

**City of Philadelphia
Pennsylvania**

**Schedule of
Financial Assistance**

Fiscal Year Ended June 30, 2000

Prepared By:

Office of the Director of Finance

**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

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**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

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CITY OF PHILADELPHIA

OFFICE OF THE DIRECTOR OF FINANCE

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JANICE D. DAVIS
Secretary of Financial
Oversight and
Director of Finance

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

July 27, 2001

Dear Mayor Street:

The Schedule of Financial Assistance (SFA) of the City of Philadelphia for the fiscal year ended June 30, 2000, comprised of the Schedule of Expenditures of Federal Awards (SEFA) and the Schedule of Expenditures of Pennsylvania Department of Public Welfare (DPW) Awards, 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 and DPW 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, 2000, presents the entire operations of the City. The CAFR was issued under separate cover on January 29, 2001. The SFA is issued in conjunction with the CAFR in order to comply with the reporting provisions of the Act. The report of the independent auditor on the SEFA, dated January 26, 2001, coincides with the CAFR 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, 2000. 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 Section II of the SFA.

COMMONWEALTH OF PENNSYLVANIA SINGLE AUDIT REQUIREMENT

On November 1, 2000, the DPW 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 DPW.

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

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 DPW's Single Audit Supplement requires 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,

Signed

Janice D. Davis
Director of Finance



CITY OF PHILADELPHIA

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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 Mayor and Members of the
Council of the City of Philadelphia

We have audited the general-purpose financial statements of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2000, and have issued our report thereon dated January 26, 2001. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. 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 general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Signed

January 26, 2001

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

Signed

JONATHAN A. SAIDEL, CPA
City Controller

Schedule of Expenditures of Federal Awards

Pages 1 to 30 Inclusive

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 1999 to June 30, 2000

<u>Grantor Agency/</u> Project Title	<u>City</u> <u>ID</u> <u>Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal</u> <u>Awards</u>	<u>Federal</u> <u>Expenditures</u>
<u>U.S. Department of Agriculture</u>					
Direct Programs - Direct Federal Funding:					
Emergency Food Assistance Program	249999	10.569	Donated Food	2,103,861	2,103,861
Subtotal: Emergency Food Assistance Program (Food Commodities)				2,103,861	2,103,861
Subtotal Direct Programs Direct Federal Funding:				2,103,861	2,103,861
Passed-Through Programs - PA Department of Agriculture:					
Emergency Food Assistance Prog (TEFAP)	240182	10.568	Award Letter 12/18/98	275,534	94,943
Emergency Food Assistance Prog (TEFAP)	240243	10.568	ME 448490	185,269	161,540
Subtotal: Emergency Food Assistance Program (Administrative Costs)				460,802	256,483
Subtotal Passed-Through Programs PA Department of Agriculture:				460,802	256,483
Passed-Through Programs - PA Department of Education:					
After School Snack Program	160131	10.559	3-00-51-726-0	1,443,290	204,544
Summer Food Program	160012	10.559	3-00-51-726-0	6,464,277	245
Summer Food Program	160070	10.559	3-00-51-726-0	6,873,554	4,369,794
Summer Food Program	160082	10.559	3-00-51-726-0	6,094,294	661,494
Summer Food Service Inspection	140744	10.559	SP1686510004	55,100	53,500
Subtotal: Summer Food Service Program for Children				20,930,515	5,289,577
Subtotal Passed-Through Programs PA Department of Education:				20,930,515	5,289,577
Total U.S. Department of Agriculture:				23,495,178	7,649,921
<u>U.S. Department of Commerce</u>					
Direct Programs - Direct Federal Funding:					
Community Service Network (THAP)	080082	11.552	42-60-97053	614,701	247,936
Subtotal: Telecommunications & Information Infrastructure Assistance Program				614,701	247,936
Subtotal Direct Programs Direct Federal Funding:				614,701	247,936
Passed-Through Programs - Phila. Authority for Industrial Development:					
Washington Square Improvements	C17003	11.300	01-49-03512	2,600,000	117,143
Subtotal: Grants for Public Works and Economic Development				2,600,000	117,143
Subtotal Passed-Through Programs Phila. Authority for Industrial Development:				2,600,000	117,143

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 1999 to June 30, 2000

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Total U.S. Department of Commerce:				3,214,701	365,079
<u>U.S. Department of Housing & Urban Development</u>					
Direct Programs - Direct Federal Funding:					
CDBG YEAR 16	06115	14.218	B-90-MC-42-0012	48,567,000	53,774
CDBG YEAR 17	06124	14.218	B-91-MC-42-0012	54,044,000	1,996
CDBG YEAR 18	06125	14.218	B-92-MC-42-0012	58,013,000	18,803
CDBG YEAR 19	06998	14.218	B-93-MC-42-0012	64,173,000	547,009
CDBG YEAR 20	06997	14.218	B-94-MC-42-0012	70,788,000	411,983
CDBG YEAR 21	06996	14.218	B-95-MC-42-0012	72,928,000	1,543,861
CDBG YEAR 22	06995	14.218	B-96-MC-42-0012	71,056,000	2,853,832
CDBG YEAR 23	06994	14.218	B-97-MC-42-0012	69,968,000	3,360,028
CDBG YEAR 24	06992	14.218	B-98-MC-42-0012	64,214,886	12,258,218
CDBG YEAR 25	06989	14.218	B-99-MC-42-0012	60,117,749	43,099,820
CDBG YEAR 25 - Program Income	06988	14.218	B-99-MC-42-0012	9,423,679	9,652,713
CDBG YEAR 25 - Section 108	06987	14.218	B-99-MC-42-0012	8,595,251	8,595,251
Homeless Innovative Demo #1	068502	14.218	PA00194-1013	6,701,000	591,769
Section 108 Loans - Year 21	060124	14.218	B-95-MC-42-0012	24,000,000	4,117,463
Section 108 Loans - Year 22	060159	14.218	B-96-MC-42-0012-A	15,000,000	6,612,030
Section 108 Loans - Year 23	060378	14.218	B-97-MC-42-0012-A	33,500,000	5,659,157
Subtotal: Community Development Block Grants/Entitlement Grants				731,089,565	99,377,707
McKinney Shelter Program - HUD	240133	14.231	Award Letter	2,674,000	793,086
McKinney Shelter Program - HUD	240256	14.231	Award Letter 12/18/96	2,437,000	1,822,048
Subtotal: Emergency Shelter Grants Program				5,111,000	2,615,134
SHP-Bethesda Safe Haven	060077	14.235	PA26B96-0010	805,875	248,996
SHP-Bethesda Transitional Housing Prj	060076	14.235	PA26B96-0009	581,422	182,665
SHP-Dignity House	060151	14.235	PA26B97-0112	1,164,659	475,447
SHP-Phila Veterans Center, Inc	060072	14.235	PA26B96-0012	1,270,804	404,231
SHP-Project HOME (Rowan II)	060024	14.235	PA26B97-0110	400,000	360,000
SHP-Project Overington House	060153	14.235	PA26B96-0011	1,010,081	198,659
SHP-Project Rainbow (Drueding)	060078	14.235	PA26B97-0113	1,050,709	387,857
SHP-Resources for Human Development	060074	14.235	PA26B96-0015	1,154,870	298,994
SHP-Self, Inc	060075	14.235	PA26B96-0021	1,159,842	376,423
Supportive Housing Demonstration Grant	240236	14.235	PA26B800008	1,338,737	406,237
Subtotal: Supportive Housing Program				9,936,999	3,339,509

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 1999 to June 30, 2000

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Shelter Plus Care I	060080	14.238	PA26C92-1082	1,206,625	590,721
Shelter Plus Care II	060081	14.238	PA26C93-1087	7,170,956	841,696
Shelter Plus Care III	060082	14.238	PA26C94-0025	2,732,708	375,678
Shelter Plus Care IV	060068	14.238	PA26C96-0016	368,460	109,104
Shelter Plus Care V	060069	14.238	PA26C96-0002	913,200	39,531
Shelter Plus Care VI	060070	14.238	PA26C96-0004	160,320	11,122
SPC VI - 1260 HDC / (003 SRA)	06RAT3	14.238	PA01C90-0003	2,896,080	3,878
SPC VI - Calcutta House	06RAC1	14.238	PA26C80-0004	85,440	8,686
SPC VI - Friends Rehab 13	06RAF2	14.238	PA26C80-0013	108,360	8,388
SPC VI - Friends Rehab 14	06RAF3	14.238	PA26C80-0014	865,320	9,781
SPC VI - WAWA	06RAW	14.238	PA26C80-0023	812,700	21,175
Subtotal: Shelter Plus Care				17,320,169	2,019,760
HOME Investment Partnership	068148	14.239	M-93-MC-42-0203	3,000,000	4,337
HOME Investment Partnership	068536	14.239	M-94-MC-42-0203	11,715,000	501,375
HOME Investment Partnership	060122	14.239	M-95-MC-42-0203	12,614,000	846,186
HOME Investment Partnership	060229	14.239	M-96-MC-42-0203	12,922,000	940,986
HOME Investment Partnership	060056	14.239	M-97-MC-42-0203	12,613,000	4,270,218
HOME Investment Partnership	060166	14.239	M-98-MC-42-0203	13,560,000	4,777,310
HOME Investment Partnership	062004	14.239	M-99-MC-42-0203	14,601,000	4,130,537
Subtotal: HOME Investment Partnerships Program				81,025,000	15,470,949
Housing Opp For People With AIDS	061747	14.241	PA-26-H-92-F012	766,000	4,875
Housing Opp For Persons With AIDS	068569	14.241	PA26H94-F014	2,271,000	59,400
Housing Opp For Persons With AIDS	060127	14.241	PA26H95-F014	2,966,000	253,990
Housing Opp For Persons With AIDS	060242	14.241	PA26H96-F016	2,682,000	27,978
Housing Opp For Persons With AIDS	060057	14.241	PA26H97-F017	3,118,000	150,027
Housing Opp For Persons With AIDS	060168	14.241	PA26H98-F001	2,743,000	1,181,688
Housing Opp For Persons With AIDS	062010	14.241	PA26H99-F001	3,428,000	1,625,303
Subtotal: Housing Opportunities for Persons with AIDS				17,974,000	3,303,261
HUD Inspection Grant	140381	14.400	H03C94023800000	591,175	1,292
Subtotal: Equal Opportunity in Housing				591,175	1,292
HUD Lead Hazard Control Loans Grant	141320	14.900	PALAG00	55,378	20,853
HUD Lead Outreach & Prevention Grant	141526	14.900	Letter 02/05/99	200,000	160,411
Lead Paint Encap - Round 4	060148	14.900	PALAG0078-97	1,573,200	285,556
Lead Paint Inspection Program	060015	14.900	PALAG0026-94	4,620,899	11,636
Subtotal: Lead Based Paint Hazard Control in Privately Owned Housing				6,449,477	478,456

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 1999 to June 30, 2000

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal Direct Programs Direct Federal Funding:				869,497,385	126,606,067
Passed-Through Programs - PA Department of Health:					
Lead Based Paint Hazard Control Grant	060243	14.900	ME 98166	1,005,024	61,850
Subtotal: Lead Based Paint Hazard Control in Privately Owned Housing				1,005,024	61,850
Subtotal Passed-Through Programs PA Department of Health:				1,005,024	61,850
Passed-Through Programs - PA Department of Community and Economic Development:					
Shelter Project - DCED	240097	14.231	97-721-0002	351,648	142,122
Shelter Project - DCED	240192	14.231	98-721-0006	586,285	147,446
Shelter Project - DCED	240251	14.231	99-721-0004	280,147	128,985
Subtotal: Emergency Shelter Grants Program				1,218,080	418,553
Subtotal Passed-Through Programs PA Department of Community and Economic Dev				1,218,080	418,553
Passed-Through Programs - Miscellaneous Corporate Funding:					
New Approach - Haddington Townhouse Ap	110511	14.193	PA26HAD0030198	249,542	89,949
New Approach - Montgomery Townhouse Ap	110510	14.193	PA26HAD0020198	249,542	186,022
Subtotal: Federally Assisted Low-Income Housing Drug Elimination				499,084	275,971
Subtotal Passed-Through Programs Miscellaneous Corporate Funding:				499,084	275,971
Total U.S. Department of Housing & Urban Development:				872,219,573	127,362,442
<u>U.S. Department of the Interior</u>					
Direct Programs - Direct Federal Funding:					
Tincum Wildlife Preserve	360030	15.608	P.L. 95-469	1,408	1,408
Subtotal: Fish and Wildlife Management Assistance				1,408	1,408
Subtotal Direct Programs Direct Federal Funding:				1,408	1,408
Passed-Through Programs - PA Department of Conservation and Natural Resources:					
West Park Rec Path	C17018	15.916	42-01467	275,000	239,717
Subtotal: Outdoor Recreation - Acquisition, Development & Planning				275,000	239,717
Subtotal Passed-Through Programs PA Department of Conservation and Natural Res				275,000	239,717

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 1999 to June 30, 2000

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Total U.S. Department of the Interior:				276,408	241,125
<u>U.S. Department of Justice</u>					
Direct Programs - Direct Federal Funding:					
Federal Forfeiture Funds - DOJ	110502	16.000	P.L.98-473 SEC 309	882,453	32,136
Forfeiture Funds - Federal	110254	16.000	P.L.98-473 SEC 309	534,422	54,370
Forfeiture Funds - Federal	110094	16.000	P.L.98-473 SEC 309	534,422	414,020
Forfeiture Funds - Federal Interest Inc	110095	16.000	Interest Income	19,118	19,118
Municipal Agency Domestic Preparedness	100231	16.000	2000-TE-CX-0071	299,725	128,209
Phila Firearms Initiative - Cease Fire	690099	16.000	Reimb Agreement	235,000	113,648
PPD-Operation Sunrise	110091	16.000	AFFTASK4	15,000	14,950
Subtotal: U.S. Department of Justice - CFDA Unknown				2,520,140	776,452
Problem Solving Partnership	110090	16.541	97PRWX0259	93,592	1,525
Subtotal: Juvenile Justice and Delinquency Prevention - Special Emphasis				93,592	1,525
Forensic D.N.A. Laboratory	110508	16.560	1999-DN-VX-0009	193,266	94,262
Police Family Life Education Project	110063	16.560	98-FS-VX-0002	73,447	7,550
Police Family Life Education Project	110507	16.560	98-FS-VX-0002	73,447	46,731
Subtotal: Justice Research, Development & Evaluation Project Grants				340,160	148,543
H.I.D.T.A. Operation Sunrise	110512	16.580	I0PPCP553	593,528	141,256
H.I.D.T.A. Operaton Sunrise	110088	16.580	I9PPCP553	312,165	186,507
Weed and Seed - Area I	100197	16.580	1999-WS-QX-0053	138,000	138,000
Weed and Seed - Area II	100176	16.580	1999-WS-QX-0043	89,000	89,000
Weed and Seed Asset Forfeiture	110492	16.580	Award Letter	200,000	158,961
Weed and Seed Program	110112	16.580	97-WS-QX-0092	175,000	25,000
Weed and Seed Program	110487	16.580	98-WS-QX-0096	133,588	87,350
Weed and Seed Program	110260	16.580	98-WS-QX-0096	133,588	29,250
Subtotal: Edward Byrne Memorial State & Local Law Enforcement Assistance				1,774,869	855,323
Drug Court Implementation Initiative	840094	16.592	97-DC-VX-0154	400,000	114
Drug Court Implementation Initiative	840141	16.592	97-DC-VX-0154	200,000	117,906
LLEBG-II - Night Court Program	840092	16.592	97-LB-VX-5220	125,000	49,599
LLEBG-II - Night Court Program-Int Incom	840192	16.592	Interest Income	8,354	5,415
LLEBG-II - Treatment Program	840093	16.592	97-LB-VX-5220	125,000	49,249
LLEBG-II - Treatment Program-Int Income	840193	16.592	Interest Income	8,091	7,969
LLEBG-III - Night Court Program	840123	16.592	98-LB-VX-5220	175,000	52,721

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 1999 to June 30, 2000

<u>Grantor Agency/</u> Project Title	<u>City</u> <u>ID</u> <u>Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal</u> <u>Awards</u>	<u>Federal</u> <u>Expenditures</u>
LLEBG-III - Treatment Program	840125	16.592	98-LB-VX-5220	175,000	93,291
Local Law Enf Block Grt - II - Interest Inco	160042	16.592	Interest Income	4,508	1,290
Local Law Enf Block Grt - II - Interest Inco	110495	16.592	Interest Income	202,560	202,560
Local Law Enf Block Grt - II - Interest Inco	690044	16.592	Interest Income	1,420	1,420
Local Law Enf Block Grt - III - Interest Inc	160052	16.592	Interest Income	13,550	9,020
Local Law Enf Block Grt - III - Interest Inc	690066	16.592	Interest Income	14,567	14,567
Local Law Enf Block Grt - III - Interest Inco	110497	16.592	Interest Income	307,554	90,379
Local Law Enforcement Block Grant - II	110494	16.592	97-LB-VX-5220	4,046,133	1,408,398
Local Law Enforcement Block Grant - II	160041	16.592	97-LB-VX-5220	210,000	57,849
Local Law Enforcement Block Grant - II	690043	16.592	97-LB-VX-5220	250,000	1,278
Local Law Enforcement Block Grant - III	110496	16.592	98-LB-VX-5220	5,048,924	3,643,769
Local Law Enforcement Block Grant - III	690065	16.592	98-LB-VX-5220	300,000	297,046
Local Law Enforcement Block Grant - III	160051	16.592	98-LB-VX-5220	250,000	148,489
Local Law Enforcement Block Grant - IV	690093	16.592	2000-LB-VX-0426	207,767	24,184
Subtotal: Local Law Enforcement Block Grants Program				12,073,429	6,276,515
COPS A Head II	110490	16.710	95-CC-WX-0408	56,475,000	8,354,200
Subtotal: Public Safety Partnership and Community Policing Grants				56,475,000	8,354,200
Subtotal Direct Programs Direct Federal Funding:				73,277,190	16,412,558
Passed-Through Programs - PA Executive Offices:					
JAIBG - Bench Warrants	840164	16.523	1998-JB-11-8494	86,521	54,719
JAIBG - Cabinet	220226	16.523	1998-JB-11-8494	943,989	51,539
JAIBG - Drug Testing	840163	16.523	1998-JB-11-8494	117,217	12,185
JAIBG - Juvenile Justice	220197	16.523	1998-JB-11-8494	413,134	226,965
JAIBG - LiveScan/AFIS/Photoimage	690091	16.523	1998-JB-11-8494	95,186	30,928
JAIBG - Prosecution of Gang Crime	690088	16.523	1998-JB-11-8494	78,703	36,098
JAIBG - Recreation	160053	16.523	1998-JB-11-8494	805,361	758,836
JAIBG - Summary Diversion	690092	16.523	1998-JB-11-8494	100,502	50,412
Subtotal: Juvenile Accountability Incentive Block Grants				2,640,613	1,221,681
Juvenile Justice Planner/Monitor	220201	16.540	97-J-05-8598	43,084	43,084
Juvenile Probation Info Mgmt Sys	840082	16.540	96-DS-15B-6127	90,000	89,047
Promising Approaches III	220300	16.540	1998-J-02-8963	54,975	54,975
Subtotal: Juvenile Justice and Delinquency Prevention - Allocation to States				188,059	187,106
Central Philadelphia Community Court	100063	16.579	98-DS-04-8534	40,000	10,386
Elder Justice Project	690067	16.579	97-DS-18-8278	44,685	13,546

