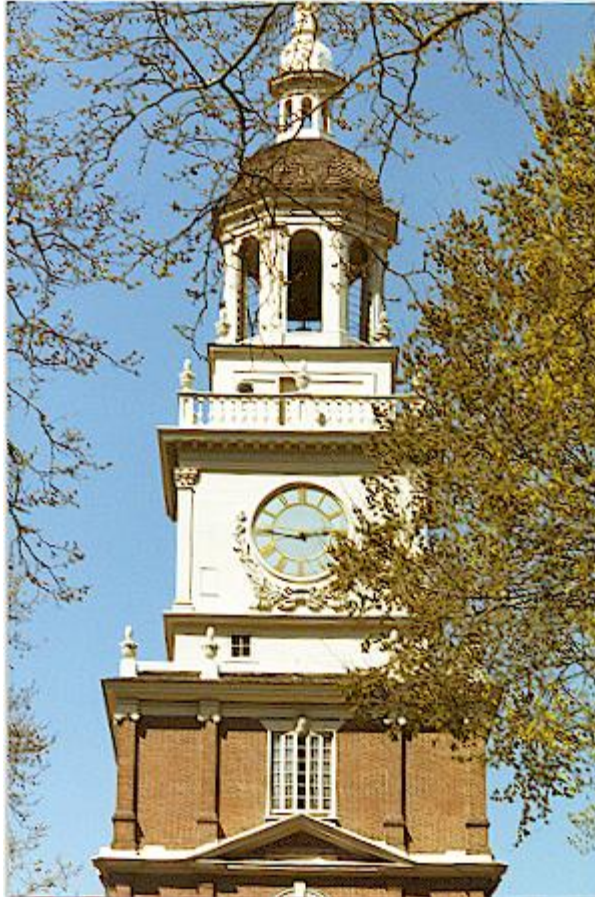


# **City of Philadelphia, Pennsylvania**



**Statement Financial Assistance  
Fiscal Year Ended**

**June 30, 2010**

**Office of the Director of Finance**



**City of Philadelphia,  
Pennsylvania**

**Schedule of  
Financial Assistance**

**Fiscal Year Ended June 30, 2010**

**CITY OF PHILADELPHIA  
SCHEDULE OF FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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**CITY OF PHILADELPHIA  
SCHEDULE OF FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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**CITY OF PHILADELPHIA  
SCHEDULE OF FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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# **INTRODUCTORY SECTION**

## **Letter of Transmittal**



# CITY OF PHILADELPHIA

## OFFICE OF THE DIRECTOR OF FINANCE

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

**ROB DUBOW**

Director of Finance

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

October 28, 2011

Dear Mayor Nutter:

The Schedule of Financial Assistance (SFA) of the City of Philadelphia for the fiscal year ended June 30, 2010, comprised of the Schedule of Expenditures of Federal Awards (SEFA), the Schedule of Expenditures of Pennsylvania Department of Public Welfare (PaDPW) Awards, and the Schedule of Federal Cash Receipts passed through the Pennsylvania Department of Community and Economic Development (PaDCED) is submitted herewith. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the Federal, PaDPW and PaDCED financial activity of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial assistance have been included.

### **THE FEDERAL SINGLE AUDIT REQUIREMENT**

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

The City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2010, presents the entire operations of the City. The CAFR was issued under separate cover on February 22, 2011. 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, February 22, 2011, coincides with the CAFR's report date, as the financial presentations in each report are derived from the same financial activity in the City's various funds. Copies of the reporting package (CAFR and SFA) and Data Collection Form must be forwarded to the Federal Audit Clearinghouse (The U.S. Bureau of the Census). In addition, a reporting package must be issued to each grantor agency (federal, state or other government) affected by an audit finding on the Schedule of Findings and Questioned Costs or the Summary Schedule of Prior Year Findings. The report must be forwarded within 30 days of our receipt, but no later than nine months year after our fiscal year end of June 30, 2010. In accordance with the Act, the SEFA will be made available for public inspection.

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

### **AGREED UPON PROCEDURES REPORTS**

On June 30, 2010, the PaDPW reissued the Single Audit Supplement as an aid to local government entities and their independent auditors in the specific auditing and performance of the Single Audit. This supplement provides program specific auditing and reporting requirements which are applied in conjunction with the Single Audit Act's required standards and guidelines for programs funded through the PaDPW.

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

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

### **OTHER REPORTING ENTITIES**

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

### **COGNIZANT AGENCY**

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

## **INDEPENDENT AUDITOR**

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

## **AUDITOR REPORTS**

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


## **PLAN FOR CORRECTIVE ACTION**

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

## **ACKNOWLEDGMENTS**

The preparation of this report has been accomplished with the efficient and dedicated service of the Office of the Director of Finance. We would like to express our appreciation to all the members of the Grants Accounting and Administration Unit, and 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,

  
Rob Dubow,  
Director of Finance

# **FINANCIAL SECTION**

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

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



# CITY OF PHILADELPHIA

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

ALAN BUTKOVITZ  
City Controller


GERALD V. MICCIULLA  
Deputy City Controller

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2010, and have issued our report thereon dated February 22, 2011. Our report was modified to include a reference to the reports of other auditors and to the adoption of a new accounting pronouncement. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements. The accompanying Schedules of Expenditures of Federal and Pennsylvania Department of Public Welfare (DPW) Awards are presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133*, and the *DPW Single Audit Supplement* and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

February 22, 2011

  
GERALD V. MICCIULLA, CPA  
Deputy City Controller

**Schedule of Expenditures  
of Federal Awards**

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b><u>American Recovery &amp; Reinvestment Act</u></b>					
<b>Direct - :</b>					
ARRA - Restoring Ecosystem in Fairmount Park	160371	10.688	10-DG-112244419-025	1,795,000	9,196
ARRA - CDBG-R	062111	14.253	B-09-MY-42-0012	14,046,629	4,560,942
ARRA - Neighborhood Stabilization Pgm 2	062112	14.256	B-09-LN-PA-0013	43,942,532	6,548
ARRA - Homeless Prev & Rapid Re-Hsg(HPRP)	240870	14.257	S-09-MY-42-0001	21,486,240	4,400,912
ARRA - Cops Hiring Recovery Prg (CHRP)	110793	16.710	2009RJWX0074	10,903,350	983,011
ARRA - Grant Administration	100570	16.804	2009-SB-B9-0753	336,146	9,211
ARRA - JAG- Adult Probation & Parole	840492	16.804	2009-SB-B9-0753	2,585,302	1,297,254
ARRA - JAG- Clean & Seal	260133	16.804	2009-SB-B9-0753	420,000	260,060
ARRA - JAG- Community Court	840491	16.804	2009-SB-B9-0753	619,526	279,424
ARRA - JAG- Mural Restoration Crew	500103	16.804	2009-SB-B9-0753	1,376,196	238,948
ARRA - JAG- Pre-Trial Services	840493	16.804	2009-SB-B9-0753	1,188,690	567,677
ARRA - JAG- Probation Ofcr Retention	840494	16.804	2009-SB-B9-0753	1,645,192	835,034
ARRA - JAG-Green Jobs for Ex-Offenders	230134	16.804	2009-SB-B9-0753	1,000,000	115,624
ARRA - Phila Police Dept	110791	16.804	2009-SB-B9-0753	4,373,552	1,207,551
ARRA - Rehab Taxiway S - PH 3	C42588	20.106	3-42-0076-090-09	5,724,694	1,677,926
ARRA - EECBG - Building Code	260134	81.128	DE-EE0000927	300,000	99,148
ARRA - EECBG - LED Conversions	120553	81.128	DE-EE0000927	3,051,485	445,959
ARRA - EECBG- Energy Mgt Capacity	460104	81.128	DE-EE0000927	508,115	67,448
ARRA - EECBG- Greenworks Philadelphia	100582	81.128	DE-EE0000927	250,700	62,206
ARRA - EECBG- Recycle Bank RFID Reader	120555	81.128	DE-EE0000927	708,400	708,400
ARRA - EECBG- Retrofit Loans	420337	81.128	DE-EE0000927	4,775,000	109,073
ARRA - EECBG- Solar Compact Litter Basket	120554	81.128	DE-EE0000927	973,000	680,706
ARRA - EECBG- Support & Training	100581	81.128	DE-EE0000927	292,000	8,929
ARRA - Strengthening Communities Fund	050279	93.711	90SN0018/01	249,333	8,242
ARRA - 317 Varicella & Viral Vaccin Surv	142954	93.712	3U01IP000019-05S2	150,000	21,866
ARRA - Hlthy Nutrit & Phys Activity Init	142955	93.724	1U58DP002626-01	15,018,277	442,123
ARRA - Tobacco Policy & Control Init	142956	93.724	1U58DP002633-01	10,356,927	280,224
ARRA - CBIS INT'L Recheck AE6 Area	C42594	97.117	HSTS04-09-H-REC137	7,059,511	1,618,247
ARRA - CBIS Sector 23 & Term A-EAST	C42593	97.117	HSTS04-09-H-REC136	19,550,422	604,762
<b>Subtotal: Direct</b>				<b>174,686,219</b>	<b>21,606,649</b>
<b>Passed-Through - PA Department of Health:</b>					
ARRA - Healthy Homes Demonstration Grant	142951	14.908	4100046477	157,297	75,403
<b>Subtotal: Passed-Through PA Department of Health</b>				<b>157,297</b>	<b>75,403</b>
<b>Passed-Through - PA Department of Transportation:</b>					

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
ARRA - Center City Resurfacing	120552	20.205	067542	289,601	16,167
ARRA - City Wide 101-Resurface & Restore	120550	20.205	066595B	893,646	91,524
ARRA - City Wide 102-Resurface & Restore	120551	20.205	067555	443,000	2,225
ARRA - Citywide 101	C12212	20.205	066595B	6,222,140	218,231
<b>Subtotal: Passed-Through PA Department of Transportation</b>				<b>7,848,387</b>	<b>328,146</b>
<b>Passed-Through- PA Department of Public Welfare:</b>					
ARRA - Child Support Enforcement	840670	93.563	Title IV-D	3,997,866	3,997,866
ARRA - Title IVE Foster Care (PM)	220455	93.658	Certification Letter	3,306,598	3,306,598
ARRA - Title IV-E Adoption Assistance	220454	93.659	Certification Letter	2,055,152	2,055,152
ARRA - IT & F Waiver EI (77850)	150362	93.778	Award Letter	600,280	600,280
ARRA - MA Autism Program(70711)	150408	93.778	Award Letter	123,971	40,074
<b>Subtotal: Passed-Through PA Department of Public Welfare</b>				<b>10,083,867</b>	<b>9,999,970</b>
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
ARRA - HPRP (46166)	240886	14.257	C000046166	2,091,608	282,532
ARRA - HPRP- State Comp- Achieveability	240881	14.257	C000046132	90,000	9,000
ARRA - HPRP- State Comp- Valley Youth	240883	14.257	C000046134	199,888	37,341
ARRA - HPRP- State Competitive- HAP	240884	14.257	C000046135	195,000	43,336
ARRA - HPRP- State Competitive- WAA	240882	14.257	C000046133	200,000	12,081
ARRA - Community Services Block Grant	080281	93.710	C000046794	7,222,086	2,197,224
ARRA - Community Services Block Grant	240893	93.710	C000046794	600,000	247,914
ARRA - Community Services Block Grant	230235	93.710	C0000046794	508,000	217,056
<b>Subtotal: Passed-Through PA Department of Community and Economic Devel</b>				<b>11,106,582</b>	<b>3,046,484</b>
<b>Passed-Through - PA Department of Environmental Protection:</b>					
ARRA - State Clean Diesel Grant Prj	142957	66.040	SAP#4100050727	616,740	570,000
<b>Subtotal: Passed-Through PA Department of Environmental Protection</b>				<b>616,740</b>	<b>570,000</b>
<b>Passed-Through - PA Commission on Crime and Delinquency:</b>					
ARRA - STOP DV Enforcement Team	690352	16.588	2009-AS-03/04-20445	199,800	75,310
ARRA - Philadelphia's JJS Recovery Grant	690350	16.803	2009-AJ-02-20358	272,278	91,294
ARRA - Victim Svcs Job Creation Grt	690353	16.803	2009-AJ-08-20852	105,098	8,316
ARRA - VOJO 2009-2011	690351	16.803	2009-AJ-07-20595	489,556	243,839
ARRA - VOJO-Victims Of Juvenile Offenders	840495	16.803	2009-AJ-07-20599	481,784	236,751
<b>Subtotal: Passed-Through PA Commission on Crime and Delinquency</b>				<b>1,548,516</b>	<b>655,509</b>
<b>Passed-Through- U.S. Department of Housing &amp; Urban Development:</b>					

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
ARRA - Healthy Homes Demonstration Grant	142937	14.908	PALHD0172-08	875,000	161,894
<b>Subtotal: Passed-Through U.S. Department of Housing &amp; Urban Development</b>				<u>875,000</u>	<u>161,894</u>
<b>Passed-Through - Philadelphia Corporation for the Aging:</b>					
ARRA - Senior Comm Svc Employ Pgm	050275	17.235	Award Letter 04/20/2009	49,685	2,144
ARRA - Senior Comm Svc Employ Pgm	050277	17.235	Award Letter 06/24/2010	224,421	223,799
<b>Subtotal: Passed-Through Philadelphia Corporation for the Aging</b>				<u>274,106</u>	<u>225,943</u>
<b>Passed-Through - Philadelphia Workforce Development Corporation:</b>					
ARRA - C-Tech Training Pgm (MORE)	230234	17.258	AR10-301	240,000	19,450
<b>Subtotal: Passed-Through Philadelphia Workforce Development Corporation</b>				<u>240,000</u>	<u>19,450</u>
<b>Passed-Through - PENNVEST:</b>					
ARRA - Stormwater Mgt	LN532	66.468	51001240902-CW	100,000	100,000
ARRA - Water Treatment Improv	LN529	66.468	510000090902-CW	100,000	100,000
<b>Subtotal: Passed-Through PENNVEST</b>				<u>200,000</u>	<u>200,000</u>
<b>Total American Recovery &amp; Reinvestment Act:</b>				<u><b>207,636,714</b></u>	<u><b>36,889,449</b></u>
<b><u>U.S. Department of Agriculture</u></b>					
<b>Cluster - PA Department of Education:</b>					
School Lunch Breakfast and Milk	221138	10.555	Receipts	199,081	33,868
School Lunch Breakfast and Milk	221161	10.555	Receipts	152,818	152,818
Summer Food Program	160338	10.559	Budget	4,492,205	79,889
Summer Food Program	160346	10.559	Budget	5,240,183	4,711,815
Summer Food Program	160362	10.559	Budget	4,281,251	193,122
<b>Subtotal: Cluster PA Department of Education</b>				<u>14,365,537</u>	<u>5,171,512</u>
<b>Passed-Through - PA Department of Education:</b>					
After School Snack Program	160347	10.558	300-51-726-0	315,000	2,228
After School Snack Program	160363	10.558	300-51-726-0	350,000	274,266
Child & Adult Care Food Pgm - CACFP	240450	10.558	Agreement #300-51-653-0	2,128,896	39,308
Child & Adult Care Food Prg	240900	10.558	Agreement #300-51-653-0	3,214,548	592,721
<b>Subtotal: Passed-Through PA Department of Education</b>				<u>6,008,445</u>	<u>908,523</u>
<b>Total U.S. Department of Agriculture:</b>				<u><b>20,373,982</b></u>	<u><b>6,080,034</b></u>

The accompanying notes are an integral part of this schedule.



**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b><u>U.S. Department of Commerce</u></b>					
<b>Passed-Through - PA Department of Environmental Protection:</b>					
Coastal Zone Management Implementation	280301	11.419	SAP#4100046482	13,000	13,000
<b>Subtotal: Passed-Through PA Department of Environmental Protection</b>				<u>13,000</u>	<u>13,000</u>
<b>Total U.S. Department of Commerce:</b>				<u><b>13,000</b></u>	<u><b>13,000</b></u>
<b><u>U.S. Department of Defense</u></b>					
<b>Passed-Through - PA Department of Environmental Protection:</b>					
Payment in Lieu of R. E. Taxes	363633	12.112	receipts	94,123	92,871
<b>Subtotal: Passed-Through PA Department of Environmental Protection</b>				<u>94,123</u>	<u>92,871</u>
<b>Total U.S. Department of Defense:</b>				<u><b>94,123</b></u>	<u><b>92,871</b></u>
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>					
<b>Direct - U.S. Department of Housing &amp; Urban Development:</b>					
HUD Homes Inspection Services	142659	14.000	HO3C94023800000 / C-PH	344,230	53,789
HUD Homes Inspection Services	142764	14.000	HO3C94023800000 / C-PH	354,700	54,477
HUD Homes Inspection Services	142886	14.000	HO3C94023800000 / C-PH	365,520	116,992
CDBG YEAR 14	06084	14.218	B-88-MC-42-0012	49,287,000	2,350
CDBG YEAR 21	06996	14.218	B-95-MC-42-0012	72,928,000	10,026
CDBG YEAR 22	06995	14.218	B-96-MC-42-0012	71,056,000	77,480
CDBG YEAR 24	06992	14.218	B-98-MC-42-0012	68,298,000	109,638
CDBG YEAR 25	06989	14.218	B-99-MC-42-0012	68,713,000	198,912
CDBG YEAR 26	06986	14.218	B-00-MC-42-0012	69,091,000	82,991
CDBG YEAR 27	06986	14.218	B-01-MC-42-0012	71,676,000	382,910
CDBG YEAR 28	06986	14.218	B-02-MC-42-0012	69,444,000	73,706
CDBG YEAR 29	06986	14.218	B-03-MC-42-0012	63,763,000	2,078,676
CDBG YEAR 30	06986	14.218	B-04-MC-42-0012	63,067,000	794,617
CDBG YEAR 31	06986	14.218	B-05-MC-42-0012	59,721,856	741,491
CDBG YEAR 32	06986	14.218	B-06-MC-42-0012	53,718,163	407,082
CDBG YEAR 33	06986	14.218	B-07-MC-42-0012	53,642,987	2,015,528
CDBG YEAR 34	06986	14.218	B-08-MC-42-0012	51,734,740	7,469,039
CDBG YEAR 35	06986	14.218	B-09-MC-42-0012	47,044,592	33,272,436
CDBG YEAR 35 Program Income	06986	14.218	B-09-MC-42-0012	5,318,257	5,318,257
Interim Const Assist - Lawrence Court	06ICL1	14.218	Float Loan Cont# 09208	4,505,000	4,505,000
Interim Const Assist - Sheridan St Green Hsg	06ICS5	14.218	Float Loan Cont# 09208	1,980,000	1,980,000

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Interim Const Assist - Strawberry Mansion 31s	06ICS4	14.218	Float	Loan Cont# 09208	3,275,000	3,275,000
Interim Const Assist - Strawberry Mansion 32n	06ICS3	14.218	Float	Loan Cont# 09208	1,380,000	1,380,000
Neighborhood Stabilization Pgm (NSP) Funds	06NSP0	14.218	B-08-MN-42-0002		16,832,873	4,669,679
Section 108 Loan Repayment YR 35	06986	14.218	B-09-MC-42-0012		5,335,330	5,335,330
Section 108 Loans - Year 21	060124	14.218	B-95-MC-42-0012		24,000,000	222,475
Section 108 Loans - Year 24	06SE24	14.218	B-00-MC-42-0012		12,952,826	1,919,471
UDAG - Ritz Carlton	420223	14.221	B-88-AA-42-1206	Amend #4	3,091,012	3,091,012
McKinney Shelter Program	240775	14.231	S-07-MC-42-0001		2,316,765	9,905
McKinney Shelter Program	240817	14.231	S-08-MC-42-0001		2,311,281	330,000
McKinney Shelter Program	240860	14.231	S-09-MC-42-0001		2,303,406	2,131,815
SHP - Bernize Elza Homes (PECCDC)	240664	14.235	PA01B500031		632,746	138,438
SHP - Cecil Housing - Achievability	240662	14.235	PA01B400028		655,200	45,254
SHP - FASST Housing	240672	14.235	PA01B700020		647,203	38,722
SHP - Fattah Homes	240665	14.235	PA01B500034		457,024	254,976
SHP - Fresh Start	240499	14.235	PA01B300023		903,273	140,869
SHP - Generations (Northern Home)	240666	14.235	PA01B500030		420,000	42,000
SHP - HMIS Expansion (700057)	240673	14.235	PA01B700057		99,272	99,271
SHP - HMIS Renewal (36B3T000801)	240674	14.235	PA0036B3T000801		147,924	147,924
SHP - Imani Homes V	240492	14.235	PA01B200013		1,299,981	128,314
SHP - Melville Way	240461	14.235	PA01B90-0015		365,528	6,860
SHP - Project Restoration	240635	14.235	PA01B400029		1,365,286	208,963
SHP- Prj Homes-St John Evan (700004)	240873	14.235	PA01B700004		420,000	360,000
Shelter Plus Care (96-0001)	240717	14.238	PA26C96-0001		555,552	82,218
Shelter Plus Care (96-0004)	240718	14.238	PA26C96-0004		41,139	3,791
Shelter Plus Care II (93-1087)	240715	14.238	PA26C93-1087		947,876	83,596
SPC - 1260 HDC - HOPIN I	240879	14.238	PA0040C3T000801		812,412	284,202
SPC - 1260 HDC - HOPIN II (41C3T000802)	240917	14.238	PA0041C3T000802		719,616	98,883
SPC - 1260 HDC - HOPIN III	240880	14.238	PA0042C3T000801		202,080	80,059
SPC - 1260 HDC (00-0001)	240726	14.238	PA01C00-0001		322,510	86,951
SPC - 1260 HDC (30-0026)	240731	14.238	PA01C30-0026		378,966	38,870
SPC - 1260 HDC (30-0027)	240732	14.238	PA01C30-0027		1,145,209	218,015
SPC - 1260 HDC (40-0031)	240734	14.238	PA01C40-0031		887,474	120,470
SPC - APM - Escalera (23C3T)	240890	14.238	PA0023C3T000801		79,488	22,321
SPC - APM (00-0027)	240727	14.238	PA01C00-0027		592,390	60,162
SPC - Bethesda - Bainbridge (13C3T)	240865	14.238	PA0013C3T000801		33,120	24,252
SPC - Bethesda - Scattered (70-0078)	240825	14.238	PA01C70-0078		113,820	12,704
SPC - Bethesda - Scattered (73C3T)	240889	14.238	PA0076C3T000801		122,712	68,336
SPC - Calcutta House - Serenity Court (77C3T)	240878	14.238	PA0077C3T000801		59,616	38,108

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
SPC - Calcutta House (20-0015)	240728	14.238	PA01C20-0015	160,288	19,072
SPC - Calcutta House (80-0004)	240720	14.238	PA26C80-0004	26,925	734
SPC - Calcutta Hse Apts (2C3T)	240891	14.238	PA0002C3T000800	202,080	9,985
SPC - Friends Rehab (80-0014)	240721	14.238	PA26C80-0014	469,486	73,799
SPC - Gaudenzia-Tioga Arms (40-0001)	240735	14.238	PA01C40-0001	2,471,364	158,549
SPC - Pathways to Housing (04C3T)	240892	14.238	PA0004C3T000800	2,879,640	178,104
SPC - PCRC - D&A/Efficiencies/MH (70-0076)	240819	14.238	PA01C70-0076	702,360	38,612
SPC - PCRC - Pathways/Reunification (72C3T)	240867	14.238	PA0072C3T000801	873,468	645,421
SPC - PCRC- Pathways/Reunification (70-0079)	240818	14.238	PA01C70-0079	810,288	56,799
SPC - PCRC-D&A/Efficiencies/MH (58C3T)	240866	14.238	PA0058C3T000801	757,440	516,302
SPC - Phila Hsg Sup Ctr (30-0028)	240733	14.238	PA01C30-0028	1,573,818	223,275
SPC - Prj Home Consolidated Grant (70-0069)	240821	14.238	PA01C70-0069	329,520	20,763
SPC - Project Home (97-0114)	240719	14.238	PA26C97-0114	1,305,853	356,188
SPC- 1260 HDC - HOPIN III (70-0071)	240828	14.238	PA01C70-0071	187,440	78,334
SPC- APM - Proyecto Hogareno (70-0080)	240827	14.238	PA01C70-0080	254,568	113,197
SPC -Apm-Proyecto Hogareno (33C3T)	240874	14.238	PA0033C3T000801	274,452	100,523
SPC- Calcutta Hse-Independ Plc I (51C3T)	240869	14.238	PA0051C3T000801	26,496	19,985
SPC- Frnds Rehab Pgm-Asst Lvg II(12C3T)	240868	14.238	PA0012C3T000801	169,680	107,832
SPC- PHILA VET-Freedoms Gate (70-0081)	240829	14.238	PA01C70-0081	275,220	12,907
SPC- PRJ HOME- Hope Haven II (70-0072)	240826	14.238	PA01C70-0072	61,440	19,543
SPC-1260 HDC - HOPIN II (41C3T000801)	240861	14.238	PA0041C3T000801	654,504	349,673
SPC-1260 HDC HOPIN I Renewal (70-0070)	240831	14.238	PA01C70-0070	753,348	245,567
SPC-Calcutta Hse-Independence PI2 (52C3T)	240875	14.238	PA0052C3T000801	13,248	6,185
SPC-FRIENDS Rehab-Asst Liv II(70-0082)	240830	14.238	PA01C70-0082	157,368	9,068
SPC-Phl Vet Multisvc Freedoms Gate -27C3T	240864	14.238	PA0027C3T000801	296,760	154,096
SPC-Proj HOME - Hope Haven II (39C3T)	240877	14.238	PA0039C3T000801	66,240	19,503
SPC-Proj HOME - In Comm/Crossing (49C3T)	240876	14.238	PA0049C3T000801	355,488	162,863
SPC-Salvation Army - Mid-City (59C3T000801)	240862	14.238	PA0059C3T000801	121,248	73,638
Home - Payroll	062106	14.239	M-09-MC-42-0203	180,000	159,539
HOME Investment Partnership	06HM09	14.239	M-08-MC-42-0203	14,701,876	3,813,170
HOME Investment Partnership	06HM10	14.239	M-09-MC-42-0203	16,365,392	9,037,744
HOME Investment Partnership	068536	14.239	M-94-MC-42-0203	11,715,000	87,170
HOME Investment Partnership	060229	14.239	M-96-MC-42-0203	12,922,000	4,703
HOME Investment Partnership	068148	14.239	M-93-MC-42-0203	3,000,000	23,967
HOME Investment Partnership	060056	14.239	M-97-MC-42-0203	12,613,000	8,780
HOME Investment Partnership	06HM08	14.239	M-07-MC-42-0203	15,268,611	5,461,285
HOME Investment Partnership	06HM07	14.239	M-06-MC-42-0203	15,363,342	722,891
HOME Investment Partnership	06HM06	14.239	M-05-MC-42-0203	16,044,850	344,961

