



**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
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

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**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

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**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

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INTRODUCTORY SECTION

Letter of Transmittal



CITY OF PHILADELPHIA

OFFICE OF THE DIRECTOR OF FINANCE
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JANICE D. DAVIS
Secretary of Financial
Oversight and
Director of Finance

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

August 30, 2003

Dear Mayor Street:

The Schedule of Financial Assistance (SFA) of the City of Philadelphia for the fiscal year ended June 30, 2002, comprised of the Schedule of Expenditures of Federal Awards (SEFA), the Schedule of Expenditures of Pennsylvania Department of Public Welfare (PaDPW) Awards, and the Schedule of Federal Cash Receipts passed through the Pennsylvania Department of Community and Economic Development (PaDCED) is submitted herewith. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the Federal, PaDPW and PaDCED financial activity of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial assistance have been included.

THE FEDERAL SINGLE AUDIT REQUIREMENT

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

The City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2002, presents the entire operations of the City. The CAFR was issued under separate cover on February 28, 2003. The SFA is issued in conjunction with the CAFR in order to

comply with the reporting provisions of the Act. The report of the independent auditor on the SEFA, February 14, 2003, coincides with the CAFR's report date, as the financial presentations in each report are derived from the same financial activity in the City's various funds. Copies of the reporting package (CAFR and SFA) and Data Collection Form must be forwarded to the Federal Audit Clearinghouse (The U.S. Bureau of the Census). In addition, a reporting package must be issued to each grantor agency (federal, state or other government) affected by an audit finding on the Schedule of Findings and Questioned Costs or the Summary Schedule of Prior Year Findings. The report must be forwarded within 30 days of our receipt, but no later than nine months year after our fiscal year end of June 30, 2002. 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.

AGREED UPON PROCEDURES REPORTS

On January 16, 2003, the PaDPW reissued the Single Audit Supplement as an aid to local government entities and their independent auditors in the specific auditing and performance of the Single Audit. This supplement provides program specific auditing and reporting requirements which are applied in conjunction with the Single Audit Act's required standards and guidelines for programs funded through the PaDPW.

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

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

OTHER REPORTING ENTITIES

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

COGNIZANT AGENCY

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

INDEPENDENT AUDITOR

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

AUDITOR REPORTS

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

PLAN FOR CORRECTIVE ACTION

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

ACKNOWLEDGMENTS

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

Respectfully submitted,

Janice D. Davis
Director of Finance

FINANCIAL SECTION

Schedule of Expenditures of Federal Awards

Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards



CITY OF PHILADELPHIA

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

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

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

We have audited the basic financial statements of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2002, and have issued our report thereon dated February 14, 2003. As discussed in the notes to the basic financial statements, the City of Philadelphia and its component units have implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments*, as of July 1, 2001. The implementation of this statement changed the method of presentation and disclosures.

Our audit was performed for the purpose of forming an opinion on the basic 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

February 14, 2003

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

JONATHAN A. SAIDEL, CPA
City Controller

Schedule of Expenditures of Federal Awards

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2001 to June 30, 2002

<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:					
Food Vendor Outreach Program	140530	10.475	FSIS-C-09-2001	22,997	19,241
Donated Food	249999	10.569	Donated Food	2,989,976	2,989,976
Subtotal U.S. Department of Agriculture:				3,012,973	3,009,217
Passed-Through - PA Department of Agriculture:					
Emergency Food Assistance Pgm (TEFAP)	240243	10.568	ME 448490	185,269	41,373
Emergency Food Assistance Pgm (TEFAP)	240299	10.568	Award 11/09/2000	185,911	204,721
Emergency Food Assistance Pgm (TEFAP)	240324	10.568	Award 01/25/2002	202,708	16,893
Subtotal PA Department of Agriculture:				573,888	262,987
Passed-Through - PA Department of Education:					
School Lunch Breakfast And Milk	220122	10.555	Receipts	75,571	1,998
School Lunch Breakfast And Milk	220178	10.555	Receipts	181,014	12,207
School Lunch Breakfast And Milk	220203	10.555	Receipts	181,703	15,594
School Lunch Breakfast And Milk	220351	10.555	Receipts	192,279	56,928
School Lunch Breakfast And Milk	221013	10.555	Receipts	120,394	19,766
Child & Adult Care Food Pgm - CACFP	240270	10.558	Agreement #300516530	317,032	489,182
After School Snack Program	160177	10.559	MEMO SFSP #4-01	408,000	225,585
Summer Food Program	160082	10.559	3-00-51-726-0	5,463,251	82
Summer Food Program	160136	10.559	3-00-51-726-0	6,560,628	4,211,830
Summer Food Program	160176	10.559	3-00-51-726-0	5,761,988	462,218
Summer Food Service Inspection	140447	10.559	SP1606510004	61,500	61,500
Subtotal PA Department of Education:				19,323,360	5,556,890
Passed-Through - Miscellaneous University Funding:					
Nutrition Education for the Homeless	240309	10.561	1957-OESS-COP-0003	255,345	125,516
Public Health Nutrition Education Initiative	140779	10.561	1959-PDPH-COP-0003	358,268	158,268
Subtotal Miscellaneous University Funding:				613,613	283,784
Total U.S. Department of Agriculture:				23,523,834	9,112,878
<u>U.S. Department of Housing & Urban Development</u>					
Direct - U.S. Department of Housing & Urban Development:					
CDBG YEAR 13	06083	14.218	B-87-MC-42-0012	52,263,000	17,110
CDBG YEAR 14	06084	14.218	B-88-MC-42-0012	49,287,000	300

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2001 to June 30, 2002

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
CDBG YEAR 15	06095	14.218	B-89-MC-42-0012	51,252,000	543,151
CDBG YEAR 16	06115	14.218	B-90-MC-42-0012	48,567,000	154,205
CDBG YEAR 18	06125	14.218	B-92-MC-42-0012	58,013,000	53,773
CDBG YEAR 19	06998	14.218	B-93-MC-42-0012	64,173,000	764,062
CDBG YEAR 20	06997	14.218	B-94-MC-42-0012	70,788,000	38,730
CDBG YEAR 21	06996	14.218	B-95-MC-42-0012	72,928,000	1,142,163
CDBG YEAR 21 - Section 108 Loans	060124	14.218	B-95-MC-42-0012	24,000,000	1,141,018
CDBG YEAR 22	06995	14.218	B-96-MC-42-0012	71,056,000	549,445
CDBG YEAR 22 - Section 108 Loans	060159	14.218	B-96/97-MC-42-0012	15,000,000	506,450
CDBG YEAR 23	06994	14.218	B-97-MC-42-0012	69,968,000	812,656
CDBG YEAR 23 - Section 108 Loans	060378	14.218	B-96/97-MC-42-0012	33,500,000	4,038,962
CDBG YEAR 24	06992	14.218	B-98-MC-42-0012	68,298,000	706,754
CDBG YEAR 25	06989	14.218	B-99-MC-42-0012	68,713,000	1,517,495
CDBG YEAR 26	06984	14.218	B-00-MC-42-0012	69,091,000	8,672,911
CDBG YEAR 27	06982	14.218	B-01-MC-42-0012	59,379,870	39,991,769
CDBG YEAR 27 Program Income	06981	14.218	B-01-MC-42-0012	9,606,154	9,606,154
CDBG YEAR 27 - Section 108 Loans	06983	14.218	B-01-MC-42-0012	12,296,130	12,296,130
Homeless Innovative Demo #1	068502	14.218	PA00194-1013	6,701,000	236,961
Homeownership Zone Econ Dev	060067	14.218	B-96-ED-42-2012	5,520,000	46,308
Interim Construction Assistance	062003	14.218	Float Loan Agreement	2,750,000	2,750,000
MLK HOPE VI Revitalization Plan	060409	14.218	B-99-MC-42-0012	4,500,000	552,008
Section 108 - Interest / Reimbursements	060174	14.218	Interest Income	4,208,670	1,461,782
Section 108 - Interest / Reimbursements	060200	14.218	Interest	1,611,568	1,334,756
Section 108 - Interest / Reimbursements	060201	14.218	Interest	2,637,918	2,529,117
Log/Rox Sink Hsg Reloc	065755	14.225	PA26SPG12	1,500,000	205,807
McKinney Shelter Program	240304	14.231	S-99-MC-42-0001	2,437,000	509,076
McKinney Shelter Program	240256	14.231	Award 12/18/1996	2,437,000	2,416
McKinney Shelter Program	240329	14.231	S-01-MC-42-0001	2,436,000	2,146,421
SHP-Bethesda Transitional Housing Pgm	060076	14.235	PA26B96-0009	581,422	80,853
SHP-Dignity House	060151	14.235	PA26B97-0112	1,164,659	209,316
SHP-PEC-Imani Homes II	06SHI1	14.235	PA01B90-0001	609,371	250,058
SHP-Phila Veterans Center, Inc	060072	14.235	PA26B96-0012	1,270,804	315,772
SHP-Project Overington House	060153	14.235	PA26B96-0011	1,010,081	300,118
SHP-Self, Inc	060075	14.235	PA26B96-0021	1,159,842	353,555
SHP-Sheila Brown Women's Center	060073	14.235	PA26B96-0005	618,784	38,710
SHP-Travelers Aid Society	06SHT1	14.235	PA01B90-0015	723,093	246,727
Supportive Housing Demonstration Grant	240236	14.235	PA26B80-0008	1,338,737	489,037
Shelter Plus Care - 1260 HDC	06RAT5	14.238	PA01C00-0001	733,200	42,098

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2001 to June 30, 2002

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Shelter Plus Care - 1260 HDC (SBRA)	06RAT3	14.238	PA01C90-0003	2,896,080	346,475
Shelter Plus Care - 1260 HDC (TBRA)	06RAT2	14.238	PA26C80-0019	280,320	57,619
Shelter Plus Care - APM (TBRA)	06RAA2	14.238	PA01C90-0021	1,011,540	125,840
Shelter Plus Care - Calcutta House (PRA)	06RAC1	14.238	PA26C80-0004	85,440	10,281
Shelter Plus Care - Friends Rehab (PRA)	06RAF2	14.238	PA26C80-0013	108,360	17,820
Shelter Plus Care - Friends Rehab (PRA)	06RAF3	14.238	PA26C80-0014	865,320	51,855
Shelter Plus Care - Horizon House (TBRA)	06RAH2	14.238	PA26C80-0019	420,480	31,264
Shelter Plus Care - Project Home (PRA)	06RAP2	14.238	PA26C97-0114	2,853,000	239,866
Shelter Plus Care - Project Home (SBRA)	06RAP3	14.238	PA01C90-0002	693,300	115,869
Shelter Plus Care - Women's Assn (WAWA)	06RAW2	14.238	PA26C80-0023	812,700	174,132
Shelter Plus Care I	060080	14.238	PA26C92-1082	1,206,625	85,886
Shelter Plus Care II	060081	14.238	PA26C93-1087	7,170,956	851,718
Shelter Plus Care III	060082	14.238	PA26C94-0025	2,732,708	368,909
Shelter Plus Care IV	060068	14.238	PA26C96-0016	368,460	46,701
Shelter Plus Care V	060069	14.238	PA26C96-0002	913,200	48,911
Shelter Plus Care VI	060070	14.238	PA26C96-0004	160,320	18,227
Shelter Plus Care VII	060071	14.238	PA26C96-0001	892,920	41,291
HOME Investment Partnership	060166	14.239	M-98-MC-42-0203	13,560,000	761,279
HOME Investment Partnership	06HM01	14.239	M-00-MC-42-0203	14,685,000	6,263,507
HOME Investment Partnership	068536	14.239	M-94-MC-42-0203	11,715,000	205,571
HOME Investment Partnership	060122	14.239	M-95-MC-42-0203	12,603,000	152,029
HOME Investment Partnership	060056	14.239	M-97-MC-42-0203	12,613,000	121,535
HOME Investment Partnership	06HM00	14.239	M-99-MC-42-0203	14,601,000	1,376,875
HOME Investment Partnership	060229	14.239	M-96-MC-42-0203	12,933,000	11,302
HOME Investment Partnership	068148	14.239	M-93-MC-42-0203	3,000,000	1,222,925
HOME Investment Partnership	06HM02	14.239	M-01-MC-42-0203	16,325,000	3,443,215
HOME Ownership Assist/Rental Hsg	061648	14.239	M-92-MC-42-0203	6,235,711	441,960
Housing Opp For Persons With AIDS	060168	14.241	PA26H98-F001	2,743,000	70,940
Housing Opp For Persons With AIDS	060057	14.241	PA26H97-F017	3,118,000	137,468
Housing Opp For Persons With AIDS	060127	14.241	PA26H95-F014	2,966,000	28,596
Housing Opp For Persons With AIDS	068569	14.241	PA26H94-F014	2,271,000	6,600
Housing Opp For Persons With AIDS	06HW01	14.241	PA-H00-F001	3,733,000	1,431,633
Housing Opp For Persons With AIDS	06HW00	14.241	PA26H99-F001	3,428,000	8,125
Housing Opp For Persons With AIDS	06HW02	14.241	PA-H01-F001	6,224,000	2,522,469
Lead Paint Encap - Round 4	060148	14.900	PALAG0078-97	1,573,200	224,959
Subtotal U.S. Department of Housing & Urban Development:				<u>1,181,926,944</u>	<u>117,717,784</u>
Passed-Through - PA Department of Community and Economic Development:					

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2001 to June 30, 2002

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Shelter Project	240305	14.231	20-721-0028	329,103	82,121
Shelter Project	240336	14.231	21-721-0020	350,000	11,666
Subtotal PA Department of Community and Economic Development:				<u>679,103</u>	<u>93,787</u>
Passed-Through - Philadelphia Housing Authority:					
PHA After School Pgm Tasker Homes	141800	14.854	P-002833	169,500	169,500
Subtotal Philadelphia Housing Authority:				<u>169,500</u>	<u>169,500</u>
Passed-Through - Miscellaneous Corporate Funding:					
New Approach - Haddington Townhouse Apts	110599	14.193	PA-PA-07	216,250	111,310
New Approach - Jardines del Borinquen 1 & 2	110569	14.193	Semi-Annually	201,037	148,116
New Approach - Kensington Townhouses	110578	14.193	#034-35177	216,000	49,889
New Approach - West Poplar Townhouse	110579	14.193	PA-PA-06	231,250	85,628
Subtotal Miscellaneous Corporate Funding:				<u>864,537</u>	<u>394,943</u>
Total U.S. Department of Housing & Urban Development:				<u>1,183,640,084</u>	<u>118,376,014</u>
<u>U.S. Department of the Interior</u>					
Direct - U.S. Department of the Interior:					
Tincum Wildlife Preserve	360039	15.608	P.L. 95-469	1,282	1,282
Subtotal U.S. Department of the Interior:				<u>1,282</u>	<u>1,282</u>
Total U.S. Department of the Interior:				<u>1,282</u>	<u>1,282</u>
<u>U.S. Department of Justice</u>					
Direct - U.S. Department of Justice:					
Bulletproof Vest Partnership Program	700017	16.000	392051001	36,533	23,800
Federal Forfeiture Funds	110502	16.000	P.L.98-473 SEC 309	882,453	28,656
Federal Forfeiture Funds	110527	16.000	P.L.98-473 SEC 309	965,082	576,954
Justice Benefits	230131	16.000	0120438	250,000	88,886
Municipal Agency Domestic Preparedness	100231	16.000	2000-TE-CX-0071	299,725	46,709
Forensic D.N.A. Laboratory	110508	16.560	1999-DN-VX-0009	193,266	18,136
Public Nuisance Task Force-Exp	690102	16.575	2001-PP-CX-0037	296,276	157,474
HIDTA - Operation Sunrise	110512	16.580	I0PPCP553	593,528	92,590
HIDTA - Operation Sunrise	110560	16.580	I2PPCP553	543,600	23,041
HIDTA - Phila / Camden Operation Sunrise	110446	16.580	I1PPCP553	596,264	375,119
Weed and Seed - 16th/19th Districts	110573	16.580	2001-WS-QX-0151	63,000	40,203