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Elder Justice Project	690078	16.579	98-DS-18-9345	41,547	19,558
Enhanced Training Juv Pros	690036	16.579	96-DS-16-6135	15,375	3,000
Forensic Child Interviewer	100173	16.579	1997-DS-18-8280	27,608	13,804
GO - Truancy Project	690068	16.579	98-J-03-8408	80,768	49,908
Gun Tracking Program	110109	16.579	1998/99-DS-15B-8323	528,567	314,481
Helping Offenders Work (HOW)	141541	16.579	98-DS-20-9380	100,000	67,500
Medical Advocacy Project	100171	16.579	1997-DS-14-8293	35,436	35,436
Non-Hospital DD Female Res Tr Pgm	141424	16.579	97/98-DS-13-9358	75,000	67,500
PAPPD/Hospitality House Day Reporting	840172	16.579	98-DS-20-9391	100,000	25,000
PCCD-Safe & Sound in Phila	160132	16.579	1997-DS-04-7587	95,600	77,552
PENNFREE Special Probation Service	840116	16.579	Award Letter	429,691	22,154
Phila BARJ Implementation Project	840194	16.579	97-DS-16-7349	73,145	37,947
Phila BARJ Implementation Project	840195	16.579	97/98-DS-16-8970	54,718	29,221
Phila Women's Death Review Team	100107	16.579	97-DS-18-7333	50,000	3,150
Phila Women's Death Review Team	100108	16.579	97-DS-18-8526	25,000	25,000
Police Minority Recruitment Program	110187	16.579	97-DS-04-8741	31,871	17,424
Prosecution of Direct Files Juv	690073	16.579	97-DS-16-8939	20,758	20,758
Public Nuisance Task Force - Phase II	690070	16.579	96/97-DS-21-8558	117,974	117,974
School Based Probation Expansion II	840115	16.579	97-DS-11-8525	50,540	39,139
School Based Probation Expansion II	840149	16.579	98-DS-11-9685	25,275	11,924
Screening, Diversion and Referral	690095	16.579	98-DS-10-9190	100,000	9,787
Services to Victims-Violent Juv Offenders	690055	16.579	97-DS-14-8530	21,227	16,481
Services to Victims-Violent Juv Offenders	690074	16.579	98-DS-14-9682	10,620	5,489
Specialized Probation Services	840129	16.579	ME 881552	1,419,996	426,809
Steps to Success	230130	16.579	1998-DS-12-9179	100,000	36,049
Strengthening Organizational Infr	690097	16.579	98-DS-14-9466	30,212	15,106
Team Investigations- Child Sexual Abuse	690057	16.579	97-DS-18-8279	16,617	16,617
Treatment Drug Court	840114	16.579	98-DS-10-8206	100,000	100,000
Vic Service Outreach Ed & Trng	100164	16.579	1997-DS-14-008541	14,520	14,521
Victim / Community Service Program	840121	16.579	96-DS-16-7403	231,405	13,725
Victim / Community Service Program	840148	16.579	96/97-DS-16-8565	119,287	119,287
Youth Employment Project	840127	16.579	97-DS-16-8283	41,632	28,675
Subtotal: Byrne Formula Grant Program				4,269,074	1,824,907
Subtotal Passed-Through Programs PA Executive Offices:				7,097,746	3,233,694
Total U.S. Department of Justice:				80,374,935	19,646,252

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<u>U.S. Department of Labor</u>					
Passed-Through Programs - Miscellaneous Corporate Funding:					
Literacy Comm - GPW Career Training Prg	050172	17.250	Agreement	29,250	28,315
Subtotal: Job Training Partnership Act				29,250	28,315
Subtotal Passed-Through Programs Miscellaneous Corporate Funding:				29,250	28,315
Passed-Through Programs - Private Industry Council:					
Literacy Comm - PIC	050132	17.250	Award Letter 09/28/99	29,250	27,953
Phil-A-Job II - Work Experience	160069	17.250	Award Letter 03/05/99	175,000	99,727
Phil-A-Job II - Work Experience	160081	17.250	Award Letter 05/22/00	150,500	1,600
PIC - Employment & Training	240140	17.250	A00-453	333,000	274,546
PIC - Employment & Training	240132	17.250	Award Letter	333,000	6,321
PIC - Employment Counsler	240134	17.250	Award Letter 07/20/98	39,898	12,939
PIC - Work Experience	080095	17.250	P-002033	24,413	24,061
Subtotal: Job Training Partnership Act				1,085,061	447,148
Subtotal Passed-Through Programs Private Industry Council:				1,085,061	447,148
Passed-Through Programs - Philadelphia Corporation for the Aging:					
Comm On Aging - PCA	050087	17.235	130100	913,555	3,659
Comm On Aging - PCA	050114	17.235	130100	901,515	889,187
Subtotal: Senior Community Service Employment Program				1,815,070	892,846
Subtotal Passed-Through Programs Philadelphia Corporation for the Aging:				1,815,070	892,846
Passed-Through Programs - Urban League:					
Mayor's Action Center - Urban League	050116	17.235	Award Letter	24,939	24,930
Subtotal: Senior Community Service Employment Program				24,939	24,930
Subtotal Passed-Through Programs Urban League:				24,939	24,930
Total U.S. Department of Labor:				2,954,320	1,393,239
<u>U.S. Department of Transportation</u>					
Direct Programs - Direct Federal Funding:					
Cargo Apron / Emergency Power System	420306	20.106	3-42-0076-32-91	3,517,153	30,089
PNE - Taxiway 6-24 - Resurfacing	420493	20.106	3-42-0074-09-98	1,455,876	376,514

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<u>Project Title</u>	<u>ID</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Awards</u>	<u>Expenditures</u>
Reconstruction of Apron B-C	420306	20.106	3-42-0076-27-90	9,236,250	30,094
Runway 8-26 Construction - Phase VII, Part	420306	20.106	3-42-0076-47-99	1,394,961	93,173
Runway 9L-27R Reconstruction	420306	20.106	3-42-0076-39-93	10,000,000	19,346
Sign System; Taxiway Improve; Power	420306	20.106	3-42-0076-36-92	11,313,472	478,088
Subtotal: Airport Improvement Program				36,917,712	1,027,304
Erie Ave Intermodal Term Impr	C12147	20.205	PA-03-0262-00	3,441,264	12,141
Erie Ave. Intermodal Term Improvements	12147A	20.205	PA-03-0262-00	58,736	9,046
Subtotal: Highway Planning & Construction				3,500,000	21,187
Subtotal Direct Programs Direct Federal Funding:				40,417,712	1,048,491
Passed-Through Programs - PA Department of Transportation:					
1st/2nd Highway Districts 3R	12127A	20.205	065510	80,000	10,646
26th & Penrose / Gateway #2	12131D	20.205	065577	68,000	36,623
26th & Penrose / Gateway #2	12131A	20.205	065577	12,931	317
30th St Station Gateway	12171B	20.205	Q92-0318-101	40,000	397
4th Highway District 3Rs #4	12151A	20.205	065563	80,000	6,242
59th St Bridge	12179B	20.205	Q11-X065-161	148,000	24
5th Highway District 3Rs #2	12152A	20.205	33C-STP2-191	80,000	8,557
Allegheny Ave "SAMI"	12120F	20.205	065511	140,000	117,368
Allegheny Ave Signals	C12120	20.205	33T-X065-114/115	2,722,623	1,405,269
Arterial Interconnect	12149A	20.205	320-X065-043	144,000	31,110
Avenue of the States	C12168	20.205	065588	2,933,836	1,380,276
Avenue of the States	12168G	20.205	065588	264,564	68,407
Bells Mill Road (Germ-Stenton)	C12133	20.205	33C-STP2-189	40,000	27,515
Bicycle Network	C12145	20.205	065550	560,000	38,690
Cayuga St Bridge	12176B	20.205	Q11-X065-151	152,000	145
Center City Traffic Signals	12094E	20.205	32A-X065-053	416,122	47,411
Center City Traffic Signals #2	C12137	20.205	Q42-X065-150	483,300	37,794
Center City Traffic Signals (SW Quad)	C12094	20.205	065221A	357,000	282,017
Center City Traffic Signals (SW Quad)	C12094	20.205	32A-X065-053	6,407,990	3,694,725
Center City Traffic Signals (SW Quad)	C12094	20.205	Q40-X065-130	287,041	2,405
Chestnut St. Transitway	12148A	20.205	065532	120,000	4,471
Chestnut St. Transitway	C12148	20.205	065532	360,000	10,697
Chestnut St. Transitway	C12148	20.205	065558	4,984,000	2,123,688
Chestnut St. Transitway	12148F	20.205	065558	480,000	301,420
City Wide Bicycle Network	12145C	20.205	065550	88,000	6,524
Delaware Ave Bus. Ctr.	12167B	20.205	Q92-0122-101	32,000	1,004

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<u>Project Title</u>	<u>Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Awards</u>	<u>Expenditures</u>
Deleware Ave Lewis-Orthodox	12169B	20.205	Q92-1094-101	56,000	1,317
Germantown Avenue / Wiss Crk	C12116	20.205	065457B	916,000	129,127
Germantown Avenue / Wiss Crk	12116A	20.205	065457B	140,000	33,335
GIS Development	C12164	20.205	Q23-X065-121	160,000	59,771
Glenwood Ave	12175B	20.205	Q11-X065-147	120,000	99
Gowen Street / SEPTA	C12128	20.205	065333B	263,800	7,483
Gowen Street / SEPTA	12128H	20.205	065545	133,800	35,732
Gowen Street / SEPTA	C12128	20.205	065545A	1,282,400	57,794
Hunting Park Ave	12183B	20.205	Q11-X065-164	72,000	24
Independence Mall Gateway	12178B	20.205	Q92-1709-101	59,200	153
Kelly Drive Lighting	12163B	20.205	Q23-X065-119	52,000	11,677
Linden Avenue / AMTRAK	C12086	20.205	065147C	1,640,800	214,342
Market St Signal Pre-Design	12124A	20.205	315-G002-006	48,000	6,831
Market St Signals (45th to 63rd Sts)	C12124	20.205	315-G002-006	96,000	41,134
Martins Mill Road / CONRAIL & SEPTA	C12113	20.205	065315B	176,000	11,173
Martins Mill Road / CONRAIL & SEPTA	C12113	20.205	065507	1,645,705	795,533
Martins Mill Road / CONRAIL & SEPTA	12113G	20.205	065507	168,695	90,489
Mast Arm Evaluation	12174B	20.205	Q23-X065-149	12,000	494
Morris Street / SEPTA	C12129	20.205	065334B	264,800	3,567
Morris Street / SEPTA	12129A	20.205	065334B	371,200	7,813
Morris Street / SEPTA	12129H	20.205	065546	234,400	7,580
North Broad St Streetscape	C12159	20.205	33C-X065-063	112,000	112,000
North Broad St Streetscape	12159A	20.205	33C-X065-063	48,000	4,002
Northeast Transportation Study	510025	20.205	OAV-X065-113	1,120,000	469,011
Ogontz Avenue Signals	12139A	20.205	34B-X065-026	20,000	3,695
Oxford Street / AMTRAK	C12101	20.205	065274D	1,626,400	478,850
Oxford Street / AMTRAK	12101I	20.205	065499	443,008	138,910
Oxford Street / AMTRAK	C12101	20.205	065499	4,077,200	1,157,806
Penns Landing Ferry Dock	12134A	20.205	327-X065-003	24,000	262
Phlash Vehicles/Tourist Shuttle	C20003	20.205	065328	1,200,000	488,927
Rising Sun Ave Bridge	12180B	20.205	Q11-X065-163	72,000	24
School House Lane (Ridge-Henry)	12095B	20.205	Q23-X065-148	24,000	24,000
Schuylkill River Park Bikeway	C12125	20.205	065492	416,000	6,850
Schuylkill River Park Bikeway	12125C	20.205	065492	80,000	11,693
South Broad Street / Avenue of the Arts	C12118	20.205	065327	11,680,000	8,006
South Street / Schuylkill	C12132	20.205	065469	1,280,000	171,887
South Street / Schuylkill	12132A	20.205	065469	160,000	19,779
Strawberry Mansion Bridge / Schuylkill	12072A	20.205	065078D	123,200	16,270

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Strawberry Mansion Bridge / Schuylkill	C12072	20.205	065078D	698,200	35,417
Strawberry Mansion Bridge / Schuylkill	12072H	20.205	065508A	598,000	25,391
Strawberry Mansion Bridge / Schuylkill	C12072	20.205	065508A	5,416,000	562,885
Strawberry Mansion Bridge / Schuylkill	12072K	20.205	065552	504,000	17,510
Strawberry Mansion Bridge / Schuylkill	C12072	20.205	Q12-X065-128	6,590,005	444,058
Traffic Control	C12109	20.205	065276	112,500	2,112
Washington Ave Signals	C12138	20.205	065548	144,000	61,096
Washington Ave Signals: 4th St to Grays Fer	12138C	20.205	065548	40,000	13,669
Westbank Greenway	C12146	20.205	320-X065-033	64,000	24,619
Subtotal: Highway Planning & Construction				66,066,720	15,457,934
Chestnut St. Transitway	C12148	20.500	PA-03-289-00	992,500	230,707
Subtotal: Federal Transit Capital Investment Grants				992,500	230,707
Comprehensive Highway Safety Pgm	141499	20.600	CP 00-06-1	177,587	96,827
Comprehensive Highway Safety Pgm	141377	20.600	CP 99-06-1	182,123	178,580
D.U.I. - Sobriety Checkpoint/Patrol	110488	20.600	J7-98-41-1	150,000	45,762
Highway Safety Corridor Enforcement Prog	110417	20.600	PT 99-05-01	20,000	2,818
Pedestrian Safety Program	141380	20.600	HD 99-11-1	5,000	5,000
Safety Belt/Child Restraint Use	141403	20.600	SO 99-19-1	5,000	5,000
Senior Citizen Pedestrian Safety Program	140180	20.600	HD-95-09-2	100,000	15,377
Subtotal: State and Community Highway Safety				639,710	349,364
Subtotal Passed-Through Programs PA Department of Transportation:				67,698,930	16,038,005
Passed-Through Programs - Delaware Valley Regional Planning Commission:					
Cobbs Creek Bikeway	C17004	20.205	Award Letter	1,585,000	113,327
DVRPC SRHPP	12166A	20.205	0-60-050	161,720	123,253
DVRPC SRHPP-FY 00	C12166	20.205	60-050	176,936	15,840
Subtotal: Highway Planning & Construction				1,923,656	252,420
Office of Transp - MAP Program	050121	20.505	520621	63,800	63,470
Office of Transp - Transit Pln & Prg	050128	20.505	87-12	49,735	45,795
Short Range Planning XVI	510026	20.505	87-13	59,768	56,893
Subtotal: Federal Transit - Metropolitan Planning Grants				173,303	166,159
Subtotal Passed-Through Programs Delaware Valley Regional Planning Commission:				2,096,959	418,579

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Total U.S. Department of Transportation:				110,213,601	17,505,075
<u>U.S. Department of The Treasury</u>					
Direct Programs - Direct Federal Funding:					
Gang Resistance Ed & Train (GREAT)	110110	21.052	Agreement # 95699001	1,919,250	221,596
Gang Resistance Ed & Train (GREAT)	110035	21.052	Agreement 98429062	0	61,015
Gang Resistance Ed & Train (GREAT)	110514	21.052	ATC000075 M#1	298,617	28,455
GREAT Expansion Program	110268	21.052	99429096	235,000	67,522
GREAT National Expansion	110513	21.052	ATC000003 Mod#2	207,000	29,856
Great Officer Training Program	110111	21.052	99429171	225,000	34,496
Subtotal: Alcohol, Tobacco and Firearms - Training Assistance				2,884,867	442,940
Subtotal Direct Programs Direct Federal Funding:				2,884,867	442,940
Total U.S. Department of The Treasury:				2,884,867	442,940
<u>U.S. Equal Employment Opportunity Commission</u>					
Direct Programs - Direct Federal Funding:					
Deferred Cases - EEOC	540015	30.002	8/5010/0037	256,587	256,587
Subtotal: Employment Discrimination - State & Local Fair Employment Practices				256,587	256,587
Subtotal Direct Programs Direct Federal Funding:				256,587	256,587
Total U.S. Equal Employment Opportunity Commission:				256,587	256,587
<u>U.S. Federal Mediation and Conciliation Service</u>					
Direct Programs - Direct Federal Funding:					
Redesigning Govt Initiative	030006	34.002	98-PA/PS-002	100,000	65,140
Subtotal: Labor Management Cooperation				100,000	65,140
Subtotal Direct Programs Direct Federal Funding:				100,000	65,140
Total U.S. Federal Mediation and Conciliation Service:				100,000	65,140