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
HOME Investment Partnership	06HM05	14.239	M-04-MC-42-0203	18,045,042	344,880
HOME Investment Partnership	06HM04	14.239	M-03-MC-42-0203	16,780,000	165,000
HOME Ownership Assist/Rental Hsg	061648	14.239	M-92-MC-42-0203	6,235,711	25,373
Hopwa - Payroll	062107	14.241	PA-H-09-F-001	250,000	207,748
Housing Opp For Persons With AIDS	06HW10	14.241	PA-H-09-F-001	8,466,376	7,256,876
Housing Opp For Persons With AIDS	06HW09	14.241	PA-H-08-F-001	6,852,000	65,088
Housing Opp For Persons With AIDS	060057	14.241	PA26H97-F017	3,118,000	647
Housing Opp For Persons With AIDS	06HW01	14.241	PA-H00-F-001	3,733,000	23,960
Housing Opp For Persons With AIDS	060242	14.241	PA26H96-F016	2,682,000	340
Housing Opp For Persons With AIDS	06HW02	14.241	PA-H01-F001	6,224,000	22,951
Housing Opp For Persons With AIDS	060168	14.241	PA26H98-F001	2,743,000	2,721
Housing Opp For Persons With AIDS	06HW00	14.241	PA26H99-F001	3,428,000	24,843
BEDI - Schmidt's Dev Prj	420341	14.246	B-07-BD-42-X024	2,000,000	2,000,000
EDI - Special Prj - Rock School	420262	14.246	B-05-SP-PA-0929	120,280	120,280
EDI - Special Project - Pa Hort Soc (SPG0549	06MVP7	14.246	B-08-SP-PA-0549	196,980	196,980
HUD Lead Hazard Control	142484	14.900	PALHB0289-05	2,999,628	3,744
HUD Lead Hazard Control	142824	14.900	PALHB0401-08	3,000,000	1,371,305
HUD Lead Hazard Demo Grt	142823	14.905	PALHD0189-08	4,000,000	1,403,385
<b>Subtotal: Direct U.S. Department of Housing &amp; Urban Development</b>				<u>1,259,557,073</u>	<u>121,715,462</u>
<b>Passed-Through - PA Department of Health:</b>					
HUD Residential Lead Abatement - State	142908	14.900	SAP#4100034434	175,157	36,498
<b>Subtotal: Passed-Through PA Department of Health</b>				<u>175,157</u>	<u>36,498</u>
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
Neighborhood Stabilization Pgm (NSP) Funds	06NSP0	14.225	C000045739	3,750,000	726,258
Shelter Project (DCED 09)	240885	14.231	C000046048	222,492	82,410
<b>Subtotal: Passed-Through PA Department of Community and Economic Devel</b>				<u>3,972,492</u>	<u>808,668</u>
<b>Passed-Through - Philadelphia Housing Authority:</b>					
Davis-Bacon Wage Rate Monitoring	100524	14.850	Cooperative Agreement	130,000	2,668
Davis-Bacon Wage Rate Monitoring	100563	14.850	Cooperative Agreement	140,000	140,000
PHA / Skills for Life	221156	14.871	PHA Contract #P-003627	531,692	197,106
<b>Subtotal: Passed-Through Philadelphia Housing Authority</b>				<u>801,692</u>	<u>339,774</u>
<b>Passed-Through - Philadelphia Redevelopment Authority:</b>					
Financing Adjustment Factor (FAF) Funds	06FAF0	14.182	Intergov't Coop Agreement	1,500,000	362,351
<b>Subtotal: Passed-Through Philadelphia Redevelopment Authority</b>				<u>1,500,000</u>	<u>362,351</u>

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Total U.S. Department of Housing &amp; Urban Development:</b>				<b><u>1,266,006,414</u></b>	<b><u>123,262,752</u></b>
<b><u>U.S. Department of the Interior</u></b>					
<b>Direct - U.S. Department of the Interior:</b>					
Tinicum Wildlife Preserve	360084	15.608	P.L. 95-469	1,611	1,611
Digital Orthoimagery Coop Agm't	040092	15.809	06ERAG0038	250,000	126,507
<b>Subtotal: Direct U.S. Department of the Interior</b>				<b><u>251,611</u></b>	<b><u>128,118</u></b>
<b>Total U.S. Department of the Interior:</b>				<b><u>251,611</u></b>	<b><u>128,118</u></b>
<b><u>U.S. Department of Justice</u></b>					
<b>Direct - U.S. Department of Justice:</b>					
Federal Forfeiture	110663	16.000	Receipts	3,371,755	238,108
Federal Forfeiture	110993	16.000	Receipts	1,042,937	278,961
Data-Driven Homicide Prevention Pgm for Youth	100578	16.541	2009-JL-FX-0066	1,000,000	402,440
YVRP - Congress Mandated Grt	110769	16.541	2008-DD-BX-1014	89,435	89,435
YVRP - Congress Mandated Grt	100549	16.541	2008-DD-BX-1015	56,657	3,744
YVRP - Congress Mandated Grt	840487	16.541	2008-DD-BX-1015	837,691	298,175
Police Cold Case DNA Grant	690300	16.560	2007-DN-BX-K219	27,097	17,382
Solving Cold Cases with DNA	110787	16.560	2008-DN-BX-K171	485,678	68,550
Solving Cold Cases with DNA	110736	16.560	2007-DN-BX-K219	472,903	276,923
SCAAP Program	230112	16.579	2009-AP-BX-0040	527,721	109,923
State Criminal State Alien Assist Pgm (SCAAP)	230111	16.579	Receipts	75,025	25,785
Byrne - YVRP	690331	16.580	2007-DD-BX-0720	125,678	890
Byrne - YVRP	110763	16.580	2007-DD-BX-0720	173,739	89,073
Byrne - YVRP	100540	16.580	2007-DD-BX-0720	144,757	1,689
Byrne - YVRP Adult Probation	840480	16.580	2007-DD-BX-0720	838,174	179,460
Byrne - YVRP Juvenile Probation	840486	16.580	2007-DD-BX-0720	217,652	53,495
Gun Violence Initiative	110742	16.580	2007-DD-BX-0652	824,897	289,330
HIDTA - Drug Violence Intelligence	110777	16.580	G09PC0003A	203,200	56,290
HIDTA - Drug Violence Intelligence	110758	16.580	I8PPCP553Z	223,000	103,111
Adult Sex Offender Mgt Plan	840500	16.590	2007-WP-BX-0013	49,984	34,310
Imp Dom Violence Arrests & Enforce	840603	16.590	2005-WE-AX-0026 Suppl #1	63,610	21,614
Imp. Dom. Viol. Arrests & Protection	240833	16.590	2005-WE-AX-0026 Suppl #01	753,119	383,358
Improv Domestic Violence Arrests & Enforce	110786	16.590	2005-WE-AX-0026 Suppl #1	176,135	109,367
Violence Against Women Arrest Grant	690333	16.590	2005-WE-AX-0026 Suppl #1	117,137	78,522
Weed & Seed - 24th & 25th District	100551	16.595	2008-WS-QX-0130	111,368	104,068

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Weed & Seed - 24th & 25th District	110767	16.595	2008-WS-QX-0130	38,632	18,927
Weed & Seed - 24th & 25th District	111005	16.595	2009-WS-QX-0122	31,699	17,657
Weed & Seed - 26th District	110768	16.595	2008-WS-QX-0131	34,166	1,549
Weed & Seed - 26th District	100552	16.595	2008-WS-QX-0131	115,834	105,334
Weed & Seed - 26th District	111007	16.595	2009-WS-QX-0136	33,051	21,461
Weed & Seed - West Philadelphia	110766	16.595	2008-WS-QX-0106	41,979	4,487
Weed & Seed - West Philadelphia	111004	16.595	2009-WS-QX-0079	36,116	26,434
Weed and Seed - (West Phila)	100519	16.595	2007-WS-Q7-0070	153,266	5,194
Weed And Seed - 26th District	100576	16.595	2009-WS-QX-0136	108,949	40,565
Weed and Seed - West Philadelphia	100530	16.595	2008-WS-QX-0106	108,021	98,021
Weed And Seed -No.Phila-24th & 25th Dist	100575	16.595	2009-WS-QX-0122	110,301	52,243
Weed And Seed Wes Phila-16th & 19th Dis	100574	16.595	2009-WS-QX-0079	105,884	105,884
2007 Bulletproof Vest Partnership	110784	16.607	Award Announcement	336,443	10,538
2008 Bulletproof Vest Partnership	110785	16.607	Award Announcement	18,663	2,819
G.R.E.A.T. National Expansion	110764	16.737	2008-DD-BX-K484	282,331	71,258
Gang Resistance Ed & Train (GREAT)	110724	16.737	2008-JV-FX-0022	150,000	51,756
JAG - II	100512	16.738	2006-DJ-BX-0601	36,033	34,460
JAG - II	110702	16.738	2006-DJ-BX-0601	1,297,194	234,213
JAG - II	160330	16.738	2006-DJ-BX-0601	108,099	79,584
JAG - III	110733	16.738	2007-DJ-BX-0891	1,755,379	364,428
JAG - III	160334	16.738	2007-DJ-BX-0891	168,000	55,249
JAG - IV	110761	16.738	2008-DJ-BX-0611	647,915	500,433
JAG - V	690347	16.738	2009-DJ-BX-1061	160,000	59,296
JAG - V	110795	16.738	2009-DJ-BX-1061	2,313,527	313,648
JAG V (MORE)	230233	16.738	2009-DJ-BX-1061	244,000	67,188
JAG-II - Drug Treatment Court	840419	16.738	2006-DJ-BX-0601	108,099	66,659
JAG-II - Drug Treatment Court - Interest	840421	16.738	Interest Income	10,995	10,959
JAG-II - Interest	160331	16.738	Interest Income	11,228	11,195
JAG-II - Interest	110703	16.738	Interest Income	58,836	43,963
JAG-III - Drug Treatment Court	840444	16.738	2007-DJ-BX-0891	168,000	14,161
JAG-III - Interest	110734	16.738	2007-DJ-BX-0891	47,217	46,269
JAG-IV - Mayor's Office of Re-Entry	100543	16.738	2008-DJ-BX-0611	46,279	9,900
JAG-IV - Night Court	840482	16.738	2008-DJ-BX-0611	27,768	27,768
Forensic Casework D.N.A. Backlog Reduction	110721	16.741	2006-DN-BX-K115	681,455	454,375
Forensic Casework D.N.A. Backlog Reduction	110735	16.741	2007-DN-BX-K092	766,204	617,664
Forensic Casework D.N.A. Backlog Reduction	110797	16.741	2009-DN-BX-K142	993,589	338,357
<b>Subtotal: Direct U.S. Department of Justice</b>				<u>23,364,501</u>	<u>7,297,897</u>

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Passed-Through - PA Commission on Crime and Delinquency:</b>					
JABG XI	690345	16.523	2008-JB-11-1948	359,916	304,774
JABG XI - Aftercare	221168	16.523	2008-JB-11-19848	39,989	39,976
JABG XI - Child Welfare History Ck	221167	16.523	2008-JB-11-19848	15,000	15,000
JABG XI - Teen Centers	160369	16.523	2008-JB-11-19848	161,602	161,453
JAIBG X - CBPS	221150	16.523	2005/2007-JB-11-18831	40,695	3,980
JAIBG X - JJS	221149	16.523	2005/2007-JB-11-18831	246,221	22,451
JAIBG X - Teen Centers	160353	16.523	2005/2007-JB-11-18831	161,435	12,610
Paul Coverdell Forensic Sci Impv Grant	110765	16.560	2008-CD-BX-0097	65,600	19,275
Philadelphia Mental Hlth Court Planning Grant	840622	16.738	2007-JG-02-20295	30,000	26,585
Pres-Elect Security Assist Reimb	111009	16.738	2009-PV-BX-0005	92,848	92,848
Witness Intimidation Benchbk Project	690348	16.738	2007-JG-03-20484	19,950	8,865
<b>Subtotal: Passed-Through PA Commission on Crime and Delinquency</b>				<b>1,233,256</b>	<b>707,817</b>
<b>Passed-Through - Miscellaneous Non-Profit Funding:</b>					
STOP Violence Against Women	110794	16.588	2007/2008/2009-VA-06-1	9,920	9,920
<b>Subtotal: Passed-Through Miscellaneous Non-Profit Funding</b>				<b>9,920</b>	<b>9,920</b>
<b>Total U.S. Department of Justice:</b>				<b>24,607,677</b>	<b>8,015,634</b>
<b><u>U.S. Department of Labor</u></b>					
<b>Passed-Through - Private Industry Council:</b>					
Phil-A-Job II - Work Experience	160345	17.250	Award Letter 04/01/09	195,500	163,306
Phil-A-Job II - Work Experience	160361	17.250	Award Letter 04/15/10	297,500	18,485
<b>Subtotal: Passed-Through Private Industry Council</b>				<b>493,000</b>	<b>181,791</b>
<b>Passed-Through - Philadelphia Corporation for the Aging:</b>					
Comm on Aging - PCA	050273	17.235	Award Letter 06/24/2009	1,040,082	1,020,802
Comm On Aging- PCA	050270	17.235	Award Letter 08/08/2008	986,171	203
SCSEP - App Act of 2010	050281	17.235	Award Letter 02/26/2010	19,200	19,200
<b>Subtotal: Passed-Through Philadelphia Corporation for the Aging</b>				<b>2,045,453</b>	<b>1,040,204</b>
<b>Passed-Through - Philadelphia Workforce Development Corporation:</b>					
Telecommunications Training (MORE)	230231	17.260	AT09-245	70,000	11,514
<b>Subtotal: Passed-Through Philadelphia Workforce Development Corporation</b>				<b>70,000</b>	<b>11,514</b>

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Total U.S. Department of Labor:</b>				<b><u>2,608,453</u></b>	<b><u>1,233,509</u></b>
<b><u>U.S. Department of Transportation</u></b>					
<b>Direct - U.S. Department of Transportation:</b>					
Construct RW's-EIS Phase 4	C42576	20.106	3-42-0076-079-06	4,000,000	830,646
Construct RW's-EIS Phase 5	C42576	20.106	3-42-0076-081-07	1,500,000	14,095
Improve Runway 9R/27L Safety Area	C42586	20.106	3-42-0076-076-06	4,575,000	161,813
Noise Compatability Study	C42591	20.106	3-42-0076-086-08	50,000	17,132
Noise Mitigation - PH 4	C42573	20.106	3-42-0076-080-07	2,400,000	848,283
Noise Mitigation - PH 5	C42573	20.106	3-42-0076-084-08	6,950,000	1,689,673
Noise Mitigation - PH 6	C42573	20.106	3-42-0076-092-09	7,700,000	3,069,975
Rehab Cargo Apron, PH 4	C42583	20.106	3-42-0076-077-06	4,424,478	191,182
Rehab Cargo Apron, PH 5	C42583	20.106	3-42-0076-088-09	1,394,493	1,270,001
Rehab Taxiway A & L	C42590	20.106	3-42-0074-014-08	150,822	4,908
Rehab Taxiway A & L - PH 2	C42590	20.106	3-42-0074-016-09	2,219,200	658,253
Rehab Taxiway S	C42588	20.106	3-42-0076-082-07	9,100,000	2,279,767
Rehab Taxiway S - PH 2	C42588	20.106	3-42-0076-085-08	11,782,900	6,651,808
Rehab Taxiway S - PH 4	C42588	20.106	3-42-0076-091-09	8,487,359	1,591,060
Rehab Term D,E & RW 9R	C42581	20.106	3-42-0076-074-05	5,450,000	25,086
Vale Infrastructure-Rechargers	420227	20.106	3-42-0076-087-08	451,950	98,509
VALE Project Infrastructure	C42589	20.106	3-42-0076-083-08	3,258,668	1,241,605
VALE Project Infrastructure - PH 2	C42589	20.106	3-42-0076-089-09	2,973,718	449,957
VALE Project Infrastructure - PH 3	C42589	20.106	3-42-0076-093-09	7,396,867	605,671
<b>Subtotal: Direct U.S. Department of Transportation</b>				<b><u>84,265,455</u></b>	<b><u>21,699,422</u></b>
<b>Passed-Through - PA Department of Transportation:</b>					
30th St Station Gateway	C12171	20.205	065637A	317,400	12,910
40th St/AMTRAK	C12112	20.205	065282F	3,034,267	869,705
41st St/AMTRAK	C12207	20.205	065467A	2,802,400	192,042
Adopt - a - Rack	C12223	20.205	066592	570,500	19,517
Bells Mill Road (Germantown-Stenton Aves)	C12133	20.205	065643A	670,800	78
Bridge Design/Inspection	120251	20.205	receipts	142,418	142,417
Center City Traffic Signals #2	C12137	20.205	065721C	16,023,322	73,498
Chestnut Hill Parking Lots	C12221	20.205	PA-04-0032-00	247,500	73,631
Delaware River Heritage Trail	C17046	20.205	066582	375,000	94,886
Federal Highways	120241	20.205	receipts	197,896	197,896
Haverford Ave	C12195	20.205	065698	328,000	26,922
Lancaster Ave (45th St - City Ave)	C12192	20.205	066541B	2,152,000	1,092,992

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
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<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Lehigh Ave East (Broad - Richmond)	C12190	20.205	065701	480,000	138,136
Lehigh Ave West (Broad-Ridge)	C12199	20.205	065702	316,000	87,473
Market St Signals (46th to 63rd)	C12124	20.205	065714A	600,000	84,422
Passyunk Ave (Broad - 63rd St)	C12188	20.205	065700A	360,000	2,199
President's House Exhibit	C42012	20.205	066532	3,600,000	2,098,466
South St Br Inspection Fed	120274	20.205	receipts	473,236	473,236
South St/Schuylkill	C12132	20.205	065469C	12,792,656	493,758
TMA Assistance Pgm	460102	20.205	Agreement No. 520920	50,000	50,000
Westbank Greenway-Phase 1	C12146	20.205	065719B	2,454,100	212,059
Motor Carrier Safety Assist Pgm	110792	20.218	Prj # MH094230000000	187,850	101,436
Motor Carrier Safety Assistance Program	110788	20.218	Agreement #PSP-37-08	70,000	55,960
Comprehensive Highway Safety Prg	150318	20.600	CTSP-2009-Philadelphia	388,835	320,759
Comprehensive Highway Safety Prg	150353	20.600	CTSP-2010-Philadelphia	389,558	292,168
Highway Safety Corridor - Roosevelt Blvd.	110776	20.600	HSGP-2009-Philadelphia	267,939	77,623
Highway Safety Corridor - Roosevelt Blvd.	111012	20.600	HSGP-2010-Philadelphia	199,978	195,010
DUI Treatment Court	840461	20.601	HSGP-2009-FJDofPA-0003	215,171	124,565
DUI Treatment Court	840610	20.601	HSGP-2010-FJDofPA-0000	215,168	50,096
Sobriety CKPT & Expand DUI Enforcement	110746	20.601	IDP-2008-Philadelphia-0058	136,103	49,523
Sobriety CKPT & Expand DUI Enforcement	111013	20.601	IDP-2010-Philadelphia-0055	136,475	86,925
<b>Subtotal: Passed-Through PA Department of Transportation</b>				<b>50,194,572</b>	<b>7,790,309</b>
<b>Passed-Through - Delaware Valley Regional Planning Commission:</b>					
Bicycle and Pedestrian Plan	510120	20.205	08-67-117	180,000	99,426
Broad & Erie Transport Comm Dev Plan	510122	20.205	08-67-120	80,000	33,733
Broad St. Subway Study	510131	20.205	09-63-015	72,000	25,583
Centennial District Eco Dev Strategy	420226	20.205	06-67-113	75,000	12,991
Philadelphia Bicycle Ambassador Program	100527	20.205	07-41-200	311,934	126,679
Region Wide Transportation GIS Prj	120311	20.205	09-53-305	23,700	23,461
Region Wide Transportation GIS Prj	120318	20.205	10-53-305	20,000	19,891
Short Range Planning	510132	20.205	10-63-006	96,663	96,662
SHRPP - DVRPC	120231	20.205	receipts	52,994	52,994
Transit Planning & Programmimg	460103	20.505	10/63-005	79,429	79,429
<b>Subtotal: Passed-Through Delaware Valley Regional Planning Commission</b>				<b>991,720</b>	<b>570,849</b>
<b>Passed-Through - Miscellaneous Other:</b>					
2010 Buckle Up PA -Seat Belt Enforce Pgm	111003	20.600	2003-001	71,000	69,167
<b>Subtotal: Passed-Through Miscellaneous Other</b>				<b>71,000</b>	<b>69,167</b>

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
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<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Passed-Through - Miscellaneous Corporate Funding:</b>					
Heed the Speed Pedestrian Safety Pgm	111002	20.600	DTNH22-05-C-05088	12,600	12,600
<b>Subtotal: Passed-Through Miscellaneous Corporate Funding</b>				<u>12,600</u>	<u>12,600</u>
<b>Total U.S. Department of Transportation:</b>				<u><b>135,535,347</b></u>	<u><b>30,142,348</b></u>
<b><u>U.S. Equal Employment Opportunity Commission</u></b>					
<b>Direct - U.S. Equal Employment Opportunity Commission:</b>					
Deferred Cases-EEOC	540025	30.002	8/5010/0037	109,650	109,650
<b>Subtotal: Direct U.S. Equal Employment Opportunity Commission</b>				<u>109,650</u>	<u>109,650</u>
<b>Total U.S. Equal Employment Opportunity Commission:</b>				<u><b>109,650</b></u>	<u><b>109,650</b></u>
<b><u>U.S. National Foundation on the Arts and the Humanities</u></b>					
<b>Direct - U.S. National Foundation on the Arts and the Humanities:</b>					
Part to Increase Access to Nations Historical	310054	45.169	PK-50064-08	108,882	60,000
<b>Subtotal: Direct U.S. National Foundation on the Arts and the Humanities</b>				<u>108,882</u>	<u>60,000</u>
<b>Total U.S. National Foundation on the Arts and the Humanities:</b>				<u><b>108,882</b></u>	<u><b>60,000</b></u>
<b><u>U.S. Environmental Protection Agency</u></b>					
<b>Direct - U.S. Environmental Protection Agency:</b>					
Air Pollution Control Program	142754	66.001	A-00304508- Amend #2	2,002,696	592,927
Air Pollution Control Program	142875	66.001	A-00304508- Amend #3	1,850,584	1,176,185
Ambient Air Monitoring Network	142854	66.034	PM-97311802 - 2	159,850	26,786
Ambient Air Monitoring Network	142731	66.034	PM-97311802 - 1	181,603	146,592
National Air Toxics Trends Site	142892	66.034	XA-97333002-1	40,000	15,878
PWD Urban Watersheds	280193	66.202	XP-97326401-0	385,700	196,000
Watershed Security Warning System	280199	66.478	H1-83413701-2	5,750,000	1,622,621
Environmental Hlth Issues / Pregnancy	142812	66.609	CH-83387901-0	55,671	15,000
Environmental Hlth Issues/Pregnancy	142949	66.609	CH-83387901-0	44,329	40,406
Brownfield Assessment - Community Wide	420204	66.818	BF-97345101-0	200,000	37,388
Brownfield Assessment (Rivers)	420192	66.818	BF-97333801-Amend #2	200,000	16,868
<b>Subtotal: Direct U.S. Environmental Protection Agency</b>				<u>10,870,433</u>	<u>3,886,652</u>

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Total U.S. Environmental Protection Agency:</b>				<b><u>10,870,433</u></b>	<b><u>3,886,652</u></b>
<b><u>U.S. Department of Energy</u></b>					
<b>Direct - U.S. Department of Energy:</b>					
Philadelphia Solar City Partnership	100546	81.117	DE-FC36-08GO18096	200,000	69,432
<b>Subtotal: Direct U.S. Department of Energy</b>				<b><u>200,000</u></b>	<b><u>69,432</u></b>
<b>Total U.S. Department of Energy:</b>				<b><u>200,000</u></b>	<b><u>69,432</u></b>
<b><u>U.S. Department of Education</u></b>					
<b>Passed-Through - PA Department of Education:</b>					
Literacy Comm-Career Link	520174	84.002	041-09-9201	47,775	575
Literacy Comm-Career Link	520182	84.002	041-10-9001	47,775	40,875
Literacy Comm-Staff Development	520176	84.002	099-09-0003	240,000	239,876
<b>Subtotal: Passed-Through PA Department of Education</b>				<b><u>335,550</u></b>	<b><u>281,326</u></b>
<b>Passed-Through - PA Department of Public Welfare:</b>					
MR-Early Intervention (70170)	150332	84.181	Award Letter	1,760,760	1,760,760
<b>Subtotal: Passed-Through PA Department of Public Welfare</b>				<b><u>1,760,760</u></b>	<b><u>1,760,760</u></b>
<b>Passed-Through - School District of Philadelphia:</b>					
School-Linked Behavioral Hlth (C&E)	221181	84.027	314/F10	300,000	101,632
School-Linked Behavioral Hlth (C&E)	221182	84.027	313/F10	1,749,674	701,781
Educational Enrichment Program	240835	84.196	Contract # 687/F09	60,000	27,890
Educational Enrichment Program	240915	84.196	Contract # 818/F10	60,000	13,402
<b>Subtotal: Passed-Through School District of Philadelphia</b>				<b><u>2,169,674</u></b>	<b><u>844,705</u></b>
<b>Total U.S. Department of Education:</b>				<b><u>4,265,984</u></b>	<b><u>2,886,790</u></b>
<b><u>U.S. Elections Assistance Commission</u></b>					
<b>Passed-Through - PA Department of State:</b>					
HAVA - Title II - Voting Systems	730024	90.401	4100029051	8,081,878	171,000
PA HAVA Interest - Section 251	730033	90.401	4100029051 - Interest	2,267,745	287,353
<b>Subtotal: Passed-Through PA Department of State</b>				<b><u>10,349,623</u></b>	<b><u>458,353</u></b>