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2001 to June 30, 2002

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Weed and Seed - 24th / 25th Districts	110572	16.580	2001-WS-QX-0150	87,900	80,656
Weed and Seed - Area II	100232	16.580	2000-WS-QX-0159	136,567	55,567
Weed and Seed - Area II	100260	16.580	2001-WS-QX-0150	137,100	105,338
Weed and Seed - Area III	100233	16.580	2000-WS-QX-0174	160,000	107,259
Weed and Seed - Area III	690170	16.580	2000-WS-QX-0174	5,000	5,000
Weed and Seed - Area III	100261	16.580	2001-WS-QX-0151	162,000	18,320
Weed and Seed - 24th & 25th Districts	110518	16.580	2000-WS-QX-0159	38,433	15,829
Weed and Seed - 26th District	110545	16.580	2000-WS-QX-0151	34,933	12,203
Weed and Seed - 26th District	110571	16.580	2001-WS-QX-0149	87,900	76,546
Weed and Seed - A/F-Liveable Com	110548	16.580	Award 10/30/2000	50,000	6,488
Weed and Seed - A/F-North	110547	16.580	Award 11/06/2000	50,000	11,630
Weed and Seed - A/F-Original Site	110522	16.580	Award 11/06/2000	50,000	11,630
Weed and Seed - A/F-West	110546	16.580	Award 11/06/2000	50,000	11,538
Weed and Seed - Area I	110097	16.580	1999-WS-QX-0053	37,000	11,511
Weed and Seed - Area I	100240	16.580	2001-WS-QX-0149	197,100	149,675
Weed and Seed - Area II	110096	16.580	1999-WS-QX-0043	36,000	14,571
Drug Court Implementation Initiative	840141	16.592	1997-DC-VX-0154	200,000	37,943
LLEBG-IV	110453	16.592	2000-LB-VX-0426	5,045,000	1,849,656
LLEBG-IV	160183	16.592	2000-LB-VX-0426	226,972	225,882
LLEBG-IV - Interest	160184	16.592	Interest Income	23,054	23,016
LLEBG-IV - Interest	110454	16.592	Interest Income	372,216	81,592
LLEBG-IV - Night Court Program	840168	16.592	2000-LB-VX-0426	175,000	69,290
LLEBG-IV - Night Court Program-Int Income	840169	16.592	Interest Income	11,614	10,203
LLEBG-IV - Treatment Program	840170	16.592	2000-LB-VX-0426	175,000	173,057
LLEBG-IV - Treatment Program-Int Income	840171	16.592	Interest Income	15,597	15,529
LLEBG-V	160185	16.592	2000-LB-BX-0785	339,100	48,656
LLEBG-V	110550	16.592	2000-LB-BX-0785	4,222,962	1,533,496
LLEBG-V	260060	16.592	2000-LB-BX-0785	316,000	235,107
LLEBG-V - Drug Court Program	840183	16.592	2000-LB-BX-0785	221,000	188,978
LLEBG-V - Interest	690118	16.592	Interest Income	3,508	2,536
LLEBG-V - Interest	260061	16.592	Interest Income	15,289	9,234
LLEBG-V - Interest	110551	16.592	Interest Income	204,308	8,783
LLEBG-V - Night Court Program	840181	16.592	2000-LB-BX-0785	101,000	39,275
LLEBG-VI	110575	16.592	2001-LB-BX-2879	3,939,950	89,348
LLEBG-VI	690138	16.592	2001-LB-BX-2879	210,000	132,195
LLEBG-VI - Interest	260086	16.592	Interest Income	4,031	213
LLEBG-VI - Night Court Program	840251	16.592	2001-LB-BX-2879	261,000	7,101
Community Gun Violence Prosecution	690140	16.609	2002-GP-CX-0001	480,000	165,760

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal U.S. Department of Justice:				22,602,260	7,112,177
Passed-Through - PA Executive Offices:					
JAIBG II - Children & Youth	220366	16.523	1998/99-JB-11-9714	883,863	758,450
JAIBG II - Juvenile Justice	220365	16.523	1998/99-JB-11-9714	559,954	170,725
JAIBG II - P.O. Safety	840225	16.523	1998/99-JB-11-9714	35,757	11,460
JAIBG II - Police	110103	16.523	1998/99-JB-11-9714	90,000	49,212
JAIBG II - Pre-Trial Prosecutor	690151	16.523	1998/99-JB-11-9714	60,797	38,370
JAIBG II - Prosecution of Gang Crime	690152	16.523	1998/99-JB-11-9714	79,589	35,028
JAIBG II - Recreation	160187	16.523	1998/99-JB-11-9714	851,837	8,141
JAIBG II - Summary Diversion	690154	16.523	1998/99-JB-11-9714	103,131	9,189
JAIBG II - Youth Violence Coordinator	690153	16.523	1998/99-JB-11-9714	79,589	21,844
JAIBG III - Comm Based Prev Svc	221023	16.523	2000-JB-11-10812	595,378	49,411
JAIBG III - Juvenile Justice	221015	16.523	2000-JB-11-10812	508,727	329,623
JAIBG III - Police	110124	16.523	2000-JB-11-10812	247,500	177,059
JAIBG III - Pre-Trial Prosecutor	690158	16.523	2000-JB-11-10812	57,954	19,262
JAIBG III - Prosecution of Gang Crime	690157	16.523	2000-JB-11-10812	57,954	30,379
JAIBG III - Recreation	160188	16.523	2000-JB-11-10812	970,986	642,207
JAIBG III - Summary Diversion	690155	16.523	2000-JB-11-10812	111,400	90,955
JAIBG III - Youth Violence Coordinator	690156	16.523	2000-JB-11-10812	81,184	79,530
JAIBG IV - Police	110601	16.523	2001-JB-11-12056	342,000	14,662
JAIBG IV - Teen Center II	160166	16.523	2001-JB-11-12056	250,000	17,039
JAIBG IV - Youth Violence Reduction Project	840196	16.523	2001-JB-11-12056	312,936	38,145
Functional Family Therapy Program	080147	16.540	00/01-02/03-DP-ST-997	1,025,854	115,189
Functional Family Therapy Program	840216	16.540	00/01-02/03-DP-ST-997	1,006,561	394,203
Juvenile Justice Planner/Monitor	221011	16.540	2000-J-05-011627	51,027	15,777
VOCA Program Monitor	690122	16.575	1999-VF-00-9818	49,662	24,980
Central Philadelphia Community Court	100235	16.579	1999-DS-04-10010	26,667	16,354
Diverting Offenders Into Treatment (DO-IT)	141829	16.579	1999/00-DS-13-11193	100,000	36,235
Forensic Interviewer/Clinical Specialist	100258	16.579	1999-DS-18-10586	11,938	11,938
Gun Tracking Program	110109	16.579	1998/99-DS-15B-8323	496,744	69,904
Gun Tracking Program	110493	16.579	1997/98-DS-15B-009699	353,438	286,691
Helping Offenders Work (HOW)	140836	16.579	1998/99-DS-20-10453	75,000	55,303
Homicide Unit Victim Witness Coord	690121	16.579	1999-DS-14-10708	31,459	24,573
Homicide Unit Victim Witness Coord	690137	16.579	2000-DS-14-012016	21,294	4,154
Junior Advocacy Program	100237	16.579	1999-DS-14-10454	36,605	36,605
Medical Advocacy Project	100217	16.579	1999-DS-14-10451	11,209	11,209
Organizational & Board Development	690160	16.579	00-DS-14-12014	45,513	11,379

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<u>Grantor Agency/ Project Title</u>	<u>City ID Number</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
PAPPD/Hospitality House Day Reporting	840213	16.579	1998/99-DS-20-010713	66,500	49,870
Phila BARJ Implementation Project	840208	16.579	1999-DS-16-10114	27,564	8,968
Public Relations, Facility, Diversity	690159	16.579	1999/00-DS-14-11933	39,052	19,526
Recovery House for Offenders	141799	16.579	1999/2000-DS-13-01140	100,000	100,000
Regional Crime Mapping Center	110533	16.579	1998-DS-15B-8944	82,000	36,628
Screening, Diversion and Referral	690133	16.579	1998/99-DS-10-11009	65,887	65,887
Strengthening Organizational Infrastructure	690114	16.579	1999-DS-14-10657	31,763	31,763
Victim Services Unit	840178	16.579	1998-DS-16-9420	68,096	7,065
Victim Services Unit	840239	16.579	1999-DS-16-11400	49,004	4,697
Victims of Crime / Saint Gabriel	690096	16.579	1998-DS-14-9467	42,532	41,364
Youth Employment Project	840209	16.579	1999-DS-16-10775	11,622	7,610
Subtotal PA Executive Offices:				10,207,527	4,078,564
Passed-Through - Miscellaneous Non-Profit Funding:					
Stop Violence Against Women	110577	16.588	2001/02-VA-06-10494	37,500	37,500
Subtotal Miscellaneous Non-Profit Funding:				37,500	37,500
Total U.S. Department of Justice:				32,847,287	11,228,241
<u>U.S. Department of Labor</u>					
Passed-Through - Private Industry Council:					
Phil-A-Job II - Work Experience	160135	17.250	Award 05/04/2001	166,250	126,410
Phil-A-Job II - Work Experience	160178	17.250	Award 03/26/2002	175,000	19,347
Summer Youth Work Experience - PYN	080167	17.250	Award 04/01/2001	26,250	18,657
Subtotal Private Industry Council:				367,500	164,414
Passed-Through - Philadelphia Corporation for the Aging:					
Comm on Aging - PCA	050144	17.235	130100	893,744	689
Comm on Aging - PCA	050207	17.235	301-00-3121	896,244	883,120
Subtotal Philadelphia Corporation for the Aging:				1,789,988	883,809
Passed-Through - Urban League:					
Mayor's Action Center - Urban League	050216	17.235	Award Letter	20,881	20,881
Subtotal Urban League:				20,881	20,881
Passed-Through - Miscellaneous Non-Profit Funding:					
Phila Youth Health Corps	141827	17.249	YOG-1023-02	25,406	18,412

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal Miscellaneous Non-Profit Funding:				25,406	18,412
Passed-Through - Philadelphia Workforce Development Corporation:					
Employment & Training - PWDC	240398	17.258	A02-494	680,000	408,000
Subtotal Philadelphia Workforce Development Corporation:				680,000	408,000
Total U.S. Department of Labor:				2,883,775	1,495,516
<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	12,164,262
Airport Security Project	420117	20.106	3-42-0076-055-02	2,202,653	2,202,653
Fire Training Facility (PC1016)	420306	20.106	3-42-0076-49-00	6,572,600	3,805,432
Improve Terminal Bldg.	420306	20.106	3-42-0076-50-01	5,891,969	656,989
Install Perimeter Fencing	420306	20.106	3-42-0076-52-01	976,995	185,523
PNE - Taxiway 6-24 - Resurfacing	420493	20.106	3-42-0074-09-98	1,455,876	35,871
Rehab Cargo Apron	420306	20.106	3-42-0076-54-01	1,789,955	868,064
Rehab Runway 17-35 & Improvements	420306	20.106	3-42-0076-53-01	4,763,025	177,558
Erie Ave Intermodal Term Impr	C12147	20.500	PA-03-0262-00	3,441,264	51,739
Subtotal U.S. Department of Transportation:				45,197,005	20,148,091
Passed-Through - PA Department of Health:					
Frankford El Relocation	C20002	20.500	PA-03-0036	763,789	763,789
Subtotal PA Department of Health:				763,789	763,789
Passed-Through - PA Department of Transportation:					
1st & 2nd Highways	C12127	20.205	065560	2,090,960	213,862
4th Highway District 3R #4	C12151	20.205	065624	1,585,320	355,237
4th Highway District 3R #4	C12151	20.205	065563	80,000	6,389
30th St Station Gateway	C12171	20.205	065637	240,000	135,193
40th Street / AMTRAK	C12112	20.205	065282C	2,272,000	85,139
Avenue of the States	C12168	20.205	065588	3,198,400	1,467
Bicycle Network	C12145	20.205	065634	859,200	117,359
Bicycle Network	C12145	20.205	065550	720,000	5,427
Center City Traffic Signals	C12137	20.205	065569	752,767	144,077
Center City Traffic Signals (SW Quad)	C12094	20.205	065524A	9,318,455	1,318,852
Chestnut St. Transitway	C12148	20.205	065558	5,464,000	62,754
Erie Ave Intermodal Term Impr	C12147	20.205	PA-03-0262-00	58,736	2,146

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Germantown Avenue / Wiss Creek	C12116	20.205	065457C	1,720,000	55,812
Glenwood Ave/ Conrail	C12175	20.205	065575	120,000	36,309
Hunting Park Avenue	C12183	20.205	065594	72,000	63,686
Independence Transportation Ctr (ITC)	C12400	20.205	065636	6,616,533	6,616,533
Kelly Drive Lighting	C12163	20.205	35B-X065-160	3,524,418	1,939,401
Martins Mill Road / CONRAIL & SEPTA	C12113	20.205	065315B	176,000	44,599
Montgomery--Bridge	C12182	20.205	065595	148,000	83,385
Morris Street / SEPTA	C12129	20.205	065546A	2,104,200	227,514
Morris Street / SEPTA	C12129	20.205	065334B	264,800	(1,058)
Northeast Transportation Study	510046	20.205	OAV-X065-113	1,120,000	65,363
Ogontz Avenue Signals	C12139	20.205	34B-X065-026	308,000	97,023
Ontario St Bridge	C12181	20.205	065598	72,000	36,450
Oxford Street / AMTRAK	C12101	20.205	065499	4,520,208	742
Rising Sun Ave Bridge	C12180	20.205	065596	72,000	7,456
School House Lane (Ridge-Henry)	C12095	20.205	Q23-X065-148	24,000	8,565
Schuylkill River Park Bikeway	C12125	20.205	065492	496,000	33,563
Sedgley Avenue Bridge	C12184	20.205	065597	72,000	30,884
South Street / Schuylkill	C12132	20.205	065469A	4,720,000	9,453
Strawberry Mansion Bridge / Schuylkill	C12072	20.205	065552A	9,552,000	1,255,443
Washington Avenue Signals	C12138	20.205	065606	4,384,000	2,453,216
Washington Avenue Signals	C12138	20.205	065548	200,000	511
Westbank Greenway	C12146	20.205	065593	160,000	28,557
Chestnut St. Transitway	C12148	20.500	PA-03-289-00	992,500	4,965
Comprehensive Highway Safety Pgm	140839	20.600	CP 01-06-1	186,466	86,962
Comprehensive Highway Safety Pgm	141802	20.600	CP 02-06-1	197,296	140,000
D.U.I. - Sobriety Checkpoint/Patrol	110420	20.600	J8-00-11-1	149,342	12,659
Highway Safety Corridor Enforcement Pgm	110417	20.600	PT 99-05A	27,200	791
Safety Belt / Child Restraint Use	140828	20.600	J3 00-06A-1	10,000	10,000
Seat Belt / Education / Enforcement	110549	20.600	57T 01-36-1	16,000	15,994
Sobriety Ckpt & Expand DUI Enforcement	110422	20.600	AL-01-06-1	99,951	82,804
Subtotal PA Department of Transportation:				68,764,752	15,895,482
Passed-Through - Delaware Valley Regional Planning Commission:					
Cobbs Creek Bikeway	C17004	20.205	Award Letter	1,585,000	33,770
DVRPC SRHPP	C12185	20.205	1-60-050	24,460	21,573
DVRPC SRHPP	C12193	20.205	0-52-135	35,000	808
DVRPC SRHPP	C12191	20.205	2-60-050	171,936	171,936
Short Range Planning XVIII	510045	20.505	Agreement #2-63-004	73,875	69,859

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Transit for a Transformed City	510047	20.505	Agreement #2-63-017	40,000	12,341
Subtotal Delaware Valley Regional Planning Commission:				<u>1,930,271</u>	<u>310,287</u>
Passed-Through - Miscellaneous Corporate Funding:					
Discretionary Innov Seat Belt Pgm	110421	20.600	405-002	25,000	17,250
Subtotal Miscellaneous Corporate Funding:				<u>25,000</u>	<u>17,250</u>
Total U.S. Department of Transportation:				<u>116,680,817</u>	<u>37,134,899</u>
<u>U.S. Department of The Treasury</u>					
Direct - U.S. Department of The Treasury:					
Gang Resistance Ed & Train (GREAT)	110514	21.052	ATC000075 M#1	298,617	2,547
Gang Resistance Ed & Train (GREAT)	110519	21.052	ATC010165	337,563	237,550
Gang Resistance Ed & Train (GREAT)	110425	21.052	ATC020178	267,548	76,479
GREAT National Expansion	110513	21.052	ATC000003 Mod#2	207,000	3,696
GREAT National Expansion	110523	21.052	ATC010005	200,000	85,308
GREAT National Expansion	110424	21.052	ATC020005	220,000	116,484
GREAT Officer Training Program	110193	21.052	98429171	225,000	1,800
Subtotal U.S. Department of The Treasury:				<u>1,755,728</u>	<u>523,863</u>
Total U.S. Department of The Treasury:				<u>1,755,728</u>	<u>523,863</u>
<u>U.S. Equal Employment Opportunity Commission</u>					
Direct - U.S. Equal Employment Opportunity Commission:					
Deferred Cases	540017	30.002	8/5010/0037	1,000	1,000
Subtotal U.S. Equal Employment Opportunity Commission:				<u>1,000</u>	<u>1,000</u>
Total U.S. Equal Employment Opportunity Commission:				<u>1,000</u>	<u>1,000</u>
<u>U.S. General Services Administration</u>					
Direct - U.S. General Services Administration:					
Federal Surplus Program	109999	39.003	Donated Property	4,028	4,028
Subtotal U.S. General Services Administration:				<u>4,028</u>	<u>4,028</u>
Total U.S. General Services Administration:				<u>4,028</u>	<u>4,028</u>