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<u>U.S. General Services Administration</u>					
Passed-Through Programs - PA Department of General Services:					
Donated Property	109999	39.003	Donated Property	50,921	50,921
Subtotal: Donation of Federal Surplus Personal Property				50,921	50,921
Subtotal Passed-Through Programs PA Department of General Services:				50,921	50,921
Total U.S. General Services Administration:				50,921	50,921
<u>U.S. Library of Congress</u>					
Direct Programs - Direct Federal Funding:					
National Library Service Material	529999	42.001	Donated Books	927,721	927,721
Subtotal: Books for the Blind and Physically Handicapped				927,721	927,721
Subtotal Direct Programs Direct Federal Funding:				927,721	927,721
Total U.S. Library of Congress:				927,721	927,721
<u>U.S. National Foundation on the Arts and the Humanities</u>					
Direct Programs - Direct Federal Funding:					
Priority Preservation & Processing	310034	45.149	PA-23098-98	183,600	100,798
Subtotal: Promotion of the Humanities - Preservation and Access				183,600	100,798
Subtotal Direct Programs Direct Federal Funding:				183,600	100,798
Total U.S. National Foundation on the Arts and the Humanities:				183,600	100,798
<u>U.S. Environmental Protection Agency</u>					
Direct Programs - Direct Federal Funding:					
Air Pollution Control Program	141484	66.001	A 003045-00-0	1,681,728	912,368
Air Pollution Control Program	140368	66.001	A 003045-98-0	1,525,589	31,370
Air Pollution Control Program	141364	66.001	A 003045-99-0	1,508,529	486,998
Subtotal: Air Pollution Control Program Support				4,715,846	1,430,736
Ambient Air Monitoring Network	140222	66.606	PM993742-01-2	331,824	130,849
Phila Asthma Initiative	141406	66.606	MM 993963-01-1	200,000	25,000
Phila Asthma Promoters Project	141407	66.606	MM 993970-01-1	75,000	45,523

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Subtotal: Surveys, Studies, Investigations & Special Purpose Grants				606,824	201,371
Environmental Education Workshop	141521	66.951	NE983054-01-0	5,000	4,147
Subtotal: Environmental Education Grants				5,000	4,147
Subtotal Direct Programs Direct Federal Funding:				5,327,670	1,636,254
Passed-Through Programs - PA Department of Health:					
Childhood Lead Poisoning Prevent MA-F	141530	66.707	ME 99101	79,115	79,115
Subtotal: Title IV-Certification of Lead-Based Paint Professionals				79,115	79,115
Subtotal Passed-Through Programs PA Department of Health:				79,115	79,115
Passed-Through Programs - Philadelphia Redevelopment Authority:					
Brownfield Pilot Program	420076	66.811	BP-993272-01-4	200,000	206,230
Subtotal: Brownfield Pilots Cooperative Agreements				200,000	206,230
Subtotal Passed-Through Programs Philadelphia Redevelopment Authority:				200,000	206,230
Passed-Through Programs - Miscellaneous Corporate Funding:					
Climate Wise Program	100198	66.000	Agreement 11/16/99	45,000	22,500
Subtotal: U.S. Environmental Protection Agency - CFDA Unknown				45,000	22,500
Subtotal Passed-Through Programs Miscellaneous Corporate Funding:				45,000	22,500
Passed-Through Programs - Miscellaneous University Funding:					
N Phila Childhood Lead Prevention	141492	66.606	Award Letter 10/22/99	50,000	4,574
Subtotal: Surveys, Studies, Investigations & Special Purpose Grants				50,000	4,574
Subtotal Passed-Through Programs Miscellaneous University Funding:				50,000	4,574
Total U.S. Environmental Protection Agency:				5,701,785	1,948,673
<u>U.S. Department of Energy</u>					
Direct Programs - Direct Federal Funding:					
Rebuild America Program	100109	81.041	Order 09/15/97	5,000	5,000
Subtotal: State Energy Program				5,000	5,000
Subtotal Direct Programs Direct Federal Funding:				5,000	5,000

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<u>Grantor Agency/</u> Project Title	<u>City</u> <u>ID</u> <u>Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal</u> <u>Awards</u>	<u>Federal</u> <u>Expenditures</u>
Passed-Through Programs - City of Chicago:					
Energy Task Force-Integr Traffic Sig Sys	100071	81.081	D8961200292	70,000	25,044
Energy Task Force-Technology Transfer	100073	81.081	Award Letter	25,000	2,500
Subtotal: Energy Task Force for the Urban Consortium				95,000	27,544
Subtotal Passed-Through Programs City of Chicago:				95,000	27,544
Total U.S. Department of Energy:				100,000	32,544
<u>U.S. Federal Emergency Management Agency</u>					
Passed-Through Programs - PA Emergency Management Agency:					
Office of Emergency Preparedness	100053	83.534	Emerg Mgt S & FB	41,539	41,539
Subtotal: Emergency Management - State & Local Assistance				41,539	41,539
Hurricane Floyd Disaster - Federal	101532	83.544	1294DR101UMWB600	571,210	571,209
Subtotal: Public Assistance Grants				571,210	571,209
Emergency Performance Grant	100074	83.552	Program Expenses	59,213	59,212
Subtotal: Emergency Management Performance Grants				59,213	59,212
Subtotal Passed-Through Programs PA Emergency Management Agency:				671,962	671,960
Total U.S. Federal Emergency Management Agency:				671,962	671,960
<u>U.S. Department of Education</u>					
Passed-Through Programs - PA Department of Health:					
Governor's Discretionary Fund	141436	84.186	ME 95136	146,137	146,137
Subtotal: Safe & Drug-Free Schools & Communities				146,137	146,137
Subtotal Passed-Through Programs PA Department of Health:				146,137	146,137
Passed-Through Programs - PA Department of Education:					
Literacy Comm - Staff Development	050118	84.002	099-00-0105	243,055	175,496
Literacy Comm - Staff Development	050091	84.002	099-99-9005	218,564	650
School Lunch Breakfast And Milk	220307	84.002	Receipts	169,196	1,054
School Lunch Breakfast And Milk	220122	84.002	Receipts	75,571	18,998
School Lunch Breakfast And Milk	220072	84.002	Receipts	178,867	3,310
School Lunch Breakfast And Milk	220178	84.002	Receipts	181,014	34,619

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School Lunch Breakfast And Milk	220203	84.002	Receipts	196,496	27,223
Subtotal: Adult Education - State Grant Program				1,262,764	261,350
Subtotal Passed-Through Programs PA Department of Education:				1,262,764	261,350
Passed-Through Programs - PA Department of Public Welfare:					
MH - CASSP (842)	141452	84.027	ME 6300119908	35,000	35,000
Subtotal: Special Education - Grants to States				35,000	35,000
MR - Early Intervention (907)	141464	84.181	ME 6300129908	1,761,210	1,761,210
Subtotal: Special Education-Grants for Infants & Families with Disabilities				1,761,210	1,761,210
Subtotal Passed-Through Programs PA Department of Public Welfare:				1,796,210	1,796,210
Passed-Through Programs - Miscellaneous Other:					
Literacy Comm - Project Equal	050142	84.002	990-635-0074	18,000	9,700
Subtotal: Adult Education - State Grant Program				18,000	9,700
Subtotal Passed-Through Programs Miscellaneous Other:				18,000	9,700
Passed-Through Programs - University of Tennessee:					
Literacy Comm - NIFL	050065	84.257	OR8750.03	41,250	720
Literacy Comm - NIFL	050088	84.257	OR8750.03	51,125	34,668
Subtotal: National Institute for Literacy				92,375	35,388
Subtotal Passed-Through Programs University of Tennessee:				92,375	35,388
Total U.S. Department of Education:				3,315,486	2,248,785
<u>U.S. National Archives & Records Administration</u>					
Direct Programs - Direct Federal Funding:					
Phila Electronic Records Project 3	310019	89.003	97-001	117,862	45,700
Subtotal: National Historical Publications and Records Grants				117,862	45,700
Subtotal Direct Programs Direct Federal Funding:				117,862	45,700
Total U.S. National Archives & Records Administration:				117,862	45,700

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<u>Grantor Agency/</u>	<u>City</u>				<u>Federal</u>	<u>Federal</u>
<u>Project Title</u>	<u>ID</u>	<u>CFDA</u>	<u>Contract Number</u>		<u>Awards</u>	<u>Expenditures</u>
<u>U.S. Department of Health & Human Services</u>						
Direct Programs - Direct Federal Funding:						
Metropolitan Medical Strike Team	100061	93.000	282-97-0029		550,000	86,558
Subtotal: U.S. Department of Health & Human Services - CFDA Unknown					550,000	86,558
Child Mental Health Initiative	140278	93.104	5 HS5 SM51598-04-1		1,742,736	287,744
Subtotal: Community MH Services for Children with Serious Emotional Disturbance					1,742,736	287,744
Integrated Managed Care - MCH Grant	141370	93.110	6 H25 MC 00122-03 1		83,969	16,917
Integrated Managed Care - MCH Grant	141490	93.110	Award Letter		43,634	43,634
Subtotal: Maternal and Child Health Federal Consolidated Programs					127,603	60,551
Federal Tuberculosis Control Program	141358	93.116	U52/CCU300451-18		1,082,313	728,927
Federal Tuberculosis Control Program	141478	93.116	U52/CCU300451-19-1		1,087,859	365,885
Tuberculosis Control Program	140573	93.116	U52/CCU300451-16-1		1,270,744	1,196
Tuberculosis Control Program	140362	93.116	U52/CCU300451-17-1		1,198,134	17,134
Subtotal: Project Grants & Cooperative Agreements for TB Control Programs					4,639,050	1,113,143
Varicella Surveillance	141327	93.185	U66/CCU311179-05		230,585	86,680
Varicella Surveillance	141442	93.185	U66/CCU311179-06		246,282	122,149
Subtotal: Immunization Research, Demonstration, Pubic Information & Education					476,867	208,829
HIV/AIDS Mental Health Demo. Pgm.	140279	93.216	6 UD5 SM51731-04-2		441,433	196,176
Subtotal: HIV/AIDS MH Services Demonstration Program					441,433	196,176
CJ Treatment Network For Women-CSAT	840086	93.229	5-UD8 TI11175-03		1,150,000	500
CJ Treatment Network For Women-CSAT	840106	93.229	5-UD8 TI11175-04		1,450,000	496,343
CJ Treatment Network For Women-CSAT	840136	93.229	5-UD8 TI1175-05		1,420,000	553,851
CJ Treatment Network For Women-CSAT	840044	93.229	6-UD8 TI11175-02-1		850,000	13,882
Subtotal: Agreements to Develop & Implement Criminal Justice Treatment Networks					4,870,000	1,064,576
Targeted Capacity Exp (DETOX)-CM	141404	93.230	1 H79 TI11521-01		565,081	65,088
Targeted Capacity Exp (DETOX)-CM	141528	93.230	5 H79 TI11521-02		695,163	430,459
Subtotal: Consolidated Knowledge Development & Application Program					1,260,244	495,547
Childhood Immunization Program	141305	93.268	H23/CCH311516-05-8		4,033,833	2,000,231
Immunization Grant	142129	93.268	H23/CCH311516-02		2,770,320	3,850
Immunization Grant	140569	93.268	H23/CCH311516-03-1		2,045,202	15,277
Subtotal: Immunization Grants					8,849,355	2,019,358

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Court Improvement Program	840074	93.586	G-9701PASCIP	339,271	111,626
Court Improvement Program	840111	93.586	G-9801PASCIP	346,803	194,646
Subtotal: State Court Improvement Program				686,074	306,272
HIV Emergency Relief Project	141497	93.914	5 H89 HA 00013-10	1,054,439	119,664
HIV Emergency Relief Project	141496	93.914	5 H89 HA 00013-10	17,079,572	3,304,653
HIV Emergency Relief Project	140378	93.914	BRH-890013-08-0	989,964	448
HIV Emergency Relief Project	141375	93.914	H89 HA 00013-09-1	1,179,424	1,011,130
HIV Emergency Relief Project	141374	93.914	H89 HA 00013-09-1	15,243,890	12,138,395
HIV Emergency Relief Supplemental	140377	93.914	BRH-890013-08-0	13,091,809	(144,077)
Subtotal: HIV Emergency Relief Project Grants				48,639,098	16,430,214
Outpatient HIV Early Intervention	141304	93.918	5 H76 HA 00077-08 1	701,071	496,836
Outpatient HIV Early Intervention	141419	93.918	5 H76 HA 00077-09	661,076	250,972
Subtotal: Outpatient Early Intervention Services with Respect to HIV				1,362,147	747,808
Healthy Start - NBHD Lending Closet	080103	93.926	2 H96 MC 00017-08	38,426	28,636
Healthy Start - NBHD Lending Closet	080084	93.926	5 H96 MC 00017-07	28,426	16,296
Healthy Start Infrastru/Capacity	141535	93.926	1 H50 MC 00019-01	150,000	28,774
Healthy Start Initiative	141418	93.926	2 H96 MC 00017-08	2,510,074	1,769,083
Healthy Start Initiative	141303	93.926	5 H96 MC 00017-07	2,654,747	565,373
Subtotal: Healthy Start Initiative				5,381,673	2,408,161
AIDS Prevention Project	142122	93.940	U62/CCU304524-07	4,442,541	23,386
AIDS Prevention Project	141368	93.940	U62/CCU304524-10-2	5,338,688	2,869,385
AIDS Prevention Project	141488	93.940	U62/CCU304524-11	5,168,645	2,082,066
Subtotal: HIV Prevention Activities - Health Department Based				14,949,874	4,974,836
HIV/AIDS Surveillance & Seroprevalence	141360	93.944	U62/CCU306217-08-2	777,675	346,634
HIV/AIDS Surveillance & Seroprevalence	141480	93.944	U62/CCU306217-09	1,025,547	312,007
Subtotal: HIV/AIDS Surveillance				1,803,222	658,642
Sexually Transmitted Disease	141312	93.977	H25/CCH304327-09-5	1,933,035	1,041,113
Sexually Transmitted Disease	141533	93.977	H25/CCH304327-10-1	1,919,452	443,179
Sexually Transmitted Disease Control	140565	93.977	H25/CCH304327-07-3	1,319,692	(76,345)
Sexually Transmitted Disease Control	140290	93.977	H25/CCH304327-08-3	1,251,372	7,002
Sexually Transmitted Disease Control	140289	93.977	H25/CCH304327-08-3	435,356	83,776
Sexually Transmitted Disease Infertility	141311	93.977	H25/CCH304327-09-5	393,773	264,478
Sexually Transmitted Disease Infertility	141534	93.977	H25/CCH304327-10-1	356,455	103,371

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Subtotal: Preventive Health Services- Sexually Transmitted Disease Control Grants				7,609,135	1,866,575
Health Services Research on STD	140405	93.978	R30/CCR314909-01-1	266,000	95,680
Subtotal: Preventive Health Services- Research, Demo. & Info. Grants				266,000	95,680
Subtotal Direct Programs Direct Federal Funding:				103,654,511	33,020,669
Passed-Through Programs - PA Department of Health:					
Childhood Lead Poisoning Prevent CDC	141508	93.197	ME 99101	736,778	736,778
Childhood Lead Poisoning Prevent MA-EPA	141542	93.197	ME 99101	8,747	8,747
Subtotal: Childhood Lead Poisoning Prevention Projects				745,525	745,525
Alcohol Block Grant Treatment	141477	93.959	ME 95136	2,689,556	2,645,308
Alcohol Prevention Block	141437	93.959	ME 95136	731,668	725,041
Drug Block Grant Treatment	141475	93.959	ME 95136	7,913,788	7,860,962
Drug Prevention Block	141438	93.959	ME 95136	1,947,571	1,947,571
Subtotal: Block Grants for Prevention & Treatment of Substance Abuse				13,282,583	13,178,882
Cardiovascular Risk Reduction Svs	141524	93.991	ME 99010	280,512	62,584
Injury Prevention Program	141525	93.991	ME 99010	209,340	206,339
Tuberculosis Control (Fed - App 719)	141428	93.991	ME 98015	123,000	120,499
Subtotal: Preventive Health and Health Services Block Grant				612,852	389,422
Childhood Lead Poisoning Prevent Blk	141507	93.994	ME 99101	580,427	580,427
Children w/ Special Health Care Needs	141483	93.994	ME 99019	87,338	87,338
MIC Primary Preventive Services - F	141481	93.994	ME 99019	625,503	625,503
Prevent & Primary Health/Children	141502	93.994	ME 99019	1,871,987	1,871,987
Subtotal: Maternal & Child Health Services Block Grant to the States				3,165,255	3,165,255
Subtotal Passed-Through Programs PA Department of Health:				17,806,215	17,479,084
Passed-Through Programs - PA Department of Public Welfare:					
MH - Homeless Grant (769)	141455	93.150	ME 6300119908	215,248	215,248
Subtotal: Projects for Assistance in Transition from Homelessness (PATH)				215,248	215,248
Temporary Assistance to Needy Families	220333	93.558	ME 9661600951	89,605,210	89,605,209
Workforce 2000	080393	93.558	965571134	508,400	126,954
Subtotal: Temporary Assistance for Needy Families				90,113,610	89,732,164
Child Support Enforcement	840137	93.563	Title IV - D	13,345,789	13,345,789

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Child Support Enforcement	690081	93.563	Title IV- D	904,180	904,180
Unallocated IV-D Payments	840008	93.563	ME 4513321800	8,018,912	8,018,912
Subtotal: Child Support Enforcement				22,268,881	22,268,881
Refugee Targeted Assistance	100146	93.566	982581900	612,534	14,859
Refugee Targeted Assistance	100174	93.566	998791900	612,534	533,856
Targeted Assistance - Elderly Program	100106	93.566	ME 964071900-01	595,400	189,030
Subtotal: Refugee & Entrant Assistance - State Admin. Programs				1,820,468	737,744
Emergency Energy Assistance	260037	93.568	513485101	420,700	29,451
Emergency Energy Assistance	260049	93.568	ME 95101008	401,000	400,178
Subtotal: Low-Income Home Energy Assistance				821,700	429,629
Title IV-B	220334	93.645	ME 105101600	1,562,627	1,562,627
Subtotal: Child Welfare Services - State Grants				1,562,627	1,562,627
AFCARS - Federal	220224	93.658	ME 9661600951	390,000	390,000
Title IV-E Placement Maintenance	220330	93.658	ME 6511021600	120,557,798	120,557,798
Title IVE Program Income - FY 00	229993	93.658	Child Support/SSI	2,480,648	2,480,648
Subtotal: Foster Care -Title IV-E				123,428,446	123,428,446
Title IV-E Adoption Assistance	220331	93.659	ME 6511021600	12,420,188	12,420,188
Subtotal: Adoption Assistance				12,420,188	12,420,188
Child Protective Services	220198	93.667	Award Letter 03/15/99	2,888,308	2,888,308
Family Preservation Funds	141503	93.667	Award Letter 12/27/99	605,304	589,759
HAP - Emergency Shelter Grant (F)	240266	93.667	ME 6300219951	1,340,000	1,340,000
HAP - Prog Income (F)	240261	93.667	Interest Income	23,319	23,319
MH - SSBG (734)	141459	93.667	ME 6300119908	7,902,745	7,902,745
MR - SSBG (933)	141465	93.667	ME 6300129908	2,408,719	2,408,719
MR - SSBG-Ein (935)	141466	93.667	ME 6300129908	349,598	349,598
Subtotal: Social Service Block Grant				15,517,993	15,502,448
Medically Fragile Infants	220114	93.670	3-G032372	104,960	46,637
Subtotal: Child Abuse and Neglect Discretionary Activities				104,960	46,637
Title IV-E Indep Living - Interest Income	220192	93.674	Interest	11,484	11,289
Title IV-E Indep Living/AIP	080094	93.674	Award Letter	199,203	47,415
Title IV-E Indep Living/AIP	080116	93.674	Award Letter 10/12/99	199,203	127,818
Title IV-E Independent Living	220217	93.674	Award Letter 08/24/99	932,829	538,291

