



**City of Philadelphia,
Pennsylvania**

**Schedule of
Financial Assistance**

Fiscal Year Ended June 30, 2003

**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

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**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

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**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

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INTRODUCTORY SECTION

Letter of Transmittal



CITY OF PHILADELPHIA

OFFICE OF THE DIRECTOR OF FINANCE
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E. RAY ZIES
Secretary of Financial
Oversight and
Director of Finance

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

September 7, 2004

Dear Mayor Street:

The Schedule of Financial Assistance (SFA) of the City of Philadelphia for the fiscal year ended June 30, 2003, 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, 2003, presents the entire operations of the City. The CAFR was issued under separate cover on December 31, 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, December 31, 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, 2003. In accordance with the Act, the SEFA will be made available for public inspection.

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

AGREED UPON PROCEDURES REPORTS

On November 26, 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 the Financial and Supplementary Financial Information Sections, respectively.

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

OTHER REPORTING ENTITIES

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

COGNIZANT AGENCY

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

INDEPENDENT AUDITOR

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

AUDITOR REPORTS

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

PLAN FOR CORRECTIVE ACTION

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

ACKNOWLEDGMENTS

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

Respectfully submitted,

E. Ray Zies
Director of Finance

FINANCIAL SECTION

Schedule of Expenditures of Federal Awards

Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards



CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER
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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 financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2003, and have issued our report thereon dated December 31, 2003. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements. The accompanying Schedules of Expenditures of Federal and Pennsylvania Department of Public Welfare (DPW) Awards are presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and the *DPW Single Audit Supplement*, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

December 31, 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, 2002 to June 30, 2003

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<u>U.S. Department of Agriculture</u>					
Direct - U.S. Department of Agriculture:					
USDA Food Vendor Outreach Program	140530	10.475	FSIS-C-09-2001	22,997	1,402
USDA Food Vendor Outreach Program	140531	10.475	FSIS-C-09-2001A	23,000	15,844
Donated Food	249999	10.569	Donated Food	2,460,345	2,460,345
Subtotal U.S. Department of Agriculture:				2,506,342	2,477,591
Passed-Through - PA Department of Agriculture:					
Emergency Food Assistance Prog (TEFAP)	240299	10.568	Award Letter 11/09/200	185,911	38,504
Emergency Food Assistance Prog (TEFAP)	240324	10.568	ME441894	215,683	394,138
Emergency Food Assistance Prog (TEFAP)	240456	10.568	ME441894	218,667	132,699
Subtotal PA Department of Agriculture:				620,261	565,342
Passed-Through - PA Department of Education:					
National School Lunch Program	230110	10.555	126-51-001-2	22,108	22,108
School Lunch Breakfast And Milk	220072	10.555	Receipts	178,867	407
School Lunch Breakfast And Milk	220203	10.555	Receipts	181,703	6,769
School Lunch Breakfast And Milk	220351	10.555	Receipts	192,279	8,549
School Lunch Breakfast And Milk	221013	10.555	Receipts	142,436	20,459
School Lunch Breakfast And Milk	221032	10.555	Receipts	106,874	9,431
Child & Adult Care Food Pgm - CACFP	240270	10.558	Agreement 300516530	317,032	38,796
Child & Adult Care Food Pgm - CACFP	240396	10.558	Agreement 300516530	317,032	386,221
After School Snack Program	160267	10.559	3-00-51-726-0	382,500	187,413
Summer Food Program	160176	10.559	3-00-51-726-0	5,761,988	4,050,318
Summer Food Program	160264	10.559	3-00-51-726-0	6,535,990	490,868
Summer Food Service Inspection	140608	10.559	SP1626510004	57,550	57,550
Subtotal PA Department of Education:				14,196,359	5,278,888
Total U.S. Department of Agriculture:				17,322,962	8,321,821
<u>U.S. Department of Commerce</u>					
Passed-Through - Phila. Authority for Industrial Development:					
Washington Square Improvements(FY02)	C17028	11.300	01-49-07368	482,094	329,704
Subtotal Phila. Authority for Industrial Development:				482,094	329,704
Total U.S. Department of Commerce:				482,094	329,704