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<u>U.S. Library of Congress</u>					
Direct - U.S. Library of Congress:					
National Library Service Material	529999	42.001	Donated Books	807,687	807,687
Subtotal U.S. Library of Congress:				<u>807,687</u>	<u>807,687</u>
Total U.S. Library of Congress:				<u>807,687</u>	<u>807,687</u>
<u>U.S. National Foundation on the Arts and the Humanities</u>					
Direct - U.S. National Foundation on the Arts and the Humanities:					
Community Heritage Planning Project	510066	45.024	01-420-6030	20,000	16,031
Subtotal U.S. National Foundation on the Arts and the Humanities:				<u>20,000</u>	<u>16,031</u>
Total U.S. National Foundation on the Arts and the Humanities:				<u>20,000</u>	<u>16,031</u>
<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	11,953
Air Pollution Control Program	140787	66.001	A-003045-01-0	1,562,035	518,405
Air Pollution Control Program	141750	66.001	A-003045-02-0	1,722,960	887,566
Ambient Air Monitoring Network	140222	66.606	PM-99374201-2	598,834	14,117
Ambient Air Monitoring Network	140773	66.606	PM-99374202-1	575,397	160,854
Fairmount Waterworks Interpretive Ctr	280015	66.606	X-98319201-1	200,000	94,596
Phila Asthma Initiative	141406	66.606	MM993963-01-3	200,000	48,629
Phila Asthma Promoters Project	141407	66.606	MM993970-01-3	75,000	6,405
Tire Roundup Program	120148	66.606	X-983521-01	30,000	30,000
Subtotal U.S. Environmental Protection Agency:				<u>6,684,054</u>	<u>1,772,524</u>
Passed-Through - PA Department of Environmental Protection:					
Schuylkill River Source Watershed Assessment	280013	66.468	ME 350056	402,500	325,298
Tidal Delaware River Assessment	280014	66.468	ME 350238	140,000	117,556
Subtotal PA Department of Environmental Protection:				<u>542,500</u>	<u>442,854</u>
Passed-Through - Philadelphia Redevelopment Authority:					
Brownfield Pilot Program	420076	66.811	BP993272-01-5	750,000	122,728
Subtotal Philadelphia Redevelopment Authority:				<u>750,000</u>	<u>122,728</u>
Passed-Through - Miscellaneous University Funding:					

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
North Phila Childhood Lead Prevention	141492	66.606	Acct #4-25342	50,000	9,343
Subtotal Miscellaneous University Funding:				<u>50,000</u>	<u>9,343</u>
Total U.S. Environmental Protection Agency:				<u>8,026,554</u>	<u>2,347,449</u>
 <u>U.S. Federal Emergency Management Agency</u>					
Passed-Through - PA Emergency Management Agency:					
Emergency Management Performance	100238	83.552	Emergency Mgmt S & F	97,631	97,631
Subtotal PA Emergency Management Agency:				<u>97,631</u>	<u>97,631</u>
Total U.S. Federal Emergency Management Agency:				<u>97,631</u>	<u>97,631</u>
 <u>U.S. Department of Education</u>					
Direct - U.S. Department of Education:					
Technology Challenge	160151	84.303	R303K010079	99,892	14,500
Subtotal U.S. Department of Education:				<u>99,892</u>	<u>14,500</u>
Passed-Through - PA Department of Health:					
Governor's Discretionary Fund	140824	84.186	ME 00136	146,137	27,370
Governor's Discretionary Fund	141761	84.186	ME 00136	146,137	146,137
Subtotal PA Department of Health:				<u>292,274</u>	<u>173,507</u>
Passed-Through - PA Department of Education:					
Literacy Comm - Career Link	050219	84.002	041-02-2047	42,230	42,230
Literacy Comm - Staff Development	050215	84.002	099-02-2105	145,885	143,436
Subtotal PA Department of Education:				<u>188,115</u>	<u>185,666</u>
Passed-Through - PA Department of Public Welfare:					
MR - Early Intervention (907)	141777	84.181	ME6300120108	1,692,340	1,692,340
Subtotal PA Department of Public Welfare:				<u>1,692,340</u>	<u>1,692,340</u>
Passed-Through - School District of Philadelphia:					
After-School Program- Frankford Fam Dev Ctr	080151	84.186	Agreement	105,400	105,636
Subtotal School District of Philadelphia:				<u>105,400</u>	<u>105,636</u>
Total U.S. Department of Education:				<u>2,378,021</u>	<u>2,171,648</u>

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
U.S. Department of Health & Human Services					
Direct - U.S. Department of Health & Human Services:					
Healthy People 2010	142181	93.000	Order No. 01T21167901	15,000	1,723
Metropolitan Medical Strike Team	100061	93.000	282-97-0029	550,000	77,194
Integrated Managed Care - MCH Grant	141490	93.110	5 H25 MC 00122-04	50,000	20,997
Tuberculosis Control Program	140781	93.116	U52/CCU300451-20-1	1,361,910	642,103
Tuberculosis Control Program	141821	93.116	U52/CCU300451-21-1	1,219,244	395,958
Varicella Surveillance	140772	93.185	U66/CCU311179-07	271,820	87,986
Varicella Surveillance	141820	93.185	U66/CCU311179-08	277,031	47,773
Child. Lead Poisoning Prevent Pgm (CLPPP)	141825	93.197	US7/CCU319880-01	700,000	689,069
CJ Treatment Network For Women-CSAT	840106	93.229	5 UD8 TI11175-04	1,450,000	9,477
CJ Treatment Network For Women-CSAT	840202	93.229	4 UD8 TI11175-05-1	1,182,280	290,034
Post - DETOX Interim Trmt Enhancement	141767	93.230	1 H79 TI 12842-01	498,765	370,999
Targeted Capacity Exp (DETOX)-CM	141528	93.230	5 H79 TI 11521-02	695,163	4,202
Targeted Capacity Exp (DETOX)-CM	140831	93.230	5 H79 TI 11521-03	966,959	504,497
Childhood Immunization Program	141305	93.268	H23/CCH311516-05-8	4,033,833	15,985
Childhood Immunization Program	140761	93.268	H23/CCH311516-06-1	2,008,378	1,167,289
Childhood Immunization Program	141814	93.268	H23/CCH311516-07-2	2,170,396	951,219
Asthma Care Training for Kids	141549	93.283	U50/CCU320801-01	108,367	22,437
Enhanced Epidemiology & Lab Capacity	141822	93.283	U50/CCU316820-03-2	829,474	28,096
Epi & Lab Capacity for Infect Dis	141540	93.283	U50/CCU316820-01-2	371,641	44,115
Epi & Lab Capacity for Infect Dis	141547	93.283	U50/CCU316820-02	424,617	219,692
Court Improvement Program	840143	93.586	G-9901PASCIP	325,547	148,689
Court Improvement Program	840211	93.586	G-0001PASCIP	317,770	191,338
HIV Emergency Relief CQI	140873	93.914	2 H89 HA 00013-11	518,481	121,143
HIV Emergency Relief Project	141496	93.914	5 H89 HA 00013-10 R2	17,743,169	48,388
HIV Emergency Relief Project	140793	93.914	2 H89 HA 00013-11	1,366,795	1,301,940
HIV Emergency Relief Project	140794	93.914	2 H89 HA 00013-11	20,860,406	16,986,033
HIV Emergency Relief Project	141832	93.914	5 H89 HA 00013-12	300,000	229,432
HIV Emergency Relief Project	141831	93.914	5 H89 HA 00013-12	518,481	146,403
HIV Emergency Relief Project	141715	93.914	5 H89 HA 00013-12	1,224,909	137,237
HIV Emergency Relief Project	141813	93.914	5 H89 HA 00013-12	21,479,591	4,525,446
HIV Emergency Relief UA/CMI	140874	93.914	2 H89 HA 00013-11	174,600	99,584
HIV Planning	141550	93.918	1 PO6 HA 00463-01	50,000	34,933
Outpatient HIV Early Intervention	140760	93.918	2 H76 HA 00077-10-1 R	761,076	483,783
Outpatient HIV Early Intervention	141710	93.918	5 H76 HA 00077-11-1	800,476	238,342
Healthy Start - Eliminate Disparities	141730	93.926	H49 MC 00041-02	445,325	445,015
Healthy Start - Infrastructure/Capacity	141535	93.926	1 H50 MC 00019-01	150,000	4,300

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2001 to June 30, 2002

<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>
Healthy Start - NBHD Lending Closet	080148	93.926	1 H49 MC 00135-01	74,685	33,471
Healthy Start - North	140879	93.926	5 H49 MC 00041-03	500,000	7,811
Healthy Start Initiative	141720	93.926	1 H49 MC 00135-01	2,050,315	1,985,371
Healthy Start Initiative	140758	93.926	4 H96 MC 00017-09-04	1,985,171	127,634
Healthy Start Initiative	140819	93.926	1 H49 MC 00135-01	2,050,315	39,008
Healthy Start Initiative-Elim Disparities	140209	93.926	1 H49 MC 00041-01	433,232	31,902
AIDS Prevention Project	140559	93.940	U62/CCU304524-08-2	4,957,584	3,472
AIDS Prevention Project	140790	93.940	U62/CCU304524-12	7,001,052	4,335,109
AIDS Prevention Project	141811	93.940	U62/CCU304524-13	3,200,705	2,714,376
HIV/AIDS Surveillance & Seroprevalence	140783	93.944	U62/CCU306217-10-4	1,621,478	677,699
HIV/AIDS Surveillance & Seroprevalence	141808	93.944	U62/CCU306217-11-2	1,416,004	517,209
Sexually Transmitted Disease Control	141533	93.977	H25/CCH304327-10-2	2,101,580	70,267
Sexually Transmitted Disease Control	140764	93.977	H25/CCH304327-11-2	2,186,844	1,433,066
Sexually Transmitted Disease Control	141815	93.977	H25/CCH304327-12-1	2,145,546	667,365
Sexually Transmitted Disease Infertility	140765	93.977	H25/CCH304327-11-2	387,919	269,645
Sexually Transmitted Disease Infertility	141816	93.977	H25/CCH304327-12-1	387,919	78,486
Subtotal U.S. Department of Health & Human Services:				118,721,853	43,724,741
 Passed-Through - PA Department of Health:					
Mobile Mammography - C & B Cancer	140814	93.919	ME 99-098	154,519	201,043
Alcohol Block Grant Treatment	140835	93.959	ME 00136	2,667,530	31,189
Alcohol Block Grant Treatment	141793	93.959	ME 00136	2,667,530	2,656,782
Alcohol Prevention Block	140825	93.959	ME 00136	751,428	34,132
Alcohol Prevention Block	141762	93.959	ME 00136	751,428	748,287
Drug Block Grant Treatment	141475	93.959	ME 95136	7,913,788	24,370
Drug Block Grant Treatment	140834	93.959	ME 00136	7,464,314	291,094
Drug Block Grant Treatment	141792	93.959	ME 00136	7,464,314	7,459,641
Drug Prevention Block	140826	93.959	ME 00136	1,927,811	57,040
Drug Prevention Block	141763	93.959	ME 00136	1,927,811	1,909,330
Cardiovascular Risk Reduction Svc	140777	93.991	ME 99010	108,782	2,152
Cardiovascular Risk Reduction Svc	141746	93.991	ME 99010	108,782	98,942
Diabetes Education Grant	141824	93.991	ME 00193	200,000	180,000
Injury Prevention Program	140778	93.991	ME 99010	209,339	1,724
Injury Prevention Program	141747	93.991	ME 99010	209,340	207,011
Tuberculosis Control Program	141817	93.991	ME 00089	123,000	120,118
Childhood Lead Poisoning Prevent Block	140797	93.994	ME 99101	517,785	1,290
Childhood Lead Poisoning Prevent Block	141738	93.994	ME 99101	461,382	445,465
Childhood Lead Poisoning Prevent CDC	140798	93.994	ME 99101	832,176	6,573

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2001 to June 30, 2002

<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>
Childhood Lead Poisoning Prevent MA	141740	93.994	ME 99101	56,426	56,426
Children w/ Special Health Care Needs	140786	93.994	ME 99019	333,892	19,434
Children w/ Special Health Care Needs	141733	93.994	ME 99019	114,194	95,697
MIC Primary Preventive Services	140784	93.994	ME 99019	1,364,085	103,634
MIC Primary Preventive Services	141732	93.994	ME 99019	1,362,016	1,331,038
Prevent & Primary Health/Children	140796	93.994	ME 99019	1,993,265	63,280
Prevent & Primary Health/Children	141735	93.994	ME 99019	1,881,360	1,851,573
Subtotal PA Department of Health:				43,566,297	17,997,266
Passed-Through - PA Department of Education:					
Federal Urban Rodent Control	141548	93.283	U50/CCU320265-01	249,849	72,147
Subtotal PA Department of Education:				249,849	72,147
Passed-Through - PA Department of Public Welfare:					
MH - Terrorism Related Relief (802)	141948	93.003	ME 6300110108	98,855	98,855
MH - Homeless Grant (769)	141772	93.150	ME 6300110108	282,000	282,000
Family Centers Grant	221027	93.556	ME 982211600	323,043	293,052
HAP - Bridge Housing F	240330	93.558	ME 6300210151	259,814	259,814
HAP - Case Management	240331	93.558	ME 6300210151	34,986	34,986
HAP - Rental Assistance	240332	93.558	ME 6300210151	83,839	83,839
MH - MPP (705)	141826	93.558	ME6300110108	1,605,520	106,239
Temporary Assistance to Needy Families	220369	93.558	ME 9661600151	105,315,053	105,315,053
Child Support Enforcement	840231	93.563	Title IV - D	13,582,587	13,582,588
Child Support Enforcement	690131	93.563	Title IV- D	902,991	902,991
Unallocated IV-D Payments	840008	93.563	ME 4513321800	25,344,274	9,568,782
Refugee Targeted Assistance	100106	93.566	ME 964071900-01	595,400	8,206
Refugee Targeted Assistance	100205	93.566	ME 999201900	653,226	23
Refugee Targeted Assistance	100239	93.566	ME 11900001-01	690,845	671,383
Emergency Energy Assistance	260054	93.568	Award 10/23/2000	502,900	6,311
Emergency Energy Assistance	260081	93.568	Award Letter - Budget	509,750	461,377
Family Centers Grant	221028	93.590	ME 982211600	8,682	4,711
Title IV-B	220375	93.645	ME 105111600	2,029,398	2,029,398
AFCARS	220370	93.658	ME 105191600	271,911	271,911
Title IV-E Placement Maintenance	220372	93.658	ME 105111600	122,852,497	122,852,497
Title IV-E Adoption Assistance	220373	93.659	ME 195111600	16,759,658	16,759,657
Child Protective Services	221010	93.667	Award 07/26/2001	2,888,308	2,730,251
Family Preservation Funds	140841	93.667	ME 105101600	605,304	8,844
Family Preservation Funds	141804	93.667	ME 105111600	605,304	561,082

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2001 to June 30, 2002

<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>
HAP - Administration	240333	93.667	ME 6300210151	249,681	249,681
HAP - Case Management	240334	93.667	ME 6300210151	996,643	996,643
HAP - Case Management	062038	93.667	ME 6300210151	752,000	752,000
HAP - Clean and Sober	240307	93.667	ME 6300210051	1,638	1,638
HAP - Emergency Shelter Grant	240318	93.667	ME 6300210151	149,676	149,676
HAP - Pgm Income	240320	93.667	Program Income	8,414	8,414
HAP - Specialized Residences	240335	93.667	ME 6300210151	35,000	35,000
MH - SSBG (734)	141770	93.667	ME 6300110108	7,902,745	7,902,745
MR - SSBG (933)	141778	93.667	ME 6300120108	2,408,719	2,408,719
MR - SSBG-EIN (935)	141779	93.667	ME 6300120108	329,345	329,345
Title IV-E Independent Living	220217	93.674	Award 08/24/1999	932,829	4,204
Title IV-E Independent Living	220361	93.674	Award 10/10/2000	932,829	286,850
Title IV-E Independent Living	221019	93.674	ME 105111600	1,042,829	607,427
Title IV-E Independent Living/AIP	080138	93.674	Award 09/20/2000	199,203	59,475
Title IV-E Independent Living/AIP	080161	93.674	ME 105111600	199,203	120,196
MH - Intensive Case Mgt (717/956)	141771	93.778	ME 6300110108	15,489	15,489
MR - TSM Admin Costs (931)	141782	93.778	ME 6300120108	2,234,966	2,234,966
MR - Waiver (931)	141781	93.778	ME 6300120108	88,598,129	87,999,607
MR - Waiver EIN (942)	141783	93.778	ME 6300120108	1,308,691	1,308,691
MR - Waiver-Admin (931)	141780	93.778	ME 6300120108	6,581,816	6,401,585
Title IV-E Medical Assistance	220374	93.778	P. L. 96-272 of 1980	996,916	996,916
MH - CMHSBG (903)	141773	93.958	ME 6300110108	3,406,168	3,406,168
HAP - Bridge Housing (PENNFREE)	240322	93.959	ME 6300210151	1,251,800	1,251,800
HAP - PENNFREE Program Income	240323	93.959	Program Income	84,644	48,615
Subtotal PA Department of Public Welfare:				417,425,518	394,469,699
Passed-Through - PA Department of Community and Economic Development:					
Supported Work Program (Workwise)	080160	93.558	21-150-0005	1,124,934	783,616
Community Services Block Grant	080131	93.569	20-763-0001	133,255	71,387
CSBG - Administration	080132	93.569	20-763-0001	3,395,822	1,301,408
CSBG - CSP	080133	93.569	20-763-0001	4,778,893	3,246,523
CSBG - Recreation Support	080168	93.569	20-763-0001	23,654	577
Empowerment Zone	080035	93.667	G-9501-PA-EZUR	79,017,404	14,902,658
Subtotal PA Department of Community and Economic Development:				88,473,962	20,306,170
Passed-Through - PA Executive Offices:					
Welfare Fraud Unit	690132	93.560	ME 181401	910,000	791,962