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Title IV-E Independent Living	220191	93.674	Award Letter 09/11/98	932,829	411,593
Subtotal: Independent Living				2,275,548	1,136,407
MH - Intensive Case Mgmt (717/956)	141456	93.778	ME 6300129908	17,645	17,645
MR - TSM Admin Costs (931)	141472	93.778	ME 6300129908	32,757	32,757
MR - Waiver (931)	141467	93.778	ME 6300129908	70,910,018	70,440,903
MR - Waiver EIN (942)	141510	93.778	ME 6300129908	515,473	699,243
MR - Waiver-Admin (931)	141468	93.778	ME 6300129908	5,381,056	5,368,027
Title IV-E Medical Assistance	220332	93.778	P. L. 96-272 of 1980	792,218	792,218
Subtotal: Medical Assistance Program				77,649,167	77,350,793
MH - CMHSBG (903)	141453	93.958	ME 6300119908	1,471,168	1,471,168
Subtotal: Block Grants for Community Mental Health Services				1,471,168	1,471,168
HAP - Bridge Housing (PENNFREE)	240264	93.959	ME 6300219951	1,251,800	1,251,800
HAP - PENNFREE Program Income	240265	93.959	Interest Income	92,579	92,579
Subtotal: Block Grants for Prevention & Treatment of Substance Abuse				1,344,379	1,344,379
Subtotal Passed-Through Programs PA Department of Public Welfare:				351,014,383	347,646,758
Passed-Through Programs - PA Department of Community and Economic Development:					
CSBG - Administration	080091	93.569	98-763-0041	5,142,198	2,766,455
CSBG - CSP	080090	93.569	98-763-0041	2,173,612	1,057,399
Literacy Comm - MOCS	050035	93.569	96-763-1025	150,000	24,225
Subtotal: Community Services Block Grant				7,465,810	3,848,079
Empowerment Zone	080035	93.585	ME 907151470	79,017,404	2,025,286
EZ-Mural Arts Program	160130	93.585	ME 907151470	67,500	15,769
EZ-Safe & Sound in Phila	160129	93.585	ME 907151470	79,160	40,066
Subtotal: Empowerment Zone Program				79,164,064	2,081,121
Subtotal Passed-Through Programs PA Department of Community and Economic Dev				86,629,874	5,929,200
Passed-Through Programs - PA Executive Offices:					
Juvenile Probation Emerg Assist - TANFBG 840158	93.558	ME 781850		323,220	323,220
Subtotal: Temporary Assistance for Needy Families				323,220	323,220
Welfare Fraud Unit	690082	93.560	ME 881378	910,000	786,661
Subtotal: Family Support Payments to States - Assistance Payments				910,000	786,661

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Phila Communities That Care	080076	93.991	96-JH-02-6309	337,500	18,239
Phila Communities That Care	080105	93.991	99-JH-02-8574	112,500	96,794
Subtotal: Preventive Health and Health Services Block Grant				450,000	115,033
Subtotal Passed-Through Programs PA Executive Offices:				1,683,220	1,224,914
Passed-Through Programs - Miscellaneous Other:					
Title IV-E Training (Regional Tr Center)	220194	93.658	Award Letter	224,268	6,158
Title IV-E Training (Regional Tr Center)	220220	93.658	ME 900006	262,004	179,802
Subtotal: Foster Care -Title IV-E				486,272	185,960
Interpreter Service FMC	141479	93.987	PHPSP0001	49,570	40,549
Subtotal: Health Programs for Refugees				49,570	40,549
Subtotal Passed-Through Programs Miscellaneous Other:				535,842	226,510
Passed-Through Programs - Miscellaneous Foundation/Trust Funding:					
Comm On Aging - Consumer Educ Pro (Fed 050123	93.779	90AM2093		22,207	20,045
Subtotal: Health Care Financing Research, Demonstrations & Evaluations				22,207	20,045
Subtotal Passed-Through Programs Miscellaneous Foundation/Trust Funding:				22,207	20,045
Passed-Through Programs - Family Planning Council:					
Circle Of Care - Pediatric AIDS	141316	93.153	990304	127,059	13,898
Circle Of Care - Pediatric AIDS	141431	93.153	COC000304	127,059	98,365
Subtotal: HIV Demonstration Program for Children, Adolescents, & Women				254,118	112,263
Family Planning Services	141425	93.217	000301	302,907	302,907
Subtotal: Family Planning - Services				302,907	302,907
Family Planning - Genetic Screening	141421	93.994	000305	11,178	11,178
Walk-In Pregnancy Testing Demo	141417	93.994	000302	13,000	13,000
Subtotal: Maternal & Child Health Services Block Grant to the States				24,178	24,178
Subtotal Passed-Through Programs Family Planning Council:				581,203	439,348
Passed-Through Programs - Philadelphia Corporation for the Aging:					
Older Adult Program	160077	93.044	Award Letter	632,427	3,182
Older Adult Program	160093	93.044	Award Letter	635,509	628,194

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Subtotal: Special Programs for the Aging - Title III, Part B				1,267,936	631,376
West Oak Lane Senior Center	080088	93.045	111-300	117,658	464
West Oak Lane Senior Center	080110	93.045	111-300	120,011	119,254
Subtotal: Special Programs for the Aging - Title III, Part C				237,669	119,718
Comm On Aging - Apprise	050092	93.779	130125	16,207	997
Comm On Aging - Apprise	050119	93.779	130125	15,599	15,523
Subtotal: Health Care Financing Research, Demonstrations & Evaluations				31,806	16,520
Subtotal Passed-Through Programs Philadelphia Corporation for the Aging:				1,537,411	767,614
Passed-Through Programs - Philadelphia Health Management Corporation:					
Mentally Ill Homeless Services	140122	93.151	Agreement	74,352	74,352
Mentally Ill Homeless Services	141504	93.151	Agreement	74,352	74,352
Mentally Ill Homeless Services	141400	93.151	Agreement 06/03/99	74,352	74,352
Subtotal: Health Center Grants for Homeless Populations				223,056	223,056
Subtotal Passed-Through Programs Philadelphia Health Management Corporation:				223,056	223,056
Passed-Through Programs - Miscellaneous Non-Profit Funding:					
SE PA AHEC Men's Health Svcs	141411	93.824	Provider Agreement 08/	9,500	2,714
Subtotal: Area Health Education Centers				9,500	2,714
Subtotal Passed-Through Programs Miscellaneous Non-Profit Funding:				9,500	2,714
Total U.S. Department of Health & Human Services:				563,697,422	406,979,911
<u>U.S. Corporation for National & Community Service</u>					
Direct Programs - Direct Federal Funding:					
Foster Grandparents	080087	94.011	439A013/18	432,791	186,307
Foster Grandparents	080109	94.011	439A013/19	442,547	177,223
Subtotal: Foster Grandparent Program				875,338	363,530
Subtotal Direct Programs Direct Federal Funding:				875,338	363,530
Total U.S. Corporation for National & Community Service:				875,338	363,530

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 1999 to June 30, 2000

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<u>U.S. Social Security Administration</u>					
Direct Programs - Direct Federal Funding:					
SSA Prisoner Incentive Payments	230008	96.006	PA0102	289,200	289,200
Subtotal: Supplemental Security Income				289,200	289,200
Subtotal Direct Programs Direct Federal Funding:				289,200	289,200
Total U.S. Social Security Administration:				289,200	289,200
<u>U.S. Miscellaneous Federal Assistance</u>					
Direct Programs - Direct Federal Funding:					
Drug Forfeiture - Federal	700015	99.000	Forfeiture Funds	67,957	3,425
Drug Forfeiture - Federal	700016	99.000	Forfeiture Funds	6,795	6,164
Subtotal: Miscellaneous : Other Federal Assistance				74,752	9,589
Subtotal Direct Programs Direct Federal Funding:				74,752	9,589
Total U.S. Miscellaneous Federal Assistance:				74,752	9,589
Total Schedule of Expenditures of Federal Awards:				1,671,996,219	588,597,132

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

CONTENTS

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CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

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 general purpose 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 2 A through G 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. 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 distributed \$2,103,861 worth of food commodities to eligible "Recipient Agencies," during fiscal 2000.
- 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 \$927,721 was placed on the items received during fiscal 2000. 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: 060124, 060159 and 060378). The Economic Development portion is received by the Philadelphia Industrial Development Corporation (PIDC), a quasi-governmental agency. Below is a summary of Economic Development loan activity for fiscal year 2000:

CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

Footnote 2 (continued)

Project	Award	Loans from HUD	Loaned by City
B-94-MC-42-0012-B	\$ 16,000,000	\$ 0	\$ 16,000,000
B-94-MC-42-0012-C	30,000,000	0	6,862,000
B-97-MC-42-0012-B	40,875,000	0	4,254,910
Totals:	\$ <u>86,875,000</u>	\$ <u>0</u>	\$ <u>27,116,910</u>

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, 2000 the city received \$1,358,435 from PHA.
- E. Federal Surplus Property (39.003): - 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 2000, the property was valued at \$50,921 which reflects 23.3% of the original Federal Government purchase price (\$218,545).
- F. PENNVEST Loan (66.468): During fiscal year 2000, the city received \$1,053,234 of federal funding (Capitalization Grants for Drinking Water) in the form of reimbursement loans through PENNVEST (Pennsylvania Infrastructure Investment Authority). PENNVEST offers low interest loans to replace leaded and aging water mains throughout the city and to install on-line turbidimeters on each filter at the Belmont Filter Plant.

CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

3. MAJOR PROGRAMS

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

4. CITY ID NUMBER

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

5. GOVERNMENTAL FUNDING AWARDED BY THE CITY

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

Source	Program	Funding
10.568	Emergency Food Assistance Program (Administrative Costs)	\$79,040
14.218	Community Development Block Grants/Entitlement Grants	54,323,746
14.231	Emergency Shelter Grants Program	1,647,615
14.235	Supportive Housing Program	4,725,541
14.238	Shelter Plus Care	1,820,201
14.239	HOME Investment Partnerships Program	15,977,938
14.241	Housing Opportunities for Persons with AIDS	3,260,798
14.400	Equal Opportunity in Housing	10,669,789
14.900	Lead Based Paint Hazard Control in Privately Owned Housing	250,866
16.579	Byrne Formula Grant Program	75,387
17.250	Job Training Partnership Act	268,245
84.027	Special Education - Grants to States	35,000
84.181	Special Education-Grants for Infants & Families with Disabilities	1,755,063
84.186	Safe & Drug-Free Schools & Communities	146,137
93.150	Projects for Assistance in Transition from Homelessness (PATH)	215,248
93.151	Health Center Grants for Homeless Populations	70,776
93.230	Consolidated Knowledge Development & Application Program	562,700
93.558	Temporary Assistance for Needy Families	52,653,165
93.585	Empowerment Zone Program	1,234,626
93.658	Foster Care -Title IV-E	60,476,986
93.667	Social Service Block Grant	12,313,166
93.674	Independent Living	181,435
93.778	Medical Assistance Program	78,956,742
93.914	HIV Emergency Relief Project Grants	1,726,956
93.926	Healthy Start Initiative	1,270,558
93.958	Block Grants for Community Mental Health Services	1,509,052
93.959	Block Grants for Prevention & Treatment of Substance Abuse	12,008,992

CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

Footnote 5 (continued)

Source	Program	Funding
93.994	Maternal & Child Health Services Block Grant to the States	2,114,701
Total Federal Awards to Subrecipients:		<u><u>\$320,330,469</u></u>

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

Pages 1 to 5 Inclusive

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 1999 to June 30, 2000

<u>Pa. DPW Program</u>	<u>City ID</u>	<u>CFDA Contract Number</u>		<u>Grant Awards</u>	<u>Grant Expenditures</u>
<u>Project Title</u>	<u>Number</u>				
<u>Mental Health/Mental Retardation Program</u>					
MH - Behavioral MH Sv (173)	141460	00.000	ME 6300119908	5,836,679	5,836,679
MH - CASSP (842)	141452	84.027	ME 6300119908	35,000	35,000
MH - CMHSBG (903)	141453	93.958	ME 6300119908	1,471,168	1,471,168
MH - Homeless Grant (769)	141455	93.150	ME 6300119908	215,248	215,248
MH - Intensive Case Mgmt (717/956)	141456	93.778	ME 6300129908	17,645	17,645
MH - Program Income	149990	00.000	Program Income	67,029,126	67,029,126
MH - Program Maintenance (140)	141457	00.000	ME 6300119908	107,370,503	107,370,503
MH - Specialized Residences (160)	141458	00.000	ME 6300219951	1,286,178	1,286,178
MH - SSBG (734)	141459	93.667	ME 6300119908	7,902,745	7,902,745
MR - Community Services (156)	141470	00.000	ME 6300129908	32,773,120	32,766,769
MR - Early Intervention (117)	141463	00.000	ME 6300129908	7,321,033	7,321,033
MR - Early Intervention (907)	141464	84.181	ME 6300129908	1,761,210	1,761,210
MR - Program Income	149991	00.000	Program Income	15,304,914	15,304,914
MR - SSBG (933)	141465	93.667	ME 6300129908	2,408,719	2,408,719
MR - SSBG-Ein (935)	141466	93.667	ME 6300129908	349,598	349,598
MR - TSM Admin Costs (931)	141472	93.778	ME 6300129908	32,757	32,757
MR - Waiver (156)	141471	00.000	ME 6300129908	63,329,083	62,764,415
MR - Waiver (931)	141467	93.778	ME 6300129908	70,910,018	70,440,903
MR - Waiver EIN (942)	141510	93.778	ME 6300129908	515,473	699,243
MR - Waiver-Admin (156)	141462	00.000	ME 6300129908	5,381,056	5,381,056
MR - Waiver-Admin (931)	141468	93.778	ME 6300129908	5,381,056	5,368,027
Total Mental Health/Mental Retardation Program:				396,632,329	395,762,936

Children and Youth Program

Act 148 Child Welfare Services	220335	00.000	ME 105191600	143,366,038	143,366,038
Act 148 YDC/Castille Beds Cost	220335	00.000	PA DPW Invoice	11,789,771	11,789,771
AFCARS - Federal	220224	93.658	ME 9661600951	390,000	390,000
AFCARS - State	220225	00.000	ME 9661600951	234,000	234,000
Child Protective Services	220198	93.667	Award Letter 03/15/99	2,888,308	2,888,308
Child Welfare Educ For Leadership - CWEL	220205	00.000	Reimbursable	737,500	737,500
Family Center Grant	220139	00.000	ME 982291600	489,451	489,451
Medically Fragile Infants	220114	93.670	3-G032372	104,960	46,637
Temporary Assistance to Needy Families	220333	93.558	ME 9661600951	89,605,210	89,605,209

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 1999 to June 30, 2000

<u>Pa. DPW Program</u>	City ID			Grant	Grant
Project Title	Number	CFDA	Contract Number	Awards	Expenditures
Title IV-B	220334	93.645	ME 105101600	1,562,627	1,562,627
Title IV-B State Match	220337	00.000	ME 105191600	589,693	589,693
Title IV-E Adoption Assistance	220331	93.659	ME 6511021600	12,420,188	12,420,188
Title IV-E Indep Living - Interest Income	220192	93.674	Interest	11,484	11,289
Title IV-E Indep Living/AIP	080094	93.674	Award Letter	199,203	47,415
Title IV-E Indep Living/AIP	080116	93.674	Award Letter 10/12/99	199,203	127,818
Title IV-E Independent Living	220191	93.674	Award Letter 09/11/98	932,829	411,593
Title IV-E Independent Living	220217	93.674	Award Letter 08/24/99	932,829	538,291
Title IV-E Medical Assistance	220332	93.778	P. L. 96-272 of 1980	792,218	792,218
Title IV-E Placement Maintenance	220330	93.658	ME 6511021600	120,557,798	120,557,798
Title IVE Program Income - FY 00	229993	93.658	Child Support/SSI	2,480,648	2,480,648
Total Children and Youth Program:				390,283,958	389,086,493

Combined Homeless Assistance Program

HAP - Bridge Housing (PENNFREE)	240264	93.959	ME 6300219951	1,251,800	1,251,800
HAP - Bridge Housing Program	240262	00.000	ME 6300219951	1,746,840	1,746,840
HAP - Case Management Grant	060175	00.000	ME 6300219951	843,000	843,000
HAP - Case Management Grant	240259	00.000	ME 6300219951	1,217,344	1,217,344
HAP - Emergency Shelter Grant (F)	240266	93.667	ME 6300219951	1,340,000	1,340,000
HAP - Emergency Shelter Grant (S)	240267	00.000	ME 6300219951	720,038	720,038
HAP - Housing and Rental Assistance	240268	00.000	ME 6300219951	289,664	289,664
HAP - PENNFREE Program Income	240265	93.959	Interest Income	92,579	92,579
HAP - Prog Income (F)	240261	93.667	Interest Income	23,319	23,319
HAP - Prog Income (S)	240260	00.000	Interest Income	44,268	44,268
Total Combined Homeless Assistance Program:				7,568,852	7,568,852

Human Services Development Fund

HSDF - Administration & Management	220215	00.000	ME 6300239951	250,000	250,000
HSDF - Adult Placement	240245	00.000	ME 6300239951	909,478	909,478
HSDF - Case Management	240244	00.000	ME 6300239951	1,062,992	1,062,992
HSDF - Children & Families Cabinet	220212	00.000	ME 6300239951	81,108	81,108
HSDF - Children & Youth	220214	00.000	ME 6300239951	725,000	725,000
HSDF - CODAAP	141486	00.000	ME 6300239951	520,000	520,000
HSDF - Housing Services	240246	00.000	ME 6300239951	610,909	610,909
HSDF - Juvenile Justice	220213	00.000	ME 6300239951	880,000	880,000

