



**City of Philadelphia,
Pennsylvania**

**Schedule of
Financial Assistance**

Fiscal Year Ended June 30, 2001

Prepared By:

Office of the Director of Finance



City of Philadelphia, Pennsylvania

I. Introductory Section

**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

CONTENTS

	Page
SECTION I - INTRODUCTORY SECTION	
Letter - Director of Finance	1-3
SECTION II - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:	1-30
Report of Independent Auditor on Schedules of Expenditures of Federal and Pennsylvania Department of Public Welfare Awards	
<u>Federal Agencies:</u>	
Department of Agriculture	2
Department of Commerce	2-3
Housing and Urban Development	3-6
Department of the Interior	6
Department of Justice	6-10
Department of Labor	10-11
Department of Transportation	11-13
Department of the Treasury	13-14
Equal Employment Opportunity Commission	14
General Services Administration	14
Library of Congress	14
National Foundation on the Arts and the Humanities	14-15
Environmental Protection Agency	15-16
Department of Energy	16
Federal Emergency Management Agency	16
Department of Education	16-17

**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

	Page
SECTION II - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued):	
Department of Health and Human Services	17-25
Corporation for National and Community Service	25
Social Security Administration	25
Miscellaneous Federal Assistance	25
<i>Notes to the Schedule of Expenditures of Federal Awards</i>	26-30
 SECTION III – SCHEDULE OF EXPENDITURES OF PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE (DPW) AWARDS	
	1-6
<u>Schedule of DPW Financial Assistance</u>	
Mental Health/Mental Retardation Program	2
Children and Youth Program	2-3
Combined Homeless Assistance Program	3
Human Services Development Fund	3-4
Child Support Enforcement Program	4
Other PaDPW Assistance	4-5
<i>Notes to the Schedule of Expenditures of DPW Awards</i>	6
 SECTION IV - REPORTS ON COMPLIANCE AND INTERNAL CONTROLS	
	1-6
 SECTION V – SCHEDULE OF FINDINGS AND QUESTIONED COSTS	
	1-22
 SECTION VI – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	
	1-11
 SECTION VII – PA DEPARTMENT OF PUBLIC WELFARE SUPPLEMENTARY SCHEDULES	
	1-25
Independent Accountant’s Report on Applying Agreed-Upon Procedures	2-4
DPW Supplementary Schedules	5-25



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

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

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

August 30, 2002

Dear Mayor Street:

The Schedule of Financial Assistance (SFA) of the City of Philadelphia for the fiscal year ended June 30, 2001, comprised of the Schedule of Expenditures of Federal Awards (SEFA) and the Schedule of Expenditures of Pennsylvania Department of Public Welfare (DPW) Awards, is submitted herewith. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the Federal and DPW financial activity of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial assistance have been included.

THE FEDERAL SINGLE AUDIT REQUIREMENT

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

The City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2001, presents the entire operations of the City. The CAFR was issued under separate cover on December 31, 2001. The SFA is issued in conjunction with the CAFR in order to comply with the reporting provisions of the Act. The report of the independent auditor on the SEFA, dated December 28, 2001, coincides with the CAFR report date, as the financial

presentations in each report are derived from the same financial activity in the City's various funds. Copies of the reporting package (CAFR and SFA) and Data Collection Form must be forwarded to the Federal Audit Clearinghouse (The U.S. Bureau of the Census). In addition, a reporting package must be issued to each grantor agency (federal, state or other government) affected by an audit finding on the Schedule of Findings and Questioned Costs or the Summary Schedule of Prior Year Findings. The report must be forwarded within 30 days of our receipt, but no later than nine months year after our fiscal year end of June 30, 2001. In accordance with the Act, the SEFA will be made available for public inspection.

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

COMMONWEALTH OF PENNSYLVANIA SINGLE AUDIT REQUIREMENT

On November 16, 2001, the DPW reissued the Single Audit Supplement as an aid to local government entities and their independent auditors in the specific auditing and performance of the Single Audit. This supplement provides program specific auditing and reporting requirements which are applied in conjunction with the Single Audit Act's required standards and guidelines for programs funded through the DPW.

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

OTHER REPORTING ENTITIES

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

COGNIZANT AGENCY

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

INDEPENDENT AUDITOR

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

AUDITOR REPORTS

The Single Audit Act Amendments of 1996, in conjunction with the American Institute of Certified Public Accountants, requires that the auditor issue three reports in connection with his examination of the SEFA: The Independent Auditor's Report on (1) the Schedule of Expenditures of Federal Awards; (2) Internal Control Structure related to the Financial Statements and Major Programs and (3) Compliance with Laws, Regulations and the Provisions of Contracts or Grant Agreements. Additionally, the DPW's Single Audit Supplement requires that the Auditor issue a report on the application of certain agreed upon procedures. These Federal and State requirements have been met and the reports are included herein.

PLAN FOR CORRECTIVE ACTION

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

ACKNOWLEDGMENTS

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

Respectfully submitted,

Janice D. Davis
Director of Finance



City of Philadelphia, Pennsylvania

II. Schedule of Expenditures of Federal Awards



CITY OF PHILADELPHIA

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

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

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

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

We have audited the general-purpose financial statements of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2001, and have issued our report thereon dated December 28, 2001. As discussed in the notes to the general-purpose financial statements, the City of Philadelphia and its component units adopted the provisions of Governmental Accounting Standards Board Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, as of July 1, 2000. The implementation of this statement changed the method of accounting for certain nonexchange revenues. Also described in the notes to the general-purpose financial statements, the Commonwealth of Pennsylvania assumed governing control of the Philadelphia Parking Authority on June 19, 2001 and the School District of Philadelphia on December 22, 2001. Both entities were component units of the City of Philadelphia for fiscal 2001.

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

December 28, 2001

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

JONATHAN A. SAIDEL, CPA
City Controller

**Schedule of Expenditures
of Federal Awards**

Pages 1 to 30 Inclusive

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>					
Direct - U.S. Department of Agriculture:					
Emergency Food Assistance Program	249999	10.569	Donated Food	2,772,895	2,772,895
Subtotal: Emergency Food Assistance Program (Food Commodities)				2,772,895	2,772,895
Subtotal Direct U.S. Department of Agriculture:				2,772,895	2,772,895
Passed-Through - PA Department of Agriculture:					
Emergency Food Assistance Prog (TEFAP)	240243	10.568	ME 448490	185,269	23,727
Emergency Food Assistance Prog (TEFAP)	240299	10.568	Award Letter 11/09/200	185,911	185,910
Subtotal: Emergency Food Assistance Program (Administrative Costs)				371,180	209,637
Subtotal Passed-Through PA Department of Agriculture:				371,180	209,637
Passed-Through - PA Department of Education:					
Child & Adult Care Food Pgm - CACFP	240270	10.558	Agreement #300516530	317,032	101,519
Subtotal: Child and Adult Care Food Program				317,032	101,519
After School - Snack Program	160131	10.559	3-00-51-726-0	1,443,290	287,456
Summer Food Program	160082	10.559	3-00-51-726-0	5,463,251	4,022,282
Summer Food Program	160136	10.559	3-00-51-726-0	6,560,628	704,301
Summer Food Service Inspection	140424	10.559	SP1696510004	57,100	57,100
Subtotal: Summer Food Service Program for Children				13,524,269	5,071,139
Subtotal Passed-Through PA Department of Education:				13,841,301	5,172,658
Passed-Through - Miscellaneous University Funding:					
Nutrition Education for the Homeless	240309	10.561	1957-OESS-COP-0003	255,345	127,674
Public Health Nutrition Education Initiative	141538	10.561	1837 PDPH COP 0005	252,260	245,970
Public Health Nutrition Education Initiative	140779	10.561	-	201,808	200,000
Subtotal: State Administrative Matching Grants for Food Stamp Program				709,413	573,644
Subtotal Passed-Through Miscellaneous University Funding:				709,413	573,644
Total U.S. Department of Agriculture:				17,694,789	8,728,833
<u>U.S. Department of Commerce</u>					
Direct - U.S. Department of Commerce:					
Community Service Network (TIAP)	080082	11.552	42-60-97053	614,701	14,171

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal: Technology Opportunities				614,701	14,171
Subtotal Direct U.S. Department of Commerce:				614,701	14,171
Passed-Through - Phila. Authority for Industrial Development:					
Washington Square Improvements	170138	11.300	01-49-03512	2,600,000	42,939
Subtotal: Grants for Public Works and Economic Development				2,600,000	42,939
Subtotal Passed-Through Phila. Authority for Industrial Development:				2,600,000	42,939
Total U.S. Department of Commerce:				3,214,701	57,111
<u>U.S. Department of Housing & Urban Development</u>					
Direct - U.S. Department of Housing & Urban Development:					
CDBG Year 17	06124	14.218	B-91-MC-42-0012	54,044,000	296,444
CDBG Year 19	06998	14.218	B-93-MC-42-0012	64,173,000	392,764
CDBG Year 20	06997	14.218	B-94-MC-42-0012	70,788,000	1,089,634
CDBG Year 21	06996	14.218	B-95-MC-42-0012	72,928,000	928,064
CDBG Year 22	06995	14.218	B-96-MC-42-0012	71,056,000	1,217,440
CDBG Year 23	06994	14.218	B-97-MC-42-0012	69,968,000	2,931,153
CDBG Year 24	06992	14.218	B-98-MC-42-0012	64,214,886	1,366,406
CDBG Year 25	06989	14.218	B-99-MC-42-0012	68,713,000	8,389,727
CDBG Year 26	06986	14.218	B-00-MC-42-0012	56,901,004	44,554,412
CDBG Year 26 - Program Income	06984	14.218	B-00-MC-42-0012	6,314,100	6,314,100
CDBG Year 26 - Section 108 Repayment	06985	14.218	B-00-MC-42-0012	12,189,996	12,189,996
Homeless Innovative Demo #1	068502	14.218	PA00194-1013	6,701,000	1,239,380
Homeownership Zone Econ Dev	060067	14.218	B-96-ED-42-2012	5,520,000	1,089,104
MLK HOPE VI Revitalization Plan	060409	14.218	B-99-MC-42-0012	4,500,000	1,358,435
Section 108 Loans - Logan	064840	14.218	B-88-MC-42-0012	2,115,000	163,777
Section 108 Loans - Year 19	068601	14.218	B-93-MC-42-0012	8,915,000	26,696
Section 108 Loans - Year 21	060124	14.218	B-95-MC-42-0012	24,000,000	957,518
Section 108 Loans - Year 22	060159	14.218	B96-MC-42-0012&B-96	15,000,000	1,705,758
Section 108 Loans - Year 23	060378	14.218	B96-MC-A & B-97-MC-	33,500,000	5,577,472
Subtotal: Community Development Block Grants/Entitlement Grants				711,540,986	91,788,279
McKinney Shelter Program	240256	14.231	Award Letter 12/18/96	2,437,000	611,739
McKinney Shelter Program	240304	14.231	-	1,924,923	1,924,923
Subtotal: Emergency Shelter Grants Program				4,361,923	2,536,662

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
SHP-Bethesda Safe Haven	060077	14.235	PA26B96-0010	805,875	170,691
SHP-Bethesda Transitional Housing Prj	060076	14.235	PA26B96-0009	581,422	209,115
SHP-Dignity House	060151	14.235	PA26B97-0112	1,164,659	98,918
SHP-Phila Veterans Center, Inc	060072	14.235	PA26B96-0012	1,270,804	414,696
SHP-Project HOME (Rowan II)	060024	14.235	PA26B97-0110	400,000	40,000
SHP-Project Overington House	060153	14.235	PA26B96-0011	1,010,081	139,957
SHP-Project Rainbow (Drueding)	060078	14.235	PA26B97-0113	1,050,709	407,823
SHP-Resources for Human Development	060074	14.235	PA26B96-0015	1,154,870	387,575
SHP-Self, Inc	060075	14.235	PA26B96-0021	1,159,842	393,225
SHP-Sheila Brown Women's Center	060073	14.235	PA26B96-0005	618,784	341,463
Supportive Housing Demonstration Grant	240236	14.235	PA26B800008	1,338,737	402,336
Subtotal: Supportive Housing Program				10,555,783	3,005,799
Shelter Plus Care - 1260 HDC	06RAT3	14.238	PA01C90-0003	2,896,080	252,059
Shelter Plus Care - 1260 HDC	06RAT2	14.238	PA01C90-0002	693,300	43,522
Shelter Plus Care - Calcutta House	06RAC1	14.238	PA26C80-0004	85,440	14,131
Shelter Plus Care - Calcutta House	06RAA2	14.238	PA01C90-0021	1,011,540	88,399
Shelter Plus Care - Friends Rehab	06RAF2	14.238	PA26C80-0013	108,360	17,880
Shelter Plus Care - Friends Rehab	06RAF3	14.238	PA26C80-0014	865,320	27,490
Shelter Plus Care - Project Home	06RAP2	14.238	PA26C97-0014	2,853,000	206,430
Shelter Plus Care - Womens Assoc	06RAW2	14.238	PA26C80-0023	812,700	108,683
Shelter Plus Care I	060080	14.238	PA26C92-1082	1,206,625	312,704
Shelter Plus Care II	060081	14.238	PA26C93-1087	7,170,956	808,513
Shelter Plus Care III	060082	14.238	PA26C94-0025	2,732,708	336,453
Shelter Plus Care IV	060068	14.238	PA26C96-0016	368,460	51,011
Shelter Plus Care V	060069	14.238	PA26C96-0002	913,200	123,218
Shelter Plus Care VI	060070	14.238	PA26C96-0004	160,320	8,559
Subtotal: Shelter Plus Care				21,878,009	2,399,052
HOME Investment Partnership	060166	14.239	M-98-MC-42-0203	13,560,000	5,202,428
HOME Investment Partnership	06HM00	14.239	M-99-MC-42-0203	14,601,000	7,077,039
HOME Investment Partnership	068148	14.239	M-93-MC-42-0203	3,000,000	9,556
HOME Investment Partnership	068536	14.239	M-94-MC-42-0203	11,715,000	21,156
HOME Investment Partnership	060122	14.239	M-95-MC-42-0203	12,614,000	1,335,237
HOME Investment Partnership	060229	14.239	M-96-MC-42-0203	12,922,000	728,164
HOME Investment Partnership	060056	14.239	M-97-MC-42-0203	12,613,000	1,397,414
HOME Investment Partnership	06HM01	14.239	M-00-MC-42-0203	14,685,000	3,417,382
HOME Ownership Assist/Rental Hsg	061648	14.239	M-92-MC-42-0203	6,235,711	129

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Subtotal: HOME Investment Partnerships Program				101,945,711	19,188,505
Housing Opp For Persons With AIDS	060127	14.241	PA26H95-F014	2,966,000	104,874
Housing Opp For Persons With AIDS	060168	14.241	PA26H98-F001	2,743,000	1,810
Housing Opp For Persons With AIDS	06HW00	14.241	PA26H99-F001	3,428,000	1,452,238
Housing Opp For Persons With AIDS	060057	14.241	PA26H97-F017	3,118,000	194,848
Housing Opp For Persons With AIDS	060242	14.241	PA26H96-F016	2,682,000	46,331
Housing Opp For Persons With AIDS	06HW01	14.241	PA26H00-F001	3,733,000	2,007,846
Subtotal: Housing Opportunities for Persons with AIDS				18,670,000	3,807,947
Lead Hazard Control Loans Grant	141320	14.900	PALAG00	55,378	88
Lead Outreach & Prevention Grant	141526	14.900	Letter 02/05/99	200,000	25,472
Lead Paint Encap - Round 4	060148	14.900	PALAG0078-97	1,573,200	561,216
Subtotal: Lead Based Paint Hazard Control in Privately Owned Housing				1,828,578	586,776
Subtotal Direct U.S. Department of Housing & Urban Development:				870,780,990	123,313,020
Passed-Through - PA Department of Community and Economic Development:					
Shelter Project	240192	14.231	98-721-0006	586,285	287,674
Shelter Project	240251	14.231	99-721-0004	280,147	148,977
Shelter Project	240305	14.231	20-721-0028	329,103	246,982
Subtotal: Emergency Shelter Grants Program				1,195,535	683,633
Subtotal Passed-Through PA Department of Community and Economic Development:				1,195,535	683,633
Passed-Through - Philadelphia Housing Authority:					
PHA After School Program-Tasker Homes	140815	14.854	Agreement 08/15/00	35,000	35,000
Subtotal: Public and Indian Housing Drug Elimination Program				35,000	35,000
Subtotal Passed-Through Philadelphia Housing Authority:				35,000	35,000
Passed-Through - Miscellaneous Corporate Funding:					
New Approach-Haddington Townhouse Apts	110511	14.193	PA26HAD0030198	249,542	139,872
New Approach-Haddington Townhouse Apts	110510	14.193	PA26HAD0020198	249,542	57,067
Subtotal: Federally Assisted Low-Income Housing Drug Elimination				499,084	196,940
Homeless Mgt Information System	240310	14.506	Agreement 07/2000	19,000	19,000
Subtotal: General Research and Technology Activity				19,000	19,000

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal Passed-Through Miscellaneous Corporate Funding:				518,084	215,940
Passed-Through - Miscellaneous Non-Profit Funding:					
Operation West 1	110541	14.193	Cooperative Agreement	25,000	1,994
Subtotal: Federally Assisted Low-Income Housing Drug Elimination				25,000	1,994
Subtotal Passed-Through Miscellaneous Non-Profit Funding:				25,000	1,994
Total U.S. Department of Housing & Urban Development:				872,554,609	124,249,586
<u>U.S. Department of the Interior</u>					
Direct - U.S. Department of the Interior:					
Tincum Wildlife Preserve	360034	15.608	P.L. 95-469	1,236	1,236
Subtotal: Fish and Wildlife Management Assistance				1,236	1,236
Subtotal Direct U.S. Department of the Interior:				1,236	1,236
Total U.S. Department of the Interior:				1,236	1,236
<u>U.S. Department of Justice</u>					
Direct - U.S. Department of Justice:					
Bulletproof Vest Partnership	690119	16.000	392051001	4,587	4,587
Federal Forfeiture Funds	110094	16.000	P.L.98-473 SEC 309	534,422	62,750
Federal Forfeiture Funds	110502	16.000	P.L.98-473 SEC 309	882,453	357,875
Federal Forfeiture Funds - Interest	110503	16.000	Interest Income	36,668	26,173
Municipal Agency Domestic Preparedness	100231	16.000	2000-TE-CX-0071	299,725	124,486
Phila Firearms Initiative - Cease Fire	690099	16.000	Reimb Agreement	235,000	133,938
Subtotal: U.S. Department of Justice - CFDA Unknown				1,992,854	709,808
Problem Solving Partnership	110090	16.541	97PRWX0259	93,592	15,646
Subtotal: Juvenile Justice and Delinquency Prevention - Special Emphasis				93,592	15,646
Forensic D.N.A. Laboratory	110508	16.560	1999-DN-VX-0009	193,266	6,224
Police Family Life Education Project	110063	16.560	98-FS-VX-0002	73,447	7,550
Police Family Life Education Project	110507	16.560	98-FS-VX-0002	73,447	9,903
Subtotal: Justice Research, Development & Evaluation Project Grants				340,160	23,676
Public Nuisance Task Force-Exp	690102	16.575	2000-PP-CX-0037	146,350	19,923