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2001 to June 30, 2002

<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 PA Executive Offices:				910,000	791,962
Passed-Through - Miscellaneous Other:					
Title IV-E Training (Regional Tr Center)	221021	93.658	Award Letter	248,932	200,045
Subtotal Miscellaneous Other:				248,932	200,045
Passed-Through - Miscellaneous Foundation/Trust Funding:					
Comm on Aging - Consumer Educ Project	050150	93.779	90AM2093	29,078	2,993
Comm on Aging - Consumer Educ Project	050206	93.779	90AM2093	24,078	23,521
Subtotal Miscellaneous Foundation/Trust Funding:				53,156	26,514
Passed-Through - Family Planning Council:					
Circle Of Care - Pediatric AIDS	140768	93.153	COC020302	127,079	24,588
Circle Of Care - Pediatric AIDS	141711	93.153	020305	130,891	105,101
Family Planning Services	141722	93.217	020301	335,845	335,522
Mobile Mammography - C & B Cancer	140878	93.919	ME 99-098	227,959	166,996
Family Planning - Genetic Screening	141723	93.994	020303	12,315	12,315
Walk-In Pregnancy Testing Demo	141719	93.994	020304	13,655	13,655
Subtotal Family Planning Council:				847,744	658,177
Passed-Through - Philadelphia Corporation for the Aging:					
Older Adult Program	160142	93.044	Award Letter	654,575	8,418
Older Adult Program	160179	93.044	Award Letter	581,000	538,408
West Oak Lane Senior Center	080154	93.044	1011301	128,136	112,808
West Oak Lane Senior Center	080129	93.045	111-300	122,411	546
Comm On Aging - Apprise	050148	93.779	130125	16,189	1,029
Comm On Aging - Apprise	050205	93.779	130125	16,189	16,137
Subtotal Philadelphia Corporation for the Aging:				1,518,500	677,346
Passed-Through - Miscellaneous Non-Profit Funding:					
Interpreter Service FMC	141713	93.987	PHPSP0001	66,000	66,000
Subtotal Miscellaneous Non-Profit Funding:				66,000	66,000
Passed-Through - Miscellaneous University Funding:					
Com Integration-SMIS/Supp Housing	140820	93.242	5-37875A	48,813	48,813
Subtotal Miscellaneous University Funding:				48,813	48,813

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2001 to June 30, 2002

<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:				<u>672,130,624</u>	<u>479,038,880</u>
<u>U.S. Corporation for National & Community Service</u>					
Direct - U.S. Corporation for National & Community Service:					
Foster Grandparents	080128	94.011	439A013/20	450,276	208,362
Foster Grandparents	080153	94.011	02SFAPA013 02SF	451,776	201,560
Subtotal U.S. Corporation for National & Community Service:				<u>902,052</u>	<u>409,922</u>
Total U.S. Corporation for National & Community Service:				<u>902,052</u>	<u>409,922</u>
<u>U.S. Social Security Administration</u>					
Direct - U.S. Social Security Administration:					
SSA Prisoner Incentive Payments	230013	96.006	PA0102	309,200	309,200
Subtotal U.S. Social Security Administration:				<u>309,200</u>	<u>309,200</u>
Total U.S. Social Security Administration:				<u>309,200</u>	<u>309,200</u>
<u>U.S. Miscellaneous Federal Assistance</u>					
Direct - U.S. Miscellaneous Federal Assistance:					
Homeless Alcoholic Men	140838	99.000	DACA-311-84-204	61,000	61,000
Subtotal U.S. Miscellaneous Federal Assistance:				<u>61,000</u>	<u>61,000</u>
Total U.S. Miscellaneous Federal Assistance:				<u>61,000</u>	<u>61,000</u>
Total Schedule of Expenditures of Federal Awards:				<u><u>2,046,070,604</u></u>	<u><u>663,137,170</u></u>

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

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**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal financial assistance programs of the City of Philadelphia (City). The City’s reporting entity is defined in Note 1 to the City’s annual financial statements. All federal financial assistance received directly by the primary government from federal agencies as well as federal financial assistance passed through other governmental agencies is included on this schedule. Federal financial assistance, if any, relating to the City’s component units is reported separately by other auditors. Except for the programs listed in note 3 A through 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 annual financial statements include the operations of the following entities and their expenditures of federal awards. Amounts listed include funds provided directly by the federal government and, in some cases, significant funds received first by the City of Philadelphia and passed on to the respective entities. Only funds received first by the city, and then passed on, have been included in the accompanying Schedule of Expenditures of Federal Awards. These entities have had separately performed financial statement audits conducted in accordance with the *U.S. Office of Management and Budget Circular A-133*:

<u>Entity</u>	<u>Expenditures of Federal Awards</u>
School District of Philadelphia	\$ 277,803,793
Community College of Philadelphia	\$ 25,935,938
Redevelopment Authority of the City of Philadelphia	\$ 39,976,970
Philadelphia Housing Authority	\$ 374,839,372
Philadelphia Housing Development Corporation	\$ 25,556,660
Philadelphia Authority for Industrial Development	\$ 41,589,730

3. NOTES TO SPECIFIC PROGRAMS

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

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

CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

Footnote 3 (continued)

distributed \$2,989,976 worth of food commodities to eligible “Recipient Agencies,” during fiscal 2002.

- 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 \$807,687 was placed on the items received during fiscal 2002. The Library used a formula based on an estimated cost per unit times the number of each item received.
- C. *HUD Section 108 Loans (14.248)* – The Federal Department of Housing and Urban Development (HUD) awards Section 108 Loans to the city for the purposes of Housing and Economic Development. The Housing portion is received by the primary government and disclosed on the Schedule of Expenditures of Federal Awards under CFDA 14.218 (City ID Numbers: 060124, 060159, and 060378). The Economic Development portion is received by the Philadelphia Industrial Development Corporation (PIDC), a quasi-governmental agency. There was no Economic Development loan activity for fiscal year 2002. 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, 2002 (\$2,783,153) the city repaid \$1,358,435 leaving a balance due of \$1,424,718. The balance due represents the amount loaned by PHA, to the city, during fiscal year 2002.
- 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 2002, the property was valued at \$4,028 which reflects 23.3% of the original Federal Government purchase price (\$17,287).

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

Footnote 3 (continued)

- F. *PENNVEST Loan (66.468)*: During fiscal year 2002, the city received \$2,752,554 of federal funding (Capitalization Grants for Drinking Water) in the form of reimbursement loans through PENNVEST (Pennsylvania Infrastructure Investment Authority). As of June 30, 2002 the total received from PENNVEST was \$3,805,788 leaving an available balance of \$2,894,212. PENNVEST offers low interest loans to replace leaded and aging water mains throughout the city and to install on-line turbidimeters on each filter at the Belmont Filter Plant.

4. MAJOR PROGRAMS

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

5. CITY ID NUMBER

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

6. GOVERNMENTAL FUNDING AWARDED BY THE CITY

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

<u>Source</u>	<u>Program</u>	<u>Funding</u>
10.558	Child and Adult Care Food Program	16,668
10.568	Emergency Food Assistance Program (Administrative Costs)	246,094
14.218	Community Development Block Grants/Entitlement Grants	62,106,991
14.231	Emergency Shelter Grants Program	1,200,949
14.235	Supportive Housing Program	2,285,969
14.238	Shelter Plus Care	2,784,033
14.239	HOME Investment Partnerships Program	21,998,757
14.241	Housing Opportunities for Persons with AIDS	3,808,184
14.900	Lead Based Paint Hazard Control in Privately Owned Housing	297,269
16.523	Juvenile Accountability Incentive Block Grants	203,304
16.579	Byrne Formula Grant Program	100,000
17.258	WIA Adult Program	169,440
84.181	Special Education-Grants for Infants & Families with Disabilities	1,592,659
84.186	Safe & Drug-Free Schools & Communities - State	146,137

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

Footnote 6 (continued)

<u>Source</u>	<u>Program</u>	<u>Funding</u>
93.150	Projects for Assistance in Transition from Homelessness (PATH)	282,000
93.556	Promoting Safe and Stable Families	221,172
93.558	Temporary Assistance for Needy Families	66,050,343
93.590	Community Based Family Resource and Support Grants	8,682
93.658	Foster Care -Title IV-E	60,115,690
93.667	Social Service Block Grant	28,097,913
93.674	Independent Living	443,147
93.778	Medical Assistance Program	95,663,567
93.914	HIV Emergency Relief Project Grants	18,095,436
93.926	Healthy Start Initiative	2,073,108
93.940	HIV Prevention Activities - Health Department Based	3,999,459
93.944	HIV/AIDS Surveillance	1,455,305
93.958	Block Grants for Community Mental Health Services	3,406,168
93.959	Block Grants for Prevention & Treatment of Substance Abuse	13,149,615
93.987	Health Programs for Refugees	60,500
93.994	Maternal & Child Health Services Block Grant to the States	2,170,378
99.000	Miscellaneous : Other Federal Assistance	42,503,352
	Total Subrecipient Funding:	434,752,289

7. EMPOWERMENT ZONE

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

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

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2001 to June 30, 2002

<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	141775	ME 6300110108	6,054,846	6,054,846
MH - CMHSBG (903)	93.958	141773	ME 6300110108	3,406,168	3,406,168
MH - Homeless Grant (769)	93.150	141772	ME 6300110108	282,000	282,000
MH - Intensive Case Mgt (717/956)	93.778	141771	ME 6300110108	15,489	15,489
MH - MPP (705)	93.558	141826	ME6300110108	1,605,520	106,239
MH - Program Income	00.000	149990	Program Income	80,293,699	80,293,699
MH - Program Maintenance (140)	00.000	141774	ME 6300110108	117,206,210	117,206,210
MH - Specialized Residences (160)	00.000	141776		1,342,380	1,342,380
MH - SSBG (734)	93.667	141770	ME 6300110108	7,902,745	7,902,745
MH - Terrorism Related Relief (802)	93.003	141948	ME 6300110108	98,855	98,855
MR - Community Services (156)	00.000	141790	ME 6300120108	35,098,733	34,910,274
MR - Early Intervention (117)	00.000	141786	ME 6300120108	9,872,354	9,835,521
MR - Early Intervention (907)	84.181	141777	ME6300120108	1,692,340	1,692,340
MR - Program Income	00.000	149991	Program Income	17,348,011	17,348,011
MR - SSBG (933)	93.667	141778	ME 6300120108	2,408,719	2,408,719
MR - SSBG-Ein (935)	93.667	141779	ME 6300120108	329,345	329,345
MR - TSM Admin Costs (931)	93.778	141782	ME 6300120108	2,234,966	2,234,966
MR - Waiver (156)	00.000	141789	ME 6300120108	77,791,891	76,779,705
MR - Waiver (931)	93.778	141781	ME 6300120108	88,598,129	87,999,607
MR - Waiver EIN (942)	93.778	141783	ME 6300120108	1,308,691	1,308,691
MR - Waiver-Admin (156)	00.000	141787	ME 6300120108	6,581,816	6,401,585
MR - Waiver-Admin (931)	93.778	141780	ME 6300120108	6,581,816	6,401,585
Total Mental Health/Mental Retardation:				468,054,723	464,358,980
<u>Children and Youth Program</u>					
Act 148 Child Welfare Services	00.000	220377	ME 6300210151	179,125,225	179,125,225
Act 148 YDC/Castille Beds Cost	00.000	220377	PA DPW Invoice	10,212,449	10,212,449
Child Protective Services	93.667	221010	Award Lettter 07/26/01	2,888,308	2,730,251
Temporary Assistance to Needy Families	93.558	220369	ME 9661600151	105,315,053	105,315,053
Title IV-B	93.645	220375	ME 105111600	2,029,398	2,029,398
Title IV-B State Match	00.000	220376	ME 105111600	676,466	676,466
Title IV-E Adoption Assistance	93.659	220373	ME 195111600	16,759,658	16,759,657

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2001 to June 30, 2002

<u>Pa. DPW Program</u>	City			Grant	Grant
<u>Project Title</u>	CFDA	ID	Contract	Awards	Expenditures
	Number	Number	Number		
Title IV-E Indep Living/AIP	93.674	080138	Award Letter 09/20/200	199,203	59,475
Title IV-E Indep Living/AIP	93.674	080161	ME 105111600	199,203	120,196
Title IV-E Independent Living	93.674	221019	ME 105111600	1,042,829	607,427
Title IV-E Independent Living	93.674	220217	Award Letter 08/24/99	932,829	4,204
Title IV-E Independent Living	93.674	220361	Award Letter 10/10/200	932,829	286,850
Title IV-E Medical Assistance	93.778	220374	P. L. 96-272 of 1980	996,916	996,916
Title IV-E Placement Maintenance	93.658	220372	ME 105111600	122,852,497	122,852,497
Title IV-E Program Income	00.000	229999	Program Income	2,851,549	2,851,549
Total Children and Youth Program:				<u>447,014,412</u>	<u>444,627,613</u>
 <u>Combined Homeless Assistance Program</u>					
HAP - Administration	00.000	240338	ME 6300210151	120,662	120,662
HAP - Administration	93.667	240333	ME 6300210151	249,681	249,681
HAP - Bridge Housing (PENNFREE)	93.959	240322	ME 6300210151	1,251,800	1,251,800
HAP - Bridge Housing - F	93.558	240330	ME 6300210151	259,814	259,814
HAP - Bridge Housing Program	00.000	240289	ME 6300210051	159,059	159,059
HAP - Bridge Housing Program	00.000	240316	ME 6300210151	1,552,639	1,552,639
HAP - Case Management	93.667	062038	ME 6300210151	752,000	752,000
HAP - Case Management	93.667	240334	ME 6300210151	996,643	996,643
HAP - Case Management	93.558	240331	ME 6300210151	34,986	34,986
HAP - Case Management Grant	00.000	240288	ME 6300210051	37,661	37,661
HAP - Case Management Grant	00.000	240315	ME 6300210151	726,852	726,852
HAP - Clean and Sober	93.667	240307	ME 6300210051	1,638	1,638
HAP - Emergency Shelter Grant	93.667	240318	ME 6300210151	149,676	149,676
HAP - Emergency Shelter Grant	00.000	240319	ME 6300210151	1,542,512	1,542,512
HAP - Housing and Rental Assistance	00.000	240291	ME 6300210051	38,526	38,526
HAP - Housing and Rental Assistance	00.000	240317	ME 6300210151	181,175	181,175
HAP - PENNFREE Program Income	93.959	240323	Program Income	84,644	48,615
HAP - Prog Income	00.000	240321	Program Income	113,587	92,558
HAP - Prog Income	93.667	240320	Program Income	8,414	8,414
HAP - Rental Assistance	93.558	240332	ME 6300210151	83,839	83,839
HAP - Specialized Residences	93.667	240335	ME 6300210151	35,000	35,000
Total Combined Homeless Assistance Program:				<u>8,380,808</u>	<u>8,323,750</u>

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2001 to June 30, 2002

<u>Pa. DPW Program</u>	CFDA	City	Contract	Grant	Grant
<u>Project Title</u>	Number	ID	Number	Awards	Expenditures
<u>Human Services Development Fund</u>					
HSDF - Adult Placement	00.000	240326	ME 6300230151	1,054,341	1,054,341
HSDF - Case Management	00.000	240325	ME 6300230151	1,071,581	1,071,581
HSDF - Children & Youth	00.000	220358	ME 6300230051	2,366,056	0
HSDF - Children & Youth	00.000	221017	ME 6300230151	2,247,905	2,247,905
HSDF - CODAAP	00.000	141797	ME 6300230151	520,000	520,000
HSDF - Comm Based Prev Serv	00.000	221026	ME 6300230151	97,938	97,938
HSDF - Housing Services	00.000	240327	ME 6300230151	1,060,208	1,060,208
HSDF - Juvenile Justice	00.000	221016	ME 6300230151	173,250	173,250
HSDF - Lead Abatement	00.000	141949	ME 6300230151	263,000	263,000
HSDF - Lead Base Program	00.000	240339	ME 6300230151	107,915	107,915
HSDF - MH	00.000	141798	ME 6300230151	1,883,300	1,883,300
HSDF - Program Income	00.000	221018	Interest Income	13,661	13,661
HSDF - Protective Services	00.000	240328	ME 6300230151	150,205	150,205
HSDF - Violence Reduction	00.000	160182	ME 6300230151	371,977	371,977
HSDF - Welcome New Families	00.000	141734	ME 6300230151	171,263	171,263
HSDF - Youth Access Centers	00.000	160181	ME 6300230151	320,102	320,102
Total Human Services Development Fund:				11,872,702	9,506,646
<u>Child Support Enforcement</u>					
Child Support Enforcement	93.563	840231	Title IV - D	13,582,587	13,582,588
Child Support Enforcement	93.563	690131	Title IV- D	902,991	902,991
Unallocated IV-D Payments	93.563	840008	ME 4513321800	25,344,274	9,568,782
Total Child Support Enforcement:				39,829,852	24,054,360
<u>Other PaDPW Assistance</u>					
ACT 152 (App 120)	00.000	140842	ME 630119908	2,491,756	167,921
ACT 152 (App 120)	00.000	141806	ME 600110008	2,369,422	2,369,442
AFCARS	00.000	220371	ME 105191600	183,987	183,987
AFCARS	93.658	220370	ME 105191600	271,911	271,911
AIDS Personal Care Services	00.000	141807	ME 11234001	415,000	415,000
Behavioral Health Services/IGT	00.000	141765	ME 6300110008	12,082,539	12,082,539
Behavioral Health Services/IGT	00.000	140829	ME 6300119908	12,273,010	509,899
BHS/MRS Administration	00.000	140866	Part of MH/MR	3,171,485	15,583

The accompanying notes are an integral part of this schedule.