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2002 to June 30, 2003

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<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	1,123
CDBG YEAR 14	06084	14.218	B-88-MC-42-0012	49,287,000	800
CDBG YEAR 15	06095	14.218	B-89-MC-42-0012	51,252,000	12,281
CDBG YEAR 17	06124	14.218	B-91-MC-42-0012	54,044,000	32,268
CDBG YEAR 18	06125	14.218	B-92-MC-42-0012	58,013,000	71,178
CDBG YEAR 19	06998	14.218	B-93-MC-42-0012	64,173,000	68,635
CDBG YEAR 20	06997	14.218	B-94-MC-42-0012	70,788,000	214,076
CDBG YEAR 21	06996	14.218	B-95-MC-42-0012	72,928,000	345,586
CDBG YEAR 22	06995	14.218	B-96-MC-42-0012	71,056,000	716,588
CDBG YEAR 23	06994	14.218	B-97-MC-42-0012	69,968,000	290,717
CDBG YEAR 24	06992	14.218	B-98-MC-42-0012	68,298,000	710,732
CDBG YEAR 25	06989	14.218	B-99-MC-42-0012	68,713,000	1,761,907
CDBG YEAR 26	06986	14.218	B-00-MC-42-0012	69,091,000	1,099,351
CDBG YEAR 27	06984	14.218	B-01-MC-42-0012	71,302,002	7,959,115
CDBG YEAR 28	06983	14.218	B-02-MC-42-0012	57,826,318	40,894,011
CDBG YEAR 28 PROGRAM INCOME	06981	14.218	B-02-MC-42-0012	11,182,181	11,182,181
Economic Development Initiative	420164	14.218	B-98-ED-42-0043	2,000,000	2,000,000
Homeownership Zone Econ Dev	060067	14.218	B-96-ED-42-2012	5,520,000	4,281,290
Interim Construction Assistance	06ICG1	14.218	Float Loan Agreement	2,750,000	825,000
MLK HOPE VI REVITALIZATION PLAN	060409	14.218	B-99-MC-42-0012	4,500,000	463,358
Section 108 - Interest (FY 02)	062037	14.218	Interest	562,932	538,645
Section 108 - Interest / Reimbursements	060174	14.218	Interest Income	4,208,670	2,348,189
Section 108 - Interest / Reimbursements	060200	14.218	Interest	1,611,568	276,812
SECTION 108 LOAN REPAYMENT YR 27	06985	14.218	B-01-MC-42-0012	373,998	373,998
SECTION 108 LOAN REPAYMENT YR 28	06982	14.218	B-02-MC-42-0012	11,617,682	11,617,682
Section 108 Loans - Year 21	060124	14.218	B-95-MC-42-0012	24,000,000	126,331
Section 108 Loans - Year 22	060159	14.218	B96-MC-42-0012&B-96	15,000,000	110,256
Section 108 Loans - Year 23	060378	14.218	B96-MC-A & B-97-MC-	33,500,000	1,231,318
Section 108 Loans - Year 24	06SE24	14.218	B-00-MC-42-0012	12,952,826	997,420
UDAG	420072	14.221	Agreement	10,000,000	10,000,000
EDI-Special Project Grant: Logan	06ACL1	14.227	B-01-SP-PA-0545	299,340	275,254
McKinney Shelter Program - HUD	240329	14.231	S-01-MC-42-0001	2,245,225	98,797
Mckinney Shelter Program (S-01)	240401	14.231	S-01-MC-42-0001	190,775	184,016
Mckinney Shelter Program (S-02)	240415	14.231	S-02-MC-42-0001	2,439,000	532,214
SHP - Homeless M.I.S.	240394	14.235	PA01B10-0002	496,860	216,604
SHP-ActionAids-Casa Nueva Vida (Permanent	06SHC1	14.235	PA01B00-0018	256,408	71,761

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2002 to June 30, 2003

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
SHP-Angles Family Trans Hsg (0019)	06SHA1	14.235	PA01B90-0019	1,000,000	252,410
SHP-Calcutta House III (0020)	06SHC3	14.235	PA01B10-0020	609,371	45,000
SHP-Dignity House	060151	14.235	PA26B97-0112	1,164,659	88,950
SHP-Dignity III - Boss (0016)	06SHD1	14.235	PA01B90-0016	610,479	280,557
SHP-PECCDC-Imani Homes II (0001)	06SHI1	14.235	PA01B90-0001	609,371	67,425
SHP-PEC-Imani Homes III (000017)	06SHI2	14.235	PA01B00-0017	682,183	15,380
SHP-Phila Veterans Center, Inc	060072	14.235	PA26B96-0012	1,270,804	136,103
SHP-Project Advantage (0022)	06SHP1	14.235	PA01B90-0022	1,815,115	141,621
SHP-Project Overington House	060153	14.235	PA26B96-0011	1,010,081	33,845
SHP-Sheila Brown Women's Center	060073	14.235	PA26B96-0005	618,784	53,734
SHP-Travelers Aid Tran Hsg (0015)	06SHT1	14.235	PA01B90-0015	723,093	48,189
Supportive Housing Program	240405	14.235	PA01B100013	1,338,737	265,165
Shelter Plus Care	06RAB4	14.238	PA01C20-0017	129,000	1,299
Shelter Plus Care - 1260 HDC	06RAT5	14.238	PA01C00-0001	733,200	103,925
Shelter Plus Care - 1260 HDC (SBRA) 900003	06RAT3	14.238	PA01C90-0003	2,896,080	350,350
Shelter Plus Care - APM (TBRA) 900021	06RAA2	14.238	PA01C90-0021	1,011,540	113,390
Shelter Plus Care - Calcutta House (PRA) 8000	06RAC1	14.238	PA26C80-0004	85,440	8,509
Shelter Plus Care - Friends Rehab (PRA) 8000	06RAF3	14.238	PA26C80-0014	865,320	60,761
Shelter Plus Care - Friends Rehab (PRA) 8000	06RAF2	14.238	PA26C80-0013	108,360	17,210
Shelter Plus Care - Horizon House (TRA) 0019	06RAH2	14.238	PA26C80-0019	420,280	95,947
Shelter Plus Care - Project Home (PRA) 97011	06RAP2	14.238	PA26C97-0114	2,853,000	192,548
Shelter Plus Care - Project Home (SBRA) 9000	06RAP3	14.238	PA01C90-0002	693,300	96,511
Shelter Plus Care - Renewal	06RAT6	14.238	PA01C10-0026	124,500	55,903
Shelter Plus Care - Renewal	06RAT9	14.238	PA01C20-0029	171,900	9,056
Shelter Plus Care - Womens Assoc(WAWA-SR06RAW2	14.238	PA26C80-0023		812,700	151,780
Shelter Plus Care I	060080	14.238	PA26C92-1082	1,206,625	19,079
Shelter Plus Care II	060081	14.238	PA26C93-1087	7,170,956	816,358
Shelter Plus Care III	060082	14.238	PA26C94-0025	2,732,708	374,294
Shelter Plus Care IV	060068	14.238	PA26C96-0016	368,460	48,348
Shelter Plus Care V	060069	14.238	PA26C96-0002	913,200	177,325
Shelter Plus Care VI	060070	14.238	PA26C96-0004	160,320	15,089
Shelter Plus Care VII	060071	14.238	PA26C96-0001	892,920	65,537
HOME Investment Partnership	060122	14.239	M-95-MC-42-0203	12,614,000	78,165
HOME Investment Partnership	060229	14.239	M-96-MC-42-0203	12,922,000	55,738
HOME Investment Partnership	060056	14.239	M-97-MC-42-0203	12,613,000	11,664
HOME Investment Partnership	060166	14.239	M-98-MC-42-0203	13,560,000	332,334
HOME Investment Partnership	068536	14.239	M-94-MC-42-0203	11,715,000	85,506
HOME Investment Partnership	068148	14.239	M-93-MC-42-0203	3,000,000	298,622