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Subtotal: Crime Victim Assistance				146,350	19,923
H.I.D.T.A. - Operaton Sunrise	110512	16.580	I0PPCP553	593,528	357,771
Weed and Seed - Area I	100207	16.580	2000-WS-QX-0151	90,067	90,067
Weed and Seed - Area II	100232	16.580	2000-WS-QX-0159	136,567	136,567
Weed and Seed - Area III	100233	16.580	2000-WS-QX-0174	160,000	60,741
Weed and Seed - 16th & 19th Districts	110544	16.580	2000-WS-QX-0174	10,000	1,996
Weed and Seed - 24th & 25th Districts	110518	16.580	2000-WS-QX-0159	38,433	18,224
Weed and Seed - 26th District	110545	16.580	2000-WS-QX-0151	34,933	22,730
Weed and Seed - A/F-Liveable Com	110548	16.580	Award Letter 10/30/00	50,000	38,512
Weed and Seed - A/F-North	110547	16.580	Award Letter 11/06/00	50,000	38,370
Weed and Seed - A/F-Original Site	110522	16.580	Award Letter 11/06/00	50,000	38,370
Weed and Seed - A/F-West	110546	16.580	Award Letter 11/06/00	50,000	26,439
Weed and Seed - Area I	110097	16.580	1999-WS-QX-0053	37,000	25,489
Weed and Seed - Area II	110096	16.580	1999-WS-QX-0043	36,000	21,388
Weed and Seed - Asset Forfeiture	110492	16.580	Award Letter	200,000	33,691
Subtotal: Edward Byrne Memorial State & Local Law Enforcement Assistance				1,536,528	910,354
Drug Court Implementation Initiative	840141	16.592	97-DC-VX-0154	200,000	44,637
LLEBG-III - Night Court Program	840123	16.592	98-LB-VX-5220	175,000	46,137
LLEBG-III - Treatment Program	840125	16.592	98-LB-VX-5220	175,000	91,632
LLEBG-III - Treatment Program-Interest	840126	16.592	Interest Income	13,087	13,087
LLEBG-IV - Night Court Program	840168	16.592	2000-LB-VX-0426	175,000	104,174
LLEBG-IV - Treatment Program	840170	16.592	2000-LB-VX-0426	175,000	1,300
Local Law Enf Block Grant - I	110009	16.592	96-LB-VX-3728	3,900,666	227
Local Law Enf Block Grant - III	160145	16.592	98-LB-VX-5220	250,000	132,625
Local Law Enf Block Grant - III	690065	16.592	98-LB-VX-5220	300,000	3,023
Local Law Enf Block Grant - III	110496	16.592	98-LB-VX-5220	5,048,924	1,618,796
Local Law Enf Block Grant - III - Interest	690066	16.592	Interest Income	14,567	1,347
Local Law Enf Block Grant - III - Interest	160146	16.592	Interest Income	15,748	9,335
Local Law Enf Block Grant - III - Interest	110497	16.592	Interest Income	325,273	234,072
Local Law Enf Block Grant - IV	110453	16.592	2000-LB-VX-0426	5,045,000	3,188,925
Local Law Enf Block Grant - IV	160054	16.592	2000-LB-VX-0426	305,000	79,118
Local Law Enf Block Grant - IV	690093	16.592	2000-LB-VX-0426	207,767	183,583
Local Law Enf Block Grant - IV - Interest	690094	16.592	Interest Income	4,033	6,242
Local Law Enf Block Grant - IV - Interest	110454	16.592	Interest Income	335,350	290,002
Local Law Enf Block Grant - IV - Interest	160055	16.592	Interest Income	14,075	1,696
Local Law Enf Block Grant - V	690117	16.592	2000-LB-BX-0785	191,000	191,000
Local Law Enf Block Grant - V	110550	16.592	2000-LB-BX-0785	4,222,962	279,006

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Local Law Enf Block Grant - V - Interest	110551	16.592	Interest Income	117,026	117,026
Local Law Enf Block Grant - V - Interest	690118	16.592	Interest Income	3,502	972
Subtotal: Local Law Enforcement Block Grants Program				21,213,981	6,637,960
COPS A Head II	110490	16.710	95-CC-WX-0408	56,475,000	2,581,667
Subtotal: Public Safety Partnership and Community Policing Grants				56,475,000	2,581,667
Subtotal Direct U.S. Department of Justice:				81,798,465	10,899,036
Passed-Through - PA Executive Offices:					
JAIBG - Bench Warrants	840164	16.523	1998-JB-11-8494	86,521	5,186
JAIBG - Cabinet	220226	16.523	1998-JB-11-8494	943,988	840,371
JAIBG - Children & Youth	220354	16.523	1998-JB-11-8494	35,748	35,748
JAIBG - Drug Testing	840163	16.523	1998-JB-11-8494	117,217	32,428
JAIBG - Juvenile Justice	220197	16.523	1998-JB-11-8494	371,452	109,407
JAIBG - LiveScan/AFIS	840161	16.523	1998-JB-11-8494	76,320	66,572
JAIBG - LiveScan/AFIS/Photoimage	690091	16.523	1998-JB-11-8494	95,186	63,487
JAIBG - Prosecution of Gang Crime	690088	16.523	1998-JB-11-8494	78,703	40,931
JAIBG - Recreation	160143	16.523	1998-JB-11-8494	805,361	30,776
JAIBG - Secure Van	690090	16.523	1998-JB-11-8494	29,208	29,208
JAIBG - Summary Diversion	690092	16.523	1998-JB-11-8494	109,622	50,000
JAIBG - Victim Survey	840166	16.523	1998-JB-11-8494	25,006	25,006
JAIBG - Youth Violence Coordinator	690089	16.523	1998-JB-11-8494	44,180	43,232
JAIBG II - Bench Warrants	840224	16.523	98/99-JB-11-9714	59,261	57,155
JAIBG II - Children & Youth	220366	16.523	98/99-JB-11-9714	883,863	32,109
JAIBG II - Juvenile Justice	220365	16.523	98/99-JB-11-9714	559,954	325,109
JAIBG II - Police	110103	16.523	98/99-JB-11-9714	90,000	29,954
JAIBG II - Pre-Trial Prosecutor	690151	16.523	98/99-JB-11-9714	60,797	20,323
JAIBG II - Prosecution of Gang Crime	690152	16.523	98/99-JB-11-9714	79,589	30,251
JAIBG II - Recreation	160149	16.523	98/99-JB-11-9714	851,837	843,696
JAIBG II - Summary Diversion	690154	16.523	98/99-JB-11-9714	103,131	103,131
JAIBG II - Youth Violence Coordinator	690153	16.523	98/99-JB-11-9714	79,589	64,966
Subtotal: Juvenile Accountability Incentive Block Grants				5,586,533	2,879,046
Functional Family Therapy Program	840216	16.540	00/01-02/03-DP-ST-997	1,006,561	23,224
Functional Family Therapy Program	080147	16.540	00/01-02/03-DP-ST-997	1,025,854	88,957
Juvenile Justice Planner/Monitor	220349	16.540	99-J-05-009903	48,245	47,808
Phila Communities That Care Expan Prj	080142	16.540	99-J-03-9659	15,000	6,739

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Subtotal: Juvenile Justice and Delinquency Prevention - Allocation to States				2,095,660	166,728
VOCA Program Monitor	690122	16.575	99-VF-00-9818	49,662	12,425
Subtotal: Crime Victim Assistance				49,662	12,425
Central Philadelphia Community Court	100063	16.579	98-DS-04-8534	40,000	29,614
Central Philadelphia Community Court	100235	16.579	1999-DS-04-10010	26,667	10,313
Child Advocacy Computerization Prj	100172	16.579	1997-DS-15B-8249	45,730	22,865
Domestic / Sexual Violence Trng	110517	16.579	98-DS-16T-9482	7,277	3,397
Elder Justice Project	690078	16.579	98-DS-18-9345	41,547	21,989
Elder Justice Project	690107	16.579	1999-DS-18-10443	21,011	21,011
Forensic Child Interviewer	100226	16.579	1998-DS-18-009350	20,426	20,426
GO - Truancy Project	690068	16.579	98-J-03-8408	80,768	26,270
Gun Tracking Program	110109	16.579	1998/99-DS-15B-8323	528,567	55,380
Gun Tracking Program	110493	16.579	1997/98-DS-15B-009699	353,438	47,179
Helping Offenders Work (HOW)	141541	16.579	97/98-DS-20-9380	100,000	32,500
Helping Offenders Work (HOW)	140836	16.579	1998/1999-DS-20-10453	75,000	19,697
Homicide Unit Vic Witness Coord	690121	16.579	99-DS-14-10708	31,459	6,886
Junior Advocacy Program	100227	16.579	1998-DS-14-9468	53,590	53,590
Juv Prosecution/Defense Capacity	100199	16.579	97-DS-16-8264	50,884	50,884
Juv Prosecution/Defense Capacity	100236	16.579	1998-DS-16-9755	33,925	33,925
Life Skills Learning Center	230124	16.579	97-DS-20-8248	87,417	3,080
Medical Advocacy Project	100201	16.579	1998-DS-14-9418	23,141	23,141
Non-Hospital DD Female Res Tr Pgm	141423	16.579	97-DS-13-8269	100,000	100,000
Non-Hospital DD Female Res Tr Pgm	141424	16.579	97/98-DS-13-9358	75,000	7,500
Non-Hospital DD Female Res Tr Pgm	140833	16.579	1998/1999-DS-13-10576	50,000	50,000
PAPPD/Hospitality House Day Reporting	840172	16.579	98-DS-20-9391	100,000	75,000
PAPPD/Hospitality House Day Reporting	840213	16.579	98/99-DS-20-010713	66,500	16,630
Phila BARJ Implementation Project	840195	16.579	97/98-DS-16-8970	54,718	25,497
Phila BARJ Implementation Project	840208	16.579	1999-DS-16-10114	27,564	18,596
Phila Women's Death Review Team	100200	16.579	98-DS-18-009653	17,024	17,024
Police Minority Recruitment Program	110187	16.579	97-DS-04-8741	31,871	5,734
Recovery Housing for Offenders	140872	16.579	1999-DS-13-10149	125,000	125,000
Safe & Sound in Phila	220151	16.579	1997-DS-04-7587	204,400	185,400
Safe & Sound in Phila	160132	16.579	1997-DS-04-7587	95,600	35,623
School Based Probation Expansion II	840149	16.579	98-DS-11-9685	25,275	13,351
Screening, Diversion and Referral	690095	16.579	98-DS-10-9190	100,000	79,611
Services to Victims-Violent Juv Offenders	690074	16.579	98-DS-14-9682	10,620	5,131
Specialized Probation Services	840129	16.579	ME 881552	510,858	547,336

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Steps to Success	230130	16.579	1998-DS-12-9179	100,000	63,006
Strengthening Organizational Infr	690097	16.579	98-DS-14-9466	30,212	15,106
Treatment Drug Court	840146	16.579	97/98-DS-10-009692	59,239	59,239
Victim Services Unit	840178	16.579	98-DS-16-9420	68,096	15,926
Youth Employment Project	840142	16.579	1998-DS-16-010115	22,785	22,785
Youth Employment Project	840209	16.579	1999-DS-16-10775	11,622	4,012
Subtotal: Byrne Formula Grant Program				3,507,231	1,969,654
Stop Violence Against Women	110501	16.588	2000-VA-06-9309	37,500	37,500
Subtotal: Violence Against Women Formula Grants				37,500	37,500
Subtotal Passed-Through PA Executive Offices:				11,276,586	5,065,353
Total U.S. Department of Justice:				93,075,051	15,964,389
 <u>U.S. Department of Labor</u>					
Passed-Through - Miscellaneous Corporate Funding:					
Lean and Earn Project	840180	17.000	Agreement 01/26/00	50,000	38,841
Subtotal: U.S. Department of Labor - CFDA Unknown				50,000	38,841
Literacy Comm - PWDC Enhancement	050167	17.259	Agreement 03/21/01	35,526	10,735
Subtotal: WIA Youth Activities				35,526	10,735
Subtotal Passed-Through Miscellaneous Corporate Funding:				85,526	49,575
Passed-Through - Private Industry Council:					
Employment & Training	240140	17.259	A00-453	333,000	48,181
Employment & Training	240273	17.259	-	332,996	332,996
Phil-A-Job II - Work Experience	160137	17.259	Award Letter 05/22/00	150,500	112,110
Phil-A-Job II - Work Experience	160135	17.259	5/4/01 Award Letter	166,250	17,293
PYN - Work Experience	080167	17.259	-	3,600	3,600
Work Experience	080095	17.259	P-002033	24,413	200
Subtotal: WIA Youth Activities				1,010,759	514,379
Subtotal Passed-Through Private Industry Council:				1,010,759	514,379
Passed-Through - Philadelphia Corporation for the Aging:					
Comm On Aging - PCA	050114	17.235	130100	901,515	380
Comm On Aging - PCA	050144	17.235	130100	893,744	855,038

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal: Senior Community Service Employment Program				1,795,259	855,418
Subtotal Passed-Through Philadelphia Corporation for the Aging:				1,795,259	855,418
Passed-Through - Urban League:					
Mayor's Action Center - Urban League	050146	17.235	-	20,420	20,389
Subtotal: Senior Community Service Employment Program				20,420	20,389
Subtotal Passed-Through Urban League:				20,420	20,389
Total U.S. Department of Labor:				2,911,964	1,439,760
<u>U.S. Department of Transportation</u>					
Direct - U.S. Department of Transportation:					
Aircraft De-icing Station & LAHSO	420306	20.106	3-42-0076-48-00	18,102,668	5,006,164
Fire Training Facility (PC1016)	420306	20.106	3-42-0076-49-00	5,068,499	2,767,166
Subtotal: Airport Improvement Program				23,171,167	7,773,330
Erie Ave Intermodal Term Impr	C12147	20.205	PA-03-0262-00	3,500,000	78,389
Subtotal: Highway Planning & Construction				3,500,000	78,389
Subtotal Direct U.S. Department of Transportation:				26,671,167	7,851,719
Passed-Through - PA Department of Transportation:					
1st/2nd Highways	C12127	20.205	065560	2,090,960	1,877,098
4th Highway District 3R #4	R12004	20.205	065563	80,000	20,353
26th & Penrose / Gateway #2	C12131	20.205	065577	871,069	741,173
40th Street / AMTRAK	C12112	20.205	065282C	2,272,000	19,789
42nd Street / AMTRAK	C12130	20.205	065331A	1,548,232	6,521
63rd Street / AMTRAK	C12070	20.205	065478	1,744,060	1,200
63rd Street / AMTRAK	C12070	20.205	065071B	1,959,200	29,399
Allegheny Ave Signals	C12120	20.205	33T-X065-114	2,025,568	83,266
Allegheny Ave Signals	C12120	20.205	33D-X065-115	693,753	38,512
Avenue of the States	C12168	20.205	065588	3,198,400	1,457,927
Belfield Road (Old York Rd-Wister)	C12170	20.205	Q40-X065-146	50,000	3,120
Bicycle Network	C12145	20.205	065550	648,000	43,616
Broad Street Spectrum II	R12004	20.205	065500	95,200	68
Broad Street Spectrum II	C12150	20.205	33C-X065-044	150,400	128,495
Center City Traffic Signals #2	C12137	20.205	065569	775,800	128,111

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Center City Traffic Signals (SW Quad)	C12094	20.205	065221A	582,000	44,868
Center City Traffic Signals (SW Quad)	C12094	20.205	Q40-X065-130	313,666	241,806
Center City Traffic Signals (SW Quad)	C12094	20.205	32A-X065-053	8,939,409	3,075,546
Chestnut Street Transitway	C12148	20.205	PA-03-289-00	992,500	111,589
Chestnut Street Transitway	C12148	20.205	065558	5,464,000	1,066,746
Delaware Avenue (Lewis-Orthodox)	C12169	20.205	Q92-1094-101	96,000	24,500
Delaware Avenue Naval Base Ctr	C12167	20.205	Q92-0122-101	60,000	57,040
Germantown Avenue / Wiss Crk	C12116	20.205	065457B	1,056,000	333,769
GIS Development	C12164	20.205	Q23-X065-121	160,000	100,229
Glenwood Ave	R12004	20.205	065575	120,000	16,161
Gowen Street / SEPTA	C12128	20.205	065333B	263,800	750
Gowen Street / SEPTA	C12128	20.205	065545A	1,416,200	1,233,360
Hunting Park Avenue	R12004	20.205	065594	72,000	7,764
Kelly Drive Lighting	C12163	20.205	Q23-X065-119	208,000	36,705
Kelly Drive Lighting	C12163	20.205	35B-X065-160	2,994,818	732,375
Krewstown / Pennypack Creek	C12041	20.205	078222A	70,500	1,549
Market Street Signals (46th - 63rd)	C12124	20.205	315-G002-006	258,525	77,804
Martins Mill Road / CONRAIL & SEPTA	C12113	20.205	065507	1,814,400	51,694
Morris Street / SEPTA	C12129	20.205	065546A	2,104,200	1,846,982
Morris Street / SEPTA	C12129	20.205	065334B	636,000	1,058
N. Phila Station Streetscape	C12122	20.205	065502	891,200	158
Northeast Transportation Study	510025	20.205	OAV-X065-113	1,120,000	416,322
Ogontz Avenue Signals	C12139	20.205	34B-X065-026	253,816	11,520
Ogontz Avenue Signals	R12004	20.205	065564	18,184	8,556
Ontario Street Bridge	R12020	20.205	065598	72,000	15,856
Oxford Street / AMTRAK	C12101	20.205	065499	4,520,208	34,810
Oxford Street / AMTRAK	C12101	20.205	065274D	2,301,520	292,110
Rising Sun Ave Bridge	R12020	20.205	065596	72,000	576
School House Lane (Ridge-Henry)	R12004	20.205	065583	80,250	24,000
Schuylkill River Park Bikeway	C12125	20.205	065492	496,000	10,078
Sedley Avenue Bridge	R12020	20.205	065597	72,000	22,022
South Street / Schuylkill	C12132	20.205	065469	1,608,000	12,416
Strawberry Mansion Bridge / Schuylkill	C12072	20.205	065552A	9,552,000	6,233,371
Traffic Control	C12109	20.205	065276	112,500	24,342
Tyson Avenue (Rising Sun-Torresdale)	C12173	20.205	Q40-X065-144	80,000	23,359
Washington Avenue Signals	C12138	20.205	065548	200,000	15,322
Washington Avenue Signals	R12004	20.205	065606	364,000	13,852
West Park	R12004	20.205	065299	444,000	34

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Westbank Greenway-Phase 1	C12146	20.205	065593	116,000	30,874
Westbank Greenway-Phase 2	C12146	20.205	Q22-X065-145	76,000	15,932
Woodland Avenue / CSX	C12068	20.205	065072C	1,416,400	55,882
Subtotal: Highway Planning & Construction				69,690,738	20,902,336
Comprehensive Highway Safety Pgm	141499	20.600	CP 00-06-1	177,587	80,760
Comprehensive Highway Safety Pgm	140839	20.600	CP 01-06-1	186,466	99,425
D.U.I. - Sobriety Checkpoint/Patrol	110420	20.600	J8-00-11-1	149,342	134,332
Highway Safety Corridor Enforcement Pgm	110417	20.600	PT 99-05A	27,200	22,026
Subtotal: State and Community Highway Safety				540,595	336,543
Subtotal Passed-Through PA Department of Transportation:				70,231,333	21,238,879
Passed-Through - Delaware Valley Regional Planning Commission:					
Cobbs Creek Bikeway	170138	20.205	Award Letter	1,585,000	241,751
DVRPC SRHPP	R12003	20.205	1-60-050	176,936	116,474
Subtotal: Highway Planning & Construction				1,761,936	358,225
Office of Transp - MAP Program	050149	20.505	520621-A	63,800	56,670
Office of Transp - Transit Pln & Prg	050153	20.505	1-63-003	60,367	48,008
Phila Naval Business Center Study	510035	20.505	1-63-014	21,000	16,558
Short Range Planning XVII	510033	20.505	1-63-004	72,080	72,036
Subtotal: Federal Transit - Metropolitan Planning Grants				217,247	193,272
Subtotal Passed-Through Delaware Valley Regional Planning Commission:				1,979,183	551,497
Total U.S. Department of Transportation:				98,881,683	29,642,095
<u>U.S. Department of The Treasury</u>					
Direct - U.S. Department of The Treasury:					
Federal Forfeiture Funds	110270	21.000	P.L.98-473 SEC 309	5,084	5,084
Federal Forfeiture Funds - Interest	110271	21.000	Interest Income	838	838
Subtotal: U.S. Department of The Treasury - CFDA Unknown				5,921	5,921
Gang Resistance Ed & Train (GREAT)	110110	21.052	Agreement # 95699001	1,919,250	8,384
Gang Resistance Ed & Train (GREAT)	110514	21.052	ATC000075 M#1	298,617	244,172
Gang Resistance Ed & Train (GREAT)	110519	21.052	ATC010165	337,563	100,012
GREAT Expansion Program	110268	21.052	99429096	235,000	900
GREAT National Expansion	110513	21.052	ATC000003 Mod#2	207,000	141,336