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2001 to June 30, 2002

<u>Pa. DPW Program</u>	City		Contract	Grant	Grant
<u>Project Title</u>	CFDA	ID			
Child Care Resources	00.000	260073	Award Letter 11/15/00	11,600	10,992
Child Welfare Educ For Leadership - CWEL	00.000	221014	Agreement	803,312	803,312
Emergency Energy Assistance	93.568	260054	Award Letter 10/23/200	502,900	6,311
Emergency Energy Assistance	93.568	260081	Award Letter - Budget	509,750	461,377
Family Centers Grant	93.556	221027	ME 982211600	323,043	293,052
Family Centers Grant	00.000	220353	ME 982201600	489,451	63,373
Family Centers Grant	00.000	221022	ME 982211600	167,515	167,515
Family Centers Grant	93.590	221028	ME 982211600	8,682	4,711
Family Preservation Funds	93.667	141804	ME 105111600	605,304	561,082
Family Preservation Funds	93.667	140841	ME 105101600	605,304	8,844
Fatherhood Initiative Program	00.000	080189	Award 02/21/02	25,000	25,000
Keystone Hospice	00.000	140771	ME 01700016	415,000	2,620
PIC - Welfare to Work	00.000	141409	Award Letter 10/29/98	82,360	20,590
Refugee Targeted Assistance	93.566	100205	ME 999201900	653,226	23
Refugee Targeted Assistance	93.566	100239	ME 11900001-01	690,845	671,383
Refugee Targeted Assistance	93.566	100106	ME 964071900-01	595,400	8,206
Reimburse Lawyer's Fees	00.000	840185	ME 6300119871	16,855	1,685
Total Other PaDPW Assistance:				39,764,657	19,126,357
Total Schedule of Expenditures of DPW Awards:				1,014,917,154	969,997,706

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

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 January 16, 2003):

Mental Health/Mental Retardation
Combined Homeless Assistance
Child Support Enforcement Program

3. GOVERNMENTAL FUNDING AWARDED BY THE CITY

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

<u>Source</u>	<u>Program</u>	<u>Funding</u>
State - DPW Mental Health/Mental Retardation		\$217,687,104
State - DPW Behavioral Health Services Initiative		12,082,539
State - DPW Children and Youth Program		105,062,319
State - DPW Combined Homeless Assistance Programs		5,118,111
	Total Pa. DPW Awards to Subrecipients:	<u><u>\$339,950,073</u></u>

INDEPENDENT AUDITOR'S SECTION

Auditor's Reports

Findings and Questioned Costs

Summary Schedule Prior Audit Findings



CITY OF PHILADELPHIA

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

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

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

We have audited the basic financial statements of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2002, and have issued our report thereon dated February 14, 2003. As discussed in the notes to the basic financial statements, the City of Philadelphia and its component units adopted the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments*, as of July 1, 2001. The implementation of this statement changed the method of presentation and disclosures. We did not audit the financial statements of the following organizations. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on the basic financial statements, insofar as it relates to the amounts included for those organizations, was based solely on the reports of the other auditors.

Primary Government

Municipal Pension Fund
Philadelphia Gas Works Retirement Reserve Fund
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 Parking Authority, Community Behavioral Health, and the Philadelphia Gas Works were not audited in accordance with *Government Auditing Standards*.

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

Compliance

As part of obtaining reasonable assurance about whether the City of Philadelphia, Pennsylvania's basic 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 basic 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 basic 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 basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

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 to be and should not be used by anyone other than these specified parties.

February 14, 2003

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

JONATHAN A. SAIDEL, CPA
City Controller



CITY OF PHILADELPHIA

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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, 2002. 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 basic financial statements include the operations of the entities and their respective expenditures of federal awards described in Note 2 to the Schedule of Expenditures of Federal Awards (Schedule). Only funds received by the City of Philadelphia and passed on to these agencies are included in the Schedule. Our audit, described below, did not include the operations of these entities because they had separate audits conducted in accordance with *U.S. Office of Management and Budget Circular A-133*.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the DPW Single Audit Supplement. Those standards 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, 2002. 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 02-1 through 02-6.

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.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgement, could adversely affect the City of Philadelphia, Pennsylvania's ability to administer a major federal or DPW program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 02-5 and 02-6.

A material weakness is a condition in which the design or operation of one or more of the

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

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

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 to be and should not be used by anyone other than these specified parties.

August 29, 2003

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

JONATHAN A. SAIDEL, CPA
City Controller



Findings And Questioned Costs

CITY OF PHILADELPHIA

Summary of Auditors' Results – June 30, 2002

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes no

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

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes no

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

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

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

Identification of major programs

<u>CFDA #</u>	<u>PROGRAM NAME</u>
10.559	Summer Food Service Program
14.218	Community Development Block Grant
14.241	Housing Opportunities for Persons with AIDS
16.592	Local Law Enforcement Block Grant
20.106	Airport Improvement Program
84.181	Special Education Grant for Infants and Families with Disabilities
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.667	Social Service Block Grant
93.778	Medical Assistance Program
93.958	Block Grants for Community Mental Health Services

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

Auditee qualified as low-risk auditee? yes no

CITY OF PHILADELPHIA

Index to Financial Statement Comments – June 30, 2002

<u>Comment No.</u>	<u>Comment Heading</u>	<u>Page</u>
1	Conduit Debt Activity	48
2	Workers' Compensation Claims Processing Control	50
3	Fixed Asset Accountability	52

1. CONDUIT DEBT ACTIVITY

In recent years, the city has entered into several major agreements with its component units to issue approximately \$2 billion in conduit debt. Although the long-term liabilities created by these transactions are shown on the city's financial statements, the city is not legally required to include this debt in the calculation of its debt incurring capacity. We believe certain aspects of these agreements are worthy of management's attention.

Difficulty in Obtaining Accounting Information

Because conduit debt is issued on behalf of the city, activity related to conduit debt (information relating to the amount and disposition of the bond proceeds, and the assets acquired or constructed with the proceeds) must be presented on the city's financial statements. Generally, the component units are not concerned with accumulating the accounting information or preparing the journal entries needed to properly record conduit debt activity because the activity is not presented in their financial statements. This casual attitude on behalf of the component units made it difficult for the Office of the Director of Finance (Finance) to obtain the information necessary to properly reflect conduit debt activity in the city's fiscal 2002 Comprehensive Annual Financial Report (CAFR).

During fiscal 2002, the city had to hire an outside accounting firm to prepare an analysis of the disposition of the proceeds from a Philadelphia Authority for Industrial Development (PAID) bond issue so that these amounts could be properly presented in the city's financial statements. Although PAID received administrative fees in connection with the bond issue, the accounting firm's fees were paid by the city.

Furthermore, there is currently no system in place to allow Finance to track the expenditure of bond proceeds over the life of the project and to properly record assets under construction without the assistance of the component units. As a result, the city may not be aware of all assets and expenditures related to the projects funded by the conduit debt bond issues.

We therefore recommend that Finance meet with the component units which have issued conduit debt to develop procedures for accumulating financial information that will enable the city to more effectively record conduit debt activity.

Debt Service Payments Misclassified

Payments to service conduit debt are classified in the city's financial statements as general management and support expenses rather than debt service (interest and principal) payments. Because the component units do not have the authority to levy taxes, they do not possess a dedicated funding stream necessary to satisfy the debt service requirements. As a result, the city must enter into agreements with the component units to provide the component units with the funds necessary to make the periodic interest and principal payments.

These agreements are often structured as lease or service agreements. For example, the city has entered into ground lease agreements with PAID for the construction of new stadiums. Therefore, the payments under these agreements will be classified as general management and support expenses in the city's financial statements, rather than debt service payments. Consequently, the debt service expenditures in the city's CAFR do not reflect the true cost of servicing all outstanding debt. Although Finance recognizes the lease agreements as governmental debt payable in the CAFR footnotes, the city's periodic payments for these agreements averaging \$111 million per year for the next five years will not be classified as debt service payments in the basic financial statements. To prevent the misinterpretation of the nature of these payments by the readers of the financial statements, we recommend that Finance classify future lease and service agreements payments as debt service payments.

Response

Difficulty in Obtaining Accounting Information

During the Government Accounting Standards Board (GASB) 34 implementation process, meetings were held with representatives of the Redevelopment Authority (RDA), Philadelphia Authority for Industrial Development (PAID), City Controller's Office and Finance Department. These meetings were conducted to discuss conduit debt as well as other GASB 34 related matters. Separate meetings to discuss specific aspects of conduit debt were also conducted with these two organizations. The City's need to properly account for this debt were conveyed to the organizations. As a result, an outside consultant was hired to assist in the analysis of the financial transactions related to the stadium financing deals.

For any future conduit debt issues, the Office of the Director of Finance will specify in writing to the appropriate component unit exactly what the City's needs are in order to properly account for all conduit debt activity before the debt is issued.

Debt Service Payments Misclassified

The City of Philadelphia enters into Lease and Service Agreements with component units responsible for issuing conduit debt. These Lease and Service Agreements are fully disclosed in the footnotes to the financial statements in the City's Comprehensive Annual Financial Report. We believe that taking the financial statements and footnotes as a whole, the City is properly reflecting its obligations related to conduit debt.

2. WORKERS' COMPENSATION CLAIMS PROCESSING CONTROL

The city 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 2002, the city, which self-insures for this risk, incurred \$33 million in costs related to the workers' compensation program.

The Risk Management Division of Finance (Risk Management) is responsible for the city's workers' compensation program; however, Risk Management does not directly administer the program. Instead, the city contracts with a Third Party Administrator (TPA) to process employees' injury claims. Under this contract, the TPA is responsible for providing comprehensive health services to injured employees, as well as case and claims management services for the city. Because the services provided by the TPA are the principal component of the city's workers' compensation program, it is essential for the city to have reasonable assurance that workers' compensation claims processed by the TPA are valid, complete, recorded correctly and disbursed in accordance with an established claims settlement process.

In our fiscal 2001 report to management, we reported that the city does not have such assurance because it relies too heavily on controls at the TPA without assurance that adequate controls are in place and effective. We recommended that Risk Management obtain a service auditor's report on the TPA's controls placed in operation and the effectiveness of those controls that are relevant to the services the TPA provides to the city. City management responded that a service auditor's report will be required in all future contracts with a TPA.

The city recently selected a new TPA to administer the workers' compensation program. However, our review of the selection process disclosed that the city, in its request for proposals from contractors, did not include a provision for a service auditor's report. We have been informed that the contract with the new TPA for fiscal 2004 is being finalized.

In order to minimize the risk of unpaid, erroneous, or fraudulent workers' compensation claims charged to the city, we recommend that the contract with the new TPA include a provision requiring the TPA to annually obtain and submit a service auditor's report. This report should be prepared by an independent auditor and should provide an opinion on the TPA's controls placed in operation and the effectiveness of those controls that are relevant to the services provided to the city.

Response

The Risk Management Division holds weekly meetings with the Third Party Administrator to review their operations. Risk Management reserves the right to audit the TPA at anytime without restriction. Additionally, under the contract the City may:

“From time to time during the Initial Term and any Additional Term(s) of the Contract, and for a period of five (5) years after termination of the Contract, the City may audit Provider’s performance under the Contract. Audits may be conducted by representatives of the Department

or other authorized City representatives including, with out limitation, the City Controller. If so requested, Provider shall submit to the City all vouchers or invoices presented for payment pursuant to the Contract, all cancelled checks, work papers, books, records and accounts upon which the vouchers or invoices are based, and any and all documentation and justification in support of expenditures or fees incurred pursuant to the Contract. All books, invoices, vouchers, records, reports, cancelled checks and other materials shall be subject to periodic review and audit by the City.”

3. FIXED ASSET ACCOUNTABILITY

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

We still noted that when renovations are made to city assets, the cost of the assets being replaced might not be removed from the city's records. We were informed that this occurs because the fixed asset ledger often lists an aggregate cost for the asset and the value of the specific components being replaced cannot be determined. Consequently, depreciation expense will be taken on assets that are no longer in service.

Also, land values in the fixed asset ledger are still reflected as lump sum amounts. For example, the land value for Fairmount Park Proper - East and West is \$126 million. Individual properties situated on this land parcel such as the Philadelphia Zoo, various Fairmount Park buildings and golf courses are included in the fixed asset ledger with no land cost assigned to them. This methodology does not allow Finance to maintain an accurate book value for many individual properties.

Finally, Finance did not properly disclose the addition and deletion activity for equipment in the Capital Asset Activity footnote for governmental activities. Although the year-end asset balances were materially correct as presented, additions and deletions of personal property and vehicles were netted and presented as one amount rather than as individual totals. By netting the amounts, the footnote could mislead the reader to assume that no assets were sold or otherwise disposed of during the fiscal year.

We commend Finance for the steps it has taken to improve accountability for recent fixed asset renovations and acquisitions. However, any future plans to enhance the city's accounting system should take into consideration an integrated fixed asset accounting system that will provide accurate and useful information such as the book value for each city-owned asset. In the meantime, we recommend that Finance: (1) deflate the cost of renovations back to the acquisition date of the original asset to remove an estimated cost for the replaced asset from the city's books, (2) allocate lump sum land values where possible to the proper assets, (3) obtain the data necessary to properly present vehicle and personal property additions and deletions in the footnotes to the city's CAFR.

Response

The Accounting Bureau of the Finance Department has devoted considerable time and resources to upgrade and improve our existing Fixed Asset Database. We have re-categorized many of the asset types to provide a mechanism to identify assets that may be replaced in the future prior to their full depreciation. The entire fixed asset process is in the final stages of being fully documented. We believe that it would be cost prohibitive for the City to "reinvent the wheel" by implementing a new fixed asset system which would require deflating every asset

back to its original date of acquisition. We have concluded that the financial statements fairly present the fixed assets of the City in all material aspects.

With regards to the annual acquisition and disposal costs of personal property equipment, the Office of the Director of Finance will continue to request this information from the appropriate record keepers in a format that will enable us to properly reflect the annual changes to these assets.

ITY OF PHILADELPHIA

Index to Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2002

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02-6	Combined Homeless Assistance Program – Temporary Assistance for Needy Families – CFDA #93.558, Block Grant for the Prevention and Treatment of Substance Abuse – CFDA #93.959, Social Services Block Grant – CFDA #93.667, Pennsylvania Department of Public Welfare	64	\$489,599

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2002

02-1. 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 3 of 40 clients tested. The delay in creating these cases ranged between 36 and 518 days after receipt of applications for child support services. 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's Intake Unit is primarily responsible for processing applications for child support. Delays in opening cases within the specified time is a result of applications being received and processed by various units within Family Court that are not primarily responsible for this function. These other units are sometimes delayed in opening cases because of other responsibilities.
<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 establish procedures so that the Intake Unit processes all child support applications.
<u>Grantee's Response</u>	Family Court will review current case record establishment processes to determine if all child support cases can be processed at one or two locations to help meet the 20-day federal time-frame, or establish new procedures to provide for the timely processing of new child support cases.

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, 2002

02-2. 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 five years. This is in violation of Pennsylvania law and the Department of Public Welfare (DPW) program manual, which require these checks, totaling as much as \$3.7 million, to be escheated to the State after five years. The last escheat of unclaimed checks by Family Court took place in 1994.
<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 five years.
<u>Cause</u>	Child support beneficiaries often relocate without leaving accurate forwarding information. Labor intensive, cumbersome research must be performed to locate the beneficiaries. Family Court has not established regularly-performed procedures to carry out this function.
<u>Effect</u>	Uncashed benefit payments have not reached the State as intended, resulting in unnecessary accumulation of cash balances, cumbersome reconciliation procedures, and an opportunity for defalcations.
<u>Recommendation</u>	Family Court should develop routinely-performed procedures so that all necessary research and follow-up can be performed timely enough to allow for escheat of uncashed checks after a five year period.
<u>Grantee's Response</u>	The Family Court has recently established an Undistributed Collections (UDC) team, currently staffed with two (2) positions, to help reduce the amount of support collections on hold and enable cases reviewed to be escheated to the State. The Family Court recently participated in a federally sponsored UDC study and is awaiting a formal report and recommendations.
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, 2002

**02-3. SOCIAL SERVICES BLOCK GRANT - EMPOWERMENT ZONES PROGRAM
CFDA #93.667**

Condition

The Empowerment Zones Division (EZD) of the Mayor's Office of Community Services did not consistently monitor Empowerment Zones (EZ) subrecipient financial institution compliance with federal regulations relating to the draw down and return of unused federal funds that are intended to be used for revolving loan funds. Funding for this program is received through the Pennsylvania Department of Community and Economic Development.

