	Community Development Block Grants/Entitlement Grant	35,965,668
14.225	Community Service Block Grant Discretionary Funds	15,450
14.231	Emergency Shelter Grants Program	1,873,952
14.235	Supportive Housing Program	1,443,148
14.238	Shelter Plus Care	5,725,092
14.239	HOME Investment Partnerships Program	8,712,672
14.241	Housing Opportunities for Persons with AIDS	9,040,873
14.246	Community Development Block Grants/Brownfields Economic Development Initiative	5,297,000
14.253	Community Dev. Block Grant ARRA Entitlement Grants	3,839,209
14.256	ARRA- Neighborhood Stabilization Program 2	18,153,134
14.257	ARRA -Homelessness Prevention and Rapid Re-Housing Program	6,622,103
14.900	Lead-Based Paint Hazard Control in Privately-Owned Housing	232,619
14.901	ARRA-Healthy Homes Demonstration Grants	172,169
14.905	Lead reduction Demonstration Grant Program	185,871
14.913	Healthy Homes Production Program	21,846
16.541	Part E – Developing, Testing, and Demonstrating Promising New Programs	500,000
16.803	ARRA-Edward Byrne Memorial Justice Assistance Grant Program	176,734
20.600	State and Community Highway Safety	241,821
66.001	Air Pollution Control Program	206,055
66.604	Environmental Justice Small Grant Program	993
81.128	ARRA- Energy Efficiency and Conservation Block Grant	5,637,432
84.393	ARRA-MR Early Intervention	602,130
93.103	Drug and Food Administration Research Grant	11,875
93.110	Maternal and Child Health Federal Consolidated Programs	17,257
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	51,634
93.150	Projects for Assistance in Transition from Homelessness	186,489
93.185	Immunization Research, Demonstration, Public Information and Education_Training and Clinical Skills Improvement Projects	194,053

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

<u>Source</u>	<u>Program</u>	<u>FY2012 Federal Funding</u>
93.243	Substance Abuse and Mental Health Services_Projects of Regional Natioanl Significance	548,328
93.268	Immunization Grants	1,492,173
93.270	Adult Virus Hepititas Prevention and Control	40,540
93.275	Substance Abuse and Mental Health Services Access to Recovery	2,925,550
93.283	Center for Disease Control	1,143,738
93.507	Strengthening Public Health Infrastructure	97,618
93.521	Affordable Care Act: Building EPID,Lab and Health Information Systems	114,800
93.527	Affordable Care Act Grants for New and Expanded Services Under The Health Center Programs	24,290
93.558	Temporaty Assistance for Needy Families	12,589,144
93.569	Community Service Block Grant	854,820
93.658	Foster Care Title IV-E	25,026,545
93.667	Social Services Block Grant	4,902,076
93.674	Civil Right Compliance Activities	1,172,230
93.712	ARRA Immunization	396,021
93.724	ARRA-Prevention and Wellnes	8,637,358
93.729	ARRA- Health Information Technology and Public Health	49,602
93.778	Medical Asstance Program	1,537,730
93.855	Allergy , Immunization & Transplantatoin Research	72,054
93.914	HIV Emergency Relief Project	15,942,135
93.917	HIV Care Formula Grants	2,726,516
93.918	Outpatient Early Intervention Services with Respect to HIV	318,248
93.926	Healthy Start Initiative	2,131,733
93.940	HIV Prevention Activities - Health Department Based	4,882,557
93.944	HIV/AIDS Surveillance	623,214
93.958	Block Grants for Community Memtal Health Services	1,890,376
93.959	Block Grants for Prevention & Treatment of Substance Abuse	11,803,004
93.977	Preventive Health Services-Sexually Transmitted Diseases Control Grants	1,399,456
93.994	Maternal and Child Health Services Block Grant	856,332
		<hr/>
	Total Subrecipient Funding	\$ <u>208,080,098</u>

**Schedule of Expenditures
of
Pennsylvania Department of
Public Welfare Awards**

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2011 to June 30, 2012

<u>Pa. DPW Program</u>	City ID			Grant Awards	Grant Expenditures	Federal Cash Received
Project Title	Number	CFDA	Contract Number			
<u>Mental Health/Mental Retardation</u>						
ARRA - Early Intervention (77875)	150447	84.393	Award Letter	666,800	666,800	666,800
MH - Homeless Grant (70154)	150415	93.150	Award Letter	1,073,008	1,073,008	1,073,008
MH - Intensive Case Mgmt	150487	93.778	Award Letter	25,267	25,267	0
MH - Program Income	150998	00.000	Program Income	28,642,525	28,642,525	0
MH-Behavioral MH SV (10262)	150419	00.000	Award Letter	4,239,987	4,239,987	0
MH-CMHSBG (70167)	150416	93.958	Award Letter	2,192,706	2,192,706	2,192,706
MH-Intensive Case Mgmt (717/956)	150371	93.778	Award Letter	28,645	0	28,645
MH-Jail Diversion & Trauma Rec (70747)	150448	93.243	Award Letter	191,099	127,871	139,000
MH-Program Maintenance (10248)	150418	00.000	Award Letter	129,423,708	129,423,708	0
MH-Specialized Residences (10258)	150420	00.000	Award Letter	1,033,338	1,033,338	0
MH-SSBG (70135)	150414	93.667	Award Letter	5,532,136	5,532,136	5,532,136
MR - Early Intervention (10235)	150428	00.000	Award Letter	13,652,880	13,400,910	0
MR - Program Income	150999	93.778	Program Income	11,908,195	11,908,195	0
MR - TSM Admin Costs (70175)	150380	93.778	Award Letter	680,693	0	332,919
MR - TSM Admin Federal (70175)	150379	93.778	Award Letter	2,590,789	0	814,053
MR - TSM Admin Federal (70175)	150425	93.778	Award Letter	1,569,334	1,569,334	1,569,334
MR - TSM Admin Federal (70175)	150442	93.778	Award Letter	680,693	680,693	364,720
MR - Waiver - EI (70184)	150424	93.778	Award Letter	478,452	411,851	466,508
MR - Waiver -Admin (70175)	150423	93.778	Award Letter	7,249,890	7,249,890	7,249,890
MR-Community Services (10255)	150426	00.000	Award Letter	18,308,672	18,279,085	0
MR-Early Intervention (70170)	150421	84.181	Award Letter	1,607,116	1,607,116	1,607,116

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2011 to June 30, 2012

<u>Pa. DPW Program</u>	City ID			Grant Awards	Grant Expenditures	Federal Cash Received
Project Title	Number	CFDA	Contract Number			
MR-SSBG (70177)	150422	93.667	Award Letter	1,119,613	1,119,613	1,119,613
MR-TSM Admin Costs (70175)	150304	93.778	Award Letter	2,704,475	0	178,784
MR-Waiver Admin (10255)	150427	00.000	Award Letter	7,249,890	7,249,890	0
Total Mental Health/Mental Retardation:				242,849,911	236,433,923	23,335,232
<u>Children and Youth</u>						
Title IV-E Program Income	229995	93.658	Child Support SSI	4,762,680	4,130,696	4,130,696
Act 148 -YDC Costs	221279	00.000	Certification Letter	9,325,312	9,325,312	9,325,312
Family Preservation Funds - Title XX	150363	93.667	Award Letter	605,304	24,943	24,943
Family Preservation Funds - Title XX	150411	93.667	Award Letter	605,304	605,304	605,304
Temp Asst for Needy Families TANF	220457	93.558	Certification Letter	25,310,813	0	7,290,161
Title IV-E Adoption Assistance	220449	93.659	Certification Letter	2,230,159	0	52,126
Title IV-E Adoption Assistance	220459	93.659	Certification Letter	12,541,069	0	7,647,587
Title IV-E Adoption Assistance-ARRA	220454	93.659	Certification Letter	1,466,302	0	358,413
Title IV-E Foster Care	220458	93.658	Certification Letter	79,945,094	0	48,750,791
Title IV-E Indep Living-Interest	221213	93.674	Interest Income	174	0	174
Title IV-E Independent Living	221212	93.674	Certification Letter	1,172,239	1,172,230	293,058
Title IV-E Medical Assistance	220450	93.778	Certification Letter	232,895	0	96,478
Title IV-E Medical Assistance	220460	93.778	Certification Letter	156,729	0	156,729
Title IV-E Placement Maintenance	220439	93.658	Certification Letter	4,999,388	0	2,781,589
Title IV-E Placement Maintenance	220448	93.658	Certification Letter	24,475,725	0	19,853,484
Child Protective Services	221201	93.667	Award Lettter 07/22/11	2,888,308	2,888,308	2,888,308
Child Welfare Services - Act 148	221279	00.000	Certification Letter	321,643,005	303,846,043	0

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2011 to June 30, 2012

<u>Pa. DPW Program</u>	City ID	CFDA	Contract Number	Grant Awards	Grant Expenditures	Federal Cash Received
Project Title	Number					
Temporary Assistance for Needy Families (TANF	221280	93.558	Certification Letter	26,033,804	26,033,804	11,165,113
Title IV-B	221284	93.645	Certification Letter	2,735,197	2,735,197	2,735,197
Title IV-B State Match	221285	00.000	Certification Letter	729,384	729,384	0
Title IV-E Adoption Assistance	221282	93.659	Certification Letter	23,890,904	23,890,904	10,266,778
Title IV-E Foster Care	221281	93.658	Certification Letter	64,628,134	64,628,134	6,470,791
Title IV-E Medical Assistance	221283	93.778	Certification Letter	225,262	220,935	76,163
Title IV-E SPLC	221287	93.090	Certification Letter	6,728,073	6,728,073	4,103,835
Title IV-E Subsidized Perm Legal Custodianship	220464	93.658	Certification Letter	9,438,110	0	9,438,110
Title IV-E Subsidized Perm Legal Custodianship	220465	93.658	Certification Letter	2,343	0	2,343
Total Children and Youth:				626,771,711	446,959,268	148,513,484
<u>Combined Homeless Assistance Program</u>						
HAP - Administration (F)	240961	93.667	Award Letter	136,332	136,332	136,332
HAP - Bridge Housing (F)	240960	93.667	Award Letter	2,583,151	2,582,623	2,582,623
HAP - Bridge Housing (PENNFREE)	240962	93.959	Award Letter	1,251,800	1,251,800	1,251,800
HAP - Bridge Housing (S)	240966	00.000	Award Letter	302,587	302,587	0
HAP - Case Management (F)	240959	93.667	Award Letter	1,463,517	1,463,517	1,463,517
HAP - Case Management (S)	240965	00.000	Award Letter	2,515,242	2,515,242	0
HAP - Program Income (F)	240964	93.667	Program Income	1,102	1,102	1,102
HAP - Program Income (PENNFREE)	240963	93.959	Program Income	1,748	1,748	84
HAP - Program Income (S)	240967	00.000	Program Income	391,011	391,011	
Total Combined Homeless Assistance Program:				8,646,490	8,645,962	5,435,458

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2011 to June 30, 2012

<u>Pa. DPW Program</u>	City ID			Grant Awards	Grant Expenditures	Federal Cash Received
Project Title	Number	CFDA	Contract Number			
<u>Human Services Development Fund</u>						
HSDF - AACO	143118	00.000	Award Letter 07/12/2011	768,955	768,955	0
HSDF - AHS Translation Service	143121	00.000	Award Letter 07/12/2011	153,764	153,764	0
HSDF - Case Mgmt Group A	240969	00.000	Award Letter 07/12/2011	387,663	387,663	0
HSDF - Children & Youth	221204	00.000	Award Letter 07/12/2011	237,487	237,487	0
HSDF - Financial Administration	143119	00.000	Award Letter 07/12/2011	735,913	735,913	0
HSDF - Health and Opportunity	143123	00.000	Award Letter 07/12/2011	127,795	127,795	0
HSDF - Lead Abatement	143120	00.000	Award Letter 07/12/2011	126,108	126,108	0
HSDF - Program Income	143124	00.000	Award Letter 07/12/2011	1,344	1,344	0
HSDF - TB	143174	00.000	Award Letter 07/12/2011	89,241	89,241	0
HSDF - Violence Reduction	160391	00.000	Award Letter 07/12/2011	351,890	351,890	0
HSDF - Welcome New Families	143122	00.000	Award Letter 07/12/2011	108,651	108,651	0
HSDF - Youth Access Centers	160392	00.000	Award Letter 07/12/2011	307,314	307,314	0
Human Services Development Fund	080294	00.000	Award Letter 07/12/2011	97,789	97,789	0
Total Human Services Development Fund:				3,493,914	3,493,914	0
<u>Child Support Enforcement</u>						
Child Support Enforcement	690356	93.563	Title IV-D	1,174,122	0	178,594
Child Support Enforcement	690376	93.563	Title IV-D	1,041,044	1,041,044	593,603
Child Support Program	840630	93.563	Title IV-D	15,754,756	0	2,713,330
Child Support Program	840656	93.563	Title IV-D	20,508,880	20,508,880	8,992,005
Child Support Program (MOE)	840399	93.563	Title IV-D	895,639	895,639	0

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2011 to June 30, 2012

<u>Pa. DPW Program</u>	City ID			Grant Awards	Grant Expenditures	Federal Cash Received
Project Title	Number	CFDA	Contract Number			
Domestic Relations Division (DRD)	840632	00.000	Settlement Agreement	7,900,000	1,251,683	0
Domestic Relations Division (DRD)	840658	00.000	Title IV-D	7,900,000	3,908,806	0
Unallocated IV-D Payments	840008	93.563	ME 4513321800	7,920,818	3,056,226	4,527,077
Total Child Support Enforcement:				63,095,259	30,662,277	17,004,609
<u>Other PaDPW Assistance</u>						
Act 152 (APP 120)	150440	00.000	Award Letter	2,150,418	2,150,418	0
Act 1992-24 Reimb Lawyer Fees	840665	00.000	Receipts	96,143	96,143	0
Additional SIL Services (State)	221214	00.000	Award Letter 07/22/2011	885,864	885,864	221,466
AIDS Personal Care Services	142976	00.000	4000011457	600,000	63,734	0
AIDS Personal Care Services	143094	00.000	4000011457	600,000	599,994	0
AIDS Personal Care Services - F	143080	93.917	4000011457	513,947	0	513,947
Assessment & Residential Treatment Services	150450	00.000	Award Letter	479,078	479,078	0
Behavioral Health Services/IGT (173)	150364	00.000	Award Letter	9,736,555	27	0
Behavioral Health Services/IGT (173)	150412	00.000	Award Letter	8,321,973	8,321,973	0
Child Welfare Ed for Leadership - CWEL	221203	00.000	Agreement	905,090	847,025	0
Expand Sexual Abuse Services	221189	00.000	Award Letter 09/10/10	316,040	37,045	0
Family Finding	221199	00.000	Award Letter 09/10/10	438,703	72,612	0
Family Grp Decision Making (FGDM)	221210	00.000	Award Letter 07/22/11	1,396,302	1,323,661	0
Family Grp Decision Making (FGDM)	221198	00.000	Award Letter 09/10/10	2,352,316	124,825	0
Functional Family Therapy (FFT)	221209	00.000	Award Letter 07/22/11	142,500	120,385	0
Functional Family Therapy (FFT)	221197	00.000	Award Letter 09/10/10	150,000	5,036	0
Gambling Addiction Assess & Treat Funds	150445	00.000	Award Letter	1,677,724	898,876	0

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2011 to June 30, 2012

<u>Pa. DPW Program</u>	City ID			Grant Awards	Grant Expenditures	Federal Cash Received
Project Title	Number	CFDA	Contract Number			
Housing Initiative	221205	00.000	Award Letter 07/22/2011	1,297,347	1,163,213	0
Housing Initiative	221187	00.000	Award Letter 09/10/10	1,138,198	175,532	0
Integrated Children's Svcs Plan (ICSP)	150431	00.000	Award Letter	60,000	56,065	0
Medicare - Part D - Retirees	350367	93.778	Receipts	131,178	131,178	131,178
MOM Program	221207	00.000	Award Letter 07/22/11	630,000	446,326	0
MOM Program	221190	00.000	Award Letter 11/23/10	630,000	90,220	0
Supported Work Prog (Workwise)- F	080286	93.558	Contract # 4100045783	979,796	360	81,489
Supported Work Prog (Workwise)- F	080295	93.558	Contract # 4100045783	1,043,822	251,599	252,056
Supported Work Prog (Workwise)- F	080297	93.558	Contract # 4100045783	1,043,822	697,915	548,759
Supported Work Prog (Workwise)- S	080287	00.000	Contract # 4100045783	531,833	16,165	0
Supported Work Prog (Workwise)- S	080298	00.000	Contract # 4100045783	251,479	79,541	0
Time Limited Family Reunification	221152	00.000	SAP #4100044433	1,103,750	174,519	0
Time Limited Family Reunification (TLFR)	221277	00.000	SAP #4100057073	161,554	159,815	0
Total Other PaDPW Assistance:				39,765,432	19,469,144	1,748,895
Total Schedule of Expenditures of PaDPW Awards:				984,622,717	745,664,488	196,037,677

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

1. BASIS OF ACCOUNTING

The modified accrual basis of accounting was used to prepare this schedule. All federal and state financial assistance received from the Pennsylvania Department of Public Welfare is included.