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
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<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Total U.S. Elections Assistance Commission:</b>				<b>10,349,623</b>	<b>458,353</b>
<b><u>U.S. Department of Health &amp; Human Services</u></b>					
<b>Direct - U.S. Department of Health &amp; Human Services:</b>					
Connect Kids to Health	142788	93.110	5H17MC08974-02	50,000	36,428
Connect Kids to Health	142911	93.110	5H17MC08974-03-00	50,000	9,917
Healthy Tomorrows Partnership for Chldn	142676	93.110	5H17MC06711-03-00	49,127	20,867
Healthy Tomorrows Partnership for Chldn	142787	93.110	5H17MC06711-04	49,127	49,127
Federal Tuberculosis Control	142740	93.116	5U52PS300451-28 Revised	1,037,115	580,223
Federal Tuberculosis Control	142863	93.116	2U52PS300451-29	826,366	414,629
Varicella & Viral Vaccine Surveillance	142730	93.185	3U01IP000019-05S1 Revised	599,340	322,169
CLPPP-CDC	142762	93.197	5H64EH000167-03 Revised	1,276,015	57,891
CLPPP-CDC	142884	93.197	5H64EH000167-04 Revised	1,292,451	1,198,882
Philadelphia Homeless Engm't Intensive Case Mg	150358	93.243	1H79TI021471-01	342,530	256,188
Childhood Immunization Program	142614	93.268	2H23IP322538-06 Revised	2,798,021	22,736
Childhood Immunization Program	142718	93.268	5H231P322538-07 Revised	2,994,507	2,185,582
Childhood Immunization Program	142838	93.268	5H231P322538-08 Revised	2,365,917	942,278
Immunization Program - Donated Vaccines	149999	93.268	Direct Assist in Form of Vaccine	25,703,044	25,703,044
Adult Viral Hepatitis Prevention Coordinator	142765	93.283	5U51PS000868-02 Revised	81,260	41,070
Enhanced Epidemiology & Lab Capacity	142636	93.283	5U50CI323664-04 Revised	406,530	63,990
Enhanced Epidemiology & Lab Capacity	142741	93.283	5U50CI323664-05 Revised	467,451	412,952
Title IV-E Reimb Administrative Claims	840621	93.658	receipts	1,460,145	1,460,145
Health Care and Other Facilities	130121	93.887	1C76HF15691-01-00	179,190	179,173
HIV Emergency Relief	142792	93.914	6H89HA00013-19-02	1,374,186	1,120,681
HIV Emergency Relief	142916	93.914	6H89HA00013-20-01	1,374,186	215,242
HIV Emergency Relief - MAI	142973	93.914	6H89HA00013-20-01	786,494	84,032
HIV Emergency Relief Project	142795	93.914	6H89HA00013-19-02	19,104,918	15,681,343
HIV Emergency Relief Project	142920	93.914	6H89HA00013-20-01	20,778,455	2,981,986
HIV Emergency Relief -UA/CMI	142794	93.914	6H89HA00013-19-02	618,202	408,125
HIV Emergency Relief -UA/CMI	142918	93.914	6H89HA00013-20-01	669,974	133,596
HIV Emergency Relief-CQI	142683	93.914	2H89HA00013-18	690,279	7,512
HIV Emergency Relief-CQI	142793	93.914	6H89HA00013-19-02	588,968	409,857
HIV Emergency Relief-CQI	142917	93.914	6H89HA00013-20-01	690,279	91,819
Minority AIDS Initiative Pgm Part A	142921	93.914	5H3MHA08421-03-00	1,962,331	1,224,268
Minority AIDS Initiative Pgm Part A	142796	93.914	5H3MHA08421-02	1,871,586	515,439
Outpatient HIV Early Intervention	142613	93.918	6H76HA00077-17-01	815,174	81,124
Outpatient HIV Early Intervention	142717	93.918	5H78HA00077-18-01	815,174	392,349
Outpatient HIV Early Intervention	142837	93.918	5H76HA00077-19-00	815,174	211,217

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**City of Philadelphia**  
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<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
RW Title III HIV Capacity Dev & Plng Grt	142946	93.918	1P06HA16526-01-00	99,820	39,624
Healthy Start Initiative	142611	93.926	5H49MC00135-08-02	2,125,000	6,715
Healthy Start Initiative	142716	93.926	2H49MC00135-09-00	2,125,000	2,032,521
Healthy Start Initiative	142836	93.926	2H49MC00135-10-00	2,125,000	22,657
Healthy Start North-Elim Disparities	142639	93.926	5H49MC00041-09-00	732,342	47,371
Healthy Start North-Elim Disparities	142743	93.926	5H49MC00041-10-00	732,342	717,619
Healthy Start North-Elim Disparities	142866	93.926	5H49MC00041-11-00	732,342	5,598
Specila Projects of National Significance	142825	93.928	1H97HA10554-01-00	50,000	3,333
AIDS Prevention Project	142660	93.940	5U62PS323472-05S1 Revised	12,358,239	4,098,457
AIDS Prevention Project	142889	93.940	2U62PS323472-06 Revised	6,072,518	2,310,514
Expanded & Integrated HIV Test for Pop	142768	93.940	5U62PS000788-02	1,219,811	551,985
Expanded & Integrated HIV Test for Pop	142890	93.940	5U62PS000788-03	1,354,423	758,033
Expanded & Integrated HIV Testing for Pop	142706	93.940	1U62PS000788-01	1,241,500	5,893
National HIV Behavioral Surveillance	142766	93.940	5U62PS000981-02	364,952	191,229
National HIV Behavioral Surveillance	142888	93.940	5U62PS000981-03	364,952	140,559
HIV/AIDS Surv for Perinatal Prevention	142747	93.944	1U62PS001445-01	124,118	96,274
HIV/AIDS Surv for Perinatal Prevention	142869	93.944	1U62PS001445-02	124,118	1,688
HIV/AIDS Surveillance - Incidence	142971	93.944	5U62PS001044-03	313,709	153,287
HIV/AIDS Surveillance & Seroprevalence	142744	93.944	5U62PS001044-02 Revised	1,130,902	600,579
HIV/AIDS Surveillance & Seroprevalence	142867	93.944	5U62PS001044-03	534,468	325,105
HIV/AIDS Surveillance Related Events	142746	93.944	3U01PS000114-04W1	380,845	205,105
Medical Monitoring Project	142941	93.944	1U62PS001608-01	431,288	353,452
Medical Monitoring Project	142885	93.944	5U62PS001608-02	431,288	10,000
Sexually Transmitted Disease	142618	93.977	5H25PS304327-17 Amend	479,275	36,314
Sexually Transmitted Disease	142723	93.977	1H25PS001351-01 Revised	2,087,443	1,527,215
Sexually Transmitted Disease	142842	93.977	5H25PS0001351-02	2,059,497	1,123,716
Sexually Transmitted Disease Infertility	142722	93.977	1H25PS001351-01 Revised	479,275	382,581
Sexually Transmitted Disease Infertility	142843	93.977	5H25PS0001351-02	479,275	55,891
STD - Program Income	142845	93.977	5H25PS0001351-02 Revised	120,205	20,607
STD- Program Income	142619	93.977	5H25PS304327-17 - Prog	52,595	27,345
STD Surveillance Network	142817	93.977	1H25PS001237-01	212,415	203,580
STD Surveillance Network	142844	93.977	5H25PS001237-02	212,415	134,071
<b>Subtotal: Direct U.S. Department of Health &amp; Human Services</b>				<b>136,334,889</b>	<b>73,704,798</b>
<b>Passed-Through - PA Department of Health:</b>					
Address Vulnerabilities in Preparedness	142820	93.069	Award Letter - 10/08/2	310,000	32,137
Antiviral Drugs as Part of Comm Cont Srt	142821	93.069	Award Letter - 10/08/2	140,753	70,852
Emergency Response for H1N1 Swine Flu	142944	93.069	4100033273 SAF7	945,702	744,789

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PHER 3 for H1N1 - Swine Flu	142945	93.069	4100033273 SAF7	3,904,030	2,048,023
PA SBIRT Initiative	150275	93.230	Award Letter	160,207	600
Bioterrorism Grt - Cities Readiness Unit	142774	93.283	SAP#4100033273	1,558,603	469,301
Bioterrorism Grt - CORE (PREV B)	142773	93.283	SAP#4100033273	535,563	160,366
Bioterrorism Grant - Core (PREV B)	142895	93.283	Award Letter 3/11/09	1,462,498	758,384
Bioterrorism Grt - Cities Readiness Init	142896	93.283	Award Letter 3/11/09	460,553	345,458
Bioterrorism Grt - Pandemic Influenza	142775	93.283	SAP#4100033273	27,000	10,397
EMS Annual Work Program	130203	93.889	SAP#400008345 SAF5	140,000	31,766
EMS Annual Work Program	130109	93.889	SAP#4100045902 SAF1	466,365	39,478
Ryan White Title II	142790	93.917	SAP#4100039456 - SAF#2EXT	4,723,641	926,065
Ryan White Title II	142914	93.917	SAP#4100047788	3,220,349	3,094,666
SAPT - Alcohol Intvn/Trmt	150312	93.959	ME #00136 /SAP 4100027	2,505,346	1,335
SAPT - Alcohol Intvn/Trmt	150347	93.959	ME #00136 /SAP 4100027	2,505,346	2,462,705
SAPT - Alcohol Prevention	150311	93.959	ME #00136 /SAP 4100027	691,317	4,632
SAPT - Alcohol Prevention	150346	93.959	ME #00136 /SAP 4100027	691,317	685,373
SAPT - Drug Intvn/Trmt	150273	93.959	ME #00136 /SAP 4100027	8,142,638	11,170
SAPT - Drug Intvn/Trmt	150313	93.959	ME #00136 /SAP 4100027	2,053,594	61,595
SAPT - Drug Intvn/Trmt	150349	93.959	ME #00136 /SAP 4100027	8,012,138	7,993,711
SAPT - Drug Prevention	150314	93.959	ME #00136 /SAP 4100027	8,012,138	309,726
SAPT - Drug Prevention	150348	93.959	ME #00136 /SAP 4100027	2,053,594	2,045,145
Phila Diabetes Control Project	142940	93.988	SAP#4100042981	110,000	109,555
Cardiovascular Risk Reduction Svcs	142734	93.991	SAP#4100042527	126,240	2,457
Cardiovascular Risk Reduction Svcs	142857	93.991	SAP#4100042527	118,900	93,708
Injury Prevention Program	142858	93.991	SAP#4100042210 & SAF1	224,340	172,369
Tuberculosis Control	142725	93.991	SAP#4100034131-A003	70,494	21,745
Tuberculosis Control	142846	93.991	SAP#4100047572	91,495	73,663
Child & Adolescent Services	142798	93.994	ME 02033/ SAP 41002920	142,798	5,000
Child & Adolescent Services	142830	93.994	4100047601	335,774	17,712
Child & Adolescent Services	142925	93.994	4100047601	329,098	322,216
Childhood Lead Poisoning Prevent Blk	142926	93.994	SAP#4100047066	563,568	503,059
Childhood Lead Poisoning Prevent MA	142800	93.994	SAP#4100047066	419,285	974
Children W/Special Health Care Needs	142829	93.994	4100047601	959,068	893
Children W/Special Hlth Care Needs	142873	93.994	4100047601	1,004,624	884,063
MCFH Primary Preventive Svcs	142815	93.994	4100047601	412,286	6,859
MCFH Primary Preventive Svcs	142870	93.994	4100047601	715,728	596,070
<b>Subtotal: Passed-Through PA Department of Health</b>				<b>58,346,391</b>	<b>25,118,018</b>

**Passed-Through - PA Department of State:**

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
HAVA - Section 261 - Title III Reqmt's	730027	93.617	4100030268	167,550	128,990
<b>Subtotal: Passed-Through PA Department of State</b>				167,550	128,990
<b>Passed-Through - PA Department of Public Welfare:</b>					
MH-Homeless Grant (70154)	150327	93.150	Award Letter	375,171	375,171
MH - CPOMS (70522)	150398	93.243	Award Letter	15,000	15,000
Supported Work Prog (WorkWise)	080263	93.558	Contract # 4100045783	1,096,492	9,181
Supported Work Prog (Workwise)	080279	93.558	Contract # 4100045783	1,096,492	952,968
Temporary Assistance to Needy Families	220447	93.558	Certification Letter	30,205,388	24,421,020
Child Support Enforcement	690336	93.563	Title IV - D	1,098,590	1,098,590
Child Support Program	840605	93.563	Title IV - D	17,290,578	17,290,578
Title IV B	220451	93.645	Certification Letter	2,735,197	2,735,197
Title IVE Placement Maintenance	220448	93.658	Certification Letter	59,212,831	59,212,831
Title IV-E Program Income	229995	93.658	Child Support SSI	6,493,192	6,493,192
Title IV-E Adoption Assistance	220449	93.659	Certification Letter	20,795,648	20,795,648
Child Protective Services	221160	93.667	Award Lettter 10/30/09	2,888,308	2,888,308
Family Preservation Funds - Title XX	150321	93.667	Award Letter 07/27/2009	605,304	605,304
HAP - Administration	240842	93.667	Award Letter	575,425	575,425
HAP - Bridge Housing	240841	93.667	Award Letter	3,068,915	3,068,915
HAP - Case Management	240838	93.667	Award Letter	439,108	439,108
HAP - Program Income	240847	93.667	Program Income	846	846
HAP - Rental Assitance -SSBG	240839	93.667	Award Letter	99,552	99,552
MH-SSBG (70135)	150324	93.667	Award Letter	5,532,135	5,532,135
MR-SSBG (70177)	150333	93.667	Award Letter	1,119,613	1,119,613
Title IV-E Independent Living	221165	93.674	Award Letter 10/23/2009	1,172,230	1,172,230
Medicare Part D-Retirees	350351	93.778	reimbursement	137,957	137,957
MH - Intensive Case Mgmt	150326	93.778	Award Letter	13,488	13,488
MR - Program Income	150999	93.778	Program Income	5,452,667	5,452,667
MR - TSM Admin Costs (70175)	150339	93.778	Award Letter	680,693	680,693
MR - TSM Admin Federal (70175)	150338	93.778	Award Letter	2,795,981	2,795,981
MR - Waiver - EI (70184)	150337	93.778	Award Letter	3,343,206	3,343,206
MR - Waiver -Admin (70175)	150336	93.778	Award Letter	7,619,907	7,619,907
Title IV-E Medical Assistance	220450	93.778	Certification Letter	237,645	237,645
MH-Hosp Prepdness-Crisis Counsel (80222)	150359	93.889	Award Letter	2,645	2,645
MH-CMHSBG (70167)	150328	93.958	Award Letter	2,283,400	2,283,400
HAP - Bridge Housing (Pennfree)	240843	93.959	Award Letter	1,251,800	1,251,800
HAP - Program Income - Pennfree	240846	93.959	Program Income	279,480	279,480
<b>Subtotal: Passed-Through PA Department of Public Welfare</b>				180,014,883	172,999,680

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
Community Services Block Grant	080260	93.569	C000036238	126,871	1,748
Community Services Block Grant	160356	93.569	C000037215 / MOU	500,000	236,330
Community Services Block Grant	160364	93.569	C000047408	552,938	70,036
Community Services Block Grant	080268	93.569	C000037215	133,959	37,853
Community Services Block Grant	080275	93.569	C000047408	63,927	23,274
Community Services Block Grant -Lead	142827	93.569	C000037215	478,260	159,415
Community Services Block Grant -Lead	142862	93.569	C000047408	444,000	172,621
CSBG - Administration	080276	93.569	C000047408	991,708	457,192
CSBG - Case Management	240832	93.569	C000037215 / MOU	1,000,000	746,000
CSBG - Case Management	240854	93.569	C000047408	500,000	210,000
CSBG - CSP	080277	93.569	C000047408	2,717,178	452,783
CSBG-Administration	080261	93.569	C000036238	703,491	7,455
CSBG-Administration	080269	93.569	C000037215	1,176,458	653,807
CSBG-CSP	080262	93.569	C000036238	921,525	2,250
CSBG-CSP	080270	93.569	C000037215	1,981,074	1,009,527
Empowerment Zone	080035	93.667	907151470	79,017,404	2,577,885
<b>Subtotal: Passed-Through PA Department of Community and Economic Devel</b>				<b>91,308,793</b>	<b>6,818,177</b>
<b>Passed-Through - PA Executive Offices:</b>					
Welfare Fraud Unit	690341	93.560	Coop agreement / FC 40	896,000	890,736
<b>Subtotal: Passed-Through PA Executive Offices</b>				<b>896,000</b>	<b>890,736</b>
<b>Passed-Through - Family Planning Council:</b>					
Circle of Care-Pediatric AIDS	142727	93.153	Award Letter	66,295	6,038
Circle of Care-Pediatric AIDS	142848	93.153	Award Letter	31,602	26,046
Family Planning Services	142839	93.217	SAP#4100038434	74,516	73,868
C & B Cancer Prevention	142568	93.919	Agreement	637,820	8,865
C & B Cancer Prevention	142678	93.919	Agreement	521,704	372,106
C & B Cancer Prevention	142789	93.919	Agreement	191,072	7,844
<b>Subtotal: Passed-Through Family Planning Council</b>				<b>1,523,009</b>	<b>494,767</b>
<b>Passed-Through - Philadelphia Corporation for the Aging:</b>					
Older Adult Program	160352	93.044	PCA Allocation	744,944	21,476
Older Adult Program	160368	93.044	PCA Allocation	751,926	738,587
Comm on Aging - Apprise	050274	93.779	Award Letter -1-0301-25	40,739	40,306
Comm On Aging - Apprise	050271	93.779	Award Letter	51,277	8,239
Medical Imprvments for Patients & Providers Act	050280	93.779	Award Letter -1-0301-25	8,971	1,530

The accompanying notes are an integral part of this schedule.



**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Subtotal: Passed-Through Philadelphia Corporation for the Aging</b>				<b>1,597,857</b>	<b>810,138</b>
<b>Passed-Through - Philadelphia Health Management Corporation:</b>					
Mentally Ill Homeless Services	150354	93.224	Agreement of Amendment	77,266	77,266
<b>Subtotal: Passed-Through Philadelphia Health Management Corporation</b>				<b>77,266</b>	<b>77,266</b>
<b>Passed-Through - Miscellaneous Non-Profit Funding:</b>					
Fatherhood Initiative Program	080273	93.086	Memorandum of Agreement	25,000	19,009
<b>Subtotal: Passed-Through Miscellaneous Non-Profit Funding</b>				<b>25,000</b>	<b>19,009</b>
<b>Passed-Through - Miscellaneous University Funding:</b>					
PHL UJIMA: Mind Spirit Body Hlth Collab	142818	93.088	Memorandum of Agreement	57,201	9,351
PHL UJIMA: Mind Spirit Body Hlth Collab	142912	93.088	Memorandum of Agreement	57,625	54,490
<b>Subtotal: Passed-Through Miscellaneous University Funding</b>				<b>114,826</b>	<b>63,841</b>
<b>Total U.S. Department of Health &amp; Human Services:</b>				<b>470,406,463</b>	<b>281,125,421</b>
<b><u>U.S. Corporation for National &amp; Community Service</u></b>					
<b>Direct - U.S. Corporation for National &amp; Community Service:</b>					
Foster Grandparents	080259	94.011	08SFAPA001 Amend #4	475,709	224,296
Foster Grandparents	080274	94.011	08SFAPA001	482,464	240,814
Mentoring Children of Prisoners	080272	94.011	Award Letter	11,700	10,185
<b>Subtotal: Direct U.S. Corporation for National &amp; Community Service</b>				<b>969,873</b>	<b>475,295</b>
<b>Total U.S. Corporation for National &amp; Community Service:</b>				<b>969,873</b>	<b>475,295</b>
<b><u>U.S. Social Security Administration</u></b>					
<b>Direct - U.S. Social Security Administration:</b>					
SSA Prisoner Incentive Payments	230039	96.006	PA0102	397,000	397,000
<b>Subtotal: Direct U.S. Social Security Administration</b>				<b>397,000</b>	<b>397,000</b>
<b>Total U.S. Social Security Administration:</b>				<b>397,000</b>	<b>397,000</b>
<b><u>U.S. Department of Homeland Security</u></b>					
<b>Direct - U.S. Department of Homeland Security:</b>					
Assistance to Firefighters	130107	97.044	EMW-2008-FO-08501	425,440	417,440
IPP - Port Security Program	110738	97.056	2007-GB-T7-K178	187,790	187,790

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Explosive Detection Canine Team	422189	97.072	HSTS0208-H-CAN442	910,000	625,116
Law Enforcement Grant	422183	97.074	HSTS02-08-H-SLR-231	3,679,153	1,989,008
Homeland Security - Bio-Watch Program	142902	97.091	2006-ST-091-000007-04	441,257	356,102
EDS at Terminal D-E	C42592	97.100	HSTS04-08-H-CT103	18,000,000	2,053,314
Closed Circuit Television System	C42595	97.118	HSTS04-09-H-CT7018	4,964,013	190,924
<b>Subtotal: Direct U.S. Department of Homeland Security</b>				<b>28,607,653</b>	<b>5,819,695</b>
<b>Passed-Through - PA Emergency Management Agency:</b>					
Emergency Snow Removal CQPW	100368	97.036	Emergency Mgmt S & FB	217,053	217,053
Emergency Mgt Performance Grant	100366	97.042	Emergency Mgmt S & FB	11,034	11,034
<b>Subtotal: Passed-Through PA Emergency Management Agency</b>				<b>228,087</b>	<b>228,087</b>
<b>Passed-Through - City of Harrisburg:</b>					
Urban Search & Rescue Response Program	130117	97.025	receipts	20,008	20,008
Homeland Security Grant-Harrisburg	130115	97.067	receipts	4,559	4,559
<b>Subtotal: Passed-Through City of Harrisburg</b>				<b>24,567</b>	<b>24,567</b>
<b>Passed-Through - Miscellaneous Other:</b>					
Urban Search & Rescue Program	130110	97.025	receipts	116,713	116,713
<b>Subtotal: Passed-Through Miscellaneous Other</b>				<b>116,713</b>	<b>116,713</b>
<b>Passed-Through - Southeastern Pa. Regional Taskforce:</b>					
2007 Urban Area Security Initiative	100550	97.008	4100041727 / Award Letter	750,000	372,991
2008 Homeland Security Grant	100553	97.067	4100046541	645,000	183,868
<b>Subtotal: Passed-Through Southeastern Pa. Regional Taskforce</b>				<b>1,395,000</b>	<b>556,859</b>
<b>Total U.S. Department of Homeland Security:</b>				<b>30,372,020</b>	<b>6,745,922</b>
<b>U.S. Miscellaneous Federal Assistance</b>					
<b>Direct - U.S. Miscellaneous Federal Assistance:</b>					
Homeless Alcoholic Men	150317	99.000	DACA-31-1-84-204 No.58	162,640	162,640
<b>Subtotal: Direct U.S. Miscellaneous Federal Assistance</b>				<b>162,640</b>	<b>162,640</b>
<b>Total U.S. Miscellaneous Federal Assistance:</b>				<b>162,640</b>	<b>162,640</b>
<b>Total Schedule of Expenditures of Federal Awards:</b>				<b>2,185,339,890</b>	<b>502,234,870</b>

The accompanying notes are an integral part of this schedule.

**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**1. BASIS OF PRESENTATION**

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

**2. COMPONENT UNITS**

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

<u>Entity</u>	<u>Expenditures of Federal Awards</u>
School District of Philadelphia	\$ 629,511,401
Community College of Philadelphia	\$ 82,914,869
Redevelopment Authority of the City of Philadelphia	\$ 306,156,430
Philadelphia Authority for Industrial Development	\$ 5,893,288

**CITY OF PHILADELPHIA  
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**3. NOTES TO SPECIFIC PROGRAMS**

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

A. HUD Section 108 Loans (14.218) – The Federal Department of Housing and Urban Development (HUD) awards Section 108 Loans to the city for the purposes of Housing and Economic Development. The Housing portion is received by the primary government and disclosed on the Schedule of Expenditures of Federal Awards under CFDA 14.218 (City ID Numbers: 060124, 06SE24). The Economic Development portion is received by the Philadelphia Industrial Development Corporation (PIDC), a quasi-governmental agency. During fiscal year 2010 the city, through PIDC, loaned \$8,319,597 (\$460,678 under contract B-97-MC-420012-E; \$358,919 under contract B-97-MC-420012-D; and, \$7,500,000 under contract B-08-MC-420012). Loan repayments and investment proceeds from unloaned funds are used to repay HUD. Collateral for repayment of the funds includes future Community Development Block Grant entitlements due to the City from HUD.

