



**City of Philadelphia,  
Pennsylvania**

**Schedule of  
Financial Assistance**

**Fiscal Year Ended June 30, 2004**

OFFICE OF THE DIRECTOR OF FINANCE

**CITY OF PHILADELPHIA  
SCHEDULE OF FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

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**CITY OF PHILADELPHIA  
SCHEDULE OF FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

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**CITY OF PHILADELPHIA  
SCHEDULE OF FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

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# **INTRODUCTORY SECTION**

## **Letter of Transmittal**



# CITY OF PHILADELPHIA

OFFICE OF THE DIRECTOR OF FINANCE  
1401 John F. Kennedy Blvd.  
Room 1330, Municipal Services Bldg.  
Philadelphia, Pennsylvania 19102-1693  
(215) 686-6140  
FAX (215) 568-1947

Vincent J. Jennetti  
Secretary of Financial  
Oversight and  
Director of Finance

Honorable John F. Street  
Mayor, City of Philadelphia  
Room 215 City Hall  
Philadelphia, PA 19102

August 31, 2005

Dear Mayor Street:

The Schedule of Financial Assistance (SFA) of the City of Philadelphia for the fiscal year ended June 30, 2004, 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, 2004, presents the entire operations of the City. The CAFR was issued under separate cover on January 28, 2005. 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, January 26, 2005, coincides with the CAFR's report date, as 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, 2004. 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 November 30, 2004, 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 Structure related to the Financial Statements and Major Programs and (3) Compliance with Laws, Regulations and the Provisions of Contracts or Grant Agreements. 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 in 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,

Vincent J. Jannetti,  
Acting, Director of Finance

# **FINANCIAL SECTION**

## **Schedule of Expenditures of Federal Awards**

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



# CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER  
12th Floor, Municipal Services Bldg.  
1401 John F. Kennedy Boulevard  
Philadelphia, Pennsylvania 19102-1679  
(215) 686-6680 FAX (215) 686-3832

JONATHAN A. SAIDEL  
City Controller  
ALBERT F. SCAPEROTTO  
Deputy City Controller

## **INDEPENDENT AUDITOR'S REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE AWARDS**

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, 2004, and have issued our report thereon dated January 26, 2005. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements. The accompanying Schedules of Expenditures of Federal and Pennsylvania Department of Public Welfare (DPW) Awards are presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and the *DPW Single Audit Supplement* and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

January 26, 2005

ALBERT F. SCAPEROTTO, CPA  
Deputy City Controller

JONATHAN A. SAIDEL, CPA  
City Controller

# **Schedule of Expenditures of Federal Awards**

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2003 to June 30, 2004**

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b><u>U.S. Department of Agriculture</u></b>					
<b>Direct - U.S. Department of Agriculture:</b>					
USDA Food Vendor Outreach Program	140531	10.475	FSIS-C-09-2001A	23,000	6,343
Donated Food	249999	10.569	Donated Food	3,119,928	3,119,928
<b>Subtotal U.S. Department of Agriculture:</b>				3,142,928	3,126,272
<b>Passed-Through - PA Department of Education:</b>					
School Lunch Breakfast And Milk	220122	10.555	Receipts	75,571	1,735
School Lunch Breakfast And Milk	220072	10.555	Receipts	178,867	2,254
School Lunch Breakfast And Milk	220178	10.555	Receipts	181,014	412
School Lunch Breakfast And Milk	220203	10.555	Receipts	181,703	3,941
School Lunch Breakfast And Milk	220351	10.555	Receipts	192,279	4,304
School Lunch Breakfast And Milk	221013	10.555	Receipts	142,436	15,082
School Lunch Breakfast And Milk	221032	10.555	Receipts	106,874	27,885
School Lunch Breakfast and Milk	221050	10.555	Receipts	121,173	22,446
Child & Adult Care Food Pgm - CACFP	240450	10.558	Agreement #300516530	791,214	488,497
After School Snack Program	160278	10.559	300-51-726-0	375,000	220,092
Summer Food Program	160264	10.559	3-00-51-726-0	6,535,990	3,715,703
Summer Food Program	160275	10.559	-	676,680	427,715
Summer Food Service Inspection	141029	10.559	P.O. 4500039255	58,180	58,180
<b>Subtotal PA Department of Education:</b>				9,616,980	4,988,247
<b>Total U.S. Department of Agriculture:</b>				<b>12,759,909</b>	<b>8,114,519</b>
<b><u>U.S. Department of Commerce</u></b>					
<b>Passed-Through - PA Department of Environmental Protection:</b>					
Trash Skimmer Vessel	280049	11.419	ME 3521266	50,000	50,000
<b>Subtotal PA Department of Environmental Protection:</b>				50,000	50,000
<b>Passed-Through - Phila. Authority for Industrial Development:</b>					
Washington Square Improvements(FY02)	C17028	11.300	01-49-07368	482,094	83,033
<b>Subtotal Phila. Authority for Industrial Development:</b>				482,094	83,033
<b>Total U.S. Department of Commerce:</b>				<b>532,094</b>	<b>133,033</b>

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2003 to June 30, 2004**

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b><u>U.S. Department of Defense</u></b>					
<b>Direct - U.S. Department of Defense:</b>					
Platt Bridge	C12204	12.613	LR-0309-03-01	600,000	187,000
<b>Subtotal U.S. Department of Defense:</b>				600,000	187,000
<b>Total U.S. Department of Defense:</b>				600,000	187,000
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>					
<b>Direct - U.S. Department of Housing &amp; Urban Development:</b>					
CDBG YEAR 14	06084	14.218	B-88-MC-42-0012	49,287,000	1,090
CDBG YEAR 19	06998	14.218	B-93-MC-42-0012	64,173,000	49,050
CDBG YEAR 21	06996	14.218	B-95-MC-42-0012	72,928,000	127,605
CDBG YEAR 22	06995	14.218	B-96-MC-42-0012	71,056,000	36,219
CDBG YEAR 23	06994	14.218	B-97-MC-42-0012	69,968,000	488,858
CDBG YEAR 24	06992	14.218	B-98-MC-42-0012	68,298,000	2,056,228
CDBG YEAR 25	06989	14.218	B-99-MC-42-0012	68,713,000	2,133,077
CDBG YEAR 26	06986	14.218	B-00-MC-42-0012	69,091,000	706,367
CDBG YEAR 27	06986	14.218	B-01-MC-42-0012	71,676,000	4,872,967
CDBG YEAR 28	06986	14.218	B-02-MC-42-0012	69,444,000	11,231,429
CDBG YEAR 29	06986	14.218	B-02-MC-42-0012	52,385,265	29,272,511
CDBG YEAR 29 PROGRAM INCOME	06984	14.218	B-02-MC-42-0012	8,905,726	8,905,726
Homeownership Zone Econ Dev	060067	14.218	B-96-ED-42-2012	5,520,000	103,298
Interim Const Assist - Berks St Homeownershi	06ICB2	14.218	Float Loan Cont# 01208	600,000	600,000
Interim Const Assist - C.B. Moore HZ Phase II	06ICC1	14.218	Float Loan Cont# 01208	1,283,000	1,283,000
Interim Const Assist - Kate's Place	06ICK1	14.218	Float Loan Cont# 03203	4,300,000	4,300,000
MLK HOPE VI REVITALIZATION PLAN	06100	14.218	B-99-MC-42-0012	4,500,000	129,502
Section 108 - Interest	060174	14.218	Interest Income	4,208,670	132,210
Section 108 Loan Repayment Year 29	06985	14.218	B-02-MC-42-0012	11,377,735	11,377,735
Section 108 Loans - Year 19	068601	14.218	B-93-MC-42-0012	8,915,000	300,098
Section 108 Loans - Year 21	060124	14.218	B-95-MC-42-0012	24,000,000	9,676
Section 108 Loans - Year 22	060159	14.218	B96-MC-42-0012&B-96	15,000,000	303,404
Section 108 Loans - Year 23	060378	14.218	B96-MC-A & B-97-MC-	33,500,000	1,479,478
Section 108 Loans - Year 24	06SE24	14.218	B-00-MC-42-0012	12,952,826	1,247,987
Logan/Rox B90SP420001	065748	14.227	B-90-SP-42-0001	222,353	222,353
McKinney Shelter Program	240401	14.231	S-01-MC-42-0001	190,775	6,759
McKinney Shelter Program	240415	14.231	S-02-MC-42-0001	2,439,000	1,869,138
McKinney Shelter Program	240449	14.231	S-03-MC-42-0001	2,379,000	593,979

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2003 to June 30, 2004**

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
SHP-Dignity III - Boss (0016)	06SHD1	14.235	PA01B90-0016	464,634	184,077
SHP-Homeless M.I.S.	240394	14.235	PA01B100002	496,860	139,015
SHP-Monument Mews	240464	14.235	-	1,841,421	720,000
SHP-PECCDC-Imani Homes II (0001)	06SHI1	14.235	PA01B90-0001	473,752	55,351
SHP-PEC-Imani Homes III (000017)	06SHI2	14.235	PA01B00-0017	682,183	171,225
SHP-Project Advantage	240463	14.235	PA01B000022	1,571,571	375,196
SHP-Project Advantage (0022)	06SHP1	14.235	PA01B90-0022	243,544	101,922
SHP-Sheila Brown Women's Center	060073	14.235	PA26B96-0005	526,354	53,852
SHP-Sheila D. Brown Women's Ctr	240466	14.235	PA26B96-0005	92,430	21,390
SHP-Transitional Housing Project	240460	14.235	PA01B900019	719,544	194,104
SHP-Travelers Aid Tran Hsg (0015)	06SHT1	14.235	PA01B90-0015	419,746	62,649
Supportive Housing Program	240405	14.235	PA01B100013	1,338,737	386,094
Shelter Plus Care	06RAB4	14.238	PA01C20-0017	129,000	19,953
Shelter Plus Care - 1260 HDC	06RAT5	14.238	PA01C000001	733,200	86,892
Shelter Plus Care - 1260 HDC (SBRA) 900003	06RAT3	14.238	PA01C90-0003	2,896,080	355,329
Shelter Plus Care - APM (TBRA) 900021	06RAA2	14.238	PA01C90-0021	1,011,540	131,412
Shelter Plus Care - Calcutta House (PRA) 8000	06RAC1	14.238	PA26C80-0004	85,440	671
Shelter Plus Care - Calcutta House III	06RAC2	14.238	PA01C20-0015	232,200	7,543
Shelter Plus Care - Friends Rehab (PRA) 8000	06RAF2	14.238	PA26C80-0013	108,360	17,586
Shelter Plus Care - Friends Rehab (PRA) 8000	06RAF3	14.238	PA26C80-0014	865,320	40,171
Shelter Plus Care - Horizon House (TRA) 0019	06RAH2	14.238	PA26C80-0019	420,480	114,761
Shelter Plus Care - Project Home (PRA) 97011	06RAP2	14.238	PA26C97-0114	2,853,000	238,392
Shelter Plus Care - Project Home (SBRA) 9000	06RAP3	14.238	PA01C90-0002	693,300	107,316
Shelter Plus Care - Renewal	06RAT6	14.238	PA01C100026	124,500	20,580
Shelter Plus Care - Renewal	06RAT8	14.238	PA01C20-0030	191,868	108,160
Shelter Plus Care - Renewal	06RAT9	14.238	PA01C20-0029	171,900	43,980
Shelter Plus Care - Renewal	06RAT7	14.238	PA01C20-0031	595,896	122,873
Shelter Plus Care - Renewal	06RAP4	14.238	PA01C20-0027	103,140	77,010
Shelter Plus Care - Womens Assoc(WAWA-SR06RAW2	14.238	PA26C80-0023	812,700	91,467	
Shelter Plus Care II	060081	14.238	PA26C93-1087	7,170,956	468,343
Shelter Plus Care III	060082	14.238	PA26C94-0025	2,732,708	413,827
Shelter Plus Care IV	060068	14.238	PA26C96-0016	368,460	50,295
Shelter Plus Care V	060069	14.238	PA26C96-0002	913,200	121,133
Shelter Plus Care VI	060070	14.238	PA26C96-0004	160,320	15,764
Shelter Plus Care VII	060071	14.238	PA26C96-0001	892,920	51,810
Shelter Plus Care XI - Trac / Renewal	06RATC	14.238	PA01C30-0032	226,560	25,474
Shelter Plus Care XI - Trac / Renewal	06RATB	14.238	PA01C30-0034	176,100	21,613
Shelter Plus Care XI - Trac / Renewal	06RATD	14.238	PA01C30-0033	607,452	98,694

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2003 to June 30, 2004**

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
HOME - Payroll - FY04	062054	14.239	Payroll	253,741	253,741
HOME Investment Partnership	060056	14.239	M-97-MC-42-0203	12,613,000	57,015
HOME Investment Partnership	06HM01	14.239	M-00-MC-42-0203	14,685,000	35,285
HOME Investment Partnership	060122	14.239	M-95-MC-42-0203	12,614,000	43,603
HOME Investment Partnership	060166	14.239	M-98-MC-42-0203	13,560,000	624,352
HOME Investment Partnership	060229	14.239	M-96-MC-42-0203	12,922,000	24,331
HOME Investment Partnership	06HM00	14.239	M-99-MC-42-0203	14,601,000	363,305
HOME Investment Partnership	06HM04	14.239	M-02-MC-42-0203	16,780,000	3,796,960
HOME Investment Partnership	06HM03	14.239	M-02-MC-42-0203	16,137,959	4,277,444
HOME Investment Partnership	06HM02	14.239	M-01-MC-42-0203	16,325,000	1,975,025
HOME Ownership Assist/Rental Hsg	061648	14.239	M-92-MC-42-0203	6,235,711	37,292
HOPWA - Payroll	062058	14.241	Payroll	78,100	78,100
HOPWA - Payroll	062026	14.241	PA-H00-F001	91,900	91,900
Housing Opp For Persons With AIDS	06HW00	14.241	PA26H99-F001	3,428,000	104,000
Housing Opp For Persons With AIDS	060057	14.241	PA26H97-F017	3,118,000	217,520
Housing Opp For Persons With AIDS	060242	14.241	PA26H96-F016	2,682,000	299,802
Housing Opp For Persons With AIDS	060127	14.241	PA26H95-F014	2,966,000	93,612
Housing Opp For Persons With AIDS	06HW04	14.241	PA-H03-F001	5,643,000	5,360,907
Housing Opp For Persons With AIDS	06HW03	14.241	PA-H02-F001	7,125,000	284,524
Housing Opp For Persons With AIDS	06HW02	14.241	PA-H01-F001	6,224,000	470,231
Lead Hazard Demo Grant	142002	14.900	PALHD0010-03	2,599,998	766,286
Healthy Homes	141974	14.901	Contract Agreement	800,000	322,411
<b>Subtotal U.S. Department of Housing &amp; Urban Development:</b>				<b>1,072,944,135</b>	<b>108,733,312</b>
<b>Passed-Through - PA Department of Health:</b>					
Residential Abatement - State	142225	14.900	ME 03208	81,759	28,123
<b>Subtotal PA Department of Health:</b>				<b>81,759</b>	<b>28,123</b>
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
Shelter Project - DCED	240397	14.231	21-721-0020	315,000	45,587
Shelter Project - DCED	240402	14.231	22-721-0020	260,000	254,019
<b>Subtotal PA Department of Community and Economic Development:</b>				<b>575,000</b>	<b>299,606</b>
<b>Passed-Through - Philadelphia Housing Authority:</b>					
PHA HOPE VI	240392	14.866	003216	240,000	28,102
PHA HOPE VI	221070	14.866	003216	1,760,000	586,666
PHA/Afer-School Programming	221557	14.866	P-003284 - 1	12,000	12,000
PHA/After-School Programming	221556	14.871	P-003284 - 1	191,334	158,000

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2003 to June 30, 2004**

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Subtotal Philadelphia Housing Authority:</b>				<u>2,203,334</u>	<u>784,768</u>
<b>Passed-Through - Miscellaneous Corporate Funding:</b>					
New Approach - Kensington Townhouses	110578	14.193	034-35177	216,000	122,016
New Approach - Villas Del Caribe	110602	14.193	PA26HAD0010101	224,834	109,456
<b>Subtotal Miscellaneous Corporate Funding:</b>				<u>440,834</u>	<u>231,472</u>
<b>Total U.S. Department of Housing &amp; Urban Development:</b>				<u><b>1,076,245,062</b></u>	<u><b>110,077,281</b></u>
<b><u>U.S. Department of the Interior</u></b>					
<b>Direct - U.S. Department of the Interior:</b>					
Tincum Wildlife Preserve	360048	15.608	P.L. 95-469	1,200	1,200
Memorial Hall Save America's Treasures Prg	C17035	15.904	42-01-ML-1173	350,000	224,984
<b>Subtotal U.S. Department of the Interior:</b>				<u>351,200</u>	<u>226,184</u>
<b>Passed-Through - PA Department of General Services:</b>					
UPARR-Kingsessing Rec Ctr	C16021	15.919	42CTY6504-02-01	905,000	81,829
<b>Subtotal PA Department of General Services:</b>				<u>905,000</u>	<u>81,829</u>
<b>Passed-Through - PA Historical and Museum Commission:</b>					
Publication of Architect Hist Database	320010	15.904	ME 60305	17,600	12,000
<b>Subtotal PA Historical and Museum Commission:</b>				<u>17,600</u>	<u>12,000</u>
<b>Total U.S. Department of the Interior:</b>				<u><b>1,273,800</b></u>	<u><b>320,014</b></u>
<b><u>U.S. Department of Justice</u></b>					
<b>Direct - U.S. Department of Justice:</b>					
Federal Forfeiture - DOJ	110527	16.000	P.L.98-473 SEC 309	965,082	30,583
Federal Forfeiture - DOJ	110591	16.000	P.L.98-473 SEC 309	729,544	672,120
Federal Forfeiture - DOJ	110618	16.000	-	506,898	213,428
Purchase of Fingerprint Machine	566010	16.000	2003-DD-BX-0336	24,838	24,834
Supervised Visit & Safe Exchange Prg	221554	16.527	2003-CW-BX-0008	120,000	31,325
Forensic D.N.A. Laboratory	110508	16.560	1999-DN-VX-0009	193,266	6,378
HIDTA - Drug Violence Intelligence	110642	16.580	I4PPCP553	262,800	1,771
HIDTA - Federal	110589	16.580	I3PPCP553	519,200	149,542
HIDTA - Operation Sunrise	110088	16.580	I9PPCP553	312,165	125,658
HIDTA - Operation Sunrise	110560	16.580	I2PPCP553 Mod #2	543,600	177,730

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
High Intensity Drug Traffic Area (HIDTA)	690215	16.580	-	136,000	68,000
LLEBG-VI - Drug/Treatment Court Program	840253	16.592	2001-LB-BX-2879	250,000	132,344
LLEBG-VI - Drug/Treatment Court Program-I	840254	16.592	Interest Income	5,539	5,768
LLEBG-VI - Night Court Program	840251	16.592	2001-LB-BX-2879	261,000	60,961
LLEBG-VII - Night Court	840259	16.592	2002-LB-BX-1550	261,000	146,089
LLEBG-VII-Drug/Treatment Court	840261	16.592	2002-LB-BX-1550	250,000	14,240
LLEBG-VIII	110613	16.592	2003-LB-BX-2168	2,783,853	206,479
Local Law Enforcement Block Grt VI	160241	16.592	2001-LB-BX-2879	339,100	206,199
Local Law Enforcement Block Grt VI - Int Inc	160242	16.592	Interest Income	8,386	9,301
Local Law Enforcement Block Grt-VI	100265	16.592	2001-LB-BX-2879	200,000	159,070
Local Law Enforcement Block Grt-VI	260085	16.592	2001-LB-BX-2879	316,629	92,559
Local Law Enforcement Block Grt-VI	110575	16.592	2001-LB-BX-2879	3,914,950	2,031,711
Local Law Enforcement Block Grt-VII	100278	16.592	2002-LB-BX-1550	227,200	25,016
Local Law Enforcement Block Grt-VII	110583	16.592	2002-LB-BX-1550	3,467,603	1,619,465
Local Law Enforcement Block Grt-VII	160265	16.592	2002-LB-BX-1550	270,000	130,045
Local Law Enforcement Block Grt-VII	260090	16.592	2002-LB-BX-1550	283,000	278,199
Local Law Enforcement Block Grt-VII	690174	16.592	2002-LB-BX-1550	210,000	72,458
Local Law Enforcement Block Grt-VIII	690193	16.592	2003-LB-BX-2168	190,000	45,750
Local Law Enforcement Block Grt-VII-Interest	110584	16.592	Interest Income	22,443	43,561
Local Law Enforcement Block Grt-VII-Interest	690175	16.592	Interest Income	1,458	1,428
Local Law Enforcement Block Grt-VII-Interest	260091	16.592	Interest Income	1,564	5,397
Local Law Enforcement Block Grt-VI-Int Inco	100266	16.592	Interest Income	5,002	2,837
Local Law Enforcement Block Grt-VI-Interest	110576	16.592	Interest Income	93,786	98,543
Local Law Enforcement Block Grt-VI-Interest	1260086	16.592	Interest Income	7,105	3,507
Operation Safe Streets Initiative	110214	16.592	2003-DD-BX-0309	496,750	496,750
Weed and Seed - Area I	100240	16.595	2001-WS-QX-0149	630,850	156,127
Weed and Seed - Area II	100260	16.595	2001-WS-QX-0150	501,667	148,468
Weed and Seed - Area III	100261	16.595	2001-WS-QX-0151	534,889	175,276
Weed and Seed-16th & 19th Districts	110573	16.595	2001-WS-QX-0151	215,111	81,824
Weed and Seed-24th & 25th Districts	110572	16.595	2001-WS-QX-0150	223,333	72,040
Weed and Seed-26th District	110571	16.595	2001-WS-QX-0149	214,150	64,907
Project Sentry	690189	16.600	2003-SE-CX-0021	499,998	186,359
Bulletproof Vest Partnership	110534	16.607	1999BOBX99001493	59,365	44,298
Bulletproof Vest Partnership	110610	16.607	2001BOBX01007507	100,170	22,456
COPS Homeland Security Overtime Pgm	110625	16.710	2003OLWX0016	3,000,000	2,523,883
Cops More	110574	16.710	2001CLWX0068	495,000	14,847
<b>Subtotal U.S. Department of Justice:</b>				24,654,293	10,879,528