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2002 to June 30, 2003

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
HOME Investment Partnership	067272	14.239	M-93-MC-42-0203	8,033,000	45,277
HOME Investment Partnership - FY00	06HM00	14.239	M-99-MC-42-0203	14,601,000	949,144
HOME Investment Partnership - FY01	06HM01	14.239	M-00-MC-42-0203	14,685,000	2,444,307
HOME Investment Partnership - FY02	06HM02	14.239	M-01-MC-42-0203	16,325,000	6,478,410
HOME Investment Partnership - FY03	06HM03	14.239	M-02-MC-42-0203	16,265,000	3,815,788
HOME Ownership Assist/Rental Hsg	061648	14.239	M-92-MC-42-0203	6,235,711	49,014
HOME Payroll - FY03	062045	14.239	Payroll	127,041	127,041
HOPWA - Payroll - FY03	062044	14.241	Payroll	100,120	100,120
Housing Opp For Persons With AIDS	060168	14.241	PA26H98-F001	2,743,000	142,756
Housing Opp For Persons With AIDS	060127	14.241	PA26H95-F014	2,966,000	140,892
Housing Opp For Persons With AIDS	060057	14.241	PA26H97-F017	3,118,000	2,084
Housing Opp For Persons With AIDS - FY02	06HW02	14.241	PA-H01-F001	6,224,000	1,654,381
Housing Opp For Persons With AIDS - FY03	06HW03	14.241	PA-H02-F001	7,125,000	4,230,814
Healthy Homes	141974	14.901	Contract Agreement	800,000	22,433
Subtotal U.S. Department of Housing & Urban Development:				1,296,284,144	127,195,581
Passed-Through - PA Department of Community and Economic Development:					
Shelter Project - DCED	240397	14.231	21-721-0020	315,000	269,413
Shelter Project - DCED	240336	14.231	21-721-0020	35,000	23,334
Subtotal PA Department of Community and Economic Development:				350,000	292,747
Passed-Through - Philadelphia Housing Authority:					
PHA-After School Pgm-Tasker Homes	141800	14.854	P-002833	217,700	48,200
Subtotal Philadelphia Housing Authority:				217,700	48,200
Passed-Through - Miscellaneous Corporate Funding:					
New Approach - Haddington Townhouse Apts	110599	14.193	PA-PA-07	216,250	104,940
New Approach - Jardines del Borinquen 1 & 2	110569	14.193	PA26HAD0051200	201,037	29,502
New Approach - Kensington Townhouses	110578	14.193	034-35177	216,000	42,727
New Approach - Villas Del Caribe	110602	14.193	PA26HAD0010101	224,834	106,742
New Approach - West Poplar Townhouse	110579	14.193	PA-PA-06	231,250	122,824
Subtotal Miscellaneous Corporate Funding:				1,089,371	406,735
Total U.S. Department of Housing & Urban Development:				1,297,941,215	127,943,264
<u>U.S. Department of the Interior</u>					
Direct - U.S. Department of the Interior:					
Tincum Wildlife Preserve	360044	15.608	P.L. 95-469	1,248	1,248