2. DEPARTMENT OF PUBLIC WELFARE MAJOR PROGRAMS

The following represent major programs from the Pennsylvania Department of Public Welfare as defined in their **Single Audit Supplement** :

Children and Youth Program
Combined Homeless Assistance Program

3. GOVERNMENTAL FUNDING AWARDED BY THE CITY

The following table identifies funding received from the Pennsylvania Department of Public Welfare that the city awarded to its subrecipient organizations:

<u>Source</u>	<u>Program</u>	<u>Funding</u>
State - DPW Mental Health/Mental Retardation		\$ 158,424,826
State - DPW Behavioral Health Services Initiative		8,321,973
State - DPW Children and Youth Program		222,900,580
State - DPW Combined Homeless Assistance Programs		2,357,594
Total Pa. DPW Awards to Subrecipients:		\$392,004,973

INDEPENDENT AUDITOR'S SECTION

Auditor's Reports

Schedule of Findings and Questioned Costs

Summary Schedule of Prior Audit Findings



CITY OF PHILADELPHIA

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ALAN BUTKOVITZ
City Controller

GERALD V. MICCIULLA
Deputy City Controller

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and Honorable Members
of the Council of the City of Philadelphia

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2012, which collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements and have issued our report thereon dated February 21, 2013. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the following entities, as described in our report on the City of Philadelphia, Pennsylvania's financial statements.

Primary Government

Municipal Pension Fund
Philadelphia Gas Works Retirement Reserve Fund
Fairmount Park Commission Departmental and Permanent Funds
Philadelphia Municipal Authority
Pennsylvania Intergovernmental Cooperation Authority

Component Units

Community College of Philadelphia
Delaware River Waterfront Corporation
Philadelphia Parking Authority

Component Units (Continued)
Philadelphia Redevelopment Authority
Community Behavioral Health
Philadelphia Authority for Industrial Development
Philadelphia Gas Works

This report on internal control over financial reporting and compliance and other matters does not include the results of audits performed by other auditors. The financial statements of the Pennsylvania Intergovernmental Cooperation Authority, Delaware River Waterfront Corporation, Philadelphia Parking Authority, and Community Behavioral Health were not audited in accordance with *Government Auditing Standards*.

We have also audited the basic financial statements of the School District of Philadelphia, a component unit of the City of Philadelphia, in accordance with *Government Auditing Standards* and issue a separate report on the School District's internal control over financial reporting and on compliance and other matters.

Internal Control Over Financial Reporting

Management of the City of Philadelphia, Pennsylvania is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City of Philadelphia, Pennsylvania's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Philadelphia, Pennsylvania's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Philadelphia, Pennsylvania's internal control over financial reporting.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the combination of deficiencies, which are described in the accompanying Schedule of Findings and Questioned Costs as item 12-01 to be a material weakness.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 12-02 through 12-05 to be significant deficiencies.

Compliance and Other Matters

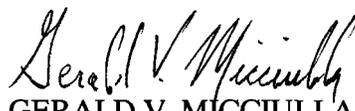
As part of obtaining reasonable assurance about whether the City of Philadelphia, Pennsylvania's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have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

We noted certain other conditions that represent deficiencies in internal control over financial reporting that are listed in the table of contents and described in the accompanying report. We also noted other internal control and compliance deficiencies that, in our professional judgment, require management's attention. These deficiencies will be communicated to management of the City of Philadelphia, Pennsylvania in separate correspondence.

The City of Philadelphia, Pennsylvania's written response to the deficiencies identified in our audit is included as part of this report. We did not audit the city of Philadelphia, Pennsylvania's written responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the management of the City of Philadelphia, Pennsylvania, others within the entity, City Council, federal awarding agencies, pass-through entities, and the Pennsylvania Department of Public Welfare and is not intended to be and should not be used by anyone other than these specified parties.

February 21, 2013


GERALD V. MICCIULLA, CPA
Deputy City Controller



CITY OF PHILADELPHIA

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ALAN BUTKOVITZ
City Controller

GERALD V. MICCIULLA
Deputy City Controller

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE SINGLE AUDIT SUPPLEMENT

To the Honorable Mayor and Honorable Members
of the Council of the City of Philadelphia

Compliance

We have audited the City of Philadelphia, Pennsylvania's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *Pennsylvania Department of Public Welfare (DPW) Single Audit Supplement* that could have a direct and material effect on each of the City of Philadelphia, Pennsylvania's major federal and DPW programs for the year ended June 30, 2012. The City of Philadelphia, Pennsylvania's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs and major DPW programs are identified in the notes to the Schedule of Expenditures of DPW Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and DPW programs is the responsibility of the City of Philadelphia, Pennsylvania's management. Our responsibility is to express an opinion on the City of Philadelphia, Pennsylvania's compliance based on our audit.

The City of Philadelphia's basic financial statements include the operations of component units and their respective expenditures of federal awards as described in Note 2 to the Schedule of Expenditures of Federal Awards (Schedule). Only funds received by the City of Philadelphia and passed on to these agencies are included in the Schedule. Our audit, described below, did not include the operations of these component units because they had separate audits performed in accordance with *OMB Circular A-133*.

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

As described in item 12-06 in the accompanying schedule of findings and questioned costs, the City of Philadelphia did not comply with the requirements regarding subrecipient monitoring that are applicable to its CDBG/Brownsfields Economic Development Initiative. Compliance with such requirements is necessary, in our opinion, for the City of Philadelphia to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the City of Philadelphia, 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 DPW programs for the year ended June 30, 2012. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and the DPW Single Audit Supplement and which are described in the accompanying Schedule of Findings and Questioned Costs as items 12-07 and 12-09 through 12-15.

Internal Control Over Compliance

Management of the City of Philadelphia, Pennsylvania is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and DPW programs. In planning and performing our audit, we considered the City of Philadelphia, Pennsylvania's internal control over compliance with the requirements that could have a direct and material effect on a major federal or DPW program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Philadelphia, Pennsylvania's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal or DPW program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal or DPW program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 12-06 to be a material weakness.

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 DPW 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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 12-08 and 12-09 to be significant deficiencies.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Philadelphia, Pennsylvania, as of and for the year ended June 30, 2012, and have issued our report thereon dated February 21, 2013 which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the City of Philadelphia's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

The City of Philadelphia, Pennsylvania's responses to the findings identified in our audit are included in the accompanying Schedule of Findings and Questioned Costs. We did not audit the City of Philadelphia, Pennsylvania's responses and, accordingly, we express no opinion on the responses

**CITY OF PHILADELPHIA
OFFICE OF THE CONTROLLER**

This report is intended solely for the information and use of the management of the City of Philadelphia, Pennsylvania, others within the entity, City Council, federal awarding agencies, pass-through entities, and the Pennsylvania Department of Public Welfare and is not intended to be and should not be used by anyone other than these specified parties.

October 29, 2013


GERALD V. MICCIULLA, CPA
Deputy City Controller

**Schedule of Findings
And Questioned Costs**

Section I – Summary of Auditor’s Results:

Financial Statements:

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified not considered to be material weakness(es)?
 yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards:

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified not considered to be material weakness(es)?
 yes none reported

Type of auditor’s report issued on compliance for major programs:

Qualified

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.688	Recovery Act of 2009: Wildlife Fire Management (ARRA)
11.557	Broadband Technology Opportunities Program (ARRA)
14.218	Community Development Block Grant
14.238	Shelter Plus Care Grant
14.246	CDBG/ Brownfields Economic Development Initiative
14.253	ARRA – Community Development Block Grant
14.256	Neighborhood Stabilization Program 2 (ARRA)
14.257	Homeless Prevention and Rapid Re-Housing (ARRA)
16.710	Public Safety Partnership and Community Policing Grants (ARRA)
16.738	Edward Byrne Memorial Justice Assistance Grant Program
16.803	Edward Byrne Memorial Justice Assistance Grant (JAG) Program – Grants to States and Territories (ARRA)
16.804	Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government (ARRA)
20.205	Highway Planning and Construction
20.205	Highway Planning and Construction (ARRA)
81.128	Energy Efficiency and Conservation Block Grant Program (ARRA)
93.275	Substance Abuse and Mental Health Services – Access to Recovery
93.558	Temporary Assistance for Needy Families

Section I – Summary of Auditor’s Results (continued):

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.658	Foster Care _ Title IV-E
93.658	Foster Care _ Title IV-E (ARRA)
93.659	Adoption Assistance
93.659	Adoption Assistance (ARRA)
93.667	Social Services Block Grant
93.724	ARRA - Prevention and Wellness – Communities Putting Prevention to Work Funding Opportunities Announcement
97.117	TSA Airport Checked Baggage Inspection System Program- ARRA

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? ___ yes x no

<u>Finding</u> <u>No.</u>		<u>Page</u>	<u>Questioned</u> <u>Cost</u>
<u>Section II - Financial Audit Material Weakness:</u>			
12-01.	Inadequate Oversight Over the Financial Reporting Process	56	
<u>Section III - Financial Audit Significant Deficiencies:</u>			
12-02.	Capital Asset Deficiencies	63	
12-03.	Segregation of Duties Not Enforced for Automated Payroll Time Cards	65	
12-04.	Water Customer Account Balances Could Be Inappropriately Reduced	66	
12-05.	Standard Accounting Procedures Need to Be Updated	67	
<u>Section IV – Federal and PA Department of Public Welfare Findings and Questioned Costs</u>			
12-06.	Subrecipient Monitoring CDBG / Brownfields Economic Development Initiative – CFDA #14.246	68	\$5,000,000
12-07.	Reporting Community Development Block Grant – CFDA #14.218	70	
12-08.	Subrecipient Monitoring ARRA – Edward Byrne Memorial Justice Assistance Grant (JAG) – Program/Grants to Units of Local Government (ARRA) – Mural Restoration Crew – CFDA #16.804	71	
12-09.	Subrecipient Monitoring ARRA – Neighborhood Stabilization Program 2 – CFDA #14.256	73	
12-10.	Reporting ARRA – Neighborhood Stabilization Program 2 – CFDA #14.256	75	

<u>Finding</u> <u>No.</u>		<u>Page</u>	<u>Questioned</u> <u>Cost</u>
<u>Section IV – Federal and PA Department of Public Welfare</u> <u>Findings and Questioned Costs (continued)</u>			
12-11.	Reporting ARRA – Neighborhood Stabilization Program 2 – CFDA #14.256	77	
12-12.	Special Tests Shelter Plus Care – CFDA #14.238	79	
12-13.	Allowable Costs/Cost Principles Substance Abuse & Mental Health Services – Access to Recovery – CFDA #93.275	81	\$ 184,464
12-14.	Allowable Costs/Cost Principles Children & Youth Program Placement Maintenance Title IV-E – CFDA #93.658 Adoption Assistance – CFDA #93.659 Act 148 – Pennsylvania Department of Public Welfare	83	\$68,623 \$10,998 \$431,114
12-15.	Allowable Costs/Cost Principles Homeless Prevention and Rapid Re-Housing – CFDA #14.257	86	\$ 6,161

12-01. INADEQUATE OVERSIGHT OVER THE FINANCIAL REPORTING PROCESS

Philadelphia’s Home Rule Charter places responsibility for the City of Philadelphia’s (city) accounting and financial reporting functions with the Office of the Director of Finance (Finance Office). In that capacity, the Finance Office prepares the city’s Comprehensive Annual Financial Report (CAFR), as well as the Statement of Financial Assistance (SFA).¹ To complete these tasks, Finance Office accountants collect, analyze, and summarize enormous amounts of financial data and grant data, as well as other information obtained from the city’s accounting system, numerous city agencies, and assorted quasi-government units, such as the Philadelphia Gas Works and the Philadelphia Redevelopment Authority.² Our current audit again disclosed a number of conditions, which collectively we consider to be a material weakness, that impede the ability of accountants to prepare a timely, accurate, and completed CAFR without significant adjustments recommended by the City Controller’s audit staff. More specifically, we observed that:

- staff turnover and reductions in the number of Finance Office accountants compromised timely and accurate preparation of the CAFR and SFA;
- written procedures for determining year-end receivable balances reported in the CAFR were not developed;
- review procedures over the preparation of financial statements pertaining to the city's Water and Sewer Fund were inadequate;
- preparation of the CAFR by Finance Office accountants was hampered because financial reports for some component units were not received timely; and
- some city agencies again provided inaccurate year-end balances for bank accounts under their custody to Finance Office accountants, creating the need for significant adjustments to the draft financial statements.

Each of these conditions is discussed in more detail below.

Staff Turnover and Reductions Compromised CAFR and SFA Preparation Processes

Over the last several years, we have commented that continual staff reductions have made the task of preparing the CAFR more difficult to complete, and compromised the ability of Finance Office accountants to perform adequate reviews and approvals of the financial statements and related footnote disclosures. The few accountants available to prepare the CAFR caused Finance Office accounting managers to prepare significant sections of the financial report, and as such, there was no independent review of their work. This increased the risk that errors could occur and not be timely discovered and corrected, as well as delayed the reporting process.

¹ The Accounting Bureau within the Finance Office is the unit responsible for preparation of the CAFR, while the Grant Account and Administration Unit is responsible for preparation of the SFA.

² These quasi-government units are considered component units for purposes of the city’s CAFR.

We noted that the conditions cited in the past regarding preparation of the CAFR had slightly improved during the current audit. For instance, management no longer prepared significant portions of the CAFR itself, and individual accountants were assigned specific preparation tasks. In spite of these improvements, our audit work led to proposing \$241.3 million in adjustments to correct the draft financial statements. These adjustments occurred because the Finance Office lacked adequate staff to timely identify all errors in the draft financial statements presented to us for audit.

To improve timely preparation of the CAFR, staff changes were implemented to the detriment of preparing the SFA. For instance, one key position responsible for supervising the grant accounting function, has been vacant since June 2010, and was recently eliminated from the budget of the Finance Office. In our opinion, this condition precluded the Finance Office from completing essential reconciliation tasks necessary to minimize the risk of errors affecting the accuracy of the SFA and has impeded its ability to comply with federal grant reporting requirements.

Since fiscal year 2000, the number of Finance Office accountants has declined by nearly 30 percent. While in fiscal year 2000 there were 64 full-time staff, at the end of fiscal year 2012 the number had dropped to 45. Moreover, two key employees have anticipated retirement dates within the next two years. In our opinion, these staff reductions, if not rectified, will continue to negatively impact the timely and accurate preparation of required financial reports.

To ensure an accurate, complete, and timely prepared CAFR and SFA, we recommend that Finance Office management either consider hiring more accountants, or invest in new information technology that will reduce the current labor-intensive procedures needed to prepare the city's financial reports.

City's Response:

As stated previously, the Accounting Bureau (Accounting) is committed to producing a well-prepared CAFR that is accurate and properly reviewed. We anticipate that Accounting will be fully staffed by mid-summer with the filling of the one remaining Accountant vacancy. As with other City departments, including the City Controller's Office, Accounting has suffered the loss of employees who spent years acquiring the technical knowledge needed to accomplish Accounting's mission. To address this issue, Accounting will continue to train all Accounting personnel, staff and supervisors alike, with the goal of preparing an accurate and complete CAFR. We anticipate an improved CAFR in future fiscal years as the staff becomes more experienced, additional training is provided, and internal improvements are made.