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Passed-Through - PA Emergency Management Agency:</b>					
OJP Terrorism Equipment Grant	100294	16.000	Award Letter 02/03/03	500,000	434,354
<b>Subtotal PA Emergency Management Agency:</b>				500,000	434,354
<b>Passed-Through - PA Executive Offices:</b>					
JAIBG V - Police	110596	16.523	2002-JB-11-13141	312,000	140,765
JAIBG IV - Fugitive Apprehension	690166	16.523	2001-JB-11-12056	45,000	9,277
JAIBG IV - Police	110601	16.523	2001-JB-11-12056	398,772	148,422
JAIBG IV - Pre-Trial Prosecutor	690165	16.523	2001-JB-11-12056	71,560	56,048
JAIBG IV - Prosecution of Gang Crime	690164	16.523	2001-JB-11-12056	71,560	25,334
JAIBG IV - Safe & Sound	160167	16.523	2001-JB-11-12056	1,080,986	437,972
JAIBG IV - Summary Diversion	690162	16.523	2001-JB-11-12056	121,400	50,919
JAIBG IV - Teen Center I	160165	16.523	2001-JB-11-12056	101,000	45,197
JAIBG IV - Teen Center II	160166	16.523	2001-JB-11-12056	250,000	104,587
JAIBG IV - Youth Violence Reduction	690163	16.523	2001-JB-11-12056	92,215	2,134
JAIBG V - CAPE	221043	16.523	2002-JB-11-13141	359,661	64,536
JAIBG V - Fugitive Apprehension	690214	16.523	2002-JB-11-13141	55,679	29,966
JAIBG V - Pre-Trial Prosecutor	690213	16.523	2002-JB-11-13141	55,341	18,238
JAIBG V - Prosecution of Gang Crime	690212	16.523	2002-JB-11-13141	77,100	38,043
JAIBG V - Safe & Sound	160286	16.523	2002-JB-11-13141	1,054,484	839,474
JAIBG V - Summary Diversion	690211	16.523	2002-JB-11-13141	121,400	29,137
JAIBG V - Teen Center I	160284	16.523	2002-JB-11-13141	109,841	26,598
JAIBG V - Teen Center II	160285	16.523	2002-JB-11-13141	109,841	43,327
JAIBG V - Youth Violence Reduction Project	840289	16.523	2002-JB-11-13141	325,000	275,986
JAIBG VI - Youth Violence Reduction Prj	840295	16.523	2004-JB-11-14244	300,000	29,617
Functional Family Therapy Program	080147	16.540	00/01-02/03-DP-ST-997	953,272	282,500
Functional Family Therapy Program	840216	16.540	00/01-02/03-DP-ST-997	1,006,561	19,682
Functional Family Therapy Program	840270	16.540	02/03-J-03-13008	398,708	119,895
JACS Juv-Justice Technology Specialist	840279	16.540	2002-JJ-04-012744	63,997	14,101
Aftercare for Dually Diagnosed Inmates	142303	16.579	2002-DS-13-13430	66,667	66,667
Communications & Mgt Infrastructure	690210	16.579	2002-DS-14-13112	37,497	27,723
Diverting Offenders Into Treatment (DO-IT)	141829	16.579	99/00-DS-13-11193	100,000	3,188
Diverting Offenders Into Treatment (DO-IT)	141885	16.579	2002-DS-13-13153	75,000	75,000
DNA Backlog Reduction Program	110627	16.579	2003-DN-BX-K028	76,160	10,000
Female Probation Project	840288	16.579	2002/DS-16-13088,1311	93,459	58,763
Forensic Science Center Grant	110603	16.579	2001-DS-15A-11418	700,000	637,555
Homicide Unit Vic Witness Coord	690182	16.579	2002-DS-14-13193	10,945	10,945
JACS Juv-Justice Technology Specialist	840304	16.579	2002-DS-16-13532	35,071	25,842

**City of Philadelphia**  
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<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Justice Benefits	230019	16.579	-	21,353	21,353
Optical Scan Project	840281	16.579	2001-DS-15A-13028	63,000	54,757
Optical Scan Project	840301	16.579	2003/DS-15A-14254	41,800	7,100
PARS System Interface	840287	16.579	2001/2002-DS-15B-1310	300,000	268,500
Philadelphia Community Court 2	100311	16.579	2000/2001-DS-10-12978	47,750	47,750
Public Relations, Facility, Diversity	690227	16.579	2002-DS-14-014122	14,725	14,725
Recovery House for Offenders	141907	16.579	2001-DS-13-12394	67,640	3,382
Recovery Housing for Female Offenders	141960	16.579	2001-DS-13-12772	100,000	100,000
Recovery Housing For Female Offenders	142301	16.579	2002-DS-13-13546	75,000	75,000
Victim Svcs Training & Tech Assistance	690168	16.579	02-DS/VF/VS-16T/00/S	2,225	2,225
Victims of Crime / Saint Gabriel	690167	16.579	2001-DS-14-12986	14,180	14,180
Wired to Succeed	230132	16.579	2000/2002-DS-12-11977	100,000	6,265
<b>Subtotal PA Executive Offices:</b>				<b>9,577,850</b>	<b>4,382,671</b>
<b>Passed-Through - Miscellaneous Non-Profit Funding:</b>					
Stop Violence Against Women	110113	16.588	2002/2003-VA-06-13384	30,000	30,000
<b>Subtotal Miscellaneous Non-Profit Funding:</b>				<b>30,000</b>	<b>30,000</b>
<b>Total U.S. Department of Justice:</b>				<b>34,762,143</b>	<b>15,726,553</b>
<b><u>U.S. Department of Labor</u></b>					
<b>Passed-Through - Miscellaneous Corporate Funding:</b>					
Learn and Earn Project	840269	17.000	J03-002	128,436	66,242
<b>Subtotal Miscellaneous Corporate Funding:</b>				<b>128,436</b>	<b>66,242</b>
<b>Passed-Through - Private Industry Council:</b>					
Phil-A-Job II - Work Experience	160263	17.250	Award Letter 04/02/03	190,000	106,490
Phil-a-Job II - Work Experience	160274	17.250	Award Letter 03/11/04	180,000	37,048
<b>Subtotal Private Industry Council:</b>				<b>370,000</b>	<b>143,537</b>
<b>Passed-Through - Philadelphia Corporation for the Aging:</b>					
Comm on Aging - PCA	050221	17.235	Award Letter 10/31/02	915,773	4,098
Comm on Aging - PCA	050237	17.235	Award Letter 05/21/200	915,773	908,427
<b>Subtotal Philadelphia Corporation for the Aging:</b>				<b>1,831,546</b>	<b>912,525</b>
<b>Passed-Through - Philadelphia Workforce Development Corporation:</b>					
Achieving Independence Center (PWDC)	080214	17.258	LO03-020	64,720	14,673
Employment & Training - PWDC	240430	17.258	A03-524	330,000	22,220

**City of Philadelphia**  
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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Subtotal Philadelphia Workforce Development Corporation:</b>				394,720	36,893
<b>Total U.S. Department of Labor:</b>				2,724,702	1,159,197
 <b><u>U.S. Department of Transportation</u></b>					
<b>Direct - U.S. Department of Transportation:</b>					
Aircraft De-icing Station & LAHSO	420306	20.106	3-42-0076-48-00	18,102,668	18,999
Construct RW's-EIS Phase 1	420306	20.106	3-42-0076-063-03	3,000,000	2,686,014
Construct RW's-EIS Phase 2	420306	20.106	3-42-0076-067-04	6,100,000	57,760
Improve RW 9R,PH1, Rehab D,E Apron,TWJ	420306	20.106	3-42-0076-064-03	5,800,000	693,456
Improve Terminal Bldg	420306	20.106	3-42-0076-50-01	5,894,969	1,523,884
Install Perimeter Fencing	420306	20.106	3-42-0076-52-01	976,995	147,031
Modify International Bldg for EDS	420306	20.106	3-42-0076-58-02	14,000,000	8,887,756
Rehab Cargo Apron	420306	20.106	3-42-0076-54-01	3,688,379	(44,778)
Rehab Cargo Apron PH2	420306	20.106	3-42-0076-062-03	3,889,917	173,140
Rehab Runway 17-35 & Improvements	420306	20.106	3-42-0076-53-01	4,763,025	2,514,823
Rehab Terminal D-E Apron Phase 1	420306	20.106	3-42-0076-59-02	425,000	398,351
Security Enhancements-PH1	420306	20.106	3-42-0076-57-02	9,573,921	2,747,826
SMCGS	420306	20.106	3-42-0076-065-03	6,000,000	367,187
Erie Ave Intermodal Term Impr	C12147	20.500	PA-03-0262-00	3,441,264	360,093
<b>Subtotal U.S. Department of Transportation:</b>				85,656,138	20,531,542
 <b>Passed-Through - PA Department of Transportation:</b>					
Design Parallel TW 6-24	420493	20.106	810160	90,000	90,000
Extend TW "C" PH 3	420493	20.106	810159	810,000	135,000
1st/2nd & 3rd, 6th Highway	C12172	20.205	065650	80,000	33,236
1st/2nd Highways	C12127	20.205	65560	158,400	3,585
3rd '02 Hwy Distr 3R	C12197	20.205	65651	79,200	27,795
5th Highway District 3R #2	C12152	20.205	Q230-X065-143	3,215,359	198,890
5th Highway District 3R #2	C12152	20.205	Q23-X065-143	336,791	3,469
25th Street	C12196	20.205	065708	44,000	693
26th & Penrose / Gateway	C12131	20.205	33B,C-X065-050,1	199,616	1,143
26th & Penrose / Gateway #2	C12131	20.205	33B-X065-050/33C-X06	1,787,984	293,617
30th St Station/Gateway	C12171	20.205	065637	40,000	587
40th Street / AMTRAK	C12112	20.205	065282C	705,006	72,079
41st Street / Amtrak	C12207	20.205	Q100-X065-182	80,000	55
42nd Street / AMTRAK	C12130	20.205	065331B	1,352,232	29,915
42nd Street / AMTRAK	C12130	20.205	065331B	724,568	12,211

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
59th Street Bridge	C12179	20.205	Q11-X065-161	148,000	55
Allegheny Ave Signals	C12120	20.205	33D-X065-115	28,093	15
Arterial Interconnect	C12149	20.205	320-X065-043	144,000	23
Belfield Ave (Old York to Wister)	C12170	20.205	065707	40,000	15,818
Belfield Rd (Old York Rd-Wister)	C12170	20.205	065707	140,000	34,349
Bells Mill Road	C12133	20.205	065643A	68,400	5,791
Bells Mill Road (Germantown-Stenton Aves)	C12133	20.205	065643A	670,800	35,886
Center City Traffic Signals	C12137	20.205	065569A	226,300	17,297
Center City Traffic Signals	C12094	20.205	Q40-X065-130	30,162	3,873
Center City Traffic Signals #2	C12137	20.205	065569A	760,000	83,681
Center City Traffic Signals #3	C12206	20.205	065722	25,000	108
Century Lane	C12205	20.205	Q110-X065-230	88,000	17,627
Chestnut St. Transitway	C12148	20.205	065558	5,054,000	32,873
City Wide 05-3R	C12202	20.205	Q240-X065-219	80,000	20,087
City Wide Bicycle Network	C12145	20.205	065634	96,800	3,006
Delaware Ave (Lewis-Orthodox)	C12169	20.205	Q92-1094-101	56,000	2,640
Delaware Ave Naval Base Center	C12167	20.205	065696	40,000	3,332
Delaware Ave Naval Base Ctr	C12167	20.205	Q920-0122-101	332,000	5,070
Erie Ave Intermodal Term Impr	C12147	20.205	PA-03-0262-00	58,736	3,080
Erie Ave Intermodal Term Impr	C12147	20.205	PA-03-0262-00	48,000	54,608
Germantown Ave / Wiss Creek	C12116	20.205	065649	5,670,000	3,265,317
Germantown Ave / Wiss Creek	C12116	20.205	065649	423,600	171,234
Germantown Ave / Wiss Creek	C12116	20.205	065457D	1,398,569	158,296
Glenwood Ave	C12175	20.205	065575	120,000	22,382
Gowen Street / SEPTA	C12128	20.205	65545A	133,800	383
Gowen Street / SEPTA	C12128	20.205	065333B	263,800	10,560
Haverford	C12195	20.205	Q420-X065-192	80,000	2,993
Hunting Park Avenue	C12183	20.205	065594	72,000	32,011
Independence Mall Gateway	C12178	20.205	PA-90-X438-00	149,616	66,856
Island	C12140	20.205	065699	128,000	59,798
Kelly Drive Lighting	C12163	20.205	35B-X065-160	3,242,646	21,190
Kelly Drive Lighting	C12163	20.205	35B-X065-160	281,772	33,311
Krewstown / Pennypack Creek	C12041	20.205	78222A	40,358	1,324
Lancaster Ave (45th - City Ave)	C12192	20.205	065681	156,000	19,636
Lancaster Ave (45th - CityLine)	C12192	20.205	Q400-X065-193	32,000	9,258
Lehigh Ave East	C12190	20.205	065701	59,000	763
Lehigh Ave West	C12199	20.205	065702	32,000	381
Lincoln Drive	C12194	20.205	065695	80,000	68,986

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Market Street (45th - 63rd)	C12124	20.205	315-G002-006	86,551	7,377
Market Street (46th to 63rd)	C12124	20.205	315-G002-006	474,374	166,037
Martins Mill Road / CONRAIL & SEPTA	C12113	20.205	065315B	176,000	3,894
Mast Arm Evaluation	C12174	20.205	065680	192,000	67,054
Mastarm	C12174	20.205	065680	16,000	235
Montgomery Ave/AMTRAK & CONRAIL	C12182	20.205	065595	148,000	122,692
Morris Street / SEPTA	C12129	20.205	065334B	264,800	99,396
Morris Street / SEPTA	C12129	20.205	65546A	208,200	729
North Broad Streetscape	C12159	20.205	65677	60,000	26,416
Northeast Transportation Study	510046	20.205	OAV-X065-113	1,120,000	9,235
Ogontz Avenue Signals	C12139	20.205	34B-X065-026	293,816	491
Ogontz Avenue Signals	C12139	20.205	Q400-X065-213	4,543,831	3,926,207
Ogontz Avenue Signals	C12139	20.205	34B-X065-026	54,184	210,061
Ontario St Bridge	C12181	20.205	065598	72,000	4,507
Passyunk Avenue(Broadto 63rd St.)	C12188	20.205	Q40-X065-177	32,000	3,330
Rising Sun Ave Bridge	C12180	20.205	065596	72,000	68,705
School House Lane (Ridge-Henry)	C12095	20.205	Q230-X065-179	3,613,855	413,090
School House Lane (Ridge-Henry)	C12095	20.205	065631	300,600	220,349
Schuylkill River Park Bikeway	C12125	20.205	065612	201,440	190,298
Schuylkill River Park Bikeway	C12125	20.205	Q220-X065-180	36,173	36,173
Schuylkill River Park Bikeway	C12125	20.205	Q220-X065-180	4,450,904	2,517,543
Sedgley Avenue Bridge	C12184	20.205	065597	72,000	4,172
South Street / Schuylkill	C12132	20.205	065469A	328,000	44,901
Stenton Ave (Paper Mill Rd - Broad St)	C12189	20.205	Q400-X065-176	419,200	143,215
Stenton Avenue(Paper Mill Rd to Brd St)	C12189	20.205	Q400-X065-176	60,000	4,918
Strawberry Mans Br/Schuylkill	C12072	20.205	Q120-X065-128/159	9,281,120	297,177
Strawberry Mansion Bridge/Schuylkill	C12072	20.205	065552A	655,760	4,853
Traffic Control #4	C12187	20.205	065709	200,000	16,980
Tyson	C12173	20.205	065694A	12,000	2,148
Tyson Ave (Rising Sun-Torresdale)	C12173	20.205	065694A	184,000	8,506
Washington Avenue Signals	C12138	20.205	065606R, Q230-X065-1	441,337	7,161
Washington Avenue Signals	C12138	20.205	Q230-X065-153	4,669,024	409,502
Westbank Greenway-Phase 2	C12146	20.205	065710	119,205	88,577
Truck Enforcement Ckpoint Program	110450	20.218	Agreement #464307	252,080	76,411
Independence Mall Gateway Streetscape	C12178	20.500	PA 90-X438	6,078,782	2,664,660
Comprehensive Highway Safety Prg	141929	20.600	CP 03-06-1	197,296	103,496
Comprehensive Highway Safety Prg	142295	20.600	CP 04-06-1	202,296	150,000
Pedestrian Safety Program	141930	20.600	JP 03-06-1	5,000	1,175

**City of Philadelphia**  
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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Roosevelt Blvd. Project	110455	20.600	Agreement #065665	356,795	278,121
Sobriety Ckpt & Expand DUI Enforcement	110426	20.600	AL-02-14-1	299,239	163,505
<b>Subtotal PA Department of Transportation:</b>				<b>70,450,470</b>	<b>17,749,471</b>
<b>Passed-Through - Delaware Valley Regional Planning Commission:</b>					
DVRPC SRHPP	C12203	20.205	4-60-050	171,936	164,120
Land Development Codes Update	510055	20.205	2-67-115	186,000	68,500
Region Wide Transportation GIS Prj	120184	20.205	4-52-305	50,000	50,000
Region Wide Transportation GIS Prj	120178	20.205	1-52-305-A	140,000	81,942
Transportation Community Development Init	420171	20.205	2-67-116	75,000	59,671
N. Delaware Riverfront Public Trans	510053	20.505	3-63-008	70,000	55,946
Short Range Planning	510056	20.505	4-63-006	78,441	64,389
Stadium Area Transit Study	510058	20.505	4-63-010	56,000	16,817
<b>Subtotal Delaware Valley Regional Planning Commission:</b>				<b>827,377</b>	<b>561,384</b>
<b>Passed-Through - Miscellaneous Corporate Funding:</b>					
Discretionary Innov Seat Belt Prg	110605	20.600	2003-001-1	88,742	35,744
<b>Subtotal Miscellaneous Corporate Funding:</b>				<b>88,742</b>	<b>35,744</b>
<b>Total U.S. Department of Transportation:</b>				<b>157,022,727</b>	<b>38,878,141</b>
<b><u>U.S. Department of The Treasury</u></b>					
<b>Direct - U.S. Department of The Treasury:</b>					
Gang Resistance Ed & Train (GREAT)	110604	21.052	ATC03000223	227,415	142,985
GREAT National Expansion	110427	21.052	ATC03000288	220,000	107,076
GREAT National Expansion	110629	21.052	ATC04001	245,000	99,025
<b>Subtotal U.S. Department of The Treasury:</b>				<b>692,415</b>	<b>349,086</b>
<b>Total U.S. Department of The Treasury:</b>				<b>692,415</b>	<b>349,086</b>
<b><u>U.S. Library of Congress</u></b>					
<b>Direct - U.S. Library of Congress:</b>					
National Library Service Material	529999	42.001	Donated Books	818,032	818,032
<b>Subtotal U.S. Library of Congress:</b>				<b>818,032</b>	<b>818,032</b>
<b>Total U.S. Library of Congress:</b>				<b>818,032</b>	<b>818,032</b>

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b><u>U.S. National Science Foundation</u></b>					
<b>Passed-Through - Miscellaneous University Funding:</b>					
Innovations in Business Intelligence	040010	47.070	HER-0227802	13,500	13,500
<b>Subtotal Miscellaneous University Funding:</b>				13,500	13,500
<b>Total U.S. National Science Foundation:</b>				<b>13,500</b>	<b>13,500</b>
<b><u>U.S. Environmental Protection Agency</u></b>					
<b>Direct - U.S. Environmental Protection Agency:</b>					
Air Toxics Diesel Retrofit Grant	140454	66.000	XA-98371501-0	30,000	10,356
Air Pollution Control Program	141903	66.001	A-003045-03-1	1,868,943	586,134
Air Pollution Control Program	142185	66.001	A-00304504-0	1,845,503	1,273,376
Cobbs Creek Watershed	280016	66.463	CP-82901701-0	250,000	21,271
Air Toxics Monitoring Network	141975	66.606	XA-98378301-0	131,000	48,398
Ambient Air Monitoring Network	140773	66.606	PM-99374202-1	1,062,021	216,916
Biowatch Program	142304	66.606	BW-983894-01-02	680,257	161,562
Clean Air Transportation Communities	100259	66.606	X-82920801-0	200,000	44,500
Lead Abatement Training & Infr Dev	141977	66.716	X8-98372201-02	19,450	9,450
Superfund Redevelopment Grant	420174	66.802	SR - 98336901 - 2	100,000	6,218
<b>Subtotal U.S. Environmental Protection Agency:</b>				6,187,174	2,378,182
<b>Passed-Through - Philadelphia Redevelopment Authority:</b>					
Brownfield Pilot Program	420076	66.811	BP-993272-01-8	750,000	136,399
<b>Subtotal Philadelphia Redevelopment Authority:</b>				750,000	136,399
<b>Total U.S. Environmental Protection Agency:</b>				<b>6,937,174</b>	<b>2,514,581</b>
<b><u>U.S. Federal Emergency Management Agency</u></b>					
<b>Passed-Through - PA Emergency Management Agency:</b>					
Planning & Training Grant	100139	83.562	Agreement	266,322	253,503
Planning & Training Grant	100320	83.562	Agreement	238,853	121,690
<b>Subtotal PA Emergency Management Agency:</b>				505,175	375,193
<b>Total U.S. Federal Emergency Management Agency:</b>				<b>505,175</b>	<b>375,193</b>