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
GREAT National Expansion	110523	21.052	ATC010005	200,000	91,285
Subtotal: Alcohol, Tobacco and Firearms - Training Assistance				3,197,431	586,089
Subtotal Direct U.S. Department of The Treasury:				3,203,352	592,010
Total U.S. Department of The Treasury:				3,203,352	592,010
 <u>U.S. Equal Employment Opportunity Commission</u>					
Direct - U.S. Equal Employment Opportunity Commission:					
Deferred Cases	540016	30.002	8/5010/0037	148,375	148,375
Subtotal: Employment Discrimination - State & Local Fair Employment Practices				148,375	148,375
Subtotal Direct U.S. Equal Employment Opportunity Commission:				148,375	148,375
Total U.S. Equal Employment Opportunity Commission:				148,375	148,375
 <u>U.S. General Services Administration</u>					
Direct - U.S. General Services Administration:					
Federal Surplus Program	109999	39.003	Donated Property	830	830
Subtotal: Donation of Federal Surplus Personal Property				830	830
Subtotal Direct U.S. General Services Administration:				830	830
Total U.S. General Services Administration:				830	830
 <u>U.S. Library of Congress</u>					
Direct - U.S. Library of Congress:					
National Library Service Material	529999	42.001	Donated Books	802,761	802,761
Subtotal: Books for the Blind and Physically Handicapped				802,761	802,761
Subtotal Direct U.S. Library of Congress:				802,761	802,761
Total U.S. Library of Congress:				802,761	802,761
 <u>U.S. National Foundation on the Arts and the Humanities</u>					
Direct - U.S. National Foundation on the Arts and the Humanities:					
Priority Preservation & Processing	310034	45.149	PA-23098-98	183,600	33,649

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal: Promotion of the Humanities - Preservation and Access				183,600	33,649
Subtotal Direct U.S. National Foundation on the Arts and the Humanities:				183,600	33,649
Total U.S. National Foundation on the Arts and the Humanities:				183,600	33,649
<u>U.S. Environmental Protection Agency</u>					
Direct - U.S. Environmental Protection Agency:					
Air Pollution Control Program	141484	66.001	A 003045-00-1	1,719,828	725,547
Air Pollution Control Program	140787	66.001	A-003045-01-0	1,562,035	1,042,096
Subtotal: Air Pollution Control Program Support				3,281,863	1,767,642
Ambient Air Monitoring Network	140222	66.606	PM-99374201-2	665,448	168,296
Ambient Air Monitoring Network	140773	66.606	PM-993742-01-0	278,316	24,440
Elimination of Cockroach Allergen	141532	66.606	MM 98319001-0	45,000	45,000
Fairmount Waterworks Interpretive Ctr	280015	66.606	X-98319201-1	200,000	44,116
Phila Asthma Initiative	141406	66.606	MM 993963-01-2	200,000	116,383
Phila Asthma Promoters Project	141407	66.606	MM 993970-01-2	75,000	21,875
Tire Roundup Program	120138	66.606	X-983305-01	30,000	30,000
Subtotal: Surveys, Studies, Investigations & Special Purpose Grants				1,493,764	450,111
Brownfield Pilot Program	510004	66.811	BP993272-01-3	400,000	325
Subtotal: Brownfield Pilots Cooperative Agreements				400,000	325
Subtotal Direct U.S. Environmental Protection Agency:				5,175,627	2,218,078
Passed-Through - Philadelphia Redevelopment Authority:					
Brownfield Pilot Program	420076	66.811	BP-993272-01-5	427,624	30,146
Subtotal: Brownfield Pilots Cooperative Agreements				427,624	30,146
Subtotal Passed-Through Philadelphia Redevelopment Authority:				427,624	30,146
Passed-Through - Miscellaneous Corporate Funding:					
Climate Wise Program	100198	66.000	Agreement 11/16/99	45,000	22,500
Subtotal: U.S. Environmental Protection Agency - CFDA Unknown				45,000	22,500
Subtotal Passed-Through Miscellaneous Corporate Funding:				45,000	22,500
Passed-Through - Miscellaneous University Funding:					

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
N. Phila Childhood Lead Prevention	141492	66.606	Award Letter 10/22/99	50,000	36,082
Subtotal: Surveys, Studies, Investigations & Special Purpose Grants				50,000	36,082
Subtotal Passed-Through Miscellaneous University Funding:				50,000	36,082
Total U.S. Environmental Protection Agency:				5,698,251	2,306,807
<u>U.S. Department of Energy</u>					
Passed-Through - City of Chicago:					
Energy Task Force - Integr Traffic Sig Sys	100071	81.081	D8961200292	70,000	11,000
Subtotal: Energy Task Force for the Urban Consortium				70,000	11,000
Subtotal Passed-Through City of Chicago:				70,000	11,000
Total U.S. Department of Energy:				70,000	11,000
<u>U.S. Federal Emergency Management Agency</u>					
Passed-Through - PA Emergency Management Agency:					
Emergency Management Performance	100234	83.552	Emergency Mgmt S & F	107,770	107,770
Subtotal: Emergency Management Performance Grants				107,770	107,770
Subtotal Passed-Through PA Emergency Management Agency:				107,770	107,770
Total U.S. Federal Emergency Management Agency:				107,770	107,770
<u>U.S. Department of Education</u>					
Passed-Through - PA Department of Health:					
Governor's Discretionary Fund	140824	84.186	ME 00136	146,137	118,767
Subtotal: Safe & Drug-Free Schools & Communities - State				146,137	118,767
Subtotal Passed-Through PA Department of Health:				146,137	118,767
Passed-Through - PA Department of Education:					
Literacy Comm - Career Link	050174	84.002	041-01-1127	41,000	39,000
Literacy Comm - Staff Development	050118	84.002	099-00-0105	243,055	39,761
Literacy Comm - Staff Development	050147	84.002	-	139,046	139,046
School Lunch Breakfast And Milk	220122	84.002	Receipts	75,571	411

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
School Lunch Breakfast And Milk	220072	84.002	Receipts	178,867	152
School Lunch Breakfast And Milk	220178	84.002	Receipts	181,014	19,380
School Lunch Breakfast And Milk	220203	84.002	Receipts	181,703	84,029
School Lunch Breakfast And Milk	220351	84.002	Receipts	161,427	28,870
Subtotal: Adult Education - State Grant Program				<u>1,201,684</u>	<u>350,650</u>
Subtotal Passed-Through PA Department of Education:				<u>1,201,684</u>	<u>350,650</u>
Passed-Through - PA Department of Public Welfare:					
MR - Early Intervention (907)	140852	84.181	ME 6300120008	1,659,180	1,659,180
Subtotal: Special Education-Grants for Infants & Families with Disabilities				<u>1,659,180</u>	<u>1,659,180</u>
Subtotal Passed-Through PA Department of Public Welfare:				<u>1,659,180</u>	<u>1,659,180</u>
Passed-Through - Miscellaneous Other:					
Literacy Comm - Project Equal	050142	84.002	990-635-0074	18,000	8,200
Subtotal: Adult Education - State Grant Program				<u>18,000</u>	<u>8,200</u>
Subtotal Passed-Through Miscellaneous Other:				<u>18,000</u>	<u>8,200</u>
Passed-Through - School District of Philadelphia:					
Safe Schools, Healthy Students	220229	84.184	366/F00	316,400	17,921
Safe Schools, Healthy Students	220235	84.184	366A/F00	386,400	220,000
Subtotal: Safe & Drug-Free Schools & Communities - National				<u>702,800</u>	<u>237,921</u>
After School - Family Dev Center	080143	84.186	679/F00	5,000	4,599
After School - Frankford Fam Dev Ctr	080144	84.186	687/F00	5,000	1,250
Subtotal: Safe & Drug-Free Schools & Communities - State				<u>10,000</u>	<u>5,849</u>
Subtotal Passed-Through School District of Philadelphia:				<u>712,800</u>	<u>243,770</u>
Total U.S. Department of Education:				<u>3,737,801</u>	<u>2,380,567</u>
U.S. Department of Health & Human Services					
Direct - U.S. Department of Health & Human Services:					
Metropolitan Medical Strike Team	100061	93.000	282-97-0029	550,000	69,136
Subtotal: U.S. Department of Health & Human Services - CFDA Unknown				<u>550,000</u>	<u>69,136</u>
Child Mental Health Initiative	140278	93.104	5 HS5 SM51598-04-1	1,742,736	27,728

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Subtotal: Community MH Services for Children with Serious Emotional Disturbances				1,742,736	27,728
Integrated Managed Care - MCH Grant	141490	93.110	5 H25 MC 00122-04	50,000	19,338
Subtotal: Maternal and Child Health Federal Consolidated Programs				50,000	19,338
Federal Tuberculosis Control Program	141358	93.116	U52/CCU300451-18-01	1,082,313	9,140
Federal Tuberculosis Control Program	141478	93.116	U52/CCU300451-19-2	1,270,998	900,754
Federal Tuberculosis Control Program	140781	93.116	U52/CCU300451-20-1	1,361,910	447,828
Subtotal: Project Grants & Cooperative Agreements for TB Control Programs				3,715,221	1,357,723
Varicella Surveillance	141442	93.185	U66/CCU311179-06	246,282	94,045
Varicella Surveillance	140772	93.185	U66/CCU311179-07	271,820	157,732
Subtotal: Immunization Research, Demonstration, Public Information & Education				518,102	251,776
CJ Treatment Network For Women-CSAT	840106	93.229	5-UD8 TI11175-04	1,450,000	162,706
CJ Treatment Network For Women-CSAT	840136	93.229	5-UD8 TI1175-05	1,420,000	435,390
CJ Treatment Network For Women-CSAT	840202	93.229	4 UD8 TI11175-05-1	1,182,280	825,296
Subtotal: Agreements to Develop & Implement Criminal Justice Treatment Networks				4,052,280	1,423,391
Targeted Capacity Exp (DETOX)-CM	141528	93.230	5 H79 TI11521-02	695,163	138,087
Targeted Capacity Exp (DETOX)-CM	140831	93.230	5 H79 TI11521-03	719,120	445,005
Subtotal: Consolidated Knowledge Development & Application Program				1,414,283	583,092
Childhood Immunization - Action Plan	145228	93.268	H23/CCH311516-01	2,633,881	32,500
Childhood Immunization Program	141305	93.268	H23/CCH311516-05-8	4,033,833	1,140,523
Childhood Immunization Program	140761	93.268	H23/CCH311516-06-1	1,952,381	824,602
Subtotal: Immunization Grants				8,620,095	1,997,625
Epi & Lab Capacity for Infect Dis	141540	93.283	U50/CCU316820-01-2	371,641	99,658
Epi & Lab Capacity for Infect Dis	141547	93.283	U50/CCU316820-02	424,617	15,294
Subtotal: Centers for Disease Control & Prevention				796,258	114,952
Court Improvement Program	840111	93.586	G-9801PASCIP	346,803	140,581
Court Improvement Program	840143	93.586	G-9901PASCIP	325,547	166,807
Subtotal: State Court Improvement Program				672,350	307,388
HIV Emergency Relief Project	141496	93.914	5 H89 HA 00013-10 R2	17,743,169	13,558,756
HIV Emergency Relief Project	141497	93.914	5 H89 HA 00013-10 R2	1,054,439	966,150
HIV Emergency Relief Project	140794	93.914	2 H89 HA 00013-11	20,180,942	2,976,919
HIV Emergency Relief Project	140793	93.914	2 H89 HA 00013-11	1,175,232	124,855

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Subtotal: HIV Emergency Relief Project Grants				40,153,782	17,626,681
Outpatient HIV Early Intervention	141419	93.918	5 H76 HA 00077-09	661,076	410,099
Outpatient HIV Early Intervention	140760	93.918	2 H76 HA 00077-10	761,076	277,292
Subtotal: Outpatient Early Intervention Services with Respect to HIV				1,422,152	687,391
Healthy Start - NBHD Lending Closet	080103	93.926	6 H96 MC 00017-08 R1	38,426	9,024
Healthy Start - NBHD Lending Closet	080125	93.926	5 H96 MC 00017-9 S1 R	28,820	30,939
Healthy Start Infrastru/Capacity	141535	93.926	1 H50 MC 00019-01	150,000	66,602
Healthy Start Initiative	141303	93.926	5 H96 MC 00017-07	2,654,747	10,587
Healthy Start Initiative	141418	93.926	62 H96 MC 00017-08 R1	2,576,159	732,647
Healthy Start Initiative	140758	93.926	5 H96 MC 0017-9 S1 R1	1,912,080	1,804,540
Healthy Start Initiative - Elim Disparities	140209	93.926	I H49 MC00041-01	433,232	164,206
Healthy Start Initiative - Elim Disparities	160123	93.926	I H49 MC00041-01	66,768	50,049
Subtotal: Healthy Start Initiative				7,860,232	2,868,593
AIDS Prevention Project	141488	93.940	U62/CCU304524-11-2	5,742,570	3,481,918
AIDS Prevention Project	140790	93.940	U62/CCU304524-12	6,852,211	2,301,088
Subtotal: HIV Prevention Activities - Health Department Based				12,594,781	5,783,006
HIV/AIDS Surveillance & Seroprevalence	141360	93.944	U62/CCU306217-08-2	777,675	3,047
HIV/AIDS Surveillance & Seroprevalence	141480	93.944	U62/CCU306217-09-1	1,145,546	445,927
Subtotal: HIV/AIDS Surveillance				1,923,221	448,974
Sexually Transmitted Disease	141312	93.977	H25/CCH304327-09-5	1,933,035	84,497
Sexually Transmitted Disease	141533	93.977	H25/CCH304327-10-2	2,101,580	1,136,850
Sexually Transmitted Disease	140764	93.977	H25/CCH304327-11-2	2,186,844	539,703
Sexually Transmitted Disease Control	140565	93.977	H25/CCH304327-07-3	1,319,692	25,445
Sexually Transmitted Disease Infertility	141534	93.977	H25/CCH304327-10-2	364,547	233,445
Sexually Transmitted Disease Infertility	140765	93.977	H25/CCH304327-11-2	387,919	118,273
Subtotal: Preventive Health Services- Sexually Transmitted Disease Control Grants				8,293,617	2,138,213
Health Services Research on STD	140405	93.978	R30/CCR314909-01-1	266,000	5,818
Subtotal: Preventive Health Services- Research, Demo. & Info. Grants				266,000	5,818
HIV/AIDS Surveillance & Seroprevalence	140783	93.994	U62/CCU306217-10-2	1,166,855	437,754
Subtotal: Maternal & Child Health Services Block Grant to the States				1,166,855	437,754
Subtotal Direct U.S. Department of Health & Human Services:				95,811,965	36,148,579

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Passed-Through - PA Department of Health:					
Lead-Based Paint Hazard Control Grant	060243	93.197	ME 98166	1,005,024	50,955
Subtotal: Childhood Lead Poisoning Prevention Projects				1,005,024	50,955
Mobile Mammography - Early Det	140098	93.283	ME 95-169	87,755	65,357
Subtotal: Centers for Disease Control & Prevention				87,755	65,357
Alcohol Block Grant Treatment	140835	93.959	ME 00136	2,667,530	2,635,268
Alcohol Prevention Block	141322	93.959	ME 95136	711,949	8,952
Alcohol Prevention Block	140825	93.959	ME 00136	751,428	717,179
Drug Block Grant Treatment	141355	93.959	ME 95136	7,836,227	99,765
Drug Block Grant Treatment	140834	93.959	ME 00136	7,464,314	7,148,848
Drug Prevention Block	141323	93.959	ME 95136	1,899,363	5,564
Drug Prevention Block	140826	93.959	ME 00136	1,927,811	1,870,770
Subtotal: Block Grants for Prevention & Treatment of Substance Abuse				23,258,622	12,486,346
Cardiovascular Risk Reduction Svs	140777	93.991	ME 99010	108,782	101,832
Community Based Nutrition/Physical Act	140875	93.991	ME 00-322	4,000	3,934
Diabetes Education Grant	140817	93.991	ME 00193	150,000	137,000
Injury Prevention Program	141525	93.991	ME 99010	209,340	1,862
Injury Prevention Program	140778	93.991	ME 99010	209,339	206,640
Tuberculosis Control (Fed - App 719)	140766	93.991	ME 00089	123,000	123,000
Subtotal: Preventive Health and Health Services Block Grant				804,461	574,267
Childhood Lead Poisoning Prevent Blk	141385	93.994	ME 96096	529,785	431
Childhood Lead Poisoning Prevent Blk	141507	93.994	ME 99101	517,785	8,336
Childhood Lead Poisoning Prevent Blk	140797	93.994	ME 99101	517,785	514,355
Childhood Lead Poisoning Prevent CDC	141508	93.994	ME 99101	832,176	3,608
Childhood Lead Poisoning Prevent CDC	140798	93.994	ME 99101	832,176	698,259
Childhood Lead Poisoning Prevent EPA	140818	93.994	ME 99101	6,925	6,925
Children w/ Special Health Care Needs	140786	93.994	ME 99019	333,892	87,927
Children w/ Special Health Care Needs	141483	93.994	ME 99019	87,338	4,421
MIC Primary Preventive Services	141361	93.994	ME 96096	2,047,841	5,182
MIC Primary Preventive Services	140784	93.994	ME 99019	1,364,085	1,287,961
Prevent & Primary Health/Children	140796	93.994	ME 99019	1,993,265	1,792,566
Prevent & Primary Health/Children	141502	93.994	ME 99019	1,871,987	112,048
Subtotal: Maternal & Child Health Services Block Grant to the States				10,935,040	4,522,019
Subtotal Passed-Through PA Department of Health:				36,090,902	17,698,945

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Passed-Through - PA Department of Public Welfare:					
Access Grant	141319	93.125	Allocation for Fiscal	2,213,410	39,322
Subtotal: Mental Health Planning & Demonstration Projects				2,213,410	39,322
MH - Homeless Grant (769)	140847	93.150	ME 6300110008	273,573	273,573
Subtotal: Projects for Assistance in Transition from Homelessness (PATH)				273,573	273,573
Juvenile Probation Emerg Assist - TANF	840174	93.558	ME 781850	289,808	289,808
MH - New Directions, MPP (705)	140877	93.558	ME 6300110008	20,000	20,000
Temporary Assistance to Needy Families	220338	93.558	ME 9661600051	74,267,484	74,267,483
Workforce 2000	080393	93.558	965571134	508,400	49,526
Subtotal: Temporary Assistance for Needy Families				75,085,692	74,626,818
Child Support Enforcement	840203	93.563	Title IV - D	13,206,150	13,206,150
Child Support Enforcement	690110	93.563	Title IV- D	879,648	879,648
Unallocated IV-D Payments	840008	93.563	ME 4513321800	4,073,337	10,607,781
Subtotal: Child Support Enforcement				18,159,135	24,693,578
Refugee Targeted Assistance	100174	93.566	998791900	612,534	78,495
Refugee Targeted Assistance	100205	93.566	ME 999201900	653,226	652,905
Subtotal: Refugee & Entrant Assistance - State Admin. Programs				1,265,760	731,400
Emergency Energy Assistance	260049	93.568	ME 95101008	401,000	10
Emergency Energy Assistance	260054	93.568	ME 5101003	502,900	502,551
Subtotal: Low-Income Home Energy Assistance				903,900	502,560
Family Service Systems Reform (FSSR)	220216	93.645	Award Letter 08/25/99	192,500	192,499
Title IV-B	220342	93.645	ME105101600	2,308,572	2,308,572
Subtotal: Child Welfare Services - State Grants				2,501,072	2,501,071
AFCARS	220346	93.658	ME 7661600851	841,278	841,278
Title IV-E Placement Maintenance	220339	93.658	ME105191600	133,939,488	133,939,488
Title IV-E Program Income	229994	93.658	Child Support SSI	2,697,592	2,697,592
Subtotal: Foster Care -Title IV-E				137,478,358	137,478,357
Title IV-E Adoption Assistance	220340	93.659	ME105191600	14,693,841	14,693,840
Subtotal: Adoption Assistance				14,693,841	14,693,840
Child Protective Services	220348	93.667	-	2,888,308	2,888,308
Family Preservation Funds	141503	93.667	Award Letter 12/27/99	605,304	15,155