Criteria

Office of Management and Budget (OMB) Circular A-133 Compliance Supplement indicates that a pass-through entity's responsibility includes that of monitoring the subrecipient's activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with applicable requirements.

The US Department of Health and Human Services (HHS) EZ regulations require that programs using awards to capitalize a revolving loan fund estimate amounts to be lent during a reasonable period [e.g., 90 days]. The program may draw down that amount for the loan fund. If a lending entity does not loan the entire amount of newly drawn funds within a reasonable amount of time, the program is to return the unused funds to the federal account.

Cause

Although required by EZD, subrecipient financial institutions did not include information about idle funds in monitoring reports. The EZD did not always enforce inclusion of this information on the monitoring reports. EZD's stated policy is to deduct surpluses from the upcoming quarter's projected loan request. That policy as well was not enforced. Additionally, the EZD did not document its review and calculation of idle funds held by financial institutions.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2002

02-3. SOCIAL SERVICES BLOCK GRANT - EMPOWERMENT ZONES PROGRAM
CFDA #93.667 (Continued)

Effect

The EZD violated OMB requirements related to subrecipient monitoring and HHS regulations regarding the draw down and return of unused funds. During fiscal 2002, all three financial institutions maintained significant cash surpluses. The lack of monitoring resulted in \$9.3 million of excess cash at year-end. The lack of monitoring also increases the likelihood that a misappropriation could occur and go undetected.

Recommendation

To ensure compliance with federal requirements related to the draw down and return of federal funds, we recommend the EZD ensure that subrecipient lending entities provide sufficient information in monitoring reports and that the EZD document its review for idle funds and cash management practices. Payments to subrecipients should be reduced by idle funds, and if funds are not used within a reasonable period after drawdown (e.g., 90 days), amounts should be returned to the grantor agency.

Grantee's Response

The EZ monitors the drawdown and return of federal funds. The time involved in completing such monitoring has caused the repayment of funds to lag behind, sometimes into the next fiscal year.

The Community Lending Institutions (CLIs) may retain funds drawn down for the purpose of making loans for a period not to exceed 180 days. If the loan is not settled at the end of the first 90 day period, the EZ will require return of the funds unless it is clear that loan will close in the next 90 days. The EZ will also require the return of interest earned starting on the 91st day. This policy was developed with the assistance of the U.S. Department of Health and Human Services and was determined to be consistent with the federal guidelines governing the use of EZ funds.

To ensure consistency with this policy, EZ staff meets quarterly with the directors of the community lending institutions to review quarterly reports and invoices. These

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2002

02-3. SOCIAL SERVICES BLOCK GRANT - EMPOWERMENT ZONES PROGRAM
CFDA #93.667 (Continued)

reports include copies of bank statements indicating cash on hand and interest earned. In particular, the EZ reconciles the loans invoiced with the loans settled, paying attention to the amount of time a particular loan may be “in the pipeline” or “committed” before it is settled. When this reconciliation indicates that the lending activity is not keeping pace with CLI invoicing, adjustment are made to the invoice to prevent the drawdown of funds, which in the judgment of the EZ, are likely to be at risk for being idle. When the results of this programmatic review indicate that funds are at risk of being idle, a formal fiscal review is scheduled to determine the amount of the idle funds, if any.

The EZ will create a better system for documenting its review of idle funds and cash management practices.

Contact Person:

Eva Gladstein, Executive Director, Empowerment Zone
(215) 683-0462

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2002

02-4. SOCIAL SERVICES BLOCK GRANT - EMPOWERMENT ZONES PROGRAM
CFDA#93.667

Condition

The Empowerment Zones Division (EZD) of the Mayor's Office of Community Services did not adequately monitor cash balances at subrecipient lending entities by obtaining and reviewing sufficient information in quarterly reports and did not obtain timely (i.e. at least quarterly) payment of interest on idle funds. Funding for this program is received through the Pennsylvania Department of Community and Economic Development (Pa. DCED).

Criteria

Office of Management and Budget (OMB) Circular A-133 Compliance Supplement indicates that interest earned on advances by local government grantees and subrecipients is required to be submitted promptly, but at least quarterly, to the grantor agency.

Cause

During fiscal 2002, EZD staff was inexperienced relative to subrecipient monitoring procedures that are necessary to ensure compliance with federal regulations regarding timely reporting and submission of interest earned on unused federal funds.

Effect

The EZD did not obtain quarterly payments of interest earnings on unused federal funds from its subrecipient lending institutions during fiscal 2002. Rather, \$55,224 in fiscal 2002 idle funds interest earnings was received from subrecipient lending institutions in single, lump sum payments made after June 30, 2002. Some payments were received and forwarded to Pa. DCED as long as 8 months after the fiscal year end.

Recommendation

The EZD should implement procedures that require subrecipient lending institutions to provide information identifying interest earned on idle federal funds. The EZD should enforce the requirement that subrecipients forward interest earned on idle funds at least quarterly and these amounts should be paid to the grantor agency.

CITY OF PHILADLEPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs –June 30, 2002

02-4. SOCIAL SERVICES BLOCK GRANT - EMPOWERMENT ZONES PROGRAM
CFDA #93.667 (Continued)

Grantee's Response

The EZ performs fiscal management using the practices discussed in response to Recommendation 02-3. EZ staff review the reporting documents to assess the status of the community lending institutions' retained interest and follow this assessment with a formal fiscal review to certify excess interest, if any. During the FY 2002, \$277,674 in excess interest was returned to the City of Philadelphia by EZ providers. While a portion of this amount was earned by EZ providers during the prior year, a portion was earned and returned consistent with City of Philadelphia policy. Excess interest earned during the March to June 2002 quarter was not due and payable until the 91st day which fell during fiscal year 2003. Consistently, during FY 2003, \$216,459 in excess interest was returned to the City of Philadelphia and this amount reflects interest earned during fiscal year 2002 as well as fiscal year 2003.

The EZ requires providers to return interest at the 91st day. However, at the provider's fiscal year-end the EZ allows the provider to return the excess interest after the independent audit which is due 90 days after the provider's fiscal year-end. In cases where an extension is granted for the receipt of the independent audit, the return of excess interest is aged greater than 90 days. Going forward, the EZ will estimate excess interest on a quarterly basis and require its return, reconciling at the fiscal review. For interest earned during the 4th quarter of the provider's fiscal year, the EZ will reconcile the interest on receipt of the independent audit.

Contact Person:

Eva Gladstein, Executive Director, Empowerment Zone
(215) 683-0462

CITY OF PHILADLEPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs –June 30, 2002

02-5. SOCIAL SERVICES BLOCK GRANT - EMPOWERMENT ZONES PROGRAM
CFDA #93.667

<u>Condition</u>	The Empowerment Zones Division (EZD) of the Mayor’s Office of Community Services did not sufficiently review the financial information submitted by its subrecipient lending institutions to determine that the agency used funds for authorized purposes and in compliance with federal regulations before approving payment of periodic invoices. Funding for this program is received through the Pennsylvania Department of Community and Economic Development.
<u>Criteria</u>	Office of Management and Budget (OMB) Circular A-133 <u>Compliance Supplement</u> requires organizations to maintain effective internal controls over funds advanced to subrecipient agencies.
<u>Cause</u>	During fiscal 2002, the EZD staff was inexperienced relative to subrecipient monitoring procedures necessary to adequately review the financial information submitted by the lending agency.
<u>Effect</u>	Without a review of documentation supporting subrecipient financial activity, noncompliance with federal requirements can occur and not be timely detected by EZD management.
<u>Recommendation</u>	We believe EZD internal controls over funds advanced to subrecipient agencies could be more effective if it includes procedures for reviewing financial information received from agencies before approving payment.
<u>Grantee's Response</u>	The following identifies the EZ’s review of documentation supporting subrecipient financial activity. 1. The EZ staff performs an annual desk review of the provider’s independent audit and files a report with the City of Philadelphia’s Office of Budget and Finance.

CITY OF PHILADLEPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs –June 30, 2002

**02-5. SOCIAL SERVICES BLOCK GRANT - EMPOWERMENT ZONES PROGRAM
CFDA #93.667 (Continued)**

2. The EZ requires providers to provide quarterly financial statements, at a minimum, which are reviewed by EZ staff and reconciled with invoices.
3. The EZ performs an on-site fiscal review at least twice yearly where the information documented on the financial report(s) is tested.
4. The outcome of the fiscal review produces a narrative and corrective report that is sent to the provider's director and made part of the provider's file.

The EZ will continue to work to improve its financial review procedures.

Contact Person: Eva Gladstein, Executive Director, Empowerment Zone
(215) 683-0462

CITY OF PHILADLEPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs –June 30, 2002

02-6. COMBINED HOMELESS ASSISTANCE PROGRAM

Temporary Assistance for Needy Families CFDA #93.558
Block Grant for Prevention and Treatment of Substance Abuse CFDA #93.959
Social Services Block Grant CFDA #93.667
Pennsylvania Department of Public Welfare

Condition

The Office of Emergency Shelter Services (OESS) does not follow-up on the status of Single Audit reports due from subrecipients, desk review results for subrecipient audits that have been received, and audit findings cited in reports. The Health Department performs desk reviews of subrecipient audit reports on behalf of OESS. Desk reviews for fiscal 2002 audits indicated that 18 of 26 reports were either deficient with regard to reporting in accordance with established standards and requirements, or contained audit findings to be followed-up. OESS took no action to follow-up on either the deficient reports or the audit findings. In addition, two subrecipients that received \$489,599 in funding have not yet submitted their required audit reports. Funding for this program is received from the Pennsylvania Department of Public Welfare (DPW).

Criteria

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

Cause

Personnel changes at OESS affected the ability to monitor subrecipients. The Health Department furnishes the results of subrecipient audit desk reviews to OESS; however, OESS has not committed resources to follow-up on matters identified during desk reviews or on resolution of audit findings.

Effect

Without effective procedures to determine that all audit reports are received and desk review points are followed up: 1) noncompliance with federal and DPW requirements can occur without being detected by program management,

02-6. COMBINED HOMELESS ASISTANCE PROGRAM (Continued)

Temporary Assistance for Needy Families CFDA #93.558
Block Grant for Prevention and Treatment of Substance Abuse CFDA #93.959
Social Services Block Grant CFDA #93.667
Pennsylvania Department of Public Welfare

2) reconciliations of audited amounts with OESS disbursements cannot be performed, and 3) existence and appropriateness of corrective action cannot be determined. Additionally, as a result of OESS’ inability to obtain required audit reports, we are unable to determine whether \$489,599 represents allowable program costs. This amount represents a questioned cost.

Questioned costs are distributed to the following programs:

CFDA #93.558	\$ 50,000
CFDA #93.959	\$245,674
Pennsylvania DPW	\$193,925
Total	\$489,599

Recommendations

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

Grantee’s Response

In FY 2002 OESS and Health Audit established a procedure to perform the initial desk review of audit reports. OESS is currently engaged with the Health Department Audit Unit to strengthen audit review procedures, including more carefully assigning responsibility for following up on findings, and updating the Audit Guide and the process for reconciling invoices. The Managing Director’s Office is responsible for coordinating the efforts of OESS and the Health Department in this regard.

Contact Person:

Robert V. Hess, Deputy Managing Director for
Special Needs Housing, (215) 686-7106



**Summary Schedule of Prior
Years Audit Findings**

**CITY OF PHILADELPHIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

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**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2002**

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.		
2002 Update : Questioned costs were returned to grantor in June 2002.		
Contact : Ralph Blakney (215) 685-3600		
Total PA Department of Community & Economic Development Questioned Costs:		\$65,000

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2002

Reference Number	Status	Questioned Costs
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PA Department of Public Welfare

Child Support Enforcement Program

2001 - 05 **Unresolved** **\$0**

Condition : Family Court did not establish case records within the required 20 day period, for 12 of 40 clients tested. Delays ranged from 4 to 26 days after applications received, for the 12 cases cited.

2002 Update : Domestic Relations Division has continued to decrease the time frames for establishing case records and now all new case records are opened within the federal required twenty (20) day time frame.

Contact : Joseph Kamnik (215) 686-8950

2001 - 06 **Unresolved** **\$0**

Condition : Family Court is holding unclaimed funds payable to child support beneficiaries that have been outstanding for over seven years. Pennsylvania law, and the DPW program manual, require funds be escheated to the state after seven years. The last escheat of unclaimed checks took place in 1994.

2002 Update : The Domestic Relations Division continues to examine unclaimed monies and either release funds to the beneficiary, Department of Public Welfare (DPW), payer, or escheat to the Commonwealth of Pennsylvania. Approximately 51% eligible to be reviewed have been processed. The anticipated completion date for this finding is November 2003.

Contact : Joseph Kamnik (215) 686-8950

Children & Youth Program

2001 - 01 **Unresolved** **\$1,463,884**

Condition : DHS prepared the final FY 2001 Children and Youth Fiscal Summary using total obligations (expenditures plus encumbrances).

2002 Update : Per PaDPW's April 24, 2003 letter the questioned costs will be considered at settlement.

Contact : John Zanier (215) 683-6063

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2002

Reference Number	Status	Questioned Costs
<p>1999 - 05</p> <p>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.</p> <p>2002 Update : The finding, and questioned costs, were initially resolved by PaDPW in a January 28, 2002 letter. Based on DHS' response, the state believed that a subsequent report eliminating unspent encumbrances from the invoiced amount, was forthcoming. As the report was never submitted, PaDPW will now consider the questioned costs of \$3,177,395 at settlement, per its April 15, 2003 letter.</p> <p>Contact : John Zanier (215) 683-6063</p>	<p>Unresolved</p>	<p>\$3,177,395</p>
<p>1999 - 08</p> <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>2002 Update : Per DPW's January 28, 2002 letter, the finding is considered resolved, however DPW's settlement process, for fiscal 1999, is pending and the questioned costs remain unpaid.</p> <p>Contact : John Zanier (215) 683-6063</p>	<p>Unresolved</p>	<p>\$187,872</p>
<p>1998 - 15</p> <p>Condition : DHS reported total obligation in its FY98 Children & Youth Fiscal Summary and did not adjust for amounts encumbered but unspent, as of the date of the audit.</p> <p>2002 Update : DPW's settlement process is complete for fiscal year 1998, however, the questioned costs remain unpaid.</p> <p>Contact : John Zanier (215) 683-6063</p>	<p>Unresolved</p>	<p>\$1,761,305</p>
<p>1997 - 25</p> <p>Condition : The Department of Human Services prepared its final fiscal 1997 County Children and Youth Social Service Programs Fiscal Summary using total obligations that consisted of expenditures and encumbered funds. At the time of audit, DHS had not adjusted its report to the State for any unspent encumbered funds.</p> <p>2002 Update : DPW's settlement process is complete for fiscal year 1998, however, the questioned costs remain unpaid.</p> <p>Contact : John Zanier (215) 683-6063</p>	<p>Unresolved</p>	<p>\$748,848</p>

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2002**

Reference Number	Status	Questioned Costs
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.		
2002 Update : Has been accepted for adjustment by DPW/BFO, but Audit Settlement report is waiting final approval by DPW/OCYF.		
Contact : John Zanier (215) 683-6063		
<hr/>		
Foster Care - Title IV-E		
2001 - 03	Resolved	\$0
Condition : DHS did not properly document continued eligibility for all children placed in foster care.		
2002 Update : Per PaDPW's April 24, 2003 letter the corrective action adequately addresses the issue, but the finding will be monitored through future single audit reports.		
Contact : Irv Rosen (215) 683-6056		
<hr/>		
1995 - 15	Resolved	\$56,481
Condition : DHS submitted invoices to the State requesting reimbursement for ineligible legal representation costs.		
2002 Update : Finding and questioned costs of \$56,481 do not warrant further action in accordance with provisions of OMB Circular A-133, Section .315 (b) (4).		
Contact : John Zanier (215) 683-6063		
<hr/>		
1994 - 11	Resolved	\$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.		
2002 Update : Finding and questioned costs of \$66,894 do not warrant further action in accordance with provisions of OMB Circular A-133, Section .315 (b) (4).		
Contact : John Zanier (215) 683-6063		
<hr/>		
Human Services Development Fund		

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2002**

Reference Number	Status	Questioned Costs
1996 - 34	Resolved	\$109,317
Condition : DHS did not submit accurate expenditure reports for the HSDF program to the State.		
2002 Update : Per PaDPW's January 13, 2003 letter the questioned costs were settled in the city's favor and PaDPW considers the matter closed.		
Contact : John Zanier (215) 683-6063		
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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.		
2002 Update : The City has signed a letter confirming the universe of federally funded contracts to be audited by the independent public accounting firm. The financial component of the audit is substantially complete, but the compliance component (determining the allowability and eligibility of costs) remains unresolved. Some of the city's subrecipient agencies have been unable, or unwilling, to comply with the auditor's requests due to the availability of records and number of years elapsed. It is anticipated that the audit will be completed, and an opinion issued, by June 30, 2003.		
Contact : Fred Gauss (215) 685-5310		
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Temporary Assistance for Needy Families		
2001 - 02	Unresolved	\$500,000
Condition : DHS FY2001 TANF final invoice included \$500,000 in expenditures, for which there was no supporting documentation, for the after school program.		
2002 Update : Per PaDPW's April 24, 2003 letter the questioned costs will be considered at settlement.		
Contact : John Zanier (215) 683-6063		
<hr/>		
2000 - 03	Unresolved	\$816,775
Condition : DHS overstated TANF's reimbursable expenditures for the second, third and fourth quarters.		
2002 Update : Per PaDPW's April 15, 2003 letter the questioned costs will be considered at settlement.		
Contact : John Zanier (215) 683-6063		

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2002**

Reference Number	Status	Questioned Costs
2000 - 04	Unresolved	\$637,655
Condition : DHS prepared the final TANF invoice using total obligations that consisted of expenditures and encumbrances.		
2002 Update : Per PaDPW's April 15, 2003 letter the questioned costs will be considered at settlement.		
Contact : John Zanier (215) 683-6063		

Total PA Department of Public Welfare Questioned Costs: \$20,928,468

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2002**

Reference Number	Status	Questioned Costs
US Department of Housing and Urban Development		
McKinney Emergency Shelter Grant		
2001 - 04	Unresolved	\$0
Condition : OESS did not perform desk reviews of subrecipient audit reports it received pursuant to federal regulations. No desk reviews performed for three shelters receiving payments totaling \$1 million.		
2002 Update : All three subrecipient organization's audits have been received and desk reviewed, and no questioned costs were reported.		
Contact : Fred Gauss (215) 685-5310		
Total US Department of Housing and Urban Development Questioned Costs:		\$0



SUPPLEMENTARY FINANCIAL INFORMATION SECTION

Pennsylvania Department of Public Welfare

**Pennsylvania Department of Community and
Economic Development**



CITY OF PHILADELPHIA

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

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

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

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, 2002, 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
O F F I C E O F T H E C O N T R O L L E R

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

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

- (c) 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

Expenditures reported on this exhibit are overstated by \$1.1 million. This occurred because of the inclusion of \$1.1 million in encumbered but unspent funds. Of this amount, \$892,977 has been reported as reimbursable through the DPW from state and federal funds.