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b><u>U.S. Department of Education</u></b>					
<b>Direct - U.S. Department of Education:</b>					
Technology Challenge	160151	84.303	R303K010079	100,000	46,176
<b>Subtotal U.S. Department of Education:</b>				100,000	46,176
<b>Passed-Through - PA Department of Health:</b>					
Governor's Discretionary Fund	141846	84.186	ME 00136	146,137	23,048
Governor's Drug-Free Schools	142293	84.186	ME 00136	146,137	146,137
<b>Subtotal PA Department of Health:</b>				292,274	169,185
<b>Passed-Through - PA Department of Education:</b>					
Literacy Comm - Career Link	050248	84.002	041-04-4068	42,000	41,166
Literacy Comm - Staff Development	050225	84.002	099-03-3105	28,195	14,338
Literacy Comm - Staff Development	050239	84.002	099-04-4105	160,995	155,090
<b>Subtotal PA Department of Education:</b>				231,190	210,594
<b>Passed-Through - PA Department of Public Welfare:</b>					
MR-Early Intervention (907)	142272	84.181	No new contract #	1,692,340	1,692,340
<b>Subtotal PA Department of Public Welfare:</b>				1,692,340	1,692,340
<b>Passed-Through - School District of Philadelphia:</b>					
School-Linked Behavioral Health	221552	84.027	265/F03	1,200,000	433,874
School-Linked Behavioral Health	221555	84.027	288/F04	1,800,000	756,576
<b>Subtotal School District of Philadelphia:</b>				3,000,000	1,190,450
<b>Total U.S. Department of Education:</b>				<b>5,315,804</b>	<b>3,308,745</b>

**U.S. Department of Health & Human Services**

**Direct - U.S. Department of Health & Human Services:**

MMRS FY 2003 Program Support	100313	93.000	233-03-0057	280,000	69,376
Federal Tuberculosis Control	141893	93.116	U52/CCU300451-22-3	1,417,986	619,538
Federal Tuberculosis Control	142212	93.116	U52/CCU300451-23-3	1,265,608	404,103
Varicella Surveillance	141852	93.185	U66/CCU311179-09	323,348	140,214
Varicella Surveillance	142211	93.185	U66/CCU311179-10-2	405,000	96,411
Child. Lead Poisoning Prevent Prog (CLPPP)	142008	93.197	US7/CCU322853-01	1,244,800	1,178,916
Post - DETOX Interim Trmt Enhancement	141857	93.230	5 H79 TI12842-02	498,765	285,175
Post - DETOX Interim Trmt Enhancement	142262	93.230	5 H79TI12842-03	498,765	371,749

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Targeted Capacity Exp (DETOX)-CM	141528	93.230	5 H79 TI11521-02	695,163	4,500
Childhood Immunization Program	141814	93.268	H23/CCH311516-07-5	2,713,126	20,550
Childhood Immunization Program	141837	93.268	H23/CCH322538-01-1	3,510,472	2,327,972
Childhood Immunization Program	142204	93.268	H23/CCH322538-02-2	3,349,365	921,462
Immunization Program - Donated Vaccines	149999	93.268	Vaccines - in Lieu of	7,926,166	7,926,166
Asthma Care Training For Kids	141914	93.283	U59/CCU320801-02-1	152,232	90,186
Asthma Care Training For Kids	141983	93.283	U59/CCU320801-03	108,367	35,168
Enhanced Epidemiology & Lab Capacity	141822	93.283	U50/CCU316820-03-4	1,488,257	897,173
Enhanced Epidemiology & Lab Capacity	142213	93.283	U50/CCU323664-01	709,953	149,529
Steps Grant	142146	93.283	U58/CCU323337-01	1,152,874	312,600
Court Improvement Program	840237	93.586	G-0101PASCIP	307,119	32,028
Court Improvement Program	840266	93.586	G-0201PASCIP	401,198	321,412
Urban Diabetics Prim Care & Hosp	142222	93.847	1 R21 DK064201-01	102,085	76,435
HIV Emergency Relief Project	141813	93.914	6 H89 HA 00013-12-03	22,918,487	16,250
HIV Emergency Relief Project	141927	93.914	6 H89 HA 00013-13-01	23,450,159	19,920,528
HIV Emergency Relief Project	141924	93.914	6 H89 HA 00013-13-01	1,224,909	1,237,786
HIV Emergency Relief Project	141987	93.914	2 H89 HA 00013-14-00	1,274,909	126,945
HIV Emergency Relief Supplemental	140377	93.914	BRH-890013-08-0	13,091,809	234,372
HIV Emergency Relief-CQI	141925	93.914	6 H89 HA 00013-13-01	631,950	509,620
HIV Emergency Relief-CQI	142201	93.914	2 H89 HA 00013-14-00	631,950	89,356
HIV Emergency ReliefPproject	142203	93.914	2 H89 HA 00013-14-00	21,948,043	4,587,345
HIV Emergency Relief-UA/CMI	141926	93.914	6 H89 HA 00013-13-01	422,804	358,702
HIV Emergency Relief-UA/CMI	142202	93.914	2 H89 HA 00013-14-00	643,583	123,356
Outpatient HIV Early Intervention	141836	93.918	5 H76 HA 00077-12-03	906,523	572,352
Outpatient HIV Early Intervention	141978	93.918	2 H76HA00077-13-00	836,076	207,204
Healthy Start - Eliminate Disparities	140879	93.926	5 H49 MC 00041-03-01	500,000	213,932
Healthy Start - Eliminate Disparities	141897	93.926	4 H49 MC 00041-04-2	577,715	277,680
Healthy Start Initiative	141835	93.926	5 H49MC00135-03	2,026,397	1,915,363
Healthy Start Initiative	141995	93.926	5 H49MC00135-04	2,125,000	13,951
Healthy Start Initiative-West	140819	93.926	6 H49 MC 00135-02	2,125,000	291,506
Healthy Start Neighborhood Lending	080196	93.926	Award Letter 02/04/200	42,288	35,874
Healthy Start North Consortium Dev	080218	93.926	Award Letter 02/04/200	56,315	40,560
Imp Sys Care/Pregnant Women	141954	93.926	I H64 MC 00029-01	190,000	3,061
Imp Sys Care/Pregnant Women	142221	93.926	5 H64MC00029-02	150,000	148,927
Imp Sys Care/Pregnant Women	142167	93.926	5 H64MC00029-03	150,000	4,684
AIDS Prevention Project	140559	93.940	U62/CCU304524-08-2	4,957,584	6,025
AIDS Prevention Project	141811	93.940	U62/CCU304524-13-4	7,132,638	846
AIDS Prevention Project	141915	93.940	U62/CCU304524-14-3	6,552,685	3,755,418

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
AIDS Prevention Project	142199	93.940	U62/CCU323472-01-3	6,442,552	2,472,744
HIV/AIDS Surveillance & Seroprevalence	141898	93.944	U62/CCU306217-12-5	1,809,037	1,101,879
HIV/AIDS Surveillance & Seroprevalence	142197	93.944	U62/CCU323572-01-1	836,050	223,778
Sexually Transmitted Disease Control	141533	93.977	H25/CCH304327-10-2	2,101,580	528
Sexually Transmitted Disease Control	141840	93.977	H25/CCH304327-13-8	3,576,443	1,555,430
Sexually Transmitted Disease Infertility	141841	93.977	H25/CCH304327-13-8	922,406	399,324
<b>Subtotal U.S. Department of Health &amp; Human Services:</b>				<b>158,805,541</b>	<b>56,725,991</b>
<b>Passed-Through - PA Department of Health:</b>					
PA Community Prevent Collaborative	142306	93.230	ME 03427	108,778	108,776
PA SBIRT Initiative	142305	93.230	ME 00136	506,511	15,782
Bioterrorism Grant - Focus Area A	141964	93.283	ME 02-215	529,388	326,739
Bioterrorism Grant - Focus Area A	142215	93.283	4100020948	366,364	390,201
Bioterrorism Grant - Focus Area B	141965	93.283	ME 02-215	576,455	365,578
Bioterrorism Grant - Focus Area B	142217	93.283	4100020948	667,935	180,991
Bioterrorism Grant - Focus Area F	141966	93.283	ME 02-215	151,755	33,247
Bioterrorism Grant - Focus Area F	142218	93.283	4100020948	74,052	18,517
Bioterrorism Grant - Interest Income	141963	93.283	Interest Income	1,945	3,657
Nutrition & Physical Activity Grant	142168	93.283	ME 02-019	95,000	83,644
C & B Cancer Prevention	141985	93.919	ME 99-098	109,108	109,056
C & B Cancer Prevention	142144	93.919	ME 99-098	432,325	171,200
Alcohol Block Grant Treatment	141793	93.959	ME 00136	2,667,530	7,356
Alcohol Prevention Block	141847	93.959	ME 00136	751,428	24,221
Drug Block Grant Treatment	141888	93.959	ME 00136	7,475,043	56,922
Drug Prevention Block	141848	93.959	ME 00136	1,927,811	81,279
SAPT - Alcohol Intvn/Trmt	142290	93.959	ME 00136	2,767,560	2,767,560
SAPT - Alcohol Prevention	142289	93.959	ME 00136	768,950	768,950
SAPT - Drug Intvn/Trmt	142292	93.959	ME 00136	7,749,924	7,688,989
SAPT - Drug Prevention	142291	93.959	ME 00136	1,975,961	1,975,961
Cardiovascular Risk Reduction Svs	141998	93.991	-	132,411	118,792
Diabetes Education Grant	141910	93.991	ME 00193	205,000	5,000
Diabetes Education Grant	141982	93.991	ME 00193 - Amend #2	135,500	170,000
Injury Prevention Program	142183	93.991	ME 02-014	209,340	208,695
Tuberculosis Control (Fed App-719)	142207	93.991	ME 03018	123,000	123,000
Child & Adolescent Services	141931	93.994	ME 02033	1,881,360	47,448
Child & Adolescent Services	142170	93.994	ME 02033	1,882,171	1,777,302
Childhood Lead Poisoning Prevent Blk	141935	93.994	ME 02022	517,810	2,149
Childhood Lead Poisoning Prevent Blk	142171	93.994	ME 02022	517,806	517,806

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Children w/ Special Health Care Needs	141901	93.994	ME 02033	114,194	375
Children w/ Special Health Care Needs	142006	93.994	ME 02033	109,734	91,820
Lead Hazard Abatement	141551	93.994	ME 03148	550,000	549,967
MIC Primary Preventive Services	141899	93.994	ME 02033	1,397,759	33,786
MIC Primary Preventive Services	142004	93.994	ME 02033	1,395,805	1,194,020
<b>Subtotal PA Department of Health:</b>				38,875,713	20,018,783
<b>Passed-Through - PA Department of Education:</b>					
Federal Urban Rodent Control	141913	93.283	U50/CCU320265-02-1	365,187	83,880
Federal Urban Rodent Control	142186	93.283	U50/CCU320265-03-1	326,426	227,569
<b>Subtotal PA Department of Education:</b>				691,613	311,449
<b>Passed-Through - PA Department of Public Welfare:</b>					
MH-Homeless Grant (769)	142266	93.150	No new contract #	291,100	291,100
Family Centers Grant	221034	93.556	ME 982221600	323,043	35,073
Family Centers Grant	221060	93.556	SAP 4100012786	328,174	328,174
HAP - Rental Assistance-TANF	240435	93.558	ME 6300210251	378,641	378,641
Temporary Assistance for Needy Families	220390	93.558	Certification Letter	130,499,707	130,499,707
Child Support Enforcement	690201	93.563	Title IV- D	932,803	932,803
Child Support Program	840302	93.563	Title IV - D	15,366,329	15,366,329
Unallocated IV-D Payments	840008	93.563	ME 4513321800	2,873,453	2,374,252
Refugee Targeted Assistance	100269	93.566	ME 21900002	575,809	21,777
Refugee Targeted Assistance	100297	93.566	Agreement #4100013313	676,000	618,158
Emergency Energy Assistance	260087	93.568	4100010946	382,600	28,832
Emergency Energy Assistance	260094	93.568	Award Letter 08/27/03	382,600	373,834
Family Centers Grant	221061	93.590	SAP 4100012786	8,682	8,682
Title IV-B	220396	93.645	Certification Letter	2,735,197	2,735,197
AFCARS - Federal	220391	93.658	Award Letter	672,553	672,553
Program Income	229996	93.658	Child Support SSI	2,485,141	2,485,141
Title IV-E Placement Maintenance	220393	93.658	Certification Letter	142,355,506	142,335,506
Title IV-E Adoption Assistance	220394	93.659	Certification Letter	21,769,242	21,769,242
Child Protective Services	221052	93.667	ME 105121600	2,888,308	2,888,308
Family Preservation Funds - Title XX	141972	93.667	ME 105126100	605,304	20,671
Family Preservation Funds - Title XX	142258	93.667	ME 105121600	605,304	605,304
HAP - Administration	240455	93.667	ME 6300210251	394,512	394,512
HAP - Case Management	240432	93.667	ME 6300210251	1,788,488	1,785,612
HAP - Program Income	240438	93.667	ME 6300210251	1,272	1,272
MH-SSBG (734)	142264	93.667	No new contract #	7,902,745	7,902,745

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
MR-SSBG (933)	142273	93.667	No new contract #	7,408,719	7,408,719
MR-SSBG-EI (935)	142274	93.667	No new contract #	329,345	329,345
Title IV-E Independent Living	221019	93.674	ME 105111600	1,042,829	57,398
Title IV-E Independent Living	221040	93.674	Award Letter 09/16/02	931,524	931,524
Title IV-E Independent Living	221057	93.674	Award Letter 06/25/03	1,150,726	1,057,543
MH-Intensive Case Mgmt (717/956)	142265	93.778	No new contract #	22,611	22,611
MR-TSM Admin Costs (931)	142278	93.778	No new contract #	1,389,045	1,389,045
MR-Waiver (931)	142275	93.778	No new contract #	104,385,513	104,141,808
MR-Waiver-Admin (931)	142276	93.778	No new contract #	7,360,400	7,360,400
MR-Waiver-EIN (942)	142277	93.778	No new contract #	2,752,700	2,752,700
Title IV-E Medical Assistance	220395	93.778	P. L. 96-272 of 1980	1,209,414	1,209,414
MH-CMHSBG (903)	142267	93.958	No new contract #	1,574,848	1,574,848
HAP - Bridge Housing - PENNFREE	240434	93.959	ME 6300210251	1,251,800	1,251,800
HAP - Program Income - PENNFREE	240437	93.959	ME 6300210251	54,970	54,970
<b>Subtotal PA Department of Public Welfare:</b>				<b>468,086,956</b>	<b>464,395,551</b>
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
Supported Work Program (Workwise)	080184	93.558	22-150-0004	1,125,029	3,964
Supported Work Program (Workwise)	080208	93.558	Client Funding Allocat	1,406,402	862,662
TANFBG Housing Collaboration Program	06ERW2	93.558	C000002740	360,000	85,987
TANFBG Housing Collaboration Program	06OCP1	93.558	C000002740	40,000	21,584
CSBG - Administration	080132	93.569	20-763-0001	4,026,337	42,358
CSBG - Administration	080212	93.569	C000002932 - Amend #1	3,770,202	1,474,611
CSBG - CSP	080133	93.569	20-763-0001	9,253,801	286,744
CSBG - CSP	080213	93.569	C000002932 - Amend #1	6,316,421	2,970,518
Empowerment Zone	080035	93.667	907151470	79,017,404	4,583,791
<b>Subtotal PA Department of Community and Economic Development:</b>				<b>105,315,596</b>	<b>10,332,218</b>
<b>Passed-Through - PA Executive Offices:</b>					
Juvenile Probation Emerg Assist - TANFBG	840283	93.558	FC #4100011202	118,368	118,368
Welfare Fraud Unit	690199	93.560	Cooperative Agreement	902,500	652,472
<b>Subtotal PA Executive Offices:</b>				<b>1,020,868</b>	<b>770,840</b>
<b>Passed-Through - Miscellaneous Other:</b>					
Title IV-E Training (Regional Tr Ctr)	221059	93.658	Award Letter 07/16/200	265,328	155,522
<b>Subtotal Miscellaneous Other:</b>				<b>265,328</b>	<b>155,522</b>
<b>Passed-Through - Miscellaneous Foundation/Trust Funding:</b>					

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Comm on Aging - Consumer Educ Pro (Fed)	050223	93.779	Award Letter 06/27/02	10,000	667
Comm on Aging - Consumer Educ Pro (Fed)	050242	93.779	Award Notification 08/	5,000	5,000
<b>Subtotal Miscellaneous Foundation/Trust Funding:</b>				15,000	5,667
<b>Passed-Through - Family Planning Council:</b>					
Circle Of Care - Pediatric AIDS	141844	93.153	030307	130,891	19,165
Circle Of Care - Pediatric AIDS	141979	93.153	040304	87,478	87,478
Family Planning Services	141996	93.217	040301	301,521	300,205
C & B Cancer Prevention	141921	93.919	ME 99-098	327,540	170,448
Family Planning-Genetic Screening	141997	93.994	040303	10,260	10,260
Walk-in Pregnancy Testing Demo	141993	93.994	040302	12,025	12,025
<b>Subtotal Family Planning Council:</b>				869,715	599,581
<b>Passed-Through - Philadelphia Corporation for the Aging:</b>					
Older Adult Program	160270	93.044	Allocation	581,000	1,333
Older Adult Program	160283	93.044	PCA Allocation	581,000	574,515
West Oak Lane Senior Center	080176	93.044	113	132,136	2,300
West Oak Lane Senior Center	080203	93.044	-	128,136	103,022
Comm on Aging - Apprise	050222	93.779	Award Letter 06/11/02	16,849	129
Comm on Aging - Apprise	050240	93.779	Award Letter	17,276	17,276
<b>Subtotal Philadelphia Corporation for the Aging:</b>				1,456,397	698,575
<b>Passed-Through - Miscellaneous University Funding:</b>					
Com Integration-SMIS/Supp Housing	140820	93.242	5-37875-A MOD #2	150,875	150,875
<b>Subtotal Miscellaneous University Funding:</b>				150,875	150,875
<b>Total U.S. Department of Health &amp; Human Services:</b>				<b>775,553,602</b>	<b>554,165,052</b>
<b><u>U.S. Corporation for National &amp; Community Service</u></b>					
<b>Direct - U.S. Corporation for National &amp; Community Service:</b>					
Foster Grandparents	080153	94.011	02SFAPA013 02SF	469,395	542
Foster Grandparents	080175	94.011	02SFAPA013 02SF	480,181	235,596
Foster Grandparents	080202	94.011	02SFAPA013 02SF	480,181	214,364
<b>Subtotal U.S. Corporation for National &amp; Community Service:</b>				1,429,757	450,502
<b>Total U.S. Corporation for National &amp; Community Service:</b>				<b>1,429,757</b>	<b>450,502</b>

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2003 to June 30, 2004**

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b><u>U.S. Social Security Administration</u></b>					
<b>Direct - U.S. Social Security Administration:</b>					
SSA Prisoner Incentive Payments	230018	96.006	PA0102	327,200	327,200
<b>Subtotal U.S. Social Security Administration:</b>				327,200	327,200
<b>Total U.S. Social Security Administration:</b>				327,200	327,200
<b><u>U.S. Department of Homeland Security</u></b>					
<b>Passed-Through - PA Department of Transportation:</b>					
Explosive Detection Canine Team	422175	97.072		839,828	314,824
<b>Subtotal PA Department of Transportation:</b>				839,828	314,824
<b>Passed-Through - PA Emergency Management Agency:</b>					
Disaster Asst-President Day Storm	101534	97.036	FEMA3180EMPA101U	2,168,228	2,168,228
Emergency Management Performance	100295	97.042	Emergency Mgmt S & F	97,631	102,279
<b>Subtotal PA Emergency Management Agency:</b>				2,265,859	2,270,506
<b>Total U.S. Department of Homeland Security:</b>				3,105,687	2,585,330
<b><u>U.S. Miscellaneous Federal Assistance</u></b>					
<b>Direct - U.S. Miscellaneous Federal Assistance:</b>					
Homeless Alcoholic Men	141923	99.000	DACA-31-1-84-204	79,900	79,900
Homeless Alcoholic Men	142294	99.000	DACA-31-1-84-204	190,200	190,200
<b>Subtotal U.S. Miscellaneous Federal Assistance:</b>				270,100	270,100
<b>Total U.S. Miscellaneous Federal Assistance:</b>				270,100	270,100
<b>Total Schedule of Expenditures of Federal Awards:</b>				2,080,888,884	739,773,058

**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

**CONTENTS**

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**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

**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 through F 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	\$ 390,257,158
Community College of Philadelphia	\$ 53,668,485
Redevelopment Authority of the City of Philadelphia	\$ 40,365,185
Philadelphia Housing Authority	\$ 338,539,928
Philadelphia Housing Development Corporation	\$ 19,652,233
Philadelphia Authority for Industrial Development	\$ 6,788,203

**3. NOTES TO SPECIFIC PROGRAMS**

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

- A. Emergency Food Assistance Program (10.569) – The Share Food Program has been designated “Lead Agency” by the City with respect to an agreement between the City and the Pennsylvania Department of Agriculture. The Share Food Program

**CITY OF PHILADELPHIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

Footnote 3 (continued)

distributed \$3,119,928 worth of food commodities to eligible “Recipient Agencies,” during fiscal 2004.