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 1999 to June 30, 2000

<u>Pa. DPW Program</u>	<u>City ID</u>			<u>Grant</u>	<u>Grant</u>
<u>Project Title</u>	<u>Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Awards</u>	<u>Expenditures</u>
HSDF - MH/MR	141487	00.000	ME 6300239951	2,139,000	2,224,000
HSDF - Program Income	220211	00.000	Interest Income	30,602	30,602
HSDF - Protective Services	240269	00.000	ME 6300239951	831,621	831,621
HSDF - Services Utilization Study	141494	00.000	ME 6300239951	203,052	203,052
HSDF - Violence Reduction	160092	00.000	ME 6300239951	326,000	225,581
HSDF - Welcome New Families	141433	00.000	ME 6300239951	190,292	189,584
HSDF - Youth Access Centers	160091	00.000	ME 6300239951	394,909	411,036
Total Human Services Development Fund:				<u>9,154,963</u>	<u>9,154,963</u>
 <u>Child Support Enforcement Program</u>					
Child Support Enforcement	690081	93.563	Title IV- D	904,180	904,180
Child Support Enforcement	840137	93.563	Title IV - D	13,345,789	13,345,789
Unallocated IV-D Payments	840008	93.563	ME 4513321800	8,018,912	8,018,912
Total Child Support Enforcement Program:				<u>22,268,881</u>	<u>22,268,881</u>
 <u>Other DPW Assistance</u>					
ACT 152 (App 120)	141505	00.000	ME 6300119908	2,441,796	2,441,796
Act 1992 -24 Reimburse Lawyer's Fees	840153	00.000	ME 6300119871	1,000	1,000
Behavioral Health Services/IGT (173)	141445	00.000	ME 6300119908	12,203,764	12,203,764
Emergency Energy Assistance	260037	93.568	513485101	420,700	29,451
Emergency Energy Assistance	260049	93.568	ME 95101008	401,000	400,178
Family Preservation Funds	141503	93.667	Award Letter 12/27/99	605,304	589,759
Keystone Hospice	141441	00.000	ME 91090001	415,000	382,170
Refugee Targeted Assistance	100146	93.566	982581900	612,534	14,859
Refugee Targeted Assistance	100174	93.566	998791900	612,534	533,856
Targeted Assistance - Elderly Program	100106	93.566	ME 964071900-01	595,400	189,030
Workforce 2000	080393	93.558	965571134	508,400	126,954
Total Other DPW Assistance:				<u>18,817,432</u>	<u>16,912,816</u>
Total Schedule of Expenditures of DPW Awards:				<u>844,726,415</u>	<u>840,754,941</u>

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

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 July, 2000):

Behavioral Health Services/IGT
County Mental Health and Mental Retardation Program
Combined Homeless Assistance Program
Human Services Development Fund

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		\$214,653,019
State - DPW Behavioral Health Services Initiative		12,203,764
State - DPW Children and Youth Program		85,108,731
State - DPW Combined Homeless Assistance Programs		6,220,431
Total Pa. DPW Awards to Subrecipients:		<u><u>\$318,185,945</u></u>



CITY OF PHILADELPHIA

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

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the general-purpose financial statements of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2000, and have issued our report thereon dated January 26, 2001. 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 general-purpose 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

Pension Trust 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 Housing Development Corporation
Philadelphia Parking Authority
Redevelopment Authority of the City of Philadelphia
Pennsylvania Convention Center Authority
Philadelphia Housing Authority

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 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 Housing Development Corporation, Philadelphia Parking Authority, Community Behavioral Health, Philadelphia Authority for Industrial Development, and the Philadelphia Gas Works were not audited in accordance with *Government Auditing Standards*.

We have also audited the general-purpose 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 compliance and internal control report thereon.

Compliance

As part of obtaining reasonable assurance about whether the City of Philadelphia, Pennsylvania=s general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which were reported to management of the City of Philadelphia in separate letters.

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 opinion on the general-purpose financial statements and not to provide assurance 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=s ability to record, process, summarize and report financial data consistent with the assertions of management in the general-purpose financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 1 through 3.

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 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 in amounts that would be material in relation to the general-purpose 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 none of the reportable conditions described above is a material weakness.

We also noted other matters involving internal control over financial reporting, which we have reported to management of the City of Philadelphia in separate letters.

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

Signed

January 26, 2001

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

Signed

JONATHAN A. SAIDEL, CPA
City Controller



CITY OF PHILADELPHIA

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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 Mayor and 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, 2000. The City of Philadelphia, Pennsylvania's major federal and DPW programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs and 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.

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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the DPW Single Audit Supplement. Those standards and OMB Circular A-133 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.

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

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, 2000. 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 00-1 through 00-5.

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 a reportable condition. 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 judgment, 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. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 00-5.

A material weakness is a 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 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 consider the reportable condition described above, item 00-5, to be a material weakness.

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

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

Signed

July 27, 2001

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

Signed

JONATHAN A. SAIDEL, CPA
City Controller

Section V

Schedule of Findings

and

Questioned Costs

Pages 1 to 18 Inclusive

CITY OF PHILADELPHIA

Summary of Auditors' Results – June 30, 2000

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? ☐ yes ☒ no

Reportable condition(s) identified not considered to be material weaknesses?
☒ yes ☐ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? ☒ yes ☐ no

Reportable condition(s) identified not considered to be material weaknesses?
☐ 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) ☒ yes ☐ no

Identification of major programs

<u>CFDA #</u>	<u>PROGRAM NAME</u>
14.218	Community Development Block Grant
14.235	Supportive Housing Program
14.248	Community Development Block Grant – Section 108 Loan Guarantees
84.181	Special Education Grants for Infants
93.558	Temporary Assistance to Needy Family
93.569	Community Services Block Grant
93.667	Social Services Block Grant
93.778	Medical Assistance Program
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.994	Maternal and Child Health Services Block Grant to the States

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

Auditee qualified as low-risk auditee? ☐ yes ☒ no

CITY OF PHILADELPHIA

Index to General Purpose Financial Statement Comments – June 30, 2000

<u>Comment No.</u>	<u>Comment Heading</u>	<u>Page</u>
1	Allowance for Doubtful Accounts.....	4
2	Unnecessary Encumbrances.....	6
3	Fixed Asset Disposals and Renovations	7

1. ALLOWANCE FOR DOUBTFUL ACCOUNTS

GAAP require accounts receivable amounts reported in financial statements to be stated at their net realizable values – i.e. gross receivable amounts should be reduced by an estimated allowance of doubtful accounts. Further, to ensure that estimated allowance amounts are reasonable, accounting principles require that they should be derived from procedures which take into account collection histories of the underlying receivables. In its fiscal 2000 financial statements, the city reported \$461 million of gross taxes receivable, of which \$200.6 million (44%) was estimated as the related doubtful account allowance.

In our prior year letter to management, we reported that Revenue Department officials could not provide us with an explanation or documentation showing how the allowance amount was determined. Revenue Department officials had stated that the accounting procedures used to estimate uncollectible amounts were developed several years ago, that supporting documentation was no longer available, and that the procedures had not been evaluated in recent years.

Our current year review indicated that this situation remains unchanged. In their response to last year's audit, Revenue Department officials stated that they would request a historical collection analysis from programming staff to determine uncollectible amounts. Our discussions with Revenue Department officials revealed that, while this analysis report was received from programming staff, the report did not provide the information needed to clearly identify uncollectible amounts. Consequently, the accounting procedures followed in estimating the allowance for the last several years were again used to calculate fiscal 2000 financial statement amounts. Our independent estimate of uncollectible amounts resulted in audit adjustments that were proposed to management of both the city and School District.

Revenue Department officials have indicated that it is especially problematic to develop useful collection history information for self-assessed taxes. Self-assessed taxes receivable can constantly change given the fact that there are no initial billings for these taxes and receivables are established through such actions as the filing of tax returns and audit assessments. In regard to self-assessed taxes, the Revenue Department does not track the amount of revenue which represents collections on previously established receivables, thereby making it difficult to determine the uncollectible portion of self-assessed taxes receivable.

In order to minimize the risk of financial statement misstatements due to incorrectly estimated uncollectible amounts, we continue to recommend that Revenue Department officials document the procedures for deriving annual estimates of the allowance for doubtful accounts and periodically evaluate the adequacy of these procedures. At a minimum, procedures should include the development and analysis of collection history for each tax type by fiscal period. In particular for self-assessed taxes receivable, officials must develop collection history which would match revenues with prior established receivables.

Response

In responding to last year's audit, the Department of Revenue indicated that it planned to track historical collection data in order to develop an updated methodology for determining uncollectible amounts. Although considerable time and effort have been spent to develop such an analysis, the results were not satisfactory. The Department is currently reevaluating its approach in order to develop an appropriate mechanism to identify payment patterns and estimate the amounts that will remain uncollected. It is expected that the revised report will be completed in time for use with the FY 2001 annual financial report.

2. UNNECESSARY ENCUMBRANCES

Our audit again disclosed a number of prior year encumbrances with no payment activity for at least one year. These inactive encumbrances were especially prevalent in the Capital Improvement Fund, where \$1.4 million in unnecessary encumbrances were liquidated by Finance.

This condition was caused by the failure of the Capital Program Office (CPO) to review open and liquidate unnecessary encumbrances of its client departments. Because of the large number of encumbrances under the control of the CPO, we believe it is imperative that the CPO perform a thorough, detailed review of all open encumbrances at year-end.

We again recommend the director of finance remind budgetary officials in the CPO of their responsibility to closely monitor the status of open encumbrances. Unnecessary balances should be determined so they can be liquidated on a timely basis and excluded from the financial statements. Encumbrances that are left open when valid commitments do not exist needlessly reserve budgetary funds and distort the financial statements. We were informed that for fiscal 2001, the CPO performed a review of all encumbrances under its control and liquidated a significant amount that was determined to be unnecessary.

Response

The Office of the Director of Finance conducts an annual review of all prior-year encumbrances funded in the operating budget, while the Capital Program Office reviews its open prior-year encumbrances on a five-year cycle, which is appropriate for the extended nature for capital projects. In FY 01, the Capital Program Office undertook an extensive review of all open prior-year encumbrances, resulting in the liquidation of nearly 400 documents totaling over \$12 million.

3. FIXED ASSET DISPOSAL AND RENOVATIONS

Our review of controls over fixed assets again revealed that the fixed asset ledger may not always reflect current balances because assets that no longer exist may be included on the ledger. A recent review of the fixed asset ledger by Finance personnel caused the remaining value of City Hall Annex and the values of certain properties sold by the Redevelopment Authority to be removed from the ledger.

Additionally, when existing assets are improved or renovated, the cost of the improvements is added to the ledger. However, the costs of the assets being replaced may not be removed from the city's records. This occurs because the ledger often lists an aggregate cost for an entire building, and the value of the specific components being replaced cannot be determined.

Finance Standard Accounting Procedure E-7201 pertaining to real property inventory requires that all acquisitions and disposals be recorded in the fixed asset ledger. The current system relies on city departments to provide the necessary information. We were informed that deficiencies exist because the departments continued to be inconsistent in their communication of this information.

The value of fixed assets may be misstated as a result of the inconsistent flow of information from the departments. We recommend that Finance review the fixed asset ledger annually to remove assets that no longer exist. We again recommend that Finance management contact the CPO and other 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 books and records.

Response

The Office of the Director of Finance recognizes the importance of accurate records pertaining to the City's fixed assets and is working closely with the Department of Public Property on this issue. Public Property is now reviewing the existing ledger with various City departments to determine its accuracy, reconciling the information, and implementing a process for annual review.

CITY OF PHILADELPHIA***Index to Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2000***

<u>Finding No.</u>	<u>Finding Heading</u>	<u>Page</u>	<u>Questioned Costs</u>
00-1	Supportive Housing Program – CFDA #14.235	9	
00-2	Community Development Block Grants – Section 108 Loan Guarantees - CFDA #14.248	11	
00-3	Temporary Assistance for Needy Families – CFDA #93.558	13	\$816,775
00-4	Temporary Assistance for Needy Families – CFDA #93.558	15	\$637,655
00-5	Community Services Block Grant – CFDA #93.569	17	\$65,000

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2000

00-1 SUPPORTIVE HOUSING PROGRAM (Continued)
CFDA #14.235

Condition

A subrecipient agency, which received Supportive Housing Program (SHP) funds through the Office of Housing and Community Development (OHCD), underreported expenditures on its Annual Progress Report in the amount of \$69,327. Funding for the SHP program is received from the U.S. Department of Housing and Urban Development.

Criteria

The Office of Management and Budget (OMB) Circular A-133 Compliance Supplement requires testing of data in the grantee's financial exhibits, which are part of the HUD-40118 Annual Progress Report (APR).

Additionally, federal guidelines at 24 CFR 85.20(a)(1), *Standards for Financial Management Systems*, require accurate, current and complete disclosure of the financial results of financially assisted activities.

Cause

OHCD's review of the subrecipient agency's APR was deficient. The review failed to detect that expenditures invoiced and paid through the SHP grant were greater than the expenditures reported to HUD for the grant period.

Effect

The effect of underreporting expenditures to HUD limits the grantor's ability to evaluate program activity and accomplishments.

Recommendation

To improve the accuracy of financial reporting by subrecipient agencies, OHCD should revise its review procedures to ensure that expenditures billed for program services reconcile to the expenditures reported to the grantor agency.

Grantee's Response

OHCD concurs with the recommendations made by the City Controller's Office. OHCD will take the steps necessary to amend the incorrect APR and submit a revised APR to HUD by 9/30/01.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2000

00-1 SUPPORTIVE HOUSING PROGRAM (Continued)
CFDA #14.235

To ensure that accurate amounts will be reported in future APRs, on August 16, 2001 OHCD implemented a policy wherein the Housing Program Analyst II will reconcile expenditure information received from the subrecipient agencies to OHCD's fiscal expenditure records. The Director for Special Needs Housing at OHCD will review the reconciled expenditures. This procedure will be performed when the APRs are due for each particular contract.

Contact Person: Ezra Tepel, Contract Audit Manager
(215) 686-9725

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2000

00-2. COMMUNITY DEVELOPMENT BLOCK GRANTS - SECTION 108 LOAN GUARANTEES CFDA #14.248

Condition

The City has not obtained single audit reports timely from the Philadelphia Industrial Development Corporation and Related Entities (PIDC). In the notes to its *Schedule of Expenditures of Federal Awards*, the City reported that PIDC made \$27 million in Section 108 Loans for the fiscal year ended June 30, 2000. Funding for this program is received by PIDC as designee of the City from the U.S. Department of Housing and Urban Development.

Criteria

The City through the Department of Commerce entered into a contract with PIDC's Local Development Corporation whereby it agreed to administer a Section 108 loan program for the City. Under the terms of this contract, PIDC must:

- Undertake a consolidated annual single audit of all federal, state, local and other funds earned, received and expended during PIDC's fiscal period.
- Comply with all requirements set forth in OMB Circular No. A-133 and
- Comply with all requirements set forth in the City of Philadelphia's *Subrecipient Audit Guide*.

OMB Circular No. A-133 specifies the following:

- The value of new loans made shall be used to calculate federal awards expended under loan programs.
- Non-federal entities that expend \$300,000 or more in a year in federal awards shall have a single audit conducted.

Cause

PIDC has been delinquent in completing and submitting its annual single audit reports to the City. PIDC's most recent single audit report, which the City received on February 6, 2001, is for the year ended December 31, 1997. The auditors' opinions in this report are dated May 26, 2000.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2000

00-2. **COMMUNITY DEVELOPMENT BLOCK GRANTS -**
SECTION 108 LOAN GUARANTEES
CFDA #14.248 (Continued)

Effect

Annual single audit reports from PIDC for calendar years 1998, and 1999 are past due. As a result of the City's inability to obtain single audit reports timely from PIDC, the City cannot determine if PIDC has fully accounted for all section 108 loans. Also, this untimely reporting hampers the ability of the City to effectively monitor PIDC's compliance with federal program guidelines and regulations. Questioned costs, if there are any, cannot be determined.

Recommendation

City management should evaluate how PIDC's untimely issuance of single audit reports affect the agency's ability to effectively administer and report on the Section 108 loan program that it operates for the City.

In the interim, City management should work with PIDC management to:

- Develop a specific timeframe for PIDC to submit all past due single audit reports,
- Develop and implement procedures to ensure that PIDC completes and submits its future single audit reports timely.

Grantee's Response

The Office of the City Representative and Director of Commerce shall require PIDC to develop a schedule for submitting all outstanding audit reports. PIDC shall be required to up-date this schedule every thirty days until all audits are completed.

The 1998 audit was submitted on August 9, 2001. As of August 22, 2001, the only outstanding past-due audit is for 1999. The draft 1999 audit shall be submitted to the City for our review no later than September 10, 2001.

Contact Person: James J. O'Toole, Economic Development
Administrator; (215) 683-2023

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2000

00-3. TEMPORARY ASSISTANCE FOR NEEDY FAMILIES
CFDA #93.558

Condition

The Temporary Assistance for Needy Families (TANF) grant is a component of the Children and Youth Program. The Department of Human Service (DHS) calculation of its reimbursable expenditures for the 2nd, 3rd and 4th quarter TANF invoices is incorrect. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria

TANF funds are awarded to the State, which, as part of its reporting responsibility for the program, has issued *Children, Youth and Families Bulletin No. 3140-00-03*. This document provides invoicing procedures for county children and youth agencies to follow when reporting TANF grant expenditures. Specifically, it states, “The unit costs is calculated by dividing total service cost for the period by the total units provided for the program.”

Cause

Effective October 1, 1999, the state changed the method for invoicing TANF costs. This new method imposed a requirement to establish a unit cost rate for child welfare services. For the 2nd, 3rd and 4th quarters, DHS’ computation of its unit cost rate did not accurately reflect the state’s new billing criteria.

Effect

DHS overstated net allowable costs billed to TANF, during the 2nd, 3rd and 4th quarters, by \$816,775. This amount is considered a questioned cost.