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Family Preservation Funds	140841	93.667	Award Letter 08/07/200	605,304	596,460
HAP - Case Management Grant	062025	93.667	ME 6300210051	752,000	752,000
MH - SSBG (734)	140845	93.667	ME 6300110008	7,902,745	7,902,745
MR - SSBG (933)	140853	93.667	ME 6300120008	2,408,719	2,408,719
MR - SSBG-Ein (935)	140854	93.667	ME 6300120008	329,345	329,345
Subtotal: Social Service Block Grant				15,491,725	14,892,732
Medically Fragile Infants	220114	93.670	3-G032372	104,960	420
Subtotal: Child Abuse and Neglect Discretionary Activities				104,960	420
Title IV-E Indep Living/AIP	080116	93.674	Award Letter 10/12/99	199,203	64,026
Title IV-E Indep Living/AIP	080138	93.674	Award Letter 09/20/200	199,203	113,013
Title IV-E Independent Living	220191	93.674	Award Letter 09/11/98	932,829	306
Title IV-E Independent Living	220217	93.674	Award Letter 08/24/99	932,829	376,759
Title IV-E Independent Living	220361	93.674	Award Letter 10/10/200	932,829	623,767
Title IV-E Independent Living - Interest	220218	93.674	Interest Income	11,493	12,231
Subtotal: Independent Living				3,208,386	1,190,102
MR - TSM Admin Costs (931)	140857	93.778	ME 6300120008	47,925	46,991
MR - Waiver (931)	140856	93.778	ME 6300120008	78,128,038	77,986,159
MR - Waiver EIN (942)	140858	93.778	ME 6300120008	1,109,553	1,109,553
MR - Waiver-Admin (931)	140855	93.778	ME 6300120008	6,242,153	6,129,326
Title IV-E Medical Assistance	220341	93.778	P. L. 96-272 of 1980	1,063,968	1,063,968
Subtotal: Medical Assistance Program				86,591,637	86,335,996
MH - CMHSBG (903)	140848	93.958	ME 6300110008	1,471,168	1,471,168
Subtotal: Block Grants for Community Mental Health Services				1,471,168	1,471,168
HAP - Administration	240306	93.959	ME 6300210051	271,314	271,314
HAP - Bridge Housing (PENNFREE)	240296	93.959	ME 6300210051	1,251,800	1,246,423
HAP - Case Management Grant	240311	93.959	ME 6300210051	95,286	95,286
HAP - Clean and Sober	240307	93.959	ME 6300210051	110,260	110,260
HAP - Emergency Shelter Grant	240292	93.959	ME 6300210051	1,133,696	1,133,696
HAP - PENNFREE Program Income	240297	93.959	Interest Income	119,736	119,736
HAP - Program Income	240294	93.959	Interest Income	13,923	13,923
Subtotal: Block Grants for Prevention & Treatment of Substance Abuse				2,996,016	2,990,638
Subtotal Passed-Through PA Department of Public Welfare:				362,438,633	362,421,576
Passed-Through - PA Department of Community and Economic Development:					

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Community Services Block Grant	080131	93.569	-	17,306	17,306
CSBG - Administration	080091	93.569	98-763-0041	5,142,198	143,562
CSBG - Administration	080132	93.569	Award Letter 02/24/00	1,312,502	1,040,376
CSBG - CSP	080090	93.569	98-763-0041	2,173,612	13,930
CSBG - CSP	080133	93.569	Award Letter 02/24/00	2,585,973	2,379,607
Subtotal: Community Services Block Grant				11,231,591	3,594,783
Empowerment Zone	080035	93.585	G-9501-PA-EZUR	79,017,404	6,319,922
Mural Arts Program - EZ	160130	93.585	MOU	67,500	4,848
Mural Arts Program - EZ	160148	93.585	MOU	67,500	15,042
Subtotal: Empowerment Zone Program				79,152,404	6,339,812
Subtotal Passed-Through PA Department of Community and Economic Development:				90,383,995	9,934,594
Passed-Through - PA Executive Offices:					
Welfare Fraud Unit	690111	93.560	Agreement	910,000	793,742
Subtotal: Family Support Payments to States - Assistance Payments				910,000	793,742
Phila Communities That Care	080105	93.991	99-JH-02-8574	112,500	5,755
Subtotal: Preventive Health and Health Services Block Grant				112,500	5,755
Subtotal Passed-Through PA Executive Offices:				1,022,500	799,497
Passed-Through - Miscellaneous Other:					
Title IV-E Training (Regional Tr Center)	220220	93.658	ME 900006	262,004	4,813
Title IV-E Training (Regional Tr Center)	220363	93.658	Award Letter 07/13/200	244,004	168,769
Subtotal: Foster Care -Title IV-E				506,008	173,582
Subtotal Passed-Through Miscellaneous Other:				506,008	173,582
Passed-Through - Miscellaneous Foundation/Trust Funding:					
Comm On Aging - Consumer Educ Pgm	050123	93.779	90AM2093	22,207	1,357
Comm On Aging - Consumer Educ Pgm	050150	93.779	90AM2093	29,078	25,711
Subtotal: Health Care Financing Research, Demonstrations & Evaluations				51,285	27,068
Subtotal Passed-Through Miscellaneous Foundation/Trust Funding:				51,285	27,068
Passed-Through - Family Planning Council:					
Circle Of Care - Pediatric AIDS	141431	93.153	COC000304	127,059	15,314
Circle Of Care - Pediatric AIDS	140768	93.153	COC020302	127,079	102,130

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Subtotal: Coordinated HIV Services and Access to Research				254,138	117,444
Family Planning Services	140762	93.217	010301	348,040	348,040
Subtotal: Family Planning - Services				348,040	348,040
Family Planning - Genetic Screening	140763	93.994	010302	10,185	10,185
Walk-In Pregnancy Testing Demo	140757	93.994	010303	13,656	13,655
Subtotal: Maternal & Child Health Services Block Grant to the States				23,841	23,840
Subtotal Passed-Through Family Planning Council:				626,019	489,324
Passed-Through - Philadelphia Corporation for the Aging:					
Older Adult Program	160093	93.044	Award Letter	635,509	1,651
Older Adult Program	160142	93.044	Award Letter	642,787	630,904
Subtotal: Special Programs for the Aging - Title III, Part B				1,278,296	632,554
West Oak Lane Senior Center	080110	93.045	111-300	120,011	8,072
West Oak Lane Senior Center	080129	93.045	-	122,411	101,955
Subtotal: Special Programs for the Aging - Title III, Part C				242,422	110,028
Comm On Aging - Apprise	050119	93.779	130125	16,599	1,019
Comm On Aging - Apprise	050148	93.779	130125	16,189	15,157
Subtotal: Health Care Financing Research, Demonstrations & Evaluations				32,788	16,177
Subtotal Passed-Through Philadelphia Corporation for the Aging:				1,553,506	758,759
Passed-Through - Philadelphia Health Management Corporation:					
Mentally Ill Homeless Services	140868	93.151	Agreement	74,352	49,000
Subtotal: Health Center Grants for Homeless Populations				74,352	49,000
Subtotal Passed-Through Philadelphia Health Management Corporation:				74,352	49,000
Passed-Through - Miscellaneous Non-Profit Funding:					
Interpreter Service FMC	141479	93.987	PHPSP0001	49,570	4,530
Interpreter Service FMC	140782	93.987	PHPSP0001	49,570	49,570
Subtotal: Health Programs for Refugees				99,140	54,100
Subtotal Passed-Through Miscellaneous Non-Profit Funding:				99,140	54,100

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2000 to June 30, 2001

<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Total U.S. Department of Health & Human Services:				588,658,305	428,555,025
<u>U.S. Corporation for National & Community Service</u>					
Direct - U.S. Corporation for National & Community Service:					
Foster Grandparents	080087	94.011	439A013/18	432,791	261
Foster Grandparents	080109	94.011	439A013/19	442,547	247,407
Foster Grandparents	080128	94.011	439A013/20	441,447	206,355
Subtotal: Foster Grandparent Program				1,316,785	454,023
Subtotal Direct U.S. Corporation for National & Community Service:				1,316,785	454,023
Total U.S. Corporation for National & Community Service:				1,316,785	454,023
<u>U.S. Social Security Administration</u>					
Direct - U.S. Social Security Administration:					
SSA Prisoner Incentive Payments	230010	96.006	PA0102	284,200	284,200
Subtotal: Supplemental Security Income				284,200	284,200
Subtotal Direct U.S. Social Security Administration:				284,200	284,200
Total U.S. Social Security Administration:				284,200	284,200
<u>U.S. Miscellaneous Federal Assistance</u>					
Direct - U.S. Miscellaneous Federal Assistance:					
Homeless Alcoholic Men	141493	99.000	DACA-311-84-204	46,000	46,000
Subtotal: Miscellaneous : Other Federal Assistance				46,000	46,000
Subtotal Direct U.S. Miscellaneous Federal Assistance:				46,000	46,000
Total U.S. Miscellaneous Federal Assistance:				46,000	46,000
Total Schedule of Expenditures of Federal Awards:				1,692,592,063	615,806,027

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

CONTENTS

<u>Note</u>		<u>Page</u>
1	Basis of Presentation	27
2	Component Units	27
3	Notes to Specific Programs	27-29
4	Major Programs	29
5	City ID Number	29
6	Governmental Funding Awarded by the City	29-30

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal financial assistance programs of the City of Philadelphia (City). The City's reporting entity is defined in Note 1 to the City's general purpose financial statements. All federal financial assistance received directly by the primary government from federal agencies as well as federal financial assistance passed through other governmental agencies is included on this schedule. Federal financial assistance, if any, relating to the City's component units is reported separately by other auditors. Except for the programs listed in note 3 A through E 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 general purpose 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	\$262,207,782
Community College of Philadelphia	\$ 21,543,418
Redevelopment Authority of the City of Philadelphia	\$ 44,762,154
Philadelphia Housing Authority	\$351,839,002
Philadelphia Housing Development Corporation	\$ 24,197,208
Philadelphia Authority for Industrial Development	\$ 11,378,346

3. NOTES TO SPECIFIC PROGRAMS

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

- A. Emergency Food Assistance Program (10.569) - The Share Food Program has been designated "Lead Agency" by the City with respect to an agreement between the City and the Pennsylvania Department of Agriculture. The Share Food Program distributed \$2,772,895 worth of food commodities to eligible "Recipient Agencies," during fiscal 2001.

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Footnote 3 (continued)

- B. Books for the Blind and Physically Handicapped (42.001) - Each year the Library for the Blind and Physically Handicapped (Library) receives equipment, books and materials from the Library of Congress. At the end of its useful life this equipment is returned to the Library of Congress. A valuation of \$802,761 was placed on the items received during fiscal 2001. The Library used a formula based on an estimated cost per unit times the number of each item received.
- C. HUD Section 108 Loans (14.248) – The Federal Department of Housing and Urban Development (HUD) awards Section 108 Loans to the city for the purposes of Housing and Economic Development. The Housing portion is received by the primary government and disclosed on the Schedule of Expenditures of Federal Awards under CFDA 14.218 (City ID Numbers: 064840, 068601, 060124, 060159 and 060378). The Economic Development portion is received by the Philadelphia Industrial Development Corporation (PIDC), a quasi-governmental agency. Below is a summary of Economic Development loan activity for fiscal year 2001:

Project	Award	Loans from HUD	Loaned by City
B-97-MC-420012-D	\$20,000,000	\$0	\$6,950,000
B-97-MC-420012-B	40,875,000	0	26,620,090
Totals:	\$60,875,000	\$0	\$33,570,090

Loan repayments and investment proceeds from unloaned funds are used to repay HUD. Collateral for repayment of the funds includes future Community Development Block Grant entitlements due to the City from HUD.

- D. Loan Agreement with PHA (14.866): - The city entered into a loan agreement with the Philadelphia Housing Authority (PHA) for blight elimination, and other related activities, in the amount of \$4,500,000. PHA received HUD funds under the Demolition and Revitalization of Severely Distressed Public Housing Program. Loan repayments will be from future CDBG funds the city expects to receive from HUD. In the event of insufficient HUD funding, the city will repay HUD from its general fund. Of the total amount loaned at June 30, 2000 (\$1,358,435) the city repaid \$1,000,000 during this fiscal year, leaving a balance due to PHA of \$358,435. There were no additional amounts loaned during fiscal year 2001.

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Footnote 3 (continued)

- E. Federal Surplus Property (39.003): – The city received federal financial grant-in-aid in the form of property from the General Services Administration’s Federal Surplus Program. For fiscal year 2001, the property was valued at \$830 which reflects 23.3% of the original Federal Government purchase price (\$3,562).

4. MAJOR PROGRAMS

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

5. CITY ID NUMBER

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

6. GOVERNMENTAL FUNDING AWARDED BY THE CITY

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

<u>Source</u>	<u>Program</u>	<u>Funding</u>
10.561	State Administrative Matching Grants for Food Stamp Program	\$358,268
10.568	Emergency Food Assistance Program (Administrative Costs)	313,584
14.218	Community Development Block Grants/Entitlement Grants	66,584,268
14.231	Emergency Shelter Grants Program	1,266,426
14.235	Supportive Housing Program	4,198,508
14.238	Shelter Plus Care	2,332,996
14.239	HOME Investment Partnerships Program	9,447,740
14.241	Housing Opportunities for Persons with AIDS	3,560,275
14.900	Lead Based Paint Hazard Control in Privately Owned Housing	637,179
16.523	Juvenile Accountability Incentive Block Grants	864,224
16.579	Byrne Formula Grant Program	507,234
17.250	Job Training Partnership Act	332,996
20.600	State and Community Highway Safety	184,524
84.181	Special Education-Grants for Infants & Families with Disabilities	1,627,928
84.186	Safe & Drug-Free Schools & Communities - State	146,137
93.150	Projects for Assistance in Transition from Homelessness (PATH)	273,548
93.151	Health Center Grants for Homeless Populations	74,352

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Footnote 6 (continued)

<u>Source</u>	<u>Program</u>	<u>Funding</u>
93.229	Agreements to Develop & Implement Criminal Justice Treatment Networks	416,490
93.230	Consolidated Knowledge Development & Application Program	764,938
93.558	Temporary Assistance for Needy Families	48,055,763
93.585	Empowerment Zone Program	4,157,200
93.658	Foster Care -Title IV-E	52,352,837
93.667	Social Service Block Grant	12,281,233
93.674	Independent Living	556,491
93.778	Medical Assistance Program	75,941,791
93.914	HIV Emergency Relief Project Grants	9,998,674
93.926	Healthy Start Initiative	1,812,317
93.940	HIV Prevention Activities - Health Department Based	2,071,474
93.958	Block Grants for Community Mental Health Services	1,471,168
93.959	Block Grants for Prevention & Treatment of Substance Abuse	13,783,215
93.994	Maternal & Child Health Services Block Grant to the States	2,546,375
99.000	Miscellaneous : Other Federal Assistance	\$1,452,069
Total Federal Awards to Subrecipients:		320,372,222



City of Philadelphia, Pennsylvania

III. Schedule of Expenditures of Pa. Department of Public Welfare Awards

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

Pages 1 to 6 Inclusive

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2000 to June 30, 2001

<u>Pa. DPW Program</u> <u>Project Title</u>	<u>CFDA</u> <u>Number</u>	<u>City</u> <u>ID</u> <u>Number</u>	<u>Contract</u> <u>Number</u>	<u>Grant</u> <u>Awards</u>	<u>Grant</u> <u>Expenditures</u>
<u>Mental Health/Mental Retardation</u>					
MH - Behavioral MH Sv (173)	00.000	140850	ME 6300110008	6,050,201	6,050,201
MH - CMHDBG (903)	93.958	140848	ME 6300110008	1,471,168	1,471,168
MH - Homeless Grant (769)	93.150	140847	ME 6300110008	273,573	273,573
MH - New Directions, MPP (705)	93.558	140877	ME 6300110008	20,000	20,000
MH - Program Income	00.000	149990	Program Income	75,010,062	75,010,062
MH - Program Maintenance (140)	00.000	140849	ME 6300110008	113,935,014	111,295,014
MH - Specialized Residences (160)	00.000	140851	ME 6300110008	1,316,045	1,316,045
MH - SSBG (734)	93.667	140845	ME 6300110008	7,902,745	7,902,745
MR - Community Services (156)	00.000	140865	ME 6300120008	31,693,354	31,612,467
MR - Early Intervention (117)	00.000	140861	ME 6300120008	9,755,056	9,340,938
MR - Early Intervention (907)	84.181	140852	ME 6300120008	1,659,180	1,659,180
MR - Program Income	00.000	149991	Program Income	15,063,686	15,063,686
MR - SSBG (933)	93.667	140853	ME 6300120008	2,408,719	2,408,719
MR - SSBG-Ein (935)	93.667	140854	ME 6300120008	329,345	329,345
MR - TSM Admin Costs (931)	93.778	140857	ME 6300120008	47,925	46,991
MR - Waiver (156)	00.000	140864	ME 6300120008	70,093,752	69,971,276
MR - Waiver (931)	93.778	140856	ME 6300120008	78,128,038	77,986,159
MR - Waiver EIN (942)	93.778	140858	ME 6300120008	1,109,553	1,109,553
MR - Waiver-Admin (156)	00.000	140862	ME 6300120008	6,242,153	6,129,326
MR - Waiver-Admin (931)	93.778	140855	ME 6300120008	6,242,153	6,129,326
Total Mental Health/Mental Retardation:				428,751,722	425,125,773
<u>Children and Youth Program</u>					
Act 148 Child Welfare Services	00.000	220344	ME105191600	163,270,796	163,270,796
Act 148 YDC/Castille Beds Cost	00.000	220344	PA DPW Invoice	12,957,260	12,957,260
Child Protective Services	93.667	220348	-	2,888,308	2,888,308
Temporary Assistance to Needy Families	93.558	220338	ME 9661600051	74,267,484	74,267,483
Title IV-B	93.645	220342	ME105101600	2,308,572	2,308,572
Title IV-B - State Match	00.000	220343	ME105191600	615,619	615,619
Title IV-E Adoption Assistance	93.659	220340	ME105191600	14,693,841	14,693,840
Title IV-E Indep Living/AIP	93.674	080138	Award Letter 09/20/00	199,203	113,013
Title IV-E Indep Living/AIP	93.674	080116	Award Letter 10/12/99	199,203	64,026
Title IV-E Independent Living	93.674	220191	Award Letter 09/11/98	932,829	306

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2000 to June 30, 2001

<u>Pa. DPW Program</u>	CFDA	City	Contract	Grant	Grant
<u>Project Title</u>	Number	ID	Number	Awards	Expenditures
Title IV-E Independent Living	93.674	220361	Award Letter 10/10/00	932,829	623,767
Title IV-E Independent Living	93.674	220217	Award Letter 08/24/99	932,829	376,759
Title IV-E Independent Living - Interest	93.674	220218	Interest Income	11,493	12,231
Title IV-E Medical Assistance	93.778	220341	P. L. 96-272 of 1980	1,063,968	1,063,968
Title IV-E Placement Maintenance	93.658	220339	ME105191600	133,939,488	133,939,488
Title IV-E Program Income	93.658	229994	Child Support SSI	2,697,592	2,697,592
Total Children and Youth Program:				411,911,314	409,893,028
 <u>Combined Homeless Assistance Program</u>					
HAP - Administration	93.959	240306	ME 6300210051	271,314	271,314
HAP - Bridge Housing Program	00.000	240289	ME 6300210051	1,672,211	1,672,211
HAP - Case Management Grant	93.667	062025	ME 6300210051	752,000	752,000
HAP - Case Management Grant	93.959	240311	ME 6300210051	95,286	95,286
HAP - Case Management Grant	00.000	240288	ME 6300210051	1,435,634	1,423,851
HAP - Clean and Sober	93.959	240307	ME 6300210051	110,260	110,260
HAP - Clean and Sober	00.000	240290	ME 6300210051	28,044	28,044
HAP - Emergency Shelter Grant	93.959	240292	ME 6300210051	1,133,696	1,133,696
HAP - Emergency Shelter Grant	00.000	240293	ME 6300210051	499,804	499,804
HAP - Housing and Rental Assistance	00.000	240291	ME 6300210051	246,000	246,000
HAP - Program Income	93.959	240294	Interest Income	13,923	13,923
HAP - Program Income	00.000	240295	Interest Income	231,695	174,580
PENNFREE - Bridge Housing	93.959	240296	ME 6300210051	1,251,800	1,246,423
PENNFREE - Program Income	93.959	240297	Interest Income	119,736	119,736
Total Combined Homeless Assistance Program:				7,861,404	7,787,128
 <u>Human Services Development Fund</u>					
HSDF - Adult Placement	00.000	240301	ME 6300230051	1,097,040	1,097,040
HSDF - Case Management	00.000	240300	ME 6300230051	1,098,494	1,098,494
HSDF - Children & Youth	00.000	220358	ME 6300230051	2,366,056	2,366,056
HSDF - CODAAP	00.000	140837	ME 6300230051	520,000	519,999
HSDF - Housing Services	00.000	240302	ME 6300230051	379,767	379,767
HSDF - Juvenile Justice	00.000	220357	ME 6300230051	160,000	160,000
HSDF - MH	00.000	140867	ME 6300230051	2,113,500	2,113,500
HSDF - Program Income	00.000	220359	Interest Income	42,962	42,962
HSDF - Protective Services	00.000	240303	ME 6300230051	839,699	839,699