- B. *Books for the Blind and Physically Handicapped (42.001)* – Each year the Library for the Blind and Physically Handicapped (Library) receives equipment, books and materials from the Library of Congress. At the end of its useful life this equipment is returned to the Library of Congress. A valuation of \$818,032 was placed on the items received during fiscal 2004. The Library used a formula based on an estimated cost per unit times the number of each item received.
- C. *HUD Section 108 Loans (14.248)* – 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: 068061, 060124, 060159, 060378 and 06SE24). The Economic Development portion is received by the Philadelphia Industrial Development Corporation (PIDC), a quasi-governmental agency. During fiscal year 2004, the city loaned \$7,238,430 (\$335,000 under contract B-94-MC-420012-A, \$ 2,697,843 under contract B-97-MC-420012-D, and \$4,205,587 under contract B-97-MC-420012-E). In addition, the city received a new \$20,000,000 loan, under contract number B-97-MC-420012-D, in fiscal year 2004. 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.
- D. *Loan Agreement with PHA (14.866)*: - The city entered into a loan agreement with the Philadelphia Housing Authority (PHA) for blight elimination, and other related activities, in the amount of \$4,500,000. PHA received HUD funds under the Demolition and Revitalization of Severely Distressed Public Housing Program. Loan repayments will be from future CDBG funds the city expects to receive from HUD. In the event of insufficient HUD funding, the city will repay HUD from its general fund. As of June 30, 2003 the city repaid all of the amounts loaned to date (\$2,783,153), and there were no new loans during fiscal year 2004.
- E. *Federal Surplus Property (39.003)*: – In previous fiscal years, the city received federal financial grant-in-aid in the form of property from the General Services Administration’s Federal Surplus Program. For fiscal year 2004, there was no property received.

**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

Footnote 3 (continued)

- F. Immunization Program – Donated Vaccines (93.268): – The city’s Department of Health received financial assistance, in lieu of cash, valued at \$7,926,166 by the U. S Department of Health and Humans Services (CDC) during fiscal year 2004 (City ID Number 149999). The funding reflects the cost of vaccines, and payroll for federal personnel assigned by the Center for Disease Control (CDC).

**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.

**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>Funding</u>
10.558	Child and Adult Care Food Program	235,746
10.568	Emergency Food Assistance Program (Administrative Costs)	132,699
14.000	U.S. Department of Housing & Urban Development	180
14.218	Community Development Block Grants/Entitlement Grants	52,761,518
14.231	Emergency Shelter Grants Program	3,174,806
14.235	Supportive Housing Program	3,802,664
14.238	Shelter Plus Care	3,020,972
14.239	HOME Investment Partnerships Program	11,638,748
14.241	Housing Opportunities for Persons with AIDS	5,426,993
14.866	Demolition and Revitalization of Severely Distressed Public Housing	598,666
14.871	Section 8 Housing Choice Vouchers	220,350
16.527	Supervised Visitation, Safe Havens for Children	31,735
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States	282,500
16.579	Byrne Formula Grant Program	206,222

**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

Footnote 6 (continued)

<u>Source</u>	<u>Program</u>	<u>Funding</u>
17.258	WIA Adult Program	39,344
84.027	Special Education - Grants to States	839,709
84.181	Special Education-Grants for Infants & Families with Disabilities	2,328,401
84.186	Safe & Drug-Free Schools & Communities – State	146,137
93.150	Projects for Assistance in Transition from Homelessness (PATH)	1,641,498
93.151	Health Center Grants for Homeless Populations	77,616
93.556	Promoting Safe and Stable Families	227,934
93.558	Temporary Assistance for Needy Families	123,528,265
93.569	Community Services Block Grant	199,008
93.590	Community Based Family Resource and Support Grants	8,682
93.658	Foster Care -Title IV-E	75,052,214
93.667	Social Service Block Grant	18,981,667
93.674	Independent Living	1,057,543
93.778	Medical Assistance Program	126,852,750
93.914	HIV Emergency Relief Project Grants	25,542,334
93.926	Healthy Start Initiative	2,075,358
93.940	HIV Prevention Activities - Health Department Based	4,823,075
93.944	HIV/AIDS Surveillance	928,937
93.958	Block Grants for Community Mental Health Services	897,780
93.959	Block Grants for Prevention & Treatment of Substance Abuse	16,472,342
93.994	Maternal & Child Health Services Block Grant to the States	2,066,878
Total Subrecipient Funding:		485,321,272

**7. EMPOWERMENT ZONE**

Beginning in fiscal year 2002 Empowerment Zone Program will be reported under CFDA 93.667, Social Services Block Grant as passed-through the Pa. Department of Community and Economic Development. Previously, the Empowerment Zone Program was reported as CFDA 93.585.

**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, 2003 to June 30, 2004**

<b>Pa. DPW Program</b>	<b>City</b>		<b>Contract</b>	<b>Grant</b>	<b>Grant</b>
<b>Project Title</b>	<b>CFDA</b>	<b>ID</b>			
<b><u>Mental Health/Mental Retardation</u></b>					
MH-Behavioral MH Sv(173)	00.000	142271	No new contract #	6,031,300	6,031,300
MH-CMHSBG (903)	93.958	142267	No new contract #	1,574,848	1,574,848
MH-Homeless Grant (769)	93.150	142266	No new contract #	291,100	291,100
MH-Intensive Case Mgmt (717/956)	93.778	142265	No new contract #	22,611	22,611
MH-Program Income	00.000	149993	Program Income	29,920,590	29,920,590
MH-Program Maintenance (140)	00.000	142269	No new contract #	118,406,833	118,037,646
MH-Specialized Residences (160)	00.000	142270	No new contract #	1,275,238	1,275,238
MH-SSBG (734)	93.667	142264	No new contract #	7,902,745	7,902,745
MR-Community Services (156)	00.000	142282	No new contract #	29,946,829	29,946,829
MR-Early Intervention (117)	00.000	142281	No new contract #	9,614,866	9,614,866
MR-Early Intervention (907)	84.181	142272	No new contract #	1,692,340	1,692,340
MR-Program Income	00.000	149992	Program Income	19,472,063	19,472,063
MR-SSBG (933)	93.667	142273	No new contract #	7,408,719	7,408,719
MR-SSBG-EI (935)	93.667	142274	No new contract #	329,345	329,345
MR-TSM Admin Costs (931)	93.778	142278	No new contract #	1,389,045	1,389,045
MR-Waiver (156)	00.000	142279	No new contract #	78,727,844	78,485,712
MR-Waiver (931)	93.778	142275	No new contract #	104,385,513	104,141,808
MR-Waiver Admin (156)	00.000	142280	No new contract #	7,360,400	7,360,400
MR-Waiver-Admin (931)	93.778	142276	No new contract #	7,360,400	7,360,400
MR-Waiver-EIN (942)	93.778	142277	No new contract #	2,752,700	2,752,700
<b>Total :</b>				<b>435,865,329</b>	<b>435,010,305</b>

**Children and Youth Program**

Act 148 Child Welfare Services	00.000	220398	Certification Letter	231,348,036	231,348,036
Act 148 YDC Costs	00.000	220398	Certification Letter	7,303,228	7,303,228
Child Protective Services	93.667	221052	ME 105121600	2,888,308	2,888,308
Program Income	93.658	229996	Child Support SSI	2,485,141	2,485,141
Temporary Assistance for Needy Families	93.558	220390	Certification Letter	130,499,707	130,499,707
Title IV-B	93.645	220396	Certification Letter	2,735,197	2,735,197
Title IV-B - State Match	00.000	220397	Certification Letter	729,386	729,386
Title IV-E Adoption Assistance	93.659	220394	Certification Letter	21,769,242	21,769,242
Title IV-E Independent Living	93.674	221019	ME 105111600	1,042,829	57,398

**City of Philadelphia**  
**Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards**  
**July 1, 2003 to June 30, 2004**

<b><u>Pa. DPW Program</u></b>	<b>City</b>			<b>Grant</b>	<b>Grant</b>
<b>Project Title</b>	<b>CFDA</b>	<b>ID</b>	<b>Contract</b>	<b>Awards</b>	<b>Expenditures</b>
	<b>Number</b>	<b>Number</b>	<b>Number</b>		
Title IV-E Independent Living	93.674	221057	Award Letter 06/25/03	1,150,726	1,057,543
Title IV-E Independent Living	93.674	221040	Award Letter 09/16/02	931,524	931,524
Title IV-E Medical Assistance	93.778	220395	P. L. 96-272 of 1980	1,209,414	1,209,414
Title IV-E Placement Maintenance	93.658	220393	Certification Letter	142,355,506	142,335,506
<b>Total :</b>				<b><u>546,448,244</u></b>	<b><u>545,349,630</u></b>

**Combined Homeless Assistance Program**

HAP - Administration	00.000	240459	ME 6300210251	353,859	353,859
HAP - Administration	93.667	240455	ME 6300210251	394,512	394,512
HAP - Bridge Housing	00.000	240440	ME 6300210251	2,576,385	2,576,385
HAP - Bridge Housing - PENNFREE	93.959	240434	ME 6300210251	1,251,800	1,251,800
HAP - Case Management	93.667	240432	ME 6300210251	1,788,488	1,785,612
HAP - ESG	00.000	240442	ME 6300210251	1,189,746	1,189,746
HAP - Program Income	93.667	240438	ME 6300210251	1,272	1,272
HAP - Program Income	00.000	240443	Interest Income	218,242	218,242
HAP - Program Income - PENNFREE	93.959	240437	ME 6300210251	54,970	54,970
HAP - Rental Assistance-TANF	93.558	240435	ME 6300210251	378,641	378,641
HAP - Rental Assistance	00.000	240441	ME 6300210251	797,590	797,590
<b>Total :</b>				<b><u>9,005,505</u></b>	<b><u>9,002,629</u></b>

**Human Services Development Fund**

HSDF - AACO	00.000	142149	Award Letter 02/09/200	1,100,000	1,100,000
HSDF - After School Enhancement Pgm	00.000	160287	Award Letter 02/09/200	400,000	400,000
HSDF - CAPE	00.000	221049	Award Letter 02/09/200	289,875	289,875
HSDF - Case Mgmt Group A	00.000	240445	Award Letter 02/09/200	949,826	949,826
HSDF - Case Mgmt Group B	00.000	240446	Award Letter 02/09/200	805,367	805,367
HSDF - Case Mgmt Group C	00.000	240447	Award Letter 02/09/200	1,034,803	1,034,803
HSDF - Case Mgmt Special Svcs	00.000	240448	Award Letter 02/09/200	1,449,254	1,449,254
HSDF - Community Based Prev Svcs	00.000	221063	Award Letter 02/09/200	190,100	190,100
HSDF - Jackson vs. Hendricks Initiative	00.000	100319	Award Letter 02/09/200	143,138	143,138
HSDF - Lead Abatement	00.000	142148	Award Letter 02/09/200	524,165	524,165
HSDF - MH	00.000	142285	Award Letter 02/09/200	2,156,980	2,156,980
HSDF - Program Income	00.000	221056	Interest Income	9,505	9,505
HSDF - Violence Reduction	00.000	160279	Award Letter 02/09/200	469,840	469,840

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, 2003 to June 30, 2004**

<b><u>Pa. DPW Program</u></b>	<b>CFDA</b>	<b>City</b>	<b>Contract</b>	<b>Grant</b>	<b>Grant</b>
<b>Project Title</b>	<b>Number</b>	<b>ID</b>	<b>Number</b>	<b>Awards</b>	<b>Expenditures</b>
HSDF - Violence Reduction Initiative	00.000	840300	Award Letter 02/09/200	230,000	230,000
HSDF - Welcome New Families	00.000	141904	ME 6300230251	171,263	0
HSDF - Welcome New Families	00.000	142007	Award Letter 02/09/200	147,098	147,098
HSDF - Youth Access Centers	00.000	160280	Award Letter 02/09/200	381,252	381,252
<b>Total :</b>				<b>10,452,466</b>	<b>10,281,203</b>
 <b><u>Child Support Enforcement</u></b>					
Child Support Enforcement	93.563	690201	Title IV- D	932,803	932,803
Child Support Program	93.563	840302	Title IV - D	15,366,329	15,366,329
Unallocated IV-D Payments	93.563	840008	ME 4513321800	2,873,453	2,374,252
<b>Total Child Support Enforcement:</b>				<b>19,172,585</b>	<b>18,673,384</b>
 <b><u>Other PaDPW Assistance</u></b>					
ACT 152 (App 120)	00.000	142298	-	2,369,442	2,369,442
AFCARS - Federal	93.658	220391	Award Letter	672,553	672,553
AFCARS - State	00.000	220392	Award Letter	457,719	457,719
AIDS Personal Care Services	00.000	142196	Agreement	415,000	408,052
AIDS Personal Care Services	00.000	141851	4100010801	415,000	24,229
Behavioral Health Services/IGT (173)	00.000	142260	-	12,021,189	12,021,189
Child Welfare Educ For Leadership - CWEL	00.000	221054	Agreement	931,387	931,387
Communities in Schools - FFDC	00.000	080215	Award 07/14/2003	20,000	19,010
Emergency Energy Assistance	93.568	260094	Award Letter 08/27/03	382,600	373,834
Emergency Energy Assistance	93.568	260087	4100010946	382,600	28,832
Family Centers Grant	93.590	221061	SAP 4100012786	8,682	8,682
Family Centers Grant	00.000	221062	SAP 4100012786	162,384	162,384
Family Centers Grant	93.556	221034	ME 982221600	323,043	35,073
Family Centers Grant	93.556	221060	SAP 4100012786	328,174	328,174
Family Preservation Funds - Title XX	93.667	142258	ME 105121600	605,304	605,304
Family Preservation Funds - Title XX	93.667	141972	ME 105126100	605,304	20,671
Refugee Targeted Assistance	93.566	100269	ME 21900002	575,809	21,777
Refugee Targeted Assistance	93.566	100297	Agreement #4100013313	676,000	618,158
<b>Total :</b>				<b>21,352,190</b>	<b>19,106,470</b>

The accompanying notes are an integral part of this schedule.

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**City of Philadelphia**  
**Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards**  
**July 1, 2003 to June 30, 2004**

<b><u>Pa. DPW Program</u></b>		<b>City</b>				
<b>Project Title</b>	<b>CFDA</b>	<b>ID</b>	<b>Contract</b>		<b>Grant</b>	<b>Grant</b>
	<b>Number</b>	<b>Number</b>	<b>Number</b>		<b>Awards</b>	<b>Expenditures</b>
<b>Total Schedule of Expenditures of DPW Awards:</b>					<b>1,042,296,318</b>	<b>1,037,423,622</b>

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**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF PENNSYLVANIA  
DEPARTMENT OF PUBLIC WELFARE AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

**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** (Reissued November 30, 2004):

Children and Youth Program  
Mental Health/Mental Retardation

**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		\$ 98,536,805
State - DPW Behavioral Health Services Initiative		12,021,189
State - DPW Children and Youth Program		119,209,664
State - DPW Combined Homeless Assistance Programs		4,335,972
Total Pa. DPW Awards to Subrecipients:		<u><u>\$234,103,630</u></u>

# **INDEPENDENT AUDITOR'S SECTION**

**Auditor's Reports**

**Findings and Questioned Costs**

**Summary Schedule Prior Audit Findings**



# CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER  
12th Floor, Municipal Services Bldg.  
1401 John F. Kennedy Boulevard  
Philadelphia, Pennsylvania 19102-1679  
(215) 686-6680 FAX (215) 686-3832

JONATHAN A. SAIDEL  
City Controller  
ALBERT F. SCAPEROTTO  
Deputy City Controller

## **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, 2004, which collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements and have issued our report thereon dated January 26, 2005. We did not audit the financial statements of the following organizations. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on the basic financial statements, insofar as it related to the amounts included for those organizations, was based solely on the reports of the other auditors.

### 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 Behavioral Health  
Community College of Philadelphia  
Penn's Landing Corporation  
Philadelphia Authority for Industrial Development  
Philadelphia Gas Works  
Philadelphia Parking Authority  
Redevelopment Authority of the City of Philadelphia  
Pennsylvania Convention Center Authority  
Philadelphia Housing Authority

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. The financial statements of the Pennsylvania Intergovernmental Cooperation Authority, Penn's Landing Corporation, Pennsylvania Convention Center Authority, Philadelphia Parking Authority, Community Behavioral Health, and the Philadelphia Gas Works 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 have issued a separate report on internal control and on compliance and other matters thereon.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the City of Philadelphia, Pennsylvania's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City of Philadelphia, Pennsylvania's ability to initiate, record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 04-01 through 04-04.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

### **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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we have reported to management of the City of

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

Philadelphia, Pennsylvania in a separate letter dated January 26, 2005.

This report is intended solely for the information and use of management of the City of Philadelphia, Pennsylvania, 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.

January 26, 2005

ALBERT F. SCAPEROTTO, CPA  
Deputy City Controller

JONATHAN A. SAIDEL, CPA  
City Controller



# CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER  
12th Floor, Municipal Services Bldg.  
1401 John F. Kennedy Boulevard  
Philadelphia, Pennsylvania 19102-1679  
(215) 686-6680 FAX (215) 686-3832

JONATHAN A. SAIDEL  
City Controller  
ALBERT F. SCAPEROTTO  
Deputy City Controller

## **REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO 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 compliance of the City of Philadelphia, Pennsylvania with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *Pennsylvania Department of Public Welfare (DPW) Single Audit Supplement* that are applicable to each of its major federal and DPW programs for the year ended June 30, 2004. 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 the entities and their respective expenditures of federal awards 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 entities because they had separate audits conducted in accordance with *U.S. Office of Management and Budget Circular A-133*.

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

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.

In our opinion, the City of Philadelphia, Pennsylvania complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and DPW programs for the year ended June 30, 2004. However, the results of our auditing procedures disclosed 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 04-05 through 04-13.

### **Internal Control Over Compliance**

The 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 requirements that could have a direct and material effect on a major federal or DPW program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133 and the DPW Single Audit Supplement.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgement, could adversely affect the City of Philadelphia, Pennsylvania's ability to administer a major federal or DPW program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 04-05 and 04-09 to 04-11.

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

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal or DPW program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of management of the City of Philadelphia, Pennsylvania, 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.

September 30, 2005

ALBERT F. SCAPEROTTO, CPA  
Deputy City Controller

JONATHAN A. SAIDEL, CPA  
City Controller



# **Schedule of Findings And Questioned Costs**

**CITY OF PHILADELPHIA**

**Summary of Auditor's Results – June 30, 2004**

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*Financial Statements:*

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_ yes   x   no

Reportable condition(s) identified not considered to be material weaknesses?

  x   yes \_\_\_\_ none reported

Noncompliance material to financial statements noted? \_\_\_\_ yes   x   no

*Federal Awards:*

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_ yes   x   no

Reportable condition(s) identified not considered to be material weaknesses?

  x   yes \_\_\_\_ none reported

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.569	Emergency Food Assistance Program (Food Commodities)
20.205	Highway Planning and Construction
20.500	Federal Transit: Capital Investment Grants
93.268	Immunization Grants
93.283	Centers for Disease Control and Prevention
93.558	Temporary Assistance for Needy Families
93.569	Community Services Block Grant
93.645	Child Welfare Services – State Grants
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.674	Independent Living
93.778	Medical Assistance Program
93.958	Block Grant for Community Mental Health Services

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

Auditee qualified as low-risk auditee? \_\_\_\_ yes   x   no

**CITY OF PHILADELPHIA**

***Index to Findings and Questioned Costs – June 30, 2004***

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<u>Federal and Pennsylvania Department of Public Welfare Findings and Questioned Costs:</u>			
04-05.	Davis-Bacon Act	57	
	Highway Planning and Construction – CFDA #20.205		
	Federal Transit: Capital Investment Grants – CFDA #20.500		
04-06.	Community Services Block Grant – CFDA #93.569	58	
04-07.	Community Services Block Grant – CFDA #93.569	59	\$14,569
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	Child Welfare Services – State Grants – CFDA #93.645		\$49,170
	Foster Care Title IV-E – CFDA #93.658		\$2,357,286
	Adoption Assistance – CFDA #93.659		\$391,341
	Medical Assistance Program – CFDA #93.778		\$21,741
	Act 148 – Pennsylvania Department of Public Welfare		\$3,285,580
04-09.	Children and Youth Program	62	
	Foster Care Title IV-E – CFDA #93.658		
04-10.	Children and Youth Program	64	
	Child Welfare Services – State Grants – CFDA #93.645		\$1,739
	Foster Care Title IV-E – CFDA #93.658		\$83,378
	Adoption Assistance – CFDA #93.659		\$13,842
	Medical Assistance Program – CFDA #93.778		\$769
	Act 148 – Pennsylvania Department of Public Welfare		\$116,212

**CITY OF PHILADELPHIA**

***Index to Findings and Questioned Costs – June 30, 2004***

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<u>Finding No.</u>		<u>Page</u>	<u>Questioned Costs</u>
	<u>Federal and Pennsylvania Department of Public Welfare Findings and Questioned Costs (Continued):</u>		
04-11.	Children and Youth Program Child Welfare Services – State Grants – CFDA #93.645 Foster Care Title IV-E – CFDA #93.658 Adoption Assistance – CFDA #93.659 Medical Assistance Program – CFDA #93.778 Act 148 – Pennsylvania Department of Public Welfare	66	
04-12.	Children and Youth Program Temporary Assistance for Needy Families – CFDA #93.558 Act 148 – Pennsylvania Department of Public Welfare	68	\$1,594,329
04-13.	Children and Youth Program Foster Care – Title IV-E – CFDA #93.658 Act 148 – Pennsylvania Department of Public Welfare	71	\$379,993 \$318,118

**04-01. FINANCIAL REPORTING**

Philadelphia's Home Rule Charter requires that the director of finance annually provide a true picture of the city's financial condition by issuing a financial report within 120 days after the close of the fiscal year. Preparation of this report is a complex and time-consuming process. To complete this task, the Accounting Bureau in the Office of the Director of Finance (Finance) must collect, analyze and summarize great amounts of financial data and other information that it obtains from the city's accounting system, various city departments and component units.