Recommendation

Management of DHS should improve the process for reviewing unit cost rate calculations used to prepare the TANF invoices. Any excess reimbursement, received as a result of DHS’ incorrect computation of unit costs, should be returned to the State.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2000

00-3 **TEMPORARY ASSISTANCE FOR NEEDY FAMILIES**

CFDA #93.558 (Continued)

Grantee's Response

This questioned cost refers to DHS's use of an "estimated" Juvenile Detention per diem that resulted in overstated net allowable cost of \$816,775. The cause, according to the audit, is that the unit cost was not calculated based on DPW's new billing criteria as stipulated in OCYF Bulletin #3140-00-03.

DHS will revise the Fiscal Year Ended June 30, 2000 ACT 148 invoice. For the Fiscal Year June 30, 2001, DHS will request units of service provided from the Youth Study Center fiscal staff each quarter and the Youth Study Center per diem will be calculated quarterly, as recommended.

Contact Person: John Zanier, Fiscal Officer
(215) 683-6063

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2000

00-4. TEMPORARY ASSISTANCE FOR NEEDY FAMILIES
CFDA #93.558

Condition

The Temporary Assistance for Needy Families (TANF) grant is a component of the Children and Youth Program. The Department of Human Service (DHS) prepared its final fiscal year 2000 TANF 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. 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 the State's share of program expenses on the basis of 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

Management of DHS believed that State regulations allowed for the reporting of total obligations and for the adjustment of unspent encumbered funds on later reports submitted to the State. Currently, management of DHS is working on implementing a process for only charging expenditures and creating an accounts payable listing.

Effect

Based on our calculations, the inclusion of encumbrances will result in excess reimbursement of \$637,655 for the TANF grant. This \$637,655 is considered a questioned cost.

Recommendation

Any excess reimbursement received by DHS as a result of its reporting method should be returned to the State. DHS should discontinue the practice of billing on an obligations basis. It should revise its procedures over the financial reporting process to ensure that only actual expenditures incurred are billed and reported to the state.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2000

00-4. TEMPORARY ASSISTANCE FOR NEEDY FAMILIES
CFDA #93.558 (Continued)

Grantee's Response

This questioned cost refers to DHS's use of encumbered funds as part of TANF invoiced Juvenile Detention costs billed to the State. The City Controller's Office provided DHS with workpapers supporting \$637,655 of questioned TANF costs and upon review, DHS agrees.

DHS will revise the Fiscal Year 2000 TANF invoice. DHS will institute policy for the Fiscal Year 2001 ACT 148 invoice process whereby notices will be sent to subrecipient providers requesting expenditure balances as of June 30, 2001, thus eliminating the reporting of encumbrances as actual expenditures.

Contact Person: John Zanier, Fiscal Officer
(215) 683-6063

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2000

00-5. COMMUNITY SERVICES BLOCK GRANT
CFDA #93.569

Condition

For its community related programs, the Mayor's Office of Community Services (MOCS) did not have a system in place to monitor the activities and services provided by subrecipient agencies that were funded through the Community Services Block Grant (CSBG) program. Funding for the CSBG program is received through the Pennsylvania Department of Community and Economic Development (DCED).

Criteria

The Office of Management and Budget (OMB) Circular A133 Compliance Supplement requires monitoring of subrecipient activities to provide reasonable assurance that subrecipient agencies comply with federal requirements.

Cause

During fiscal year 2000, MOCS did not commit any resources to monitor subrecipient agencies that received CSBG program funds.

Effect

Material noncompliance with federal requirements can occur without being detected by program management. We examined several subrecipient agencies and found one agency could not provide evidence that it complied with federal program requirements nor that it met the provisions of contract terms. Specifically, we found the agency did not have documentation available to support:

- The income eligibility of individuals who participated in the program.
- The completion of eight out of nine services required under its contract with MOCS.

The amount of payments made to this subrecipient agency in fiscal year 2000 - \$65,000 – is considered a questioned cost.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2000

00-5. COMMUNITY SERVICES BLOCK GRANT
CFDA #93.569 (Continued)

Recommendation

While MOCS management indicated it recently appointed an individual to oversee monitoring activities, we recommend that management commit the resources necessary to effectively monitor the activities of its subrecipient agencies. Personnel responsible for MOCS' monitoring effort should:

- Develop and implement specific procedures for monitoring the activities and services performed by all of its' subrecipient agencies.
- Meet with subrecipient agencies, on a periodic basis, to review the agencies' compliance with federal requirements.
- Require subrecipient agencies, which lack adequate documentation of participants' eligibility, to complete income eligibility determinations for all participants in the program
- Emphasize to subrecipient agencies the importance of performing all services required in their contracts with MOCS and documenting their performance of these services.
- Make payments to subrecipient agencies on the basis of services performed.

Grantee's Response

The Mayor's Office of Community Services has assigned an individual in the Fiscal Department to periodically monitor certain contractual aspects. Additionally, this individual will coordinate their effort with our Planning Department so that programmatic issues are also monitored.

Contact Person: Ralph Blakney, Executive Director
(215) 685-3600

**CITY OF PHILADELPHIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

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City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2000

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

Community Services Block Grant

1997 - 15 **Resolved** **\$0**

Condition : The Mayor's Office of Community Services failed to submit two of the four Quarterly Fiscal Status Reports required during fiscal 1997. The report for the first quarter of 1997 was never submitted; the report for the fourth quarter was submitted nine months past the due date and only after the situation was brought to management's attention by auditors. In addition, the fourth quarter report omitted \$95,811 of eligible expenditures incurred by the Mayor's Commission on Literacy but included ineligible expenditures of \$2,023.

2000 Update : The finding is closed and no further action is required, per DCED's February 5, 2001 letter.

Contact : Ralph Blaknev (215) 685-3602

Empowerment Zones

1999 - 01 **Resolved** **\$7,788,036**

Condition : MOCS did not obtain a single audit from a subrecipient lending institution for federal funds expended during fiscal years 1998 and 1999.

2000 Update : The finding is closed and no further action is required, per DCED's February 5, 2001 letter

Contact : Eva Gladstein (215) 683-0462

1999 - 02 **Resolved** **\$0**

Condition : MOCS did not properly monitor Empowerment Zone subrecipient financial institution compliance with federal regulations relating to the draw down and return of unused federal funds that are intended to be used for revolving loan funds.

2000 Update : The finding is closed and no further action is required, per DCED's February 5, 2001 letter

Contact : Eva Gladstein (215) 683-0462

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2000

Reference Number	Status	Questioned Costs
1999 - 03	Resolved	\$180,765
Condition : MOCS subrecipient financial institutions did not comply with federal regulations related to timely reporting and submitting of interest earned on unused federal funds.		
2000 Update : The finding is closed and no further action is required, per DCED's February 5, 2001 letter.		
Contact : Eva Gladstein (215) 683-0462		
1998 - 02	Resolved	\$0
Condition : MOCS did not properly monitor Empowerment Zone subrecipients. Federal regulations pertaining to the draw down and return of unused federal funds by subrecipients were not enforced.		
2000 Update : Finding dropped. Similar condition noted in more current year (see 1999-02) and there are no questioned costs.		
Contact : Eva Gladstein (215) 683-0462		
1998 - 04	Resolved	\$393,507
Condition : MOCS charged certain unallowable expenditures to the EZ program because of weaknesses in procedures for purchasing land, approving and initiating projects, and engaging developers.		
2000 Update : The finding is closed and no further action is required, per DCED's February 5, 2001 letter.		
Contact : Eva Gladstein (215) 683-0462		
1998 - 05	Resolved	\$536,189
Condition : MOCS charged the EZ program for expenditures through an intermediary organization for which adequate supporting documentation could not be provided and failed to obtain required audit reports for a subrecipient organization.		
2000 Update : The finding is closed and no further action is required, per DECD's February 5, 2001 letter		
Contact : Eva Gladstein (215) 683-0462		
Total Questioned Costs:		\$8,898,497

PA Department of Community & Economic Development (7 detail records)

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2000

Reference Number	Status	Questioned Costs
PA Department of Public Welfare		
Child Support Enforcement		
1999 - 04	Resolved	\$0
Condition : Out of 20 client case files selected for testing, Family Court did not establish case records for seven clients within the required 20-day period. The delay in creating these seven case records ranged between 26 and 195 days after receipt of application for child support services.		
2000 Update : Per July 26, 2001 letter, finding resolved by PaDPW. PaDPW will continue to monitor the issue through future audit reports.		
Contact : Joseph Kamnik (215) 686-8950		
Children & Youth Program		
1999 - 05	Unresolved	\$3,177,395
Condition : 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.		
2000 Update : As of June, 2001 the Auditor General was auditing the ACT 148 program, for fiscal years 1998 and 1997. The fiscal year 1999 ACT 148 program is scheduled for audit in August or September, 2001. Historically, the audit results determine actual costs and amount due to the City.		
Contact : John Zanier (215) 683-6063		
1999 - 06	Unresolved	\$0
Condition : DHS did not properly document maintenance of eligibility requirements for its child case files. For eleven out of twenty case files tested, DHS did not file a Form CY 61 Eligibility Determination to recertify a child's eligibility for placement maintenance in a timely manner. This is required at least once every year. Also, for nine of twenty case files tested, DHS did not have documentation showing a review of the child's eligibility occurred in a timely manner. This is required once every six months.		
2000 Update : Currently, PaDPW has engaged consultants to study the eligibility requirements of the Children and Youth, as well as, the Title IV-E Programs.		
Contact : Irv Rosen (215) 683-6056		

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2000

Reference Number	Status	Questioned Costs
1999 - 07	Unresolved	\$0
Condition : DHS' Children and Youth Division monthly Caseload Statistics Reports contained instances where each social worker's caseload exceeded the 1 to 30 caseworker-to-client ratio required by state regulations. Of 490 social workers, an average of 33 per month had caseloads exceeding the state limitation for the period July 1998 through June 1999.		
2000 Update : Corrective action is on-going. DHS continues to work closely with the Personnel Department to recruit and train qualified candidates.		
Contact : Dennis Fox (215) 683-6040		
1999 - 08	Unresolved	\$187,872
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.		
2000 Update : DHS is in the process of implementing its corrective action plan whereby a notice will be sent to contracted providers requesting identification of all payables as of June 30. An Accounts Payable schedule will be prepared accordingly. The 4th quarter AFCARS invoice will report actual expenditures and accounts payable.		
Contact : John Zanier (215) 683-6063		
1999 - 09	Unresolved	\$584,795
Condition : DHS prepared its final fiscal year 1999 Act 148 County Children and Youth Social Service Programs Fiscal Summary omitting \$730,994 of program income as an off-set to the Human Services Development Fund (HSDF) expenditures included in this report. These expenditures are already reported for reimbursement at 100 percent through the HSDF grant. At the time audit, DHS had not adjusted its report to the State for the double billing of HSDF funds.		
2000 Update : Revised report completed and sent to DPW on March 13, 2001. As of June 1, 2001 no response was received from DPW.		
Contact : John Zanier (215) 683-6063		

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2000

Reference Number	Status	Questioned Costs
1999 - 11	Unresolved	\$0
<p>Condition : DHS did not properly monitor its subrecipients. Although desk reviews were performed, follow-up action was not completed timely. For eight out of thirteen subrecipients tested, the agencies' audit report did not contain a reference that they were audited in compliance with Pennsylvania Department of Public Welfare (DPW) requirements. Letters were sent to the subrecipients requesting a corrective action plan only after our audit noted the lack of follow-up action.</p> <p>2000 Update : Effective November 1, 2000 letters were being sent to applicable subrecipients requesting that a reference to the Philadelphia Subrecipient Audit Guide be included in Auditor Reports.</p> <p>Contact : John Zanier (215) 683-6063</p>		
1998 - 15	Unresolved	\$1,761,305
<p>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.</p> <p>2000 Update : Per August 15, 2000 letter from PaDPW, questioned costs were to be considered in the settlement process. As of June 1, 2001 DPW had not completed the settlement process.</p> <p>Contact : John Zanier (215) 683-6063</p>		
1997 - 25	Unresolved	\$748,848
<p>Condition : The Department of Human Services prepared its final fiscal 1997 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>2000 Update : Per August 15, 2000 letter from PaDPW, questioned costs were to be considered in the settlement process. As of June 1, 2001 DPW had not completed the settlement process.</p> <p>Contact : John Zanier (215) 683-6063</p>		

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2000**

Reference Number	Status	Questioned Costs
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1995 - 40 **Unresolved** **\$13,356**

Condition : DHS was unable to furnish supporting documentation for program costs charged to the Program by the City's Clerk of Quarter Sessions.

2000 Update : Finding is considered closed per December 1, 1999 letter from the Bureau of Financial Operations. Since the Bureau has no record of questioned costs being repaid, they will be considered for adjustment in the settlement process. As of June 1, 2001 DPW had not completed the settlement process.

Contact : John Zanier (215) 683-6063

Foster Care - Title IV-E

1995 - 15 **Unresolved** **\$56,481**

Condition : DHS submitted invoices to the State requesting reimbursement for ineligible legal representation costs.

2000 Update : Finding closed by PaDPW's December 1, 1999 letter. Questioned costs to be considered for adjustment in the settlement process. As of June 1, 2001 DPW had not completed the settlement process.

Contact : John Zanier (215) 683-6063

1994 - 11 **Unresolved** **\$66,894**

Condition : DHS was reimbursed twice by the state for legal representation costs. DHS submitted an invoice to the state which was inaccurate and contained ineligible legal representation costs.

2000 Update : Finding closed by PaDPW's December 1, 1999 letter. Questioned costs to be considered for adjustment in the settlement process. As of June 1, 2001 DPW had not completed the settlement process.

Contact : John Zanier (215) 683-6063

Human Services Development Fund

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2000

Reference Number	Status	Questioned Costs
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1996 - 34	Unresolved	\$109,317
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Condition : DHS did not submit accurate expenditure reports for the HSDF program to the State.

2000 Update : Finding closed by Pa. Bureau of Financial Operations' May 27, 1999 letter. Questioned costs to be considered for adjustment in the settlement process. City received a letter from Pa. DPW, dated November 16, 2000, requesting repayment of questioned costs. DHS filed an appeal on November 28, 2000 and is currently awaiting a hearing date. DHS has documentation, from the Department of Recreation, attesting that they incurred eligible costs in excess of the amount questioned.

Contact : John Zanier (215) 683-6063

Mental Health/Retardation

1998 - 12	Unresolved	\$11,388,686
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Condition : The Health Department has been unable to obtain an audit report from Allegheny University Hospital for fiscal years 1997 and 1998.

2000 Update : The U.S. Department of Health and Human Services (USHHS), in a November 6, 2000 letter, directed the City to refund \$11,388,686 in questioned costs. On November 29, 2000 the City appealed this decision, in part, because only \$1,074,896 of the questioned costs involved USHHS funding. USHHS acknowledged receipt of the City's appeal in a letter dated December 8, 2000. This letter also indicated that the Office of Audit Resolution and Cost Policy (OARCP) would decide whether to resolve the issue directly with Allegheny University (AU), or jointly, with AU and the City. On January 2, 2001, USHHS advised the City that OARCP intended to pursue the matter jointly and stayed the proceedings to permit the parties to pursue resolution of the matter. The PaDPW, in a letter dated December 22, 2000, indicated that the City's corrective action plan appeared adequate and resolved its share of the questioned costs (\$8,099,067). DPW closed the finding but will continue to monitor the issue to ensure full resolution. As of June 1, 2001 the City has not received a management letter from the Pa. Department of Health addressing the remaining \$2,214,723 of questioned costs.

Contact : Fred Gauss (215) 685-5310

Suspension and Debarment

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2000

Reference Number	Status	Questioned Costs
1999 - 10	Unresolved	\$0
<p>Condition : The City did not comply with federal and state regulations pertaining to suspension and debarment certifications. The City's Department of Human Services (DHS) failed to obtain from subrecipient contractors, certification that the organizations and principals were not suspended or debarred from participation in federal and Department of Public Welfare funded programs. We tested a total of 45 federally funded transactions to determine if the required suspended and debarred certification was obtained. The 13 DHS contracts relating to the Children and Youth subrecipients were all found to be deficient. Contracts lacking the debarred and suspended certification were found for grants with the following CFDA #s: 93.558, 93.658, in addition to DPW Act 148 program grants.</p> <p>2000 Update : Appropriate language contained in the fiscal year 2001 contracts.</p> <p>Contact : Stanlev Odyniec (215) 683-6038</p>		
<hr/>		
PA Department of Public Welfare (15 detail records)		
Total Questioned Costs:		\$18,094,949

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2000

Reference Number	Status	Questioned Costs
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US Department of Health & Human Services

HIV Emergency Relief Formula Grants

1998 - 10	Resolved	\$30,000
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Condition : AACO charged grant BRX63005-97 for \$3,414 of costs incurred after the 2/28/98 grant ending date and \$30,000 for obligations liquidated after the 1/31/99 extension date by the grantor.

2000 Update : Finding and questioned costs of \$30,000 resolved by USHHS's February 6, 2001 letter.

Contact : Fred Gauss (215) 685-5310

HIV Emergency Relief Grants

1997 - 21	Unresolved	\$23,554
------------------	-------------------	-----------------

Condition : During fiscal 1997, the Department of Public Health drewdown grant funds in advance of being earned. For the HIV Emergency Relief Project Grant, the excess drawdown represented 23% of the award balance.

2000 Update : Health Department awaiting instructions to repay \$23,554 of questioned costs.

Contact : Fred Gauss (215) 685-5310

HIV Prevention Activities

1998 - 09	Unresolved	\$357,456
------------------	-------------------	------------------

Condition : AACO liquidated \$357,456 of grant obligations related to grant identification number U62/CCU304524-08-2, more than 90 days after the end of the grant period.

2000 Update : Grantor instructed city to apply for an, after the fact, extension of the 90 day time frame to liquidate grant obligations. On April 20, 2001, the Department of Health filed for an eight month extension to allow all grant obligations to be liquidated. City is awaiting USHHS' approval of the extension to resolve questioned costs.