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2000 to June 30, 2001

Pa. DPW Program	City			Grant	Grant
Project Title	CFDA	ID	Contract	Awards	Expenditures
	Number	Number	Number		
HSDF - Violence Reduction	00.000	160141	ME 6300230051	133,886	133,886
HSDF - Welcome New Families	00.000	140789	ME 6300230051	190,292	190,292
HSDF - Youth Access Centers	00.000	160140	ME 6300230051	408,114	408,114
Total Human Services Development Fund:				<u>9,349,810</u>	<u>9,349,809</u>
 Child Support Enforcement					
Child Support Enforcement	93.563	690110	Title IV- D	879,648	879,648
Child Support Enforcement	93.563	840203	Title IV - D	13,206,150	13,206,150
Unallocated IV-D Payments	93.563	840008	ME 4513321800	4,073,337	10,607,781
Total Child Support Enforcement:				<u>18,159,135</u>	<u>24,693,578</u>
 Other DPW Assistance					
Access Grant	93.125	141319	Allocation for Fiscal	2,213,410	39,322
ACT 152 (App 120)	00.000	142053	-	100,516	100,516
ACT 152 (App 120)	00.000	140842	ME 630119908	2,491,756	2,323,835
Act 1992 -24 Reimburse Lawyer's Fees	00.000	840173	ME 6300119871	500	500
AFCARS	93.658	220346	ME 7661600851	841,278	841,278
AFCARS	00.000	220347	ME 7661600851	212,732	212,731
Behavioral Health Services/IGT (173)	00.000	140829	ME 6300119908	12,273,010	11,763,111
BHS/MRS Administration	00.000	140866	-	3,171,485	3,171,485
Child Welfare Educ For Leadership - CWEL	00.000	220352	-	373,768	373,768
Emergency Energy Assistance	93.568	260054	ME 5101003	502,900	502,551
Emergency Energy Assistance	93.568	260049	ME 95101008	401,000	10
Family Center Grant	00.000	220353	ME 982201600	489,451	445,623
Family Preservation Funds	93.667	140841	Award Letter 08/07/00	605,304	596,460
Family Preservation Funds	93.667	141503	Award Letter 12/27/99	605,304	15,155
Family Service Systems Reform (FSSR)	93.645	220216	Award Letter 08/25/99	192,500	192,499
Juvenile Probation Emerg Assist - TANF	93.558	840174	ME 781850	289,808	289,808
Keystone Hospice	00.000	140771	ME 01700016	415,000	412,380
Keystone Hospice	00.000	141441	ME 91090001	415,000	32,830
Medically Fragile Infants	93.670	220114	3-G032372	104,960	420
Refugee Targeted Assistance	93.566	100205	ME 999201900	653,226	652,905
Refugee Targeted Assistance	93.566	100174	998791900	612,534	78,495
Safe & Sound	00.000	220367	ME 105191600	100,000	100,000
Workforce 2000	93.558	080393	965571134	508,400	49,526

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2000 to June 30, 2001

<u>Pa. DPW Program</u> <u>Project Title</u>	<u>CFDA</u> <u>Number</u>	<u>City</u> <u>ID</u> <u>Number</u>	<u>Contract</u> <u>Number</u>	<u>Grant</u> <u>Awards</u>	<u>Grant</u> <u>Expenditures</u>
Total Other DPW Assistance:				<u>27,573,843</u>	<u>22,195,208</u>
Total Schedule of Expenditures of DPW Awards:				903,607,227	899,044,525

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

1. BASIS OF ACCOUNTING

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

2. DEPARTMENT OF PUBLIC WELFARE MAJOR PROGRAMS

The following represent major programs from the Pennsylvania Department of Public Welfare as defined in their **Single Audit Supplement** (Reissued July, 2001):

- Children and Youth Program
- Behavioral Health Services/IGT
- Child Support Enforcement Program
- Human Services Development Fund

3. GOVERNMENTAL FUNDING AWARDED BY THE CITY

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

<u>Source</u>	<u>Program</u>	<u>Funding</u>
State - DPW Mental Health/Mental Retardation		\$232,006,175
State - DPW Behavioral Health Services Initiative		11,763,111
State - DPW Children and Youth Program		103,950,454
State - DPW Combined Homeless Assistance Programs		7,149,998
Total Pa. DPW Awards to Subrecipients:		\$354,869,738



City of Philadelphia, Pennsylvania

IV. Independent Auditor's Reports on Compliance and Internal Controls



CITY OF PHILADELPHIA

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

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

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

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

We have audited the general-purpose financial statements of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2001, and have issued our report thereon dated December 28, 2001. As discussed in the notes to the general-purpose financial statements, the City of Philadelphia and its component units adopted the provisions of Governmental Accounting Standards Board Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, as of July 1, 2000. The implementation of this statement changed the method of accounting for certain nonexchange revenues. Also described in the notes, the Commonwealth of Pennsylvania assumed governing control of the Philadelphia Parking Authority on June 19, 2001 and the School District of Philadelphia on December 22, 2001. Both entities were component units of the City of Philadelphia for fiscal 2001. We did not audit the financial statements of the following organizations. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on the general-purpose financial statements, insofar as it related to the amounts included for those organizations, was based solely on the reports of the other auditors.

Primary Government

Pension Trust Funds
Philadelphia Municipal Authority
Pennsylvania Intergovernmental Cooperation Authority

Component Units

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

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Pennsylvania Intergovernmental Cooperation Authority, Penn's Landing Corporation, Pennsylvania Convention Center Authority, Philadelphia Housing Development Corporation, Philadelphia Parking Authority, Community Behavioral Health, Philadelphia Authority for Industrial Development, and the Philadelphia Gas Works were not audited in accordance with *Government Auditing Standards*.

We have also audited the general-purpose financial statements of the School District of Philadelphia, a component unit of the City of Philadelphia, in accordance with *Government Auditing Standards* and have issued a separate compliance and internal control report thereon.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Philadelphia, Pennsylvania's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City of Philadelphia's ability to record, process, summarize and report financial data consistent with the assertions of management in the general-purpose financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 1 through 3.

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

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

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

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

December 28, 2001

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

JONATHAN A. SAIDEL, CPA
City Controller



CITY OF PHILADELPHIA

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

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

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE SINGLE AUDIT SUPPLEMENT

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

Compliance

We have audited the compliance of the City of Philadelphia, Pennsylvania with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *Pennsylvania Department of Public Welfare (DPW) Single Audit Supplement* that are applicable to each of its major federal and DPW programs for the year ended June 30, 2001. The City of Philadelphia, Pennsylvania's major federal and DPW programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs and the notes to the Schedule of Expenditures of DPW Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and DPW programs is the responsibility of the City of Philadelphia, Pennsylvania's management. Our responsibility is to express an opinion on the City of Philadelphia, Pennsylvania's compliance based on our audit.

The City of Philadelphia's general-purpose financial statements include the operations of the entities and their respective expenditures of federal awards described in Note 6 to the Schedule of Expenditures of Federal Awards (Schedule). Only funds received by the City of Philadelphia and passed on to these agencies are included in the Schedule. Our audit, described below, did not include the operations of these entities because they had separate audits conducted in accordance with *U.S. Office of Management and Budget Circular A-133*.

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

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

In our opinion, the City of Philadelphia, Pennsylvania complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and DPW programs for the year ended June 30, 2001. 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 01-1 through 01-6.

Internal Control Over Compliance

The management of the City of Philadelphia, Pennsylvania is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and DPW programs. In planning and performing our audit, we considered the City of Philadelphia, Pennsylvania's internal control over compliance with requirements that could have a direct and material effect on a major federal or DPW program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133 and the DPW Single Audit Supplement.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

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

August 30, 2002

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

JONATHAN A. SAIDEL, CPA
City Controller



City of Philadelphia, Pennsylvania

V. Schedule of Findings and Questioned Costs

Section V

Schedule of Findings

and

Questioned Costs

Pages 1 to 22 Inclusive

CITY OF PHILADELPHIA

Summary of Auditors' Results – June 30, 2001

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? ___ yes x no

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

Noncompliance material to financial statements noted? ___ yes x no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? ___ yes x no

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

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

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

Identification of major programs

<u>CFDA #</u>	<u>PROGRAM NAME</u>
14.231	Emergency Shelter
14.239	Home Investment Partnership Program
20.205	Highway Planning and Construction
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.569	Community Services Block Grant
93.658	Foster Care – Title IVE
93.659	Adoption Assistance
93.674	Independent Living
93.914	HIV Emergency Relief Project
93.940	HIV Prevention Activities

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

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

CITY OF PHILADELPHIA

Index to General Purpose Financial Statement Comments – June 30, 2001

<u>Comment No.</u>	<u>Comment Heading</u>	<u>Page</u>
1	Workers' Compensation Program Control.....	4
2	Allowance for Doubtful Accounts.....	7
3	Fixed Asset Accountability	9

1. WORKERS' COMPENSATION PROGRAM CONTROLS

The City of Philadelphia is required under provisions of Pennsylvania's Workers' Compensation Act to provide workers' compensation benefits for city employees who require treatment for a job-related injury or illness. During fiscal 2001, the city, which self-insures for this risk, incurred \$33 million in workers' compensation and related costs. Our review of the city's procedures for controlling those payments revealed the following areas where the city's internal control could be improved.

Claims Processing Control

The Risk Management Division of the Office of the Director of Finance (Risk Management) is responsible for the city's workers' compensation program; however, Risk Management does not directly administer the program. It contracted with a Third Party Administrator (TPA) to process employees' injury claims against the city.

Under its contract with Risk Management, the TPA is responsible for providing comprehensive health services to injured employees, as well as case and claims management services for the city. These services provided by the TPA are the principal component of the city's workers compensation program. Accordingly, it is essential for the city to have reasonable assurance that workers' compensation claims processed by the TPA are valid, recorded correctly and disbursed in accordance with an established claims settlement process.

The city does not have such assurance. We believe that Risk Management relies too heavily on controls at the TPA without assurance that adequate controls are in place and effective. To achieve such assurance, Risk Management must obtain an independent auditor's report on the TPA's controls placed in operation and tests of operating effectiveness (service auditor's report) relevant to the processing of workers' compensation claims on behalf of the city. Such a report was not obtained.

City Bank Account Control

As part of its contract with the TPA, the city established a \$3 million imprest fund, entitled the Risk Management Fund, to process workers' compensation payments. Two bank accounts are involved in this process. The city uses a single account – Risk Management's Funding Account – to hold monies until funds are drawn by the TPA. The second account is the TPA's Indemnity Account which the TPA uses to make payments to eligible claimants. This Indemnity Account is controlled by the TPA and the only authorized check signer on the account is the TPA's president.

Both bank accounts – Risk Management's Funding Account and the TPA's Indemnity Account – are "linked" together. Under this arrangement, the bank automatically transfers funds from Risk Management's Funding Account to cover checks presented for payment against the TPA's Indemnity Account.

It is our understanding that it is an unacceptable banking practice to allow an outside party – in this case the TPA – to “link” its bank account to the city’s account and to allow the automatic transfer of funds from the city bank account. Funds could be inappropriately transferred. Also, we believe the current arrangement is prohibited by Philadelphia’s Home Rule Charter which specifies the city treasurer is the custodian of city funds and is responsible for paying monies out of the city’s accounts.

Reconciliation Process Controls

During fiscal 2001, Risk Management did not perform any fund reconciliations for its \$3 million imprest fund.

Finance Standard Accounting Procedure (SAP) 4.1.1.e, requires departments with imprest funds to prepare monthly bank and fund reconciliations. These reconciliations are necessary to account for the total authorized amount of the fund. While the city treasurer performs a monthly reconciliation of the amounts in Risk Management’s Funding Account per the bank statement, to the amounts invested, this reconciliation does not satisfy the requirement to reconcile the imprest fund.

Furthermore, because the TPA’s Indemnity Account has been “linked” to Risk Management’s Funding Account, the city must obtain a bank reconciliation of the TPA’s account before it can prepare a fund reconciliation. The TPA’s bank reconciliation is necessary in order to identify the amount of checks issued, paid and outstanding.

The TPA is required, as part of its contract with Risk Management to reconcile its account each month and then provide a copy of this reconciliation to Risk Management. However, Risk Management has not received any bank reconciliations from the TPA in fiscal 2001.

Recommendations

To minimize the risk that erroneous or fraudulent workers’ compensation payments could be charged to the city, we recommend that Risk Management:

- Require the TPA to annually obtain and submit a service auditor’s report. This report should be prepared by the TPA’s independent auditors and should provide an opinion on controls placed in operation at the TPA and the effectiveness of those controls that are relevant to the services it provides to the city.
- Explore other options for processing workers’ compensation and related payments which would necessitate unlinking the TPA’s Indemnity Account from Risk Management’s Funding Account.
- Follow Standard Account Procedure by preparing monthly fund reconciliations. Also, we recommend that Risk Management analyze the activity of its imprest fund to ascertain if the \$3 million authorized amount can be reduced.

Response

Claims Processing Control

In response to the Controller's request for a service auditor's report, Risk Management has not contractually required our Third Party Administrator to perform an annual independent audit, however, a service auditor's report will be required in all future contracts. Risk Management contacted our third party administrator, CompServices, Inc. (CSI) on May 22, 2002 to request a copy of their independent auditor's report. At that time, CSI informed the City that an internal audit review of CompServices' internal control claims and payment system is scheduled for the fall of 2002. This review will be conducted by their parent company Independence Blue Cross, and will be furnished to the City upon issuance.

City Bank Account Control

In response to the Controller's findings and recommendations related to the Workers' Compensation banking arrangement, Risk Management in conjunction with the City Treasurer's Department, has successfully implemented a new banking process. On June 21, 2002 the banking agreement described in the Controller's report was replaced with two independently owned accounts. The City will maintain a Workers' Compensation Imprest Account of \$1.5 million while CSI, on behalf of the City of Philadelphia, will own the second account. The CSI account is funded weekly utilizing same-day on-line Internet banking transfer.

Reconciliation Process Control

In response to the Controller's findings and recommendation related to reconciliation on the City's Workers' Compensation accounts, Risk Management has prepared and submitted written procedures to CompServices, Inc. regarding compliance to Standard Accounting Procedure. To date, we have received reconciliations on this new account and will continue to enforce this requirement.

Risk Management has recognized the need to reassess the original \$3 million dollar Imprest balance established in 1994. We have analyzed the past 24 months of Workers' Compensation financial history and estimated the need for a \$1.5 million to \$2 million imprest balance on this account. We will continue to analyze the activity in this account and will make recommendations for any future adjustments.

2. ALLOWANCE FOR DOUBTFUL ACCOUNTS

Generally Accepted Accounting Principles (GAAP) require accounts receivable amounts reported in financial statements to be stated at their net realizable values – i.e. gross receivable amounts should be reduced by an estimated allowance for doubtful accounts. Further, to ensure that estimated allowance amounts are reasonable, accounting principles require that they should be derived from procedures which take into account collection histories of the underlying receivables. In its fiscal 2001 financial statements, the city reported \$643 million of gross taxes receivable, of which \$240.1 million (37 percent) was estimated as the related doubtful account allowance.

In both our fiscal 1999 and 2000 reports to management, we commented that Revenue Department officials could not provide us with an explanation or documentation showing how the allowance amount was determined. Revenue Department officials had stated that the accounting procedures used to estimate uncollectible amounts were developed several years ago, that supporting documentation was no longer available, and that the procedures had not been evaluated in recent years.

Our current year review indicated that this situation remains unchanged. In their response to last year's report, Revenue Department officials stated they were reevaluating their approach in order to develop an appropriate methodology to identify payment patterns and estimate uncollectible amounts, which was expected to be in place for the fiscal 2001 financial statements. Our discussions with Revenue Department officials revealed that this methodology was not in place for fiscal 2001 and they are now working with a consultant to develop reports from their computerized receivable system which will allow them to reevaluate their methodology for fiscal 2002. Consequently, the accounting procedures followed in estimating the allowance for the last several years were again used to calculate fiscal 2001 financial statement amounts. Our independent estimate of uncollectible amounts resulted in audit adjustments that were proposed to city management.

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

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 34 in fiscal 2002, it is especially important that the Revenue Department reevaluate its allowance methodology. The GASB requires full accrual accounting with receivables recorded as revenue net of estimated uncollectible amounts. Therefore, the estimated allowance for doubtful accounts will affect the income statement and fund balance.

To minimize the risk of financial statement misstatements in fiscal 2002 due to incorrectly estimated uncollectible amounts, we continue to recommend that Revenue Department officials document the procedures for deriving annual estimates of the allowance for doubtful accounts and periodically evaluate the adequacy of these procedures. As a minimum, procedures should include the development and analysis of collection history for each tax type by fiscal period. In particular for self-assessed taxes receivable, officials must develop collection history which would match revenues with prior established receivables.

Response

A consultant has developed reports to match revenues with prior established receivables for the major self-assessed taxes. These reports will be available for June 30, 2002 and will enable analysis of collection history for each major tax type by fiscal period to derive the estimates of the allowance for doubtful accounts. These reports will be available for review by the Controller's Office staff approximately two weeks before the meeting of the Accounts Review Panel.

3. FIXED ASSET ACCOUNTABILITY

During our audit, we noted the following areas where fixed asset accountability could be improved.

Library Renovations and Improvements

During fiscal 2001, the city advanced \$2.4 million to the Philadelphia Authority for Industrial Development (PAID) in the form of a grant. PAID then passed these funds to the Free Library of Philadelphia Foundation (Foundation) which used them for renovations and improvements to various branches. These and earlier advanced amounts were recorded by the city as assets in the city's fixed asset ledger before the assets were actually put into service. This practice violates Finance's fixed asset policy that prohibits asset recognition until the project is 90 percent complete.

SAP E-7201 pertaining to real property inventory requires that all acquisitions and disposals be recorded in the fixed asset ledger. The current system relies on non-city agencies such as quasi-governmentals and foundations to provide the necessary information. Costs incurred by non-city agencies are sometimes not booked because the expenditures do not go through the city's centralized accounting system. In this case, Finance did not receive or record cost information regarding the Foundation's share of the renovation expense that should have been booked as a donated asset.

We also noted that when these renovations and improvements were made, the cost of the assets being replaced might not have been removed from the city's records. This occurs because the ledger often lists an aggregate cost for an entire building, and the value of the specific components being replaced cannot be determined.

The implementation of GASB Statement No. 34 will require the city to depreciate its general fixed assets beginning in fiscal 2002. The current practices will result in depreciation expense being taken on advances and on assets that are no longer in service.

To improve accountability over Free Library fixed assets, we recommend that Finance Department management:

- Request cost reports from the Foundation that should include information relating to both the expenditure of city funds and the Foundation's share. This information should be used to establish each project's percentage of completion to determine when the asset should be recorded in the fixed asset ledger. In addition, the Foundation's share should also be recorded in the fixed asset ledger.
- Consider deflating the cost of library renovations and improvements back to the acquisition date of the original asset. This amount could then be used to remove an estimated cost for the replaced asset from the city's books.

CITY OF PHILADELPHIA

General Purpose Financial Statement Comments – June 30, 2001

Land Costs Not Properly Allocated to Asset Locations

Our review of the fixed asset ledger revealed that land costs were not properly allocated among individual properties. Currently, Finance records land for certain properties in a lump sum manner. The following are examples of some lump sum land values:

- “Park – Fairmount Park Proper – East and West” - \$126 million
- “Benjamin Franklin Parkway” - \$14.9 million
- “Cobbs Creek Park – City Line Avenue to Woodland” - \$6.1 million

Individual properties situated on these land parcels such as the Philadelphia Zoo, various Fairmount Park buildings, and golf courses are included in the fixed asset ledger with no land cost assigned to them.

This methodology does not allow Finance to maintain an accurate book value for many individual properties. It is especially problematic with the implementation of GASB Statement No. 34, which requires full accrual accounting. With a gain or loss now recognized when recording asset disposals, there will be a direct effect on the city’s results of operations.

We therefore recommend that Finance Department management consider developing a long-range plan to implement a fixed asset accounting system that will provide accurate and useful information such as the book value for each city owned asset.

Response

Library Renovations and Improvements

We agree with the City Controller’s observations that the proper recording of capital assets on the City’s books is contingent upon various quasi-governmental organizations providing the necessary financial information to the City. The attempts we have made to properly record these off the books capital assets have sometimes fallen short of the accuracy we would have liked to achieve.

We will act upon the City Controller’s recommendation and request the Free Library Foundation to submit financial analyses describing capital asset renovations, improvements and new construction for all branch libraries. From the information we would expect to receive, we should be in a position to more accurately record these library assets and their related depreciation.