The director of finance issued the city's fiscal 2004 Annual Financial Report (report) to the mayor and City Council on October 28, 2004. We examined this report and identified the following deficiencies that raised doubts about this version of the report representing a true picture of the city's financial condition.

We noted that significant financial data was missing throughout the report. Blank spaces were provided for the missing information in the management's discussion and analysis and the accrual basis Statement of Net Assets, the first financial statement in the report. We also noted problems with the report's footnotes. Amounts presented in the footnotes did not always agree with related report amounts. For certain footnotes, a difference was noted in the amounts presented in the narrative and related table of the same footnote. Finally, we noted that some footnotes were either incomplete or contained prior year amounts.

We previously reported that certain component units of the city as well as city departments that maintain financial information external to the city's accounting system fail to timely respond to the Accounting Bureau's request for financial data. As a consequence, required financial information is not received in time to be included in the report. When the missing financial data becomes available, the Accounting Bureau must make significant adjustments to the information contained in the report. These adjustments enable the director of finance to issue an audited Comprehensive Annual Financial Report (CAFR) within six months of the close of the fiscal year.

We acknowledge the Accounting Bureau's diligent effort in satisfying the Charter and preparing the city's Annual Financial Report and CAFR. We realize that staff reductions have made the Bureau's job more difficult to complete and have compromised its ability to perform adequate reviews and approvals of its financial statements and related footnote disclosures.

Over the years, the Annual Financial Report has been provided to and used by the Controller's Office to begin its annual audit of the city's CAFR. The issuance of the report with missing, incomplete, and prior year information complicates the audit process and increases audit risk. Although Finance officials claim that the distribution of the report is limited, it is still a public document. As a public document, it should be accurate and complete. To improve the quality of this report we offer the following recommendations:

- The director of finance should continue to work with the mayor and other high ranking administrative officials in order to take a more aggressive approach in dealing

## **CITY OF PHILADELPHIA**

### *Financial Audit Reportable Conditions – June 30, 2004*

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with component unit directors and city department heads who fail to timely compile and submit their financial data to the Accounting Bureau.

- The director of finance should reconsider the need to include CAFR information (such as accrual basis and component unit statements) in the Annual Financial Report issued to comply with the 120 day Charter requirement.
- The director of finance should analyze workload and staffing levels in the Accounting Bureau and fill all vacancies deemed necessary.
- The Accounting Bureau should continue its efforts to eliminate reporting prior year amounts when current year financial information is not available and enhance its quality control procedures for reviewing and approving its financial statements and related footnote disclosures.

### **City's Response**

The preliminary financial report is a limited distribution report issued to meet the requirements of the Home Rule Charter. It is an unaudited report. However, we believe that the report is a true picture of the City's financial condition with respect to the General Fund.

The Home Rule Charter was written in 1952, long before the advent of any of the current Generally Accepted Accounting Procedures (GAAP) or any of the Government Accounting Standards Board (GASB) pronouncements. At that time, the true picture of the City's financial condition was shown in the budgetary (legal) statements. Over the past 50 years, there have been many changes in the requirements for presenting financial statements in accordance with GAAP, including the inclusion of the financial statements of 14 quasi-governmental organizations (including the School District of Philadelphia) and presentation of the financial statements on three bases of accounting – budgetary, modified accrual and full accrual.

The focus on the preparation of the preliminary financial report has been and will continue to be on the budgetary and modified accrual basis statements, with particular attention paid to the General Fund. The General Fund is the primary fund of the City, accounting for the bulk of its revenue and expenditures. It must be noted that financial decisions made by the Mayor and City Council are based on the budgetary statements of the General Fund. In addition, the state oversight board (PICA) also uses those statements to measure the City's financial status. While the footnotes are important, there is little information in the notes that affect the budgetary statements.

The Accounting Bureau tries to make the preliminary financial report as inclusive and as correct as possible, but as noted by the Controller's Office, the information is sometimes simply not available for inclusion in the report. Based on the Controller's recommendation, we are reviewing the Annual Financial Report to see if we can reduce the number of statements to present an accurate picture of the City's financial condition without including the entity wide full accrual statements and the component units.

## **04-02. REAL PROPERTY ASSETS**

The city does not have a computerized real property management system to facilitate the accounting for and the reporting of its real property assets. Currently, Finance maintains a fixed asset ledger detailing the cost of real property reported in the city's CAFR. The ledger was compiled from real property lists received from various city departments and information obtained from the city's financial accounting system and was not intended to represent a real property management system. We reviewed the process used by the city to account for and report its real property assets and noted problems which indicate that the city's real property ledger may be both inaccurate and incomplete.

### Land Costs Not Properly Allocated to Asset Locations

In prior year reports, we noted that certain land values in the fixed asset ledger are reflected as lump sum amounts. For example, the land value for Fairmount Park Proper – East and West is \$126 million. Individual properties situated on this land parcel such as the Philadelphia Zoo, various Fairmount Park buildings and golf courses are included in the fixed asset ledger with no land cost assigned to them. This methodology does not allow Finance to maintain an accurate book value for the many city-owned properties making it difficult to calculate the gain or loss now recognized when recording asset disposals.

### Asset Improvements and Renovations Not Properly Recorded

Departments continue to be inconsistent in communicating asset improvement and renovation information to Finance. This year, we noted \$21 million in land improvements and building renovations made by the Fairmount Park Commission (FPC) which, it appears, were never included in the city's fixed asset ledger. To date, there has been no effort to reconcile the capital asset amounts reported by the FPC with Finance's fixed asset ledger.

### Fixed Asset Ledger Not Periodically Reconciled

A report prepared on behalf of the Federal Transit Administration noted that the city does not reconcile its fixed asset and general ledger balances on a regular basis to accommodate the high dollar volume of fixed asset additions and deletions made throughout the fiscal year. In addition, the report mentioned that the year-end reconciliation that was prepared was not signed and dated by both the preparer and the reviewer.

### Recommendations

To improve the accounting for and the reporting of the city's real property assets, we strongly recommend that management: (1) design or purchase a computerized real property management system that will provide accurate and useful information such as the book value for each city owned asset, (2) contact the various city departments involved in the fixed asset process to request their cooperation in obtaining timely and accurate information so that the value of asset additions and deletions is properly reflected in the city's records, (3) consider

***CITY OF PHILADELPHIA***

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*Financial Audit Reportable Conditions – June 30, 2004*

reconciling its fixed asset and general ledger balances more than once a year to accommodate the high dollar volume of fixed asset additions and deletions, and (4) require that the reconciliations be signed and dated by both the preparer and the reviewer to fix responsibility for the reconciliation and provide evidence that a review was performed.

***City's Response***

We agree with the Controller's Office that the City needs a fixed asset management system. We will explore the feasibility of implementing this type of system. The fixed asset ledger is used to meet the accounting requirements of GASB 34, which requires that the City capitalize and depreciate the costs associated with capital improvements.

**04-03. WORKERS' COMPENSATION CLAIMS PROCESSING CONTROLS**

During fiscal 2004, the city incurred \$42 million in costs related to its workers' compensation program. In our last three reports to management, we noted that the city contracts with a Third Party Administrator (TPA) to process workers' compensation claims. The city does not have assurance that the claims paid by the TPA are valid, complete, recorded correctly and disbursed in accordance with an established claims settlement process, because the Risk Management Division did not require the TPA to submit an annual service auditor's report. This type of report on the TPA's controls placed in operation, as well as tests of the operating effectiveness of those controls, would provide the city with reasonable assurance that the TPA's controls are adequate and effective.

We noted in our current review that the Risk Management Division included in its fiscal 2005 contract with the TPA a request for an annual service auditor's report. However, because a copy of the report was not available for our review as of the conclusion of the fiscal 2004 audit, we continue to recommend that the Risk Management Division require its TPA to obtain and submit an annual service auditor's report.

**City's Response**

This recommendation has been implemented and we expect a report from our TPA by year-end.

**04-04. ACCOUNTING PROCEDURES**

A primary function of Finance is to establish, maintain and supervise an adequate modern accounting system for the city which will provide for adequate internal control. In doing so, it established and maintained over 200 Standard Accounting Procedures (SAPs) which serve as the basis for the city's system of internal control. However, over the years, the resources needed to review and update these SAPs have diminished. Today, most of the SAPs are out-of-date. Some are over fifty years old and do not reflect current technology as well as day-to-day practices.

In our last two reports to management, we noted that the city's SAPs have not been revised to reflect online automated payroll and other expenditures processing applications. The SAPs, which were written to support a paper documentation accounting system that the city changed several years ago, offer little or no guidance on procedures departmental managers should perform when approving transactions online.

In response to our reports, Finance cited several instruction manuals that they stated provide procedural guidance related to the new payroll and accounting systems. However, our review of the manuals found that they merely provide "how-to" instructions for accomplishing specific tasks, such as what computer key to push to accomplish a specific approval. These manuals do not address internal control procedures that departmental managers must perform, such as reviewing underlying transaction documents before executing approval tasks.

Congress enacted the Sarbanes-Oxley Act of 2002 in response to highly publicized business failures, allegations of corporate improprieties and financial statement restatements. If the provisions of the Act are extended to states and local governments, Finance will be required by law to acknowledge its responsibility for establishing and maintaining adequate internal controls and present a written assertion about their effectiveness. Finance will be required to take its financial statement amounts and then back track to make sure that processes for arriving at those numbers are supported by documented internal controls. Having current SAPs would facilitate and minimize the cost of compliance.

Therefore, we recommend that the director of finance obtain the necessary resources to allow Finance to conduct a thorough review of its SAPs. Those that are no longer pertinent should be rescinded. Those that are out-of-date but can be used to document significant internal controls should be revised to reflect the automated processes and the practices in use today.

**City's Response**

We agree that some of the Standard Accounting Procedures (SAPs) are out of date and need to be updated. However, although formal SAPs for new items are not always issued, we do issue guidelines for any new procedures or processes. We realize the need for internal controls and will make an effort to update the SAP library.

04-05. DAVIS-BACON ACT

Highway Planning and Construction (HPAC) – CFDA #20.205

Federal Transit: Capital Investment Grants – CFDA #20.500

<u>Condition</u>	The city's Labor Standards Unit did not perform monitoring procedures for Street's Department grant-funded capital programs that would ensure compliance with minimum wage regulations of the Davis-Bacon Act.
<u>Criteria</u>	<p>The Davis-Bacon Act and the Department of Labor (DOL) 40 USC 276a to 276a-7 requires all laborers and mechanics employed by contractors or subcontractors who work on construction contracts in excess of \$2,000 financed by federal assistance funds must be paid wages not less than those established for the locality of the project.</p> <p>Circular A-133, Compliance Supplement, requires grantees to establish procedures sufficient to ensure that contractors' and subcontractors' payrolls are monitored for compliance with Davis-Bacon Act requirements.</p>
<u>Cause</u>	Inadequate staffing has led to management's decision to allow certain departments to go unmonitored for compliance with minimum wage requirements.
<u>Effect</u>	Without monitoring for compliance with Davis-Bacon requirements, it is uncertain whether the minimum wage requirements of the Davis-Bacon Act were met.
<u>Recommendation</u>	The city's Labor Standards Unit must ensure policies and procedures are followed in order to monitor compliance with the Davis-Bacon Act for all projects in all departments that exceed \$2,000 in Federal funds.
<u>Grantee's Response</u>	The Philadelphia Labor Standard Unit has been understaffed for a while. As the new director I am already addressing this issue by bringing new people on board. I also started restructuring to make sure all the departments we're responsible for are covered.

Contact Person: Perritti DiVirgilio, Director, Labor Standards, (215) 686-2132

04-06. COMMUNITY SERVICES BLOCK GRANT - CFDA #93.569

Condition The Mayor’s Office of Community Services (MOCS) does not have a system in place to monitor subrecipient activities. MOCS did not receive and review an audit report for its one subrecipient that received \$359,783 in funding. Funding for this program is received from the Pennsylvania Department of Community and Economic Development (DCED).

Criteria Office of Management and Budget (OMB) Circular A-133 Compliance Supplement requires MOCS to monitor subrecipients expending more that \$300,000 in funding by 1) having them submit Single Audit reports, and 2) conducting a follow-up of findings disclosed in the audits in order to determine that a corrective plan of action is developed.

Cause Although an audit report for the subrecipient was received by other city agencies that provided funding, it was never sent to MOCS. MOCS was unaware that it needed to obtain audit reports, perform desk reviews, and to follow-up on resolution of audit findings.

Effect Without procedures to ensure that audit reports are reviewed and audit findings followed-up, 1) noncompliance with federal and DCED requirements can occur without being detected by program management, 2) reconciliations of audited amounts with MOCS disbursements cannot be performed, and 3) existence and appropriateness of corrective action cannot be determined.

Recommendations MOCS management should implement procedures to ensure that all subrecipient audits are received and that follow-up action is taken on any issues identified during the desk review process.

Grantee’s Response Since this finding was reported, MOCS management has implemented a procedure to ensure that audit reports for subrecipients are received and reviewed by appropriate fiscal/audit staff and that findings are addressed and costs reconciled.

Contact Person: Karla Schmid, Fiscal Officer, Mayor’s Office of Community Services, (215) 685-3646

**04-07. COMMUNITY SERVICES BLOCK GRANT - CFDA #93.569**

<u>Condition</u>	The Mayor’s Office of Community Services (MOCS) included the costs to store property and materials from old, closed-out programs in the Community Services Block Grant (CSBG) fiscal year 2004 Fiscal Status Report. Funding for this program is received through the Pennsylvania Department of Community and Economic Development.
<u>Criteria</u>	Office of Management and Budget (OMB) Circular A-87, <u>Cost Principles for State, Local and Indian Tribal Governments</u> , Attachment A, C.(1)(a), requires costs to be necessary and reasonable for proper and efficient performance and administration of Federal awards.
<u>Cause</u>	MOCS had yet to dispose of unneeded and unused program materials from old, closed out grants. The storage costs for these materials were therefore inappropriately charged to MOCS’ only funding source.
<u>Effect</u>	The fiscal 2004 CSBG Fiscal Status Report is overstated by \$14,569 as a result of including ineligible costs. This amount is considered a questioned cost.
<u>Recommendation</u>	MOCS should dispose of old, closed out grant materials in accordance with program regulations and refrain from charging the Community Services Block Grant for costs that are not necessary and reasonable.
<u>Grantee’s Response</u>	MOCS has disposed of old property and materials in accordance with program regulations and City procedures. MOCS no longer pays for storage costs.  Contact Person: Ralph Blakney, Executive Director, Mayor’s Office of Community Services, (215) 685-3602

04-08. CHILDREN AND YOUTH PROGRAM

Child Welfare Services – State Grants – CFDA #93.645

Foster Care Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Condition

The Department of Human Services (DHS) included in its fiscal year 2004 County Children and Youth Social Service Programs Fiscal Summary unspent (encumbered) funds as expenditures. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria

Pennsylvania Code, Title 55, Chapter 3140, sections 3140.42 through 3140.45 provide for DPW to reimburse program costs based on actual expenditures. In addition, the Fiscal Reporting Forms and Instructions for County Children and Youth Social Services Programs, issued by DPW, specify the reporting of actual expenditures.

Cause

Through oversight, DHS management included encumbered amounts as part of its final accounts payable listing, which is a component of final program expenditures.

Effect

The fiscal 2004 County Children and Youth Social Service Programs Fiscal Summary included ineligible expenditures of \$7,299,197. Because DHS is reimbursed a percentage of the expenditures it reports to DPW, we calculate the reporting of ineligible costs has resulted in excess reimbursement requests of \$6,105,118. This amount represents questioned costs distributed to the following programs:

Funding Source	Encumbrances
CFDA #93.645	49,170
CFDA #93.658	2,357,286
CFDA #93.659	391,341
CFDA #93.778	21,741
DPW – Act 148	3,285,580
Total	6,105,118

Recommendation

DHS should continue to develop a valid accounts payable listing and discontinue the practice of including encumbrance balances as actual costs.

Grantee's Response

DHS has discontinued the practice of including encumbrance balances as actual cost.

04-08. CHILDREN AND YOUTH PROGRAM (Continued)

Child Welfare Services – State Grants – CFDA #93.645

Foster Care Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

For Fiscal Year 2005, providers were sent letters reminding them that they have a contractual obligation to submit their final invoices by two months after the end of the fiscal year.

DHS is also continuing to develop an accurate accounts payable listing.

For Fiscal Year 2004, the final invoices are being revised which will include actual payments and outstanding payables. It is expected that these invoices will be submitted to the State in November, 2005.

Contact Person: John Zanier, Fiscal Officer, Department of Human Services (215) 683-6063

**CITY OF PHILADELPHIA**

**Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2004**

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04-09. CHILDREN AND YOUTH PROGRAM

Foster Care Title IV-E – CFDA #93.658

<u>Condition</u>	Our examination of 25 cases that the Department of Human Services included on invoices for Title IV-E Placement Maintenance (IV-E PM) services disclosed two cases where the children were documented as ineligible. Funding for this program is received through the Pennsylvania Department of Public Welfare.
<u>Criteria</u>	Pennsylvania Code, Title 55, Chapters 3140.111 and 3140.130 require the county to determine the eligibility of each child and allows the county to claim placement maintenance reimbursement for a child from the date that the child meets eligibility requirements.
<u>Cause</u>	DHS had determined the two children represented by these cases to be ineligible. A consultant was hired to review all of the case files to determine that the eligibility determinations were proper. The consultant subsequently determined the children eligible, but did not submit documentation to support the change. DHS then included the two children on the IV-E PM invoice and submitted it without reviewing documentation to support the consultant's changes.
<u>Effect</u>	Upon follow-up, documentation was provided to support the eligibility of one child, and invoices were subsequently adjusted for charges related to the second child. Accordingly, there are no questioned costs associated with this finding. However, the potential for ineligible costs exists without an edit and review of changes to eligibility made by DHS consultants.
<u>Recommendation</u>	DHS should create a procedure to review case files where there have been changes in the determination of eligibility, and documentation should be requested from the consultant to support the changes.

**CITY OF PHILADELPHIA**

**Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2004**

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04-09. CHILDREN AND YOUTH PROGRAM (Continued)  
Foster Care Title IV-E – CFDA #93.658

Grantee's Response

DHS no longer contracts with the consulting organization who performed eligibility determinations.

All eligibility determinations are now being performed by DHS staff and are reviewed by supervisors. A process for a secondary review of a sample of eligible cases is being developed. Additionally, there is an ongoing review of all cases determined to be ineligible to identify potential steps or documentation which would allow for an upgrade of the original determination. These upgrades would be subject to the same supervisory review and sample review as all eligible cases.

Contact Person: Irv Rosen, Executive Assistant,  
Department of Human Services (215)  
683-6056

**CITY OF PHILADELPHIA**

**Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2004**

04-10. CHILDREN AND YOUTH PROGRAM

Child Welfare Services – CFDA #93.645

Foster Care Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Condition

The Department of Human Services (DHS) acquired computers with grant funds and transferred this equipment to other city departments for uses that were unrelated to the purpose of the Children and Youth Program. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria

OMB Circular A-87, Attachment A, paragraph C(1)(a) requires that all allowable costs must be necessary and reasonable for proper and efficient performance and administration of the grant.

Pennsylvania Code, Title 55, Chapter 3170, section 3170.77 states that title to fixed assets acquired during the grant year shall not be sold, donated, or disposed in any way during the grant year or within 120 days thereafter without written permission from the source of the dollars used to acquire the fixed assets.

Cause

DHS management approved purchases of computers for immediate use in non-programmatic activities.

Effect

The value of the 447 computers acquired with grant funds and transferred to other city departments in fiscal 2004 is \$307,600. The Law Department received 426 computers, of which 17.6 percent were used by Law Department staff in activities directly related to the Children and Youth Program. Allowing for the percentage of transferred computers that were used for directly related activities, we conclude that at least \$258,175 worth of computers were transferred to other departments for use in activities unrelated to the Children and Youth Program. Because DHS is reimbursed a percentage of the expenditures it reports to DPW, we calculate the reporting of ineligible costs has resulted in excess reimbursement requests of \$215,940.

**CITY OF PHILADELPHIA**

**Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2004**

04-10. CHILDREN AND YOUTH PROGRAM (Continued)

Child Welfare Services – CFDA #93.645

Foster Care Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

This amount represents questioned costs as distributed to the following programs:

Funding Source	Totals
CFDA #93.645	\$1,739
CFDA #93.658	\$83,378
CFDA #93.659	\$13,842
CFDA #93.778	\$769
DPW – Act 148	\$116,212
Total	\$215,940

Recommendation

Any excess reimbursement received by DHS as a result of its reporting method should be returned to the State. Also DHS should make its staff aware of grant regulations governing equipment.

Grantee's Response

DHS staff is now aware of the grant regulations governing equipment and policy has been initiated whereby there will be no transfer of equipment that is less than three years old except to persons in other City departments who are working on behalf of DHS mission and goals. Proper documentation of that effort will be maintained.