Contact : Fred Gauss (215) 685-5310

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2000

Reference Number	Status	Questioned Costs
1996 - 08	Unresolved	\$30,420
<p>Condition : AACO charged the full salary and fringe benefits of 5 out of 8 employees reviewed to the Project, Formula or Prevention grants even though these employees spent only a portion or no time working on program related activities.</p> <p>2000 Update : This finding, reported as resolved on the FY'99 Schedule, is being reinstated for the HIV Prevention component of the finding, per an April 9, 2001 FAX from USHHS - CDC. The USHHS - CDC allowed \$8,260 as an acceptable allocation to the HIV Prevention award, thereby reducing the amount of questioned costs to \$30,420. A payment voucher in the amount of \$30,420 was processed in July 2001 to repay questioned costs.</p> <p>Contact : Fred Gauss (215) 685-5310</p>		
1996 - 09	Unresolved	\$63,270
<p>Condition : Health billed the same expenditures to both the Substance Abuse Prevention and Treatment Block Grant and to the HIV Prevention Activity grant.</p> <p>2000 Update : Finding resolved in FY'99 but reinstated due to April 9, 2001 FAX from USHHS - CDC. City is awaiting instructions for repayment of questioned costs.</p> <p>Contact : Fred Gauss (215) 685-5310</p>		
Total Questioned Costs:		\$504,700

US Department of Health & Human Services (5 detail records)

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2000

Reference Number	Status	Questioned Costs
US Department of Housing & Urban Development		
Community Development Block Grant		
1999 - 13	Unresolved	\$0
Condition : The Office of Housing and Community Development (OHCD) did not accurately report new advances and advance recoveries in schedules it used to compute program expenditures reported in the Grantee Performance Report (GPR). Advances made to subrecipients during fiscal 1999 were overstated by \$85,330, while advance recoveries were understated by \$38,666.		
2000 Update : OHCD has implemented corrective action to record advances and advance recoveries on a monthly basis and subsequently subjected to quarterly reconciliations. Quarterly reconciliations to be formally approved by supervisory personnel.		
Contact : Ezra Tepel (215) 686-9725		
1996 - 03	Resolved	\$0
Condition : OHCD inaccurately reported certain financial information on the Consolidated Annual Performance Report (CAPR).		
2000 Update : Corrective action has occurred, an annual procedure was implemented to formally reconcile the CAPR to the city's financial records with appropriate supervisory sign-offs.		
Contact : Ezra Tepel (215) 686-9725		
Emergency Shelter		
1998 - 06	Resolved	\$0
Condition : OHCD did not submit annual Financial Status reports for FY98 for program costs incurred under project numbers S-97-42-0001 and S-96-42-0001.		
2000 Update : Corrective action implemented, appropriate reports were filed and a Memo of Understanding executed between OHCD and OESS.		
Contact : Ezra Tepel (215) 686-9725		

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2000

Reference Number	Status	Questioned Costs
1997 - 16	Unresolved	\$0
<p>Condition : The Office of Emergency Shelter and Services' system of internal control fails to meet the standards for financial management systems required for this grant. Testing disclosed that weaknesses in their internal control system allowed OESS to make reimbursement requests using expenditures that had already been reimbursed on earlier drawdowns.</p> <p>2000 Update : OESS has assigned an accountant full-time grant management responsibility and established a system to ensure that reimbursement requests are based on actual expenditure documents. This person utilizes FAMIS records for grant drawdown requests. Since assigning this person, there was no subsequent citing of this condition.</p> <p>Contact : Richard Shaeffer (215) 686-7184</p>		
HOWPA		
1999 - 12	Unresolved	\$10,366
<p>Condition : The Housing Opportunities for Persons with AIDS (HOPWA) grant's charged program expenditures were in excess of the amounts allowed for administrative costs incurred by project sponsors. For three subrecipient agencies (project sponsors), out of fourteen tested, administrative expenses charged to the program exceeded 7% of amounts received.</p> <p>2000 Update : In addition to formally communicating the 7% limitation to project sponsors, OHCD personnel have been directed to verify that amounts billed for administrative costs do not exceed the 7% limitation on each subrecipient invoice received for reimbursement. Corrective action is in progress.</p> <p>Contact : Ezra Tepel (215) 686-9725</p>		
Total Questioned Costs:		\$10,366

US Department of Housing & Urban Development (5 detail records)

Commonwealth of Pennsylvania

Department of Public Welfare

Supplementary Schedules

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CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER
12th Floor, Municipal Services Bldg.
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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

Mayor and Members of the Council
of the City of Philadelphia

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 with respect to the financial schedules and exhibits required by the DPW Single Audit Supplement. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the DPW. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have compared the amounts and classifications on the supplemental financial schedules listed below, which summarize amounts reported to DPW for fiscal years ended June 30, 2000, and 1999 and 1998 for the Title IV-D Child Support Program – Supplementals, 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
O F F I C E O F T H E C O N T R O L L E R

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Program	A-1	Summary of Expenditures
Title IV-D Child Support Program – Supplemental (1999)	A-1	Summary of Expenditures
Title IV-D Child Support Program – Supplemental (1998)	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 (2000)	Revenues and Expenditures

- (b) 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, 1997, 1999 and 2000, to the corresponding amounts in the audited books and records of the City of Philadelphia.

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
(Combined) Homeless Assistance Program – Pennfree Bridge Housing	XIX (1997)	Revenues and Expenditures
Pennfree Bridge Housing 1999 Homeless Assistance Program	-	Expenditures
Pennfree Bridge Housing - 2000 Homeless Assistance Program	-	Expenditures
Community-Based Family Center Program (2000)	-	Revenues and Expenditures

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

- (c) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on reports submitted to DPW for the period in question.
- (d) The processes detailed in the three preceding paragraphs, (a), (b) and (c) above, disclosed the following findings which have not been reflected on the corresponding schedules:

County Children and Youth
Social Services Programs, Exhibit I

Expenditures reported on this exhibit are overstated by \$4.5 million. This occurred because of the inclusion of \$4.5 million in encumbered but unspent funds. Of this amount, \$3.8 million has been reported as reimbursable through DPW from state and federal funds.

(Combined) Homeless Assistance Program
Pennfree Bridge Housing, Exhibit XIX (1997)

Documentation was available to support \$1,251,800 of the \$1,344,431 total expenditures reported on this exhibit.

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

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

Signed

July 27, 2001

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

Signed

JONATHAN A. SAIDEL, CPA
City Controller

**PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2000**

Calendar Quarter Ended 9/30/99	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
Salary/Overhead (Exclude Blood Tests)	5,255,982	322,012	4,933,970	66%	3,256,420
Fees/Costs	(25,432)		(25,432)	66%	(16,785)
Interest/Program Income	(58,784)	(1,201)	(57,583)	66%	(38,005)
Blood Testing Fees	(6,907)		(6,907)	90%	(6,216)
Subtotal	5,164,859	320,811	4,844,048		3,195,414
Blood Testing Costs	27,494		27,494	90%	24,745
ADP	415,644	8,505	407,139	66%	268,712
Statewide Computer			0	66%	0
Net Total	5,607,997	329,316	5,278,681		3,488,871

Calendar Quarter Ended 12/31/99	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
Salary/Overhead (Exclude Blood Tests)	5,068,608	334,590	4,734,018	66%	3,124,452
Fees/Costs	(19,700)		(19,700)	66%	(13,002)
Interest/Program Income	(107,940)	(2,492)	(105,448)	66%	(69,595)
Blood Testing Fees	(4,851)		(4,851)	90%	(4,366)
Subtotal	4,936,117	332,098	4,604,019		3,037,489
Blood Testing Costs	45,045		45,045	90%	40,540
ADP	533,596	11,924	521,672	66%	344,303
Statewide Computer			0	66%	0
Net Total	5,514,758	344,022	5,170,736		3,422,332

Calendar Quarter Ended 3/31/00	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
Salary/Overhead (Exclude Blood Tests)	5,751,133	334,559	5,416,574	66%	3,574,939
Fees/Costs	(3,774)		(3,774)	66%	(2,491)
Interest/Program Income	(112,233)	(2,335)	(109,898)	66%	(72,533)
Blood Testing Fees	(3,174)		(3,174)	90%	(2,857)
Subtotal	5,631,951	332,224	5,299,727		3,497,058
Blood Testing Costs	73,643		73,643	90%	66,278
ADP	339,689	7,065	332,624	66%	219,532
Statewide Computer			0	66%	0
Net Total	6,045,283	339,289	5,705,994		3,782,868

Calendar Quarter Ended 6/30/00	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
Salary/Overhead (Exclude Blood Tests)	5,877,805	478,601	5,399,204	66%	3,563,474
Fees/Costs	(55,865)		(55,865)	66%	(36,871)
Interest/Program Income	(143,759)	(3,018)	(140,741)	66%	(92,889)
Blood Testing Fees	(6,731)		(6,731)	90%	(6,058)
Subtotal	5,671,449	475,583	5,195,866		3,427,656
Blood Testing Costs	40,745		40,745	90%	36,671
ADP	219,933	4,620	215,313	66%	142,107
Statewide Computer			0	66%	0
Net Total	5,932,127	480,203	5,451,924		3,606,434

**PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM - SUPPLEMENTAL
FISCAL YEAR ENDED JUNE 30, 1999**

Calendar Quarter Ended 09/30/98	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
Salary/Overhead (Exclude Blood Tests)		12,375	(12,375)	66%	(8,168)
Fees/Costs			0	66%	0
Interest/Program Income		5	(5)	66%	(3)
Blood Testing Fees			0	90%	0
Subtotal	0	12,380	(12,380)		(8,171)
Blood Testing Costs			0	90%	0
ADP		970	(970)	66%	(640)
Statewide Computer			0	66%	0
Net Total	0	13,350	(13,350)		(8,811)

Calendar Quarter Ended 12/31/98	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
Salary/Overhead (Exclude Blood Tests)		16,656	(16,656)	66%	(10,993)
Fees/Costs			0	66%	0
Interest/Program Income		(140)	140	66%	92
Blood Testing Fees			0	90%	0
Subtotal	0	16,516	(16,516)		(10,901)
Blood Testing Costs			0	90%	0
ADP		2,194	(2,194)	66%	(1,448)
Statewide Computer			0	66%	0
Net Total	0	18,710	(18,710)		(12,349)

Calendar Quarter Ended 03/30/99	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
Salary/Overhead (Exclude Blood Tests)		4,944	(4,944)	66%	(3,263)
Fees/Costs			0	66%	0
Interest/Program Income		(51)	51	66%	34
Blood Testing Fees			0	90%	0
Subtotal	0	4,893	(4,893)		(3,229)
Blood Testing Costs			0	90%	0
ADP		404	(404)	66%	(267)
Statewide Computer			0	66%	0
Net Total	0	5,297	(5,297)		(3,496)

Calendar Quarter Ended 6/30/99	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
Salary/Overhead (Exclude Blood Tests)			0	66%	0
Fees/Costs			0	66%	0
Interest/Program Income			0	66%	0
Blood Testing Fees			0	90%	0
Subtotal	0	0	0		0
Blood Testing Costs			0	90%	0
ADP	560	11	549	66%	362
Statewide Computer			0	66%	0
Net Total	560	11	549		362

**PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM - SUPPLEMENTAL
FISCAL YEAR ENDED JUNE 30, 1998**

Calendar Quarter Ended 09/30/97	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
Salary/Overhead (Exclude Blood Tests)			0	66%	0
Fees/Costs			0	66%	0
Interest/Program Income			0	66%	0
Blood Testing Fees			0	90%	0
Subtotal	0	0	0		0
Blood Testing Costs			0	90%	0
ADP			0	66%	0
Statewide Computer			0	66%	0
Net Total	0	0	0		0

Calendar Quarter Ended 12/31/97	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
Salary/Overhead (Exclude Blood Tests)		11,892	(11,892)	66%	(7,849)
Fees/Costs			0	66%	0
Interest/Program Income		(194)	194	66%	128
Blood Testing Fees			0	90%	0
Subtotal	0	11,698	(11,698)		(7,721)
Blood Testing Costs			0	90%	0
ADP		1,099	(1,099)	66%	(725)
Statewide Computer			0	66%	0
Net Total	0	12,797	(12,797)		(8,446)

Calendar Quarter Ended 03/30/98	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
Salary/Overhead (Exclude Blood Tests)		11,643	(11,643)	66%	(7,684)
Fees/Costs			0	66%	0
Interest/Program Income		(154)	154	66%	102
Blood Testing Fees			0	90%	0
Subtotal	0	11,489	(11,489)		(7,582)
Blood Testing Costs			0	90%	0
ADP		1,027	(1,027)	66%	(678)
Statewide Computer			0	66%	0
Net Total	0	12,516	(12,516)		(8,260)

Calendar Quarter Ended 06/30/98	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
Salary/Overhead (Exclude Blood Tests)		13,494	(13,494)	66%	(8,906)
Fees/Costs			0	66%	0
Interest/Program Income		(390)	390	66%	257
Blood Testing Fees			0	90%	0
Subtotal	0	13,104	(13,104)		(8,649)
Blood Testing Costs			0	90%	0
ADP		1,346	(1,346)	66%	(888)
Statewide Computer			0	66%	0
Net Total	0	14,450	(14,450)		(9,537)

EXHIBIT I

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
COUNTY CHILDREN AND YOUTH PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000**

EXPENDITURES	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
<u>NET CHILD WELFARE EXPENDITURES :</u>											
01. 100 % Reimbursement	5,792,605		1,487,440	1,562,627					2,742,538	2,742,538	
02. 90 % Reimbursement	19,649,021		4,091,312			9,817,213			5,740,496	5,166,446	574,050
03. 80 % Reimbursement	251,975,871	2,888,308	80,480,003			46,618,143		3,147,302	118,842,114	95,073,692	23,768,422
04. 60 % Reimbursement	140,039,672		45,704,771			9,009,568	792,217	1,240,325	83,292,791	49,975,675	33,317,116
05. 50 % Reimbursement	32,081,078		2,346,492			24,160,285			5,574,301	2,787,151	2,787,150
06. Other Reimbursement	0								0		
07. TOTAL NET EXPENDITURES :	449,538,247	2,888,308	134,110,018	1,562,627	0	89,605,209	792,217	4,387,627	216,192,240	155,745,502	60,446,738
YDC/YFC PLACEMENT EXPENDITURES:											
08. 80 % DPW Participation	2,725								2,725	2,180	545
09. 60 % DPW Participation	18,359,728								18,359,728	11,015,837	7,343,891
10. TOTAL YDC/YFC EXPENDITURES:	18,362,453	0	0	0	0	0	0	0	18,362,453	11,018,017	7,344,436
11. RESERVED DPW USE	15,117,200		4,003,864						11,113,336	6,668,001	4,445,335
12. NON-ALLOWABLE EXPENDITURES :	3,520,912								3,520,912		3,520,912
13. TOTAL EXPENDITURES :	486,538,812	2,888,308	138,113,882	1,562,627	0	89,605,209	792,217	4,387,627	249,188,941	173,431,520	75,757,421
14. Total HSDF Used for Child Welfare :	1,906,977	15. Total Title IV-D Collections :					1,021,888	16. Total IV-D/IV-E Collections :			898,741
A. State Act 148, Line 7 :	155,745,502	B. State Act 148 Allocation :					163,653,318	C. Adj. State Share (Lower of A or B) :			155,745,502

EXHIBIT II

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM CRISIS ADMINISTRATION
CONTRACT NUMBER: ME95101008
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000

	<u>Reported</u>	<u>Actual</u>
<u>REVENUES</u>		
Pennsylvania Department of Public Welfare	401,000	401,000
Interest Income		
Total Revenues :	<u>401,000</u>	<u>401,000</u>
<u>EXPENDITURES</u>		
Personnel:		
Wages	226,658	226,658
FICA		
Workmen's Compensation		
Unemployment Compensation		
Retirement		
Medical Insurance		
Total Personnel:	<u>226,658</u>	<u>226,658</u>
Operating Costs:		
Travel Staff		
Telephone		
Advertising		
Postage	470	470
Printing		
Community Groups	170,675	170,675
Rental of Real Estate		
Equipment Maintenance		
Office Supplies	1,200	1,200
Equipment Purchase	1,185	1,185
Total Operating:	<u>173,530</u>	<u>173,530</u>
Audit Costs	0	0
Total Expenditures:	<u>400,188</u>	<u>400,188</u>
Excess of Revenue Over Expenditures:	<u>812</u>	<u>812</u>

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
MENTAL HEALTH SERVICES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000

SOURCE OF DPW FUNDS	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						
A. MH SERVICES (App 140)	0	107,370,503	107,370,503	107,370,503	0				0
B. OTHER STATE FUNDS									
1. Special. Res. (App 160)	0	1,286,178	1,286,178	1,286,178	0				0
2. BH Initiative (App 173)	0	4,818,323	4,818,323	4,818,323	0				0
3. BH IGT (App 173)	0	1,018,356	1,018,356	1,018,356	0				0
Total Other State	0	7,122,857	7,122,857	7,122,857	0	0	0	0	0
C. SSBG (App 734)	0	7,902,745	7,902,745	7,902,745	0				0
D. CMHSBG (App 903)	0	1,471,168	1,471,168	1,471,168	0				0
E. OTHER FEDERAL FUNDS									
1. Fed. CASSP (App 842)	0	35,000	35,000	35,000	0				0
2. Community Sup (App 714)	0	0	0	0	0				0
3. BH MIS (992)	0	0	0	0	0				0
4. PATH Homeless (App 769)	0	215,248	215,248	215,248	0				0
5. Access Grant (App 948)	0	0	0	0	0				0
Total Other Federal	0	250,248	250,248	250,248	0	0	0	0	0
F. TOTAL	0	124,117,521	124,117,521	124,117,521	0	0	0	0	0

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000

MENTAL HEALTH PROGRAM	Administrator's Office	Community Services	Service Management	Intensive Case Management
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	7,204,163	4,690,127	0	23,900,907
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	753,474	0		0
B. County Funded Ineligible	62,992	0		0
C. Other Eligible	0	0		0
D. Other Ineligible	0	355		2,017
E. Total Costs Over Allocation	816,466	355	0	2,017
IV. REVENUES				
A. Program Service Fees	0	0		0
B. Private Insurance Fees	0	0		9,559
C. Medical Assistance	0	0		242,290
D. Medical Assistance - MA 325 (1150 Waiver)	0	0		0
E. Medical Assistance - Administrative Claims	13,399	0		0
F. Room and Board	0	0		0
G. Earned Interest	1,864	1,258		1,612
H. Other	0	260,540		18,987,198
I. Total Revenue :	15,263	261,798	0	19,240,659
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	5,415,506	2,598,057		0
B. Base Allocation 100 %	0	0		3,111,973
C. DPW Categorical Funding 90 % Subtotal	0	0		0
D. DPW Categorical Funding 100 % Subtotal	355,205	1,470,084		1,546,258
E. SSBG				
90 % Adult	0	0		0
90 % Child	0	0		0
100 % Adult	0	0		0
100 % Child	0	0		0
F. CMHSBG (ADAMH)				
90 %	0	0		0
100 %	0	71,160		0
VI. COUNTY MATCH				
10 % County Match	601,723	288,673		0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	6,372,434	4,427,974	0	4,658,231
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000