B. Department of Homeland Security – Personal Property (97.000): – The city received property and equipment indirectly, under three U.S. Department of Homeland Security (DHS) programs, valued at \$ 825,576 during fiscal year 2010. The federal programs providing DHS funding are:

<b>CFDA</b>	<b>Program</b>	<b>Value</b>
97.008	Urban Areas Security Initiative	\$ 165,649
97.067	Homeland Security Grant	\$ 659,927

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

**4. MAJOR PROGRAMS**

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

**5. CITY ID NUMBER**

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

**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**6. GOVERNMENTAL FUNDING AWARDED BY THE CITY**

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

<u>Source</u>	<u>Program</u>	<u>FY 2010 Federal Funding</u>
10.558	Child and Adult Care Food Program	126,324
14.182	Section 8 New Construction & Substantial Rehab	74,051
14.218	Community Development Block Grants/Entitlement Grants	46,010,567
14.225	Community Development Block Grants/Special Purpose Grants/Insular Areas	713,664
14.231	Emergency Shelter Grants Program	2,108,711
14.235	Supportive Housing Program	1,151,071
14.238	Shelter Plus Care	5,049,476
14.239	HOME Investment Partnerships Program	13,786,460
14.241	Housing Opportunities for Persons with AIDS	7,503,674
14.246	Community Development Block Grants/Brownfields Economic Development Initiative	2,196,980
14.253	Community Dev. Block Grant ARRA Entitlement Grants	6,417,423
14.257	Homelessness Prevention and Rapid Re-Housing Program	4,627,303
14.900	Lead-Based Paint Hazard Control in Privately-Owned Housing	105,316
14.901	Healthy Homes Demonstration Grants	130,664
14.905	Lead Hazard Reduction Demonstration Grant Program	76,972
16.523	Juvenile Accountability Block Grants	39,976
16.590	Grants to Encourage Arrest Policies & Enforce Protection Orders	346,700
16.738	Edward Byrne Memorial Justice Assistance Grant Program	59,070
20.600	State and Community Highway Safety	97,209
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants 1	292,168
66.609	Protection of Children and Older Adults (Elderly) from Environmental Health Risks	18,387
84.027	Special Education-Grants to States	170,738
84.181	Special Education - Grants for Infants and Families	1,760,760
93.069	Public Health Emergency Preparedness (PHEP)	1,596,811
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	112,394
93.150	Projects for Assistance in Transition from Homelessness (PATH)	375,171
93.185	Immunization Research, Demonstration, Public Information and Education_Training and Clinical Skills Improvement Projects	233,765
93.197	Childhood Lead Poisoning Prevention Projects	499,684
93.224	Consolidated Health Centers	77,266
93.268	Immunization Grants	648,872

**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

<u>Source</u>	<u>Program</u>	<u>FY 2010 Federal Funding</u>
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	256,188
93.558	Temporary Assistance for Needy Families	17,444,861
93.569	Community Services Block Grant	210,000
93.658	Foster Care_Title IV-E	53,649,304
93.667	Social Service Block Grant	14,231,392
93.674	Chafee Foster Care Independence Program	195,412
93.710	ARRA - Community Services Block Grant	1,279,595
93.724	ARRA - Prevention and Wellness – Communities Putting Prevention to Work Funding Opportunities Announcement	227,334
93.778	Medical Assistance Program	8,311,579
93.914	HIV Emergency Relief Project Grants	22,143,829
93.917	HIV Care Formula Grants	3,510,336
93.926	Healthy Start Initiative	2,220,513
93.940	HIV Prevention Activities - Health Department Based	5,577,235
93.944	HIV/AIDS Surveillance	300,854
93.958	Block Grants for Community Mental Health Services	2,283,400
93.959	Block Grants for Prevention & Treatment of Substance Abuse	14,814,277
93.977	Preventive Health Services-Sexually Transmitted Diseases Control Grants	49,766
93.991	Preventive Health and Health Services Block Grant	70,495
93.994	Maternal and Child Health Services Block Grant to the States	<u>1,191,182</u>
	Total Subrecipient Funding	<u>244,375,179</u>

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



**City of Philadelphia**  
**Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards**  
**July 1, 2009 to June 30, 2010**

<b>Pa. DPW Program</b>	<b>City ID</b>			<b>Grant Awards</b>	<b>Grant Expenditures</b>	<b>Federal Cash Received</b>
Project Title	Number	CFDA	Contract Number			
<b><u>Memental Health/ Mental Retardation</u></b>						
MR Autism Program(10741)	150407	00.000	Award Letter	123,971	40,074	0
ARRA - MR - Autism Program(10741)	150408	93.778	Award Letter	123,971	40,074	0
MH - Intensive Case Mgmt	150326	93.778	Award Letter	13,488	13,488	0
ARRA - IT & F Waiver EI (77850)	150362	93.778	Award Letter	600,280	600,280	578,185
MH Behavioral MH SV (10262)	150330	00.000	Award Letter	5,154,635	5,154,635	0
MH CMHSBG (70167)	150328	93.958	Award Letter	2,283,400	2,283,400	2,283,400
MH CPOMS (70522)	150398	93.243	Award Letter	15,000	15,000	15,000
MH Facility & Svc Enhancements (10942)	150357	00.000	Award Letter	730,000	365,242	0
MH Homeless Grant (70154)	150327	93.150	Award Letter	375,171	375,171	375,171
MH Hosp Prepdness-Crisis Counsel (80222)	150359	93.889	Award Letter	2,645	2,645	2,645
MH Intensive Case Mgmt (717/956)	150291	93.778	Award Letter	14,786	0	14,786
MH Program Income	150998	00.000	Program Income	29,308,743	29,308,743	0
MH Program Maintenance (10248)	150331	00.000	Award Letter	130,699,995	129,962,047	0
MH Specialized Residences (10258)	150329	00.000	Award Letter	1,153,403	1,153,403	0
MH SSBG (70135)	150324	93.667	Award Letter	5,532,135	5,532,135	5,532,135
MR Community Services (10255)	150340	00.000	Award Letter	20,525,929	19,160,126	0
MR Early Intervention (70170)	150332	84.181	Award Letter	1,760,760	1,760,760	1,760,760
MR Early Intervention (10235)	150343	00.000	Award Letter	14,245,285	14,245,285	0
MR Program Income	150999	93.778	Program Income	5,452,667	5,452,667	0
MR SSBG (70177)	150333	93.667	Award Letter	1,119,613	1,119,613	1,119,613
MR TSM Admin Costs (70175)	150339	93.778	Award Letter	680,693	680,693	378,124

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards**  
**July 1, 2009 to June 30, 2010**

<b><u>Pa. DPW Program</u></b>	<b>City ID</b>			<b>Grant Awards</b>	<b>Grant Expenditures</b>	<b>Federal Cash Received</b>
Project Title	Number	CFDA	Contract Number			
MR TSM Admin Federal (70175)	150263	93.778	Award Letter	1,210,890	0	0
MR TSM Admin Federal (70175)	150302	93.778	Award Letter	680,693	0	151,638
MR TSM Admin Federal (70175)	150338	93.778	Award Letter	2,795,981	2,795,981	2,795,981
MR Waiver - EI (70184)	150337	93.778	Award Letter	3,343,206	3,343,206	3,230,640
MR Waiver (70175)	150303	93.778	Award Letter	154,475,170	0	832,016
MR Waiver (70175)	150335	93.778	Award Letter	0	0	0
MR Waiver Admin (10255)	150342	00.000	Award Letter	7,619,907	7,619,907	0
MR Waiver -Admin (70175)	150336	93.778	Award Letter	7,619,907	7,619,907	5,714,930
MR Waiver-EI (70184)	150301	93.778	Award Letter	2,307,543	0	406,316
<b>Total Mental Health/ Mental Retardation:</b>				<b>399,969,867</b>	<b>238,644,481</b>	<b>25,191,340</b>
<b><u>Children and Youth Program</u></b>						
Act 148 - YDC Cost	220453	00.000	Certification Letter	13,061,711	13,061,711	0
Act 148 Child Welfare Services	220453	00.000	Certification Letter	357,570,243	357,570,243	0
Additional SIL Services	221180	00.000	Award Letter 10/30/09	652,724	510,763	0
Child Protective Services	221160	93.667	Award Lettter 10/30/09	2,888,308	2,888,308	2,888,308
Family Preservation Funds - Title XX	150321	93.667	Award Letter 07/27/200	605,304	605,304	605,304
Temporary Assistance to Needy Families	220417	93.558	Certification Letter	30,205,388	0	0
Temporary Assistance to Needy Families	220438	93.558	Certification Letter	30,205,388	0	13,771,381
Temporary Assistance to Needy Families	220447	93.558	Certification Letter	30,205,388	24,421,020	5,795,912
Title IV-B	220451	93.645	Certification Letter	2,735,197	2,735,197	2,735,197
Title IV-B State Match	220452	00.000	Certification Letter	729,384	729,384	0
Title IV-E Adoption Assistance	220440	93.659	Certification Letter	23,843,143	0	20,053,065

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards**  
**July 1, 2009 to June 30, 2010**

<u>Pa. DPW Program</u>	City ID			Grant	Grant	Federal
Project Title	Number	CFDA	Contract Number	Awards	Expenditures	Cash Received
Title IV-E Adoption Assistance	220449	93.659	Certification Letter	20,795,648	20,795,648	10,028,985
Title IV-E Adoption Assistance-ARRA	220454	93.659	Certification Letter	2,055,152	2,055,152	1,061,475
Title IV-E Foster Care (PM)-ARRA	220455	93.658	Certification Letter	3,306,598	3,306,598	0
Title IV-E Indep Living - Interest	221145	93.674	Interest Income	7,432	0	0
Title IV-E Indep Living-Interest	221110	93.674	Interest Income	19,759	0	0
Title IV-E Indep Living-Interest	221166	93.674	Interest Income	282	0	282
Title IV-E Independent Living	221097	93.674	Award Letter 11/21/200	1,248,107	0	0
Title IV-E Independent Living	221144	93.674	Award Letter 04/21/200	1,172,230	0	293,056
Title IV-E Independent Living	221165	93.674	Award Letter 10/23/200	1,172,230	1,172,230	879,174
Title IV-E Medical Assistance	220433	93.778	Certification Letter	321,349	0	0
Title IV-E Medical Assistance	220441	93.778	Certification Letter	373,516	0	9,281
Title IV-E Medical Assistance	220450	93.778	Certification Letter	237,645	237,645	4,750
Title IV-E Placement Maintenance	220431	93.658	Certification Letter	89,579,038	0	0
Title IV-E Placement Maintenance	220439	93.658	Certification Letter	83,086,445	0	41,825,758
Title IV-E Placement Maintenance	220448	93.658	Certification Letter	59,212,831	59,212,831	0
Title IV-E Program Income	229995	93.658	Child Support SSI	6,493,192	6,493,192	6,493,192
<b>Total Children and Youth Program:</b>				<b>761,783,631</b>	<b>495,795,226</b>	<b>106,445,121</b>
 <b><u>Combined Homeless Assistance Program</u></b>						
HAP - Administration	240842	93.667	Award Letter	575,425	575,425	575,425
HAP - Bridge Housing	240841	93.667	Award Letter	3,068,915	3,068,915	3,068,915
HAP - Bridge Housing	240851	00.000	Award Letter	174,000	174,000	0
HAP - Bridge Housing (Pennfree)	240843	93.959	Award Letter	1,251,800	1,251,800	1,251,800

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards**  
**July 1, 2009 to June 30, 2010**

<b><u>Pa. DPW Program</u></b>	<b>City ID</b>			<b>Grant</b>	<b>Grant</b>	<b>Federal</b>
Project Title	Number	CFDA	Contract Number	Awards	Expenditures	Cash Received
HAP - Case Management	240838	93.667	Award Letter	439,108	439,108	439,108
HAP - Case Management	240849	00.000	Award Letter	2,040,165	2,040,165	0
HAP - ESG	240848	00.000	Award Letter	910,564	910,564	0
HAP - Program Income	240847	93.667	Program Income	846	846	0
HAP - Program Income	240853	00.000	Program Income	460,147	460,147	0
HAP - Program Income - Pennfree	240846	93.959	Program Income	279,480	279,480	0
HAP - Rental Assitance -SSBG	240839	93.667	Award Letter	99,552	99,552	99,552
<b>Total Combined Homeless Assistance Program:</b>				<b>9,300,002</b>	<b>9,300,002</b>	<b>5,434,800</b>
<b><u>Human Services Development Fund</u></b>						
HSDf - AACO	142880	00.000	Award Letter 11/04/200	700,000	700,000	0
HSDf - After School Enhancement Pgm	160367	00.000	Award Letter 11/04/200	84,071	84,071	0
HSDf - AHS Translation Service	142876	00.000	Award Letter 11/04/200	160,000	160,000	0
HSDf - Case Mgmt Group A	240855	00.000	Award Letter 11/04/200	2,395,416	2,395,416	0
HSDf - Case Mgmt Special Svcs	240858	00.000	Award Letter 11/04/200	26,000	26,000	0
HSDf - Children & Youth	221163	00.000	Award Letter 11/04/200	312,500	312,500	0
HSDf - Financial Administration	142879	00.000	Award Letter 11/04/200	663,602	663,602	0
HSDf - Health and Opportunity	142882	00.000	Award Letter 11/04/200	339,361	339,361	0
HSDf - Lead Abatement	142878	00.000	Award Letter 11/04/200	296,764	296,764	0
HSDf - Program Income	142883	00.000	Interest Income	2,040	2,040	0
HSDf - Relocation Services	240859	00.000	Award Letter 11/04/200	397,710	397,710	0
HSDf - Violence Reduction	160365	00.000	Award Letter 11/04/200	345,832	345,832	0
HSDf - Welcome New Families	142877	00.000	Award Letter 11/04/200	286,354	286,354	0

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards**  
**July 1, 2009 to June 30, 2010**

<b><u>Pa. DPW Program</u></b>	<b>City ID</b>			<b>Grant Awards</b>	<b>Grant Expenditures</b>	<b>Federal Cash Received</b>
Project Title	Number	CFDA	Contract Number			
HSDF - Youth Access Centers	160366	00.000	Award Letter 11/04/200	378,371	378,371	0
<b>Total Human Services Development Fund:</b>				<b>6,388,021</b>	<b>6,388,021</b>	<b>0</b>
<b><u>Child Support Enforcement</u></b>						
ARRA - Child Support Enforcement	840670	93.563	Title IV- D	3,997,866	3,997,866	3,604,924
Child Support Enforcement	690281	93.563	Title IV- D	1,120,645	0	0
Child Support Enforcement	690317	93.563	Title IV- D	1,153,133	0	561,315
Child Support Enforcement	690336	93.563	Title IV- D	1,098,590	1,098,590	726,022
Child Support Program	840432	93.563	Title IV - D	17,641,326	0	0
Child Support Program	840457	93.563	Title IV - D	18,515,687	0	9,561,015
Child Support Program	840605	93.563	Title IV - D	17,290,578	17,290,578	10,253,325
Domestic Relations Division (DRD)	840607	00.000	Title IV - D	7,900,000	7,141,321	0
Unallocated IV-D Payments	840008	93.563	ME 4513321800	3,237,746	0	3,112,724
<b>Total Child Support Enforcement:</b>				<b>71,955,571</b>	<b>29,528,355</b>	<b>27,819,325</b>
<b><u>Other PaDPW Assistance</u></b>						
Act 152 (APP 120)	150320	00.000	Award Letter	2,369,442	413,765	0
Act 152 (APP 120)	150355	00.000	Award Letter 11/11/09	2,369,442	2,288,694	0
Act 1992 -24 Reimburse Lawyer's Fees	840617	00.000	ME6300119871	63,573	63,573	0
AIDS Personal Care Services	142729	00.000	4000011457	600,000	12,179	0
AIDS Personal Care Services	142850	00.000	4000011457	600,000	555,730	0
Behavioral Health Services/IGT (173)	150322	00.000	Award Letter 11/11/200	10,180,595	10,180,595	0
Child & Family Svcs On-Site Review Grant	221151	93.658	Award Letter 05/01/200	68,300	0	0

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards**  
**July 1, 2009 to June 30, 2010**

<b>Pa. DPW Program</b>	<b>City ID</b>			<b>Grant Awards</b>	<b>Grant Expenditures</b>	<b>Federal Cash Received</b>
Project Title	Number	CFDA	Contract Number			
Child Welfare Ed for Leadership - CWEL	221162	00.000	Agreement	1,203,174	1,203,174	0
Expand Sexual Abuse Services	221169	00.000	Award Letter 10/30/09	315,999	87,953	0
Facilities & Svc Enhancements (10942)	150360	00.000	Award Letter 12/08/200	200,000	150,000	0
Family Group Decision Making	221154	00.000	Award Letter	1,483,834	309,366	0
Family Group Decision Making	221176	00.000	Award Letter 10/30/09	3,712,410	1,526,989	0
Functional Family Therapy (FFT)	221175	00.000	Award Letter 10/30/09	598,500	8,790	0
Housing Initiative	221179	00.000	Award Letter 10/30/200	1,138,198	624,838	0
Integrated Children's Svcs Plan (ICSP)	150361	00.000	Award Letter 11/04/200	46,500	34,500	0
Medicare Part D-Retirees	350351	93.778	reimbursement	137,957	137,957	137,957
Phila Mental Health Court Plng Grt	840623	00.000	Award Letter 07/14/200	30,000	30,000	0
Supported Work Prog (Workwise)	080263	93.558	Contract # 4100045783	1,096,492	9,181	478,046
Supported Work Prog (Workwise)	080264	00.000	Contract # 4100045783	566,165	22,501	0
Supported Work Prog (Workwise)	080279	93.558	Contract # 4100045783	1,096,492	952,968	851,429
Supported Work Prog (Workwise)	080280	00.000	Contract # 4100045783	566,165	467,420	0
Technical Assist Collab Consult (TAC)	221155	00.000	Award Letter 01/20/200	26,250	19,850	0
Time Limited Family Reunification	221152	00.000	SAP #4100044433	350,000	245,882	0
Transitional Living Program	221171	00.000	Award Letter 10/30/09	3,153,600	576,384	0
YSL / CMI	221173	00.000	Award Letter 10/30/09	67,500	26,588	0
<b>Total Other PaDPW Assistance:</b>				<b>32,040,588</b>	<b>19,948,877</b>	<b>1,467,432</b>
<b>Total Schedule of Expenditures of PaDPW Awards:</b>				<b>1,281,437,680</b>	<b>799,604,962</b>	<b>166,358,018</b>

The accompanying notes are an integral part of this schedule.

**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF PENNSYLVANIA  
DEPARTMENT OF PUBLIC WELFARE AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**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** :

- Mental Health/Mental Retardation Program
- Children and Youth Program
- Child Support Program

**3. GOVERNMENTAL FUNDING AWARDED BY THE CITY**

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

<u>Source</u>	<u>Program</u>	<u>Funding</u>
State - DPW Mental Health/Mental Retardation		\$181,950,361
State - DPW Behavioral Health Services Initiative		10,180,595
State - DPW Children and Youth Program		220,437,601
State - DPW Combined Homeless Assistance Programs		3,787,068
Total Pa. DPW Awards to Subrecipients:		\$ 416,335,625

# **INDEPENDENT AUDITOR'S SECTION**

## **Auditor's Reports**

**Schedule of Findings and Questioned Costs**

**Summary Schedule of Prior Audit Findings**





# CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER  
1230 Municipal Services Building  
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Philadelphia, PA 19102-1679  
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ALAN BUTKOVITZ  
City Controller

GERALD V. MICCIULLA  
Deputy City Controller

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2010, which collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements and have issued our report thereon dated February 22, 2011. Our report was modified to include a reference to other auditors and to the adoption of a new accounting pronouncement. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the following entities, as described in our report on the City of Philadelphia, Pennsylvania's basic financial statements.

### Primary Government

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

### Component Units

Community College of Philadelphia  
Delaware River Waterfront Corporation  
Pennsylvania Convention Center Authority  
Philadelphia Parking Authority  
Redevelopment Authority of the City of Philadelphia  
Community Behavioral Health  
Philadelphia Authority for Industrial Development  
Philadelphia Gas Works

CITY OF PHILADELPHIA  
OFFICE OF THE CONTROLLER

This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Pennsylvania Intergovernmental Cooperation Authority, Delaware River Waterfront Corporation, Pennsylvania Convention Center Authority, Philadelphia Parking Authority, and Community Behavioral Health were not audited in accordance with *Government Auditing Standards*.

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

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

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

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the combination of deficiencies, which are described in the accompanying Schedule of Findings and Questioned Costs as item 10-01, to be a material weakness.

*A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 10-2 through 10-6 to be significant deficiencies.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Philadelphia, Pennsylvania's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying Schedule of Findings and Questioned Costs as item 10-07.

We noted certain matters that are not required to be reported under *Government Auditing Standards*, but nonetheless represent deficiencies in internal control over financial reporting that should be addressed by management. We will communicate these matters to management of the City of Philadelphia, Pennsylvania in separate reports.

The City of Philadelphia, Pennsylvania's written response to the material weakness and significant deficiencies identified in our audit is included in the accompanying schedule of findings and questioned costs. However, the response has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

February 22, 2011

  
GERALD V. MICCIULLA, CPA  
Deputy City Controller



# CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER  
1230 Municipal Services Building  
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ALAN BUTKOVITZ  
City Controller

GERALD V. MICCIULLA  
Deputy City Controller

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

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

### **Compliance**

We have audited the City of Philadelphia, Pennsylvania's compliance with the types of compliance requirements described in the *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 could have a direct and material effect on each of the City of Philadelphia, Pennsylvania's major federal and DPW programs for the year ended June 30, 2010. The City of Philadelphia, Pennsylvania's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs and major DPW programs are identified in the notes to the Schedule of Expenditures of DPW Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and DPW programs is the responsibility of the City of Philadelphia, Pennsylvania's management. Our responsibility is to express an opinion on the City of Philadelphia, Pennsylvania's compliance based on our audit.

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

[www.philadelphiacontroller.org](http://www.philadelphiacontroller.org)

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

In our opinion, the City of Philadelphia, Pennsylvania complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and DPW programs for the year ended June 30, 2010. 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 10-08 through 10-14.

### **Internal Control Over Compliance**

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

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

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

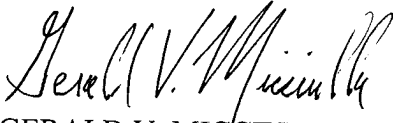
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal or DPW program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal or DPW program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 10-08, 10-09, and 10-12 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or DPW program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 10-10 and 10-13 to be significant deficiencies.

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

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

October 31, 2011

  
GERALD V. MICCIULLA, CPA  
Deputy City Controller

**Schedule of Findings  
And Questioned Costs**

**CITY OF PHILADELPHIA**

***Schedule of Findings and Questioned Costs – June 30, 2010***

Section I – Summary of Auditor’s Results

*Financial Statements:*

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified?  yes  no

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

Noncompliance material to financial statements noted?  yes  no

*Federal Awards:*

Internal control over major programs:

Material weakness(es) identified?  yes  no

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

Type of auditor’s report issued on compliance for major programs: 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 Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218/14.253	Community Development Block Grants/Entitlement Grants (ARRA)
14.221	Urban Development Action Grants
14.257	Homeless Prevention & Rapid Re-Housing (ARRA)
16.804	Edward Byrne JAG Program/Grants to Units of Local Gov’ts. (ARRA)
20.106	Airport Improvement Program (ARRA)
20.205	Highway Planning and Construction (ARRA)
81.128	Energy Efficiency and Conservation Block Grant Program (ARRA)
93.268/93.712	Immunization Grants (ARRA)
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement (ARRA)
93.569/93.710	Community Services Block Grants (ARRA)
93.645	Child Welfare Services
93.658	Foster Care - Title IV-E
93.659	Adoption Assistance
93.674	Chafee Foster Care Independence Program
93.778	Medical Assistance Program (ARRA)
93.914	HIV Emergency Relief Project Grants
93.917	HIV Care Formula Grants
93.940	HIV Prevention Activities – Health Department Based
93.977	Preventive Health Services-STD Control Grants
97.117	TSA Airport Checked Baggage Inspection System Program (ARRA)

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

Auditee qualified as low-risk auditee?  yes  no



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***Schedule of Findings and Questioned Costs – June 30, 2010***

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	Placement Maintenance Title IV-E – CFDA #93.658		\$30,578
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	Adoption Assistance – CFDA #93.659		\$11,830
	Adoption Assistance (ARRA) – CFDA #93.659		\$782
	Medical Assistance – CFDA #93.778		\$133
	Act 148 – Pennsylvania Department of Public Welfare		\$210,552
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10-11.	Allowable Costs/Cost Principles Children and Youth Programs	80	
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	Placement Maintenance Title IV-E – CFDA #93.658		\$43,280
	Placement Maintenance Title IV-E (ARRA) – CFDA #93.658		\$7,395
	Adoption Assistance – CFDA #93.659		\$5,395
	Adoption Assistance (ARRA) – CFDA #93.659		\$2,861
	Medical Assistance – CFDA #93.778		\$487
	Act 148 – Pennsylvania Department of Public Welfare		\$770,318
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**10-01. FINANCIAL REPORTING**

Philadelphia’s Home Rule Charter assigns the Office of the Director of Finance (Finance) with overall responsibility for the city’s accounting and financial reporting functions. One of the duties assigned to Finance’s Accounting Bureau is the preparation of the city’s Comprehensive Annual Financial Report (CAFR). To complete this task, the Accounting Bureau must collect, analyze, and summarize great amounts of financial data and other information that it obtains from the city’s accounting system, various city departments, and component units. Our current audit continued to find weaknesses in the city’s controls over the financial reporting process that adversely affected the city’s ability to issue a timely, accurate, and complete CAFR.

Staff Turnover and Reductions Compromise CAFR Preparation Process

In our previous reports, we commented about staff reductions, which in recent years have made the Finance Accounting Bureau’s task of preparing the CAFR more difficult to complete, and have compromised its ability to perform adequate reviews and approvals of the financial statements and related footnote disclosures. Over the past decade, the Accounting Bureau’s staff size has been reduced from 64 positions in fiscal year 2000 to only 45 in fiscal year 2010.

These staff reductions have resulted in top Accounting Bureau management being responsible for preparing significant and highly complex sections of the CAFR, such as the full accrual government-wide statements and the debt payable derivative instruments footnote. Since top management was preparing these CAFR sections, there was no independent review of their work, and their ability to adequately review financial statements and footnote disclosures prepared by subordinate employees was limited. Consequently, there was an increased risk for financial reporting errors and omissions.

In its response to our previous report, management stated it was working with the city’s Personnel Department to fill the vacant positions. One notable vacancy, the key position of accounting manager, had been filled in June 2010. In addition, management stated that it would continue the training program it instituted, which consisted of “knowledge transfer teams” and multi-tasked duties.

Despite implementation of this succession planning strategy, our current audit disclosed no significant improvement in the quality of the CAFR submitted for audit. We again found that financial statements were provided to us in an untimely manner, with numerous errors and omissions of critical data that impeded the audit process and timely reporting. For example, accurate footnote disclosures, full accrual government-wide statements, and the Management Discussion and Analysis were all provided late in the audit process. We identified approximately \$1.1 billion in errors within the CAFR that required audit adjustments.

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To provide the Accounting Bureau with adequate staff to prepare the CAFR and the ability to perform independent supervisory reviews of CAFR financial statements and footnotes, we continue to recommend that the director of finance analyze workload and staffing levels in the Accounting Bureau and fill all vacancies deemed necessary.

#### **City's Response**

The Accounting Bureau is committed to producing a well-prepared CAFR that is accurate and properly reviewed. As noted in your report, staff reductions in recent years have made the task of completing the CAFR more difficult. The Accounting Bureau has added new employees to fill positions lost through attrition, and has moved staff from other units in the Accounting Bureau to fill some vacant positions. As a result, some employees who participated in the CAFR process for Fiscal 2010 did so for the first time. While overall they did very well, Accounting Bureau management is meeting with staff to review problems that they encountered and discuss ways to improve the process in the future. We anticipate an improved CAFR in future fiscal years as the staff becomes more experienced, additional training is provided, and internal improvements are made.

#### **Stronger Controls Needed Over Reporting of Receivables**

The City of Philadelphia's Department of Revenue (Revenue Department) is responsible for calculating an accurate amount due for taxes and accounts receivables, as well as determining a reasonable estimate of amounts deemed uncollectible at year-end for inclusion in both the City of Philadelphia's and School District of Philadelphia's CAFRs.

During our current year testing, we found several errors in the amounts reported by the Revenue Department relating to taxes and accounts receivables. These errors resulted in adjustments totaling over \$322.4 million. Specifically, we found that accounts receivables were overstated by \$81 million, city tax receivables were overstated by \$76.6 million, School District tax receivables were understated by \$38 million, and the allowance for doubtful accounts was overstated by \$126.8 million. In our opinion, significant turnover of experienced staff responsible for determining the year-end receivable balances, together with assigned staff not following written procedures, and the lack of a diligent independent review of receivable activity all contributed to the misstatements that occurred.

The Revenue Department also did not update its basis for estimating uncollectible receivables as of June 30, 2010. As such, the City Controller's Office had to rely on the prior year basis in order to evaluate the reasonableness of the current estimate for uncollectible amounts reported for taxes and accounts receivable at year-end. Neglecting to update this methodology unnecessarily complicated the reporting process and contributed to the above material misstatement of receivables.

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The Revenue Department acknowledged the errors noted above were caused by an unusual staff turnover and the resulting problems that ensued when employees had to quickly assume new duties. However, to ensure the errors do not recur, we recommend that the Revenue Department follow their written procedures to accurately determine year-end receivable balances, and annually update the estimated basis for determining uncollectible tax and accounts receivable amounts. We also recommend that an independent review of year-end receivable activity be performed.

#### **City's Response**

As noted in your report, the Revenue Department has experienced unusual staff turnover and has had difficulty hiring and adequately training replacement staff responsible for determining year-end receivable balances. We believe the staffing issues have been resolved and that Revenue is in a position to accurately report receivables in a timely manner going forward. In addition, the Department will follow written procedures to accurately determine year-end receivable balances and produce annual updates of the estimated basis for determining uncollectible tax and accounts receivable amounts.

#### **Inadequate Preparation and Review over the Deposits and Investments Footnote**

GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, in effect since fiscal year 2005, was designed to inform financial statement users about deposit and investment risks that could affect the city's ability to provide services and meet its obligations as they become due. The required disclosures provide information to assess common risks inherent in deposit and investment transactions.