Lack of Written Procedures Contributed to Misstatements of Year-End Receivables

The Department of Revenue (Revenue Department) is responsible for the accurate accounting of city receivables, as well as estimating amounts deemed uncollectible at year-end, for inclusion in the city's CAFR. Additionally, the Revenue Department is also responsible for overseeing all collection of monies due, regardless of where the revenue collection takes place.³

³ The Philadelphia Home Rule Charter, Sections 6-200, 6-201, 6-204.

In prior reports, we have commented on a need for stronger control procedures over the reporting of year-end receivables by the Revenue Department. We previously found misstatements of taxes and other accounts receivable, as well as discrepancies in estimating the uncollectible portion of receivable balances. Our current year audit revealed that while the Revenue Department made some improvement, major deficiencies still existed, again impeding the accuracy of reported amounts.

During fiscal year 2012, the Revenue Department continued to miscalculate the write-off and the allowance for doubtful accounts associated with taxes receivable. We observed that accountants did not use the proper aging report to calculate receivable write-offs for CAFR purposes. Moreover, the estimated uncollectible rates applied to the outstanding taxes due were inconsistent with established methodology. We found too that there was an inadequate review of taxes receivable, primarily caused by a change in supervisory personnel. Consequently, taxes receivable was overstated by \$48 million and required us to propose adjustments to correct.

Additionally, the Revenue Department did not review for reasonableness, accuracy, and consistency, agency accounts receivable and the related estimated uncollectible amounts, as prepared by other city departments. Account balances submitted to the Finance Office for inclusion in the draft financial statements, presented materially inflated receivable amounts, understated write-offs, and \$22 million in misclassified fees. While the Revenue Department attempted to resolve some of the errors, it nevertheless, delegated its responsibility for the management and recordkeeping of agency receivables to the departments collecting the revenue. Because of the numerous errors, adjustments had to be made to the draft financial statements.

Subsequent to our audit we were informed that the Revenue Department began developing written procedures to guide city accountants in the accurate determination of all year-end receivable balances. We will review these procedures during future audits to determine their adequacy. It should also be noted that the Revenue Department accountant responsible for preparing the year-end balances has recently left the department. Therefore, finalizing these procedures is imperative for the smooth and effective transition of these responsibilities to a new employee.

To ensure accurate and consistent CAFR reporting, we continue to recommend that the Revenue Department:

- Develop detailed written procedures to guide their accountants on: accurately establishing year-end receivable balances; performing an independent review of related activity; and annually updating the estimated basis for determining uncollectible tax and other accounts receivable amounts.
- Provide adequate training to employees performing new duties.
- Meet with accountants in other departments, especially those departments generating significant revenue, to ensure that the collection and recordkeeping of those revenues, and the calculation of year-end receivables, are accurately managed and reported in the city's CAFR.

City's Response:

We appreciate your acknowledgement that the process has improved. The Revenue Department is currently developing standard procedures that should address the concerns raised by the audit. Department staff will be trained and the procedures will be shared with other Departments who have employees engaged in the process. Additionally, as recommended, Revenue Accounting Division will ensure independent reviews of the year-end receivable activity and annually update the basis for determining uncollectible accounts receivable amounts.

Water and Sewer Fund Financial Statements Lacked Proper Review

Finance Office accountants rely on the Philadelphia Water Department (PWD) to prepare the full accrual financial statements of the Water and Sewer Fund. Since our fiscal year 2005 report, we have commented on deficiencies in the review process for financial statements of the Water and Sewer Fund. We had observed that PWD accountants could not provide evidence of review procedures in the process to ensure the financial statements being prepared and submitted by them to the Finance Office were accurate. We had suggested including a checklist, signed by a responsible PWD official, which would accompany the financial statements. This checklist would attest that the statements had been reviewed and approved, and that to the best of the reviewer's knowledge, were complete and free from material misstatement.

During the current audit, as with the past one, PWD accountants provided us a blank copy of the checklist. PWD management informed us that the checklist had not been utilized in preparing the statements. Consequently, we believe this may have contributed to PWD accountants failing to notify the Finance Office that the city's books of accounts (FAMIS)⁴ did not appropriately reflect Water and Sewer Fund receivable balances at June 30, 2012. As of January 2013, FAMIS still showed balances that were reflective of conditions at the end of the previous fiscal year. Receivables totaling \$28 million and the related estimated uncollectible allowance of \$10.8 million had not been recorded in FAMIS until we brought them to the attention of Finance Office accountants. The checklist that should be used by PWD accountants requires them to compare those receivable balances presented in their financial statements to FAMIS. We believe that had they used the checklist accountants would have spotted the discrepancy and appropriately notified Finance Office accountants to update FAMIS.

We continue to suggest that PWD management perform the specific procedures included in its checklist. The checklist should be submitted to the Finance Office with the Water and Sewer Fund financial statements, and include on it management's assertion that the statements have been independently reviewed and approved and that to the best of the reviewer's knowledge, are complete and free from material misstatements. Moreover, we also continue to recommend that PWD accountants review and approve the Water and Sewer Fund presentation in the draft financial statements for accuracy and completeness.

⁴ Financial Accounting and Management Information System.

City’s Response:

Accounting and PWD work closely together to prepare the Water Fund financial statements and will continue to do so. Accounting will schedule a meeting with management of the PWD to discuss improvements to both financial statement reporting and capital asset reporting (discussed later in your report).

Late Receipt of Component Unit Financial Reports Still Hampered Preparation and Audit of CAFR

For several years, we have commented about the late submission of financial reports by some of the city’s component units. These late submissions have resulted in delays in timely completing the financial reporting and auditing processes for the city’s CAFR. This condition had not improved for fiscal year 2012. As portrayed in Table 1 below, eight of the city’s ten component units did not submit their reports by the due dates requested by Finance Office accountants.

Table 1: Late Submission of Component Unit Financial Reports

COMPONENT UNIT	DUE DATE	DATE RECEIVED	DAYS LATE
Community Behavioral Health	5/31/2012	6/20/2012	20
Community College of Philadelphia	9/14/2012	10/02/2012	18
Delaware River Waterfront Corporation	9/14/2012	12/05/2012	82
Pennsylvania Intergovernmental Cooperation Authority	9/14/2012	11/28/2012	75
Philadelphia Authority for Industrial Development	5/31/2012	10/02/2012	124
Philadelphia Municipal Authority	9/14/2012	12/14/2012	91
Philadelphia Redevelopment Authority	9/14/2012	12/29/2012	106
School District of Philadelphia	12/07/2012	2/11/2013	66

Note: The Philadelphia Gas Works and the Philadelphia Parking Authority submitted their financial reports timely.

Source: Prepared by the Office of the City Controller

The number of days late ranged from 18 to 124, with the Philadelphia Authority for Industrial Development being the most egregious. Failure to receive component unit financial statements on time increases the chances for errors or omissions as accountants must make significant changes to the draft financial statements and footnote disclosures each time a component unit’s financial information is added to the report. Moreover, additional time is required for the audit process as each series of changes requires considerable audit time to ensure that accountants have correctly changed previously audited amounts and footnotes.

In an attempt to provide more timely information, some component units submitted draft versions of their financial statements. However, this practice was not always helpful when the final set of statements had been adjusted.

We again recommend that early in the CAFR preparation process, Finance Office accountants solicit the assistance of the mayor and / or other administrative officials, to secure the cooperation of all component unit management in the timely submission of their respective final financial reports to the city’s Finance Office.

City's Response:

We agree that the timely submission of all component unit reports is critical to the timely issuance and accuracy of the City's CAFR. Accounting communicates the required timelines to the component units and emphasizes the importance of timely submissions. In an effort to impress upon the component units the need for timely reporting, Accounting is planning to meet with management of a number of the component units to address previous audit deficiencies and open discussions to facilitate more timely submission of audits.

Certain City Agencies Inaccurately Reported Their Year-End Custodial Account Balances

For the past several years, we have commented that cash balances reported for the departmental custodial (agency fund) accounts were incomplete and inaccurate. City departments failed to provide Finance Office accountants with required year-end cash balances, and the accountants often did not follow-up or perform the necessary level of review to properly and accurately report these accounts in the draft financial statements.

Our current year work disclosed that errors involving the custodial accounts continued to occur. Accountants in the Finance Office could not provide us with documentation supporting the June 30th book balance for twelve of the accounts. They also incorrectly reported the year-end balances for sixteen accounts and omitted two other accounts entirely. Additionally, we observed \$9.7 million of investments misclassified as cash in the draft financial statements. While some of these errors can be attributed to the lack of documentation from habitually late departments, in some instances accountants neglected to perform an adequate follow-up and review of the cash balances reported. Consequently, a \$15.6 million adjustment had to be made to correct the draft financial statements.

Standard Accounting Procedure (SAP) 7.1.3.b requires city agencies to prepare and submit monthly bank reconciliations to the city's Finance Office. Accountants in that office are responsible for reviewing the reconciliations, verifying their accuracy, and determining consistency with the previous month's submission. Finance Office accountants are also responsible for the accumulation of custodial account activity and its accurate presentation in the CAFR. Finally, to keep the Finance Office abreast of changes in the city's cash accounts, SAP 4.1.1.g requires departments and agencies to request approval from the director of finance before opening a new bank account.

To improve the reporting process over custodial accounts, we continue to recommend that the Finance Office:

- Instruct city departments and agencies to prepare and submit monthly custodial bank account reconciliations to its Accounting Bureau. The Finance Office should develop and implement procedures to ensure that each month there is a concerted follow-up effort by its accountants to obtain the required reconciliations.
- Remind city departments and agencies to report all custodial bank accounts and follow the proper procedures for the establishment of new bank accounts in accordance with the SAP 4.1.1.g.

- Perform an adequate review to ensure that all custodial accounts are properly accounted for in the city's CAFR.

City's Response:

We agree that the preparation and submission of custodial bank account reconciliations from all City agencies is critical to the timely issuance and accuracy of the City's CAFR. The Accounting staff has made a significant effort to obtain reconciliations for all custody accounts. They will continue to request that departments submit timely bank reconciliations and make additional efforts to ensure adequate review by staff and supervisors. To date in fiscal year 2013, Accounting has received bank reconciliations for all departments, except for one. Accounting staff will initiate discussion, and meet with that department, to attempt to resolve the issue for fiscal 2013.

12-02. CAPITAL ASSET DEFICIENCIES

The Philadelphia Home Rule Charter requires management to maintain current and comprehensive records of all real property belonging to the city; however, as we have noted in prior reports, the city does not have a comprehensive capital asset management system. We have previously emphasized the need for a comprehensive capital asset system to better manage and account for real property assets. In response, management has asserted that although it would be advantageous to have a comprehensive capital asset system, resources have not been identified to initially fund and continually maintain such a system.

Lack of a Comprehensive Capital Asset System Hampered Reporting Process

We again noted that accountants maintained several Lotus 1-2-3 and Microsoft Excel spreadsheet files to accumulate the cost of capital assets and work in progress, and to compute, as well as account for, depreciation reported in the CAFR. The use of multiple files creates an onerous process that can affect the accuracy and completeness of amounts reported in the CAFR and causes additional audit effort. For instance, our current year audit detected a \$5.8 million accumulated depreciation error that occurred because of a discrepancy between the above mentioned multiple files.

A comprehensive capital asset system could provide the city with detailed asset information that would eliminate labor-intensive recordkeeping duties and, in our opinion, improve efficiency in accounting for these assets. Additionally, we believe such a system could facilitate the annual depreciation expense calculation and aid in preventing or detecting errors in a more timely manner.

Real Property Assets Were Not Subject to Physical Inventory

With the exception of the Philadelphia Water Department and the Division of Aviation, which both periodically check the physical existence and condition of their real property assets, our current year audit work again disclosed no evidence that the city's other real property assets have been recently inventoried.

SAP E-7201, specifies that the Procurement Department shall physically inspect all city-owned real property on a cycle basis and check against the inventory listing to determine actual existence, condition and propriety of use. In addition, the Government Finance Officers Association (GFOA) recommends that governments periodically inventory tangible capital assets, so that all assets are accounted for, at least on a test basis, no less often than once every five years. It also recommends governments periodically inventory the physical condition of all existing capital assets so that the listing of all assets and their condition is kept current. The GFOA suggests that a "plain language" report on the condition of the government's capital assets be prepared, and that this report be made available to elected officials and the general public every one to three years.

To improve the accounting and reporting of the city's capital assets, we continue to recommend that management:

- Design or purchase a computerized capital asset management system that will provide accurate and useful information such as the book value and related depreciation for each city owned asset.
- Periodically take physical inventories of all real property assets, ascertain their condition and use, and ensure that related records are timely and appropriately updated to reflect the results of this effort.
- Develop and provide a plain language report on the condition of capital assets for the use of elected officials every three years. This report should also be made available to the general public.

City's Response:

We agree that it would be beneficial for the City to have a capital asset system. Unfortunately, resources have not been identified to fund either the system or the ongoing operating costs of staff that may be required to maintain the system, including maintaining accurate cost history records, accurate depreciation history, and providing a detailed inventory of the major systems in all of the buildings that the City owns. In the meantime, the current system will continue to be used. It should be noted that the current methodology used by Accounting provides financial information that is accurate and auditable, even though it does not provide the level of detail that a capital asset system might provide. Further, we agree there is no formalized written process to document that a physical inventory is occurring and no one system/report where all of the data on property conditions is stored. However, we continue to believe that a physical inventory of assets is being conducted as a matter of course by the departments and that information is the basis for their capital and maintenance budget needs.

**12-03. SEGREGATION OF DUTIES NOT ENFORCED FOR AUTOMATED
PAYROLL TIME RECORDS**

In our previous report, we commented that the same individual either performed data entry and reviewed the payroll time records or completed both the supervisory review and executive level approval. Effective control procedures require that the duties of data entry, reviewing and approving payroll time records be performed by separate employees.

Our current audit of 66 randomly selected payroll transactions, revealed nine instances (14%) in which on-line payroll expenditures were improperly approved because the same employees performed multiple functions. Consequently, there is an increased risk of error or fraud occurring without being detected during the normal course of employees performing their assigned functions.

More specific to the point, the current on-line payroll system allows an individual authorized to perform the supervisory review or executive approval, to also perform data entry to the payroll time records. Additionally, an individual with an executive level approval may also perform the supervisory review.

During discussion of our concerns with Finance Office accountants, they agreed that duty segregation of the above payroll functions is both necessary and important. Accountants indicated they would remind city agencies to maintain adequate separation of duties. They also stated that the city is in the process of modernizing its administrative systems, including human resources and payroll and planned to review these type of control procedures for implementation as part of the project.

We recommend that the city's Finance Office remind city agencies of the importance of maintaining adequate segregation of duties for completing data entry, reviewing, and approving payroll each pay period. Additionally, we suggest the Finance Office ensure that any new system is designed to prevent one individual from performing two or more conflicting duties.

City's Response:

The security in the payroll systems lets a user with a higher level do the work at their level as well as the levels below them. In certain departments there may only be a few people who do payroll and if there is someone on vacation or out for any other reason, a supervisor may be called upon to enter information and then approve it. We do agree that segregation of duties is an important internal control feature, and Accounting will again remind the departments about the importance of good internal controls. As you know, the City is embarking on a process to modernize its administrative systems, including HR and payroll. These types of control features will be reviewed for implementation as part of that project.

**12-04. WATER CUSTOMER ACCOUNT BALANCES COULD BE
INAPPROPRIATELY REDUCED**

During fiscal year 2012, users⁵ of the city’s water billing system, BASIS2, still had the ability to make inappropriate credit adjustments to customer accounts and escape detection. Despite restrictions on the amount of the credit - \$200 to \$75,000 up to each user’s limit per billing cycle or month - users could make unauthorized adjustments without detection because the \$200 lower limit of the restriction exceeded the average \$75 customer monthly bill. So a motivated system user, having the right opportunity and rationalization, could routinely adjust water accounts each month. And since an electronic authorization path for supervisory approval of adjustments has not been implemented in the BASIS2 system, errors or irregularities could occur without detection.

We have previously brought these matters to management’s attention in prior audit reports. To mitigate the above system deficiencies, Revenue Department management responded that it would create monthly and quarterly reports, by system user name, of all accounts adjusted more than once. These activity reports would be reviewed for any improprieties. Despite its intentions, the Revenue Department did not begin generating the reports until April 2013. Moreover, no one examined the reports as was planned, rendering them ineffective. Because the reports were created so late in the fiscal year and not reviewed, we are again commenting about the observed deficiencies in the water billing system. We will determine the status of the situation during next year’s audit.