Contact Person: Kevin Gallagher  
Computer Information Systems Manager  
(215) 683-5708

**CITY OF PHILADELPHIA**

***Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2004***

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04-11. CHILDREN AND YOUTH PROGRAM

Child Welfare Services – CFDA #93.645

Foster Care Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Condition

The funding source of equipment purchased with federal and state funds is not identified on the city’s centralized property inventory. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria

Federal regulations, 45 CFR 92.32(d)(1), require that records must be maintained that include the percentage of Federal participation in the cost of the property.

Pennsylvania Code, Title 55, Chapter 3170, section 3170.77(a) states that fixed assets purchased with DPW funds are the property of the DPW and the county, based on a prorated ratio of the value for services funded on a State/County basis.

Cause

DHS equipment purchases are made initially using non-grant funding and are later reimbursed when invoices are submitted to the grantor. Although purchase orders indicate that acquisitions are made with federal funds, the accounting code designates city funding as the budgetary source. As a result, the city’s Procurement Department did not indicate federal and state participation in the city’s centralized property inventory records. The omission was not detected because DHS does not follow-up to determine federal or state participation is indicated in the inventory records

Effect

Without proper identification, equipment purchased with grant funds may be transferred, sold, or otherwise disposed of without adhering to grant regulations and laws that restrict the use and disposal of such items.

Recommendation

DHS should meet with the city’s Procurement Department to develop procedures for reporting the source of funding for equipment purchased with federal and state grants. DHS should perform a follow-up review to determine that the inventory records indicate federal and state participation as required.

**CITY OF PHILADELPHIA**

**Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2004**

04-11. CHILDREN AND YOUTH PROGRAM (Continued)

Child Welfare Services – CFDA #93.645

Foster Care Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Grantee's Response

DHS will institute procedures to identify, by percentages, the funding sources of all purchase orders for equipment and other fixed assets.

DHS will review the Procurement Department inventory records to assure that accurate funding sources are recorded.

DHS will make arrangements to meet with the Procurement Department to develop procedures to report funding sources accurately and institute a review process to verify that sources were correctly entered.

Contact Person: Kevin Gallagher,  
Computer Information Systems  
Manager  
(215) 683-5708

**CITY OF PHILADELPHIA**

**Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2004**

04-12. CHILDREN AND YOUTH PROGRAM

Temporary Assistance for Needy Families (TANF) – CFDA #93.558

Act 148 – Pennsylvania Department of Public Welfare

Condition

The Department of Human Services (DHS) included inadequately documented expenditures related to a Recreation Department after-school care program in its fiscal year 2004 County Children and Youth Social Service Programs Fiscal Summary. The Recreation Department did not document the allocation of employee time spent working on TANF activities and non-TANF activities. The employees whose salaries were allocated did not prepare, maintain, or approve contemporaneous personal activity reports or an equivalent form of documentation. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria

Office of Management and Budget (OMB) Circular A-87, Cost Principles for State, Local and Indian Tribal Governments (A-87), Attachment A, C.(1)(j), requires costs to be adequately documented.

Pennsylvania Code, Title 55, Chapter 3140, sections 3140.42 through 3140.45 provide for DPW to reimburse program costs based on actual expenditures. In addition, the Fiscal Reporting Forms and Instructions for County Children and Youth Social Services Programs, issued by DPW, specify the reporting of actual expenditures.

OMB A-87, Attachment B, 11.h.(4) require employees working on multiple activities to use personal activity reports or equivalent documents to support the distribution of their salaries. OMB A-87, Attachment B, 11.h.(5)(c) and (e) require the personal activity reports be prepared at least monthly, the reports coincide with at least one pay period, and the reports must be signed by the employee.

Cause

DHS utilized the city's Recreation Department to conduct an after-school care program. However, it did not inform Recreation of the need to maintain activity reports or other equivalent documents to support salary allocations charged to this program.

**CITY OF PHILADELPHIA**

***Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2004***

04-12. CHILDREN AND YOUTH PROGRAM (Continued)  
Temporary Assistance for Needy Families (TANF) – CFDA #93.558  
Act 148 – Pennsylvania Department of Public Welfare

Effect

The fiscal 2004 County Children and Youth Social Service Programs Fiscal Summary included ineligible expenditures of \$1,992,911 related to the after-school program. This program was funded by the TANF grant and DPW Act 148 funds.

Considering that DHS was reimbursed a percentage of the expenditures it reported to DPW, we calculate the reporting of ineligible costs has resulted in excess DPW Act 148 reimbursement requests of \$1,594,329. This amount represents questioned costs.

TANF-related expenditures from activities other than the after-school program exceeded the grant award, with the remainder eligible as DPW Act 148 costs. After-school program costs were therefore billed to Act 148. Accordingly, there are no TANF questioned costs.

Recommendation

DHS should require the Recreation Department to document the allocation of employees' time through the use of contemporaneously prepared personal activity reports or equivalent documents. This information should be used by DHS in the bill preparation process.

Grantee's Response

The Fiscal Year 2003 and Fiscal Year 2004 recording of Days of Attendance and Units of Service for Recreation's TANF After School sites were conducted using typical on-site attendance keeping methods similar to other TANF-funded after school programs. However, in the case of Recreation, client and attendance data had to be entered by central staff after paperwork was delivered there as opposed to being done on-site, because Recreation is without the technology to do so at its facilities.

For Recreation, non-personnel expenditures were relatively easy to isolate, but those were few in frequency and amount. The vast majority of Recreation TANF program costs were salaries, fringe benefits and associated city and departmental indirect costs.

**CITY OF PHILADELPHIA**

***Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2004***

04-12. CHILDREN AND YOUTH PROGRAM (Continued)  
Temporary Assistance for Needy Families (TANF) – CFDA #93.558  
Act 148 – Pennsylvania Department of Public Welfare

Time sheets exist for all involved staff. Temporary/Seasonal employees—mostly Recreation Specialty instructors or “RSI’s”—were fully dedicated to After School (A/S) programming. Consequently, their costs were obtained from payroll registers. It was the partial costs of their supervisors (Recreation Leaders and Assistants) and five central staff, who devoted partial amounts of their time to the After School Program that had to be determined.

Full-scale surveying of one sample pay period in each of the program’s three quarters was initiated in the Fall of 2004. In addition, a retroactive timekeeping survey was conducted during the summer of 2004 to cover the prior nine month period ending June 30, 2004. The retroactive survey was completed by 75% of the staff. The retroactive survey replaced estimated time percentages provided by the After School Program Director who had a long history with both the Recreation Department and the program.

Basically, each individual was asked to certify what part of their work day during the months of the A/S program were devoted to A/S programming, either management, oversight, or, at times actually operating the program at their site(s). (When the RSI’s were absent, these staff had to assume complete supervision of the youth and the Programming.)

The resulting average amount of time Recreation Center Leaders’ time in Fiscal Year 2004-29%-differed only slightly from the aforementioned After School Program Director’s estimate; nonetheless, the billing was re-calculated. Quarterly survey results since then have been in the range of 25% - 31%, offering some further corroboration of the earlier application of 29%.

Contact Person: John Zanier, Fiscal Officer, Department of Human Services 215-686-6063

**CITY OF PHILADELPHIA**

**Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2004**

04-13. CHILDREN AND YOUTH PROGRAM

Foster Care – Title IV-E – CFDA #93.658

Act 148 – Pennsylvania Department of Public Welfare

Condition The Department of Human Services (DHS) prepared its final fiscal year 2004 Act 148 County Children and Youth Social Service Programs Fiscal Summary omitting \$834,448 of program income. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria DHS is required to report any revenue received from sources other than Act 148 in the appropriate column of form CY348 as required by Title 55, Chapter 3170.102.

Cause DHS opened a new bank account for processing Social Security Income (SSI) payments as recommended by federal auditors. However, after the funds were earned by DHS, they were not transferred to the city's account and reported in the accounting records as program income.

Effect By under-reporting program income, DHS overstated the DPW share of costs by \$698,111, of which \$379,993 is attributable to Foster Care – Title IV-E, and \$318,118 to Act 148. This amount is considered questioned cost.

Recommendation DHS management should implement procedures to recognize SSI payments as program income when this money is earned.

Grantee's Response Procedures have been implemented to assure that SSI payments are recognized as program income when this money is earned.

An adjustment will be made on the next invoice, to be submitted in November, 2005, to account for the prior omission of program income.

Contact Person: Irv Rosen, Executive Assistant, Department of Human Services (215) 683-6056

# **Summary Schedule of Prior Years Audit Findings**

**CITY OF PHILADELPHIA  
SCHEDULE OF FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

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**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2004**

Reference Number	Status	Questioned Costs
<b>PA Department of Community &amp; Economic Development</b>		
<b>Community Services Block Grant</b>		
<b>2000 - 05</b>	<b>Unresolved</b>	<b>\$0</b>
<b>Condition :</b> MOCS did not have a system in place to monitor subrecipient activities, for its community related programs.		
<b>2004 Update :</b> We have successfully utilized the professional services of Oppenheim CPA's to perform field reviews, which are an integral aspect of our subrecipient monitoring policy, for the fiscal years ended June 30, 2002 and 2003. We have on file the "Independent Accountant's Reports on Applying Agreed-upon Procedures" for both years. Currently, we are in the process of assessing the need for similar services for FY 2004. The fiscal year (2005) budget does not include funds to contract for similar services. However, we are in the process of re-evaluating our present fiscal staff's duties and assignments with the clear intention of using staff to accomplish the goals of our fiscal monitoring policy. Given the reduced number of subrecipients, we feel this is a reasonable objective. The Chief Financial Officer will train and advise the staff who will be performing these important tasks.		
<b>Contact :</b> Ralph Blakney (215) 685-3600		
<b>Total PA Department of Community &amp; Economic Development Questioned Costs:</b>		<b>\$0</b>

**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2004**

Reference Number	Status	Questioned Costs
<b>PA Department of Public Welfare</b>		
<b>Child Support Enforcement Program</b>		
<b>2002 - 01</b>	<b>Resolved</b>	<b>\$0</b>
<b>Condition :</b> Family Court did not establish case records within the required 20 day period, for 3 of 40 clients tested. The delay in creating these cases ranged between 36 and 518 days after receipt of applications for child support services.		
<b>2004 Update :</b> Finding resolved by the Bureau of Child Support Enforcement's closing memo attached to PaDPW's October 13, 2004 letter. See letter from Daniel N. Richard, Director, BCSE to Barbara C. Paul, Bureau of Financial Operations, not dated.		
<b>Contact :</b> Joseph Kamnik (215) 686-8950		
<hr/>		
<b>2002 - 02</b>	<b>Resolved</b>	<b>\$0</b>
<b>Condition :</b> Family court is holding unclaimed funds payable to child support beneficiaries that have been outstanding for over five years. This is in violation of Pennsylvania law and the Department of Public Welfare (DPW) program manual, which require these checks, totaling as much as \$3.7 million, to be escheated to the State after five years. The last escheat of unclaimed checks by Family Court took place in 1994.		
<b>2004 Update :</b> Finding resolved by the Bureau of Child Support Enforcement's closing memo attached to PaDPW's October 13, 2004 letter. See letter from Daniel N. Richard, Director, BCSE to Barbara C. Paul, Bureau of Financial Operations, not dated.		
<b>Contact :</b> Joseph Kamnik (215) 686-8950		
<hr/>		
<b>Children &amp; Youth Program</b>		
<b>2003 - 02</b>	<b>Unresolved</b>	<b>\$140,898</b>
<b>Condition :</b> The Department of Human Services (DHS) overstated the fiscal year 2003 County Children and Youth Social Service Programs Fiscal Summary by including ineligible costs related to the Riverview Home for the Aged. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).		
<b>2004 Update :</b> On January 20, 2005, DHS submitted a revised Final FY 2003 Act 148 invoice to reflect the change in the FY 2003 CAP rate from 12.97% to 12.75%. The TANF invoice and the Title IV-E invoice were also changed to reflect this change in CAP rate.		
<b>Contact :</b> John Zanier (215) 683-6063		
<hr/>		

**City of Philadelphia**  
**Summary Schedule of Prior Audit Findings**  
**Fiscal Year Ended June 30, 2004**

Reference Number	Status	Questioned Costs
<b>2003 - 06</b>	<b>Unresolved</b>	<b>\$0</b>
<p><b>Condition :</b> The Department of Human Services (DHS) did not properly document eligibility for all children receiving Title IV-E Placement Maintenance (IV-E PM) services. For five of nineteen Title IV-E PM case files tested, DHS did not have documentation to indicate that a review of the child's eligibility occurred every six months, as required. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).</p>		
<p><b>2004 Update :</b> A redetermination unit has been established and is solely responsible for all redeterminations.</p>		
<p><b>Contact :</b> Irv Rosen (215) 683-6056</p> <hr/>		
<b>2003 - 05</b>	<b>Unresolved</b>	<b>\$2,582,000</b>
<p><b>Condition :</b> The Department of Human Services (DHS) included undocumented expenditures related to a Recreation Department after school care program in its fiscal year 2003 County Children and Youth Social Service Programs Fiscal Summary. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).</p>		
<p><b>2004 Update :</b> On January 20, 2005, DHS submitted a revised FY 2003 Act 148 invoice to reflect the amount of After-School expenditures documented per the Department of Recreation.</p>		
<p><b>Contact :</b> John Zanier (215) 683-6063</p> <hr/>		
<b>2003 - 04</b>	<b>Unresolved</b>	<b>\$1,096,233</b>
<p><b>Condition :</b> The Temporary Assistance for Needy Families (TANF) grant is a component of the Children and Youth Program. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW). TANF charges are billed to DPW based on unit costs. The Department of Human Service (DHS) did not properly calculate the unit cost on quarterly TANF invoices.</p>		
<p><b>2004 Update :</b> On January 20, 2005, DHS submitted four (4) TANF supplemental invoices for FY 2003 that decreased the total TANF Juvenile Detention costs by \$2,221,650 which includes the above questioned costs. This decrease reflects the correct amount of TANF Juvenile Detention costs for FY 2003.</p>		
<p><b>Contact :</b> John Zanier (215) 683-6063</p> <hr/>		

**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2004**

Reference Number	Status	Questioned Costs
<b>2003 - 03</b>	<b>Unresolved</b>	<b>\$517,626</b>
<p><b>Condition :</b> The Department of Human Services (DHS) included in its fiscal year 2003 County Children and Youth Social Service Programs Fiscal Summary unspent (encumbered) funds as well as undocumented expenditures. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).</p> <p><b>2004 Update :</b> On January 20, 2005, DHS submitted a revised Final FY 2003 Act 148 invoice to remove \$441,987 of unspent payables from the invoice. The TANF invoice and the Title IV-E invoices were also changed to reflect the removal of unspent payables.</p> <p><b>Contact :</b> John Zanier (215) 683-6063</p>		
<b>2001 - 01</b>	<b>Resolved</b>	<b>\$1,463,884</b>
<p><b>Condition :</b> DHS prepared the final FY 2001 Children and Youth Fiscal Summary using total obligations (expenditures plus encumbrances).</p> <p><b>2004 Update :</b> Per the PaDPW's April 24, 2003 letter, the questioned costs will be considered at settlement.</p> <p><b>Contact :</b> John Zanier (215) 683-6063</p>		
<b>1999 - 05</b>	<b>Unresolved</b>	<b>\$3,177,395</b>
<p><b>Condition :</b> DHS prepared its final fiscal year 1999 County Children and Youth Social Service Programs Fiscal Summary using total obligations that consisted of expenditures and encumbered funds. At the time of audit, DHS had not adjusted its report to the State for any unspent encumbered funds.</p> <p><b>2004 Update :</b> In a letter dated April 15, 2003, from the Department of Public Welfare to the City of Philadelphia, DPW states that contact with the program office indicates that these questioned costs will be considered at settlement. BFO has not yet commenced the audit settlement for FY 1999.</p> <p><b>Contact :</b> John Zanier (215) 683-6063</p>		

**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2004**

Reference Number	Status	Questioned Costs
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<b>1999 - 08</b>	<b>Unresolved</b>	<b>\$187,872</b>
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**Condition :** DHS prepared its final fiscal year 1999 Adoption and Foster Care Analysis and Reporting System (AFCARS) invoice using total obligations that consisted of expenditures and encumbered funds. At the time of audit, DHS had not adjusted its report to the State for any unspent encumbered funds.

**2004 Update :** In a letter dated January 28, 2002, from the Department of Public Welfare to the City of Philadelphia, DPW states that contact with the program office indicates that these questioned costs will not be considered at settlement. BFO has not yet commenced the audit settlement for FY 1999.

**Contact :** John Zanier (215) 683-6063

<b>1998 - 15</b>	<b>Unresolved</b>	<b>\$958,808</b>
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**Condition :** DHS reported total obligation in its FY98 Children & Youth Fiscal Summary and did not adjust for amounts encumbered but unspent, as of the date of the audit.

**2004 Update :** The PaDPW's settlement process is complete for fiscal year 1998, however, the questioned costs remain unpaid.

**Contact :** John Zanier (215) 683-6063

<b>Combined Homeless Assistance Program</b>
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<b>2002 - 06</b>	<b>Unresolved</b>	<b>\$0</b>
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**Condition :** The Office of Emergency Shelter Services (OESS) does not follow-up on the status of Single Audit reports due from subrecipients, desk review results for subrecipient audits that have been received, and audit findings cited in reports. The Health Department performs desk reviews of subrecipient audit reports on behalf of OESS. Desk reviews for fiscal 2002 audits indicated that 18 of 26 reports were either deficient with regard to reporting in accordance with established standards and requirements, or contained audit findings to be followed-up. OESS took no action to follow-up on either the deficient reports or the audit findings. In addition, two subrecipients that received \$489,599 in funding have not yet submitted their required audit reports.

**2004 Update :** Based on additional information obtained and concurrence with the program office, the questioned costs of \$489,599 will not be considered at settlement, per PaDPW's October 13, 2004 letter.

**Contact :** Robert V. Hess (215) 686-7106

<b>Mental Health/Retardation</b>
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**City of Philadelphia**  
**Summary Schedule of Prior Audit Findings**  
**Fiscal Year Ended June 30, 2004**

Reference Number	Status	Questioned Costs
<b>1998 - 12</b>	<b>Unresolved</b>	<b>\$11,388,686</b>
<p><b>Condition :</b> The Health Department has been unable to obtain an audit report from Allegheny University Hospital for fiscal years 1997 and 1998.</p> <p><b>2004 Update :</b> As of January 21, 2005 the city has complied with the auditor's request to provide certification that the AHERF's provider agencies met their financial reporting requirements to the city. The certification letter was sent to Schneider Downs on September 30, 2004. At this point, we feel the financial and compliance components of the audit are complete, and we are awaiting a response from the audit firm.</p> <p><b>Contact :</b> Fred Gauss (215) 685-5310</p>		
<b>Temporary Assistance for Needy Families</b>		
<b>2001 - 02</b>	<b>Unresolved</b>	<b>\$500,000</b>
<p><b>Condition :</b> DHS FY2001 TANF final invoice included \$500,000 in expenditures, for which there was no supporting documentation, for the after school program.</p> <p><b>2004 Update :</b> On September 8, 2002, DHS submitted a revised TANF invoice in the amount of \$469,590 for which there is supporting documentation for after-school program expenditures. DHS has yet to be reimbursed for these expenditures.</p> <p><b>Contact :</b> John Zanier (215) 683-6063</p>		
<b>2000 - 03</b>	<b>Unresolved</b>	<b>\$816,775</b>
<p><b>Condition :</b> DHS overstated TANF's reimbursable expenditures for the second, third and fourth quarters.</p> <p><b>2004 Update :</b> Per the PaDPW's April 15, 2003 letter, the questioned costs will be considered at settlement.</p> <p><b>Contact :</b> John Zanier (215) 683-6063</p>		
<b>2000 - 04</b>	<b>Unresolved</b>	<b>\$637,655</b>
<p><b>Condition :</b> DHS prepared the final TANF invoice using total obligations that consisted of expenditures and encumbrances.</p> <p><b>2004 Update :</b> Per the PaDPW's April 15, 2003 letter, the questioned costs will be considered at settlement.</p> <p><b>Contact :</b> John Zanier (215) 683-6063</p>		
<b>Total PA Department of Public Welfare Questioned Costs:</b>		<b>\$23,467,832</b>

City of Philadelphia  
 Summary Schedule of Prior Audit Findings  
 Fiscal Year Ended June 30, 2004

Reference Number	Status	Questioned Costs
<b>US Department of Housing &amp; Urban Development</b>		
<b>Urban Development Action Grant</b>		
<b>2003 - 01</b>	<b>Unresolved</b>	<b>\$2,113,002</b>
<p><b>Condition :</b> The Commerce Department paid \$10,000,000 in Urban Development Action Grant (UDAG) funds to a subrecipient. However, the subrecipient's Single Audit report, submitted to the Commerce Department, did not include the UDAG funds. Commerce's subrecipient monitoring procedures did not detect the omission. Funding for this project was received through the U.S. Department of Housing and Urban Development.</p> <p><b>2004 Update :</b> Commerce is working with PIDC and OHCD to receive an acceptable financial and compliance audit by June 30, 2005</p> <p><b>Contact :</b> James J. O'Toole (215) 683-2023</p>		
<b>Total US Department of Housing &amp; Urban Development Questioned Costs:</b>		<b>\$2,113,002</b>

# **SUPPLEMENTARY FINANCIAL INFORMATION SECTION**

**Pennsylvania Department of Public Welfare**

**Pennsylvania Department of Community and  
Economic Development**



# CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER  
12th Floor, Municipal Services Bldg.  
1401 John F. Kennedy Boulevard  
Philadelphia, Pennsylvania 19102-1679  
(215) 686-6680 FAX (215) 686-3832

JONATHAN A. SAIDEL  
City Controller  
ALBERT F. SCAPEROTTO  
Deputy City Controller

## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES 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 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, 2004. 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 years ended June 30, 2004, and for the Title IV-D Child Support Program – Supplementals for the years indicated, to the corresponding amounts in the audited books and records of the City of Philadelphia. 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.