We will also consider the City Controller’s recommendation of deflating the cost of library renovations and improvements back to the acquisition date of the original asset to determine a cost estimate of the replaced asset.

Land Costs Not Properly Allocated to Asset Locations

As the City Controller has pointed out, GASB 34 has heightened the importance and significance of recording capital assets. The City's land costs and asset classifications date back to 1954 when an original valuation was performed. Since the initiation of our GASB 34 Implementation Team three years ago, we have been striving to improve and realign these original asset classifications.

We share the City Controller's concern that asset disposals could have an effect on the City's results of operation, but we also recognize the fact that although a building might be razed, the land upon which it rested typically will remain an asset of the City thereby eliminating the possibility of a financial reporting error.

The recommendation that City management consider implementing a fixed asset management system is one that Finance officials have already taken under consideration and will continue to explore with the Procurement Department.

CITY OF PHILADELPHIA

Index to Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2001

<u>Finding No.</u>	<u>Finding Heading</u>	<u>Page</u>	<u>Questioned Costs</u>
01-1	Children and Youth Program – CFDA #93.645, 93.658, 93.659, 93.667 93.674, 93.778 and Act 148 – PA Department of Public Welfare	13	\$1,463,884
01-2	Children and Youth Program – Temporary Assistance for Needy Families – CFDA #93.558	16	500,000
01-3	Children and Youth Program – Foster Care Title IV-E - CFDA #93.658	17	
01-4	McKinney Emergency Shelter Grant - CFDA #14.231	19	
01-5	Child Support Enforcement Title IV-D - CFDA #93.563	21	
01-6	Child Support Enforcement Title IV-D - CFDA #93.563	22	

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2001

01-1. CHILDREN AND YOUTH PROGRAM

Child Welfare Services – State Grants – CFDA #93.645

Foster Care Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

Social Services Block Grant – CFDA #93.667

Independent Living – CFDA #93.674

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Condition

The Department of Human Services (DHS) prepared its final fiscal year 2001 County Children and Youth Social Service Programs Fiscal Summary using obligations that consisted of expenditures and encumbered funds. At the time of audit, DHS had not adjusted its report to the State for any unspent encumbered funds. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria

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

Cause

DHS management created an accounts payable list for inclusion as part of final expenditure amounts. However, the list was not fully reviewed to eliminate encumbrances which were still open eleven months after the fiscal year end.

Effect

The final fiscal 2001 County Children and Youth Social Service Programs Fiscal Summary included encumbrances of \$1.8 million, which were unspent as of May 31, 2002. Because DHS is reimbursed a percentage of the expenditures reported to DPW, we calculate that DHS' reporting of invalid costs will result in an excess reimbursement of \$1,463,883.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2001

01-1. CHILDREN AND YOUTH PROGRAM (Continued)

- Child Welfare Services – State Grants – CFDA #93.645
- Foster Care Title IV-E – CFDA #93.658
- Adoption Assistance – CFDA #93.659
- Social Services Block Grant – CFDA #93.667
- Independent Living – CFDA #93.674
- Medical Assistance Program – CFDA #93.778
- Act 148 – Pennsylvania Department of Public Welfare

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

CFDA #93.645	\$8,752
CFDA #93.658	\$449,577
CFDA #93.659	\$55,706
CFDA #93.667	\$10,950
CFDA #93.674	\$4,292
CFDA #93.778	\$4,034
DPW – Act 148	\$930,574
Total	\$1,463,884

Recommendation

The excess reimbursement received by DHS as a result of its reporting method should be returned to the State. Also, DHS should continue to develop a valid accounts payable listing and discontinue the practice of billing on an obligations basis. It should only bill for actual expenditures incurred.

Grantee's Response

The Accounts Payable Listing was in its implementation phase during Fiscal Year 2001. The final Fiscal Year 2001 County Children and Youth Social Service Programs Fiscal Summary has been revised to reflect actual expenditures plus remaining accounts payable.

The PA Department of Public Welfare has not made payment on the original invoice and will base the reimbursement on the revised invoice thus eliminating the need for the City to make a repayment.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2001

01-1. CHILDREN AND YOUTH PROGRAM (Continued)

Child Welfare Services – State Grants – CFDA #93.645

Foster Care Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

Social Services Block Grant – CFDA #93.667

Independent Living – CFDA #93.674

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

The Accounts Payable Listing became fully operational in Fiscal Year 2002 and the final County Children and Youth Social Service Program Fiscal Summary will be on actual expenditures.

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

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2001

01-2. **CHILDREN AND YOUTH PROGRAM**

Temporary Assistance for Need Families – CFDA #93.558

Condition

The Temporary Assistance for Needy Families (TANF) grant is a component of the Children and Youth Program. The Department of Human Services (DHS) included in its final fiscal year 2001 TANF invoice (Form CY-69) \$500,000 in expenditures for which there was no supporting documentation. At the time of audit, DHS had not adjusted its report to the State. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria

Pennsylvania Code, Title 55, Chapter 3140, sections 3140.42 through 3140.45 provide for DPW to reimburse program costs based on actual expenditures.

Cause

Management of DHS did not have the specific support it requires for “after school” program expenditures at the time the DPW invoice was prepared and used an estimated amount of \$500,000.

Effect

The final fiscal 2001 TANF invoice is overstated by \$500,000. The \$500,000 overstatement is considered a questioned cost.

Recommendation

DHS should submit a revised invoice to the State that includes only costs that have actually been incurred. Internal controls should be implemented to ensure that only actual expenditures are included on invoices.

Grantee's Response

On September 8, 2002, DHS submitted a revised TANF Invoice in the amount of \$469,590 for which there is supporting documentation for after school program expenditures.

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

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2001

01-3. **CHILDREN AND YOUTH PROGRAM**

Foster Care Title IV-E – CFDA #93.658

<u>Condition</u>	The Department of Human Services (DHS) did not properly document continued eligibility for all children placed in foster care. For four out of seventeen case files tested, DHS did not recertify placement maintenance eligibility at least once every year as required. Also, for nine of seventeen case files tested, DHS did not have documentation showing a review of the child’s eligibility occurred every six months as required. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).
<u>Criteria</u>	Pennsylvania Code, Title 55, Chapter 3140.111 and 3140.113 requires that child case files be reviewed every six months for placement maintenance and be recertified once every twelve months as documented on Form CY 61 Eligibility Determination, which is maintained by DHS.
<u>Cause</u>	The condition described above may have been caused by inadequate staffing levels, improper supervision, as well as not having a monitoring system in place that would highlight when procedures should be completed.
<u>Effect</u>	Failure to maintain and submit required client data to DPW within the required time frame restricts the State’s ability to evaluate the program. In addition, the potential exists for payments on behalf of ineligible children resulting from untimely recertification.
<u>Recommendation</u>	DHS should determine whether there are adequate staffing levels necessary to review children’s case files. Also, the present monitoring system should be reviewed in order to ascertain that there is assurance regarding: (1) all necessary documents being filed in each child’s case file when required, and (2) supervisory approval of case files to document maintenance and review of all required information.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2001

01-3. CHILDREN AND YOUTH PROGRAM (Continued)
Foster Care Title IV-E – CFDA #93.658

Grantee's Response

DHS is in the process of hiring twenty additional staff for the Eligibility Unit to ensure adequate staffing levels.

DHS has engaged the MAXIMUS Consulting Firm to assist in establishing a “best practices” system to ensure that all necessary documents are contained in each child’s case file and that there is supervisory approval of these files to document maintenance and review of all required information.

Contact Person: Irv Rosen, Executive Assistant
(215) 683-6056

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2001

01-4. **MC KINNEY EMERGENCY SHELTER GRANT**
CFDA #14.231

<u>Condition</u>	The Office of Emergency Services (OESS) does not perform desk reviews of subrecipient audit reports it receives pursuant to federal regulations. In fiscal year 2001, OESS made payments of \$1.0 million to three emergency shelter providers who submitted Single Audit reports which did not receive desk reviews.
<u>Criteria</u>	Office of Management and Budget Circular A-133 <u>Compliance Supplement</u> requires agencies that pass-through federal funds to subrecipients: <ul style="list-style-type: none">• perform monitoring procedures to provide reasonable assurance of compliance with federal requirements,• ensure that required audits are performed and that corrective action is taken to address audit findings,• evaluate the impact of subrecipient activities on the pass-through entity's ability to comply with applicable federal regulations.
<u>Cause</u>	The staff member responsible for reviewing subrecipient audit reports left OESS and will not be replaced. The city has yet to fully develop alternative procedures to performing desk reviews of OESS subrecipient audit reports.
<u>Effect</u>	Without reviewing subrecipient audit reports, there is no assurance that federal guidelines regarding satisfactory performance of required audits, and prompt resolution of audit findings are being followed.
<u>Recommendation</u>	The city should develop procedures for a coordinated approach to reviewing OESS subrecipient audit reports. Contact should be made with other city departments that also have subrecipient contracts in order to have them review audit reports and follow-up on audit findings on behalf of OESS.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2001

01-4. MC KINNEY EMERGENCY SHELTER GRANT (Continued)
CFDA #14.231

Grantee's Response

Responsibility for reviewing audit reports for OESS agencies has been assigned to the Health Department's Contract Audit Unit. OESS fiscal information and audit reports have been provided to the Health Department and they are performing reviews to bring OESS into compliance with all audit requirements.

Contact Person:

Richard Shaeffer, Administrative Services Director,
(215) 686-7160

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2001

01-5. CHILD SUPPORT ENFORCEMENT PROGRAM TITLE IV-D
CFDA #93.563

<u>Condition</u>	Family Court did not establish case records within the required 20-day period for 12 of 40 clients tested. The delay in creating these 12 cases ranged between 4 and 26 days after receipt of applications for child support services. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).
<u>Criteria</u>	45CFR 303.2 (b) requires IV-D agencies (Family Court) to open case records within 20 calendar days of receiving child support applications.
<u>Cause</u>	Family Court is responsible for processing child support applications. Information received by the Court from State welfare offices is not always complete. The Court's staff must often research information such as addresses, phone numbers, and employment history before cases can be established. It sometimes takes longer than the allotted 20 days to complete this research.
<u>Effect</u>	Family Court is not in full compliance with the 20-day requirement of 45 CFR 303.2 (b). Delays in establishing cases result in untimely processing of child support cases and payment of support benefits.
<u>Recommendation</u>	Family Court should work with officials from the State welfare offices to improve the accuracy of client information received. Family Court should also determine whether current staffing levels are sufficient to process client data within the required 20-day limit
<u>Grantee's Response</u>	The Domestic Relations Division has significantly decreased the time frame in opening new case records over the past year, and will continue to work with the Pennsylvania Department of Welfare to obtain sufficient information to process all cases within the twenty (20) day time frame.

Contact Person: Joseph Kamnik, Director, Bureau of Accounts,
(215) 686-8950

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2001

01-6. CHILD SUPPORT ENFORCEMENT PROGRAM TITLE IV-D
CFDA #93.563

<u>Condition</u>	Family Court is holding unclaimed funds payable to child support beneficiaries that have been outstanding for over seven years. This is in violation of Pennsylvania law and the Department of Public Welfare (DPW) program manual, which require these checks, totaling as much as \$2.3 million, to be escheated to the State after seven years. The last escheat of unclaimed checks by Family Court took place in 1994.
<u>Criteria</u>	Pennsylvania Code, Title 72, Chapter 1301, section 1301.9 and the DPW Child Support Program Manual sections 6-36b and 6-37 require undeliverable checks to be escheated to the State after seven years.
<u>Cause</u>	Child support beneficiaries often relocate without leaving accurate forwarding information, making it difficult for Family Court to deliver payments. Family Court attempts to locate parents and make delivery of benefit payments. However, there are no procedures to identify accounts as they pass the seven-year holding period and become escheatable to the State.
<u>Effect</u>	Uncashed benefit payments have not reached the State as intended.
<u>Recommendation</u>	Family Court should prepare an aging of the \$2.3 million on hand and amounts that have been held longer than seven years should be paid to the State. Also, procedures should be developed to identify accounts as they reach the end of the seven-year holding period. Family Court should escheat these amounts to the State annually.
<u>Grantee's Response</u>	The Domestic Relations Division continues to devote efforts to this project, and during the past twelve (12) months, has disposed over \$1,181,981 from hold. Prior to escheating funds, the State procedures require additional review steps which are staff intensive and generally result in the release of held funds to the Department of Welfare or the defendant. The Domestic Relations Division plans to escheat eligible funds before the end of the current fiscal year.

Contact Person: Joseph Kamnik, Director, Bureau of Accounts,
(215) 686-8950



City of Philadelphia, Pennsylvania

VI. Summary Schedule of Prior Year Findings

**CITY OF PHILADELPHIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

CONTENTS

	Page
<u>STATE AGENCIES:</u>	
Department of Community and Economic Development	2
Department of Public Welfare	3-7
<u>FEDERAL AGENCIES:</u>	
Department of Health and Human Services	8-9
Department of Housing and Urban Development	10-11

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2001**

Reference Number	Status	Questioned Costs
PA Department of Community & Economic Development		
Community Services Block Grant		
2000 - 05	Unresolved	\$65,000
Condition : MOCS did not have a system in place to monitor subrecipient activities, for its community related programs.		
2001 Update : Per its January 8, 2002 letter, the Pennsylvania Department of Community and Economic Development acknowledges MOCS' improved monitoring system, but requested a repayment of \$65,000 for questioned costs due to a subrecipient's failure to comply with federal eligibility requirements.		
Contact : Ralph Blakney (215) 685-3600		
<hr/>		
Total Questioned Costs:		\$65,000

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2001

Reference Number	Status	Questioned Costs
PA Department of Public Welfare		
Children & Youth Program		
1999 - 05	Unresolved	\$3,177,395
Condition : DHS prepared its final fiscal year 1999 County Children and Youth Social Service Programs Fiscal Summary using total obligations that consisted of expenditures and encumbered funds. At the time of audit, DHS had not adjusted its report to the State for any unspent encumbered funds.		
2001 Update : In a January 28, 2002 letter from PaDPW, the finding and questioned costs were initially resolved. After an inquiry up by our City Controller's Office, the state researched the issue and determined that questioned costs were not accounted for in a revised invoice. Therefore the finding and questioned costs remain unresolved.		
Contact : John Zanier (215) 683-6063		
<hr/>		
1999 - 06	Resolved	\$0
Condition : DHS did not properly document maintenance of eligibility requirements for its child case files. For eleven out of twenty case files tested, DHS did not file a Form CY 61 Eligibility Determination to recertify a child's eligibility for placement maintenance in a timely manner. This is required at least once every year. Also, for nine of twenty case files tested, DHS did not have documentation showing a review of the child's eligibility occurred in a timely manner. This is required once every six months.		
2001 Update : Per January 28, 2002 letter, finding resolved by PaDPW.		
Contact : Irv Rosen (215) 683-6056		
<hr/>		
1999 - 07	Resolved	\$0
Condition : DHS' Children and Youth Division monthly Caseload Statistics Reports contained instances where each social worker's caseload exceeded the 1 to 30 caseworker-to-client ratio required by state regulations. Of 490 social workers, an average of 33 per month had caseloads exceeding the state limitation for the period July 1998 through June 1999.		
2001 Update : Per January 28, 2002 letter, finding resolved by PaDPW.		
Contact : Dennis Fox (215) 683-6040		
<hr/>		

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2001**

Reference Number	Status	Questioned Costs
1999 - 08	Unresolved	\$187,872
<p>Condition : DHS prepared its final fiscal year 1999 Adoption and Foster Care Analysis and Reporting System (AFCARS) invoice using total obligations that consisted of expenditures and encumbered funds. At the time of audit, DHS had not adjusted its report to the State for any unspent encumbered funds.</p> <p>2001 Update : DHS is in the process of implementing a plan to have contracted providers identify accounts payable at June 30. An Accounts Payable schedule will be prepared accordingly. The 4th quarter invoice will report actual costs and accounts payable. Per PaDPW's January 28, 2002 letter, questioned costs will be considered at settlement.</p> <p>Contact : John Zanier (215) 683-6063</p>		
1999 - 09	Resolved	\$584,795
<p>Condition : DHS prepared its final fiscal year 1999 Act 148 County Children and Youth Social Service Programs Fiscal Summary omitting \$730,994 of program income as an off-set to the Human Services Development Fund (HSDF) expenditures included in this report. These expenditures are already reported for reimbursement at 100 percent through the HSDF grant. At the time audit, DHS had not adjusted its report to the State for the double billing of HSDF funds.</p> <p>2001 Update : DHS revised the Act 148 invoice for the questioned costs and the finding was resolved by PaDPW in a letter dated January 28, 2002.</p> <p>Contact : John Zanier (215) 683-6063</p>		
1999 - 11	Resolved	\$0
<p>Condition : DHS did not properly monitor its subrecipients. Although desk reviews were performed, follow-up action was not completed timely. For eight out of thirteen subrecipients tested, the agencies' audit report did not contain a reference that they were audited in compliance with Pennsylvania Department of Public Welfare (DPW) requirements. Letters were sent to the subrecipients requesting a corrective action plan only after our audit noted the lack of follow-up action.</p> <p>2001 Update : Effective November 1, 2000 letters were sent to applicable subrecipients requesting corrective action. The procedure is now fully implemented and was not cited in the fiscal year 2000 audit. Finding resolved by PaDPW's January 28, 2002 letter.</p> <p>Contact : John Zanier (215) 683-6063</p>		

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2001**

Reference Number	Status	Questioned Costs
1998 - 15	Unresolved	\$1,761,305
Condition : DHS reported total obligation in its FY98 Children & Youth Fiscal Summary and did not adjust for amounts encumbered but unspent, as of the date of the audit.		
2001 Update : The Auditor General has accepted this audit finding for adjustment on their audit report discussed at the November 29, 2001 exit conference; issuance of their certified report will follow in approximately 6 months.		
Contact : John Zanier (215) 683-6063		
1997 - 25	Unresolved	\$748,848
Condition : The Department of Human Services prepared its final fiscal 1997 County Children and Youth Social Service Programs Fiscal Summary using total obligations that consisted of expenditures and encumbered funds. At the time of audit, DHS had not adjusted its report to the State for any unspent encumbered funds.		
2001 Update : The Auditor General has accepted this audit finding for adjustment on their audit report discussed at the November 29, 2001 exit conference; issuance of their certified report will follow in approximately 6 months.		
Contact : John Zanier (215) 683-6063		
1995 - 40	Unresolved	\$13,356
Condition : DHS was unable to furnish supporting documentation for program costs charged to the Program by the City's Clerk of Quarter Sessions.		
2001 Update : The Auditor General has accepted this audit finding for adjustment on their audit report discussed at the November 29, 2001 exit conference; issuance of their certified report will follow in approximately 6 months.		
Contact : John Zanier (215) 683-6063		
Foster Care - Title IV-E		
1995 - 15	Unresolved	\$56,481
Condition : DHS submitted invoices to the State requesting reimbursement for ineligible legal representation costs.		
2001 Update : The Auditor General has accepted this audit finding for adjustment on their audit report discussed at the November 29, 2001 exit conference; issuance of their certified report will follow in approximately 6 months.		
Contact : John Zanier (215) 683-6063		

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2001**

Reference Number	Status	Questioned Costs
---------------------	--------	---------------------

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

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

2001 Update : The Auditor General has accepted this audit finding for adjustment on their audit report discussed at the November 29, 2001 exit conference; issuance of their certified report will follow in approximately 6 months.

Contact : John Zanier (215) 683-6063

Human Services Development Fund

1996 - 34	Unresolved	\$109,317
------------------	-------------------	------------------

Condition : DHS did not submit accurate expenditure reports for the HSDF program to the State.

2001 Update : As of November 30, 2001 DHS is awaiting a hearing date for an appeal filed on November 28, 2000. DHS has secured documentation from the Department of Recreation attesting that they incurred eligible costs in excess of the amount questioned.

Contact : John Zanier (215) 683-6063

Mental Health/Retardation

1998 - 12	Unresolved	\$11,388,686
------------------	-------------------	---------------------

Condition : The Health Department has been unable to obtain an audit report from Allegheny University Hospital for fiscal years 1997 and 1998.

2001 Update : This finding has three components: USHHS (federal); Pa.Dept. of Health (state) and Pa. Dept. of Public Welfare (state). The Pa. Department of Public Welfare resolved its portion of the finding in a December 22, 2000 letter. The Pa. Department of Health has yet to issue a management letter. Resolution of federal component is on-going. In its July 23, 2001 letter, USHHS agreed with Allegheny University's proposal to provide a compliance attestation in lieu of a limited-scope A-133 audit. The attestation would provide substantial assurance on disbursement of federal funds received for fiscal years 1997 through 1999.