During our audit work, we found that Finance had not developed written procedures for the preparation and review of the deposits and investments footnote disclosure, included in the city's CAFR. Numerous deposit and investment accounts were misclassified and/or omitted.

Additionally, Lotus 1-2-3 spreadsheets used by the Accounting Bureau to prepare the related CAFR footnote were not properly updated with corrected data. For instance, when adjustments were required to correct the footnote, the Accounting Bureau appropriately adjusted the main summary worksheet, but never updated the supporting worksheets linked to the footnote file. Consequently, the related footnote was incorrect. In total, we observed approximately \$411 million in errors pertaining to the deposits and investments footnote disclosure.

We believe that a lack of detailed written procedures contributed to the above errors. Written procedures would have helped ensure the proper classification and inclusion of deposit and investment accounts. In addition, insufficient instruction on how to properly utilize Lotus 1-2-3 spreadsheet files used to prepare the footnote, together with a lack of supervisory review, also led to the errors we identified during the audit.

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To ensure that the deposits and investments footnote is accurately prepared and in accordance with GASB Statement No. 40, we recommend that Finance develop and implement detailed written procedures, train staff on the spreadsheet program, and perform an independent and thorough supervisory review of the supporting documentation and footnote disclosure.

**City's Response**

The Accounting Bureau works to ensure that the deposits and investments footnote is accurately prepared and in accordance with GASB Statement No. 40. As such, the Bureau has begun a process to change the current system of Lotus 1-2-3 spreadsheets to an Excel file format, thereby eliminating the errors associated with reconciling data on summary and detail worksheets. Also, Accounting is currently working with the City Treasurer's Office to obtain bank statements electronically for input into the new Excel file format. The supervisor, or person responsible for note disclosure, will compare the Excel file totals to the individual bank statement amounts for completeness and accuracy. Furthermore, we will work to document the process as the new file structure is implemented, and ensure staff accountants are trained on the new system.

**Enterprise Fund Reporting Procedures Require Strengthening**

Previously, we reported that Finance had assigned responsibility for preparation of the full accrual financial statements of the Water and Sewer Fund to the Philadelphia Water Department (PWD). Our prior year review disclosed that PWD again could not provide evidence that review procedures over the financial reporting process were performed.

During our current year audit, we observed no improvement over this condition. Additionally, we now noted a lack of adequate segregation of duties, as the individual who prepared the financial statements also performed the review. This condition increased the risk that errors could occur and go undetected.

We also previously noted that PWD did not have written policies and procedures for the operation and review of its \$1.8 billion capital asset inventory system. Our current audit disclosed that this condition still existed.

Further, our testing revealed that real property items were not uniquely identified in the capital asset system so as to distinguish one asset from another. The Water Department identified each item of real property using a combination of the completion date and a detailed work order number. We observed that the system often included blank, incomplete or duplicate identifying information, which we again believe could increase the likelihood of undetected errors.

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We continue to recommend that management establish specific review procedures to be performed by PWD personnel, such as:

- Agreeing opening account balances to prior year closing balances.
- Comparing recorded financial information to source documentation (i.e. city accounting system reports and PWD subsidiary records) to ensure accuracy and completeness.
- Reviewing adjusting journal entries for propriety and accuracy by observing supporting documentation.
- Verifying the mathematical accuracy of financial statements and supporting schedules.
- Validating that all year-end adjustments posted by Finance are properly reflected in the financial statements.

Performance of these review procedures should be documented on a checklist, and signed by a responsible PWD official. The checklist should be submitted to Finance with the respective financial statements, attesting that they have been independently reviewed and approved and that to the best of the reviewer's knowledge are complete and free from material misstatement.

Additionally, to improve the accounting and reporting of the PWD's capital assets, we continue to recommend that PWD develop written procedures documenting the operation and review of the capital asset system. We also recommend that PWD ensure that the capital asset system uniquely identifies real property by providing a complete description of the assets.

**City's Response**

In response to prior year audit findings regarding Enterprise Fund Statements, PWD in 2007 contracted and obtained the services of the former PWD Utility Accounting Manager. This consultant, along with current PWD Finance staff, assists with both the preparation and review of the financial statements. We believe this practice mitigates the risk of errors. Current procedures include, but are not limited to:

- Comparing all opening account and fund balances to the prior year closing balances and documenting all on separate worksheets; and
- Reviewing any journal entry or financial transaction, along with supporting documentation, prior to posting to financial statements.

As a result of the performance of these procedures, significant errors and misstatements were not found during the current year audit. In FY 2011 and thereafter, PWD will utilize a checklist to provide additional written evidence that these procedures were performed in accordance with the recommendation by the Controller. The checklist will be submitted to Finance with the respective financial statements, attesting they have been independently reviewed and approved and that to the best of the reviewer's knowledge are complete and free from material misstatement.

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Additionally, while we agree with the Controller that it is optimum to have written procedures for PWD's capital asset system, resources have not been identified to formally draft and memorialize those procedures. PWD will review how its capital assets are identified to reduce the likelihood of errors or misstatements and explore the improvement or replacement of its current fixed asset accounting system and procedures.

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

For the past several years, we noted that late submission of financial data by some of the city's component units resulted in delays to the financial reporting and auditing processes. In addition, because the Accounting Bureau had to make significant changes to the financial statements and footnotes each time new component unit data was received, there was an increased risk of errors or omissions.

This condition had not improved. We noted that eight of the city's eleven component units failed to submit their reports by the due date requested by Finance. The two most delinquent component units, the Pennsylvania Convention Center Authority and the Redevelopment Authority, did not submit their final reports until February 2011, over four months after the date requested.

In an attempt to provide more timely information, some component units submitted draft versions of their reports. However, we believe efficient and effective preparation of the CAFR requires timely submission of complete and final financial data.

We again recommend that Finance continue its efforts to secure the cooperation of all component unit management in the timely submission of their financial data to the Accounting Bureau.

**City's Response**

We agree that the timely submission of all component unit reports is critical to the timely issuance and accuracy of the City's CAFR. The Office of the Director of Finance regularly communicates with all of the component units and stresses the importance of timely reporting. We will continue to impress upon the component units the need for timely reporting.

**Reporting Process for Departmental Custodial Accounts Needs Improvement**

In our previous reports, we had noted significant accounting and reporting errors in the departmental custodial accounts (i.e. bank accounts not under the control of the Office of the City Treasurer). Our current testing disclosed that the reporting process still had not improved. We again identified several city agencies that failed to notify the Accounting Bureau of new accounts



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and did not submit required monthly bank reconciliations to the Accounting Bureau. Moreover, the Accounting Bureau did not perform an effective follow-up with the noncompliant city agencies.

Standard Accounting Procedure (SAP) No. 7.1.3.b requires that city agencies submit monthly bank reconciliations for their custodial account bank accounts to Finance’s Accounting Bureau for its review and analysis. Accounting Bureau personnel must summarize the activity from these bank reconciliations to arrive at the reported cash and investment amounts for the departmental custodial accounts reported in the city’s CAFR. Failure to obtain custodial accounts’ bank reconciliations precluded the bureau from having assurance that city agencies were preparing monthly bank reconciliations, increased the risk of financial reporting errors, and expanded the audit process by requiring increased audit testing.

We continue to recommend that the Accounting Bureau continue its efforts to instruct city agencies about the necessity to prepare and submit custodial account bank reconciliations each month. In addition, a concerted follow-up effort to obtain the required reconciliations should be developed and implemented.

**City’s Response**

We agree that the preparation and submission of custodial account bank reconciliations from all City agencies is critical to the timely issuance and accuracy of the City’s CAFR. The Accounting Bureau will continue to request the bank reconciliations from all departments. As recommended by the Controller, an escalation process is in place to ensure that the required reconciliations are provided. The current escalation process is as follows: 1. Accountant requests materials, 2. Accountant Supervisor requests materials, 3. Accounting Manager requests materials at appropriate department supervisor level, 4. Accounting Director request made at deputy/commissioner level.

**FAMIS Not Utilized for Posting Aviation Year-End Journal Entries**

Our current year audit work noted that Finance and the Division of Aviation (DOA) are not effectively utilizing the full accrual Aviation Fund established in FAMIS (the city’s accounting system) to prepare the financial statements. Posting year-end journal entries to the accrual fund provides a clear trail of adjustments between the modified and full accrual statements, and decreases the risk for financial statement errors.

Although our testing of the Aviation Fund did not reveal any material errors, the DOA carried forward two years of manual journal entries that hampered the preparation of the CAFR. In conjunction with the DOA, Finance created the accrual fund to streamline and standardize the year-end adjustment process. However, with recent staff shortages, Finance was unable to maintain the fund. With each passing year, the required entries become larger and more complex, thereby increasing the severity of errors that could occur and go undetected.

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Since Finance has assigned the responsibility for preparation of the Aviation Fund financial statements to the DOA, we recommend that it provide DOA personnel with the appropriate training to enable them to make the necessary year-end adjustments in FAMIS. Finance, still responsible for the city's accounting and reporting functions, should review accrual fund entries for propriety.

***City's Response***

We agree that posting year-end journal entries to the accrual fund provides a clear trail of adjustments between the modified and full accrual statements, and decreases the risk for financial statement errors. When time and resources permit, Finance will provide the training and review consistent with the Controller's recommendations.

**10-02. CAPITAL ASSET DEFICIENCIES**

A Comprehensive Capital Asset System Could Improve Reporting Accuracy and Efficiency

Philadelphia's Home Rule Charter requires that city management compile and maintain current and comprehensive records of all real and personal property belonging to the city. For the past several years, we have emphasized the need for Finance to acquire a comprehensive capital asset system because controls over the city's real property assets had been weak.

We again observed that Finance maintained several spreadsheet files in Lotus 1-2-3 and Excel to accumulate the cost of capital assets and work-in-progress, and to compute, as well as account for depreciation on the assets reported in the CAFR. In our opinion, the use of multiple software programs and spreadsheet files to account for capital assets and related depreciation has created a cumbersome and onerous process. Moreover, it can affect the accuracy and completeness of amounts reported in the CAFR and requires extensive audit effort.

We believe acquiring a comprehensive capital asset system could provide the city with detailed asset information that would eliminate significant amounts of manual recordkeeping time and make the Accounting Bureau's operations more efficient. We also think that a comprehensive system would improve the transition process when new employees become responsible for capital asset reporting.

Land Costs Not Properly Allocated to Asset Locations

In prior year audits, we noted certain land values in the city's fixed asset ledger were aggregated into lump sum amounts. Land values for individual properties, reported as part of a larger parcel of land, were not specifically identified. This methodology, which remained uncorrected for fiscal year 2010, did not allow Finance's Accounting Bureau to maintain an accurate book value for many city-owned properties, which could make it difficult to calculate the gain or loss recognized when accounting for individual property disposals.

Subsequent to our audit, we were informed that although Finance acknowledged the above inherent recording weakness, at this time there are no plans to specifically identify land values. Further, Finance stated that this condition only applied to land acquired prior to the implementation of GASB Statement 34 in fiscal year 2002. Therefore, we will no longer report on this condition. However, we caution Finance that when individual properties are disposed, the above unresolved condition may require the development of a reasonable cost basis in order to accurately record the gain or loss on future disposals.

Asset Information Improperly Recorded

We have also previously observed that the city's real property records were incomplete since certain sold properties were never recorded in the city's books. Our current year audit disclosed that twenty properties, identified by the city as sold for approximately \$3.5 million during fiscal 2010, were never included in the city's fixed asset ledger. However, we were notified that these properties were acquired through the city's foreclosure process and as such, were not used in city operations. Consequently, Finance's Accounting Bureau did not consider these properties as capital assets, and properly excluded them from the city's fixed asset ledger. Therefore, we will no longer report on this condition. However, we will continue to monitor the city's real property sale transactions to ensure they are properly recorded.

Periodic Physical Inventory of Real Property Assets Is Required

Both the city's Finance Office and the Government Finance Officers Association (GFOA) either require or recommend that a physical inventory of real property assets be taken periodically. For example:

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

Our current year audit work determined that both the PWD and the DOA periodically checked the physical existence and condition of their real property assets. Except for the assets held by these two agencies, we saw no evidence that the city's other real property assets had been recently inventoried or that any type of "plain language" report on the condition of the capital assets had been prepared.

At the exit conference, Finance personnel asserted that they believed this situation is mitigated since many properties are observed by various city employees as part of their capital asset inspections, repair, or improvement procedures. However, they agreed that since the process is not formally documented, these procedures are not sufficient to resolve the above condition.

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

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

***City’s Response***

We agree that it would be beneficial for the City to have a capital asset system. Unfortunately, resources have not been identified to fund either the system or the ongoing operating costs of staff that may be required to maintain the system, including maintaining accurate cost history records, accurate depreciation history, and providing a detailed inventory of the major systems in all of the buildings that the city owns. In the meantime, the current system will continue to be used. It should be noted that the current methodology used by the Accounting Bureau provides financial information that is accurate and auditable, even though it does not provide the level of detail that a capital asset system might provide.

As stated in your report, while we believe that a physical inventory of assets is being conducted as a matter of course by the departments to see what their capital needs are, there is no formalized written process to document that the physical inventory is occurring. In response to the Controller’s recommendation, the Accounting Bureau will provide guidance to the departments and require them to submit documentation of their physical inventory on an annual basis.

In addition, you agreed that you will no longer report on the conditions included in your comments on “Land Costs Not Properly Allocated to Asset Locations” and “Asset Information Improperly Recorded” as you agreed that Finance provided an adequate response indicating that we are properly allocating and recording these assets.

**10-03. WATER BILLING SYSTEM**

In prior years, we reported significant control weaknesses related to Basis2, the city’s water billing system. Our current year testing indicated that some of the control weaknesses still existed and required corrective action. We again observed that an electronic authorization path for supervisory approval of adjustments still had not been developed. Additionally, the water billing system remained unable to prevent or detect a user that circumvented their established, authorized adjustment limit by “splitting” one large adjustment into numerous smaller adjustments. Lastly, improvements to the penalty function had been made, however, erroneous penalty amounts were printed on bills for accounts entitled to discounts.

We recommend that management continue its efforts to resolve the above remaining control deficiencies that compromise the Basis2 billing system.

**City’s Response**

The Water Revenue Bureau has been working diligently to identify and correct remaining weaknesses in the Basis2 system. Each of the issues identified in your report have been addressed. On June 20, 2010, the penalty calculation for customers entitled to a discount was corrected. In addition, systems enhancements were implemented on August 15, 2010, including implementation of an electronic authorization path for supervisory approval of adjustments, and implementation of restriction limits (per individual and per level of supervisory responsibility) on credit adjustments that can be made on an account. This means that the system is now able to effectively prevent a person from circumventing their established, authorized adjustment limit by “splitting” one large adjustment into two or more smaller adjustments. As an additional measure, the system generates an adjustment transaction report that is reviewed daily for discrepancies and to ensure that all transactions conducted are allowable and within established limits.

**10-04. WORKERS' COMPENSATION PLAN MONITORING**

In our prior year report, we commented about the Risk Management Division of Finance (Risk Management) failing to monitor its Third Party Administrator (TPA) to ensure that all contracted services were being received. We had found that the TPA did not perform file maintenance on 1990 and later injury cases and consequently, case reserves were significantly inadequate for these accident years.

During our current year audit, we were informed that instead of periodically reviewing the case files and updating the case reserves as warranted, the TPA updated most of the case files to a “worst case” scenario. A minimum of 600 weeks of compensation was reserved on all indemnity claims where an Independent Rating Examination (IRE) was not performed. As a result, the city’s workers’ compensation liability reported on the city’s full accrual financial statements remained significantly high.

According to the most recent actuarial report, out of over 1,300 eligible indemnity claims, only 25 IREs had been performed during fiscal year 2010. When IREs were performed, the impairment rating of the claimant was found to be less than 50 percent, and thus the prospective reserves were reduced to 500 weeks from 600, suggesting that there is opportunity for reducing costs. We were informed that Risk Management had authorized and expects the TPA to perform approximately 200 IREs per year going forward.

We continue to believe that an in-depth study of the plan’s current practices will yield viable suggestions for reducing costs and liabilities. Risk Management personnel informed us that although a study would be beneficial, the city’s current financial condition precludes funding for such a review.

We continue to recommend that Risk Management monitor the TPA more closely to ensure that all contracted services are being received and, in particular, that case files are periodically reviewed and updated as appropriate.

We also continue to suggest that the city explore obtaining a comprehensive review of the administration of its workers compensation plan and costs to identify deficiencies, as well as any opportunities for improvement.

**City’s Response**

Risk Management is committed to monitoring the City’s TPA to ensure that all contracted services are being received. As such, one full-time employee and one contractor are specifically dedicated to this task. In addition, three other staff members are responsible for portions of this work. We have set a goal for the TPA to perform approximately 200 Independent Rating Examinations (IRE) per year going forward – up from the 23 IREs that

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were performed in FY 2010. We will work with the TPA to achieve this goal. Furthermore, we agree that it could be beneficial to perform a study of the plan's current practices and have recently learned of your office's intention to bring in an outside consultant to undertake such an effort. We look forward to working closely with your office as that study is conducted to maximize its benefits to the city's workers compensation program.



**10-05. ACCOUNTS PAYABLE**

We had noted in previous reports, that deficiencies in Finance’s review procedures of year-end expenditures resulted in vendor payments recorded in the wrong fiscal period. Failure to record payments in the period that services were rendered or goods received can result in misstated accounts payable and expenditure amounts being reported in the financial statements.

To rectify the above condition, Finance revised its methodology for generating the reported accounts payable balances. Specifically, Finance generated a report of payment vouchers posted in the months of July, August and September, 2010. Finance accountants reviewed these reports to determine whether the expenditures exceeding certain dollar thresholds met the criteria for being reported as accounts payable. Finance officials believed that this change in procedure simplified the process in extracting accounts payable from the city’s accounting system. However, the new methodology did not prevent errors from being reported in the preliminary CAFR. Out of approximately \$69.2 million in accounts payables reviewed, our testing disclosed \$9.2 million in overstatements, suggesting that the review process performed by the accountants could be improved. We observed that accountants performing the review were not provided with detailed written instructions. In our opinion, this condition contributed to the inadequate review.

We continue to recommend that Finance perform a careful and documented review of high dollar payment vouchers processed during the three months subsequent to the fiscal year-end. In addition, written detailed instructions on how to properly perform this review should be developed and distributed to the responsible accountants.

**City’s Response**

As noted in your report, and in response to previous comments regarding weaknesses in accounts payable, we developed a new methodology for determining accounts payables during the three months subsequent to the fiscal year-end. As part of this new methodology, staff was provided with lists of items to review and instructions on how to proceed with that review. We will continue to work to properly classify accounts payable entries in all instances.

**10-06. STANDARD ACCOUNTING PROCEDURES**

As in our prior year reports, we again noted that the city's Standard Accounting Procedures (SAPs) had not been revised to reflect various automated processing applications and practices currently in use. As a result, these SAPs offered little or no guidance on procedures departmental personnel should follow when executing and approving transactions.

The Philadelphia Home Rule Charter requires that the director of finance establish, maintain, and supervise an accounting system which provides adequate safeguards over the city's finances. To this end, Finance has established over 200 SAPs which serve to document and provide the basis for the city's system of internal control. However, over the years, staff reductions have compromised Finance's ability to review and update these SAPs. As a result, most of the SAPs are out of date. Some are over fifty years old and do not reflect current technology, as well as day-to-day practices. Although Finance has, in the past, revised a few SAPs, most of the procedures were last updated over ten years ago. Only three SAPs are more recent.

In its recommended practices, the Government Finance Officer's Association (GFOA) advocates enhancing management involvement in implementing and maintaining a sound and comprehensive system of internal control, and that the internal control procedures should be documented and periodically evaluated for effectiveness. Failure to maintain, document, and monitor internal control procedures can, and has resulted in the perpetration of fraud within city operations.

In its response to our prior year report, management acknowledged the internal control implications of not updating SAPs and indicated it was committed to their continual review and updating; however, due to financial constraints it did not have the staffing capacity necessary to conduct a comprehensive review of SAPs on a regularly scheduled basis.

We continue to recommend that Finance commit the financial resources necessary to conduct a thorough review of its SAPs. Those that are no longer pertinent should be rescinded. Those that are out-of-date but can be used to document significant internal controls should be revised to reflect the automated processes and the practices in use today. Once this review is completed, Finance should develop a schedule for periodically updating SAPs in the future.

**City's Response**

The Accounting Bureau is committed to continual review and updating of its SAP's. On a limited basis, and to ensure that we are in compliance with any changes in accounting regulations, these procedures are updated. While we agree that a comprehensive review and update of the procedures should be conducted on a regular basis, currently we do not have the staffing capacity to do so.

**10-07. NON-COMPLIANCE WITH ACT 148 GRANT  
REPORTING REQUIREMENTS**

In our previous report, we noted that the Department of Human Services (DHS) did not comply with reporting requirements related to the Act 148 grant. This grant represents the state share of the County Children and Youth Social Service Program.

During the current audit, we again found that DHS did not submit the Act 148 required quarterly reports by their respective due dates. To be reimbursed for the Act 148 grant, the state requires counties to submit quarterly reports of expenditures within 45 days of the end of each quarter. For all of fiscal 2010, DHS had been consistently late in this process as shown in the table below.

<b>Quarter Ending</b>	<b>Due Date</b>	<b>Date Invoiced</b>	<b>Days Late</b>
September 30, 2009	November 14, 2009	March 31, 2010	137
December 31, 2009	February 14, 2010	May 3, 2010	78
March 31, 2010	May 15, 2010	June 14, 2010	30
June 30, 2010	August 14, 2010	January 11, 2011	150

Due to the untimely submission of the fourth quarter report, approximately \$42.8 million of the fiscal 2010 net billable expenditures due to DHS for the fourth quarter was unnecessarily delayed. With the city experiencing fiscal constraints, timely reporting of Act 148 fourth quarter activity would have improved the city’s cash flows.

We were informed that the cause of the delay in billing for the fourth quarter was again due to DHS’ inability to reconcile its Family and Child Tracking System (FACTS) billing system with the provider based Title IV-E system implemented by the state during fiscal 2009.

The inability to timely reconcile the two billing systems also deferred the billing of direct expenditures related to the Foster Care grant until the third and fourth quarters. Direct expenditures totaling \$24 million were billed in the third and fourth quarter reports, rather than as they occurred in each quarter. The late billing delayed the reimbursement of most of the approximately \$7.2 million, and \$6.5 million net billable expenditures related to the first and second quarter, respectively. Moreover, it hampered preparation of the city’s financial statement.

In order to comply with Act 148 reporting requirements, and to accelerate the reimbursement process, we again recommend that DHS:

- Submit Act 148 reports to the state by the 45<sup>th</sup> day after the end of each quarter.
- Resolve issues with implementing the new billing systems.
- Reconcile the FACTS billing to the Title IV-E billing system quarterly.
- Until the above can be resolved, obtain a waiver or an extension from the state on the 45 day reporting requirement.

**City's Response**

DHS is committed to full compliance with Act 148 grant reporting requirements. As noted in your report, DHS has significantly reduced its delay in submitting quarterly invoices, and is on track to further reduce those delays. However, for FY 2010, Title IV-E rate approvals by the Commonwealth of Pennsylvania's Department of Public Welfare have been significantly delayed, resulting in DHS' inability to complete the FY 2010 Act 148 4<sup>th</sup> quarter invoice in a timely manner. Several IV-E rate packages remain unapproved even 10 months after the close of FY 2010.

Historically, DHS has not submitted its Act 148 4th quarter invoice in a timely manner because of the need to consolidate fiscal information from multiple outside sources. Previously, DHS has requested waivers to the Commonwealth's 45-day report submission requirement but never received a response/approval to the waiver request. DHS will resume the practice of requesting an extension of the 45-day deadline from the Commonwealth for the submission of its 4<sup>th</sup> Quarter Act 148 invoice.

Furthermore, through increased training and coordination DHS has been able to resolve issues related to FACTS data reconciliation as well as those related to the implementation of the new IV-E billing system. We consider these issues resolved.

**10-08. REPORTING AND ALLOWABLE COSTS/COST PRINCIPLES**

**Children and Youth Programs**

**Child Welfare Services – CFDA # 93.645**

**Placement Maintenance Title IV – E – CFDA # 93.658**

**Adoption Assistance – CFDA #93.659**

**Medical Assistance – CFDA #93.778**

**Act 148 – Pennsylvania Department of Public Welfare**

Condition

The Department of Human Services (DHS) did not have adequate internal control procedures in place to ensure accurate, complete, and timely<sup>1</sup> preparation of the Act 148 Invoice filed with Pennsylvania Department of Public Welfare (DPW) for the Children and Youth Programs. Our review of DHS’s procedures noted that one individual was responsible for preparing the Act 148 Invoice and assembling the related supporting documentation. There was no independent review of the accuracy or completeness of the Invoice or documentation.

Our tests of the 2010 Act 148 Invoice noted instances of unsupported and unreconciled costs that are more fully explained in the “Effects” section of this comment.

The Children and Youth programs are funded through DPW.

Criteria

OMB Circular A-133 and DPW Compliance Supplements require the establishment of internal control procedures to ensure that reports of federal and DPW awards submitted to federal awarding agencies or pass-through entities (DPW) are supported by underlying accounting records, and are fairly presented in accordance with program requirements. Effective internal controls require an independent supervisory review of fiscal reports prior to submission, to ensure they are accurate, complete, and properly supported.

Cause

DHS had lost key accounting and reporting positions, including a budget officer and data analyst. In prior years, DHS personnel responsible for reporting functions included a fiscal officer who reviewed completed invoices, and a budget officer who supervised the preparation of invoices by other support personnel. Staff losses have resulted in the merging of the responsibilities for invoice preparation, review and related decision making to one individual. While DHS has taken steps to address this condition by hiring additional staff, the process was incomplete at the time of the preparation of the 4<sup>th</sup> quarter 2010 Act 148 Invoice. Also, DHS staff could provide no evidence that program expenditure amounts reported by other departments were reviewed for validity before including them on the Act 148 Invoice.

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<sup>1</sup> See related financial audit finding 10-07.

**10-08. REPORTING AND ALLOWABLE COSTS/COST PRINCIPLES**

**Children and Youth Programs**

**Child Welfare Services – CFDA # 93.645**

**Placement Maintenance Title IV – E – CFDA # 93.658**

**Adoption Assistance – CFDA #93.659**

**Medical Assistance – CFDA #93.778**

**Act 148 – Pennsylvania Department of Public Welfare**

Effect

The accuracy and completeness of the Act 148 Invoice was not assured. Our tests noted the following undetected errors or omissions that represent unallowable reported costs totaling \$333,626 as follows:

- \$83,067 in excess rental expenditures from using an unsupported square footage in calculating the expenditure.
- \$250,559 in excess fringe benefit expenditures for the recreation specialty instructors that was unsupported.
- A required reconciliation of differences between reported wage and benefit amounts on the Act 148 Invoice’s Expenditure Report (which included non-reimbursable expenditures), and the Cover Sheet for the Roster of Personnel – Form PW 1171.1 (which included only reimbursable expenditures) was not provided. There were no questioned costs because DHS properly identified the related non-reimbursable amounts in a separate column on the Act 148 Invoice’s Expenditure Report.