C I T Y O F P H I L A D E L P H I A  
OFFICE OF THE CONTROLLER

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Program	A-1	Summary of Expenditures
Title VI-D Child Support Program – Supplemental (2002)	A-1	Summary of Expenditures
Title IV-D Child Support Program – Supplemental (2003)	A-1	Summary of Expenditures
Title IV-D Child Support Program – Supplemental (2004)	A-1	Summary of Expenditures
County Children and Youth Social Service Programs	I	Revenues and Expenditures
Low Income Home Energy Assistance Program Crisis Administration	II	Revenues and Expenditures
Mental Health/Mental Retardation	IV(A)MH IV(B)MH IV(C)MR IV(D)MR	Revenues, Expenditures and Carryover Funds – MH Income and Expenditures – MH Revenues, Expenditures and Carryover Funds – MR Income and Expenditures – MR
Human Services Development Fund	X	Revenues and Expenditures
(Combined) Homeless Assistance Program	XIX	Revenues and Expenditures
Pennfree Bridge Housing Program	-	Expenditures
Community-Based Family Center Program	-	Revenues and Expenditures

- (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.

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

The procedures detailed in the two preceding paragraphs, (a) and (b) above, disclosed the following findings which have not been reflected on Exhibit I, County Children and Youth Social Services Programs:

- Expenditures are overstated by \$9.6 million as a result of the inclusion of \$9.6 million in encumbered but unspent funds and undocumented expenditures. Of this amount, \$7.9 million has been reported as reimbursable through DPW from state and federal funds.
- Revenues (Program Income) are understated by \$0.8 million because funds earned were not transferred to the proper account and were not reported in the accounting records. By under-reporting program income, reimbursable expenditures are overstated by \$0.7 million.

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 on the accompanying schedules and exhibits. 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 management of the City of Philadelphia, Pennsylvania, City Council and DPW and is not intended to be and should not be used anyone other than these specified parties.

September 30, 2005

ALBERT F. SCAPEROTTO, CPA  
Deputy City Controller

JONATHAN A. SAIDEL, CPA  
City Controller

PHILADELPHIA COUNTY

EXHIBIT A-1

SUMMARY OF EXPENDITURES

TITLE IV-D CHILD SUPPORT PROGRAM

FISCAL YEAR ENDED JUNE 30, 2004

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - FY 2004

Quarter Ending:	<u>Single Audit Expenditures</u>				<u>Reported Expenditures</u>				<u>Single Audit Over/Under Reported</u>			
	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
<b>09/30/03</b>												
1. Salary/Overhead	6,203,277.00	1,166,730.00	5,036,547.00	3,324,121.00	6,203,277.00	1,166,730.00	5,036,547.00	3,324,121.00	0.00	0.00	0.00	0.00
2. Fee/Costs	107.00		107.00	71.00	107.00		107.00	71.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	28,274.00	448.00	27,826.00	18,365.00	28,274.00	448.00	27,826.00	18,365.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	21,540.00		21,540.00	19,386.00	21,540.00		21,540.00	19,386.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	59,268.00		59,268.00	53,341.00	59,268.00		59,268.00	53,341.00	0.00	0.00	0.00	0.00
6. ADP	55,041.00	53,111.00	1,930.00	1,274.00	55,041.00	53,111.00	1,930.00	1,274.00	0.00	0.00	0.00	0.00
<b>Net Total (1-2-3-4+5+6)</b>	<b>6,267,665.00</b>	<b>1,219,393.00</b>	<b>5,048,272.00</b>	<b>3,340,914.00</b>	<b>6,267,665.00</b>	<b>1,219,393.00</b>	<b>5,048,272.00</b>	<b>3,340,914.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>12/31/03</b>												
1. Salary/Overhead	9,017,635.00	2,625,262.00	6,392,373.00	4,218,966.00	9,017,635.00	2,625,262.00	6,392,373.00	4,218,966.00	0.00	0.00	0.00	0.00
2. Fee/Costs	57.00		57.00	38.00	57.00		57.00	38.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	48,571.00	662.00	47,909.00	31,620.00	48,571.00	662.00	47,909.00	31,620.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	21,910.00		21,910.00	19,719.00	21,910.00		21,910.00	19,719.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	18,722.00		18,722.00	16,850.00	18,722.00		18,722.00	16,850.00	0.00	0.00	0.00	0.00
6. ADP	4,409.00	(2,545.00)	6,954.00	4,590.00	4,409.00	(2,545.00)	6,954.00	4,590.00	0.00	0.00	0.00	0.00
<b>Net Total (1-2-3-4+5+6)</b>	<b>8,970,228.00</b>	<b>2,622,055.00</b>	<b>6,348,173.00</b>	<b>4,189,029.00</b>	<b>8,970,228.00</b>	<b>2,622,055.00</b>	<b>6,348,173.00</b>	<b>4,189,029.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>03/31/04</b>												
1. Salary/Overhead	7,466,265.00	1,517,963.00	5,948,302.00	3,925,879.00	7,466,265.00	1,517,963.00	5,948,302.00	3,925,879.00	0.00	0.00	0.00	0.00
2. Fee/Costs	108.00		108.00	71.00	108.00		108.00	71.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	31,847.00	484.00	31,363.00	20,700.00	31,847.00	484.00	31,363.00	20,700.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	26,516.00		26,516.00	23,864.00	26,516.00		26,516.00	23,864.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	88,286.00		88,286.00	79,457.00	88,286.00		88,286.00	79,457.00	0.00	0.00	0.00	0.00
6. ADP	9,564.00	203.00	9,361.00	6,178.00	9,564.00	203.00	9,361.00	6,178.00	0.00	0.00	0.00	0.00
<b>Net Total (1-2-3-4+5+6)</b>	<b>7,505,644.00</b>	<b>1,517,682.00</b>	<b>5,987,962.00</b>	<b>3,966,879.00</b>	<b>7,505,644.00</b>	<b>1,517,682.00</b>	<b>5,987,962.00</b>	<b>3,966,879.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>06/30/04</b>												
1. Salary/Overhead	7,144,690.00	443,358.00	6,701,332.00	4,422,879.00	7,144,690.00	443,358.00	6,701,332.00	4,422,879.00	0.00	0.00	0.00	0.00
2. Fee/Costs	60.00		60.00	40.00	60.00		60.00	40.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	36,964.00	560.00	36,404.00	24,027.00	36,964.00	560.00	36,404.00	24,027.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	26,023.00		26,023.00	23,421.00	26,023.00		26,023.00	23,421.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	49,144.00		49,144.00	44,230.00	49,144.00		49,144.00	44,230.00	0.00	0.00	0.00	0.00
6. ADP	6,617.00	(1,144.00)	7,761.00	5,122.00	6,617.00	(1,144.00)	7,761.00	5,122.00	0.00	0.00	0.00	0.00
<b>Net Total (1-2-3-4+5+6)</b>	<b>7,137,404.00</b>	<b>441,654.00</b>	<b>6,695,750.00</b>	<b>4,424,743.00</b>	<b>7,137,404.00</b>	<b>441,654.00</b>	<b>6,695,750.00</b>	<b>4,424,743.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

SUMMARY OF EXPENDITURES

TITLE IV-D CHILD SUPPORT PROGRAM

FISCAL YEAR ENDED JUNE 30, 2004

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS - FY 2002

	<u>Single Audit Expenditures</u>				<u>Reported Expenditures</u>				<u>Single Audit Over/Under Reported</u>			
<b>Quarter Ending: 09/30/01</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>
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
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
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
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
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
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
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Quarter Ending: 12/31/01</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>
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
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
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
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
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
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
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Quarter Ending: 03/31/02</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>
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
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
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
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
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
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
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Quarter Ending: 06/30/02</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>
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
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
3. Interest & Program Income	573.00	7.00	566.00	374.00	573.00	7.00	566.00	374.00	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
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
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
<b>Net Total (1-2-3-4+5+6)</b>	<b>(573.00)</b>	<b>(7.00)</b>	<b>(566.00)</b>	<b>(374.00)</b>	<b>(573.00)</b>	<b>(7.00)</b>	<b>(566.00)</b>	<b>(374.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

SUMMARY OF EXPENDITURES

TITLE IV-D CHILD SUPPORT PROGRAM

FISCAL YEAR ENDED JUNE 30, 2004

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS - FY 2003

	<u>Single Audit Expenditures</u>				<u>Reported Expenditures</u>				<u>Single Audit Over/Under Reported</u>			
	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
<b>Quarter Ending: 09/30/02</b>												
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
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
3. Interest & Program Income	514.00	6.00	508.00	335.00	514.00	6.00	508.00	335.00	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
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
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
<b>Net Total (1-2-3-4+5+6)</b>	<b>(514.00)</b>	<b>(6.00)</b>	<b>(508.00)</b>	<b>(335.00)</b>	<b>(514.00)</b>	<b>(6.00)</b>	<b>(508.00)</b>	<b>(335.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Quarter Ending: 12/31/02</b>												
1. Salary/Overhead	731.00	7.00	724.00	478.00	731.00	7.00	724.00	478.00	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
3. Interest & Program Income	417.00	5.00	412.00	272.00	417.00	5.00	412.00	272.00	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
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
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
<b>Net Total (1-2-3-4+5+6)</b>	<b>314.00</b>	<b>2.00</b>	<b>312.00</b>	<b>206.00</b>	<b>314.00</b>	<b>2.00</b>	<b>312.00</b>	<b>206.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Quarter Ending: 03/31/03</b>												
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
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
3. Interest & Program Income	5,838.00	93.00	5,745.00	3,792.00	5,838.00	93.00	5,745.00	3,792.00	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
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
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
<b>Net Total (1-2-3-4+5+6)</b>	<b>(5,838.00)</b>	<b>(93.00)</b>	<b>(5,745.00)</b>	<b>(3,792.00)</b>	<b>(5,838.00)</b>	<b>(93.00)</b>	<b>(5,745.00)</b>	<b>(3,792.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Quarter Ending: 06/30/03</b>												
1. Salary/Overhead	507.00	0.00	507.00	335.00	507.00	0.00	507.00	335.00	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
3. Interest & Program Income	8,796.00	149.00	8,647.00	5,707.00	8,796.00	149.00	8,647.00	5,707.00	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
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
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
<b>Net Total (1-2-3-4+5+6)</b>	<b>(8,289.00)</b>	<b>(149.00)</b>	<b>(8,140.00)</b>	<b>(5,372.00)</b>	<b>(8,289.00)</b>	<b>(149.00)</b>	<b>(8,140.00)</b>	<b>(5,372.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

SUMMARY OF EXPENDITURES

TITLE IV-D CHILD SUPPORT PROGRAM

FISCAL YEAR ENDED JUNE 30, 2004

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS - FY 2004

	<u>Single Audit Expenditures</u>				<u>Reported Expenditures</u>				<u>Single Audit Over/Under Reported</u>			
	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
<b>Quarter Ending: 09/30/03</b>												
1. Salary/Overhead	609,520.00	10,836.00	598,684.00	395,131.00	609,520.00	10,836.00	598,684.00	395,131.00	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
3. Interest & Program Income	31.00	1.00	30.00	20.00	31.00	1.00	30.00	20.00	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
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
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
<b>Net Total (1-2-3-4+5+6)</b>	<b>609,489.00</b>	<b>10,835.00</b>	<b>598,654.00</b>	<b>395,111.00</b>	<b>609,489.00</b>	<b>10,835.00</b>	<b>598,654.00</b>	<b>395,111.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Quarter Ending: 12/31/03</b>												
1. Salary/Overhead	0.00	166.00	(166.00)	(110.00)	0.00	166.00	(166.00)	(110.00)	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
3. Interest & Program Income	7,553.00	108.00	7,445.00	4,914.00	7,553.00	108.00	7,445.00	4,914.00	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
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
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
<b>Net Total (1-2-3-4+5+6)</b>	<b>(7,553.00)</b>	<b>58.00</b>	<b>(7,611.00)</b>	<b>(5,024.00)</b>	<b>(7,553.00)</b>	<b>58.00</b>	<b>(7,611.00)</b>	<b>(5,024.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Quarter Ending: 03/31/04</b>												
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
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
3. Interest & Program Income	4,382.00	60.00	4,322.00	2,853.00	4,382.00	60.00	4,322.00	2,853.00	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
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
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
<b>Net Total (1-2-3-4+5+6)</b>	<b>(4,382.00)</b>	<b>(60.00)</b>	<b>(4,322.00)</b>	<b>(2,853.00)</b>	<b>(4,382.00)</b>	<b>(60.00)</b>	<b>(4,322.00)</b>	<b>(2,853.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Quarter Ending: 06/30/04</b>												
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
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
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
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
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
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
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

EXHIBIT I

PHILADELPHIA COUNTY  
 SCHEDULE OF REVENUES AND EXPENDITURES  
 COUNTY CHILDREN AND YOUTH PROGRAM  
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004

	GRAND TOTAL	FEDERAL TITLE XX	FEDERAL TITLE IV-E	FEDERAL TITLE IV-B	FEDERAL OTHER	FEDERAL TANF	MEDICAL ASSISTANCE	PROGRAM INCOME	NET TOTAL	STATE ACT 148	LOCAL SHARE
<b>NET CHILD WELFARE EXPENDITURES :</b>											
01. 100 % Reimbursement	9,769,976		1,717,968	2,522,784					5,529,224	5,529,224	0
02. 90 % Reimbursement	20,782,183		4,436,543			9,213,517			7,132,123	6,418,911	713,212
03. 80 % Reimbursement	391,094,630	2,888,308	90,234,349	212,413		97,361,454		2,392,873	198,005,233	158,404,186	39,601,047
04. 60 % Reimbursement	178,018,836		47,499,290			0	1,165,908	1,242,571	128,111,067	76,866,639	51,244,428
05. 50 % Reimbursement	35,723,701		7,853,717			23,924,736			3,945,248	1,972,626	1,972,622
06. Other Reimbursement	0								0		
<b>07. TOTAL (Lines 1 - 6)</b>	<b>635,389,326</b>	<b>2,888,308</b>	<b>151,741,867</b>	<b>2,735,197</b>	<b>0</b>	<b>130,499,707</b>	<b>1,165,908</b>	<b>3,635,444</b>	<b>342,722,895</b>	<b>249,191,586</b>	<b>93,531,309</b>
<b>YDC/YFC PLACEMENT COSTS</b>											
08. 80 % DPW Participation	0								0		
09. 60 % DPW Participation	18,258,069								18,258,069	10,954,841	7,303,228
<b>10. TOTAL YDC/YFC COST</b>	<b>18,258,069</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,258,069</b>	<b>10,954,841</b>	<b>7,303,228</b>
<b>11. RESERVED DPW USE</b>	<b>0</b>		<b>0</b>						<b>0</b>	<b>0</b>	<b>0</b>
<b>12. NON-ALLOWABLE EXPENDITURES :</b>	<b>5,378,468</b>		<b>2,307,082</b>				<b>43,506</b>		<b>3,027,880</b>		<b>3,027,880</b>
<b>13. TOTAL EXPENDITURES :</b>	<b>659,025,863</b>	<b>2,888,308</b>	<b>154,048,949</b>	<b>2,735,197</b>	<b>0</b>	<b>130,499,707</b>	<b>1,209,414</b>	<b>3,635,444</b>	<b>364,008,844</b>	<b>260,146,427</b>	<b>103,862,417</b>
<b>14. Total HSDF Used for Child Welfare :</b>	<b>474,362</b>										
<b>15. Total Title IV-D Collections :</b>							<b>2,485,141</b>				<b>1,797,035</b>
<b>16. Total IV-D/IV-E Collections :</b>											
<b>A. State Act 148, Line 7 :</b>	<b>249,191,586</b>										
<b>B. State Act 148 Allocation :</b>							<b>239,380,650</b>				<b>239,380,650</b>
<b>C. Adj. State Share (Lower of A or B) :</b>											<b>239,380,650</b>

EXHIBIT II

**PHILADELPHIA COUNTY**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**LOW INCOME HOME ENERGY ASSISTANCE PROGRAM CRISIS ADMINISTRATION**  
**CONTRACT NUMBER: ME 15101004**  
**FOR THE PERIOD ENDING JUNE 30, 2004**

<b><u>REVENUES</u></b>	<b><u>Reported</u></b>	<b><u>Actual</u></b>
Pennsylvania Department of Public Welfare	369,300.00	
Interest Income		
<b>Total Revenues :</b>	<u>369,300.00</u>	<u>0.00</u>
<b><u>EXPENDITURES</u></b>		
Personnel:		
Wages	215,275.50	214,674.00
FICA		
Workmen's Compensation		
Unemployment Compensation		
Retirement		
Medical Insurance		
Total Personnel:	<u>215,275.50</u>	<u>214,674.00</u>
Operating Costs:		
Travel Staff	3,157.12	1,664.00
Telephone	11,539.60	7,416.00
Advertising		
Postage		
Printing	2,000.00	1,998.00
Community Groups	137,327.78	148,579.00
Rental of Real Estate		
Equipment Maintenance		
Office Supplies		
Equipment Purchase		
Total Operating:	<u>154,024.50</u>	<u>159,657.00</u>
Audit Costs	0.00	0.00
<b>Total Expenditures:</b>	<u>369,300.00</u>	<u>374,331.00</u>
<b>Excess of Revenue Over Expenditures:</b>	<u>0.00</u>	<u>(374,331.00)</u>

**PHILADELPHIA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS**  
**MENTAL HEALTH SERVICES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

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- MAMIS Adjs.	Total Fund Balance
		Carryover Funds	Allotment	Total Allocation						
<b>A. MH SERVICES</b>	10248	26,040	118,380,793	118,406,833	118,037,646	369,187				369,187
<b>B. OTHER STATE FUNDS</b>										
1. Specialized Residences	10258	0	1,275,238	1,275,238	1,275,238	0				0
2. BH Initiative	10262	0	4,511,745	4,511,745	4,511,745	0				0
3. BH IGT	10262	0	1,519,555	1,519,555	1,519,555	0				0
Total Other State		0	7,306,538	7,306,538	7,306,538	0	0	0	0	0
<b>C. SSBG</b>	70135	0	7,902,745	7,902,745	7,902,745	0				0
<b>D. CMHSBG</b>	70167	0	1,574,848	1,574,848	1,574,848	0				0
<b>E. OTHER FEDERAL FUNDS</b>										
1. Max. Part. Proj.	70121	1,499,281	(1,499,281)	0	0	0				0
2. PATH Homeless	70154	0	291,100	291,100	291,100	0				0
3. Terrorism Related Dis Relief	80168	0	0	0	0	0				0
4. PCCD Grant	80166	0	0	0	0	0				0
5. Capitalization of POMS	70522	0	0	0	0	0				0
6. Crisis Counseling Grant	80329	0	0	0	0	0				0
7. Emergency Response Capacity Gr:	70549	0	0	0	0	0				0
8. COSIG Grant	70561	0	0	0	0	0				0
Total Other Federal		1,499,281	(1,208,181)	291,100	291,100	0	0	0	0	0
<b>F. TOTAL</b>		1,525,321	133,956,743	135,482,064	135,112,877	369,187	0	0	0	369,187

**PHILADELPHIA COUNTY**  
**REPORT OF INCOME AND EXPENDITURES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

MENTAL HEALTH PROGRAM	Adult Dvpt Training	Admin Management	Admin Office	Community Employ Services
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	0	10,346,389	7,523,190	0
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	933,309	0
B. County Funded Ineligible	0	0	217,393	0
C. Other Eligible	0	413,679	0	0
D. Other Ineligible	0	1,275	0	0
E. Total Costs Over Allocation	0	414,954	1,150,702	0
<b>IV. REVENUES</b>				
A. Program Service Fees	0	98,611	0	0
B. Private Insurance	0	3,069	0	0
C. Medical Assistance	0	301,809	0	0
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	16,609	0
F. Room and Board	0	0	0	0
G. Earned Interest	0	52,116	0	0
H. Other	0	877,778	84,924	0
I. Total Revenue :	0	1,333,383	101,533	0
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	3,513,633	5,643,859	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	490,960	0	0
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	4,203,055	0	0
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				
90 %	0	0	0	0
100 %	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	390,404	627,096	0
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	0	8,598,052	6,270,955	0
<b>VIII. TOTAL CARRYOVER</b>				

**PHILADELPHIA COUNTY**  
**REPORT OF INCOME AND EXPENDITURES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

MENTAL HEALTH PROGRAM	Crisis Intervention	Community Services	Day Treatment	Emergency Services
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	0	4,895,312	17,922,073	20,262,997
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	139,132
B. County Funded Ineligible	0	0	0	9,765
C. Other Eligible	0	4,187	232,211	0
D. Other Ineligible	0	572	0	1,506
E. Total Costs Over Allocation	0	4,759	232,211	150,403
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	1,991	2,699
B. Private Insurance	0	0	14,003	1,606,423
C. Medical Assistance	0	0	165,357	89,129
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	0	117	0	9,964
H. Other	0	573,299	15,750,602	8,068,086
I. Total Revenue :	0	573,416	15,931,953	9,776,301
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	2,748,465	0	8,926,433
B. Base Allocation 100 %	0	0	1,326,918	0
C. DPW Categorical Funding 90 % Subtotal	0	0	0	0
D. DPW Categorical Funding 100 % Subtotal	0	1,059,595	430,991	41,255
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				
90 %	0	0	0	0
100 %	0	203,692	0	376,779
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	305,385	0	991,826
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	0	4,317,137	1,757,909	10,336,293
<b>VIII. TOTAL CARRYOVER</b>				