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2002 to June 30, 2003

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal U.S. Department of the Interior:				1,248	1,248
Passed-Through - PA Department of Conservation and Natural Resources:					
Pennypack Rec Path Rehab & Dev	C17030	15.916	LWCF 42 01493	400,000	280,973
Subtotal PA Department of Conservation and Natural Resources:				400,000	280,973
Passed-Through - Miscellaneous Non-Profit Funding:					
Eastern State Pen Stabilization Improv	C20011	15.904	Award Ltr 7/18/02	450,000	450,000
Subtotal Miscellaneous Non-Profit Funding:				450,000	450,000
Total U.S. Department of the Interior:				851,248	732,221

U.S. Department of Justice

Direct - U.S. Department of Justice:

Federal Forfeiture Funds - DOJ	110527	16.000	P.L.98-473 SEC 309	965,082	99,980
Federal Forfeiture Funds - DOJ	110562	16.000	P.L.98-473 SEC 309	912,317	309,762
Forensic D.N.A. Laboratory	110508	16.560	1999-DN-VX-0009	193,266	3,662
HIDTA - Operation Sunrise	110560	16.580	I2PPCP553 Mod #2	543,600	293,003
HIDTA - Phila / Camden Operation Sunrise	110446	16.580	I1PPCP553 Mod #3	596,264	220,745
LLEBG-V - Drug Court Program	840183	16.592	2000-LB-BX-0785	221,000	32,022
LLEBG-V - Drug Court Program-Int Income	840184	16.592	Interest Income	10,616	10,559
LLEBG-V - Night Court Program	840181	16.592	2000-LB-BX-0785	101,000	61,723
LLEBG-V - Night Court Program-Int Income	840182	16.592	Interest Income	5,499	5,477
LLEBG-VI - Drug/Treatment Court Program	840253	16.592	2001-LB-BX-2879	250,000	187,925
LLEBG-VI - Night Court Program	840251	16.592	2001-LB-BX-2879	261,000	117,027
Local Law Enf Block Grt - V - Interest Income	260061	16.592	Interest Income	15,647	4,980
Local Law Enf Block Grt - V - Interest Income	110551	16.592	Interest Income	220,362	93,429
Local Law Enf Block Grt - VI - Interest Incom	690139	16.592	Interest Income	2,382	2,377
Local Law Enf Block Grt - VI - Interest Incom	110576	16.592	Interest Income	93,786	5,021
Local Law Enf Block Grt - VI - Interest Incom	260086	16.592	Interest Income	7,105	3,631
Local Law Enforcement Block Grant - V	110550	16.592	2000-LB-BX-0785	4,222,962	2,410,152
Local Law Enforcement Block Grant - V	260060	16.592	2000-LB-BX-0785	316,000	76,272
Local Law Enforcement Block Grant - VI	690138	16.592	2001-LB-BX-2879	210,000	77,805
Local Law Enforcement Block Grant - VI	260085	16.592	2001-LB-BX-2879	316,629	223,441
Local Law Enforcement Block Grant - VI	110575	16.592	2001-LB-BX-2879	3,914,950	1,793,891
Local Law Enforcement Block Grant V	160185	16.592	2000-LB-BX-0785	339,100	290,439
Local Law Enforcement Block Grant VI	160241	16.592	2001-LB-BX-2879	339,100	132,901
Local Law Enforcement Block Grt - VI	100265	16.592	2001-LB-BX-2879	200,000	40,930