Because DHS is reimbursed a percentage of the expenditures it reports to DPW, we determined that unallowable costs included in the Act 148 Invoice resulted in an excess reimbursement request of \$257,371. This amount represented questioned costs distributed to the following programs:

Funding Source	Questioned Costs
CFDA #93.645	\$1,475
CFDA #93.658	30,578
CFDA #93.658 ARRA	2,021
CFDA #93.659	11,830
CFDA #93.659 ARRA	782
CFDA #93.778	133
DPW – Act 148	210,552
<b>Total</b>	<b>\$257,371</b>

Recommendation

We recommend that DHS management establish procedures and allocate the personnel resources necessary to institute comprehensive, independent review procedures of the completed Act 148 Invoice to ensure that expenditure amounts reported are accurate and properly supported.

**10-08. REPORTING AND ALLOWABLE COSTS/COST PRINCIPLES**

**Children and Youth Programs**

**Child Welfare Services – CFDA # 93.645**

**Placement Maintenance Title IV – E – CFDA # 93.658**

**Adoption Assistance – CFDA #93.659**

**Medical Assistance – CFDA #93.778**

**Act 148 – Pennsylvania Department of Public Welfare**

Grantee's Response

To address Controller Finding 10-22-01, the Fiscal Officer implemented comprehensive ACT 148 training for Budget Unit staff that assist with ACT 148 invoice preparation. In addition, a Contract Auditor II, possessing 25 years of experience with ACT 148, has been detailed to the Budget Unit and will conduct a peer review of the completed ACT 148 invoice, including all supporting documentation, prior to submission of the invoice to the Commonwealth.

In addition, the DHS response to each issue that comprises this Finding is as follows:

RENTAL EXPENSE

With regards to \$83,067 in excess Rental Expense, Public Property was unable to provide the DHS Administrative Services Director (ASD) with square footage data at the time the FY10 ACT 148 invoice was being prepared. The ASD secured this information from another source.

The square footage used to compute the Rental Expense reported on the ACT 148 invoice is supported by documentation secured from the DHS Administrative Services Director. The Controller's Office used data secured from Public Property that was not available to DHS during the FY10 ACT 148 invoice preparation.

PARKS & RECREATION FRINGE BENEFITS

With regards to the \$250,559 of unsupported Parks & Recreation After School program fringe benefits cost, DHS will perform greater due diligence in securing cost support documentation from external sources. The Controller and DHS auditors did attempt to secure this documentation but it was not immediately available from Parks & Recreation.

SALARY RECONCILIATION

With regards to the reconciliation between the CY-1171 cover page and item 110-Salary on the ACT 148 invoice, a Schedule of Non-Allowable Costs was provided to the Controller auditor. The DHS auditor documented the difference between the 2 to the Controller auditor and used the Schedule of

**10-08. REPORTING AND ALLOWABLE COSTS/COST PRINCIPLES**

**Children and Youth Programs**

**Child Welfare Services – CFDA # 93.645**

**Placement Maintenance Title IV – E – CFDA # 93.658**

**Adoption Assistance – CFDA #93.659**

**Medical Assistance – CFDA #93.778**

**Act 148 – Pennsylvania Department of Public Welfare**

Non-Allowable Costs worksheet to explain. DHS will document, in the Comments Box on the CY-1171 Cover Sheet, any difference between Lines A and B on the CY-1171 and Wages/Salaries and Benefits on the CY-370.

**Contact Person**

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



**10-09. ELIGIBILITY**

**Children and Youth Program**

**Temporary Assistance to Needy Families (TANF) – CFDA #93.558**

Condition

The Department of Human Services (DHS) did not have adequate internal control procedures in place to ensure that non-placement services of the TANF program were provided only to eligible service recipients. Our review of the department's internal controls related to eligibility determination found that its automated tracking and billing system (FACTS) inaccurately identified as eligible, two out of 40 tested service recipients. A Means Test Worksheet (MTW) that determines eligibility was not used for the two exception items. TANF is a component of the Children and Youth programs funded through the Department of Public Welfare (DPW).

Criteria

DPW Single Audit Supplement requires counties to ensure that there is a need for TANF services provided by determining if service recipients meet certain eligibility requirements. In addition, DHS procedures state that when clients are referred for TANF non-placement services, their information input to FACTS should automatically generate an MTW that staff subsequently use to determine client eligibility for non-placement services.

Cause

During our current and prior audits, we were informed that the condition is due to a deficiency in FACTS that results in the system using previously terminated eligibility authorizations to bill DPW for new non-placement services provided to repeat service recipients. In these cases, the FACTS system failed to identify such recipients for eligibility redetermination and accordingly, did not generate a MTW. DHS personnel could not provide an explanation as to why this known deficiency in FACTS has not been addressed.

Effect

There is an increased risk that non-placement TANF services could be provided to ineligible recipients and improperly billed to DPW for reimbursement. As a result of the two improperly processed recipients, DHS included \$5,600 of ineligible costs in their billings to DHS. We consider this amount to be questioned costs.

**10-09. ELIGIBILITY**

**Children and Youth Program**

**Temporary Assistance to Needy Families (TANF) – CFDA #93.558**

Recommendation

DHS management should implement appropriate corrective action to ensure that procedures are followed for eligibility determination and that FACTS properly recognizes only eligible recipients for billing. Such corrective action should include the implementation of a manual procedure to ensure that eligibility redeterminations are made for all prior service recipients.

Grantee's Response

The condition has been corrected. We agree that 2 cases prior to the correction could have resulted in the finding.

Information Technology printed all missing worksheets for re-entry cases during the first week of December 2010. The TANF Eligibility Unit completed determinations for the worksheets to meet the TANF funding cap. At the same time, Information Technology re-programmed FACTS to print new worksheets for all re-entry cases so that they can be determined timely.

Contact Person

Craig Meixsell, Contract & Compliance Administrator, (215) 683-4201

**10-10. SUBRECIPIENT MONITORING**

**Children and Youth Programs**

**Placement Maintenance Title IV – E – CFDA # 93.658**

**Temporary Assistance to Needy Families (TANF) – CFDA #93.558**

**Act 148 – Pennsylvania Department of Public Welfare**

Condition

The Department of Human Services (DHS) did not always ensure that audit reports of its subrecipients of Pennsylvania Department of Public Welfare (DPW) awards included reference that the audits were performed in accordance with the DPW Single Audit Supplement and/or the City of Philadelphia Subrecipient Audit Guide<sup>1</sup>. Our review of 29 sample subrecipients' audit reports for fiscal 2010 found three that did not include the required reference. The programs<sup>2</sup> are funded to DHS through the Pennsylvania Department of Public Welfare (DPW).

Criteria

Federal guidelines allow the state, as a pass-through entity, to impose supplemental requirements necessary to monitor grant activities and to determine that goals are achieved.

The DPW Single Audit Supplement imposes on the city the responsibility to ensure that all applicable compliance and internal control requirements, including those in the DPW Single Audit Supplement, have been passed down to subrecipients and that the subrecipients provide an appropriate audit report.

Cause

DHS' internal control procedures relating to the review of subrecipient audit reports were not sufficient to ensure that all reports included a reference that the audits were performed in accordance with the DPW Single Audit Supplement and/or the City of Philadelphia Subrecipient Audit Guide. Although the subrecipient audit report review checklist employed by the department includes questions about whether the above references are made, for one of our exception reports, the reviewer indicated on the checklist that the report made the proper references when it did not. For the other two exception reports, the reviewer indicated that the proper references were not included, but failed to request the subrecipients to correct the deficiency in a follow up letter.

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<sup>1</sup> Reference to the City of Philadelphia Subrecipient Audit Guide is considered sufficient because it requires that single audits of grant programs funded by or through the DPW be performed in accordance with the DPW Single Audit Supplement.

<sup>2</sup> CFDA 93.658 includes American Recovery and Reinvestment Act (ARRA) funding.

**10-10. SUBRECIPIENT MONITORING**

**Children and Youth Programs**

**Placement Maintenance Title IV – E – CFDA # 93.658**

**Temporary Assistance to Needy Families (TANF) – CFDA #93.558**

**Act 148 – Pennsylvania Department of Public Welfare**

Effect

By not ensuring subrecipient audit reports include a reference that the audits were performed in accordance with the DPW Single Audit Compliance Supplement and/or City of Philadelphia Subrecipient Audit Guide, DHS lacks adequate assurance that the awards were used in accordance with DPW requirements. Questioned costs, if any, resulting from this condition could not be determined.

Recommendation

DHS management should ensure that: 1) subrecipient audit reports include references that the audits were performed in accordance with the DPW Single Audit Supplement or the City of Philadelphia Subrecipient Audit Guide, and 2) follow up procedures are undertaken when audit reports do not contain either of these references.

Grantee's Response

DHS agrees with this finding.

We agree with the exit conference report and we accept the following recommendations:

1. All subrecipient audit reports will include references that the audits were performed in accordance with the DPW Single Audit Supplement or the City of Philadelphia Subrecipient Audit Guide.
2. Undertake follow up procedures when audit reports do not contain either of these references.

The procedures that we have reviewed with our staff and/or put into place are as follows:

1. Staff contract auditors will continue to review independent audit reports for either of the above references.
2. The following statement is added to the desk review checklist: “The audit report references the DPW Single Audit Supplement or the City of Philadelphia Subrecipient Audit Guide”.
3. Service Providers that fail to list either of the above references will be notified, in writing, and requested to resubmit a revised audit report.

**10-10. SUBRECIPIENT MONITORING**

**Children and Youth Programs**

**Placement Maintenance Title IV – E – CFDA # 93.658**

**Temporary Assistance to Needy Families (TANF) – CFDA #93.558**

**Act 148 – Pennsylvania Department of Public Welfare**

**Contact Person**

Joseph Cronauer, Assistant Commissioner, Department of  
Human Services (215) 683-4201

**10-11. ALLOWABLE COSTS/COST PRINCIPLES**

**Children and Youth Programs**

**Child Welfare Services – CFDA # 93.645**

**Placement Maintenance Title IV – E – CFDA # 93.658**

**Adoption Assistance – CFDA #93.659**

**Medical Assistance – CFDA #93.778**

**Act 148 – Pennsylvania Department of Public Welfare**

Condition The Department of Human Services (DHS) improperly reported \$1,220,591 of unspent (encumbered) funds as expenditures in its fiscal 2010 County Children and Youth Social Service Programs' Fiscal Summary. The programs<sup>1</sup> are funded through the Pennsylvania Department of Public Welfare (DPW).

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

Cause DHS' reporting procedure is to include year-end encumbered amounts in the Fiscal Summary that it estimates would be expended within the grant period, and to apply reduction adjustments for balances still unspent in the subsequent year's Act 148 invoices. This methodology is not in compliance with the above stated criteria.

Effect The fiscal 2010 County Children and Youth Social Services Programs' Fiscal Summary included ineligible expenditures of \$1,220,591. Because DHS is reimbursed a percentage of the expenditures it reports to DPW, we determined that ineligible costs had resulted in excess reimbursement requests of \$941,609. This amount represents questioned costs distributed to the following programs:

Funding Source	Questioned Costs
CFDA #93.645	\$ 111,873
CFDA #93.658	43,280
CFDA #93.658 ARRA	7,395
CFDA #93.659	5,395
CFDA #93.659 ARRA	2,861
CFDA #93.778	487
DPW - Act 148	770,318
Total	\$ 941,609

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<sup>1</sup> CFDA's 93.658 and 93.659 include American Recovery and Reinvestment Act (ARRA) funding.

**10-11. ALLOWABLE COSTS/COST PRINCIPLES**

**Children and Youth Programs**

**Child Welfare Services – CFDA # 93.645**

**Placement Maintenance Title IV – E – CFDA # 93.658**

**Adoption Assistance – CFDA #93.659**

**Medical Assistance – CFDA #93.778**

**Act 148 – Pennsylvania Department of Public Welfare**

Recommendation

DHS management should revise its reporting procedure to ensure that only expenditures are included in the Fiscal Summary of the County Children and Youth Social Service Programs. Additional adjustments could be made to the subsequent year's Act 148 invoices for encumbrance amounts that become expenditures.

Grantee's Response

DHS agrees with this finding.

DHS does not include all year-end encumbered amounts in the Fiscal Summary. There are many year-end encumbrances that are not included on the Accounts Payable schedule. Each payable is reviewed to ensure that the Accounts Payable amount for a provider is as accurate as possible.

DHS will submit a revised FY10 ACT 148 invoice to remove these expenditures by December 30, 2011. DHS will also submit supplemental invoices for Title IV-E Placement Maintenance, Adoption Assistance and Medicaid to adjust reimbursements from these programs, if needed.

Contact Person

Marcia Dixon, Fiscal Officer, Department of Human Services (215) 6836063

**10-12. SUBRECIPIENT MONITORING**

**Childhood Immunization Program - CFDA #93.268**

**Preventive Health Services, Sexually Transmitted Disease Control Grants - CFDA #93.977**

<u>Condition</u>	The city's Department of Public Health (DPH) reported \$28.9 million in expenditures of federal awards for the Childhood Immunization Program and \$3.5 million of expenditures of federal awards for the Preventive Health Services program it administered during fiscal 2010. Of those amounts, \$5.1 million (or 16%) were expenditures by subrecipients. Our review of DPH's procedures for monitoring its subrecipients found that they did not include a reconciliation between the amount of federal expenditures reflected in subrecipient audit reports and the amounts reflected in the city's financial records, and consequently its Schedule of Expenditures of Federal Awards (SEFA). Funding for the Childhood Immunization Program, and the Preventive Health Service program is provided by the U.S. Department of Health and Human Services.
<u>Criteria</u>	OMB Circular A-133, Section 400(d), subsections (3) and (6) require federal award pass-through entities to monitor its subrecipients to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and to consider whether subrecipient audits necessitate adjustment of the pass-through entity's own records.
<u>Cause</u>	DPH's written procedures, in the form of a checklist that documents staff reviews of subrecipient audit reports, did not require a reconciliation of expenditures reflected in the reports to the financial records of the city.
<u>Effect</u>	By not reconciling between federal expenditures reflected in subrecipient audit reports and the city's financial records, DPH lacked the means to determine whether subrecipients accounted for all federal awards they received. In addition, there is an increased risk that program expenditures reported on the city's SEFA could be inaccurate.
<u>Recommendation</u>	DPH management should ensure its procedures for reviewing subrecipient audit reports include a step requiring reconciliation between the amounts reflected in the subrecipient's Schedule of Awards and the amount reflected in the city's financial records, in a timely manner. If the reconciliation reflects a difference, the DPH personnel should be required to provide a written notification of such differences to the subrecipient and request an explanation of how these differences occurred.



**10-12. SUBRECIPIENT MONITORING**

**Childhood Immunization Program - CFDA #93.268**

**Preventive Health Services, Sexually Transmitted Disease Control Grants - CFDA #93.977**

Grantee's Response Revenue confirmation information is sent by the Department of Public Health (DPH) divisions to the H&O Audit Unit. Any material variance found between the subrecipient's audit report and the revenue confirmation information is communicated by the H&O Audit Unit to DPH Fiscal and the Division(s) that have contracted with the subrecipient. The H&O Audit Unit informs the subrecipient of the discrepancy and works with the subrecipient and Departmental/Divisional financial staff to resolve the issue.

The grants cited in this finding do not run on a July through June fiscal year as the City does. Therefore, it is not possible to reconcile these grants on the City's fiscal year schedule, as the grants cross City fiscal years. In order to truly reconcile by CFDA number, it is necessary to reconcile across fiscal years for all these subrecipients, requiring an inordinate amount of staff time and effort that does not exist within the City. Therefore, the Department recommends that reconciliations of provider revenue as reported in their audits, and payment to providers as recorded by the City, be done using a statistically valid, random sampling of subrecipients. This will assure with reasonable validity that expenditures of grant funds are reconciled between the providers' audits and the City's payment records.

Contact Person Carmen Lemmo, Deputy Commissioner, Department of Public Health (215) 686-15207.

**10-13. ALLOWABLE COSTS/COST PRINCIPLES**  
**Community Services Block Grant – CFDA #93.569**

Condition

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

Criteria

OMB Circular A-87, Attachment B, paragraph 8.h(4) requires proper distribution of the salaries or wages of employees who work on multiple activities or cost objectives and maintenance of personnel activity reports or equivalent documentation as support. In addition, paragraph 8.h(3) states that “where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first knowledge of the work performed by the employee.”

Cause

MOCS officials stated that they were unaware of the compliance requirements pertaining to recordkeeping for payroll costs charged to CSBG.

Effect

Based on information provided by the three sampled employees whose paid time was split between program and non-program activities, we determined that they spent approximately 25% of their time working on non-program activities, resulting in unallowable costs charged to the program of \$27,000. This amount is considered a questioned cost.

**10-13. ALLOWABLE COSTS/COST PRINCIPLES**  
**Community Services Block Grant – CFDA #93.569**

Also, failure to obtain certifications for the remaining employees who worked solely on the grant program increased the risk that ineligible costs could have been charged to the program. However, because results from our audit procedures determined that those employees worked solely on program related duties, we report no additional questioned costs.

**Recommendation**

Management of MOCS should implement procedures that ensure the proper distribution of the payroll costs for employees who work on multiple activities or cost objectives that include federal award programs, and maintain personnel activity reports or equivalent documentation as support. Also, the procedures should ensure that at least semi-annually, certifications are prepared in support of those employees who work solely on a single federal award or cost objective.

**Grantee's Response**

MOCS recognizes that payroll costs are to be documented for staff working 100% on program activities and for those staff split between program and non-program activities. MOCS will ensure that all staff costs attributed, in full or part, to program activities are supported by appropriate documentation and will monitor compliance accordingly.

**Contact Person**

Dionne Lewis, Director of Grants and Contracts  
Mayor's Office of Community Services (215) 685-3612

**10-14. REPORTING**

**Community Services Block Grant – CFDA #93.569**

<u>Condition</u>	The Mayor’s Office of Community Services (MOCS) included \$253,272 of unsupported costs in its 2010 Fiscal Status Report (FSR). The CSBG program is funded through the Pennsylvania Department of Community and Economic Development.
<u>Criteria</u>	MOCS’ CSBG agreement with the Pennsylvania Department of Community and Economic Development requires costs charged to the grant project to be approved and supported by properly executed vouchers or other records indicating in proper detail the nature and propriety of the charge.
<u>Cause</u>	MOCS personnel did not perform adequate review procedures to ensure that all estimated accrued costs included in its Fiscal Status Report were supported by actual expenditures.
<u>Effect</u>	The reported actual expenditure amount on the FSR was overstated by \$253,272. We consider this amount to be questioned costs.
<u>Recommendation</u>	Management of MOCS should establish procedures to ensure that all expenditures in the FSR are supported by properly executed vouchers or other records indicating in proper detail the nature and propriety of the charge.
<u>Grantee’s Response</u>	<p>MOCS has processes and procedures in place to ensure that expenditures in the FSR are supported by Financial Accounting Management Information System (FAMIS) vouchers and documentation. However, we recognize that improvements in our grant closeout procedures are necessary to ensure that all estimated accrued costs are supported by actual expenditures.</p> <p>In 2009, CSBG funding began operating on a calendar year basis (January 1 – December 31). All preceding years operated on the City’s fiscal year (July 1 – June 30). This change led to discrepancies and delays in reporting actual expenditures between MOCS and City departments funded through CSBG.</p>

**10-14. REPORTING**

**Community Services Block Grant – CFDA #93.569**

Effective July 1, 2011, CSBG Directives require that MOCS report actual expenditures on a monthly basis, via the FSR. This new reporting system helps us to ensure that only actual costs substantiated by supporting documentation are reported to DCED.

Contact Person

Dionne Lewis, Director of Grants and Contracts  
Mayor's Office of Community Services (215) 685-3612

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

**CITY OF PHILADELPHIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FISCAL YEAR ENDED JUNE 30, 2010**

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**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2010**

Reference Number	Status	Questioned Costs
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**Department of State**

<b>Help America Vote Act</b>
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2009 - 11	Resolved	\$0
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**Condition :** The City Commissioner’s Office did not timely submit to the Department of State (DOS) of the Commonwealth of Pennsylvania, 11 of 12 required quarterly reports, or provide the DOS with prior written notification of the causes of the late reports, for HAVA grant programs it administered during fiscal 2009. The late reports were submitted to the DOS between 13 to 195 days after their due dates. HAVA programs are funded through the DOS by the General Services Administration and the Elections Assistance Commission of the Federal Government.

**2010 Update :** I had the opportunity to read the findings in the 09-11 Reporting regarding the Title I, Section 102 and Title II, Section 251 grants. As administrators of the HAVA grants the Department of State, we agree that our office and your office exchanged communication regarding the timely submission of the reports and when the reports were late, we were advised in writing about the delay. Our office tried and continues to process the reports in a timely fashion and give priority to reports requesting payments. We have to admit that our time process for reports was not the best and has improved as time went on. Currently the Division of HAVA process reports for the current quarter, which was not the case in the past.

At the present, Philadelphia County is current with all the HAVA reports due. We have been able to work with the County to amend and/or modify reports in order to process them. The County was able to request all the funds and document expenditures for Title I, Section 102 grant to the point that it has been closed.

**Contact :** Robert Lee (215) 686-1516



**City of Philadelphia**  
**Summary Schedule of Prior Audit Findings**  
**Fiscal Year Ended June 30, 2010**

Reference Number	Status	Questioned Costs
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<b>2009 - 12</b>	<b>Unresolved</b>	<b>\$0</b>
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**Condition :** The City Commissioner’s Office did not follow procedures that minimized the time elapsing between its receipt and disbursement of federal grant fund advances. We found that it took the county between 21 to 29 months to disburse two federal HAVA grant awards it received through the Department of State (DOS) of the Commonwealth of Pennsylvania. HAVA programs are funded through the DOS by the General Services Administration and Elections Assistance Commission of the Federal Government.

**2010 Update :** The City Administration and Council cannot agree to where to reimburse Voting Systems funds and if they delay for 2 years like they did last time, and fail to appropriate the funds then the City Commissioners cannot transfer them. These things are beyond the Commission's and my control.

Secondly the funds for Polling Place Accessibility cannot be moved until the School District completes permanent modifications on school facilities and provides sufficient documentation for the Commissioner's to reimburse the district and transfer the funds. These are Capital improvement to Schools and City facilities and we have no control over their schedule for making the improvements.

Additionally the USA District Court for Eastern Pennsylvania, the US Department of Justice and a third party vendor selected by the Court were all involved in the Accessibility assessment of Polling Place facilities and if the facility was a government facility they were to make recommendations for permanent modifications during the past two years. As those recommendations were reported to the the Law Department and the Commissioners the Commission's staff repeated requested the responsible agency to make permanent modifications the cost of which would be reimbursed with HAVA Funds.

Some of the deposited funds were for upgrading the City Commissioners electronic voting system's tabulation servers, workstations, and all network equipment. We have been procuring the necessary equipment and have been working with the City's Law, DOT, and OEO and Procurement Departments for issuance of an RFP for the professional services to perform the upgrade.

**Contact :** Robert Lee (215) 686-1516

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**Total Department of State Questioned Costs: \$0**

**City of Philadelphia**  
**Summary Schedule of Prior Audit Findings**  
**Fiscal Year Ended June 30, 2010**

Reference Number	Status	Questioned Costs
<b>Pa Department of Health</b>		
<b>HIV Care Formula Grants</b>		
2008 - 12	Unresolved	\$0
<p><b>Condition :</b> The AIDS Activities Coordinating Office (AACO) of the City of Philadelphia's Health Department did not submit the required Fixed Asset Inventory Report or the Annual SHIP Work Plan, to the Division of HIV and AIDS (DHA) of the Pennsylvania Department of Health.</p> <p><b>2010 Update :</b> The Fixed Asset Inventory Report was submitted and the State no longer requires the SHIP report.</p> <p><b>Contact :</b> Dwight Martin (215) 685-5637</p>		
<b>Subrecipient Monitoring</b>		
2009 - 15	Unresolved	\$0
<p><b>Condition :</b> The city's Department of Public Health (DPH) reported \$34.7 million in expenditures of federal awards for three HIV programs (CFDA #s 93.914, 93.917 and 93.940) it administered during fiscal 2009. Of that amount, \$29.8 million (or 85%) were expenditures by subrecipients. Our review of DPH's procedures for monitoring its subrecipients found that they did not include a reconciliation between the amount of federal expenditures reflected in subrecipient audit reports and the amounts reflected in the city's financial records, and consequently its Schedule of Expenditures of Federal Awards (SEFA). Funding for the HIV Emergency Relief program and the HIV Prevention Activities Programs is provided by the U.S. Department of Health and Human Services. Funding for the HIV Care Formula Grants program is received through the Pennsylvania Department of Health.</p> <p><b>2010 Update :</b> As we reported to the Controller's Office finding, the Health Department is responsible for providing to the Health and Opportunity Audit Unit the actual provider expenditures by CFDA number for the prior fiscal year, and the audit unit is responsible for reconciling that information with the provider audit and reporting discrepancies. The corrective action was implemented in FY11 for the review and reconciliation of FY10 audits. It is now ongoing.</p> <p><b>Contact :</b> Carmen Lemmo (215) 686-5207</p>		
<b>Total Pa Department of Health Questioned Costs:</b>		<b>\$0</b>

**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2010**

Reference Number	Status	Questioned Costs
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**PA Department of Public Welfare**

<b>Children and Youth Program</b>
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<b>2009 - 08</b>	<b>Unresolved</b>	<b>\$522,772</b>
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**Condition :** The Department of Human Services (DHS) did not have adequate internal control procedures in place to ensure accurate, complete, and timely preparation of the Act 148 Invoice filed with Pennsylvania Department of Public Welfare (DPW) for the Children and Youth Programs. Our review of DHS’s procedures noted that one individual was responsible for preparing the Act 148 Invoice and assembling the related supporting documentation. There was no independent review of the accuracy or completeness of the invoice or documentation. In addition, procedures were not in place to capture information from the newly implemented Title IV-E billing system so that an audit trail is created at the point in time when the Act 148 Invoice is prepared.

The Children and Youth programs are funded through DPW.

**2010 Update :** DHS agrees that during FY09, the agency lost key budget staff. The DHS Budget Unit has since hired three (3) accountants, and a manager with prior knowledge of the Act 148 invoicing process. These staff members will be trained, by the DHS Fiscal Officer, on completing the Act 148 invoice, as well as other departmental fiscal duties. As a part of this training process, an Act 148 Invoice procedure manual will be created. The manual will be provided to all Budget Unit professional staff. Upon completion of the training, the DHS Fiscal Officer will no longer be responsible for the preparation of the invoice, and will resume the role of reviewing the invoice for accuracy and completeness. Training will be completed by April 2011.