We again recommend that Revenue Department management continue its efforts to improve procedures over credit adjustments in the BASIS2 billing system.

City’s Response:

WRB has worked diligently to identify and correct weaknesses in the Basis2 system. As referenced in your report, systems enhancements were implemented in 2010 to restrict limits (per individual and per level of supervisory responsibility) on credit adjustments that can be made on an account. In addition, the system includes an “audit trail feature” that lists the names of each user that performs an adjustment. This serves as a deterrent to improper credit adjustments and allows supervisors/management to identify who makes any particular adjustment. As an additional measure, the system generates an adjustment transaction report that is reviewed daily for discrepancies and to ensure that all transactions conducted are proper and reasonable. Again, as your report references, WRB is committed to develop an additional report, sorted by system user, of all accounts that have been adjusted more than once by the same system user and to review that report on a quarterly basis. Although not complete for the period of your audit (FY12), WRB has since successfully generated that report. A review of that report revealed no errors or irregularities.

⁵ Users are defined by employee title and authorization level.

12-05. STANDARD ACCOUNTING PROCEDURES NEED TO BE UPDATED

The Philadelphia Home Rule Charter requires the city's Finance Office to establish, maintain, and supervise an accounting system which provides adequate safeguards over the city's finances.⁶ To this end, the Finance Office has established over 200 SAPs, which are intended to provide city departments and agencies with guidance on how to handle various accounting related activity, including proper procedures for ensuring the accuracy of transactions and the safekeeping of assets. The problem with the existing set of SAPs is that nearly 50 percent of them are over a half-century old. Many of them do not mirror current technology or the existing day-to-day practices in use by city departments and agencies.

Over the past 10 years we have commented repeatedly about the need to update these procedures to three separate Finance Directors. Yet, in that time, the Finance Office has only updated two SAPs. None of the directors have placed priority on revising them. Time and time again, throughout the decade, the directors have indicated that a review would be conducted when *time and personnel* permit. Unfortunately, the Controller's Office is now in its 11th year of reporting this condition and the Finance Office has yet to take action.

In our opinion, the SAPs are essential to ensuring that transactions are processed correctly and that city department and agency heads adequately safeguard the assets entrusted to them. Additionally, we believe that on-going review, evaluation, and update of the accounting procedures is essential to maintaining consistency among the 43 different departments and agencies accounting for transactions daily throughout the fiscal year.

We continue to recommend that the Finance Office carry out a thorough review of its SAPs. Procedures need to be technically accurate and understandable to all employees and must be compliant with current rules and regulations. SAPs that are no longer pertinent should be rescinded. Those that are out-of-date should be revised to reflect the automated processes and the practices in use today. Once this initial update is completed, the Finance Office should develop a schedule for periodically updating SAPs on a regular basis in the future.

City's Response:

We agree that a comprehensive review and update of the procedures should be conducted on a regular basis, but have limited staffing capacity to do this. On a limited basis, and to ensure that we are in compliance with any changes in accounting regulations, these procedures are updated. Your staff is aware that we recently used the services of an intern to convert all of the SAPs from PDF file format to Word documents so that revisions can be made more easily. This is the first step in a process to update the procedures. We are committed to developing an implementation plan to update and maintain current standard accounting procedures.

⁶ City Charter Section 6-101, Accounts.

12-06. SUBRECIPIENT MONITORING

CDBG/Brownfields Economic Development Initiative (BEDI) – CFDA #14.246

<u>Condition</u>	<p>The city’s Commerce Department could not provide evidence that it adequately monitored BEDI grants passed through to the Philadelphia Industrial Development Corporation (PIDC). Commerce did not request or receive support for the grant expenditures disbursed by PIDC, nor was file documentation located in support of the acquisition and construction costs funded by the grant proceeds made available for review. The city’s expenditure documentation indicated that fiscal year 2012 disbursements represented advances to PIDC whereas the grant terms and conditions specified that all grant funding was to be on a cost reimbursement basis.</p> <p>We subsequently obtained PIDC’s single audit report which reported grant expenditures as of a different subsequent reporting period than the city’s SEFA. PIDC’s SEFA indicated that the grant award had not been fully expended as of December 31, 2012.</p>
<u>Criteria</u>	<p>OMB Circular A-133, Section 400 (d) subsection (3) requires the federal award pass through entity to monitor the activities of its subrecipients to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.</p>
<u>Cause</u>	<p>Documentation in support of monitoring activities during the award period was not obtained due to the city’s long standing and close relationship with PIDC management.</p>
<u>Effect</u>	<p>The lack of monitoring documentation combined with the sub-grantee’s different fiscal year end date resulted in an inability to determine the status of the funding provided to the sub-grantee for financial reporting purposes. Accordingly, the known amount of grantee expenditures from the \$5 million award was undetermined at fiscal year-end. This amount represents questioned costs for the BEDI program.</p> <p>Further, the city’s lack of monitoring over the BEDI grant activity could result in substandard program performance, and may mask the misuse of grant funding.</p>
<u>Recommendation</u>	<p>City management should implement procedures for monitoring subrecipients of federal awards during the award period by scheduling assignments on a timely basis to ensure that</p>

12-06. SUBRECIPIENT MONITORING

CDBG/Brownfields Economic Development Initiative (BEDI) – CFDA #14.246

subrecipients are contacted and program activities are reviewed on a periodic basis. Those assignments should be logged to ensure that periodic performance evaluations are documented. Further, the city's disbursement of grant funds should be adequately supported to document compliance with grant requirements that allowable costs are incurred and billed for reimbursement.

Grantee's Response

While the Department of Commerce acknowledges that copies of support for expenditures were not kept physically in the files at its offices, the BEDI grant is part of the Loan Package for a large development project. The Department of Commerce disburses funds to PIDC in anticipation of settlement. PIDC goes to settlement on the loan and then makes disbursements to the loan client based on the expenditures of the project. For some of the loan settlements it is required that all funds go into an investment account to be disbursed as the project requires. Commerce signs off on the loan before the settlement date and has the copies of these approvals in our files. Commerce relies on PIDC to maintain the actual loan disbursement documentation as part of the procedures.

In the future the Department of Commerce will monitor PIDC on a quarterly basis, reviewing the files for loan disbursements made during that quarter, to ensure that the funds are being expended for eligible and allowable costs and that projects are on track and satisfactory completed. All such monitoring will be documented and maintained in the Commerce Department's files. In addition, Commerce, OHCD and PIDC hold quarterly meetings where open loans funded with CDBG funds are discussed. HUD108 and BEDI funded ongoing projects will be included in these discussions.

Contact Person

Yvonne A. Boye-Agyeman, Director of Grants and Contract Administration

12-07. REPORTING

Community Development Block Grant – CFDA #14.218

- Condition: The Office of Housing and Community Development (OHCD) did not comply with the reporting requirements set forth in the Federal Funding Accountability and Transparency Act (FFATA) for grants to subrecipients awarded after October 1, 2010. OHCD subgranted over \$33.4 million dollars during fiscal year 2012 from the Community Development Block Grant (CDBG).
- Criteria: The FFATA requires grant recipients to report information about grant expenditures including the entities identification on the federal government’s website, USAspending.gov. The required information applies to non-ARRA grants awarded after October 1, 2010 with expenditures exceeding \$25,000.
- Cause: OHCD indicated that although it was initially unaware of the reporting requirement, its efforts to enter the information required by the FFATA have been frustrated by the inability to enter data into the website. The General Services Administration has informed OHCD that the problem is due to the grantor’s failure to establish the prime CDBG award on the website.
- Effect: The required information for forty-one subrecipient agencies was not reported and disclosed to the public on USAspending.gov.
- Recommendation: We recommend that OHCD continue to interface with the grantor agency and implement procedures to ensure the proper reporting of required information on all qualifying expenditures through the federal government’s website, USAspending.gov.
- Grantee Response: HUD was not aware of the FFATA requirement and did not advise OHCD of the reporting requirement. OHCD has all the required information and is waiting for HUD to enter the prime grant award into the USA spending website. OHCD will continue to work with HUD to enter the required information.
- Contact Person: Wayne Stokes, Director of Monitoring, Office of Housing and Community Development (215) 686-9784

12-08. SUBRECIPIENT MONITORING

Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government (ARRA) – Mural Restoration Crew – CFDA #16.804

<u>Condition</u>	<p>The Managing Director’s Office (MDO) did not document its reviews of subrecipient audit reports. Consequently, there was no evidence to substantiate they had been performed as asserted. Such reviews are important to ensure that audit requirements have been met.</p> <p>Integral to the review of subrecipient audit reports is the reconciliation of all subgranted funding to the amounts reported in the subrecipients’ Schedule of Expenditures of Federal Awards (SEFA). This reconciliation process is important to ensure all grant funds provided to a subrecipient have been accounted for. Reconciliation procedures we performed indicated that one of the subrecipients under the program reported \$64,903 less in expenditures of grant funds than reported in the city’s SEFA. Funding for this grant was provided by the U.S. Department of Justice.</p>
<u>Criteria</u>	<p>OMB Circular A-133 states that the pass through entity is responsible for monitoring the activities of subrecipients, ensuring that subrecipients have met audit requirements, and issuing management decisions based on the audit findings. To reinforce the importance of the OMB requirement, the city’s Office of the Director of Finance has issued written guidance that expressly requires city departments to document their review procedures of subrecipient audit reports.</p>
<u>Cause</u>	<p>The MDO staff administering the grant were unaware of the requirement to document a formal review of the subrecipients’ audit reports.</p>
<u>Effect</u>	<p>Not documenting the review of subrecipient audit reports fails to establish accountability on the individuals performing such reviews. Moreover, it increases the risk that important reconciliation procedures either may not get done or may fail to detect subrecipient expenditures requiring audits in accordance with OMB Circular A-133.</p>
<u>Recommendation</u>	<p>We recommend that reviews of subrecipient audit reports be documented and that payments to subrecipients be reconciled to each subrecipients’ SEFA in order to ensure that all expenditures are identified and subject to audit.</p>

12-08. SUBRECIPIENT MONITORING

Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government (ARRA) – Mural Restoration Crew – CFDA #16.804

Grantee Response

The MDO did perform the required desk review of subrecipient audit reports and after determining there were no audit findings related to the grant in question considered the subrecipient audit monitoring satisfied. MDO does acknowledge that it did not formally document that process by demonstrating a reconciliation of grant payments to payment amounts noted in the subrecipient SEFA (Schedule of Expenditures and Federal Awards) to ensure that payments were appropriately subject to audit. It is important to note that with the exception of this documentation of payment reconciliation requirement, MDO carefully provided technical assistance and monitored all subrecipients in compliance with the regulations cited in OMB Circular A-133.

MDO will undertake and document desk review procedures for all subrecipient audit reports per the recommendation.

Contact Person

Maari Porter, Deputy Director of Finance, Office of the Director of Finance, 215-686-6131

12-09. SUBRECIPIENT MONITORING
ARRA – Neighborhood Stabilization Program 2 – CFDA #14.256

<u>Condition</u>	The Office of Housing and Community Development (OHCD) did not adequately perform pre-award and post-award monitoring of the Neighborhood Stabilization Program 2 (NSP2) grant sub-awarded to a delegate agency. OHCD did not properly identify the NSP2 program at the time of the sub-award as an American Recovery & Reinvestment Act Grant (ARRA) grant or by CFDA number. Subsequently, OHCD did not detect that the delegate agency failed to properly identify the grant by either CFDA number or as an ARRA grant in the delegate agency’s audit report.
<u>Criteria</u>	The grant award and the administrative requirements at 24 CFR Part 85 assign responsibility to the city for adherence to all applicable terms and conditions by sub-recipient entities and contractors. In addition, OMB Circular A-133 requires that all Federal awards expended be disclosed in the SEFA and be subject to audit.
<u>Cause</u>	OHCD did not comply with grant requirements over pre-award identification due to an inadequate review of contract detail during the contract proposal process. We believe that improperly drafted contract provisions resulted in the inaccuracies reported within the delegate agency’s single audit report.
<u>Effect</u>	The delegate agency expended \$22.4 million in NSP2 funding plus \$3.9 million in program income during fiscal year 2012 under incorrectly identified program requirements which were not subject to audit in accordance with federal audit requirements. The combined program expenditures represent unresolved costs until properly audited in accordance with OMB Circular A-133. In addition our audit noted the same reporting pattern by the delegate agency also existed in fiscal year 2011.
<u>Recommendation</u>	OHCD should strengthen its internal review process of proposed contracts to ensure that sub-awards and corresponding compliance requirements are properly identified, and all funding appropriately budgeted. In addition, OHCD should initiate contact with the program’s delegate agency and ensure that the grant proceeds, including program income for fiscal years 2011 and 2012, are properly audited in accordance with OMB Circular A-133.

12-09. SUBRECIPIENT MONITORING
ARRA – Neighborhood Stabilization Program 2 – CFDA #14.256

Grantee Response

Although CFDA #14.256 was not identified on the 2012 PRA/OHCD grant and the 2012 PRA Audit Report, the PRA Fiscal Director confirmed that its auditor tested the NSP 2 program, along with the other federally funded programs, as part of the 2012 PRA Single Audit. The PRA provided the city with email requests from its auditor for NSP data related to cash disbursements, cash receipts, program income and participating developers, and the response data. PRA fiscal staff identified and confirmed that both NSP 1 & 2 programs were tested for fiscal year 2012.

The city is in the process of working with the PRA’s auditors to confirm their level of testing for the NSP2 program for fiscal years 2011 and 2012.

Contact Person

Wayne Stokes, Director of Monitoring, Office of Housing and Community Development (215) 686-9784

12-10. REPORTING

ARRA – Neighborhood Stabilization Program 2 – CFDA #14.256

- Condition: Program income earned and expended by a subrecipient agency was reported to the Office of Housing and Community Development (OHCD) on invoices received from that agency. However, OHCD did not identify and record the program income in the city’s books and records. Consequently, the city’s Office of the Director of Finance (Finance Office) did not report program income in the amount of \$3,942,245 in the preliminary Schedule of Expenditures and Federal Awards (SEFA) until detected by audit procedures. The Neighborhood Stabilization Program 2 was funded by the American Recovery and Reinvestment Act.
- Criteria: OMB Circular A-133 requires program income be used in calculating the amount of Federal awards expended. It also requires that all Federal awards expended be disclosed in the SEFA and subject to audit.
- Cause: OHCD staff did not follow procedures over reporting as designed by the city’s Finance Office. The Finance Office requires an annual reconciliation of all grant expenditure activity to the city’s Financial Accounting Management Information System (FAMIS). Program income expended by a subrecipient and netted against billed expenditures are not in FAMIS, since data entry to FAMIS includes only the net payment made to the subrecipient. Therefore program income represents a routine reconciling item that must be included on the annual reconciliation to identify the amount of expenditures funded with program income to be reported in the SEFA.
- Effect: The city’s Finance Office was unaware of the program income and therefore did not report it in the SEFA until identified by audit procedures. Failure to report the related expenditures funded with this income would have caused the SEFA to be understated by \$3,942,245.
- Recommendation: We recommend that OHCD follow annual reconciliation procedures designed by the city’s Finance Office to ensure proper reporting of expenditures funded with on the SEFA.
- Grantee Response: In fiscal year 2013 OHCD reported \$5,177,926.45 of NSP 2 program income expenditures to the city’s Finance Office as part of the year end grant reconciliation procedures.