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Local Law Enforcement Block Grt V - Int Inc	160186	16.592	Interest Income	20,022	19,852
Local Law Enforcement Block Grt-VII	690174	16.592	2002-LB-BX-1550	210,000	137,542
Local Law Enforcement Block Grt-VII	110583	16.592	2002-LB-BX-1550	3,467,603	321,700
Weed and Seed - Area II	100260	16.595	2001-WS-QX-0150	344,167	143,094
Weed and Seed - Area III	100261	16.595	2001-WS-QX-0151	363,250	173,773
Weed and Seed - Area I	100240	16.595	2001-WS-QX-0149	468,350	230,475
Weed and Seed-16th & 19th Districts	110573	16.595	2001-WS-QX-0151	146,750	54,122
Weed and Seed-24th & 25th Districts	110572	16.595	2001-WS-QX-0150	155,833	38,133
Weed and Seed-26th District	110571	16.595	2001-WS-QX-0149	151,650	42,094
Bulletproof Vest Partnership	110534	16.607	1999BOBX99001493/20	59,365	83,595
Community Gun Violence Prosecution	690140	16.609	2002-GP-CX-0001	480,000	299,123
Project Sentry	690189	16.609	2003-SE-CX-0021	499,998	51,652
Public Nuisance Task Force-Exp	690102	16.609	2001-PP-CX-0037	296,276	113,782
Cops More '01	110574	16.710	2001CLWX0068	495,000	391,103
Subtotal U.S. Department of Justice:				21,415,931	8,597,196
 Passed-Through - PA Executive Offices:					
JAIBG III - Bench Warrants	840244	16.523	2000-JB-11-10812	48,963	43,717
JAIBG III - Drug Testing	840246	16.523	2000-JB-11-10812	83,512	80,021
JAIBG III - Juvenile Justice	221015	16.523	2000-JB-11-10812	508,727	179,104
JAIBG III - P.O. Safety	840245	16.523	2000-JB-11-10812	38,997	34,697
JAIBG III - Police	110124	16.523	2000-JB-11-10812	247,500	70,441
JAIBG III - Pre-Trial Prosecutor	690158	16.523	2000-JB-11-10812	57,954	37,720
JAIBG III - Prosecution of Gang Crime	690157	16.523	2000-JB-11-10812	57,954	27,575
JAIBG III - Recreation	160188	16.523	2000-JB-11-10812	970,986	329,921
JAIBG III - Summary Diversion	690155	16.523	2000-JB-11-10812	111,400	20,445
JAIBG III - Youth Violence	840247	16.523	2000-JB-11-10812	43,347	42,497
JAIBG III - Youth Violence Coordinator	690156	16.523	2000-JB-11-10812	81,184	1,653
JAIBG IV - CAPE	221550	16.523	2001-JB-11-12056	333,455	70,709
JAIBG IV - Fugitive Apprehension	690166	16.523	2001-JB-11-12056	45,000	35,723
JAIBG IV - Police	110601	16.523	2001-JB-11-12056	342,000	235,688
JAIBG IV - Pre-Trial Prosecutor	690165	16.523	2001-JB-11-12056	71,560	15,508
JAIBG IV - Prosecution of Gang Crime	690164	16.523	2001-JB-11-12056	71,560	46,216
JAIBG IV - Safe & Sound	160167	16.523	2001-JB-11-12056	1,080,986	643,014
JAIBG IV - Summary Diversion	690162	16.523	2001-JB-11-12056	121,400	68,091
JAIBG IV - Teen Center I	160165	16.523	2001-JB-11-12056	101,000	72,115
JAIBG IV - Teen Center II	160166	16.523	2001-JB-11-12056	250,000	112,063
JAIBG IV - Youth Violence Reduction	690163	16.523	2001-JB-11-12056	92,215	90,081

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JAIBG IV - Youth Violence Reduction Project	840196	16.523	2001-JB-11-12056	312,936	274,791
JAIBG V - Youth Violence Reduction Project	840289	16.523	2002-JB-11-13141	325,000	49,014
Functional Family Therapy Program	840216	16.540	00/01-02/03-DP-ST-997	1,006,561	347,883
Functional Family Therapy Program	080147	16.540	00/01-02/03-DP-ST-997	953,272	298,931
Functional Family Therapy Program	840270	16.540	02/03-J-03-13008	398,708	93,419
JACS Juv-Justice Technology Specialist	840279	16.540	2002-J-04-12744	63,997	49,894
Communications & Mgt Infrastructure	690210	16.579	2002-DS-14-13112	37,497	9,775
Diverting Offenders Into Treatment (DO-IT)	141829	16.579	99/00-DS-13-11193	100,000	60,577
Helping Offenders Work (HOW)	141794	16.579	1999/2000-DS-20-01179	50,000	50,000
Homicide Unit Vic Witness Coord	690137	16.579	2000-DS-14-012016	20,777	15,810
Optical Scan Project	840281	16.579	2001-DS-15A-13028	63,000	6,986
Organizational & Board Development	690160	16.579	00-DS-14-12014	45,513	34,134
Phila Courts Integration with JNET	840243	16.579	1999-DS-15B-10764	145,923	145,923
Philadelphia Community Court 2	100267	16.579	2000-DS-10-11194	71,625	71,625
Public Relations, Facility, Diversity	690159	16.579	99/00-DS-14-11933	39,052	19,526
Recovery House for Offenders	141907	16.579	2001-DS-13-12394	67,640	64,258
Screening, Diversion and Referral	690179	16.579	2000-DS-10-12333	35,773	35,767
Special Ed, Juv Legal Resource Prg	100144	16.579	2000-DS-16-11091	16,963	16,963
Victim Services Unit	840239	16.579	1999/2000-DS-16-11400	27,782	23,085
Victims of Crime / Saint Gabriel	690161	16.579	99/00-DS-14-11786	28,360	28,360
Subtotal PA Executive Offices:				8,570,079	3,953,720
Passed-Through - Miscellaneous Non-Profit Funding:					
Stop Violence Against Women	110600	16.588	2001/2002-VA/TV-06-0	30,000	30,000
Subtotal Miscellaneous Non-Profit Funding:				30,000	30,000
Total U.S. Department of Justice:				30,016,010	12,580,916
<u>U.S. Department of Labor</u>					
Passed-Through - Miscellaneous Corporate Funding:					
Learn and Earn Project	840269	17.000	J03-002	128,436	39,723
Subtotal Miscellaneous Corporate Funding:				128,436	39,723
Passed-Through - Private Industry Council:					
Phil-A-Job II - Work Experience	160178	17.250	Award Letter 03/26/02	175,000	113,782
Phil-A-Job II - Work Experience	160263	17.250	Award Letter 04/02/03	190,000	20,827
PIC Work Experience	080162	17.250	Award Letter 03/26/02	26,250	24,450