Contact : Fred Gauss (215) 685-5310

Suspension and Debarment

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2001**

Reference Number	Status	Questioned Costs
1999 - 10	Resolved	\$0
<p>Condition : The City did not comply with federal and state regulations pertaining to suspension and debarment certifications. The City's Department of Human Services (DHS) failed to obtain from subrecipient contractors, certification that the organizations and principals were not suspended or debarred from participation in federal and Department of Public Welfare funded programs. We tested a total of 45 federally funded transactions to determine if the required suspended and debarred certification was obtained. The 13 DHS contracts relating to the Children and Youth subrecipients were all found to be deficient. Contracts lacking the debarred and suspended certification were found for grants with the following CFDA #s: 93.558, 93.658, in addition to DPW Act 148 program grants.</p> <p>2001 Update : Appropriate language contained in fiscal year 2001 and 2002 contracts. Finding resolved per PaDPW's January 28, 2002 letter.</p> <p>Contact : Stanlev Odvniec (215) 683-6038</p>		
<hr/>		
Temporary Assistance for Needy Families		
2000 - 03	Unresolved	\$816,775
<p>Condition : DHS overstated TANF's reimbursable expenditures for the second, third and fourth quarters.</p> <p>2001 Update : DHS is gathering additional information before revising the June 30, 2000 ACT 148 invoice. For fiscal year 2001, DHS has requested units of service provided from the Youth Study Center for each quarter.</p> <p>Contact : John Zanier (215) 683-6063</p>		
<hr/>		
2000 - 04	Unresolved	\$637,655
<p>Condition : DHS prepared the final TANF invoice using total obligations that consisted of expenditures and encumbrances.</p> <p>2001 Update : DHS revised the fiscal year 2000 TANF invoice and expects to submit to Pa. DPW by December 15, 2001.</p> <p>Contact : John Zanier (215) 683-6063</p>		
<hr/>		
Total Questioned Costs:		\$19,549,379

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2001

Reference Number	Status	Questioned Costs
US Department of Health & Human Services		
HIV Emergency Relief Grants		
1997 - 21	Resolved	\$23,554
Condition : During fiscal 1997, the Department of Public Health drewdown grant funds in advance of being earned. For the HIV Emergency Relief Project Grant, the excess drawdown represented 23% of the award balance.		
2001 Update : Finding and questioned costs of \$23,554 do not warrant further action in accordance with provisions OMB Circular A-133, Section .315 (b) (4).		
Contact : Fred Gauss (215) 685-5310		
<hr/>		
HIV Prevention Activities		
1998 - 09	Resolved	\$357,456
Condition : AACO liquidated \$357,456 of grant obligations related to grant identification number U62/CCU304524-08-2, more than 90 days after the end of the grant period.		
2001 Update : Per a July 19, 2001 letter, USHHS approved an extension of the award period to November 30, 1998. Furthermore, USHHS resolved the finding and waived all questioned costs, in its August 21, 2001 letter.		
Contact : Fred Gauss (215) 685-5310		
<hr/>		
1996 - 08	Resolved	\$30,420
Condition : AACO charged the full salary and fringe benefits of 5 out of 8 employees reviewed to the Project, Formula or Prevention grants even though these employees spent only a portion or no time working on program related activities.		
2001 Update : Questioned costs of \$30,420 were repaid to grantor in July 2001.		
Contact : Fred Gauss (215) 685-5310		
<hr/>		
1996 - 09	Resolved	\$63,270
Condition : Health billed the same expenditures to both the Substance Abuse Prevention and Treatment Block Grant and to the HIV Prevention Activity grant.		
2001 Update : Finding resolved in FY 1999 but reinstated due to April 9, 2001 FAX from USHHS - CDC. Payment voucher processed in May 2002 to remit questioned costs of \$63,270.		
Contact : Fred Gauss (215) 685-5310		

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2001**

Reference Number	Status	Questioned Costs
Total Questioned Costs:		\$474,700

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2001**

Reference Number	Status	Questioned Costs
1999 - 12	Resolved	\$10,366
<p>Condition : The Housing Opportunities for Persons with AIDS (HOPWA) grant's charged program expenditures were in excess of the amounts allowed for administrative costs incurred by project sponsors. For three subrecipient agencies (project sponsors), out of fourteen tested, administrative expenses charged to the program exceeded 7% of amounts received.</p> <p>2001 Update : In November 2000, the Director of Housing formally communicated with HOPWA subrecipients and immediately implemented guidelines on the monthly invoicing of HOPWA administrative costs.</p> <p>Contact : Ezra Tepel (215) 686-9725</p>		
<hr/> <div style="border: 1px solid black; padding: 2px; display: inline-block;">Supportive Housing Program</div>		
2000 - 01	Resolved	\$0
<p>Condition : OHCD underreported expenditures on its Annual progress Report.</p> <p>2001 Update : An amended Annual Progress Report was submitted to HUD on September 26, 2001.</p> <p>Contact : Ezra Tepel (215) 686-9725</p>		
Total Questioned Costs:		\$10,366



**City of Philadelphia,
Pennsylvania**

**VII. Pennsylvania Department
of Public Welfare
Supplementary Schedules**

Commonwealth of Pennsylvania

Department of Public Welfare

Supplementary Schedules

Contents	Page
Agreed-Upon Procedures Report	2-4
Title IV-D Child Support Program	5-9
Children and Youth	10
Low Income Home Energy Assistance Program	11
Mental Health/Mental Retardation	12-21
Human Services Development Fund	22
Combined Homeless Assistance Programs	23
Pennfree Bridge Housing	24
Community Based Family Center Program	25

Pages 1 to 25 Inclusive



CITY OF PHILADELPHIA

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

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

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Mayor and Members of the Council
of the City of Philadelphia

Commonwealth of Pennsylvania,
Department of Public Welfare

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

The procedures and associated findings are as follows:

- (a) We have compared the amounts and classifications on the supplemental financial schedules listed below, which summarize amounts reported to DPW for fiscal years ended June 30, 2001, and for the Title IV-D Child Support Program – Supplementals for the years indicated, to the corresponding amounts in the audited books and records of the City of Philadelphia. We also compared the example schedules in the DPW Single Audit Supplement to these schedules to determine that they are presented, at a minimum, at the level of detail and in the format required by the DPW Single Audit Supplement pertaining to this period.

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

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Program	A-1	Summary of Expenditures
Title VI-D Child Support Program – Supplemental (2001)	A-1	Summary of Expenditures
Title IV-D Child Support Program – Supplemental (2000)	A-1	Summary of Expenditures
Title IV-D Child Support Program – Supplemental (1999)	A-1	Summary of Expenditures
Title IV-D Child Support Program – Supplemental (1998)	A-1	Summary of Expenditures
County Children and Youth Social Service Programs	I	Revenues and Expenditures
Low Income Home Energy Assistance Program Crisis Administration	II	Revenues and Expenditures
Mental Health/Mental Retardation	IV(A)MH IV(B)MH IV(C)MR IV(D)MR	Revenues, Expenditures and Carryover Funds – MH Income and Expenditures – MH Revenues, Expenditures and Carryover Funds – MR Income and Expenditures – MR
Human Services Development Fund	X	Revenues and Expenditures
(Combined) Homeless Assistance Program	XIX	Revenues and Expenditures
Pennfree Bridge Housing Program	-	Expenditures
Community-Based Family Center Program	-	Revenues and Expenditures

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

- (c) The processes detailed in the two preceding paragraphs, (a) and (b) above, disclosed the following findings which have not been reflected on the corresponding schedules:

County Children and Youth
Social Services Programs, Exhibit I

1. Expenditures reported on this exhibit are overstated by \$1.8 million. This occurred because of the inclusion of \$1.8 million in encumbered but unspent funds. Of this amount, \$1.5 million has been reported as reimbursable through DPW from state and federal funds.
2. The final fiscal invoice for the Temporary Assistance for Needy Families Grant (TANF) is overstated by \$.5 million.

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

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

August 30, 2002

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

JONATHAN A. SAIDEL, CPA
City Controller

PHILADELPHIA COUNTY
 SUMMARY OF EXPENDITURES
 TITLE IV-D CHILD SUPPORT PROGRAM
 FISCAL YEAR ENDED JUNE 30, 2001

Calendar Quarter Ended	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
9/30/00					
Salary/Overhead (Exclude Blood Tests)	8,248,250	3,190,296	5,057,954	66%	3,338,250
Fees/Costs	19,110		19,110	66%	12,613
Interest/Program Income	114,862	2,747	112,115	66%	73,996
Blood Testing Fees	9,576		9,576	90%	8,618
Subtotal	8,104,702	3,187,549	4,917,153		3,243,023
Blood Testing Costs	59,798		59,798	90%	53,818
ADP	219,931	154,166	65,765	66%	43,405
Statewide Computer			0	66%	0
Net Total	8,384,431	3,341,715	5,042,716		3,340,246
12/31/00					
Salary/Overhead (Exclude Blood Tests)	8,107,317	3,080,642	5,026,675	66%	3,317,606
Fees/Costs	23,581		23,581	66%	15,563
Interest/Program Income	119,249	2,642	116,607	66%	76,961
Blood Testing Fees	10,580		10,580	90%	9,522
Subtotal	7,953,907	3,078,000	4,875,907		3,215,560
Blood Testing Costs	59,783		59,783	90%	53,805
ADP	203,949	160,727	43,222	66%	28,527
Statewide Computer			0	66%	0
Net Total	8,217,639	3,238,727	4,978,912		3,297,892
3/31/01					
Salary/Overhead (Exclude Blood Tests)	8,610,973	3,224,388	5,386,585	66%	3,555,146
Fees/Costs	16,198		16,198	66%	10,691
Interest/Program Income	92,266	1,904	90,362	66%	59,639
Blood Testing Fees	11,885		11,885	90%	10,697
Subtotal	8,490,624	3,222,484	5,268,140		3,474,119
Blood Testing Costs	97,424		97,424	90%	87,682
ADP	195,987	162,983	33,004	66%	21,783
Statewide Computer			0	66%	0
Net Total	8,784,035	3,385,467	5,398,568		3,583,584
6/30/01					
Salary/Overhead (Exclude Blood Tests)	8,633,933	3,131,206	5,502,727	66%	3,631,800
Fees/Costs	61,610		61,610	66%	40,663
Interest/Program Income	6,072	50	6,022	66%	3,975
Blood Testing Fees	11,667		11,667	90%	10,500
Subtotal	8,554,584	3,131,156	5,423,428		3,576,662
Blood Testing Costs	47,903		47,903	90%	43,113
ADP	232,007	175,362	56,645	66%	37,386
Statewide Computer			0	66%	0
Net Total	8,834,494	3,306,518	5,527,976		3,657,161

PHILADELPHIA COUNTY
 SUMMARY OF EXPENDITURES
 TITLE IV-D CHILD SUPPORT PROGRAM - SUPPLEMENTALS
 FISCAL YEAR ENDED JUNE 30, 2001

Calendar Quarter Ended	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
9/30/00					
Salary/Overhead (Exclude Blood Tests)	(1,500)	3,867	(5,367)	66%	(3,542)
Fees/Costs				66%	0
Interest/Program Income	2,900	67	2,833	66%	1,870
Blood Testing Fees			0	90%	0
Subtotal	(4,400)	3,800	(8,200)		(5,412)
Blood Testing Costs				90%	
ADP	29	1	28	66%	18
Statewide Computer				66%	
Net Total	(4,371)	3,801	(8,172)		(5,394)
12/31/00					
Salary/Overhead (Exclude Blood Tests)			0	66%	0
Fees/Costs				66%	0
Interest/Program Income				66%	0
Blood Testing Fees				90%	0
Subtotal	0	0	0		0
Blood Testing Costs				90%	
ADP			0	66%	0
Statewide Computer			0	90%	0
Net Total	0	0	0		0
3/31/01					
Salary/Overhead (Exclude Blood Tests)				66%	0
Fees/Costs				66%	0
Interest/Program Income				66%	0
Blood Testing Fees				90%	0
Subtotal	0	0	0		0
Blood Testing Costs				90%	
ADP			0	66%	0
Statewide Computer			0	90%	0
Net Total	0	0	0		0
6/30/01					
Salary/Overhead (Exclude Blood Tests)				66%	0
Fees/Costs				66%	0
Interest/Program Income				66%	0
Blood Testing Fees				90%	0
Subtotal	0	0	0		0
Blood Testing Costs				90%	
ADP			0	66%	0
Statewide Computer			0	90%	0
Net Total	0	0	0		0

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

Calendar Quarter Ended	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
9/30/99					
Salary/Overhead (Exclude Blood Tests)		420	(420)	66%	(277)
Fees/Costs				66%	0
Interest/Program Income	12,247	0	12,247	66%	8,083
Blood Testing Fees			0	90%	0
Subtotal	(12,247)	420	(12,667)		(8,360)
Blood Testing Costs				90%	
ADP	92,154	0	92,154	66%	60,822
Statewide Computer				66%	
Net Total	79,907	420	79,487		52,462
12/31/99					
Salary/Overhead (Exclude Blood Tests)	50,888	0	50,888	66%	33,586
Fees/Costs				66%	0
Interest/Program Income	50,496	0	50,496	66%	33,327
Blood Testing Fees	176		176	90%	158
Subtotal	216	0	216		101
Blood Testing Costs				90%	
ADP	171,530	0	171,530	66%	113,210
Statewide Computer			0	90%	0
Net Total	171,746	0	171,746		113,311
3/31/00					
Salary/Overhead (Exclude Blood Tests)	3,556	0	3,556	66%	2,347
Fees/Costs				66%	0
Interest/Program Income	0	(30,911)	30,911	66%	20,401
Blood Testing Fees				90%	0
Subtotal	3,556	30,911	(27,355)		(18,054)
Blood Testing Costs				90%	
ADP	38,160	0	38,160	66%	25,186
Statewide Computer			0	90%	0
Net Total	41,716	30,911	10,805		7,132
6/30/00					
Salary/Overhead (Exclude Blood Tests)	1,647	0	1,647	66%	1,087
Fees/Costs				66%	0
Interest/Program Income				66%	0
Blood Testing Fees				90%	0
Subtotal	1,647	0	1,647		1,087
Blood Testing Costs				90%	
ADP	74,190	0	74,190	66%	48,965
Statewide Computer			0	90%	0
Net Total	75,837	0	75,837		50,052

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

Calendar Quarter Ended	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
9/30/00					
Salary/Overhead (Exclude Blood Tests)	186	0	186	66%	123
Fees/Costs				66%	0
Interest/Program Income	0	0	0	66%	0
Blood Testing Fees				90%	0
Subtotal	186	0	186		123
Blood Testing Costs				90%	
ADP	0	0	0	66%	0
Statewide Computer				66%	
Net Total	186	0	186		123
12/31/00					
Salary/Overhead (Exclude Blood Tests)				0 66%	0
Fees/Costs				66%	0
Interest/Program Income				66%	0
Blood Testing Fees				90%	0
Subtotal	0	0	0		0
Blood Testing Costs				90%	
ADP				0 66%	0
Statewide Computer				0 90%	0
Net Total	0	0	0		0
3/31/01					
Salary/Overhead (Exclude Blood Tests)				66%	0
Fees/Costs				66%	0
Interest/Program Income				66%	0
Blood Testing Fees				90%	0
Subtotal	0	0	0		0
Blood Testing Costs				90%	
ADP				0 66%	0
Statewide Computer				0 90%	0
Net Total	0	0	0		0
6/30/01					
Salary/Overhead (Exclude Blood Tests)				66%	0
Fees/Costs				66%	0
Interest/Program Income				66%	0
Blood Testing Fees				90%	0
Subtotal	0	0	0		0
Blood Testing Costs				90%	
ADP				0 66%	0
Statewide Computer				0 90%	0
Net Total	0	0	0		0

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

Calendar Quarter Ended	Total	Unallowable	Net (A-B)	FFP	Amt Paid (C x D)
9/30/97					
Salary/Overhead (Exclude Blood Tests)	(9,357)	0	(9,357)	66%	(6,176)
Fees/Costs				66%	0
Interest/Program Income			0	66%	0
Blood Testing Fees				90%	0
Subtotal	(9,357)	0	(9,357)		(6,176)
Blood Testing				90%	
ADP			0	66%	0
Statewide Computer				66%	
Net Total	(9,357)	0	(9,357)		(6,176)
12/31/97					
Salary/Overhead (Exclude Blood Tests)	(946)	0	(946)	66%	(624)
Fees/Costs				66%	0
Interest/Program Income				66%	0
Blood Testing Fees				90%	0
Subtotal	(946)	0	(946)		(624)
Blood Testing Costs				90%	
ADP			0	66%	0
Statewide Computer				66%	
Net Total	(946)	0	(946)		(624)
3/31/98					
Salary/Overhead (Exclude Blood Tests)	(4,986)	0	(4,986)	66%	(3,291)
Fees/Costs				66%	0
Interest/Program Income				66%	0
Blood Testing Fees				90%	0
Subtotal	(4,986)	0	(4,986)		(3,291)
Blood Testing Costs				90%	
ADP				66%	0
Statewide Computer				66%	
Net Total	(4,986)	0	(4,986)		(3,291)
6/30/98					
Salary/Overhead (Exclude Blood Tests)	(1,027)	0	(1,027)	66%	(678)
Fees/Costs				66%	0
Interest/Program Income				66%	0
Blood Testing Fees				90%	0
Subtotal	(1,027)	0	(1,027)		(678)
Blood Testing Costs				90%	
ADP				66%	0
Statewide Computer				66%	
Net Total	(1,027)	0	(1,027)		(678)

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
COUNTY CHILDREN AND YOUTH PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001**

EXPENDITURES	GRAND TOTAL	FEDERAL TITLE XX	FEDERAL TITLE IV-E	FEDERAL TITLE IV-B	FEDERAL OTHER	FEDERAL TANF	MEDICAL ASSISTANCE	PROGRAM INCOME	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES :											
01. 100 % Reimbursement	6,342,133		1,583,163	2,168,174					2,590,796	2,590,796	
02. 90 % Reimbursement	19,278,089		3,682,413			6,920,922			8,674,754	7,807,278	867,476
03. 80 % Reimbursement	266,632,107	2,888,308	92,428,559	140,398		43,431,202		3,879,869	123,863,771	99,091,017	24,772,754
04. 60 % Reimbursement	156,097,013		50,369,760				1,063,968	1,335,054	103,328,231	61,996,938	41,331,293
05. 50 % Reimbursement	36,332,117		1,701,467			23,915,359			10,715,291	5,357,646	5,357,645
06. Other Reimbursement	0								0		
07. TOTAL NET EXPENDITURES :	484,681,459	2,888,308	149,765,362	2,308,572	0	74,267,483	1,063,968	5,214,923	249,172,843	176,843,675	72,329,168
YDC/YFC PLACEMENT EXPENDITURES:											
08. 80 % DPW Participation	0								0		
09. 60 % DPW Participation	23,119,665								23,119,665	13,871,799	9,247,866
10. TOTAL YDC/YFC EXPENDITURES:	23,119,665	0	0	0	0	0	0	0	23,119,665	13,871,799	9,247,866
11. RESERVED DPW USE	13,277,349		4,003,864						9,273,485	5,564,091	3,709,394
12. NON-ALLOWABLE EXPENDITURES :	2,928,821								2,928,821		2,928,821
13. TOTAL EXPENDITURES :	524,007,294	2,888,308	153,769,226	2,308,572	0	74,267,483	1,063,968	5,214,923	284,494,814	196,279,565	88,215,249
14. Total HSDF Used for Child Welfare :	2,544,815	15. Total Title IV-D Collections :					1,310,192	16. Total IV-D/IV-E Collections :			1,076,471
A. State Act 148, Line 7 :	176,843,675	B. State Act 148 Allocation :					176,807,846	C. Adj. State Share (Lower of A or B) :			176,807,846

EXHIBIT II

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM CRISIS ADMINISTRATION
CONTRACT NUMBER: ME 5101003
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001