DHS will submit a revised FY 2009 Act 148 invoice by November 30, 2011. DHS will also submit supplemental invoices for Title IV-E Placement Maintenance, Adoption Assistance and Medicaid to adjust reimbursement from these programs.

**Contact :** Marcia Dixon (215) 683-6063

**City of Philadelphia**  
**Summary Schedule of Prior Audit Findings**  
**Fiscal Year Ended June 30, 2010**

Reference Number	Status	Questioned Costs
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<b>2009 - 09</b>	<b>Unresolved</b>	<b>\$458</b>
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**Condition :** The Department of Human Services (DHS) did not have adequate internal control procedures in place to ensure that only non-placement services of the TANF program provided to eligible children were billed to Pennsylvania Department of Public Welfare (DPW). Our review of the department's internal controls related to eligibility determination found that its automated tracking and billing system (FACTS) inaccurately identified as eligible, most(1) new service recipients who had previously received non-placement services, instead of properly identifying them for eligibility redetermination. TANF is a component of the Children and Youth programs funded through the DPW.

**2010 Update :** DHS agrees with this finding.

DHS Systems staff continues to work with TANF eligibility staff to reprogram FACTS to meet determination and re-determination requirements

**Contact :** Craig Meixsell (215) 683-4201

<b>2009 - 10</b>	<b>Unresolved</b>	<b>\$2,212,070</b>
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**Condition :** The Department of Human Services (DHS) improperly reported \$2,839,280 of unspent (encumbered) funds as expenditures in its 2009 County Children and Youth Social Service Programs' Fiscal Summary. The programs are funded through the Pennsylvania Department of Public Welfare (DPW).

**2010 Update :** DHS agrees with this finding.

DHS does not include all year-end encumbered amounts in the Fiscal Summary. There are many year-end encumbrances that are not included on the accounts payable schedule. Each payable is reviewed to ensure that the accounts payable amount for a provider is as accurate as possible.

DHS will submit a revised FY 2009 Act 148 invoice by November 30, 2011. DHS will also submit supplemental invoices for Title IV-E Placement Maintenance, Adoption Assistance and Medicaid to adjust reimbursement from these programs

**Contact :** Marcia Dixon (215) 683-6063

**City of Philadelphia**  
**Summary Schedule of Prior Audit Findings**  
**Fiscal Year Ended June 30, 2010**

Reference Number	Status	Questioned Costs
<b>2008 - 08</b>	<b>Unresolved</b>	<b>\$2,080,514</b>
<p><b>Condition :</b> The Department of Human Services (DHS) used the fair market value instead of the lower actual amount in their calculation of rental cost for office space in a city owned building that houses the operation of its Children and Youth Program. As a result, it overstated by \$2.6 million the cost for space use in the program's 2008 Fiscal Summary filed with the state.</p> <p><b>2010 Update :</b> DHS in process of revising the FY08 ACT 148 invoice, Title IV-E Adoption Assistance &amp; Placement Maintenance invoices and Medicaid invoice now that an FY 08 Settlement Agreement between DHS and DPW has been finalized.</p> <p><b>Contact :</b> Marcia Dixon (215) 683-6063</p>		
<b>2008 - 09</b>	<b>Unresolved</b>	<b>\$1,106,795</b>
<p><b>Condition :</b> The Department of Human Services (DHS) included \$2.2 million of inadequately documented County Court costs, including \$10,000 of unallowable costs for rental space in a county court house, in its 2008 Fiscal Summary for the County Children and Youth Social Service Programs.</p> <p><b>2010 Update :</b> DHS in process of revising the FY08 ACT 148 invoice now that an FY 08 Settlement Agreement between DHS and DPW has been finalized</p> <p><b>Contact :</b> Marcia Dixon (215) 683-6063</p>		
<b>2008 - 10</b>	<b>Unresolved</b>	<b>\$186,366</b>
<p><b>Condition :</b> The Department of Human Services (DHS) did not perform a required reconciliation, and included \$236,647 of unallowable employee benefits costs in its 2008 Fiscal Summary for the County, Children and Youth Social Service Programs.</p> <p><b>2010 Update :</b> DHS in process of revising the FY08 ACT 148 invoice, Title IV-E Adoption Assistance &amp; Placement Maintenance invoices and Medicaid invoice now that an FY 08 Settlement Agreement between DHS and DPW has been finalized</p> <p><b>Contact :</b> Marcia Dixon (215) 683-6063</p>		

**City of Philadelphia**  
**Summary Schedule of Prior Audit Findings**  
**Fiscal Year Ended June 30, 2010**

Reference Number	Status	Questioned Costs
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<b>2005 - 10</b>	<b>Resolved</b>	<b>\$0</b>
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**Condition :** During fiscal 2005, the Department of Human Services (DHS) transferred computer equipment costing \$792,714 purchased with Children & Youth Program grant funds to other city departments for uses unrelated to the Children and Youth Program. DHS did not determine the remaining value of the transferred equipment and did not reimburse the program as required.

**2010 Update :** Per March 21, 2011 email from PaPDW, settlement is closed. The finding is resolved and questioned costs of \$107,163 waived.

**Contact :** Mark Maher (215) 683-6060

<b>2005 - 11</b>	<b>Resolved</b>	<b>\$0</b>
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**Condition :** The Department of Human Services (DHS) included \$1,433,157 in inadequately documented expenditures related to a Recreation Department after-school care program in its fiscal 2005 County Children and Youth Social Service Programs Fiscal Summary. For seven of nine months Recreation employees whose salaries were allocated to TANF and non-TANF activities did not prepare, maintain, or approve contemporaneous personal activity reports.

**2010 Update :** Per March 21, 2011 email from PaPDW, settlement is closed. The finding is resolved and questioned costs of \$1,146,525 waived.

**Contact :** Mark Maher (215) 683-6060

**Homeless Assistance Program**

<b>2009 - 16</b>	<b>Unresolved</b>	<b>\$0</b>
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**Condition :** The Office of Supportive Housing (OSH) reported fiscal 2009 expenditures of \$10.7 million for the Homeless Assistance Program (HAP) administered mostly through subrecipients. OSH did not perform required program monitoring procedures related to its subrecipients on a timely basis. Our testing noted that for nine of the 10 subrecipient agencies we sampled, the most recent monitoring reports were issued between 14 and 20 months after the previous reports. HAP is funded through the Pennsylvania Department of Public Welfare (DPW).

**2010 Update :** The Office of Supportive Housing has completed FY11 annual reviews of 27 of the 29 emergency and transitional housing programs funded by the Homeless Assistance Program. The balance (2) are scheduled to be completed in July and August, 2011 and will comply with the 12-month requirement. In addition, a schedule has been developed for FY12 to ensure continued compliance with the requirement.

**Contact :** Rodney Cherry (215) 686-7180

**Mental Health and Mental Retardation**

**City of Philadelphia**  
**Summary Schedule of Prior Audit Findings**  
**Fiscal Year Ended June 30, 2010**

Reference Number	Status	Questioned Costs
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<b>2009 - 13</b>	<b>Unresolved</b>	<b>\$0</b>
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**Condition :** The Office of Behavioral Health and Mental Retardation Services (OBH/MRS) initially included Targeted Services Management (TSM) services for ineligible in-house Mental Retardation Services (MRS) clients in their Cost Settlement Report (CSR). The clients associated with amounts billed on the TSM Cost Settlement Report were receiving Medical Assistance funding for long term care and therefore did not meet the criteria for TSM eligibility. When we brought this matter to the attention of OBH/MRS officials, they resubmitted a revised CSR in which they removed the clients who were ineligible for TSM services and reclassified them for Case Management service reimbursement, for which they were eligible. Funding for the program is received through the Pennsylvania Department of Public Welfare (DPW).

- 2010 Update :**
1. All supports coordinators have been re-trained and provided written instructions regarding client eligibility and proper recording of service events in HCSIS and supporting records.
  2. Prior to the Commonwealth/HCSIS sweep, a member of the quality assurance unit at MRS, reviews entries into HCSIS for individuals known to be ineligible for Waiver reimbursement. If any service events are identified to be improperly coded for billing purposes, the error is corrected.
  3. Upon receipt of each remittance advice from PROMISE, any claims that were paid with the code T1017 indicating Targeted Service Management are then reviewed to determine if they are eligible for such funding. If not, an adjusted invoice is submitted to reverse the payment.

**Contact :** Louis Sannutti (215) 685-5416

**Subrecipient Monitoring**

<b>2008 - 13</b>	<b>Unresolved</b>	<b>\$678,827</b>
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**Condition :** Certain city departments did not obtain 16 subrecipient audit reports representing \$63.5 million in fiscal year 2008 federal and Pa Department of Public Welfare (DPW) funding. Our testing also determined that four subrecipient audit reports were not reviewed within six months after the receipt of the reports. Timely reviews are necessary in order to comply with the requirement that management decisions be issued on any findings or questioned costs within six months of receiving the audit report. The fiscal year 2008 federal and DPW awards related to untimely reviews of subrecipients totaled \$5.8 million.

**2010 Update :** Germantown Settlement filed for Chapter 11 in US Bankruptcy Court on 4/1/2010. As of 7/27/2011 no audits have been received.

**Contact :** Carl P. Coin (215) 686-5627

**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2010**

<b>Reference Number</b>	<b>Status</b>	<b>Questioned Costs</b>
<b>Total PA Department of Public Welfare Questioned Costs:</b>		<b>\$6,787,802</b>



**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2010**

Reference Number	Status	Questioned Costs
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**Pa Department of Transportation**

**Davis Bacon Act**

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

- Seventeen certified weekly payrolls were not received timely as indicated by the LSU’s date received stamp. Fifteen of 17 certified payrolls were received more than one year after the pay periods ended, and the remaining two certified payrolls were received late by five weeks and four months, respectively, after the pay periods ended. Ten of the 17 certified payrolls reported that there was no payroll incurred by contractor employees during the week.
- Four other certified payrolls received from one of the contractors were not date stamped to indicate when they were received by the LSU. One of the four certified payrolls was not signed by the contractor’s representative.

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

**2010 Update :** The Labor Standards Unit is sending out e mails to all contractors working on street department contracts reminding them of their responsibilities and their subcontractor’s responsibilities to turn their certified payrolls in on a weekly basis. LSU wage compliance officers will be instructed to make sure this happens and document every instance that it doesn’t. In house audits will be done to make sure that all compliance is being met.

**Contact :** Perretti DiVirgilio (215) 686-2132

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<b>Total Pa Department of Transportation Questioned Costs:</b>	<b>\$0</b>
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**City of Philadelphia**  
**Summary Schedule of Prior Audit Findings**  
**Fiscal Year Ended June 30, 2010**

Reference Number	Status	Questioned Costs
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**U.S. Department of Education**

<b>Subrecipient Monitoring</b>
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<b>2007 - 12</b>	<b>Resolved</b>	<b>\$0</b>
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**Condition :** Certain city departments (See Schedule I) did not make a conscientious effort to obtain required audit reports from their subrecipients, or perform “during-the-award” subrecipient monitoring to ensure that federal and Pennsylvania Department of Public Welfare (DPW) funds awarded to subrecipients were spent in compliance with laws, regulations, and the provisions of contracts and grant agreements. According to the Office of the Director of Finance Grant Accounting and Administration Unit’s (GAAU’s) subrecipient database, as of July 3, 2008, there were 98 subrecipients with outstanding current year audit reports representing \$83.6 million. We selected from the database, nine subrecipients receiving federal and DPW funding (\$56.1 million) during fiscal 2007. After nothing more than an e-mail or a phone call to the subrecipient, we received seven (\$46.7 million) outstanding audit reports for fiscal 2007. Additionally, we determined that three subrecipients were included in the database despite having submitted their (\$1.6 million) audit reports to the city. Our limited amount of work reduced the amount applicable to outstanding audit reports to \$35.3 million (\$83.6 million - \$48.3 million). Additionally, major program testing for fiscal 2007 required us to determine if city departments were performing “during-the-award” subrecipient monitoring. We examined program performance evaluation records for 52 subrecipients and noted that the city’s Department of Human Services (DHS) did not perform “during-the-award” monitoring for four subrecipients that it awarded \$58.9 million in federal and DPW funds. However, DHS did obtain and review audit reports for these four subrecipient agencies.

**2010 Update :** GAAU has not received a management decision letter from the USDOE and considers this finding resolved based on the fact that all three criteria required by the OMB Circular A-133 section 315 have been met.

**Contact :** Carl P.Coin (215) 686-5627

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<b>Total U.S. Department of Education Questioned Costs:</b>	<b>\$0</b>
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City of Philadelphia  
 Summary Schedule of Prior Audit Findings  
 Fiscal Year Ended June 30, 2010

Reference Number	Status	Questioned Costs
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**U.S. Department of Health & Human Services**

<b>Subrecipient Monitoring</b>
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2008 - 13	Unresolved	\$351,912
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**Condition :** Certain city departments did not obtain 16 subrecipient audit reports representing \$63.5 million in fiscal year 2008 federal and Pa Department of Public Welfare(DPW) funding. Our testing also determined that four subrecipient audit reports were not reviewed within six months after the receipt of the reports. Timely reviews are necessary in order to comply with the requirement that management decisions be issued on any findings or questioned costs within six months of receiving the audit report. The fiscal 2008 federal and DPW awards related to the untimely reviews of subrecipients totaled \$5.8 million.

**2010 Update :** Germantown Settlement filed for Chapter 11 in US Bankruptcy Court on 4/1/2010. As of 7/27/2011 no audits have been received.

**Contact :** Carl P. Coin (215) 686-5627

**City of Philadelphia**  
**Summary Schedule of Prior Audit Findings**  
**Fiscal Year Ended June 30, 2010**

Reference Number	Status	Questioned Costs
2007 - 12	Resolved	\$0
<p><b>Condition :</b> Certain city departments (See Schedule I) did not make a conscientious effort to obtain required audit reports from their subrecipients, or perform “during-the-award” subrecipient monitoring to ensure that federal and Pennsylvania Department of Public Welfare (DPW) funds awarded to subrecipients were spent in compliance with laws, regulations, and the provisions of contracts and grant agreements. According to the Office of the Director of Finance Grant Accounting and Administration Unit’s (GAAU’s) subrecipient database, as of July 3, 2008, there were 98 subrecipients with outstanding current year audit reports representing \$83.6 million. We selected from the database, nine subrecipients receiving federal and DPW funding (\$56.1 million) during fiscal 2007. After nothing more than an e-mail or a phone call to the subrecipient, we received seven (\$46.7 million) outstanding audit reports for fiscal 2007. Additionally, we determined that three subrecipients were included in the database despite having submitted their (\$1.6 million) audit reports to the city. Our limited amount of work reduced the amount applicable to outstanding audit reports to \$35.3 million (\$83.6 million - \$48.3 million). Additionally, major program testing for fiscal 2007 required us to determine if city departments were performing “during-the-award” subrecipient monitoring. We examined program performance evaluation records for 52 subrecipients and noted that the city’s Department of Human Services (DHS) did not perform “during-the-award” monitoring for four subrecipients that it awarded \$58.9 million in federal and DPW funds. However, DHS did obtain and review audit reports for these four subrecipient agencies.</p> <p><b>2010 Update :</b> GAAU has not received a management decision letter from the USHHS and considers this finding resolved based on the fact that all three criteria required by the OMB Circular A-133 section 315 have been met</p> <p><b>Contact :</b> Carl P. Coin (215) 686-5627</p>		

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**Total U.S. Department of Health & Human Services Questioned Costs: \$351,912**

**City of Philadelphia**  
**Summary Schedule of Prior Audit Findings**  
**Fiscal Year Ended June 30, 2010**

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

**Shelter Plus Care**

2008 - 11	Unresolved	\$0
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**Condition :** The Office of Supportive Housing (OSH) expended \$4.4 million of Shelter Plus Care Program funds during fiscal 2008 for assisted housing costs. Our review determined that OSH could not provide documentation that the required annual inspections were performed to ensure that all housing units met federal housing quality standards.

**2010 Update :** Shelter Plus Care housing unit and inspection data was entered into an Access database in Fiscal Year 2010, and has been fully implemented in order monitor compliance with Housing Quality Standards inspection requirements.

**Contact :** Roberta Cancellier (215) 686-7105

**Subrecipient Monitoring**

2008 - 13	Unresolved	\$0
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**Condition :** Certain city departments did not obtain 16 subrecipient audit reports representing \$63.5 million in fiscal year 2008 federal and Pa Department of Public Welfare (DPW) funding. Our testing also determined that four subrecipient audit reports were not reviewed within six months after the receipt of the reports. Timely reviews are necessary in order to comply with the requirement that management decisions be issued on any findings or questioned costs within six months of receiving the audit report. The fiscal year 2008 federal and DPW awards related to untimely reviews of subrecipients totaled \$5.8 million.

**2010 Update :** The city has not received any communication from the USHUD as the resolution of this finding.

**Contact :** Carl P. Coin (215) 686-5627

**City of Philadelphia**  
**Summary Schedule of Prior Audit Findings**  
**Fiscal Year Ended June 30, 2010**

Reference Number	Status	Questioned Costs
<b>2007 - 12</b>	<b>Resolved</b>	<b>\$0</b>
<p><b><u>Condition :</u></b> Certain city departments (See Schedule I) did not make a conscientious effort to obtain required audit reports from their subrecipients, or perform “during-the-award” subrecipient monitoring to ensure that federal and Pennsylvania Department of Public Welfare (DPW) funds awarded to subrecipients were spent in compliance with laws, regulations, and the provisions of contracts and grant agreements. According to the Office of the Director of Finance Grant Accounting and Administration Unit’s (GAAU’s) subrecipient database, as of July 3, 2008, there were 98 subrecipients with outstanding current year audit reports representing \$83.6 million. We selected from the database, nine subrecipients receiving federal and DPW funding (\$56.1 million) during fiscal 2007. After nothing more than an e-mail or a phone call to the subrecipient, we received seven (\$46.7 million) outstanding audit reports for fiscal 2007. Additionally, we determined that three subrecipients were included in the database despite having submitted their (\$1.6 million) audit reports to the city. Our limited amount of work reduced the amount applicable to outstanding audit reports to \$35.3 million (\$83.6 million - \$48.3 million). Additionally, major program testing for fiscal 2007 required us to determine if city departments were performing “during-the-award” subrecipient monitoring. We examined program performance evaluation records for 52 subrecipients and noted that the city’s Department of Human Services (DHS) did not perform “during-the-award” monitoring for four subrecipients that it awarded \$58.9 million in federal and DPW funds. However, DHS did obtain and review audit reports for these four subrecipient agencies.</p> <p><b>2010 Update :</b> GAAU has not received a management decision letter from the USDHS and considers this finding resolved based on the fact that all three criteria required by the OMB Circular A-133 section 315 have been met</p> <p><b>Contact :</b> Carl P. Coin (215) 686-5627</p>		
<b>Total U.S. Department of Housing &amp; Urban Development Questioned Costs:</b>		<b>\$0</b>



# **SUPPLEMENTARY FINANCIAL INFORMATION SECTION**

**Pennsylvania Department of Public Welfare**

**Pennsylvania Department of Community and  
Economic Development**





# CITY OF PHILADELPHIA

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

ALAN BUTKOVITZ  
City Controller

GERALD V. MICCIULLA  
Deputy City Controller

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

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

To the Commonwealth of Pennsylvania,  
Department of Public Welfare

We have performed the procedures enumerated below, which were agreed to by the managements of the City of Philadelphia, Pennsylvania and the Commonwealth of Pennsylvania, Department of Public Welfare (DPW) solely to assist you in evaluating the financial schedules and exhibits required by the DPW Single Audit Supplement for the year ended June 30, 2010. Management of the City of Philadelphia is responsible for the preparation of these financial schedules and exhibits. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have compared the amounts and classifications on the supplemental financial schedules listed below, which summarize amounts reported to DPW for fiscal year ended June 30, 2010, and for the Title IV-D Child Support Program – Supplementals for the years indicated, to the corresponding amounts in the books and records of the City of Philadelphia used to prepare the financial statements audited by us. We also tested a sample of Child Support Enforcement cases for validity by tracing case information posted on the Commonwealth of Pennsylvania's Child Support Enforcement website to supporting documents in the related case files. Finally, we compared the example schedules in the DPW Single Audit Supplement to these schedules to determine that they are presented, at a minimum, at the level of detail and in the format required by the DPW Single Audit Supplement pertaining to this period.

CITY OF PHILADELPHIA  
OFFICE OF THE CONTROLLER

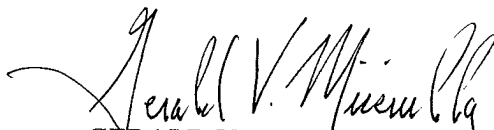
<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
Child Support Enforcement	A-1(a)	Summary of Expenditures
Child Support Enforcement	A-1(b)	PACSES OCSE 157 Data Reliability Validation
Mental Health/Mental Retardation	IV(a)MH	Revenues, Expenditures and Carryover Funds – MH
	IV(b)MH	Income and Expenditures – MH
	IV(c)MR	Revenues, Expenditures and Carryover Funds – MR
	IV(d)MR	Income and Expenditures – MR
Targeted Services Management	IV(e)	Cost Settlement Report
Early Intervention Services	V-(a) EI	Revenues, Expenditures and Carryover Funds
	V-(b) EI	Income and Expenditures
Combined Homeless Assistance Program	XIX(a)	Final Expenditure Report
Pennfree Bridge Housing Program	-	Final Expenditure Report

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

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

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

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

  
GERALD V. MICCIULLA, CPA  
Deputy City Controller

October 31, 2011

CITY OF PHILADELPHIA  
SUMMARY OF EXPENDITURES  
TITLE IV-D CHILD SUPPORT PROGRAM  
FYE JUNE 30, 2010

EXHIBIT A-1(A)

COMPARISON OF CHILD SUPPORT PROGRAM INDEX NO. 840605 & 840607 SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES

County: Philadelphia			Year Ended: Fiscal Year 2010												
Single Audit Expenditures			Single Audit Over/Under Reported												
Quarter Ending: 09/30/09	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Reported Expenditures Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid
1. Salary/Overhead	7,067,351.00	404,699.00	0.00	6,662,652.00	4,397,350.00	7,067,351.00	404,699.00	0.00	6,662,652.00	4,397,350.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	55.00			55.00	37.00	56.00			56.00	37.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	25,550.00	332.00		25,218.00	16,644.00	25,550.00	332.00		25,218.00	16,644.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	7,335.00			7,335.00	4,841.00	7,335.00			7,335.00	4,841.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	52,500.00			52,500.00	34,650.00	52,500.00			52,500.00	34,650.00	0.00	0.00	0.00	0.00	0.00
6. ADP	7,054.00	96.00	0.00	6,958.00	4,592.00	7,054.00	96.00	0.00	6,958.00	4,592.00	0.00	0.00	0.00	0.00	0.00
<b>Net Total (1-2-3-4+5+6)</b>	<b>7,093,964.00</b>	<b>404,463.00</b>	<b>0.00</b>	<b>6,689,501.00</b>	<b>4,415,070.00</b>	<b>7,093,964.00</b>	<b>404,463.00</b>	<b>0.00</b>	<b>6,689,501.00</b>	<b>4,415,070.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Quarter Ending: 12/31/09	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid
1. Salary/Overhead	8,329,451.00	475,038.00	0.00	7,854,413.00	5,183,913.00	8,329,451.00	475,038.00	0.00	7,854,413.00	5,183,913.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	47.00			47.00	31.00	47.00			47.00	31.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	22,547.00	348.00		22,199.00	14,651.00	22,547.00	348.00		22,199.00	14,651.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	5,950.00			5,950.00	3,927.00	5,950.00			5,950.00	3,927.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	29,010.00			29,010.00	19,147.00	29,010.00			29,010.00	19,147.00	0.00	0.00	0.00	0.00	0.00
6. ADP	8,011.00	131.00	0.00	7,880.00	5,201.00	8,011.00	131.00	0.00	7,880.00	5,201.00	0.00	0.00	0.00	0.00	0.00
<b>Net Total (1-2-3-4+5+6)</b>	<b>8,337,928.00</b>	<b>474,821.00</b>	<b>0.00</b>	<b>7,863,107.00</b>	<b>5,189,652.00</b>	<b>8,337,928.00</b>	<b>474,821.00</b>	<b>0.00</b>	<b>7,863,107.00</b>	<b>5,189,652.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Quarter Ending: 03/31/10	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid
1. Salary/Overhead	8,049,072.00	497,365.00	0.00	7,551,707.00	4,984,127.00	8,049,072.00	497,365.00	0.00	7,551,707.00	4,984,127.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	45.00			45.00	30.00	45.00			45.00	30.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	19,435.00	242.00		19,193.00	12,667.00	19,435.00	242.00		19,193.00	12,667.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	6,825.00			6,825.00	4,505.00	6,825.00			6,825.00	4,505.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	38,100.00			38,100.00	25,146.00	38,100.00			38,100.00	25,146.00	0.00	0.00	0.00	0.00	0.00
6. ADP	3,925.00	57.00	0.00	3,868.00	2,553.00	3,925.00	57.00	0.00	3,868.00	2,553.00	0.00	0.00	0.00	0.00	0.00
<b>Net Total (1-2-3-4+5+6)</b>	<b>8,064,792.00</b>	<b>497,180.00</b>	<b>0.00</b>	<b>7,567,612.00</b>	<b>4,994,624.00</b>	<b>8,064,792.00</b>	<b>497,180.00</b>	<b>0.00</b>	<b>7,567,612.00</b>	<b>4,994,624.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Quarter Ending: 06/30/10	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid
1. Salary/Overhead	9,477,707.00	667,043.00	0.00	8,810,664.00	5,815,038.00	9,477,707.00	667,043.00	0.00	8,810,664.00	5,815,038.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	50.00			50.00	33.00	50.00			50.00	33.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	63,782.00	813.00		62,969.00	41,560.00	63,782.00	813.00		62,969.00	41,560.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00			0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	40,020.00			40,020.00	26,413.00	40,020.00			40,020.00	26,413.00	0.00	0.00	0.00	0.00	0.00
6. ADP	12,015.00	152.00	0.00	11,863.00	7,830.00	12,015.00	152.00	0.00	11,863.00	7,830.00	0.00	0.00	0.00	0.00	0.00
<b>Net Total (1-2-3-4+5+6)</b>	<b>9,465,910.00</b>	<b>666,382.00</b>	<b>0.00</b>	<b>8,799,528.00</b>	<b>5,807,688.00</b>	<b>9,465,910.00</b>	<b>666,382.00</b>	<b>0.00</b>	<b>8,799,528.00</b>	<b>5,807,688.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\*\* Exhibit A-1(a) reports \$772,858 more in expenditures than is reflected in the city's audited books and records for fiscal 2010 due to outstanding Fiscal 2010 IV-D fringes benefit not charged until November 2010.