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Subtotal Private Industry Council:				391,250	159,058
Passed-Through - Philadelphia Corporation for the Aging:					
Comm On Aging - PCA	050207	17.235	301-00-3121	896,244	11,863
Comm On Aging - PCA	050221	17.235	Award Letter 10/31/02	915,773	879,033
Subtotal Philadelphia Corporation for the Aging:				1,812,017	890,896
Passed-Through - Urban League:					
Mayor's Action Center - Urban League	050234	17.235	Award Letter	8,981	8,981
Subtotal Urban League:				8,981	8,981
Passed-Through - Miscellaneous Non-Profit Funding:					
Phila Youth Health Corps	141827	17.249	YOG-1023-02	25,406	1,500
Subtotal Miscellaneous Non-Profit Funding:				25,406	1,500
Passed-Through - Philadelphia Workforce Development Corporation:					
Achieving Independence Center (PWDC)	080214	17.258	LO03-020	64,720	38,103
Employment & Training - PWDC	240430	17.258	A03-524	330,000	254,691
Employment & Training - PWDC	240398	17.258	A02-494 Mod #1	680,000	271,998
Subtotal Philadelphia Workforce Development Corporation:				1,074,720	564,792
Total U.S. Department of Labor:				3,440,810	1,664,950
<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	913,243
Airport Security Project	420117	20.106	3-42-0076-055-2002	2,202,653	248,746
Improve Terminal Bldg	420306	20.106	3-42-0076-50-01	5,891,969	4,406,577
Install Perimeter Fencing	420306	20.106	3-42-0076-52-01	976,995	451,971
Rehab Cargo Apron	420306	20.106	3-42-0076-54-01	3,688,379	2,673,758
Rehab Runway 17-35 & Improvements	420306	20.106	3-42-0076-53-01	4,763,025	1,433,998
Security Enhancements - PH 1	420306	20.106	3-42-0076-57-02	9,573,921	6,826,095
Penns Landing Watertaxis	C42006	20.205	Q95-X065-185	640,000	640,000
Subtotal U.S. Department of Transportation:				45,839,610	17,594,388
Passed-Through - PA Department of Transportation:					
1st & 2nd Highways	C12127	20.205	065560	2,090,960	118,055
1st/2nd & 3rd, 6th Highway	C12172	20.205	065650	120,000	53,994

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3rd Highway District 3R	C12197	20.205	065651	79,200	12,529
4th Highway District 3R #4	C12151	20.205	065624	2,115,200	1,497,318
5th Highway District 3R #2	C12152	20.205	Q230-X065-143	3,215,359	729,782
26th & Penrose / Gateway #2	C12131	20.205	065577	823,200	169,539
30th St Station Gateway	C12171	20.205	065637	240,000	10,194
40th Street / AMTRAK	C12112	20.205	065282C	2,272,000	34,457
42nd Street / AMTRAK	C12130	20.205	065331B	2,076,800	17,292
Avenue of the States	C12168	20.205	065588	3,198,400	252
Bells Mill Road	C12133	20.205	065643	60,000	488
Cayuga Street Bridge	C12176	20.205	Q11-X065-151	304,000	1,385
Center City Traffic Signals	C12137	20.205	065569	752,767	75,995
Center City Traffic Signals (SW Quad)	C12094	20.205	065524A	9,318,455	38,643
Chestnut Street Transitway	C12148	20.205	065558	5,377,128	143
City Wide Bicycle Network	C12145	20.205	065634	859,200	469,176
Germantown Avenue / Wiss Creek	C12116	20.205	065457C	1,400,000	483,096
Germantown Avenue / Wiss Creek	C12116	20.205	065649	6,066,400	1,324,711
Glenwood Avenue / CONRAIL	C12175	20.205	065575	120,000	43,671
Gowen Street / SEPTA	C12128	20.205	065333B	598,600	74,925
Gowen Street / SEPTA	C12128	20.205	065545A	1,416,200	453
Independence Mall Gateway Streetscape	C12178	20.205	PA 90-X438	202,772	23,787
Kelly Drive Lighting	C12163	20.205	35B-X065-160	3,524,418	89,032
Lincoln Drive	C12194	20.205	Q240-X065-194	80,000	73,418
Montgomery Ave / AMTRAK & CONRAIL	C12182	20.205	065595	148,000	58,905
Morris Street / SEPTA	C12129	20.205	Q110-X065-122	2,175,200	7,652
Northeast Transportation Study	510046	20.205	OAV-X065-113	1,120,000	74,177
Ogontz Avenue Signals	C12139	20.205	Q400-X065-213	4,543,831	403,301
Ontario St Bridge	C12181	20.205	065598	72,000	15,199
Oxford Street / AMTRAK	C12101	20.205	065499	4,520,208	21
Rising Sun Ave Bridge	C12180	20.205	065596	72,000	63,944
School House Lane (Ridge-Henry)	C12095	20.205	Q23-X065-179	3,613,855	1,844,238
School House Lane (Ridge-Henry)	C12095	20.205	065631	300,600	21,408
Schuylkill River Park Bikeway	C12125	20.205	Q22-X065-180	3,736,019	1,414,323
Schuylkill River Park Bikeway	C12125	20.205	065612	402,880	160,493
Sedgley Avenue Bridge	C12184	20.205	065597	72,000	15,716
South Street / Schuylkill	C12132	20.205	065469A	328,000	11,315
Strawberry Mansion Bridge / Schuylkill	C12072	20.205	065078E	200,000	2,845
Strawberry Mansion Bridge / Schuylkill	C12072	20.205	065552A	9,552,000	118,193
Washington Ave Signals	C12138	20.205	Q230-X065-153	4,261,178	2,441,158