Human Services Development Fund, Exhibit X

Expenditures reported on this exhibit are overstated by \$185,914 as a result of the inclusion of encumbered but unspent funds. This amount has been reported as reimbursable through the DPW from state funds.

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 29, 2003

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, 2002

EXHIBIT A-1

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES

County: Philadelphia

Year Ended: Fiscal Year 2002

		<u>Single Audit Expenditures</u>			<u>Reported Expenditures</u>			<u>Single Audit Over/Under Reported</u>				
Quarter Ending:	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
09/30/01												
1. Salary/Overhead	7,499,796	2,942,199	4,557,597	3,008,014	7,499,796	2,942,199	4,557,597	3,008,014	0	0	0	0
2. Fee/Costs	19,136		19,136	12,630	19,136		19,136	12,630	0	0	0	0
3. Interest & Program Income	55,393	702	54,691	36,096	55,393	702	54,691	36,096	0	0	0	0
4. Blood Testing Fee	18,094		18,094	16,285	18,094		18,094	16,285	0	0	0	0
5. Blood Testing Costs	99,336		99,336	89,402	99,336		99,336	89,402	0	0	0	0
6. ADP	144,304	123,639	20,665	13,639	144,304	123,639	20,665	13,639	0	0	0	0
Net Total (1-2-3-4+5+6)	7,650,813	3,065,136	4,585,677	3,046,044	7,650,813	3,065,136	4,585,677	3,046,044	0	0	0	0
12/31/01												
1. Salary/Overhead	7,897,908	2,845,649	5,052,259	3,334,491	7,897,908	2,845,649	5,052,259	3,334,491	0	0	0	0
2. Fee/Costs	27,770		27,770	18,328	27,770		27,770	18,328	0	0	0	0
3. Interest & Program Income	36,757	559	36,198	23,891	36,757	559	36,198	23,891	0	0	0	0
4. Blood Testing Fee	16,502		16,502	14,852	16,502		16,502	14,852	0	0	0	0
5. Blood Testing Costs	41,941		41,941	37,747	41,941		41,941	37,747	0	0	0	0
6. ADP	168,869	137,719	31,150	20,559	168,869	137,719	31,150	20,559	0	0	0	0
Net Total (1-2-3-4+5+6)	8,027,689	2,982,809	5,044,880	3,335,726	8,027,689	2,982,809	5,044,880	3,335,726	0	0	0	0
03/31/02												
1. Salary/Overhead	8,496,486	2,916,572	5,579,914	3,682,743	8,496,486	2,916,572	5,579,914	3,682,743	0	0	0	0
2. Fee/Costs	7,456		7,456	4,921	7,456		7,456	4,921	0	0	0	0
3. Interest & Program Income	28,563	446	28,117	18,557	28,563	446	28,117	18,557	0	0	0	0
4. Blood Testing Fee	16,360		16,360	14,724	16,360		16,360	14,724	0	0	0	0
5. Blood Testing Costs	79,201		79,201	71,281	79,201		79,201	71,281	0	0	0	0
6. ADP	202,020	163,222	38,798	25,607	202,020	163,222	38,798	25,607	0	0	0	0
Net Total (1-2-3-4+5+6)	8,725,328	3,079,348	5,645,980	3,741,429	8,725,328	3,079,348	5,645,980	3,741,429	0	0	0	0
06/31/02												
1. Salary/Overhead	8,471,677	2,826,632	5,645,045	3,725,730	8,471,677	2,826,632	5,645,045	3,725,730	0	0	0	0
2. Fee/Costs	3,825		3,825	2,525	3,825		3,825	2,525	0	0	0	0
3. Interest & Program Income	33,354	376	32,978	21,765	33,354	376	32,978	21,765	0	0	0	0
4. Blood Testing Fee	24,064		24,064	21,658	24,064		24,064	21,658	0	0	0	0
5. Blood Testing Costs	84,801		84,801	76,321	84,801		84,801	76,321	0	0	0	0
6. ADP	212,096	192,077	20,019	13,213	212,096	192,077	20,019	13,213	0	0	0	0
Net Total (1-2-3-4+5+6)	8,707,331	3,018,333	5,688,998	3,769,316	8,707,331	3,018,333	5,688,998	3,769,316	0	0	0	0

PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2002

EXHIBIT A-1

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia Single Audit Expenditures				Year Ended: Fiscal Year 2001 Reported Expenditures				Single Audit Over/Under Reported				
Quarter Ending:	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
09/30/00												
1. Salary/Overhead	3,079	(25,893)	28,972	19,122	3,079	(25,893)	28,972	19,122	0	0	0	0
2. Fee/Costs	(7,696)	(242)	(7,454)	(4,920)	(7,696)	(242)	(7,454)	(4,920)	0	0	0	0
3. Interest & Program Income	(6,598)		(6,598)	(4,355)	(6,598)		(6,598)	(4,355)	0	0	0	0
4. Blood Testing Fee			0	0			0	0	0	0	0	0
5. Blood Testing Costs			0	0			0	0	0	0	0	0
6. ADP		(305)	305	201		(305)	305	201	0	0	0	0
Net Total (1-2-3-4+5+6)	17,373	(25,956)	43,329	28,598	17,373	(25,956)	43,329	28,598	0	0	0	0
12/31/00												
1. Salary/Overhead	18,859	(39,690)	58,549	38,642	18,859	(39,690)	58,549	38,642	0	0	0	0
2. Fee/Costs			0	0			0	0	0	0	0	0
3. Interest & Program Income	(9,258)	(470)	(8,788)	(5,800)	(9,258)	(470)	(8,788)	(5,800)	0	0	0	0
4. Blood Testing Fee			0	0			0	0	0	0	0	0
5. Blood Testing Costs			0	0			0	0	0	0	0	0
6. ADP		(317)	317	209		(317)	317	209	0	0	0	0
Net Total (1-2-3-4+5+6)	28,117	(39,537)	67,654	44,651	28,117	(39,537)	67,654	44,651	0	0	0	0
03/31/01												
1. Salary/Overhead	28,201	(56,987)	85,188	56,224	28,201	(56,987)	85,188	56,224	0	0	0	0
2. Fee/Costs			0	0			0	0	0	0	0	0
3. Interest & Program Income		(916)	916	605		(916)	916	605	0	0	0	0
4. Blood Testing Fee			0	0			0	0	0	0	0	0
5. Blood Testing Costs			0	0			0	0	0	0	0	0
6. ADP		(351)	351	232		(351)	351	232	0	0	0	0
Net Total (1-2-3-4+5+6)	28,201	(56,422)	84,623	55,851	28,201	(56,422)	84,623	55,851	0	0	0	0
06/31/01												
1. Salary/Overhead			0	0			0	0	0	0	0	0
2. Fee/Costs			0	0			0	0	0	0	0	0
3. Interest & Program Income			0	0			0	0	0	0	0	0
4. Blood Testing Fee			0	0			0	0	0	0	0	0
5. Blood Testing Costs			0	0			0	0	0	0	0	0
6. ADP			0	0			0	0	0	0	0	0
Net Total (1-2-3-4+5+6)	0	0	0	0	0	0	0	0	0	0	0	0

PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2002

EXHIBIT A-1

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia				Year Ended: Fiscal Year 2002												
Single Audit Expenditures				Reported Expenditures						Single Audit Over/Under Reported						
Quarter Ending: 09/30/01	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	701,325	8,177	693,148	457,478	701,325	8,177	693,148	457,478	0	0	0	0	0	0	0	0
2. Fee/Costs			0	0			0	0	0	0	0	0	0	0	0	0
3. Interest & Program Income			0	0			0	0	0	0	0	0	0	0	0	0
4. Blood Testing Fee			0	0			0	0	0	0	0	0	0	0	0	0
5. Blood Testing Costs			0	0			0	0	0	0	0	0	0	0	0	0
6. ADP	9,953	128	9,825	6,485	9,953	128	9,825	6,485	0	0	0	0	0	0	0	0
Net Total (1-2-3-4+5+6)	711,278	8,305	702,973	463,963	711,278	8,305	702,973	463,963	0	0	0	0	0	0	0	0
Quarter Ending: 12/31/01																
1. Salary/Overhead			0	0			0	0	0	0	0	0	0	0	0	0
2. Fee/Costs			0	0			0	0	0	0	0	0	0	0	0	0
3. Interest & Program Income			0	0			0	0	0	0	0	0	0	0	0	0
4. Blood Testing Fee			0	0			0	0	0	0	0	0	0	0	0	0
5. Blood Testing Costs			0	0			0	0	0	0	0	0	0	0	0	0
6. ADP			0	0			0	0	0	0	0	0	0	0	0	0
Net Total (1-2-3-4+5+6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Quarter Ending: 03/31/02																
1. Salary/Overhead			0	0			0	0	0	0	0	0	0	0	0	0
2. Fee/Costs			0	0			0	0	0	0	0	0	0	0	0	0
3. Interest & Program Income			0	0			0	0	0	0	0	0	0	0	0	0
4. Blood Testing Fee			0	0			0	0	0	0	0	0	0	0	0	0
5. Blood Testing Costs			0	0			0	0	0	0	0	0	0	0	0	0
6. ADP			0	0			0	0	0	0	0	0	0	0	0	0
Net Total (1-2-3-4+5+6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Quarter Ending: 06/31/02																
1. Salary/Overhead			0	0			0	0	0	0	0	0	0	0	0	0
2. Fee/Costs			0	0			0	0	0	0	0	0	0	0	0	0
3. Interest & Program Income			0	0			0	0	0	0	0	0	0	0	0	0
4. Blood Testing Fee			0	0			0	0	0	0	0	0	0	0	0	0
5. Blood Testing Costs			0	0			0	0	0	0	0	0	0	0	0	0
6. ADP			0	0			0	0	0	0	0	0	0	0	0	0
Net Total (1-2-3-4+5+6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
COUNTY CHILDREN AND YOUTH PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002**

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	7,020,294		1,683,200	1,936,020					3,401,074	3,401,074	
02. 90 % Reimbursement	22,402,678		3,546,692			9,256,656			9,599,330	8,639,397	959,933
03. 80 % Reimbursement	295,335,386	2,730,251	82,686,985	93,378		73,495,597		3,618,192	132,710,983	106,168,786	26,542,197
04. 60 % Reimbursement	166,484,170		50,292,954				996,916	1,425,774	113,768,526	68,261,116	45,507,410
05. 50 % Reimbursement	32,294,692		2,644,358			22,562,799			7,087,535	3,543,767	3,543,768
06. Other Reimbursement	0								0		
07. TOTAL NET EXPENDITURES :	523,537,220	2,730,251	140,854,189	2,029,398	0	105,315,052	996,916	5,043,966	266,567,448	190,014,140	76,553,308
YDC/YFC PLACEMENT EXPENDITURES:											
08. 80 % DPW Participation	0								0		
09. 60 % DPW Participation	18,983,005								18,983,005	11,389,803	7,593,202
10. TOTAL YDC/YFC EXPENDITURES:	18,983,005	0	0	0	0	0	0	0	18,983,005	11,389,803	7,593,202
11. RESERVED DPW USE	10,551,982		4,003,864						6,548,118	3,928,871	2,619,247
12. NON-ALLOWABLE EXPENDITURES :	1,836,662								1,836,662		1,836,662
13. TOTAL EXPENDITURES :	554,908,869	2,730,251	144,858,053	2,029,398	0	105,315,052	996,916	5,043,966	293,935,233	205,332,814	88,602,419
14. Total HSDF Used for Child Welfare :	2,192,418	15. Total Title IV-D Collections :		2,851,548		16. Total IV-D/IV-E Collections :		1,834,794			
A. State Act 148, Line 7 :	190,014,140	B. State Act 148 Allocation :		201,190,871		C. Adj. State Share (Lower of A or B) :		190,014,140			

EXHIBIT II

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM CRISIS ADMINISTRATION
CONTRACT NUMBER:
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, 2002

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	2,640,000	114,566,210	117,206,210	117,206,210	0				0
B. OTHER STATE FUNDS										
1. Specialized Residences	160	0	1,342,380	1,342,380	1,342,380	0				0
2. BH Initiative	173	0	5,036,491	5,036,491	5,036,491	0				0
3. BH IGT	173	0	1,018,355	1,018,355	1,018,355	0				0
Total Other State		0	7,397,226	7,397,226	7,397,226	0	0	0	0	0
C. SSBG	734	0	7,902,745	7,902,745	7,902,745	0				0
D. CMHSBG	903	0	3,406,168	3,406,168	3,406,168	0				0
E. OTHER FEDERAL FUNDS										
1. Max. Part. Proj.	705	0	1,605,520	1,605,520	106,239	1,499,281				1,499,281
2. PATH Homeless	769	0	282,000	282,000	282,000	0				0
3. Terrorism Related Dis Relief	802	0	98,855	98,855	98,855	0				0
4. Social Services Disaster Relief	803	0	0	0	0	0				0
5. PCCD Grant	823	0	0	0	0	0				0
6. Capitalization of POMS	715	0	0	0	0	0				0
Total Other Federal		0	1,986,375	1,986,375	487,094	1,499,281	0	0	0	1,499,281
F. TOTAL		2,640,000	135,258,724	137,898,724	136,399,443	1,499,281	0	0	0	1,499,281

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002**

MENTAL HEALTH PROGRAM	Adult Dvpt Training	Admin Management	Admin Office	Community Employ Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	0	9,674,578	7,357,949	0
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	1,130,140	0
B. County Funded Ineligible	0	0	103,599	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	737	0	0
E. Total Costs Over Allocation	0	737	1,233,739	0
IV. REVENUES				
A. Program Service Fees	0	96,230	0	0
B. Private Insurance	0	13,246	0	0
C. Medical Assistance	0	60,639	0	0
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	15,489	0
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	0	4,552	0	0
H. Other	0	620,411	0	0
I. Total Revenue :	0	795,078	15,489	0
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	3,751,523	5,497,849	0
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical Funding 90 % Subtotal	0	0	0	0
D. DPW Categorical Funding 100 % Subtotal	0	148,767	0	0
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	4,561,637	0	0
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				
90 %	0	0	0	0
100 %	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	0	416,836	610,872	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	8,878,763	6,108,721	0
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002**

EXHIBIT IV-(B) MH

MENTAL HEALTH PROGRAM	Crisis Intervention	Community Services	Day Treatment	Emergency Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	0	5,955,536	17,358,469	22,821,345
III. COSTS OVER ALLOCATION				
A. County Funded Eligible		0	0	107,269
B. County Funded Ineligible		0	0	7,402
C. Other Eligible		88,147	102,803	0
D. Other Ineligible		325	0	927
E. Total Costs Over Allocation	0	88,472	102,803	115,598
IV. REVENUES				
A. Program Service Fees		0	0	150,601
B. Private Insurance		0	630,341	462,365
C. Medical Assistance		0	309,746	71,253
D. Medical Assistance - MA 325 (1150 Waiver)		0	0	0
E. Medical Assistance - Administrative Claims		0	0	0
F. Room and Board		0	0	0
G. Earned Interest		549	380,903	10,641
H. Other		489,208	14,038,421	9,086,018
I. Total Revenue :	0	489,757	15,359,411	9,780,878
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %		3,882,452	0	11,135,689
B. Base Allocation 100 %		0	1,464,011	0
C. DPW Categorical Funding 90 % Subtotal		0	0	0
D. DPW Categorical Funding 100 % Subtotal		957,001	432,244	138,146
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 %		106,470	0	413,735
VI. COUNTY MATCH				
10 % County Match		431,384	0	1,237,299
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	5,377,307	1,896,255	12,924,869
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002**