12-10. REPORTING

ARRA – Neighborhood Stabilization Program 2 – CFDA #14.256

Contact Person: Wayne Stokes, Director of Monitoring, Office of Housing and
Community Development (215) 686-9784

12-11. REPORTING

ARRA – Neighborhood Stabilization Program 2 – CFDA #14.256

- Condition: The Office of Housing and Community Development (OHCD) was not able to provide adequate documentation to support amounts reported on a performance report required by federal regulations. The required report, *HUD 60002, Section 3 Summary Report on Economic Opportunities for Low- and Very-Low Income Persons* (the performance report) reported \$14,498,486 in construction contracts for Section 3 businesses. Section 3 businesses are those businesses that meet established percentage participation thresholds for business ownership by low-income and very low-income residents or employment of low-income and very low-income residents. The Neighborhood Stabilization Program 2 was funded by the American Recovery and Reinvestment Act.
- Criteria: Federal regulations require that the performance report be prepared and submitted for grants over \$200,000 that involve housing rehabilitation, housing construction, or other public construction. Acceptable documentation in support of the performance report includes evidence of program eligibility for residents or businesses that qualify under Section 3. Such evidence may include proof of residency or participation in the HUD Youthbuild program for individuals, commitments to subcontract or meet employment levels for businesses, or self-certifications of eligibility by individuals or businesses. OMB Circular A-133 requires that all records such as self-certifications be maintained to support program activities and expenditures subject to audit.
- Cause: OHCD staff did not retain documentation relied upon to prepare the report, and subsequently failed to adequately recreate the support necessary to document the amounts reported.
- Effect: The total award amounts to Section 3 businesses could not be substantiated for audit purposes.
- Recommendation: We recommend that OHCD implement procedures to ensure that the appropriate documentation is prepared and maintained to support all representations made in the report.
- Grantee Response: It is important to note the purpose of this regulation is to encourage recipients of federal funds for development projects to provide economic opportunities to the **greatest extent feasible** for Low and Very Low Income Persons. The HUD regulations

12-11. REPORTING

ARRA – Neighborhood Stabilization Program 2 – CFDA #14.256

set forth in 24 CFR Part 135 provide recommendations for recipients and contractors to create these opportunities. HUD does **NOT** prescribe any specific forms of evidence be required to establish Section 3 eligibility. While HUD does not prescribe certain forms, the city has established a series of procedures, forms and certifications to ensure that developers and general contractors are doing everything possible (the greatest extent feasible) to create economic opportunities for low and very low income residents/businesses.

The city will ensure that support documentation is maintained for future Section 3 reports.

Contact Person:

Wayne Stokes, Monitoring Director, Office of Housing and Community Development, (215) 686-9784

12-12. SPECIAL TESTS – RENT REASONABLENESS REQUIREMENT
Shelter Plus Care – CFDA #14.238

<u>Condition</u>	The Office of Supportive Housing (OSH) did not maintain records to certify that each tenant-landlord agreement provided for a monthly rent payment that was no more than the amount permitted by federal regulation. OSH developed a subrecipient monitoring plan to ensure that the appropriate calculations were performed timely by subrecipient agencies, and randomly selected property addresses to verify the existence of the rent reasonable documentation during routine monitoring procedures. However due to the absence of file documentation, our requests for forty one randomly selected addresses were met with only sixteen certification forms, of which eight either appeared incomplete or the payment amounts were in excess of both comparable unit rentals and published federal guidelines.
<u>Criteria</u>	Grant regulations assign responsibility to the city as the grant recipient for the overall administration of the program, and specifically state that it is the responsibility of the city as the grant applicant to determine whether rent charged for a unit receiving rental assistance is appropriate. Grant regulations specify that the rent reasonable test is to be performed at the inception of the lease, and subsequently if the rent amount is changed.
<u>Cause</u>	OSH assigned the responsibility for the retention of rent reasonableness certifications to its subrecipient agencies, and incorporated monitoring procedures to verify their existence as part of the routine subrecipient monitoring procedures. Management believed that retention of the duplicate records in city files was unnecessary.
<u>Effect</u>	OSH was unable to verify that it had complied with requirements that all rent agreements be reviewed and certified to be in compliance with federal regulations. File documentation was incomplete and did not support or document the reasonableness of the rents paid to landlords on behalf of program participants.
<u>Recommendation</u>	OSH management should revise its record retention policies and procedures to ensure that all documentation prepared in compliance with federal regulations is maintained in city files until the final close-out of all grant related funding.

**12-12. SPECIAL TESTS – RENT REASONABLENESS REQUIREMENT
Shelter Plus Care – CFDA #14.238**

Grantee's Response

In June 2013, OSH launched a revised Rent Reasonableness database that has the capability to save an electronic copy of all rent reasonableness certifications. The database will be able to retrieve all rent reasonableness certifications for all requests submitted starting June 2013. In order to ensure that all client files have a certification on file (prior to June 2013), in September 2013, a notification was sent to all subrecipients requesting that they check all client files and verify that a certification is on file for the client's current address. In the event that such a certification is not on file, the subrecipient will request a certification from OSH. Additionally, beginning with the 2014 subrecipient monitoring process during which an OSH Analyst reviews a random selection of client files for each Shelter Plus Care program, Analysts will review files for properly completed certifications as a part of their monitoring process. Client files that are found to be lacking a certification will be cited and the subrecipients will be required to obtain a rent reasonableness certification within 30 days. Additionally, OSH has implemented procedures to ensure that all certifications are fully completed and accurate. The Director of the Housing Assistance Unit provided training to the staff charged with the task of completing certifications, making sure they completely understand the process. A process review will be conducted at least bi-annually to ensure ongoing completeness and accuracy. OSH has reviewed the three (3) certifications for which the proposed rent amounts were outside of the reasonableness test and have found that while the certifications were completed incorrectly, the actual rent reimbursements to the subrecipient did not exceed the federal FMRS but were either at or below the published FMR.

Contact Person

Joe N. Savage, PhD, Director, Housing Assistance Unit, Office of Supporting Housing, 215-686-7176

12-13 ALLOWABLE COSTS/COST PRINCIPLES

Substance Abuse & Mental Health Services – Access to Recovery – CFDA #93.275

<u>Condition</u>	Because it incorrectly included encumbered amounts as expenditures, the Department of Behavioral Health and Intellectual Disability Services (DBHIDS) over reported grant expenditures on the city’s Schedule of Expenditures of Federal Awards (SEFA) by \$184,464 and \$1,344,043 for fiscal years 2012 and 2011, respectively, for its Substance Abuse & Mental Health Services – Access to Recovery program. The program was funded through the Pennsylvania Department of Health.
<u>Criteria</u>	OMB Circular A-133, paragraph .205, indicates that the basis for determining award expenditures is when the activity related to the award occurs. The city’s central accounting unit follows this same principle and captures all costs for financial statement purposes by requesting the DBHIDS and other city agencies to identify all unvouchered invoices as part of the routine fiscal year-end closing process.
<u>Cause</u>	For grant reporting purposes, the DBHIDS recorded year-end liabilities and related grant expenditures for the SEFA based on costs that it anticipated subrecipients would incur, rather than actual amounts invoiced by them. The estimated amounts had been encumbered in the city’s accounting system.
<u>Effect</u>	Although the encumbered amounts had not been billed to grantor agencies, cumulative grant award expenditures reported in the SEFA for the second year of this multi-year program have been over reported by \$1,528,507.
<u>Recommendation</u>	To ensure more accurate reporting of expenditures in the SEFA, the DBHIDS management should require subrecipients to invoice more timely or communicate costs to be billed through the end of the fiscal year grant reporting period. Further, the DBHIDS should prepare fiscal year-end reconciliations of grant expenditures recorded in the city’s accounting records to amounts actually billed to grantor agencies as required by procedures established by the city’s Grants Accounting and Administration Unit. This reconciliation procedure would highlight unvouchered invoice amounts to be recognized as adjustments to reported grant expenditures on the SEFA.

12-13 ALLOWABLE COSTS/COST PRINCIPLES

Substance Abuse & Mental Health Services – Access to Recovery – CFDA #93.275

Grantee's Response

As noted in the report, grant expenditures for the Access to Recovery grant were over reported on the city's SEFA. Fiscal Year 2011 was the startup year for this multiyear grant from the Commonwealth of Pennsylvania. The DBHIDS initially estimated it would fully expend the amounts that were originally encumbered for the program. However, as the department began to administer the grant, the instructions surrounding implementation changed with unpredictable frequency. Consequently, the DBHIDS' ability to accurately estimate grant expenditures was extremely difficult. Predictably, this situation made it difficult to provide firm timelines for sub-recipients. These factors resulted in the overstatement of anticipated expenditures in the SEFA.

Moving forward, the DBHIDS will attempt to work with our sub-recipients whenever possible to achieve more timely and accurate reporting of expenditures at fiscal year-end. Additionally, we will work to prepare fiscal year-end reconciliations once the billings to grantor agencies have been completed.

Contact Person

James Hoefler, Chief Financial Officer, Department of Behavioral Health and Intellectual Disabilities Services (215) 685-5516

12-14. REPORTING

Children and Youth Programs

Act 148 – Pennsylvania Department of Public Welfare

Placement Maintenance Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

Condition

The Department of Human Services' (DHS) review of ACT 148 invoices did not detect clerical errors that had been made during the preparation of its cumulative quarterly invoices. However, we noted two errors that caused quarterly invoices to be overstated. In the first instance, costs of \$722,022 that had been funded with Title XX grant monies were not excluded when computing the administrative cost pool. In the other instance, DHS failed to report \$538,892 in client-generated revenues earned in the fourth quarter.

Criteria

Pennsylvania Code section 3140.46 stipulates that payments to counties by the Pennsylvania Department of Public Welfare (DPW) be provided only on the costs remaining after other appropriate funding sources and client-generated revenues have been exhausted.

Cause

The process for preparing the ACT 148 invoice is both complicated and time consuming, and requires the commitment of substantial staff resources. For fiscal year 2012, the targeted submission date for the invoice mandated compressed timelines, resulting in an accelerated preparation and review process. We believe that DHS' failure to detect the observed errors was the result of time restrictions placed on staff during reviews of the invoices.

Effect

The failure to exclude costs subsidized by Title XX funds from the administrative cost pool resulted in an over allocation of administrative costs to the program. Consequently, total administrative costs claimed were overstated by \$162,091. Because DHS is reimbursed a percentage of the expenditures it reports to DPW, we determined that ineligible costs had resulted in excess reimbursement requests of \$81,046.

Total client-generated revenues for the fourth quarter were under-reported by \$538,892. Because these revenues were under-reported, DHS received an additional \$431,114 in ACT 148 reimbursement from DPW.

12-14. REPORTING

Children and Youth Programs

Act 148 – Pennsylvania Department of Public Welfare

Placement Maintenance Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

The effects of the errors identified in the above two paragraphs represent questioned costs distributed to the following programs:

Funding Source	Questioned Costs
CFDA #93.090	\$ 1,046
CFDA #93.658	68,623
CFDA #93.659	10,998
CFDA #93.778	379
Total Administration Costs	81,046
DPW - Act 148	<u>431,114</u>
Total Question Costs	\$ <u>512,160</u>

Recommendation

We recommend that DHS consider how much time is necessary to prepare and review the ACT 148 invoices, and plan accordingly. Developing a comprehensive plan will allow DHS to perform a complete and independent review of the invoices and supporting schedules. We noted that expenditure data from other city agencies is necessary to prepare complete and accurate invoices, and suggest that DHS should also consider setting deadlines for the receipt of expenditure data from other city agencies.

Grantee's Response

DHS concurs with the finding.

Clerical oversight resulted in DHS not excluding \$722,022 of Title XX revenue from the 4th Quarter Administrative Cost Pool and the underreporting of \$538,892 in combined CWEL and HSDF grant revenue under Program Income. On November 19, 2013, DHS submitted to DPW amended claims for all of the above federal funding sources.

The questioned cost for Act 148 will be addressed during the next scheduled audit of DHS by the Commonwealth of Pennsylvania, DPW.

As stated above a clerical error caused this finding; DHS has in place a comprehensive process to review invoices and supporting schedules. Also, we have established deadlines for the receipt of source documentation from external sources. As part of the

12-14. REPORTING

Children and Youth Programs

Act 148 – Pennsylvania Department of Public Welfare

Placement Maintenance Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

claiming process we follow up with agencies to ensure they meet those deadlines.

Contact Person

Marcia Dixon, Fiscal Officer, Department of Human Services
(215) 683-6063

12-15. ALLOWABLE COSTS/COST PRINCIPLES
Homeless Prevention and Rapid Re-Housing – CFDA# 14.257

<u>Condition</u>	Four of twenty five housing payment vouchers tested did not meet grant compliance requirements for allowable costs. Of \$40,432 in housing payment vouchers randomly drawn from a population of \$361,415, we found that the Office of Supportive Housing (OSH) expended \$6,161 in grant funds for program housing without documenting the eligibility of the program participants. One of the expenditures had no case file available to substantiate the expenditure. The program was funded by the Department of Housing and Urban Development (HUD)
<u>Criteria</u>	According to the Homelessness Prevention and Rapid Re-Housing (HPRP) Eligibility Determination and Documentation Guidelines issued by HUD, a household must receive at the minimum an initial consultation and eligibility assessment in order to receive HPRP funded assistance. The results of the eligibility assessment process must be documented.
<u>Cause</u>	Three of the four unsupported expenditures were misclassified and erroneously recorded as grant expenditures. Management was unable to provide file documentation for the remaining unsupported expenditure.
<u>Effect</u>	For fiscal year 2012, reported expenditures included \$6,161 in known questioned costs. We have projected total questioned cost for unsupported expenditures in the amount of \$ 55,072 under the grant.
<u>Recommendation</u>	OSH should enhance current procedures to ensure compliance with grant terms and conditions by ensuring that all housing payment vouchers are reviewed for supporting case file documentation and proper classification as grant related costs in the city's accounting records.
<u>Grantee's Response</u>	<p>OSH has implemented a policy in which similar expenditures that are funded by different funding sources will be vouchered separately by funding source. This practice should eliminate the misclassification of expenditures and erroneous charges to funding sources.</p> <p>During fiscal year 2012, approximately 320 case files were created. OSH has multiple checks and balances in place to ensure full compliance with grantor requirements. In fiscal year 2014, OSH selected a new vendor to manage its Homeless Management Information System (HMIS).</p>

12-15. ALLOWABLE COSTS/COST PRINCIPLES
Homeless Prevention and Rapid Re-Housing – CFDA# 14.257

OSH is working with a new vendor to incorporate the use of scanned documentation into the HMIS. This will strengthen our management of case files. It will lessen the dependence on paper records and ensure that file documentation is readily available.

Contact Person

Rodney Cherry, Fiscal Officer, Office of Supportive Housing,
(215) 686-7180

Summary Schedule of Prior Years Audit Findings

**CITY OF PHILADELPHIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR ENDED JUNE 30, 2012**

CONTENTS

	Page
<u>PA DEPARTMENT OF STATE</u>	90
 <u>STATE AGENCIES:</u>	
PA Commission on Crime and Delinquency	91
PA Department of Community & Economic Development	92-93
PA Department of Health	94
PA Department of Public Welfare	95-101
PA Department of Transportation	102
 <u>FEDERAL AGENCIES:</u>	
U.S. Department of Commerce	103
U.S. Department of Housing and Urban Development	104

City of Philadelphia
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2012

Reference Number	Status	Questioned Costs
PA Department of State		
<u>Help America Vote Act</u>		
2009 - 12	Resolved	\$0
<p>Condition : The City Commissioner’s Office did not follow procedures that minimized the time elapsing between its receipt and disbursement of federal grant fund advances. We found that it took the county between 21 to 29 months to disburse two federal HAVA grant awards it received through the Department of State (DOS) of the Commonwealth of Pennsylvania. HAVA programs are funded through the DOS by the General Services Administration and Elections Assistance Commission of the Federal Government.</p> <p>2012 Update : The FY2009 audit findings occurred during the tenure of then HAVA County Plan Manager, Bob Lee Jr., Voter Registration Administrator. The new administration of the City Commissioners Office began January 2012 and the management of the HAVA County Plan has been taken over by a new Deputy Commissioner and the current reimbursement requests have been expanded in a timely manner. Also, since two years have passed since this finding, Grants Accounting considers this finding resolved based on OMB Circular A-133 section 315.</p> <p>Contact : Seth Bluestein (215) 686-3464</p>		
Total PA Department of State Questioned Costs:		\$0

City of Philadelphia
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2012

Reference Number	Status	Questioned Costs
PA Commission on Crime and Delinquency		
ARRA- Edw. Bryne Memorial Justice Grant		
2011 - 20	Resolved	\$0
<p>Condition : The Department of Behavioral Health and Intellectual Disability Services (DBHIDS) improperly reported \$86,219 of encumbrances as expenditures for its fiscal 2011 ARRA - Edward Byrne Memorial Justice Grant, Forensic Triage Specialist project. The encumbered amount was inappropriately classified as a program cost. The program was funded through the Pennsylvania Commission on Crime and Delinquency</p>		
<p>2012 Update : This grant is complete and all funds are accounted for.</p>		
<p>Contact : James Hoefler (215) 685-5516</p>		
Total PA Commission on Crime and Delinquency Questioned Costs:		\$0

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2012**

Reference Number	Status	Questioned Costs
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PA Department of Community & Economic Development

Community Service Block Grant

2010 - 13	Unresolved	\$27,000
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Condition : The Mayor’s Office of Community Services (MOCS) reported \$4.2 million in expenditures of federal awards on Community Services Block Grant (CSBG) programs, including \$2.3 million (or 55%) of payroll expenditures, during fiscal 2010. Our review of 18 sampled employees, whose payroll costs were charged 100 percent to the program, found that paid time for three of them was split between program and non-program activities for the period. We could not obtain personnel activity reports or equivalent documentation supporting the employees’ time spent on program activities. Also, MOCS did not maintain required periodic certifications to document that the remaining sampled employees worked solely on program activities. The CSBG program is funded through the Pennsylvania Department of Community and Economic Development.