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Washington Ave Signals	C12138	20.205	33C-STP3-071	296,000	53,756
Westbank Greenway	C12146	20.205	065593	160,000	1,593
Erie Avenue Intermodal Term Impr	C12147	20.500	PA-03-0262-00	3,500,000	5,647
Erie Avenue Intermodal Term Impr	C12147	20.500	PA-03-0262-01	48,000	11,830
Independence Mall Gateway Streetscape	C12178	20.500	Q92-1709-101	59,200	30,091
Independence Mall Gateway Streetscape	C12178	20.500	PA-90-X438-00	149,616	79,724
Independence Mall Gateway Streetscape	C12178	20.500	PA 90-X438	6,078,782	2,928,075
MAP Program - Transportation	050056	20.505	520679	63,800	63,800
Comprehensive Highway Safety Pgm	141802	20.600	CP 02-06-1	197,296	57,296
Comprehensive Highway Safety Prg	141929	20.600	CP 03-06-1	197,296	93,800
Roosevelt Blvd. Project (F)	110455	20.600	Agreement 065665	356,795	62,610
Sobriety Ckpt & Expand DUI Enforcement	110422	20.600	AL-01-06-1	99,951	14,426
Sobriety Ckpt & Expand DUI Enforcement	110426	20.600	AL-02-14-1	299,239	120,812
Subtotal PA Department of Transportation:				92,934,805	15,518,681
Passed-Through - Delaware Valley Regional Planning Commission:					
Cobbs Creek Bikeway	C17004	20.205	Award Letter	1,585,000	30,394
DVRPC SRHPP	C12200	20.205	3-60-050	137,915	137,915
DVRPC-SRHPP	C12200	20.205	3-060-050	34,021	34,021
Region Wide Transportation GIS Project	120178	20.205	1-52-305	140,000	14,073
Office of Transp - MAP Program	050236	20.505	520691	63,800	62,219
Office of Transp - Transit Pln & Prg	050235	20.505	3-63-005	65,593	39,512
Short Range Planning XIX	510054	20.505	3-63-006	75,502	66,205
Transit for a Transformed City	510047	20.505	Agreement 2-63-017	40,000	27,654
Subtotal Delaware Valley Regional Planning Commission:				2,141,831	411,992
Passed-Through - Miscellaneous Corporate Funding:					
Discretionary Innov Seat Belt Prg	110421	20.600	405-002	31,000	12,032
Discretionary Innov Seat Belt Prg	110605	20.600	2003-001-1	19,150	16,423
Subtotal Miscellaneous Corporate Funding:				50,150	28,455
Total U.S. Department of Transportation:				140,966,396	33,553,516
<u>U.S. Department of The Treasury</u>					
Direct - U.S. Department of The Treasury:					
Gang Resistance Ed & Train (GREAT)	110425	21.052	ATC020178	267,548	159,406
Gang Resistance Ed & Train (GREAT)	110604	21.052	ATC03000223	227,415	83,321
GREAT National Expansion	110424	21.052	ATC020005	220,000	93,565

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GREAT National Expansion	110427	21.052	ATC03000288	220,000	112,012
Subtotal U.S. Department of The Treasury:				934,963	448,304
Total U.S. Department of The Treasury:				934,963	448,304
 <u>U.S. Library of Congress</u>					
Direct - U.S. Library of Congress:					
National Library Service Material	529999	42.001	Donated Books	835,682	835,682
Subtotal U.S. Library of Congress:				835,682	835,682
Total U.S. Library of Congress:				835,682	835,682
 <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	3,560
Subtotal U.S. National Foundation on the Arts and the Humanities:				20,000	3,560
Total U.S. National Foundation on the Arts and the Humanities:				20,000	3,560
 <u>U.S. Environmental Protection Agency</u>					
Direct - U.S. Environmental Protection Agency:					
Air Toxics Diesel Retrofit Grant	140454	66.000	XA-98371501-0	30,000	18,322
Air Pollution Control Program - Fed	141750	66.001	A-003045-02-0	1,772,960	885,212
Air Pollution Control Program - Fed	141903	66.001	A-003045-03-1	1,868,943	1,282,809
Air Toxics Monitoring Network	141830	66.606	X-98357401-0	30,000	30,000
Air Toxics Monitoring Network	141975	66.606	XA-98378301-0	131,000	82,540
Ambient Air Monitoring Network	140773	66.606	PM-99374202-1	575,397	207,588
Clean Air Transportation Communities	100259	66.606	X-82920801-0	200,000	21,500
Livable Neighborhoods	100292	66.606	MM-983751-01-0	50,000	50,000
Phila Asthma Initiative	141406	66.606	MM993963-01-3	200,000	1,283
Phila Asthma Promoters Project	141407	66.606	MM993970-01-3	75,000	361
Subtotal U.S. Environmental Protection Agency:				4,933,300	2,579,616
 Passed-Through - PA Department of Environmental Protection:					
Schuylkill River Source Watershed Assessment	280013	66.468	ME 350056	402,500	15,415
Tidal Delaware River Assessment	280014	66.468	ME 350238	140,000	8,444