MENTAL HEALTH PROGRAM	Fam Based Services	Fam Sup Services	Housing Support Services	Int Case Management
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	1,813,359	180,036	266,560	25,299,589
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	49,538	364,232
D. Other Ineligible	0	0	0	2,219
E. Total Costs Over Allocation	0	0	49,538	366,451
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
C. Medical Assistance	7,978	0	0	223,929
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	59,095	0
G. Earned Interest	0	0	0	0
H. Other	1,386,062	50	65,695	19,658,439
I. Total Revenue :	1,394,040	50	124,790	19,882,368
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	161,987	83,009	0
B. Base Allocation 100 %	419,319	0	0	3,521,158
C. DPW Categorical Funding 90 % Subtotal	0	0	0	0
D. DPW Categorical Funding 100 % Subtotal	0	0	0	1,529,612
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				
90 %	0	0	0	0
100 %	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	0	17,999	9,223	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	419,319	179,986	92,232	5,050,770
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002**

MENTAL HEALTH PROGRAM	Psychiatric Inpt Hosp	Outpatient	Psychiatric Rehab	Comm Res Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	2,083,432	24,788,368	566,327	88,471,581
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	0	514,865	0	2,877,097
D. Other Ineligible	0	3,600	0	7,087
E. Total Costs Over Allocation	0	518,465	0	2,884,184
IV. REVENUES				
A. Program Service Fees	0	514,185	0	208,701
B. Private Insurance	0	1,023,952	0	0
C. Medical Assistance	0	615,815	0	0
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	0	0	5,430,795
G. Earned Interest	0	20,103	0	29,374
H. Other	11	10,015,506	466,327	6,240,935
I. Total Revenue :	11	12,189,561	466,327	11,909,805
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	6,343,705	0	11,773,265
B. Base Allocation 100 %	2,083,421	0	100,000	0
C. DPW Categorical Funding 90 % Subtotal	0	0	0	2,786,468
D. DPW Categorical Funding 100 % Subtotal	0	4,519,093	0	57,500,111
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	512,688	0	0
VI. COUNTY MATCH				
10 % County Match	0	704,856	0	1,617,748
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	2,083,421	12,080,342	100,000	73,677,592
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002**

MENTAL HEALTH PROGRAM	Resource Coordination	Soc Rehab Services	Vocational Rehab	Totals
I. TOTAL ALLOCATION				137,898,724
II. TOTAL EXPENDITURES	5,400,723	10,329,210	5,456,657	227,823,719
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	1,237,409
B. County Funded Ineligible	0	0	0	111,001
C. Other Eligible	149,738	0	19,192	4,165,612
D. Other Ineligible	966	449	0	16,310
E. Total Costs Over Allocation	150,704	449	19,192	5,530,332
IV. REVENUES				
A. Program Service Fees	0	14,020	113,610	1,097,347
B. Private Insurance	0	43,063	0	2,172,967
C. Medical Assistance	43,073	0	0	1,332,433
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	15,489
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	0	0	5,489,890
G. Earned Interest	0	3,188	0	449,310
H. Other	4,375,621	2,006,437	1,302,611	69,751,752
I. Total Revenue :	4,418,694	2,066,708	1,416,221	80,309,188
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	2,136,132	2,710,718	47,476,329
B. Base Allocation 100 %	801,914	0	0	8,389,823
C. DPW Categorical Funding 90 % Subtotal	0	0	0	2,786,468
D. DPW Categorical Funding 100 % Subtotal	0	1,177,923	35,013	66,437,910
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	2,630,651	710,457	7,902,745
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				
90 %	0	0	0	0
100 %	29,411	2,079,999	263,865	3,406,168
VI. COUNTY MATCH				
10 % County Match	0	237,348	301,191	5,584,756
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	831,325	8,262,053	4,021,244	141,984,199
VIII. TOTAL CARRYOVER				1,499,281

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
MENTAL RETARDATION SERVICES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002

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. MR SERVICES										
1. Community (NR/Res)	156	81,821	35,016,912	35,098,733	34,910,274	188,459	0	0	0	188,459
2. SSBG	933	0	2,408,719	2,408,719	2,408,719	0	0	0	0	0
3. Subtotal MR Services :		81,821	37,425,631	37,507,452	37,318,993	188,459	0	0	0	188,459
B. WAIVER										
1. Cons Waiver Services	156/931	264,356	166,125,664	166,390,020	164,779,312	1,610,708	0	0	0	1,610,708
2. Waiver Admin.	156/931	225,654	12,937,978	13,163,632	12,803,170	360,462	0	0	0	360,462
3. Subtotal Waiver :		490,010	179,063,642	179,553,652	177,582,482	1,971,170	0	0	0	1,971,170
C. EARLY INTERVENTION										
1. State Early Inter.	117	182,762	6,507,328	6,690,090	6,690,090	0	0	0	0	0
2. Infants and Toddlers	907	0	1,692,340	1,692,340	1,692,340	0	0	0	0	0
3. SSBG - EI	935	0	329,345	329,345	329,345	0	0	0	0	0
4. EI Admin	117	0	2,028,194	2,028,194	2,028,194	0	0	0	0	0
5. ITF Waiver Serv.	117/942	0	1,760,061	1,760,061	1,744,638	15,423	0	0	0	15,423
6. ITF Waiver Admin.	117/942	0	702,700	702,700	681,290	21,410	0	0	0	21,410
7. Subtotal Early Intervention :		182,762	13,019,968	13,202,730	13,165,897	36,833	0	0	0	36,833
D. OTHER										
1. Elwyn	118	0	0	0	0	0	0	0	0	0
2. Pennhurst Dispersal	124	0	0	0	0	0	0	0	0	0
3. Penn Disp-Cons Wvr	124/931	0	0	0	0	0	0	0	0	0
4. Subtotal Other :		0	0	0	0	0	0	0	0	0
E. TOTAL										
		754,593	229,509,241	230,263,834	228,067,372	2,196,462	0	0	0	2,196,462

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002**

MENTAL RETARDATION PROGRAM	Admin Office	Community Services	Case Management	Early Intervention
I. TOTAL ALLOCATION	0	0	0	0
II. TOTAL EXPENDITURES	19,923,745	368,378	15,840,330	11,877,305
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	1,740,711	0	0	0
B. County Funded Ineligible	278,204	0	27,081	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	5,030	0	1,095	17
E. Total Costs Over Allocation	2,023,945	0	28,176	17
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	0	0	0
C. Medical Assistance - Gen	0	0	5,347,512	0
D. Medical Assistance - MR EI	625	0	2,186,082	1,866,092
E. Medical Assistance - Administrative Claims	48,884	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	858	1,099	2,958	0
H. Other	22,484	0	27	27
I. Total Revenue :	72,851	1,099	7,536,579	1,866,119
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	1,770,530	230,551	0	0
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical Funding 90 % Subtotal	2,028,194	100,000	3,418,970	7,110,534
D. DPW Categorical Funding 100 % Subtotal	13,606,145	0	4,476,719	1,744,638
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	422,080	36,728	379,886	826,652
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	17,826,949	367,279	8,275,575	10,011,169
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002**

MENTAL RETARDATION PROGRAM	Adult Development Training	Community Employment	Vocation Rehabilitation	Family Support Services
I. TOTAL ALLOCATION	0	0	0	0
II. TOTAL EXPENDITURES	14,721,040	9,742,017	10,982,258	3,214,733
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	618	120	0	346
E. Total Costs Over Allocation	618	120	0	346
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	9,970	0	0	0
C. Medical Assistance - Gen	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	9,202	6,925	6,113	638
H. Other	623,050	990,847	1,209,577	1,730
I. Total Revenue :	642,222	997,772	1,215,690	2,368
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	975,460	1,321,266	805,233	2,568,730
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical Funding 90 % Subtotal	65,390	0	0	0
D. DPW Categorical Funding 100 % Subtotal	12,921,700	5,560,514	7,911,048	357,875
E. SSBG				
90 % Adult	0	1,543,984	864,735	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	115,650	318,361	185,552	285,414
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	14,078,200	8,744,125	9,766,568	3,212,019
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002**

MENTAL RETARDATION PROGRAM	Community Residential Services	Other	Total
I. TOTAL ALLOCATION	0	0	230,263,834
II. TOTAL EXPENDITURES	170,104,819	0	256,774,625
III. COSTS OVER ALLOCATION			
A. County Funded Eligible	497,786	0	2,238,497
B. County Funded Ineligible	0	0	305,285
C. Other Eligible	4,000,873	0	4,000,873
D. Other Ineligible	2,072	0	9,298
E. Total Costs Over Allocation	4,500,731	0	6,553,953
IV. REVENUES			
A. Program Service Fees	0	0	0
B. Private Insurance	0	0	9,970
C. Medical Assistance - Gen	0	0	5,347,512
D. Medical Assistance - MR EI	0	0	4,052,799
E. Medical Assistance - Administrative Claims	0	0	48,884
F. Room and Board	6,696,035	0	6,696,035
G. Earned Interest	345,213	0	373,006
H. Other	207,029	0	3,054,771
I. Total Revenue :	7,248,277	0	19,582,977
V. DPW REIMBURSEMENT			
A. Base Allocation 90 %	0	0	7,671,770
B. Base Allocation 100 %	18,894,146	0	18,894,146
C. DPW Categorical Funding 90 % Subtotal	0	0	12,723,088
D. DPW Categorical Funding 100 % Subtotal	139,461,665	0	186,040,304
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	2,570,323
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	158,355,811	0	230,637,695
VIII. TOTAL CARRYOVER			2,196,462

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
HUMAN SERVICES DEVELOPMENT FUND
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002**

<u>REVENUE</u>	<u>Reported</u>	<u>Actual</u>	<u>Difference</u>
Pa. Department of Public Welfare	9,492,985	9,492,985	0
Interest Income	13,661	13,661	0
Fees	0	0	0
Client Contributions	0	0	0
Other	0	0	0
Total Revenues :	<u>9,506,646</u>	<u>9,506,646</u>	<u>0</u>
<u>EXPENDITURES</u>			
Categorical:			
Adult Services	3,599,334	3,599,334	0
Aging	0	0	0
Drug and Alcohol	520,000	520,000	0
Children and Youth	1,107,375	1,107,375	0
Mental Health	1,781,300	1,781,300	0
Mental Retardation	0	0	0
Homeless Assistance			0
Specialized	2,157,703	2,157,703	0
Generic			0
Service Coordination	241,000	241,000	0
County Administration	99,934	99,934	0
Total Expenditures:	<u>9,506,646</u>	<u>9,506,646</u>	<u>0</u>
Excess of Revenue Over (Under) Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
(COMBINED) HOMELESS ASSISTANCE PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002**

SOURCES OF FUNDING	TOTAL AVAILABLE FUNDS
DPW Allocation (Must Equal Total County HAP Allocation)	6,306,840
Client Contributions	73,572
Other	28,738
Interest Earned	13,497
Total HAP Funding	6,422,647

EXPENSES	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing Services	TOTAL EXPENSES
On Behalf of Clients	359,769		134,984	1,847,060	35,000	2,376,813
Personnel	984,958	1,525,914			0	2,510,872
Operating	354,080	680,061	46,191		0	1,080,332
Fixed Assets/Equipment	42,044	19,262				61,306
Subtotal	1,740,851	2,225,237	181,175	1,847,060	35,000	6,029,322
County Administration (Max 10% Total HAP Funding)						393,325
Total HAP Expenses						6,422,647
Total Unexpended Funds						\$0

**PHILADELPHIA COUNTY
SCHEDULE OF EXPENDITURES
PENNFREE BRIDGE HOUSING PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002**

PERSONNEL	
Wages and Salaries	606,664
Benefits	144,455
Training/Conferences	0
Sub-Total:	751,119

OPERATING	
Rent	38,986
Communications	19,286
Insurance	30,043
Legal Service/Audits	16,250
Supplies	37,242
Staff Travel	5,720
Overhead	227,349
Systems Consultant	0
Occupancy Costs	0
Sub-Total:	374,876

FIXED ASSETS	
Equipment	1,465
Furnishings	0
Repairs	4,885
Sub-Total:	6,350

CLIENTS	
Food	10,395
Rent Assistance	102,072
Security Deposits	0
Utilities	5,156
Purchased Service	67,042
Transportation	4,277
Other	4,810
Sub-Total:	193,751

TOTAL EXPENSES:	1,326,096
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SOURCES OF FUNDING	
Allocations	1,251,800
Interest	0
Client Contributions	0
Other	51,095
TOTAL FUNDING:	1,302,895

UNEXPENDED FUNDS:	(23,201)
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**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
COMMUNITY-BASED FAMILY CENTER PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2002**

<u>REVENUE</u>	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Pa. Department of Public Welfare	499,240	499,240	0
Total Revenues :	499,240	499,240	0
 <u>EXPENDITURES</u>			
I. PERSONNEL:			
Salaries/Wages	57,071	57,071	0
Benefits	20,169	20,169	0
TOTAL PERSONNEL:	77,240	77,240	0
 II. OPERATIONS:			
Professional/Technical Services	55,000	55,000	0
Training/Conferences	0	0	0
Transportation/Travel	0	0	0
Service Contracts	300,000	298,129	(1,871)
Communication	0	0	0
Facility Expenses	0	0	0
Evaluation	0	0	0
Supplies	0	0	0
Other:	0	0	0
Stipends	67,000	67,000	0
Outcome Based Initiatives	0	0	0
Sports	0	0	0
Indirect Costs	0	0	0
TOTAL OPERATIONS:	422,000	420,129	(1,871)
 III. EQUIPMENT			
	0	0	0
Total Expenditures:	499,240	497,369	(1,871)
Excess of Revenue Over (Under) Expenditures:	0	1,871	1,871



CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER
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JONATHAN A. SAIDEL
City Controller
ALBERT F. SCAPEROTTO
Deputy City Controller

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

Mayor and Members of the Council
of the City of Philadelphia

Commonwealth of Pennsylvania,
Department of Community and Economic Development

We have conducted the procedures enumerated below, which were agreed to by the City of Philadelphia, Pennsylvania and the Commonwealth of Pennsylvania, Department of Community and Economic Development (DCED) solely to assist you with respect to the financial schedule required by the DCED. Management of the City of Philadelphia is responsible for the preparation of this financial schedule. 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 DCED. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have compared the amounts and classifications on the supplemental financial schedule titled Federal Cash Receipts Passed through PaDCED for fiscal year ended June 30, 2002 to the corresponding amounts in the audited books and records of the City of Philadelphia. We also compared the example schedule required by DCED to this schedule to determine that it is presented, at a minimum, at the level of detail and in the format required by the DCED.

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

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

The processes detailed in the two preceding paragraphs, (a) and (b) above, disclosed no findings which have not been reflected on the corresponding schedules.

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 schedule required by the DCED. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

August 29, 2003

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

JONATHAN A. SAIDEL, CPA
City Controller

City of Philadelphia
Schedule of Federal Cash Receipts Passed Through the Pennsylvania
Department of Community and Economic Development
July 1, 2001 to June 30, 2002

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA Numbe Number	Contract Number	Federal Awards	Federal Receipts
<u>U.S. Department of Housing & Urban Development</u>					
Passed-Through - PA Department of Community and Economic Development:					
Shelter Project	240251	14.231	99-721-0004	329,103	93,203
Subtotal: Emergency Shelter Grants Program				329,103	93,203
Total U.S. Department of Housing & Urban Development:				329,103	93,203
<u>U.S. Department of Health & Human Services</u>					
Passed-Through - PA Department of Community and Economic Development:					
Supported Work Program (Workwise)	080137	93.558	20-150-0005	1,642,946	779,521
Supported Work Program (Workwise)	080160	93.558	21-150-0005	1,124,934	424,926
Subtotal: Temporary Assistance for Needy Families				2,767,880	1,204,447
Community Services Block Grant	080131	93.569	20-763-0001	133,255	133,255
CSBG - Administration	080132	93.569	20-763-0001	3,395,822	2,742,238
CSBG - CSP	080133	93.569	20-763-0001	4,778,893	1,534,002
CSBG - Recreation Support	080168	93.569	20-763-0001	23,654	23,654
Subtotal: Community Services Block Grant				8,331,624	4,433,149
Empowerment Zone	080035	93.667	G-9501-PA-EZUR	79,017,404	6,161,170
Subtotal: Social Service Block Grant				79,017,404	6,161,170
Total U.S. Department of Health & Human Services:				90,116,908	11,798,766
Total Federal Cash Receipts Passed Through PaDCED:				90,446,011	11,891,969