2012 Update : On Tuesday, January 15, 2013 Mayor Nutter signed an Executive Order changing the name of the Mayor's Office of Community Service (MOCS), to the Mayor's Office of Community Empowerment and Opportunity (CEO). CEO will continue to manage the programs and activities that operated by the former MOCS.

CEO has implemented procedures to ensure the proper distribution of payroll cost for all employees. For staff working 100% on CSBG program activities, the CEO completed Semi-Annual Certifications for the period July 1, 2010 – June 30, 2012.

CEO has drafted a daily activity report/timesheet which documents employee time worked and the distribution of activities by funding source. Staff training and full implementation is expected by July 1, 2013.

CEO will ensure that all staff costs attributed, in full or part, to program activities are supported by appropriate documentation and will monitor compliance accordingly.

Contact : Dionne Lewis (215) 685-3612

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2012

Reference Number	Status	Questioned Costs
2010 - 14	Unresolved	\$253,272
<p>Condition : The Mayor's Office of Community Services (MOCS) included \$253,272 of unsupported costs in its 2010 Fiscal Status Report (FSR). The CSBG program is funded through the Pennsylvania Department of Community and Economic Development.</p> <p>2012 Update : On Tuesday, January 15, 2013 Mayor Nutter signed an Executive Order changing the name of the Mayor's Office of Community Service (MOCS), to the Mayor's Office of Community Empowerment and Opportunity (CEO). CEO will continue to manage the programs and activities that operated by the former MOCS.</p> <p>To comply with financial reporting requirements, CEO has implemented processes and procedures to verify all grant expenditures. All costs reported in the FSR are supported by vouchers in the Financial Accounting Management Information System (FAMIS) and reported to DCED on a monthly basis. Policies and procedures are in accordance with DCED directives for program invoicing and reporting, and the City's Standard accounting procedures.</p> <p>Contact : Dionne Lewis (215) 682-3612</p>		

Total PA Department of Community & Economic Development Questioned Costs:	\$280,272
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City of Philadelphia
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2012

Reference Number	Status	Questioned Costs
PA Department of Health		
Substance Abuse Treatment Block Grant		
2011 - 19	Unresolved	\$780,997
<p>Condition : The Department of Behavioral Health and Intellectual Disabilities Services (DBHIDS) improperly reported \$780,997 of encumbrances as expenditures in its fiscal 2011 final expenditure report "SCA Drug and Alcohol Program Expense Distribution". The encumbrances were composed of \$326,925 that was unsupported and not obligated, and \$454,072 in properly encumbered amounts that were paid more than sixty days after the end of the grant period. The programs were funded through the Pennsylvania Department of Health.</p> <p>2012 Update : We have requested a waiver from the State and have not received a response.</p> <p>Contact : James Hoefler (215) 685-5516</p>		
Total PA Department of Health Questioned Costs:		\$780,997

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2012**

Reference Number	Status	Questioned Costs
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PA Department of Public Welfare

Children and Youth Program

2011- 11	Resolved	\$0
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Condition : The Department of Human Services (DHS) did not have adequate internal control procedures to ensure that non-placement services of the TANF program were provided only to eligible service recipients. Management failed to provide any documentation to support the assertion that eligibility determinations were prepared for cases invoiced to the TANF program in the amount of \$25,310,811.

Of sixty one cases chosen to review eligibility determinations for four different programs under the Children and Youth Program umbrella, twelve of those cases totaling \$94,019 were invoiced to the TANF program. Our review of the department's subsequent eligibility determinations found that its automated tracking and billing system (FACTS) had inaccurately identified and billed as eligible five out of twelve service recipients tested. TANF is a component of the Children and Youth programs funded through the Department of Public Welfare (DPW).

2012 Update : Effective June 2012, the reprogramming of FACTS to print TANF eligibility worksheets annually and to prohibit billing TANF for any case that has not been redetermined was officially implemented.

Contact : Chanell Hanns (215) 683-6059

2011 - 12	Resolved	\$0
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Condition : The Department of Human Services (DHS) improperly reported \$27,550 of expenditures from other billing periods in its fiscal 2011 County Children and Youth Social Service Programs' Fiscal Summary. The expenditures were for electricity provided before and after fiscal 2011 for the Youth Study Center. The programs are funded through the Pennsylvania Department of Public Welfare (DPW).

2012 Update : Corrective action initiated; DHS submitted a revised FY11 ACT 148 invoice to the Commonwealth of PA, Dept of Public Welfare on November 9, 2012. DHS considers this Finding resolved.

Contact : Marcia Dixon (215) 683-6063

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2012

Reference Number	Status	Questioned Costs
2011 - 13	Resolved	\$0
<p>Condition : The Department of Human Services (DHS) failed to submit for approval by the Pennsylvania Department of Public Welfare (DPW) a plan and budget amendment when it became aware that actual cumulative expenditures for administration costs associated with the County Children and Youth Programs exceeded the budgeted amount by more than 10 percent. At June 30, 2011, DHS' expenditures for this service category of expenditures had exceeded the budget by 14 percent.</p>		
<p>2012 Update : Corrective action initiated; DHS submitted an FY2011 Act 148 Budget Amendment to the Commonwealth of Pennsylvania, Department of Public Welfare (DPW) on November 9, 2012. DHS considers this matter resolved.</p>		
<p>Contact : Marcia Dixon (215) 683-6063</p>		
<hr/>		
2011 - 14	Resolved	\$0
<p>Condition : The Department of Human Services (DHS) improperly reported \$6,360,907 of unspent (encumbered) funds as expenditures in its fiscal 2011 County Children and Youth Social Service Programs' Fiscal Summary. The programs are funded through the Pennsylvania Department of Public Welfare (DPW).</p>		
<p>2012 Update : Corrective action initiated; DHS submitted an FY2011 Act 148 Budget Amendment to the Pennsylvania Department of Public Welfare (DPW) on November 9, 2012. DHS considers this Finding resolved.</p>		
<p>Contact : Marcia Dixon (215) 683-6063</p>		
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City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2012

Reference Number	Status	Questioned Costs
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2011 - 15	Unresolved	\$0
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Condition : The city’s Department of Human Services (DHS) could not provide evidence that it monitored grant awards for two of thirty subrecipients that combined, expended \$33,909,067 in total federal and state awards for the Children and Youth Programs. This sum represented 11.6 percent of the total \$293,291,931 of expenditures incurred by subrecipients in connection with the programs. In addition, for the twenty-eight other subrecipients for which documentation did exist in the form of a report prepared by DHS analysts, the department did not respond to our requests for copies of subrecipient corrective action plans associated with each of those reports. DHS also did not respond to our requests for staff assignment schedules or other evidence showing that its monitoring of subrecipients was being properly planned and performed in a timely manner.

2012 Update : DHS is developing program standards for monitoring its fiduciary contracts. The standards will evaluate generally that the fiduciary carries out its responsibility in accordance with the contract’s scope of services; that the fiduciary has the proper and adequate controls to ensure that funds disbursed to subrecipient programs are used for their intended purpose; and, the extent to which the fiduciary’s performance facilitates the effective and efficient provision of services to children and families by subrecipient programs. DHS has centralized most of its provider evaluation documentation on an internal shared drive. All evaluation reports are now distributed via email attachment to external stakeholders and internal DHS staff can access evaluation reports by clicking on a link to the internal drive. In FY14, all providers will submit plans of correction in electronic form only, and approved plans will be stored in a central internal drive with a reference number to link to the corresponding program evaluation from which it originated.

DHS IT staff is developing a centralized scheduling and contact information resource for PREP staff, which will allow for supervisors and managers to more easily track current and future program evaluation activity. The SharePoint site will be available for the FY14 evaluation period.

Contact : Mark Maher (215) 683-4941

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2012

Reference Number	Status	Questioned Costs
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2011 - 16	Unresolved	\$0
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Condition : The Department of Human Services (DHS) did not clarify the nature of its relationship with service providers in its standard contract terms and conditions for professional services. One subrecipient, Woods Services, Inc., selected for testing failed to report over \$3.4 million in federal and state funding due to a misinterpretation of its relationship with DHS. The programs were funded through the Pennsylvania Department of Public Welfare (DPW).

2012 Update : For fiscal year 2012, the Provider's Federal funding amount was less than \$500,000. Accordingly, DHS allowed the submission of a Yellow Book audit, in place of an A-133 audit. The provider is still considered a subrecipient.

Contact : Marcia Dixon (215) 683-6063

2010 - 08	Unresolved	\$257,371
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Condition : The Department of Human Services (DHS) did not have adequate internal control procedures in place to ensure accurate, complete, and timely preparation of the Act 148 Invoice filed with Pennsylvania Department of Public Welfare (DPW) for the Children and Youth Programs. Our review of DHS's procedures noted that one individual was responsible for preparing the Act 148 Invoice and assembling the related supporting documentation. There was no independent review of the accuracy or completeness of the Invoice or documentation. Our tests of the 2010 Act 148 Invoice noted instances of unsupported and unreconciled costs that are more fully explained in the "Effects" section of this comment. The Children and Youth programs are funded through DPW.

2012 Update : Questioned Costs will be considered for adjustment by DPW at State Audit.

Contact : Marcia Dixon (215) 683-6063

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2012

Reference Number	Status	Questioned Costs
2010 - 09	Resolved	\$0
<p>Condition : The Department of Human Services (DHS) did not have adequate internal control procedures in place to ensure that non-placement services of the TANF program were provided only to eligible service recipients. Our review of the department's internal controls related to eligibility determination found that its automated tracking and billing system (FACTS) inaccurately identified as eligible, two out of 40 tested service recipients. A Means Test Worksheet (MTW) that determines eligibility was not used for the two exception items. TANF is a component of the Children and Youth programs funded through the Department of Public Welfare (DPW).</p> <p>2012 Update : The condition has been corrected. Information Technology printed all missing worksheets for re-entry cases during the first week of December 2010. The TANF Eligibility Unit completed determinations for the worksheets to meet the TANF funding cap. At the same time, Information Technology re-programmed FACTS to print new worksheets for all re-entry cases so that they can be determined timely.</p> <p>Contact : Chanell Hanns (215) 683-6059</p>		
2010 - 11	Unresolved	\$941,609
<p>Condition : The Department of Human Services (DHS) improperly reported \$1,220,591 of unspent (encumbered) funds as expenditures in its fiscal 2010 County Children and Youth Social Service Programs' Fiscal Summary. The programs are funded through the Pennsylvania Department of Public Welfare (DPW).</p> <p>2012 Update : Questioned Costs will be considered for adjustment by DPW at State Audit.</p> <p>Contact : Marcia Dixon (215) 683-6063</p>		

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2012**

Reference Number	Status	Questioned Costs
2009 - 08	Unresolved	\$522,772
<p>Condition : The Department of Human Services (DHS) did not have adequate internal control procedures in place to ensure accurate, complete, and timely preparation of the Act 148 Invoice filed with Pennsylvania Department of Public Welfare (DPW) for the Children and Youth Programs. Our review of DHS's procedures noted that one individual was responsible for preparing the Act 148 Invoice and assembling the related supporting documentation. There was no independent review of the accuracy or completeness of the invoice or documentation. In addition, procedures were not in place to capture information from the newly implemented Title IV-E billing system so that an audit trail is created at the point in time when the Act 148 Invoice is prepared.</p> <p>The Children and Youth programs are funded through DPW.</p> <p>2012 Update : Questioned Costs will be considered for adjustment by DPW at State Audit</p> <p>Contact : Marcia Dixon (215) 683-6063</p>		
2009 - 09	Resolved	\$0
<p>Condition : The Department of Human Services (DHS) did not have adequate internal control procedures in place to ensure that only non-placement services of the TANF program provided to eligible children were billed to Pennsylvania Department of Public Welfare (DPW). Our review of the department's internal controls related to eligibility determination found that its automated tracking and billing system (FACTS) inaccurately identified as eligible, most new service recipients who had previously received non-placement services, instead of properly identifying them for eligibility redetermination. TANF is a component of the Children and Youth programs funded through the DPW.</p> <p>2012 Update : Effective June 2012, the reprogramming of FACTS to print TANF eligibility worksheets annually and to prohibit billing TANF for any case that has not been redetermined was officially implemented.</p> <p>Contact : Sandra Williams (215) 683-6323</p>		
2009 - 10	Unresolved	\$2,212,070
<p>Condition : The Department of Human Services (DHS) improperly reported \$2,839,280 of unspent (encumbered) funds as expenditures in its 2009 County Children and Youth Social Service Programs' Fiscal Summary. The programs are funded through the Pennsylvania Department of Public Welfare (DPW).</p> <p>2012 Update : Questioned Costs will be considered for adjustment by DPW at State Audit.</p> <p>Contact : Marcia Dixon (215) 683-6063</p>		

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2012

Reference Number	Status	Questioned Costs
2008 - 08	Unresolved	\$2,080,514
<p>Condition : The Department of Human Services (DHS) used the fair market value instead of the lower actual amount in their calculation of rental cost for office space in a city owned building that houses the operation of its Children and Youth Program. As a result, it overstated by \$2.6 million the cost for space used in the program's 2008 Fiscal Summary filed with the state.</p> <p>2012 Update : The Commonwealth is aware of the questioned cost. The can implement the questioned cost as adjustments to future ACT 148 as they are brought to our attention. For FY2008 and FY2009, we are going to defer to the Commonwealth as to how they desire to handle those questioned costs</p> <p>Contact : Marcia Dixon (215) 683-6063</p>		
2008 - 09	Unresolved	\$1,106,795
<p>Condition : The Department of Human Services (DHS) included \$2.2 million of inadequately documented County Court costs, including \$10,000 of unallowable costs for rental space in a county court house, in its 2008 Fiscal Summary for the County Children and Youth Social Service Programs.</p> <p>2012 Update : The Commonwealth is aware of the questioned cost. The can implement the questioned cost as adjustments to future ACT 148 as they are brought to our attention. For FY2008 and FY2009, we are going to defer to the Commonwealth as to how they desire to handle those questioned costs</p> <p>Contact : Marcia Dixon (215) 683-6063</p>		
2008 - 10	Unresolved	\$186,366
<p>Condition : The Department of Human Services (DHS) did not perform a required reconciliation, and included \$236,647 of unallowable employee benefits costs in its 2008 Fiscal Summary for the County, Children and Youth Social Service Programs.</p> <p>2012 Update : The Commonwealth is aware of the questioned cost. The can implement the questioned cost as adjustments to future ACT 148 as they are brought to our attention. For FY2008 and FY2009, we are going to defer to the Commonwealth as to how they desire to handle those questioned costs</p> <p>Contact : Marcia Dixon (215) 683-6063</p>		
Total PA Department of Public Welfare Questioned Costs:		\$7,307,497

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2012**

Reference Number	Status	Questioned Costs
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PA Department of Transportation

Davis Bacon Act

2009 - 14	Unresolved	\$0
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Condition : The Streets Department administered, mostly through contractors, \$22.3 million of federally funded Highway Planning and Construction projects during fiscal 2009. Control procedures of the Philadelphia Labor Standards Unit (LSU), the city agency responsible for ensuring all City of Philadelphia contracts comply with the prevailing wage requirements of the Davis Bacon Act, did not ensure that contractors always submitted certified payrolls weekly, or that submitted payrolls were time stamped to indicate when they were received. Test of 52 certified weekly payrolls each, for two sampled contractors monitored by the LSU for fiscal 2009 noted the following:

Seventeen certified weekly payrolls were not received timely as indicated by the LSU's date received stamp. Fifteen of 17 certified payrolls were received more than one year after the pay periods ended, and the remaining two certified payrolls were received late by five weeks and four months, respectively, after the pay periods ended. Ten of the 17 certified payrolls reported that there was no payroll incurred by contractor employees during the week.