CITY OF PHILADELPHIA  
SUMMARY OF EXPENDITURES  
TITLE IV-D CHILD SUPPORT PROGRAM  
FYE JUNE 30, 2010

EXHIBIT A-1(a)

**COMPARISON OF CHILD SUPPORT PROGRAM INDEX NO. 840605 & 840607 SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS**

County: Philadelphia				Year Ended: Fiscal Year 2010													
Single Audit Expenditures				Reported Expenditures						Single Audit Over/Under Reported							
Quarter Ending:	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
<b>09/30/09</b>																	
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>12/31/09</b>																	
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>03/31/10</b>																	
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>06/30/10</b>																	
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**CHILD SUPPORT ENFORCEMENT  
PACSES OCSE 157 Data Reliability Validation**

County Philadelphia Year Ended June 30, 2010

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
<b>Line #1</b> IV-D cases open at the end of the fiscal year.	5	None
<b>Line #2</b> IV-D cases open at the end of the fiscal year with support orders established.	5	None
<b>Line #5</b> Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	5	None
<b>Line #6</b> Children in IV-D cases open at the end of the fiscal year who were born out of wedlock with paternity resolved.	5	None
<b>Line #21</b> Cases open at the end of the fiscal year in which medical support is ordered.	5	1*
<b>Line #23</b> Cases open at the end of the fiscal year where health insurance is provided as ordered.	5	None
<b>Line #24</b> Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	5	None
<b>Line #25</b> Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	5	None
<b>Line #28</b> Cases with arrears due during the fiscal year (10/01/07 - 9/30/08)	5	None
<b>Line #29</b> Cases with Disbursements on arrears during the fiscal year (10/01/07 - 9/30/08)	5	None

\* Insurance information as of September 30, 2010 was entered incorrectly in PACSES. The system showed that both defendant and plaintiff were ordered to provide insurance, but insurance was unavailable. It should have indicated that insurance was not ordered. County has subsequently revised this data to reflect recent support arrangements.

**PHILADELPHIA COUNTY  
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS  
MENTAL HEALTH SERVICES  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2010**

SOURCE OF DPW FUNDS	APP	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjs. (6A)	CSR State Grant Fund Adjs. (6B)	CSC-Promise Adjs. (6C)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)						
<b>A. MH SERVICES</b>	10248	136,945	130,563,050	130,699,995	129,962,047	737,948	0	0	0	737,948
<b>B. OTHER STATE FUNDS</b>										
1. Specialized Residences	10258	0	1,153,403	1,153,403	1,153,403	0	0	0	0	0
2. BH Initiative	10262	0	5,154,635	5,154,635	5,154,635	0	0	0	0	0
3. BH IGT	10262	0	0	0	0	0	0	0	0	0
4. New Directions	10244	0	0	0	0	0	0	0	0	0
5. Personal Care Homes	10252	0	0	0	0	0	0	0	0	0
6. County Assistance Office	10264	0	0	0	0	0	0	0	0	0
7. Facility and Service Enhancement	10942	300,000	430,000	730,000	365,242	364,758	0	0	0	364,758
8. Total Other State		300,000	6,738,038	7,038,038	6,673,280	364,758	0	0	0	364,758
<b>C. SSBG</b>	70135	0	5,532,135	5,532,135	5,532,135	0	0	0	0	0
<b>D. CMHSBG</b>	70167	0	2,283,400	2,283,400	2,283,400	0	0	0	0	0
<b>E. OTHER FEDERAL FUNDS</b>										
1. Max. Part. Project	70121	0	0	0	0	0	0	0	0	0
2. PATH Homeless	70154	0	375,171	375,171	375,171	0	0	0	0	0
3. Capitalization of POMS	70522	0	15,000	15,000	15,000	0	0	0	0	0
4. MH Systems Transformation	70589	0	0	0	0	0	0	0	0	0
5. Federal SSBG - Hurricane Katrina	70684	0	0	0	0	0	0	0	0	0
6. Jail Diversion & Trauma Recovery	70747	0	149,000	149,000	0	149,000	0	0	0	149,000
7. Bioterrorism Hosp Prep/Pub Hth Prep Resp	80343	0	0	0	0	0	0	0	0	0
8. Medical Assistance/TTI	70127	0	0	0	0	0	0	0	0	0
9. Client Level Reporting Project	70127	0	0	0	0	0	0	0	0	0
10. Hospital Prep Prop - Crisis Counseling	80222	0	2,645	2,645	2,645	0	0	0	0	0
11. Reserved	00001	0	0	0	0	0	0	0	0	0
12. Total Other Federal		0	541,816	541,816	392,816	149,000	0	0	0	149,000
<b>F. TOTAL</b>		436,945	145,658,439	146,095,384	144,843,678	1,251,706	0	0	0	1,251,706

**PHILADELPHIA COUNTY**  
**REPORT OF INCOME AND EXPENDITURES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2010**

MENTAL HEALTH PROGRAM	Adult Dvpt Training	Admin Management	Admin Office	Community Employ Services
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	0	10,203,067	10,527,971	0
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	963,547	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	0	963,547	0
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	16,092	0	0
C. Medical Assistance	0	1,364	0	0
D. Medical Assistance - Admin Claims	0	0	18,238	0
E. Room and Board	0	0	0	0
F. Earned Interest	0	13,093	0	0
G. Other	0	398,228	0	0
H. Total Revenue :	0	428,777	18,238	0
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	6,141,557	8,578,067	0
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical Funding 90% Subtotal	0	0	0	0
D. DPW Categorical Funding 100% Subtotal	0	442,923	15,000	0
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	2,507,415	0	0
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	682,395	953,119	0
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	0	9,774,290	9,546,186	0
<b>VIII. TOTAL CARRYOVER</b>				

**PHILADELPHIA COUNTY**  
**REPORT OF INCOME AND EXPENDITURES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2010**

MENTAL HEALTH PROGRAM	Crisis Intervention	Community Services	Day Treatment	Emergency Services
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	0	4,918,770	788,538	22,156,669
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	74,756
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	0	0	74,756
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	58,110	4,032
B. Private Insurance	0	0	0	444,320
C. Medical Assistance	0	0	31,719	33,684
D. Medical Assistance - Admin Claims	0	0	0	0
E. Room and Board	0	0	0	0
F. Earned Interest	0	0	0	84,831
G. Other	0	160,794	0	10,344,816
H. Total Revenue :	0	160,794	89,829	10,911,683
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	2,927,678	0	9,603,602
B. Base Allocation 100 %	0	0	323,509	0
C. DPW Categorical Funding 90% Subtotal	0	0	0	0
D. DPW Categorical Funding 100% Subtotal	0	1,503,431	375,200	60,038
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	0
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	0	1,569	0	439,524
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	325,298	0	1,067,066
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	0	4,757,976	698,709	11,170,230
<b>VIII. TOTAL CARRYOVER</b>				



**PHILADELPHIA COUNTY**  
**REPORT OF INCOME AND EXPENDITURES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2010**

MENTAL HEALTH PROGRAM	Fam Based Services	Fam Sup Services	Housing Support Services	Int Case Management
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	253,096	185,305	21,379	4,918,931
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	0	0	0
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
C. Medical Assistance	2,995	0	0	101,359
D. Medical Assistance - Admin Claims	0	0	0	0
E. Room and Board	0	0	0	0
F. Earned Interest	0	0	0	47
G. Other	23,179	0	0	82,250
I. Total Revenue :	26,174	0	0	183,656
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	164,975	19,241	0
B. Base Allocation 100 %	226,922	0	0	3,776,527
C. DPW Categorical Funding 90% Subtotal	0	0	0	0
D. DPW Categorical Funding 100% Subtotal	0	2,000	0	958,748
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	0
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	0	0	0	0
	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	18,330	2,138	0
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	226,922	185,305	21,379	4,735,275
<b>VIII. TOTAL CARRYOVER</b>				

**PHILADELPHIA COUNTY  
REPORT OF INCOME AND EXPENDITURES  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2010**

MENTAL HEALTH PROGRAM	Psychiatric Inpt Hosp	Outpatient	Psychiatric Rehab	Comm Res Services
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	676,789	17,578,970	72,977	97,295,439
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	0	2,631,063	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	2,631,063	0	0
<b>IV. REVENUES</b>				
A. Program Service Fees	0	371,567	0	0
B. Private Insurance	0	1,347,889	0	330,156
C. Medical Assistance	0	185,910	0	0
D. Medical Assistance - Admin Claims	0	0	0	0
E. Room and Board	0	0	0	6,641,776
F. Earned Interest	0	110,091	0	8,979
G. Other	0	1,730,983	0	4,461,376
I. Total Revenue :	0	3,746,440	0	11,442,287
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	5,353,610	0	15,734,597
B. Base Allocation 100 %	676,789	0	32,977	0
C. DPW Categorical Funding 90% Subtotal	0	0	0	2,953,496
D. DPW Categorical Funding 100% Subtotal	0	4,191,311	40,000	65,088,600
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	0
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	0	1,061,701	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	594,845	0	2,076,459
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	676,789	11,201,467	72,977	85,853,152
<b>VIII. TOTAL CARRYOVER</b>				

**PHILADELPHIA COUNTY  
REPORT OF INCOME AND EXPENDITURES  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2010**

MENTAL HEALTH PROGRAM	Resource Coordination	Soc Rehab Services	Vocational Rehab	Totals
<b>I. TOTAL ALLOCATION</b>				146,095,384
<b>II. TOTAL EXPENDITURES</b>	725,566	9,392,433	4,511,806	184,227,706
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	1,038,303
C. Other Eligible	0	0	0	2,631,063
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	0	0	3,669,366
<b>IV. REVENUES</b>				
A. Program Service Fees	0	1,378	0	435,087
B. Private Insurance	0	7,745	752	2,146,954
C. Medical Assistance	21,270	26,208	0	404,509
D. Medical Assistance - Admin Claims	0	0	0	18,238
E. Room and Board	0	0	0	6,641,776
F. Earned Interest	0	6,777	0	223,818
G. Other	0	561,295	1,688,928	19,451,849
I. Total Revenue :	21,270	603,403	1,689,680	29,322,231
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	5,162,586	892,442	54,578,355
B. Base Allocation 100 %	685,617	0	0	5,722,341
C. DPW Categorical Funding 90% Subtotal	0	0	0	2,953,496
D. DPW Categorical Funding 100% Subtotal	0	1,065,170	31,530	73,773,951
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	1,676,590	1,348,130	5,532,135
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	18,679	311,063	450,864	2,283,400
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	573,621	99,160	6,392,431
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	704,296	8,789,030	2,822,126	151,236,109
<b>VIII. TOTAL CARRYOVER</b>				1,251,706

**PHILADELPHIA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS**  
**MENTAL RETARDATION SERVICES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2010**

SOURCE OF DPW FUNDS	APP	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation	Balance of Funds	Grant Fund Adjs.	CSR St. Grant Fd Adjs.	CSR- Promise Adjs.	Total Fund Balance
		Carryover Funds	Allotment	Total Allocation						
<b>A. MR SERVICES</b>										
1. Community (NR/Res)	10255	75,105	20,450,824	20,525,929	19,160,126	1,365,803	0	0	0	1,365,803
2. SSBG	70177	0	1,119,613	1,119,613	1,119,613	0	0	0	0	0
3. Reserved	00001	0	0	0	0	0	0	0	0	0
4. Subtotal MR Services :		75,105	21,570,437	21,645,542	20,279,739	1,365,803	0	0	0	1,365,803
<b>B. WAIVER</b>										
1. Consolidated Waiver Services	10255/70175	0	0	0	0	0	0	0	0	0
2. Waiver Administration	10255/70175	0	15,239,814	15,239,814	15,239,814	0	0	0	0	0
3. P/FDS Waiver Services	10255/70175	0	0	0	0	0	0	0	0	0
4. Reserved	00002	6,372,741	-6,372,741	0	0	0	0	0	0	0
5. Subtotal Waiver :		6,372,741	8,867,073	15,239,814	15,239,814	0	0	0	0	0
<b>C. OTHER</b>										
1. Elwyn Institute	10236	0	0	0	0	0	0	0	0	0
2. Pennhurst Dispersal	10241	0	0	0	0	0	0	0	0	0
3. Services for Individuals with Autism	10741/70711	0	247,942	247,942	80,147	167,795	0	0	0	167,795
4. Money Follows the Person	10263	0	0	0	0	0	0	0	0	0
5. Visions for Equality	10942	0	0	0	0	0	0	0	0	0
6. Reserved	00003	0	0	0	0	0	0	0	0	0
7. Subtotal Other :		0	247,942	247,942	80,147	167,795	0	0	0	167,795
<b>D. TOTAL</b>		6,447,846	30,685,452	37,133,298	35,599,700	1,533,598	0	0	0	1,533,598

EXHIBIT IV-(d) MR

PHILADELPHIA COUNTY  
 REPORT OF INCOME AND EXPENDITURES  
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2010

MENTAL RETARDATION PROGRAM	Admin Office	Community Habilitation	Community Residential	FD/FS
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	20,669,945	138,594	12,298,726	1,492,181
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	227,281	0	0	0
B. County Funded Ineligible	1,664,266	0	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	1,891,547	0	0	0
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	0	0	0
C. Medical Assistance - Gen	0	0	0	0
D. Medical Assistance - Admin Claims	680,693	0	0	0
E. Room and Board	0	0	540,202	0
F. Earned Interest	0	0	754	0
G. Other	10,766	4,260	8,938	0
H. Total Revenue :	691,459	4,260	549,894	0
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	1,877,656	90,891	0	1,342,963
B. Base Allocation 100 %	0	0	10,506,855	0
C. DPW Categorical 90% Subtotal	0	30,010	0	0
D. DPW Categorical 100% Subtotal	16,000,654	0	339,145	0
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	902,832	0
SSBG 100% Child	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	208,629	13,433	0	149,218
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	18,086,939	134,334	11,748,832	1,492,181
<b>VIII. TOTAL CARRYOVER</b>				

EXHIBIT IV-(d) MR

PHILADELPHIA COUNTY  
 REPORT OF INCOME AND EXPENDITURES  
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2010

MENTAL RETARDATION PROGRAM	Employment Services	Home & Community	Pre-Voc	Respite
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	2,343,203	745,658	492,198	359,289
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	0	0	0
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	0	0	0
C. Medical Assistance - Gen	0	0	0	0
D. Medical Assistance - Admin Claims	0	0	0	0
E. Room and Board	0	0	0	0
F. Earned Interest	1,236	0	287	0
G. Other	12,816	7	28	7
H. Total Revenue :	14,052	7	315	7
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	1,917,254	260,644	404,896	323,354
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical 90% Subtotal	0	410,442	0	0
D. DPW Categorical 100% Subtotal	0	0	0	0
E. SSBG 90% Adult	178,982	0	37,799	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	0
SSBG 100% Child	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	232,915	74,565	49,188	35,928
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	2,329,151	745,651	491,883	359,282
<b>VIII. TOTAL CARRYOVER</b>				

EXHIBIT IV-(d) MR

PHILADELPHIA COUNTY  
 REPORT OF INCOME AND EXPENDITURES  
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2010

MENTAL RETARDATION PROGRAM	Special Support	Supports Coordination	Transportation	Total
<b>I. TOTAL ALLOCATION</b>				37,133,298
<b>II. TOTAL EXPENDITURES</b>	0	1,256,651	5,207	39,801,652
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	177,533	0	404,814
B. County Funded Ineligible	0	0	0	1,664,266
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	177,533	0	2,069,080
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	0	0	0
C. Medical Assistance - Gen	0	0	0	0
D. Medical Assistance - Admin Claims	0	0	0	680,693
E. Room and Board	0	0	0	540,202
F. Earned Interest	0	632	0	2,909
G. Other	0	0	0	36,822
H. Total Revenue :	0	632	0	1,260,626
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	241,572	4,686	6,463,916
B. Base Allocation 100 %	0	0	0	10,506,855
C. DPW Categorical 90% Subtotal	0	729,065	0	1,169,517
D. DPW Categorical 100% Subtotal	0	0	0	16,339,799
E. SSBG 90% Adult	0	0	0	216,781
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	902,832
SSBG 100% Child	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	107,849	521	872,246
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	0	1,078,486	5,207	36,471,946
<b>VIII. TOTAL CARRYOVER</b>				1,533,598

Targeted Service Management(TSM)

**COST SETTLEMENT REPORT (CSR)**

County/Joinder/Administrative Entity:	Philadelphia	MPI #:	100007695
Provider Name:	Phila Cty Dept of Health TSM	Svcs Loc (SL):	0074
<b>Total Expenditures:</b>	<b>\$2,884,691</b>	<b>Lower of Allocation or Reported costs:</b>	
<b>Total TSM Allocation:</b>	<b>\$4,598</b>	<b>\$4,598</b>	
TSM (T1017)	\$4,598		

<b>1. Service Delivery Analysis</b>	<b>Actual paid units</b>
<b>MA Eligible Units</b>	
a. SC/Consolidated & P/FDS (W7210)	100,415
b. TSM/TSM (T1017)	166
Sub Total:	100,581
<b>Non-MA Units (Non FFP)</b>	
c. Base/Case Management	3,567
Sub Total:	3,567
<b>Combined Units:</b>	<b>104,148</b>

<b>2. Expenditures</b>	<b>Expenditures</b>	<b>Allocation</b>	<b>Lower Alloc/Expen</b>
Total Program Expenditures			
Waiver - Con & P/FDS (W7210)	\$2,781,294		
TSM (T1017)	\$4,598	\$4,598	\$4,598
Base (CM)	\$98,799		
<b>3. Revenues</b>	<b>Revenues</b>	<b>Lower Alloc/Expend</b>	<b>Underpayment/(Overpayment)</b>
TSM (T1017)	\$4,304	\$4,598	\$294
<b>Total TSM Revenues:</b>	<b>\$4,304</b>		
<b>4. Lower of Allocation or Expenditures minus Revenues</b>	<b>MA Funding</b>		
	<b>\$294</b>		
	Underpayment/(Overpayment)		

<b>5. Reconciliation Recap</b>	<b>Amount</b>
<b>Overpayment</b>	
a. PROMISE Repayment Request	\$0
<b>Underpayment</b>	
b. PROMISE Gross Adjustment requested to initiate payment	\$294
c. No PROMISE Gross Adjustment	

<b>Signature of Person Completing CSR</b>	<b>Title</b>	<b>Name of Provider</b>	<b>Date</b>
<b>Signature Person Reviewing/Accepting</b>	<b>Title</b>	<b>Name of AE</b>	<b>Date</b>
<b>Signature of County MH/MR Administrator</b>			<b>Date</b>

<b>CSR Summary</b>	
A. Total TSM Expenditures	\$4,598
B. TSM PROMISE Revenue	\$4,304
C. PROMISE Gross Adjustment requested	\$294
D. Total adjusted MA revenue	\$4,598



**PHILADELPHIA COUNTY  
 SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS  
 EARLY INTERVENTION SERVICES  
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2010**

SOURCES OF DPW FUNDING	APP	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation	Balance of Funds	Grant Fund Adjs.	Total Fund Balance
		Carryover Funds	Allotment	Total Allocation				
<b>C. EARLY INTERVENTION</b>								
1. State Early Intervention	10235	0	9,124,419	9,124,419	9,124,419	0	0	0
2. State Early Intervention - Training	10235	0	281,772	281,772	281,772	0	0	0
3. EI Administration	10235	0	2,556,274	2,556,274	2,556,274	0	0	0
4. Infants and Toddlers w/ Disabilities ( Par	70170	0	1,760,760	1,760,760	1,760,760	0	0	0
5. IT&F Waiver Services	10235/70184/77850	184,157	5,285,245	5,469,402	5,469,402	0	0	0
6. IT&F Waiver Administration	10235/70184	0	756,904	756,904	756,904	0	0	0
7. Reserved	00001	0	0	0	0	0	0	0
8. Total Early Intervention :		184,157	19,765,374	19,949,531	19,949,531	0	0	0

**PHILADELPHIA COUNTY  
REPORT OF INCOME AND EXPENDITURES  
EARLY INTERVENTION SERVICES  
COUNTY PROGRAM CODE (CAU): PHI  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2010**

EARLY INTERVENTION SERVICES	Admin Office	Early Intervention	Supports Coordination	Total
<b>I. TOTAL ALLOCATION</b>				19,949,531
<b>II. TOTAL EXPENDITURES</b>	3,692,543	18,345,161	7,200,023	29,237,727
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	65,217	0	0	65,217
C. Other Eligible	0	0	0	0
D. Other Ineligible	29,462	0	0	29,462
E. Total Costs Over Allocation	94,679	0	0	94,679
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
D. Medical Assistance - MA EI	0	3,362,003	4,306,056	7,668,059
E. Medical Assistance - Admin Claims	0	0	0	0
G. Earned Interest	656	0	0	656
H. Other	0	0	0	0
I. Total Revenue :	656	3,362,003	4,306,056	7,668,715
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	0	0	0
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical 90% Subtotal	2,556,274	8,562,381	2,604,570	13,723,225
D. DPW Categorical 100% Subtotal	756,904	5,469,402	0	6,226,306
E. SSBG 90% Child	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	284,030	951,375	289,397	1,524,802
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	3,597,208	14,983,158	2,893,967	21,474,333
<b>VIII. TOTAL CARRYOVER</b>				0

**PHILADELPHIA COUNTY  
FINAL EXPENDITURE REPORT  
Fiscal Year 2009-2010  
HOMELESS ASSISTANCE REPORT**

I. SOURCES OF FUNDING		TOTAL AVAILABLE FUNDS
DPW Allocation	A*	7,307,729
Client Contributions	B	
Other	C	459,836
Interest Earned	D	1,157
	A+B+C+D Equals	
	<b>TOTAL HAP FUNDING</b>	<b>7,768,722</b>

A\* Must Equal the Total County HAP Allocation

II. Expenses	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Specilaized Programs	TOTAL
On Behalf of Clients	558,542		99,552		F	658,094
Personnel	2,478,411	2,951,109			G	5,429,520
Operating	467,619	558,423			H	1,026,042
Fixed Assets\Equipment	70,803	8,838			I	79,641
<b>SUBTOTAL</b>	<b>3,575,375</b>	<b>3,518,370</b>	<b>99,552</b>	<b>0</b>	<b>0</b>	<b>7,193,297</b>

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

COUNTY ADMINISTRATION (Max. 10% of Total HAP Funding)	K	575,425
J + K Equals		
<b>TOTAL HAP EXPENSES</b>	L	<b>7,768,722</b>
E - L Equals		
<b>TOTAL UNEXPENDED FUNDS</b>		<b>0</b>

**PENNFREE BRIDGE HOUSING  
HOMELESS ASSISTANCE PROGRAM  
FINAL EXPENDITURE REPORT  
FISCAL YEAR 2010**

**EXPENSES**

<b>PERSONNEL</b>	
Wages and Salaries	669,427
Benefits	161,898
<b>SUB TOTAL</b>	<b>831,325</b>

<b>OPERATING</b>	
Rent	141,420
Communications	25,510
Insurance	38,600
Legal Service/Audits	8,000
Supplies	32,219
Overhead	5,731
Occupancy Costs	15,137
<b>SUB TOTAL</b>	<b>266,617</b>

<b>FIXED ASSETS</b>	
Equipment	78
Repairs	25,739
<b>SUB TOTAL</b>	<b>25,817</b>

<b>CLIENTS</b>	
Food	98,665
Rent Assistance	195,824
Security Deposits	0
Utilities	10,698
Purchased Service	2,652
Transportation	99,682
<b>SUB TOTAL</b>	<b>407,521</b>

<b>TOTAL EXPENSES</b>	<b>1,531,280</b>
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**INCOME**

<b>SOURCES OF FUNDING</b>	
Allocations	1,251,800
Interest	0
Other	279,480
<b>TOTAL FUNDING</b>	<b>1,531,280</b>

<b>RECONCILIATION</b>	
TOTAL FUNDING	1,531,280
TOTAL EXPENSES	1,531,280
UNEXPENDED FUNDS	0



# CITY OF PHILADELPHIA

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

ALAN BUTKOVITZ  
City Controller

GERALD V. MICCIULLA  
Deputy City Controller

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

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

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

We have performed the procedures enumerated below, which were agreed to by the managements of the City of Philadelphia, Pennsylvania and the Commonwealth of Pennsylvania, Department of Community and Economic Development (DCED) solely to assist you in evaluating the financial schedule required by DCED for the year ended June 30, 2010. Management of the City of Philadelphia is responsible for the preparation of this financial schedule. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have compared the amounts and classifications on the supplemental financial schedule titled Federal Cash Receipts Passed through DCED for the fiscal year ended June 30, 2010 to the corresponding amounts in the books and records of the City of Philadelphia used to prepare financial statements audited by us. We also compared the example schedule required by DCED to this schedule to determine that it is presented, at a minimum, at the level of detail and in the format required by DCED.


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

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

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

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

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

  
GERALD V. MICCIULLA, CPA  
Deputy City Controller

October 31, 2011

**City of Philadelphia**  
**Schedule of Federal Cash Receipts Passed Through the Pennsylvania**  
**Department of Community and Economic Development**  
**July 1, 2009 to June 30, 2010**

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA Number	Contract Number	Federal Awards	Federal Receipts
<b><u>American Recovery &amp; Reinvestment Act</u></b>					
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
ARRA -HPRP- State Comp- Valley Youth	240883	14.257	C000046134	199,888	15,643
ARRA -HPRP- State Competitive- HAP	240884	14.257	C000046135	195,000	43,341
ARRA -HPRP- State Competitive- WAA	240882	14.257	C000046133	200,000	12,081
Subtotal: ARRA - Homeless Prevention & Rapid Re-Housing				594,888	71,065
ARRA - Community Services Block Grant	240893	93.710	C000046794	600,000	500,000
ARRA - Community Services Block Grant	230235	93.710	C0000046794	508,000	508,000
ARRA - Community Services Block Grant	080281	93.710	C000046794	7,222,086	2,492,000
Subtotal: ARRA - Community Services Block Grant				8,330,086	3,500,000
<b>Total American Recovery &amp; Reinvestment Act:</b>				8,924,974	3,571,065
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>					
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
Shelter Project - DCED 07	240790	14.231	C000029341	92,692	5,389
Subtotal: Emergency Shelter Grants Program				92,692	5,389
<b>Total U.S. Department of Housing &amp; Urban Development:</b>				92,692	5,389
<b><u>U.S. Department of Health &amp; Human Services</u></b>					
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
Community Services Block Grant	160356	93.569	C000037215 / MOU	500,000	290,000
Community Services Block Grant -Lead	142827	93.569	C000037215	478,260	222,000
CSBG - Case Management	240832	93.569	C000037215 / MOU	1,000,000	790,000
CSBG-Administration	080269	93.569	C000037215	1,176,458	638,967
CSBG-CSP	080270	93.569	C000037215	1,981,074	1,276,733
Subtotal: Community Services Block Grant				5,135,792	3,217,700
Empowerment Zone	080035	93.667	907151470	79,017,404	176,441
Subtotal: Social Service Block Grant				79,017,404	176,441
<b>Total U.S. Department of Health &amp; Human Services:</b>				84,153,196	3,394,141
<b>Total Federal Cash Receipts Passed Through PaDCED:</b>				93,170,862	6,970,595