<u>REVENUES</u>	<u>Reported</u>	<u>Actual</u>
Pennsylvania Department of Public Welfare	502,900	502,900
Interest Income	0	0
Total Revenues :	<u>502,900</u>	<u>502,900</u>
<u>EXPENDITURES</u>		
Personnel:		
Wages	283,273	283,038
FICA	0	0
Workmen's Compensation	0	0
Unemployment Compensation	0	0
Retirement	0	0
Medical Insurance	0	0
Total Personnel:	<u>283,273</u>	<u>283,038</u>
Operating Costs:		
Travel Staff	0	0
Telephone	0	0
Advertising	0	0
Postage	1,000	0
Printing	0	0
Community Groups	193,327	195,326
Rental of Real Estate	0	0
Equipment Maintenance	0	0
Office Supplies	5,500	5,498
Equipment Purchase	19,800	19,800
Total Operating:	<u>219,627</u>	<u>220,624</u>
Audit Costs	0	0
Total Expenditures:	<u>502,900</u>	<u>503,662</u>
Excess of Revenue Over Expenditures:	<u>0</u>	<u>(762)</u>

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
MENTAL HEALTH SERVICES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001

SOURCE OF DPW FUNDS	APP	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation	Balance of Funds	Grant Fund Adjs.	CSR St. Grant Fd Adjs.	CSR- MAMIS Adjs.	Total Fund Balance
		Carryover Funds	Allotment	Total Allocation						
A. MH SERVICES	140	0	113,935,014	113,935,014	111,295,014	2,640,000				2,640,000
B. OTHER STATE FUNDS										
1. Specialized Residences	160	0	1,316,045	1,316,045	1,316,045	0				0
2. BH Initiative	173	0	5,031,846	5,031,846	5,031,846	0				0
3. BH IGT	173	0	1,018,355	1,018,355	1,018,355	0				0
Total Other State		0	7,366,246	7,366,246	7,366,246	0	0	0	0	0
C. SSBG	734	0	7,902,745	7,902,745	7,902,745	0				0
D. CMHSBG	903	0	1,471,168	1,471,168	1,471,168	0				0
E. OTHER FEDERAL FUNDS										
1. Fed. CASSP	842	0	0	0	0	0				0
2. Community Sup Pgm	714	0	0	0	0	0				0
3. PATH Homeless	769	0	273,573	273,573	273,573	0				0
4. ACCESS	948	0	0	0	0	0				0
5. POMSt	992	0	0	0	0	0				0
6. Max. Part. Proj.	705	0	20,000	20,000	20,000	0				0
Total Other Federal		0	293,573	293,573	293,573	0	0	0	0	0
F. TOTAL		0	130,968,746	130,968,746	128,328,746	2,640,000	0	0	0	2,640,000

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001**

MENTAL HEALTH PROGRAM	Administrator's Office	Community Services	Service Management	Intensive Case Management
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	7,646,711	6,663,845	0	24,862,647
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	785,687	0		0
B. County Funded Ineligible	80,956	0		283,841
C. Other Eligible	0	0		0
D. Other Ineligible	0	384		2,435
E. Total Costs Over Allocation	866,643	384	0	286,276
IV. REVENUES				
A. Program Service Fees	0	700		0
B. Private Insurance Fees	0	0		0
C. Medical Assistance	0	0		223,611
D. Medical Assistance - MA 325 (1150 Waiver)	0	0		0
E. Medical Assistance - Administrative Claims	8,846	0		0
F. Room and Board	0	0		0
G. Earned Interest	1,892	4,863		0
H. Other	6,877	2,518,868		19,647,252
I. Total Revenue :	17,615	2,524,431	0	19,870,863
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	5,608,155	2,883,096		0
B. Base Allocation 100 %	0	0		3,428,557
C. DPW Categorical Funding 90 % Subtotal	0	0		0
D. DPW Categorical Funding 100 % Subtotal	531,170	864,430		1,276,951
E. SSBG				
90 % Adult	0	0		0
90 % Child	0	0		0
100 % Adult	0	0		0
100 % Child	0	0		0
F. CMHSBG (ADAMH)				
90 %	0	0		0
100 %	0	71,160		0
VI. COUNTY MATCH				
10 % County Match	623,128	320,344		0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	6,762,453	4,139,030	0	4,705,508
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001**

EXHIBIT IV-(B) MH

MENTAL HEALTH PROGRAM	Outpatient	Inpatient	Day Treatment (Partial Hosp.)	Psych. Rehab.
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	22,926,537	3,413,430	16,859,626	506,886
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	151,861	824,160	0	0
C. Other Eligible	0	0	148,053	0
D. Other Ineligible	4,044	0	0	0
E. Total Costs Over Allocation	155,905	824,160	148,053	0
IV. REVENUES				
A. Program Service Fees	157,870	0	27,204	0
B. Private Insurance	1,121,257	0	476,039	0
C. Medical Assistance	621,106	0	266,656	0
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	1,215,115	0	0	0
H. Other	8,020,420	18,537	13,834,237	409,622
I. Total Revenue :	11,135,768	18,537	14,604,136	409,622
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	5,670,267	0	0	0
B. Base Allocation 100 %	0	2,570,733	1,689,407	97,264
C. DPW Categorical Funding 90 % Subtotal	0	0	0	0
D. DPW Categorical Funding 100 % Subtotal	4,863,095	0	418,030	0
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				
90 %	0	0	0	0
100 %	471,472	0	0	0
VI. COUNTY MATCH				
10 % County Match	630,030	0	0	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	11,634,864	2,570,733	2,107,437	97,264
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001

EXHIBIT IV-(B) MH

MENTAL HEALTH PROGRAM	Adult Development Training	Community Employment	Vocational Rehabilitation	Social Rehabilitation
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES			5,188,076	10,368,601
III. COSTS OVER ALLOCATION				
A. County Funded Eligible			0	0
B. County Funded Ineligible			0	0
C. Other Eligible			0	0
D. Other Ineligible			0	519
E. Total Costs Over Allocation	0	0	0	519
IV. REVENUES				
A. Program Service Fees			113,380	21,109
B. Private Insurance			0	41,420
C. Medical Assistance			0	0
D. Medical Assistance - MA 325 (1150 Waiver)			0	0
E. Medical Assistance - Administrative Claims			0	0
F. Room and Board			0	0
G. Earned Interest			0	8,888
H. Other			1,282,172	1,397,480
I. Total Revenue :	0	0	1,395,552	1,468,897
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %			2,339,550	4,534,967
B. Base Allocation 100 %			0	0
C. DPW Categorical Funding 90 % Subtotal			0	0
D. DPW Categorical Funding 100 % Subtotal			457,608	991,508
E. SSBG				
90 % Adult			0	0
90 % Child			0	0
100 % Adult			474,164	2,677,566
100 % Child			0	0
F. CMHSBG (ADAMH)				
90 %			0	0
100 %			261,252	191,259
VI. COUNTY MATCH				
10 % County Match			259,950	503,885
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	0	3,792,524	8,899,185
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001**

MENTAL HEALTH PROGRAM	Family Support Services	Community Residential	Family Based Services	Resource Coordination
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	97,216	75,507,326	1,130,132	5,307,503
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	681,481	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	7,566	0	1,111
E. Total Costs Over Allocation	0	689,047	0	1,111
IV. REVENUES				
A. Program Service Fees	0	158,695	0	0
B. Private Insurance	0	0	0	0
C. Medical Assistance	0	0	1,964	44,264
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	4,847,218	0	0
G. Earned Interest	0	49,391	0	0
H. Other	0	2,557,972	975,547	4,395,262
I. Total Revenue :	0	7,613,276	977,511	4,439,526
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	87,494	12,720,933	0	0
B. Base Allocation 100 %	0	0	152,621	839,382
C. DPW Categorical Funding 90 % Subtotal	0	2,731,831	0	0
D. DPW Categorical Funding 100 % Subtotal	0	50,035,265	0	0
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				
90 %	0	0	0	0
100 %	0	0	0	27,484
VI. COUNTY MATCH				
10 % County Match	9,722	1,716,974	0	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	97,216	67,205,003	152,621	866,866
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001

EXHIBIT IV-(B) MH

MENTAL HEALTH PROGRAM	Admin Management	Emergency Services	Hsng Suppt Services	Total
I. TOTAL ALLOCATION				130,968,746
II. TOTAL EXPENDITURES	9,828,686	22,120,489	81,757	212,509,468
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	785,687
B. County Funded Ineligible	548,882	9,870	0	2,581,051
C. Other Eligible	0	0	0	148,053
D. Other Ineligible	873	1,018	0	17,950
E. Total Costs Over Allocation	549,755	10,888	0	3,532,741
IV. REVENUES				
A. Program Service Fees	58,629	77,790	0	615,377
B. Private Insurance	12,488	721,256	0	2,372,460
C. Medical Assistance	58,189	62,203	0	1,277,993
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	8,846
F. Room and Board	0	0	8,857	4,856,075
G. Earned Interest	23,575	29,420	0	1,333,144
H. Other	758,731	8,736,339	140	64,559,456
I. Total Revenue :	911,612	9,627,008	8,997	75,023,351
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	3,176,332	10,803,554	65,484	47,889,832
B. Base Allocation 100 %	0	0	0	8,777,964
C. DPW Categorical Funding 90 % Subtotal	0	0	0	2,731,831
D. DPW Categorical Funding 100 % Subtotal	87,046	30,103	0	59,555,206
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	4,751,015	0	0	7,902,745
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				
90 %	0	0	0	0
100 %	0	448,541	0	1,471,168
VI. COUNTY MATCH				
10 % County Match	352,926	1,200,395	7,276	5,624,630
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	8,367,319	12,482,593	72,760	133,953,376
VIII. TOTAL CARRYOVER				2,640,000

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
MENTAL RETARDATION SERVICES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001

SOURCE OF DPW FUNDS	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation	Balance of Funds	Grant Fund Adjs.	CSR St. Grant Fd Adjs.	CSR- MAMIS Adjs.	Total Fund Balance
	Carryover Funds	Allotment	Total Allocation						
A. MR SERVICES									
1. Community (NR/Res) (App 156)	26,296	30,946,706	30,973,002	30,891,181	81,821	0	0	0	81,821
2. SSBG (App 933)	0	2,408,719	2,408,719	2,408,719	0	0	0	0	0
3. Subtotal MR Services :	26,296	33,355,425	33,381,721	33,299,900	81,821	0	0	0	81,821
B. WAIVER									
1. Waiver Services (App 156/931)	1,033,783	145,297,132	146,330,915	146,066,559	264,356	0	0	0	264,356
2. Waiver Admin. (App 156/931)	13,029	12,471,277	12,484,306	12,258,652	225,654	0	0	0	225,654
3. PFDS (App 156/931)	0	1,890,875	1,890,875	1,890,875	0	0	0	0	0
4. Subtotal Waiver :	1,046,812	159,659,284	160,706,096	160,216,086	490,010	0	0	0	490,010
C. EARLY INTERVENTION									
1. State Early Intervent. (App 117)	0	6,761,712	6,761,712	6,347,594	414,118	(231,356)	0	0	182,762
2. Infants and Toddlers (App 907)	0	1,659,180	1,659,180	1,659,180	0	0	0	0	0
3. SSBG - EI (App 935)	0	329,345	329,345	329,345	0	0	0	0	0
4. EI Admin (App 117)	0	1,988,425	1,988,425	1,988,425	0	0	0	0	0
5. ITF Waiver Serv. (App 117/942)	0	1,425,550	1,425,550	1,425,550	0	0	0	0	0
6. ITF Waiver Admin. (App 117/942)	0	688,922	688,922	688,922	0	0	0	0	0
7. Subtotal Early Intervention :	0	12,853,134	12,853,134	12,439,016	414,118	(231,356)	0	0	182,762
D. OTHER									
1. Elwyn (App 118) (a)	0	768,277	768,277	768,277	(a)	0	0	0	0
2. Pennhurst Dispersal (App 124)	0	0	0	0	0	0	0	0	0
3. Pennhurst Waiver (App 124/931)	0	0	0	0	0	0	0	0	0
4. Subtotal Other :	0	768,277	768,277	768,277	0	0	0	0	0
E. TOTAL	1,073,108	206,636,120	207,709,228	206,723,279	985,949	(231,356)	0	0	754,593

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001**

EXHIBIT IV-(D) MR

MENTAL RETARDATION PROGRAM	Admin Office	Community Services	Case Management	Early Intervention
I. TOTAL ALLOCATION	0	0	0	0
II. TOTAL EXPENDITURES	19,003,303	287,645	13,744,344	11,301,269
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	1,354,599	0	118,361	36,320
B. County Funded Ineligible	134,930	0	9,410	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	18,456	0	0	0
E. Total Costs Over Allocation	1,507,985	0	127,771	36,320
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	0	0	0
C. Medical Assistance	0	0	1,654,320	0
D. Medical Assistance - MR EI	0	0	1,907,330	1,901,407
E. Medical Assistance - Administrative Claims	46,991	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	25,050	2,627	174	0
H. Other	23,237	60	0	0
I. Total Revenue :	95,278	2,687	3,561,824	1,901,407
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	1,893,162	156,462	0	0
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical Funding 90 % Subtotal	1,988,425	100,000	3,253,434	6,814,848
D. DPW Categorical Funding 100 % Subtotal	13,087,166	0	6,439,822	1,425,550
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	329,345
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
F. CMHSBG				
90 %	0	0	0	0
100 %	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	431,287	28,496	361,493	793,799
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	17,400,040	284,958	10,054,749	9,363,542
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001

EXHIBIT IV-(D) MR

MENTAL RETARDATION PROGRAM	Adult Development Training	Community Employment	Vocation Rehabilitation	Family Support Services
I. TOTAL ALLOCATION	0	0	0	0
II. TOTAL EXPENDITURES	13,025,960	9,119,344	10,290,260	2,994,194
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	707	125	0	384
E. Total Costs Over Allocation	707	125	0	384
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
C. Medical Assistance	0	0	0	0
D. Medical Assistance - MR EI	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	24,586	9,218	28,506	0
H. Other	743,858	819,334	900,974	2,356
I. Total Revenue :	768,444	828,552	929,480	2,356
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	1,347,387	2,901,593	953,187	2,602,163
B. Base Allocation 100 %	44,899	0	0	0
C. DPW Categorical Funding 90 % Subtotal	53,758	0	0	0
D. DPW Categorical Funding 100 % Subtotal	10,655,082	5,066,675	5,625,329	100,162
E. SSBG				
90 % Adult	0	0	2,408,719	0
90 % Child	0	0	0	0
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
F. CMHSBG				
90 %	0	0	0	0
100 %	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	155,683	322,399	373,545	289,129
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	12,256,809	8,290,667	9,360,780	2,991,454
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001**

MENTAL RETARDATION PROGRAM	Community Residential Services	Other	Total
I. TOTAL ALLOCATION	0	0	207,709,228
II. TOTAL EXPENDITURES	151,022,125	0	230,788,444
III. COSTS OVER ALLOCATION			
A. County Funded Eligible	1,918,540	0	3,427,820
B. County Funded Ineligible	0	0	144,340
C. Other Eligible	2,604,613	0	2,604,613
D. Other Ineligible	2,212	0	21,884
E. Total Costs Over Allocation	4,525,365	0	6,198,657
IV. REVENUES			
A. Program Service Fees	0	0	0
B. Private Insurance	0	0	0
C. Medical Assistance	0	0	1,654,320
D. Medical Assistance - MR EI	0	0	3,808,737
E. Medical Assistance - Administrative Claims	0	0	46,991
F. Room and Board	6,357,291	0	6,357,291
G. Earned Interest	389,476	0	479,637
H. Other	273,882	0	2,763,701
I. Total Revenue :	7,020,649	0	15,110,677
V. DPW REIMBURSEMENT			
A. Base Allocation 90 %	0	0	9,853,954
B. Base Allocation 100 %	17,207,377	0	17,252,276
C. DPW Categorical Funding 90 % Subtotal	0	0	12,210,465
D. DPW Categorical Funding 100 % Subtotal	122,268,734	0	164,668,520
E. SSBG			
90 % Adult	0	0	2,408,719
90 % Child	0	0	329,345
100 % Adult	0	0	0
100 % Child	0	0	0
F. CMHSBG			
90 %	0	0	0
100 %	0	0	0
VI. COUNTY MATCH			
10 % County Match	0	0	2,755,831
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	139,476,111	0	209,479,110
VIII. TOTAL CARRYOVER			985,949

This Exhibit corresponds directly to the MR-16.

EXHIBIT X

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
HUMAN SERVICES DEVELOPMENT FUND
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001**

<u>REVENUE</u>	<u>Reported</u>	<u>Actual</u>	<u>Difference</u>
Pa. Department of Public Welfare	9,306,848	9,306,848	0
Interest Income	42,961	42,961	0
Fees	0	0	0
Client Contributions	0	0	0
Other	0	0	0
Total Revenues :	<u>9,349,809</u>	<u>9,349,809</u>	<u>0</u>
<u>EXPENDITURES</u>			
Categorical:			
Adult Services	3,415,000	3,415,000	0
Aging	0	0	0
Drug and Alcohol	520,000	520,000	0
Children and Youth	1,105,124	1,105,124	0
Mental Health	2,037,000	2,037,000	0
Mental Retardation	0	0	0
Homeless Assistance			0
Specialized	2,176,395	2,176,395	0
Generic			0
Service Coordination			0
County Administration	96,290	96,290	0
Total Expenditures:	<u>9,349,809</u>	<u>9,349,809</u>	<u>0</u>
Excess of Revenue Over (Under) Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>

EXHIBIT XIX

PHILADELPHIA COUNTY
 SCHEDULE OF REVENUES AND EXPENDITURES
 (COMBINED) HOMELESS ASSISTANCE PROGRAM
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001

SOURCES OF FUNDING	TOTAL AVAILABLE FUNDS
DPW Allocation (Must Equal Total County HAP Allocation)	6,225,944
Client Contributions	44,074
Other	178,145
Interest Earned	40,704
Total HAP Funding	6,488,867

EXPENSES	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing Services	TOTAL EXPENSES
On Behalf of Clients	500,769		201,000	1,633,500		2,335,269
Personnel	1,086,665	2,053,091			30,579	3,170,335
Operating	308,491	302,905	45,000		4,879	661,275
Fixed Assets/Equipment	47,600	17,998				65,598
Subtotal	1,943,525	2,373,994	246,000	1,633,500	35,458	6,232,477
County Administration (Max 10% Total HAP Funding)						188,492
Total HAP Expenses						6,420,969

Total Unexpended Funds	\$67,898
-------------------------------	-----------------

**PHILADELPHIA COUNTY
SCHEDULE OF EXPENDITURES
PENNFREE BRIDGE HOUSING PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001**

PERSONNEL	
Wages and Salaries	611,226
Benefits	154,904
Training/Conferences	1,761
Sub-Total:	767,891

OPERATING	
Rent	31,126
Communications	18,515
Insurance	31,945
Legal Service/Audits	15,937
Supplies	46,682
Staff Travel	6,035
Overhead	170,687
Systems Consultant	1,450
Occupancy Costs	153
Sub-Total:	322,530

FIXED ASSETS	
Equipment	5,881
Furnishings	1,530
Repairs	9,292
Sub-Total:	16,703

CLIENTS	
Food	12,323
Rent Assistance	70,612
Security Deposits	17,400
Utilities	68,350
Purchased Service	85,477
Transportation	4,873
Sub-Total:	259,035

TOTAL EXPENSES:	1,366,159
------------------------	------------------

SOURCES OF FUNDING	
Allocations	1,251,800
Interest	7,104
Client Contributions	82,311
Other	30,321
TOTAL FUNDING:	1,371,536

UNEXPENDED FUNDS:	5,377
--------------------------	--------------

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
COMMUNITY-BASED FAMILY CENTER PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2001**

<u>REVENUE</u>	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Pa. Department of Public Welfare	489,451	445,623	(43,828)
Total Revenues :	<u>489,451</u>	<u>445,623</u>	<u>(43,828)</u>
 EXPENDITURES			
I. PERSONNEL:			
Salaries/Wages	54,000	52,780	(1,220)
Benefits	18,900	18,560	(340)
TOTAL PERSONNEL:	<u>72,900</u>	<u>71,340</u>	<u>(1,560)</u>
 II. OPERATIONS:			
Professional/Technical Services	40,425	0	(40,425)
Training/Conferences	0	0	0
Trasportation/Travel	0	0	0
Service Contracts	300,000	296,597	(3,403)
Communication	0	0	0
Facility Expenses	0	0	0
Evaluation	0	0	0
Supplies	0	0	0
Other:	0	0	0
Stipends	61,804	63,364	1,560
Outcome Based Initiatives	0	0	0
Sports	0	0	0
Indirect Costs	14,322	14,322	0
TOTAL OPERATIONS:	<u>416,551</u>	<u>374,283</u>	<u>(42,268)</u>
 III. EQUIPMENT			
	0	0	0
Total Expenditures:	<u>489,451</u>	<u>445,623</u>	<u>(43,828)</u>
Excess of Revenue Over (Under) Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>