Four other certified payrolls received from one of the contractors were not date stamped to indicate when they were received by the LSU. One of the four certified payrolls was not signed by the contractor's representative.

Funding for the Highway Planning and Construction program is received through the Pennsylvania Department of Transportation and the Delaware Valley Regional Planning Commission.

2012 Update : LSU has started using LCP Labor Compliance to do their Davis Bacon and Prevailing Wage compliance. We have 2 projects in the system and are still in the testing phase. We hope to go live within the next 3 to 6 months.

Contact : Perritti DiVirgilio (215) 686-2132

Total PA Department of Transportation Questioned Costs:	\$0
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City of Philadelphia
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2012

Reference Number	Status	Questioned Costs
U.S Department of Commerce		
ARRA-Broadband Technologies Opportunity		
2011 - 18	Resolved	\$0
<p>Condition : The Office of Innovation and Technology (OIT) did not prepare or retain documentation to verify that all funds subgranted to non-profit agencies were audited in compliance with OMB Circular A-133. While documented reviews of subrecipient audit reports help ensure that audit requirements have been met, integral to the review is the reconciliation of all funding provided to amounts reported in the subrecipient’s Schedule of Expenditures and Federal Awards (SEFA) to ensure that all payments are subject to audit. A documented reconciliation of payments to the amounts in the subrecipient’s SEFA was not performed. Funding for this grant was provided by the U.S. Department of Commerce, National Institute of Standards and Technology.</p> <p>2012 Update : OIT performed and documented the reconciliation of FY 2011 subrecipient payments in December 2012. OIT consulted with the Grants Accounting Office and the City’s Chief Grants Officer to establish an appropriate documentation format. OIT will continue to work with the Grants Accounting Office and the Chief Grants Officer to ensure that appropriate and sufficient subrecipient audit review procedures are in place in subsequent years of the grant.</p> <p>Contact : Andrew Buss (215) 686-8264</p>		
Total U.S Department of Commerce Questioned Costs:		\$0

City of Philadelphia
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2012

Reference Number	Status	Questioned Costs
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U.S. Department of Housing and Urban Development

Homeless Prevention and Rapid Re-Housing

2011 - 17	Unresolved	\$0
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Condition : Of \$97,386 in housing payment vouchers randomly drawn from a population of \$415,268, we found that the Office of Supportive Housing (OSH) expended \$2,745 in grant funds to a hotel for shelter facilities without identifying the individuals sheltered or documenting that grant qualifying criteria was met. In addition, OSH was not able to provide supporting detail to reconcile individual reimbursement requests, suggesting that requests for draw downs were not properly controlled. The program was funded by the Department of Housing and Urban Development.

2012 Update : OSH has performed a reconciliation of cost billed to the grantor. It has been determined that there were duplicate drawdown requests submitted to the grantor. The duplicated cash reimbursements were netted out of subsequent drawdown requests.

Contact : Rodney Cherry (215) 686-7180

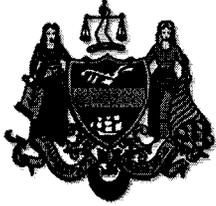
Total U.S. Department of Housing and Urban Development Questioned Costs:	\$0
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SUPPLEMENTARY FINANCIAL INFORMATION SECTION

Pennsylvania Department of Public Welfare

**Pennsylvania Department of Community and
Economic Development**



CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER
1230 Municipal Services Building
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102-1679
(215) 686-6680 FAX (215) 686-3832

ALAN BUTKOVITZ
City Controller

GERALD V. MICCIULLA
Deputy City Controller

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE

To the Honorable Mayor and Honorable Members
of the Council of the City of Philadelphia

To the Commonwealth of Pennsylvania,
Department of Public Welfare

We have performed the procedures enumerated below, which were agreed to by the management of the City of Philadelphia, Pennsylvania and the Commonwealth of Pennsylvania, Department of Public Welfare (DPW) solely to assist you in evaluating the financial schedules and exhibits required by the DPW Single Audit Supplement for the year ended June 30, 2012. Management of the City of Philadelphia is responsible for the preparation of these financial schedules and exhibits. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have compared the amounts and classifications on the supplemental financial schedules listed below, which summarize amounts reported to DPW for fiscal year ended June 30, 2012, to the corresponding amounts in the books and records of the City of Philadelphia used to prepare the financial statements audited by us. We also compared the example schedules in the DPW Single Audit Supplement to these schedules to determine that they are presented, at a minimum, at the level of detail and in the format required by the DPW Single Audit Supplement pertaining to this period.

CITY OF PHILADELPHIA
OFFICE OF THE CONTROLLER

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
Child Support Enforcement	A 1 (a)	Summary of Expenditures
Mental Health/Mental Retardation	IV (a) MH	Revenues, Expenditures and Carryover Funds – MH
	IV (b) MH	Income and Expenditures – MH
	IV (c) MR	Revenues, Expenditures and Carryover Funds – MR
	IV (d) MR	Income and Expenditures – MR
Early Intervention Services	V (a) EI	Revenues, Expenditures and Carryover Funds
	V (b) EI	Income and Expenditures
Combined Homeless Assistance Program	XIX (a)	Final Expenditure Report
Pennfree Bridge Housing Program	-	Final Expenditure Report

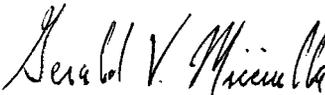
- (b) We have inquired of management as to whether there were any adjustments to reported revenues or expenditures which were not reflected on reports submitted to DPW for the period in question.

The procedures detailed in the two preceding paragraphs, (a) and (b) above, disclosed no adjustments or findings which have not been reflected in the above noted schedules or exhibits.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying financial schedules and exhibits required by the DPW Single Audit Supplement. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the City of Philadelphia, Pennsylvania, City Council, and DPW and is not intended to be and should not be used by anyone other than these specified parties.

October 29, 2013


GERALD V. MICCIULLA, CPA
Deputy City Controller

CITY OF PHILADELPHIA
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FYE JUNE 30, 2012

EXHIBIT A-1(A)

COMPARISON OF CHILD SUPPORT PROGRAM INDEX NO. 840632 & 840656 & 840658 SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES

County: Philadelphia			Year Ended: Fiscal Year 2012												
Single Audit Expenditures			Reported Expenditures				Single Audit Over/Under Reported								
Quarter Ending: 09/30/11	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid
1. Salary/Overhead	8,402,539.00	747,536.00	(2,507,388.00)	5,147,615.00	3,397,426.00	8,402,539.00	747,536.00	(2,507,388.00)	5,147,615.00	3,397,426.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	48.00			48.00	32.00	48.00			48.00	32.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	17,376.00	289.00		17,087.00	11,277.00	17,376.00	289.00		17,087.00	11,277.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00			0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	38,280.00			38,280.00	25,265.00	38,280.00			38,280.00	25,265.00	0.00	0.00	0.00	0.00	0.00
6. ADP	7,532.00	124.00	0.00	7,408.00	4,889.00	7,532.00	124.00	0.00	7,408.00	4,889.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	8,430,927.00	747,371.00	(2,507,388.00)	5,176,168.00	3,416,271.00	8,430,927.00	747,371.00	(2,507,388.00)	5,176,168.00	3,416,271.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 12/31/11	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid
1. Salary/Overhead	8,081,290.00	705,327.00	(499,377.00)	6,876,586.00	4,538,547.00	8,081,290.00	705,327.00	(499,377.00)	6,876,586.00	4,538,547.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	41.00			41.00	27.00	41.00			41.00	27.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	17,270.00	245.00		17,025.00	11,237.00	17,270.00	245.00		17,025.00	11,237.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00			0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	36,930.00			36,930.00	24,374.00	36,930.00			36,930.00	24,374.00	0.00	0.00	0.00	0.00	0.00
6. ADP	7,352.00	107.00	0.00	7,245.00	4,782.00	7,352.00	107.00	0.00	7,245.00	4,782.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	8,108,261.00	705,189.00	(499,377.00)	6,903,695.00	4,556,439.00	8,108,261.00	705,189.00	(499,377.00)	6,903,695.00	4,556,439.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 03/31/12	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid
1. Salary/Overhead	8,448,111.00	712,302.00	(912,939.00)	6,822,870.00	4,503,094.00	8,448,111.00	712,302.00	(912,939.00)	6,822,870.00	4,503,094.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	44.00			44.00	29.00	44.00			44.00	29.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	17,923.00	296.00		17,627.00	11,634.00	17,923.00	296.00		17,627.00	11,634.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00			0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	44,130.00			44,130.00	29,126.00	44,130.00			44,130.00	29,126.00	0.00	0.00	0.00	0.00	0.00
6. ADP	7,697.00	121.00	0.00	7,576.00	5,000.00	7,697.00	121.00	0.00	7,576.00	5,000.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	8,481,971.00	712,127.00	(912,939.00)	6,856,905.00	4,525,557.00	8,481,971.00	712,127.00	(912,939.00)	6,856,905.00	4,525,557.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 06/30/12	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid
1. Salary/Overhead	8,032,459.00	610,146.00	(497,736.00)	6,924,577.00	4,570,221.00	8,032,459.00	610,146.00	(497,736.00)	6,924,577.00	4,570,221.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	45.00			45.00	30.00	45.00			45.00	30.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	18,309.00	280.00		18,029.00	11,899.00	18,309.00	280.00		18,029.00	11,899.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	11,315.00			11,315.00	7,468.00	11,315.00			11,315.00	7,468.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	35,340.00			35,340.00	23,324.00	35,340.00			35,340.00	23,324.00	0.00	0.00	0.00	0.00	0.00
6. ADP	49,045.00	720.00	0.00	48,325.00	31,895.00	49,045.00	720.00	0.00	48,325.00	31,895.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	8,087,175.00	610,586.00	(497,736.00)	6,978,853.00	4,606,043.00	8,087,175.00	610,586.00	(497,736.00)	6,978,853.00	4,606,043.00	0.00	0.00	0.00	0.00	0.00

CITY OF PHILADELPHIA
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FYE JUNE 30, 2012

EXHIBIT A-1(a)

COMPARISON OF CHILD SUPPORT PROGRAM INDEX NO. 840632 & 840656 & 840658 SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia				Year Ended: Fiscal Year 2012												
Single Audit Expenditures				Reported Expenditures						Single Audit Over/Under Reported						
Quarter Ending: 09/30/11	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 12/31/11	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 03/31/12	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 06/30/12	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
MENTAL HEALTH SERVICES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2012

SOURCE OF DPW FUNDS	APP	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjs. (6A)	CSR State Grant Fund Adjs. (6B)	CSC- Promise Adjs. (6C)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)						
A. MH SERVICES	10248	0	129,423,708	129,423,708	129,423,708	0	0	0	0	0
B. OTHER STATE FUNDS										
1. Specialized Residences	10258	0	1,033,338	1,033,338	1,033,338	0	0	0	0	0
2. BH Initiative	10262	0	4,239,987	4,239,987	4,239,987	0	0	0	0	0
3. BH IGT	10262	0	0	0	0	0	0	0	0	0
4. New Directions	10244	0	0	0	0	0	0	0	0	0
5. Personal Care Homes	10252	0	0	0	0	0	0	0	0	0
6. County Assistance Office	10264	0	0	0	0	0	0	0	0	0
7. Facility and Service Enhancement	10942	0	0	0	0	0	0	0	0	0
8. Total Other State		0	5,273,325	5,273,325	5,273,325	0	0	0	0	0
C. SSBG	70135	0	5,532,135	5,532,135	5,532,135	0	0	0	0	0
D. CMHSBG	70167	0	2,192,706	2,192,706	2,192,706	0	0	0	0	0
E. OTHER FEDERAL FUNDS										
1. Max. Part. Project	70121	0	0	0	0	0	0	0	0	0
2. PATH Homeless	70154	0	1,073,008	1,073,008	1,073,008	0	0	0	0	0
3. Capitalization of POMS	70522	0	0	0	0	0	0	0	0	0
4. MH Systems Transformation	70589	0	0	0	0	0	0	0	0	0
5. Federal SSBG - Hurricane Katrina	70684	0	0	0	0	0	0	0	0	0
6. Jail Diversion & Trauma Recovery	70747	52,099	139,000	191,099	127,871	63,228	0	0	0	63,228
7. Bioterrorism Hosp Prep/Pub Hth Prep Res	80343	0	0	0	0	0	0	0	0	0
8. Medical Assistance/TTI	70127	0	0	0	0	0	0	0	0	0
9. Client Level Reporting Project	70127	0	0	0	0	0	0	0	0	0
10. Hospital Prep Prop - Crisis Counseling	80222	0	0	0	0	0	0	0	0	0
11. Reserved	00001	0	0	0	0	0	0	0	0	0
12. Total Other Federal		52,099	1,212,008	1,264,107	1,200,879	63,228	0	0	0	63,228
F. TOTAL		52,099	143,633,882	143,685,981	143,622,753	63,228	0	0	0	63,228

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2012**

MENTAL HEALTH PROGRAM	Adult Dvpt Training	Admin Management	Admin Office	Community Employ Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	0	10,509,211	12,167,671	0
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	800,961	0
B. County Funded Ineligible	0	0	963,732	0
C. Other Eligible	0	632,488	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	632,488	1,764,693	0
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	13,964	0	0
C. Medical Assistance	0	0	0	0
D. Medical Assistance - Admin Claims	0	0	25,267	0
E. Room and Board	0	0	0	0
F. Earned Interest	0	20,126	0	0
G. Other	0	269,126	0	0
H. Total Revenue :	0	303,216	25,267	0
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	5,180,935	9,339,940	0
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical Funding 90% Subtotal	0	0	0	0
D. DPW Categorical Funding 100% Subtotal	0	680,819	0	0
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	2,893,313	0	0
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	0	242,781	0	0
VI. COUNTY MATCH				
10 % County Match	0	575,659	1,037,771	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	9,573,507	10,377,711	0
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2012

MENTAL HEALTH PROGRAM	Crisis Intervention	Community Services	Day Treatment	Emergency Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	0	5,666,955	0	21,570,059
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	164,383
C. Other Eligible	0	0	0	192,510
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	0	0	356,893
IV. REVENUES				
A. Program Service Fees	0	0	0	391
B. Private Insurance	0	0	0	895,573
C. Medical Assistance	0	0	0	93,575
D. Medical Assistance - Admin Claims	0	0	0	0
E. Room and Board	0	0	0	0
F. Earned Interest	0	87	0	139,188
G. Other	0	784,991	0	8,810,931
H. Total Revenue :	0	785,078	0	9,939,658
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	3,195,720	0	10,093,204
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical Funding 90% Subtotal	0	0	0	0
D. DPW Categorical Funding 100% Subtotal	0	1,331,077	0	58,837
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	0
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	0	355,080	0	1,121,467
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	4,881,877	0	11,273,508
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2012

MENTAL HEALTH PROGRAM	Fam Based Services	Fam Sup Services	Housing Support Services	Int Case Management
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	258,115	167,336	0	5,389,538
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	38,144	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	38,144	0	0	0
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	1,295
C. Medical Assistance	1,483	0	0	189,627
D. Medical Assistance - Admin Claims	0	0	0	0
E. Room and Board	0	0	0	0
F. Earned Interest	0	0	0	0
G. Other	0	0	0	8,246
I. Total Revenue :	1,483	0	0	199,168
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	150,602	0	0
B. Base Allocation 100 %	218,488	0	0	4,784,468
C. DPW Categorical Funding 90% Subtotal	0	0	0	0
D. DPW Categorical Funding 100% Subtotal	0	0	0	405,902
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	0
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	0	0	0	0
	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	0	16,734	0	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	218,488	167,336	0	5,190,370
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2012