MENTAL HEALTH PROGRAM	Outpatient	Inpatient	Day Treatment (Partial Hosp.)	Emergency Services Crisis Interv.
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	23,430,843	3,609,580	16,019,499	
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	
B. County Funded Ineligible	62,554	237,272	0	
C. Other Eligible	0	0	131	
D. Other Ineligible	3,383	0	0	
E. Total Costs Over Allocation	65,937	237,272	131	0
IV. REVENUES				
A. Program Service Fees	526,273	0	65,738	
B. Private Insurance	722,008	0	448,182	
C. Medical Assistance	505,692	0	284,938	
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	
E. Medical Assistance - Administrative Claims	0	0	0	
F. Room and Board	0	0	0	
G. Earned Interest	41,435	0	0	
H. Other	7,863,674	60	13,113,515	
I. Total Revenue :	9,659,082	60	13,912,373	0
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	10,593,835	0	0	
B. Base Allocation 100 %	0	3,337,864	2,026,951	
C. DPW Categorical Funding 90 % Subtotal	0	0	0	
D. DPW Categorical Funding 100 % Subtotal	1,581,831	34,384	80,044	
E. SSBG 90 % Adult	0	0	0	
90 % Child	0	0	0	
100 % Adult	0	0	0	
100 % Child	0	0	0	
F. CMHSBG (ADAMH) 90 %	0	0	0	
100 %	353,065	0	0	
VI. COUNTY MATCH				
10 % County Match	1,177,093	0	0	
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	13,705,824	3,372,248	2,106,995	0
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000

MENTAL HEALTH PROGRAM	Adult Development Training	Community Employment	Vocational Rehabilitation	Social Rehabilitation
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES			4,842,208	10,711,371
III. COSTS OVER ALLOCATION				
A. County Funded Eligible			0	0
B. County Funded Ineligible			0	212,470
C. Other Eligible			0	0
D. Other Ineligible			0	453
E. Total Costs Over Allocation	0	0	0	212,923
IV. REVENUES				
A. Program Service Fees			132,851	21,758
B. Private Insurance			0	41,108
C. Medical Assistance			0	0
D. Medical Assistance - MA 325 (1150 Waiver)			0	0
E. Medical Assistance - Administrative Claims			0	0
F. Room and Board			0	0
G. Earned Interest			0	6,138
H. Other			1,018,106	1,485,322
I. Total Revenue :	0	0	1,150,957	1,554,326
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %			1,442,846	2,068,538
B. Base Allocation 100 %			0	0
C. DPW Categorical Funding 90 % Subtotal			0	0
D. DPW Categorical Funding 100 % Subtotal			1,540,364	3,683,156
E. SSBG 90 % Adult			0	0
90 % Child			0	0
100 % Adult			474,164	2,771,332
100 % Child			0	0
F. CMHSBG (ADAMH) 90 %			0	0
100 %			73,561	191,259
VI. COUNTY MATCH				
10 % County Match			160,316	229,837
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	0	3,691,251	8,944,122
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000**

MENTAL HEALTH PROGRAM	Family Support Services	Community Residential	Family Based Services	Resource Coordination
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES		69,204,226	908,920	4,865,195
III. COSTS OVER ALLOCATION				
A. County Funded Eligible		0	0	0
B. County Funded Ineligible		0	0	0
C. Other Eligible		0	0	0
D. Other Ineligible		6,484	0	858
E. Total Costs Over Allocation	0	6,484	0	858
IV. REVENUES				
A. Program Service Fees		60,804	0	0
B. Private Insurance		0	18,785	8,327
C. Medical Assistance		0	0	48,471
D. Medical Assistance - MA 325 (1150 Waiver)		0	0	0
E. Medical Assistance - Administrative Claims		0	0	0
F. Room and Board		4,739,663	0	0
G. Earned Interest		74,799	0	0
H. Other		2,471,271	806,841	3,932,121
I. Total Revenue :	0	7,346,537	825,626	3,988,919
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %		17,677,147	0	0
B. Base Allocation 100 %		0	83,294	518,322
C. DPW Categorical Funding 90 % Subtotal		2,680,278	0	0
D. DPW Categorical Funding 100 % Subtotal		39,231,844	0	16,299
E. SSBG				
90 % Adult		0	0	0
90 % Child		0	0	0
100 % Adult		0	0	0
100 % Child		0	0	0
F. CMHSBG (ADAMH)				
90 %		0	0	0
100 %		0	0	340,797
VI. COUNTY MATCH				
10 % County Match		2,261,936	0	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	61,851,205	83,294	875,418
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000

MENTAL HEALTH PROGRAM	Admin Management	Emergency Services	Hsng Suppt Services	Total
I. TOTAL ALLOCATION				124,117,521
II. TOTAL EXPENDITURES	9,690,533	18,888,532	79,033	198,045,137
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	753,474
B. County Funded Ineligible	38,002	30,858	0	644,148
C. Other Eligible	0	0	0	131
D. Other Ineligible	1,038	5,977	0	20,565
E. Total Costs Over Allocation	39,040	36,835	0	1,418,318
IV. REVENUES				
A. Program Service Fees	268,258	6,644	0	1,082,326
B. Private Insurance	9,879	310,105	0	1,567,953
C. Medical Assistance	52,494	42,268	0	1,176,153
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	13,399
F. Room and Board	0	0	14,090	4,753,753
G. Earned Interest	15,303	946,600	0	1,089,009
H. Other	828,150	6,597,368	12	57,364,178
I. Total Revenue :	1,174,084	7,902,985	14,102	67,046,771
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	942,058	5,686,048	58,438	46,482,473
B. Base Allocation 100 %	0	0	0	9,078,404
C. DPW Categorical Funding 90 % Subtotal	0	0	0	2,680,278
D. DPW Categorical Funding 100 % Subtotal	2,773,429	4,189,555	0	56,502,453
E. SSBG				0
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	4,657,249	0	0	7,902,745
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				0
90 %	0	0	0	0
100 %	0	441,326	0	1,471,168
VI. COUNTY MATCH				
10 % County Match	104,673	631,783	6,493	5,462,527
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	8,477,409	10,948,712	64,931	129,580,048
VIII. TOTAL CARRYOVER				0

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
MENTAL RETARDATION SERVICES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000

SOURCE OF DPW FUNDS	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						
A. MR SERVICES									
1. Community (NR/Res) (App 156)	230,373	32,542,747	32,773,120	32,766,769	6,351	0	0	0	6,351
2. SSBG (App 933)	0	2,408,719	2,408,719	2,408,719	0	0	0	0	0
3. Subtotal MR Services :	230,373	34,951,466	35,181,839	35,175,488	6,351	0	0	0	6,351
B. WAIVER									
1. Waiver Services (App 156/931)	633,332	133,605,769	134,239,101	133,205,318	1,033,783	0	0	0	1,033,783
2. Waiver Admin. (App 156/931)	0	10,762,112	10,762,112	10,749,083	13,029	0	0	0	13,029
3. Subtotal Waiver :	633,332	144,367,881	145,001,213	143,954,401	1,046,812	0	0	0	1,046,812
C. EARLY INTERVENTION									
1. State Early Intervent. (App 117)	142,855	4,730,203	4,873,058	4,873,058	0	0	0	0	0
2. Infants and Toddlers (App 907)	0	1,761,210	1,761,210	1,761,210	0	0	0	0	0
3. SSBG - EI (App 935)	0	349,598	349,598	349,598	0	0	0	0	0
4. EI Admin (App 117)	0	1,823,653	1,823,653	1,823,653	0	0	0	0	0
5. ITF Waiver Serv. (App 117/942)	13,225	970,630	983,855	983,855	0	0	0	0	0
6. ITF Waiver Admin. (App 117/942)	0	339,710	339,710	339,710	0	0	0	0	0
7. Subtotal Early Intervention :	156,080	9,975,004	10,131,084	10,131,084	0	0	0	0	0
D. OTHER									
1. Elwyn (App 118)	0	0	0	0	0	0	0	0	0
2. Pennhurst Dispersal (App 124)	0	0	0	0	0	0	0	0	0
3. Pennhurst Waiver (App 124/931)	0	0	0	0	0	0	0	0	0
4. Subtotal Other :	0	0	0	0	0	0	0	0	0
E. TOTAL	1,019,785	189,294,351	190,314,136	189,260,973	1,053,163	0	0	0	1,053,163

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000

EXHIBIT IV-(D) MR

MENTAL RETARDATION PROGRAM	Admin Office	Community Services	Case Management	Early Intervention
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	16,852,768	375,639	12,496,165	10,007,057
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	1,603,565	0	0	626,540
B. County Funded Ineligible	177,714	0	19,411	0
C. Other Eligible	0	0	0	414,118
D. Other Ineligible	0	669	0	0
E. Total Costs Over Allocation	1,781,279	669	19,411	1,040,658
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	0	0	0
C. Medical Assistance	0	0	1,623,209	0
D. Medical Assistance - MR EI	1,029	0	1,547,572	1,575,190
E. Medical Assistance - Administrative Claims	40,634	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	11,131	2,016	402	0
H. Other	28,828	1,156	853	0
I. Total Revenue :	81,622	3,172	3,172,036	1,575,190
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	1,650,743	234,618	0	0
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical Funding 90 % Subtotal	1,823,653	100,000	3,250,417	5,417,021
D. DPW Categorical Funding 100 % Subtotal	11,129,427	0	5,693,144	983,855
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	349,598
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
F. CMHSBG				
90 %	0	0	0	0
100 %	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	386,044	37,180	361,157	640,735
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	14,989,867	371,798	9,304,718	7,391,209
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000

EXHIBIT IV-(D) MR

MENTAL RETARDATION PROGRAM	Adult Development Training	Community Employment	Vocation Rehabilitation	Family Support Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	11,622,181	9,355,565	10,596,016	2,892,501
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	602	102	151	337
E. Total Costs Over Allocation	602	102	151	337
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
C. Medical Assistance	0	0	0	0
D. Medical Assistance - MR EI	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	18,664	18,151	24,228	1,838
H. Other	552,079	1,035,645	1,149,596	500
I. Total Revenue :	570,743	1,053,796	1,173,824	2,338
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	1,575,130	3,091,054	1,843,796	2,596,884
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical Funding 90 % Subtotal	56,752	0	0	0
D. DPW Categorical Funding 100 % Subtotal	9,237,633	4,867,163	4,697,024	4,399
E. SSBG				
90 % Adult	0	0	2,408,719	0
90 % Child	0	0	0	0
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
F. CMHSBG				
90 %	0	0	0	0
100 %	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	181,321	343,450	472,502	288,543
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	11,050,836	8,301,667	9,422,041	2,889,826
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000

EXHIBIT IV-(D) MR

MENTAL RETARDATION PROGRAM	Community Residential Services	Other		Total
I. TOTAL ALLOCATION				190,314,136
II. TOTAL EXPENDITURES	137,061,788	0		211,259,680
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	328,327	0		2,558,432
B. County Funded Ineligible	0	0		197,125
C. Other Eligible	767,404	0		1,181,522
D. Other Ineligible	11,164	0		13,025
E. Total Costs Over Allocation	1,106,895	0		3,950,104
IV. REVENUES				
A. Program Service Fees	689,409	0		689,409
B. Private Insurance	0	0		0
C. Medical Assistance	0	0		1,623,209
D. Medical Assistance - MR EI	0	0		3,123,791
E. Medical Assistance - Administrative Claims	0	0		40,634
F. Room and Board	6,083,638	0		6,083,638
G. Earned Interest	478,232	0		554,662
H. Other	453,671	0		3,222,328
I. Total Revenue :	7,704,950	0		15,337,671
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	0		10,992,225
B. Base Allocation 100 %	17,404,855	0		17,404,855
C. DPW Categorical Funding 90 % Subtotal	0	0		10,647,843
D. DPW Categorical Funding 100 % Subtotal	110,845,088	0		147,457,733
E. SSBG				
90 % Adult	0	0		2,408,719
90 % Child	0	0		349,598
100 % Adult	0	0		0
100 % Child	0	0		0
F. CMHSBG				
90 %	0	0		0
100 %	0	0		0
VI. COUNTY MATCH				
10 % County Match	0	0		2,710,932
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	128,249,943	0		191,971,905
VIII. TOTAL CARRYOVER				1,053,163

EXHIBIT X

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
HUMAN SERVICES DEVELOPMENT FUND
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000**

<u>REVENUE</u>	<u>Reported</u>	<u>Actual</u>	<u>Difference</u>
Pa. Department of Public Welfare	9,124,361	9,124,361	0
Interest Income	30,602	30,602	0
Fees	0	0	0
Client Contributions	0	0	0
Other	0	0	0
Total Revenues :	<u>9,154,963</u>	<u>9,154,963</u>	<u>0</u>
<u>EXPENDITURES</u>			
Categorical:			
Adult Services	3,210,836	3,210,836	0
Aging	0	0	0
Drug and Alcohol	520,000	520,000	0
Children and Youth	1,532,700	1,532,700	0
Mental Health	2,122,000	2,122,000	0
Mental Retardation	0	0	0
Homeless Assistance	204,164	204,164	0
Specialized	1,253,658	1,253,658	0
Generic			0
Service Coordination	250,401	250,401	0
County Administration	61,204	61,204	0
Total Expenditures:	<u>9,154,963</u>	<u>9,154,963</u>	<u>0</u>
Excess of Revenue Over (Under) Expenditures:	<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, 2000**

SOURCES OF FUNDING	TOTAL AVAILABLE FUNDS
DPW Allocation (Must Equal Total County HAP Allocation)	6,156,886
Client Contributions	36,488
Other	
Interest Earned	31,099
Total HAP Funding	6,224,473

EXPENSES	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing Services	TOTAL EXPENSES
On Behalf of Clients	440,500		248,798	2,060,038		2,749,336
Personnel	893,734	1,655,882				2,549,616
Operating	321,712	293,470	45,000			660,182
Fixed Assets/Equipment	92,553	6,496				99,049
Subtotal	1,748,499	1,955,848	293,798	2,060,038	0	6,058,183
County Administration (Max 10% Total HAP Funding)						166,290
Total HAP Expenses						6,224,473
Total Unexpended Funds						\$0

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
(COMBINED) HOMELESS ASSISTANCE PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 1997**

SOURCES OF FUNDING - PENNFREE BRIDGE HOUSING		TOTAL AVAILABLE FUNDS
DPW Allocation (Must Equal Total County HAP Allocation)		1,251,800
Client Contributions		27,487
Other		65,144
Interest Earned		0
Total HAP Funding		1,344,431

EXPENSES	PENNFREE Bridge Housing					TOTAL EXPENSES
Clients	400,922					400,922
Personnel	756,889					756,889
Operating	173,444					173,444
Fixed Assets	13,176					13,176
Subtotal	1,344,431	0	0	0	0	1,344,431
		County Administration (Max 10% Total HAP Funding)				0
		Total HAP Expenses				1,344,431

Total Unexpended Funds	\$0
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**PHILADELPHIA COUNTY
SCHEDULE OF EXPENDITURES
PENNFREE BRIDGE HOUSING PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 1999**

PERSONNEL	
Wages and Salaries	670,317
Benefits	178,620
Training/Conferences	453
Sub-Total:	849,390

OPERATING	
Rent	194,400
Communications	13,160
Insurance	18,483
Legal Service/Audits	11,227
Supplies	16,963
Staff Travel	4,310
Overhead	98,437
Systems Consultant	683
Occupancy Costs	38,301
Sub-Total:	395,964

FIXED ASSETS	
Equipment	515
Furnishings	0
Repairs	9,241
Sub-Total:	9,756

CLIENTS	
Food	2,760
Rent Assistance	83,997
Security Deposits	0
Utilities	19,459
Purchased Service	55,641
Transportation	4,615
Sub-Total:	166,472

TOTAL EXPENSES:	1,421,582
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SOURCES OF FUNDING	
Allocations	1,251,800
Interest	10,285
Client Contributions	51,198
Other	108,299
TOTAL FUNDING:	1,421,582

UNEXPENDED FUNDS:	0
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**PHILADELPHIA COUNTY
SCHEDULE OF EXPENDITURES
PENNFREE BRIDGE HOUSING PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000**

PERSONNEL	
Wages and Salaries	600,653
Benefits	122,713
Training/Conferences	1,848
Sub-Total:	725,214

OPERATING	
Rent	32,451
Communications	13,157
Insurance	26,779
Legal Service/Audits	14,789
Supplies	28,208
Staff Travel	3,336
Overhead	150,420
Systems Consultant	0
Occupancy Costs	53,343
Sub-Total:	322,483

FIXED ASSETS	
Equipment	5,034
Furnishings	3,980
Repairs	12,671
Sub-Total:	21,685

CLIENTS	
Food	9,924
Rent Assistance	69,803
Security Deposits	0
Utilities	78,644
Purchased Service	111,459
Transportation	5,167
Sub-Total:	274,997

TOTAL EXPENSES:	1,344,379
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SOURCES OF FUNDING	
Allocations	1,251,800
Interest	5,684
Client Contributions	64,562
Other	22,333
TOTAL FUNDING:	1,344,379

UNEXPENDED FUNDS:	0
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**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
COMMUNITY-BASED FAMILY CENTER PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2000**

<u>REVENUE</u>	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Pa. Department of Public Welfare	489,451	489,451	0
Total Revenues :	<u>489,451</u>	<u>489,451</u>	<u>0</u>
<u>EXPENDITURES</u>			
I. PERSONNEL:			
Salaries/Wages	0	0	0
Benefits	0	0	0
TOTAL PERSONNEL:	<u>0</u>	<u>0</u>	<u>0</u>
II. OPERATIONS:			
Professional/Technical Services	0	0	0
Training/Conferences	0	0	0
Transportation/Travel	0	0	0
Service Contracts	0	0	0
Communication	0	0	0
Facility Expenses	0	0	0
Evaluation	0	0	0
Supplies	0	0	0
Other:	0	0	0
Outcome Based Initiatives	489,451	489,451	0
Sports	0	0	0
Indirect Costs	0	0	0
TOTAL OPERATIONS:	<u>489,451</u>	<u>489,451</u>	<u>0</u>
III. EQUIPMENT	0	0	0
Total Expenditures:	<u>489,451</u>	<u>489,451</u>	<u>0</u>
Excess of Revenue Over (Under) Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>