**PHILADELPHIA COUNTY**  
**REPORT OF INCOME AND EXPENDITURES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

MENTAL HEALTH PROGRAM	Fam Based Services	Fam Sup Services	Housing Support Services	Int Case Management
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	2,191,935	188,448	82,780	27,769,837
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	154,643
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	100,216	7,919	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	100,216	7,919	0	154,643
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance	76	0	0	0
C. Medical Assistance	24,229	0	0	154,147
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	0	16,258	0
G. Earned Interest	0	0	0	0
H. Other	1,890,970	9	0	23,075,820
I. Total Revenue :	1,915,275	9	16,258	23,229,967
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	162,468	59,870	0
B. Base Allocation 100 %	176,444	0	0	2,995,586
C. DPW Categorical Funding 90 % Subtotal	0	0	0	0
D. DPW Categorical Funding 100 % Subtotal	0	0	0	1,389,641
E. SSBG 90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
F. CMHSBG (ADAMH) 90 %	0	0	0	0
100 %	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	18,052	6,652	0
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	176,444	180,520	66,522	4,385,227
<b>VIII. TOTAL CARRYOVER</b>				

**PHILADELPHIA COUNTY**  
**REPORT OF INCOME AND EXPENDITURES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

MENTAL HEALTH PROGRAM	Psychiatric Inpt Hosp	Outpatient	Psychiatric Rehab	Comm Res Services
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	2,431,100	29,001,807	606,810	95,502,738
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	62,125	0	1,682,771
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	723,109	2,522,002	0	0
D. Other Ineligible	0	5,894	0	11,207
E. Total Costs Over Allocation	723,109	2,590,021	0	1,693,978
<b>IV. REVENUES</b>				
A. Program Service Fees	0	548,135	0	36,939
B. Private Insurance	0	1,198,694	0	0
C. Medical Assistance	0	799,299	0	0
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	0	0	6,084,151
G. Earned Interest	0	15,840	0	9,930
H. Other	11	11,239,599	528,541	10,035,252
I. Total Revenue :	11	13,801,567	528,541	16,166,272
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	7,103,121	0	16,258,886
B. Base Allocation 100 %	1,707,980	0	78,269	0
C. DPW Categorical Funding 90 % Subtotal	0	0	0	2,786,468
D. DPW Categorical Funding 100 % Subtotal	0	4,591,197	0	56,480,983
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				
90 %	0	0	0	0
100 %	0	126,665	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	789,236	0	2,116,151
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	1,707,980	12,610,219	78,269	77,642,488
<b>VIII. TOTAL CARRYOVER</b>				

**PHILADELPHIA COUNTY  
REPORT OF INCOME AND EXPENDITURES  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

MENTAL HEALTH PROGRAM	Resource Coordination	Soc Rehab Services	Vocational Rehab	Totals
<b>I. TOTAL ALLOCATION</b>				135,482,064
<b>II. TOTAL EXPENDITURES</b>	5,432,924	10,689,548	5,691,627	240,539,515
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	817,778	0	3,789,758
B. County Funded Ineligible	0	0	0	227,158
C. Other Eligible	0	0	94,942	4,098,265
D. Other Ineligible	0	800	0	21,254
E. Total Costs Over Allocation	0	818,578	94,942	8,136,435
<b>IV. REVENUES</b>				
A. Program Service Fees	0	475	102,613	791,463
B. Private Insurance	0	20,155	0	2,842,420
C. Medical Assistance	48,714	240,091	0	1,822,775
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	16,609
F. Room and Board	0	161,606	0	6,262,015
G. Earned Interest	0	1,627	0	89,594
H. Other	4,635,640	1,381,426	1,416,290	79,558,247
I. Total Revenue :	4,684,354	1,805,380	1,518,903	91,383,123
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	3,475,892	2,484,616	50,377,243
B. Base Allocation 100 %	730,745	0	0	7,015,942
C. DPW Categorical Funding 90 % Subtotal	0	0	0	2,786,468
D. DPW Categorical Funding 100 % Subtotal	0	878,695	92,314	65,455,631
E. SSBG				0
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	2,723,409	976,281	7,902,745
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				0
90 %	0	0	0	0
100 %	17,825	601,384	248,503	1,574,848
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	386,210	276,068	5,907,080
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	748,570	8,065,590	4,077,782	141,019,957
<b>VIII. TOTAL CARRYOVER</b>				369,187

**PHILADELPHIA COUNTY  
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS  
MENTAL RETARDATION SERVICES  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

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-MAMIS Adjs.	Total Fund Balance
		Carryover Funds	Allotment	Total Allocation						
<b>A. MR SERVICES</b>										
1. Community (NR/Res)	10255	147,766	29,799,063	29,946,829	29,946,829	0	0	0	0	0
2. SSBG	70177	0	2,408,719	2,408,719	2,408,719	0	0	0	0	0
3. Reserved- OTO Federal Maint	70175	0	5,000,000	5,000,000	5,000,000	0	0	0	0	0
4. Subtotal MR Services :		147,766	37,207,782	37,355,548	37,355,548	0	0	0	0	0
<b>B. WAIVER</b>										
1. Cons Waiver Services	10255/70175	1,293,832	171,634,352	172,928,184	172,442,347	485,837	0	0	0	485,837
2. Waiver Admin.	10255/70175	349,525	14,371,275	14,720,800	14,720,800	0	0	0	0	0
3. PFDS	10255/70175	0	10,185,173	10,185,173	10,185,173	0	0	0	0	0
4. Subtotal Waiver :		1,643,357	196,190,800	197,834,157	197,348,320	485,837	0	0	0	485,837
<b>C. EARLY INTERVENTION</b>										
1. State Early Inter.	10235	0	7,532,813	7,532,813	7,532,813	0	0	0	0	0
2. EI Admin	10235	0	2,082,053	2,082,053	2,082,053	0	0	0	0	0
3. Infants and Toddlers	70170	0	1,692,340	1,692,340	1,692,340	0	0	0	0	0
4. SSBG - EI	70178	0	329,345	329,345	329,345	0	0	0	0	0
5. ITF Waiver Serv.	10235/70184	0	1,950,000	1,950,000	1,950,000	0	0	0	0	0
6. ITF Waiver Admin.	10235/70184	0	802,700	802,700	802,700	0	0	0	0	0
7. Reserved Maint 02-03 Backfill	10235	0	0	0	0	0	0	0	0	0
8. Reserved-OTO Federal Maint 02-03	70184	0	0	0	0	0	0	0	0	0
9. Subtotal Early Intervention :		0	14,389,251	14,389,251	14,389,251	0	0	0	0	0
<b>D. OTHER</b>										
1. Elwyn	10236	0	0	0	0	0	0	0	0	0
2. Pennhurst Dispersal	10241	0	0	0	0	0	0	0	0	0
3. Penn Disp-Cons Wvr	10241/70175	0	0	0	0	0	0	0	0	0
4. Reserved	99999	0	0	0	0	0	0	0	0	0
5. Subtotal Other :		0	0	0	0	0	0	0	0	0
<b>E. TOTAL</b>		1,791,123	247,787,833	249,578,956	249,093,119	485,837	0	0	0	485,837

**PHILADELPHIA COUNTY**  
**REPORT OF INCOME AND EXPENDITURES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

<b>MENTAL RETARDATION PROGRAM</b>	<b>Adult Development Training</b>	<b>Admin Office</b>	<b>Community Employment</b>	<b>Case Management</b>
<b>I. TOTAL ALLOCATION</b>	0	0	0	0
<b>II. TOTAL EXPENDITURES</b>	16,607,343	22,405,707	9,523,298	17,816,023
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	1,709,207	0	362,899
B. County Funded Ineligible	0	428,853	0	50,546
C. Other Eligible	0	0	0	0
D. Other Ineligible	1,121	0	214	1,992
E. Total Costs Over Allocation	1,121	2,138,060	214	415,437
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	0	0	0
C. Medical Assistance - Gen	0	0	0	8,484,813
D. Medical Assistance - MR EI	0	0	0	0
E. Medical Assistance - Administrative Claims	0	228,884	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	4,466	469	2,753	25
H. Other	725,346	1,478	978,960	1,732
I. Total Revenue :	729,812	230,831	981,713	8,486,570
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	364,196	1,554,148	2,086,878	0
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical Funding 90 % Subtotal	78,584	2,082,053	0	3,814,969
D. DPW Categorical Funding 100 % Subtotal	15,384,432	15,996,593	5,940,798	4,675,163
E. SSBG				
90 % Adult	0	0	253,638	0
90 % Child	0	0	0	0
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	49,198	404,022	260,057	423,884
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	15,876,410	20,036,816	8,541,371	8,914,016
<b>VIII. TOTAL CARRYOVER</b>				

**PHILADELPHIA COUNTY**  
**REPORT OF INCOME AND EXPENDITURES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

MENTAL RETARDATION PROGRAM	Community Services	Early Intervention	Family Support Services	Other
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	392,926	12,287,285	5,408,449	0
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	105,142	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	51	577	0
E. Total Costs Over Allocation	0	105,193	577	0
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
C. Medical Assistance - Gen	0	0	0	0
D. Medical Assistance - MR EI	0	1,346,114	0	0
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	298	10	509	0
H. Other	0	0	140	0
I. Total Revenue :	298	1,346,124	649	0
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	253,365	0	2,328,701	0
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical Funding 90 % Subtotal	100,000	7,668,026	0	0
D. DPW Categorical Funding 100 % Subtotal	0	1,950,000	2,819,777	0
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	329,345	0	0
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	39,263	888,597	258,745	0
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	392,628	10,835,968	5,407,223	0
<b>VIII. TOTAL CARRYOVER</b>				

**PHILADELPHIA COUNTY**  
**REPORT OF INCOME AND EXPENDITURES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

MENTAL RETARDATION PROGRAM	Community Residential Services	Vocation Rehabilitation		Total
<b>I. TOTAL ALLOCATION</b>				249,578,956
<b>II. TOTAL EXPENDITURES</b>	180,007,642	10,675,473		275,124,146
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	51,073	0		2,228,321
B. County Funded Ineligible	0	0		479,399
C. Other Eligible	0	0		0
D. Other Ineligible	12,598	48,515		65,068
E. Total Costs Over Allocation	63,671	48,515		2,772,788
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0		0
B. Private Insurance	0	0		0
C. Medical Assistance - Gen	0	0		8,484,813
D. Medical Assistance - MR EI	0	0		1,346,114
E. Medical Assistance - Administrative Claims	0	0		228,884
F. Room and Board	7,185,937	0		7,185,937
G. Earned Interest	106,990	4,711		120,231
H. Other	503,893	1,283,580		3,495,129
I. Total Revenue :	7,796,820	1,288,291		20,861,108
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	600,790		7,188,078
B. Base Allocation 100 %	13,753,773	0		13,753,773
C. DPW Categorical Funding 90 % Subtotal	0	0		13,743,632
D. DPW Categorical Funding 100 % Subtotal	156,297,792	8,605,017		211,669,572
E. SSBG				
90 % Adult	0	59,495		313,133
90 % Child	0	0		329,345
100 % Adult	2,095,586	0		2,095,586
100 % Child	0	0		0
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	73,365		2,397,131
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	172,147,151	9,338,667		251,490,250
<b>VIII. TOTAL CARRYOVER</b>				485,837

**PHILADELPHIA COUNTY  
SCHEDULE OF REVENUES AND EXPENDITURES  
HUMAN SERVICES DEVELOPMENT FUND  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

<b>REVENUE</b>	<b>Reported</b>	<b>Actual</b>	<b>Difference</b>
Pa. Department of Public Welfare	10,271,698	10,271,698	0
Interest Income	9,504	9,504	0
Fees	0	0	0
Client Contributions	0	0	0
Other	0	0	0
<b>Total Revenues :</b>	<u>10,281,202</u>	<u>10,281,202</u>	<u>0</u>
 <b>EXPENDITURES</b>			
Categorical:			
Adult Services	5,025,792	5,025,792	0
Aging	0	0	0
Drug and Alcohol	0	0	0
Children and Youth	631,538	631,538	0
Mental Health	2,052,415	2,052,415	0
Mental Retardation	0	0	0
Homeless Assistance	838,119	838,119	0
Specialized	1,641,266	1,641,266	0
Generic			0
Service Coordination			0
County Administration	92,072	92,072	0
<b>Total Expenditures:</b>	<u>10,281,202</u>	<u>10,281,202</u>	<u>0</u>
 <b>Excess of Revenue Over (Under) Expenditures:</b>	 <u>0</u>	 <u>0</u>	 <u>0</u>

**PHILADELPHIA COUNTY  
SCHEDULE OF REVENUES AND EXPENDITURES  
(COMBINED) HOMELESS ASSISTANCE PROGRAM  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

<b>SOURCES OF FUNDING</b>	<b>TOTAL AVAILABLE FUNDS</b>
DPW Allocation (Must Equal Total County HAP Allocation)	6,100,580
Client Contributions	53,333
Other	122,763
Interest Earned	8,283
<b>Total HAP Funding</b>	<b>6,284,959</b>

<b>EXPENSES</b>	<b>Bridge Housing</b>	<b>Case Management</b>	<b>Rental Assistance</b>	<b>Emergency Shelter</b>	<b>Innovative Supportive Housing Services</b>	<b>TOTAL EXPENSES</b>
On Behalf of Clients	133,867		690,199	763,485		1,587,551
Personnel	1,434,868	1,407,544	390,942		0	3,233,354
Operating	337,796	355,488	139,867		0	833,151
Fixed Assets/Equipment	35,677	18,752	18,769			73,198
Subtotal	1,942,208	1,781,784	1,239,777	763,485	0	5,727,254
<b>County Administration (Max 10% Total HAP Funding)</b>						<b>554,829</b>
<b>Total HAP Expenses</b>						<b>6,282,083</b>

<b>Total Unexpended Funds</b>	<b>\$2,876</b>
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**PHILADELPHIA COUNTY  
SCHEDULE OF REVENUES AND EXPENDITURES  
(COMBINED) HOMELESS ASSISTANCE PROGRAM  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

<b>SOURCES OF FUNDING</b>		<b>TOTAL AVAILABLE FUNDS</b>
DPW Allocation (Must Equal Total County HAP Allocation)		378,641
Client Contributions		0
Other		35,135
Interest Earned		0
<b>Total HAP Funding</b>		<b>413,776</b>

<b>EXPENSES</b>	<b>Bridge Housing</b>	<b>Case Management</b>	<b>Rental Assistance</b>	<b>Emergency Shelter</b>	<b>Innovative Supportive Housing Services</b>	<b>TOTAL EXPENSES</b>
On Behalf of Clients	170,889		68,827			239,716
Personnel	85,489	0			0	85,489
Operating	76,362	0	0		0	76,362
Fixed Assets/Equipment	12,209	0				12,209
Subtotal	344,949	0	68,827	0	0	413,776
<b>County Administration (Max 10% Total HAP Funding)</b>						
<b>Total HAP Expenses</b>						<b>413,776</b>

<b>Total Unexpended Funds</b>	<b>\$0</b>
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**PHILADELPHIA COUNTY  
SCHEDULE OF REVENUES AND EXPENDITURES  
(COMBINED) HOMELESS ASSISTANCE PROGRAM  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

<b>SOURCES OF FUNDING</b>	<b>TOTAL AVAILABLE FUNDS</b>
DPW Allocation (Must Equal Total County HAP Allocation)	1,000,000
Client Contributions	0
Other	0
Interest Earned	0
<b>Total HAP Funding</b>	<b>1,000,000</b>

<b>EXPENSES</b>	<b>Bridge Housing</b>	<b>Case Management</b>	<b>Rental Assistance</b>	<b>Emergency Shelter</b>	<b>Innovative Supportive Housing Services</b>	<b>TOTAL EXPENSES</b>
On Behalf of Clients	0		0	289,728		289,728
Personnel	467,029	0			0	467,029
Operating	143,243	0	0		0	143,243
Fixed Assets/Equipment	0	0				0
Subtotal	610,272	0	0	289,728	0	900,000
<b>County Administration (Max 10% Total HAP Funding)</b>						<b>100,000</b>
<b>Total HAP Expenses</b>						<b>1,000,000</b>

<b>Total Unexpended Funds</b>	<b>\$0</b>
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**PHILADELPHIA COUNTY  
SCHEDULE OF EXPENDITURES  
PENNFREE BRIDGE HOUSING PROGRAM  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

<b>PERSONNEL</b>	
Wages and Salaries	588,541
Benefits	119,835
Training/Conferences	3,524
<b>Sub-Total:</b>	<b>711,900</b>

<b>OPERATING</b>	
Rent	121,926
Communications	15,886
Insurance	30,782
Legal Service/Audits	8,012
Supplies	61,769
Staff Travel	9,602
Overhead	90,210
Systems Consultant	100,652
Occupancy Costs	0
<b>Sub-Total:</b>	<b>438,839</b>

<b>FIXED ASSETS</b>	
Equipment	12,221
Furnishings	1,660
Repairs	5,461
<b>Sub-Total:</b>	<b>19,342</b>

<b>CLIENTS</b>	
Food	34,247
Rent Assistance	116,951
Security Deposits	1,916
Utilities	16,768
Purchased Service	29,684
Transportation	2,528
<b>Sub-Total:</b>	<b>202,094</b>

<b>TOTAL EXPENSES:</b>	<b>1,372,175</b>
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<b>SOURCES OF FUNDING</b>	
Allocations	1,251,800
Interest	0
Client Contributions	54,970
Other	0
<b>TOTAL FUNDING:</b>	<b>1,306,770</b>

<b>UNEXPENDED FUNDS:</b>	<b>(65,405)</b>
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**PHILADELPHIA COUNTY  
SCHEDULE OF REVENUES AND EXPENDITURES  
COMMUNITY-BASED FAMILY CENTER PROGRAM  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

<u>REVENUE</u>	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Pa. Department of Public Welfare	499,240	499,240	0
<b>Total Revenues</b>	<u>499,240</u>	<u>499,240</u>	<u>0</u>
 <u>EXPENDITURES</u>			
I. PERSONNEL:			
Salaries/Wages	58,212	58,212	0
Benefits	19,028	19,026	(2)
<b>TOTAL PERSONNEL:</b>	<u>77,240</u>	<u>77,238</u>	<u>(2)</u>
 II. OPERATIONS:			
Professional/Technical Services	55,000	55,000	0
Training/Conferences	5,000	5,000	0
Trasportation/Travel	2,000	2,002	2
Service Contracts	300,000	300,000	0
Communication	0	0	0
Facility Expenses	0	0	0
Evaluation	0	0	0
Supplies	0	0	0
Other:	60,000	60,000	0
Stipends	0	0	0
Outcome Based Initiatives	0	0	0
Sports	0	0	0
Indirect Costs	0	0	0
<b>TOTAL OPERATIONS:</b>	<u>422,000</u>	<u>422,002</u>	<u>2</u>
 III. EQUIPMENT			
	0	0	0
<b>Total Expenditures</b>	<u>499,240</u>	<u>499,240</u>	<u>0</u>
<b>Excess of Revenue Over (Under) Expenditures:</b>	<u>0</u>	<u>0</u>	<u>0</u>



# CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER  
12th Floor, Municipal Services Bldg.  
1401 John F. Kennedy Boulevard  
Philadelphia, Pennsylvania 19102-1679  
(215) 686-6680 FAX (215) 686-3832

JONATHAN A. SAIDEL  
City Controller  
ALBERT F. SCAPEROTTO  
Deputy City Controller

## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES 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 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 the DCED for the year ended June 30, 2004. 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 fiscal year ended June 30, 2004 to the corresponding amounts in the audited books and records of the City of Philadelphia. 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 the 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 material adjustments or findings which have not been reflected on the corresponding schedule of Federal Cash Receipts Passed through 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 the DCED. Accordingly, we do not express such an opinion on the accompanying schedule. 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 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.

September 30, 2005

ALBERT F. SCAPEROTTO, CPA  
Deputy City Controller

JONATHAN A. SAIDEL, CPA  
City Controller

**City of Philadelphia**  
**Schedule of Federal Cash Receipts Passed Through the Pennsylvania**  
**Department of Community and Economic Development**  
**July 1, 2003 to June 30, 2004**

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA Number	Contract Number	Federal Awards	Federal Receipts
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>					
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
Shelter Project - DCED	240402	14.231	22-721-0020	260,000	185,713
Subtotal: Emergency Shelter Grants Program				<u>260,000</u>	<u>185,713</u>
<b>Total U.S. Department of Housing &amp; Urban Development:</b>				<u>260,000</u>	<u>185,713</u>
<b><u>U.S. Department of Health &amp; Human Services</u></b>					
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
Supported Work Program (Workwise)	080184	93.558	22-150-0004	1,125,029	826,248
Supported Work Program (Workwise)	080208	93.558	Client Funding Allocat	1,406,402	403,470
TANFBG Housing Collaboration Program	06OCP1	93.558	C000002740	40,000	7,787
Subtotal: Temporary Assistance for Needy Families				<u>2,571,431</u>	<u>1,237,505</u>
CSBG - Administration	080212	93.569	C000002932 - Amend #1	3,770,202	4,813,117
CSBG - CSP	080133	93.569	20-763-0001	9,253,801	3,733,450
Subtotal: Community Services Block Grant				<u>13,024,003</u>	<u>8,546,567</u>
Empowerment Zone	080035	93.667	907151470	79,017,404	5,792,937
Subtotal: Social Service Block Grant				<u>79,017,404</u>	<u>5,792,937</u>
<b>Total U.S. Department of Health &amp; Human Services:</b>				<u>94,612,838</u>	<u>15,577,009</u>
<b>Total Federal Cash Receipts Passed Through PaDCED:</b>				<u><u>94,872,838</u></u>	<u><u>15,762,722</u></u>