MENTAL HEALTH PROGRAM	Psychiatric Inpt Hosp	Outpatient	Psychiatric Rehab	Comm Res Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	685,553	14,957,046	0	98,920,621
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	7,764	0	0	580,317
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	7,764	0	0	580,317
IV. REVENUES				
A. Program Service Fees	0	418,518	0	21,204
B. Private Insurance	0	1,688,576	0	0
C. Medical Assistance	0	145,223	0	0
D. Medical Assistance - Admin Claims	0	0	0	0
E. Room and Board	0	0	0	5,906,442
F. Earned Interest	0	140,003	0	5,909
G. Other	0	1,154,203	0	5,768,016
I. Total Revenue :	0	3,546,523	0	11,701,571
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	6,440,220	0	14,151,596
B. Base Allocation 100 %	677,789	0	0	0
C. DPW Categorical Funding 90% Subtotal	0	0	0	2,256,062
D. DPW Categorical Funding 100% Subtotal	0	4,104,001	0	67,102,965
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	0
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	969,088
CMHSBG (ADAMH) 100%	0	150,723	0	0
VI. COUNTY MATCH				
10 % County Match	0	715,579	0	2,159,022
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	677,789	11,410,523	0	86,638,733
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2012

MENTAL HEALTH PROGRAM	Resource Coordination	Soc Rehab Services	Vocational Rehab	Totals
I. TOTAL ALLOCATION				143,685,981
II. TOTAL EXPENDITURES	37,459	7,597,803	4,275,047	182,202,414
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	800,961
B. County Funded Ineligible	0	0	0	1,128,115
C. Other Eligible	0	0	10,580	1,461,803
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	0	10,580	3,390,879
IV. REVENUES				
A. Program Service Fees	0	1,226	0	441,339
B. Private Insurance	0	0	0	2,599,408
C. Medical Assistance	0	46,058	0	475,966
D. Medical Assistance - Admin Claims	0	0	0	25,267
E. Room and Board	0	0	0	5,906,442
F. Earned Interest	0	32	0	305,345
G. Other	0	480,147	1,638,365	18,914,025
I. Total Revenue :	0	527,463	1,638,365	28,667,792
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	3,978,188	878,921	53,409,326
B. Base Allocation 100 %	37,459	0	0	5,718,204
C. DPW Categorical Funding 90% Subtotal	0	0	0	2,256,062
D. DPW Categorical Funding 100% Subtotal	0	799,189	31,530	74,514,320
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	1,020,829	1,617,993	5,532,135
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	969,088
CMHSBG (ADAMH) 100%	0	830,114	0	1,223,618
VI. COUNTY MATCH				
10 % County Match	0	442,020	97,658	6,520,990
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	37,459	7,070,340	2,626,102	150,143,743
VIII. TOTAL CARRYOVER				63,228

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
MENTAL RETARDATION SERVICES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2012

SOURCE OF DPW FUNDS	APP	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation	Balance of Funds	Grant Fund Adjs.	CSR St. Grant Fd Adjs.	CSR-Promise Adjs.	Total Fund Balance
		Carryover Funds	Allotment	Total Allocation						
A. MR SERVICES										
1. Community (NR/Res)	10255	2,867,768	15,440,904	18,308,672	18,279,085	29,587	0	0	0	29,587
2. SSBG	70177	0	1,119,613	1,119,613	1,119,613	0	0	0	0	0
3. Reserved	00001	0	0	0	0	0	0	0	0	0
4. Subtotal MR Services :		2,867,768	16,560,517	19,428,285	19,398,698	29,587	0	0	0	29,587
B. WAIVER										
1. Consolidated Waiver Services	10255/70175	0	0	0	0	0	0	0	0	0
2. Waiver Administration	10255/70175	0	14,499,780	14,499,780	14,499,780	0	0	0	0	0
3. P/FDS Waiver Services	10255/70175	0	0	0	0	0	0	0	0	0
4. Reserved	00002	0	0	0	0	0	0	0	0	0
5. Subtotal Waiver :		0	14,499,780	14,499,780	14,499,780	0	0	0	0	0
C. OTHER										
1. Elwyn Institute	10236	0	0	0	0	0	0	0	0	0
2. Pennhurst Dispersal	10241	0	0	0	0	0	0	0	0	0
3. Services for Individuals with Autism	10741/70711	0	0	0	0	0	0	0	0	0
4. Money Follows the Person	10263	0	0	0	0	0	0	0	0	0
5. Visions for Equality	10942	0	0	0	0	0	0	0	0	0
6. Reserved	00003	0	0	0	0	0	0	0	0	0
7. Subtotal Other :		0	0	0	0	0	0	0	0	0
D. TOTAL		2,867,768	31,060,297	33,928,065	33,898,478	29,587	0	0	0	29,587

EXHIBIT IV-(d) MR

PHILADELPHIA COUNTY
 REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2012

MENTAL RETARDATION PROGRAM	Admin Office	Community Habilitation	Community Residential	FD/FS
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	19,503,563	123,275	9,962,218	1,530,739
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	1,488,213	0	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	1,488,213	0	0	0
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	0	0	0
C. Medical Assistance - Gen	0	0	0	0
D. Medical Assistance - Admin Claims	680,693	0	0	0
E. Room and Board	0	0	320,605	0
F. Earned Interest	0	0	261	0
G. Other	11,490	0	0	0
H. Total Revenue :	692,183	0	320,866	0
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	1,928,425	110,948	0	1,377,665
B. Base Allocation 100 %	0	0	8,770,936	0
C. DPW Categorical 90% Subtotal	0	0	0	0
D. DPW Categorical 100% Subtotal	15,180,473	0	0	0
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	870,416	0
SSBG 100% Child	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	214,269	12,327	0	153,074
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	17,323,167	123,275	9,641,352	1,530,739
VIII. TOTAL CARRYOVER				

EXHIBIT IV-(d) MR

PHILADELPHIA COUNTY
 REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2012

MENTAL RETARDATION PROGRAM	Employment Services	Home & Community	Pre-Voc	Respite
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	1,949,104	1,166,279	818,073	440,819
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	0	0	0
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	0	0	0
C. Medical Assistance - Gen	0	0	0	0
D. Medical Assistance - Admin Claims	0	0	0	0
E. Room and Board	0	0	0	0
F. Earned Interest	990	0	52	0
G. Other	5,839	0	0	0
H. Total Revenue :	6,829	0	52	0
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	1,556,503	1,049,651	662,369	396,737
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical 90% Subtotal	0	0	0	0
D. DPW Categorical 100% Subtotal	17,997	0	0	0
E. SSBG 90% Adult	175,347	0	73,850	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	0
SSBG 100% Child	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	192,428	116,628	81,802	44,082
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	1,942,275	1,166,279	818,021	440,819
VIII. TOTAL CARRYOVER				

EXHIBIT IV-(d) MR

PHILADELPHIA COUNTY
 REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2012

MENTAL RETARDATION PROGRAM	Special Support	Supports Coordination	Transportation	Total
I. TOTAL ALLOCATION				33,928,065
II. TOTAL EXPENDITURES	0	1,911,283	8,219	37,413,572
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	1,488,213
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	0	0	1,488,213
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	0	0	0
C. Medical Assistance - Gen	0	0	0	0
D. Medical Assistance - Admin Claims	0	0	0	680,693
E. Room and Board	0	0	0	320,605
F. Earned Interest	0	434	0	1,737
G. Other	0	0	0	17,329
H. Total Revenue :	0	434	0	1,020,364
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	707,000	7,397	7,796,695
B. Base Allocation 100 %	0	0	0	8,770,936
C. DPW Categorical 90% Subtotal	0	1,012,764	0	1,012,764
D. DPW Categorical 100% Subtotal	0	0	0	15,198,470
E. SSBG 90% Adult	0	0	0	249,197
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	870,416
SSBG 100% Child	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	0	191,085	822	1,006,517
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	1,910,849	8,219	34,904,995
VIII. TOTAL CARRYOVER				29,587

PHILADELPHIA COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
 EARLY INTERVENTION SERVICES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2012

SOURCES OF DPW FUNDING	APP	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation	Balance of Funds	Grant Fund Adjs.	Total Fund Balance
		Carryover Funds	Allotment	Total Allocation				
C. EARLY INTERVENTION							(a)	
1. State Early Intervention	10235	362,589	9,973,793	10,336,382	10,151,013	185,369	-106,440	78,929
2. State Early Intervention - Training	10235	0	281,772	281,772	281,772	0	0	0
3. EI Administration	10235	407,857	2,148,417	2,556,274	2,556,274	0	0	0
4. Infants and Toddlers w/ Disabilities (Part C)	70170	0	1,607,116	1,607,116	1,607,116	0	0	0
5. IT&F Waiver Administration	10235/70184	23,888	933,016	956,904	823,702	133,202	0	133,202
6. Infants and Toddlers w/ Disabilities (Part C) ARRA	77875	0	666,800	666,800	666,800	0	0	0
7. Pelican Readiness-Administration (Part C ARRA)	77875	0	0	0	0	0	0	0
8. Reserved	00001	0	0	0	0	0	0	0
9. Total Early Intervention :		794,334	15,610,914	16,405,248	16,086,677	318,571	-106,440	212,131

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
EARLY INTERVENTION SERVICES
COUNTY PROGRAM CODE (CAU): PHI
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2012

EARLY INTERVENTION SERVICES	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				16,405,248
II. TOTAL EXPENDITURES	3,782,098	20,655,778	6,526,547	30,964,423
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	39,178	0	0	39,178
B. County Funded Ineligible	78,914	0	0	78,914
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	118,092	0	0	118,092
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
D. Medical Assistance - MA EI	0	8,213,963	4,923,895	13,137,858
E. Medical Assistance - Admin Claims	0	0	0	0
G. Earned Interest	0	0	0	0
H. Other	0	0	0	0
I. Total Revenue :	0	8,213,963	4,923,895	13,137,858
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	0	0	0
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical 90% Subtotal	2,556,274	10,597,514	1,442,387	14,596,175
D. DPW Categorical 100% Subtotal	823,702	666,800	0	1,490,502
E. SSBG 90% Child	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	284,030	1,177,501	160,265	1,621,796
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	3,664,006	12,441,815	1,602,652	17,708,473
VIII. TOTAL CARRYOVER				318,571

County Summary
FINAL EXPENDITURE REPORT
 Fiscal Year 2011-2012
HOMELESS ASSISTANCE REPORT

Exhibit XIX(A)

I. SOURCES OF FUNDING					TOTAL AVAILABLE FUNDS
DPW Allocation:	Funds Received from DPW	7,000,301	+	Prior Year Unspent Funds	A* 7,000,301
Client Contributions					B
Other					C 391,011
Interest Earned					D 1,102
A+B+C+D EQUALS TOTAL HAP FUNDING					E 7,392,414

A* Must Equal the Total County HAP Allocation

II. EXPENSES						TOTAL EXPENSES
Type of Expense	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Support Housing Services	
On Behalf of Clients	447,925					F 447,925
Personnel	2,230,117	3,624,416				G 5,854,533
Operation	744,399	94,809				H 839,208
Fixed Assets/ Equipment	36,697	32,644				I 69,341
SUBTOTAL	3,459,138	3,751,869				J** 7,211,007

J** Must Equal F+G+H+I

COUNTY ADMINISTRATION (Max. 10% of total HAP funding)	K 181,407
J+K Equals TOTAL HAP EXPENSES	L 7,392,414
E-L Equals TOTAL UNEXPENDED FUNDS	\$

**PENNFREE BRIDGE HOUSING
HOMELESS ASSISTANCE PROGRAM
FINAL EXPENDITURE REPORT
FISCAL YEAR 2012**

EXPENSES

PERSONNEL	
Wages and Salaries	568,196
Benefits	172,981
Training/Conferences	
SUB TOTAL	741,177

OPERATING	
Rent	
Communications	12,088
Insurance	25,300
Legal Service/Audits	
Supplies	13,741
Staff Travel	
Overhead	
Systems Consultant	
Occupancy Costs	30,424
SUB TOTAL	81,553

FIXED ASSETS	
Equipment	
Furnishings	
Repairs	
SUB TOTAL	0

CLIENTS	
Food	126,208
Rent Assistance	212,153
Security Deposits	
Utilities	5,249
Purchased Service	20,960
Transportation	66,332
SUB TOTAL	430,902

TOTAL EXPENSES	1,253,632
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INCOME

SOURCES OF FUNDING	
Allocations	1,251,800
Interest	84
Client Contributions	
Other	1,748
TOTAL FUNDING	1,253,632

RECONCILIATION	
TOTAL FUNDING	1,253,632
TOTAL EXPENSES	1,253,632
UNEXPENDED FUNDS	0



CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER
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(215) 686-6680 FAX (215) 686-3832

ALAN BUTKOVITZ
City Controller

GERALD V. MICCIULLA
Deputy City Controller

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE PENNSYLVANIA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT

To the Honorable Mayor and Honorable Members
of the Council of the City of Philadelphia

To the Commonwealth of Pennsylvania,
Department of Community and Economic Development

We have performed the procedures enumerated below, which were agreed to by the management of the City of Philadelphia, Pennsylvania and the Commonwealth of Pennsylvania, Department of Community and Economic Development (DCED) solely to assist you in evaluating the financial schedule required by DCED for the year ended June 30, 2012. Management of the City of Philadelphia is responsible for the preparation of this financial schedule. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have compared the amounts and classifications on the supplemental financial schedule titled Federal Cash Receipts Passed through DCED for the fiscal year ended June 30, 2012 to the corresponding amounts in the books and records of the City of Philadelphia used to prepare financial statements audited by us. We also compared the example schedule required by DCED to this schedule to determine that it is presented, at a minimum, at the level of detail and in the format required by DCED.

C I T Y O F P H I L A D E L P H I A
O F F I C E O F T H E C O N T R O L L E R

- (b) We have inquired of management as to whether there were any adjustments to reported revenues or expenditures which were not reflected on reports submitted to DCED for the period in question.

The procedures detailed in the two preceding paragraphs, (a) and (b) above, disclosed no adjustments or findings which have not been reflected on the corresponding schedule of Federal Cash Receipts Passed through the DCED.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying financial schedule required by DCED. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the City of Philadelphia, Pennsylvania, City Council, and DCED and is not intended to be and should not be used by anyone other than these specified parties.

October 29, 2013


GERALD V. MICCIULLA, CPA
Deputy City Controller

City of Philadelphia
Schedule of Federal Cash Receipts Passed Through the Pennsylvania
Department of Community and Economic Development
July 1, 2011 to June 30, 2012

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA Number	Contract Number	Federal Awards	Federal Receipts
<u>American Recovery & Reinvestment Act</u>					
Passed-Through - PA Department of Community & Economic Development:					
ARRA -HPRP (46166)	240886	14.257	C000046166	2,091,608	548,444
ARRA -HPRP- State Comp- AchieveAbility	240881	14.257	C000046132	90,000	4,959
ARRA -HPRP- State Comp- Valley Youth	240883	14.257	C000046134	199,888	28,227
ARRA -HPRP- State Competitive- HAP	240884	14.257	C000046135	195,000	66,794
ARRA -HPRP- State Competitive- WAA	240882	14.257	C000046133	200,000	53,247
Subtotal: Homeless Prevention Rapid Re-Housing				2,776,496	701,671
ARRA - Community Services Block Grant	080281	93.710	C000046794	6,730,086	15,606
Subtotal: Community Service Block Grant				6,730,086	15,606
Total American Recovery & Reinvestment Act:				9,506,582	717,277
<u>U.S. Department of Housing & Urban Development</u>					
Passed-Through - PA Department of Community & Economic Development:					
Shelter Project (DCED 09)	240885	14.231	C000046048	222,492	120,000
Shelter Project (DCED 11)	240950	14.231	C000050144	236,851	31,952
Subtotal: Emergency Shelter Grants Program				459,343	151,952
Total U.S. Department of Housing & Urban Development:				459,343	151,952
<u>U.S. Department of Health & Human Services</u>					
Passed-Through - PA Department of Community & Economic Development:					
CSBG - Administration	080284	93.569	C000047408	907,343	674,124
CSBG - CSP	080285	93.569	C000047408	2,916,198	3,141,475
Subtotal: Community Service Block Grant				3,823,541	3,815,599
Total U.S. Department of Health & Human Services:				3,823,541	3,815,599
Total Federal Cash Receipts Passed Through PaDCED:				13,789,466	4,684,828