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Subtotal PA Department of Environmental Protection:				542,500	23,859
Passed-Through - Philadelphia Redevelopment Authority:					
Brownfield Pilot Program	420076	66.811	BP-993272-01-5	750,000	152,152
Subtotal Philadelphia Redevelopment Authority:				750,000	152,152
Total U.S. Environmental Protection Agency:				6,225,800	2,755,626
<u>U.S. Federal Emergency Management Agency</u>					
Passed-Through - PA Emergency Management Agency:					
Floyd Damage Repair - F	170271	83.544	1294-DR-101-UMWB6-	371,531	342,300
Emergency Management Performance	100268	83.552	Emergency Mgmt S & F	93,217	93,217
Subtotal PA Emergency Management Agency:				464,748	435,517
Total U.S. Federal Emergency Management Agency:				464,748	435,517
<u>U.S. Department of Education</u>					
Direct - U.S. Department of Education:					
Technology Challenge	160151	84.303	R303K010079	100,000	39,215
Subtotal U.S. Department of Education:				100,000	39,215
Passed-Through - PA Department of Health:					
Governor's Discretionary Fund	141846	84.186	ME 00136	146,137	123,089
Subtotal PA Department of Health:				146,137	123,089
Passed-Through - PA Department of Education:					
Literacy Comm - Career Link	050231	84.002	041-03-3111	43,497	33,690
Literacy Comm - Staff Development	050215	84.002	099-02-2105	145,885	550
Literacy Comm - Staff Development	050225	84.002	099-03-3105	120,485	99,722
Subtotal PA Department of Education:				309,867	133,962
Passed-Through - PA Department of Public Welfare:					
MR-Early Intervention (907)	141870	84.181	ME 6300120208	1,692,340	1,692,340
Subtotal PA Department of Public Welfare:				1,692,340	1,692,340
Passed-Through - School District of Philadelphia:					
School-Linked Behavioral Health	221552	84.027	265/F03	1,200,000	423,441

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After-School Program- Frankford Fam Dev Ctr	080151	84.186	Agreement	105,400	3,555
Subtotal School District of Philadelphia:				1,305,400	426,996
Total U.S. Department of Education:				3,553,744	2,415,601

U.S. Department of Health & Human Services

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

HHS - Healthy People 2010	142181	93.000	Order No. 01T21167901	15,000	13,245
Federal Tuberculosis Control	141893	93.116	U52/CCU300451-22-1	1,085,986	522,537
Federal Tuberculosis Control Program	141821	93.116	U52/CCU300451-21-3	1,487,275	755,262
Varicella Surveillance	141820	93.185	U66-CCU311179-08	277,031	151,752
Varicella Surveillance	141852	93.185	U66/CCU311179-09	323,348	167,875
Child. Lead Poisoning Prevent Prog (CLPPP)	141825	93.197	US7/CCU319880-01	700,000	5,000
CLPPP-CDC (F)	141911	93.197	US7/CCU319880-02-1	750,000	717,859
Lead Safe Babies	141961	93.197	US7/CCU319880-02-1	99,883	99,884
Post - DETOX Interim Trmt Enhancement	141857	93.230	5 H79 TI12842-02	498,765	89,825
Childhood Immunization Program	140761	93.268	H23/CCH311516-06-1	2,008,378	15,477
Childhood Immunization Program	141814	93.268	H23/CCH311516-07-5	2,713,126	1,724,986
Childhood Immunization Program	141837	93.268	H23/CCH322538-01-1	2,242,451	744,482
Asthma Care Training for Kids	141549	93.283	U50/CCU320801-01	108,367	34,594
Asthma Care Training For Kids	141914	93.283	U59/CCU320801-02-1	152,232	48,509
Enhanced Epidemiology & Lab Capacity	141822	93.283	U50/CCU316820-03-3	1,363,336	529,234
Epi & Lab Capacity for Infect Dis	141540	93.283	U50/CCU316820-01-2	371,641	3,520
Epi & Lab Capacity for Infect Dis	141547	93.283	U50/CCU316820-02	424,617	59,472
Court Improvement Program	840211	93.586	G-0001PASCIP	317,770	125,422
Court Improvement Program	840237	93.586	G-0101PASCIP	307,119	275,487
HIV Emergency Relief Project	141715	93.914	6 H89 HA 00013-12-03	1,224,909	1,203,172
HIV Emergency Relief Project	141813	93.914	6 H89 HA 00013-12-03	22,918,487	17,493,084
HIV Emergency Relief Project	141927	93.914	6 H89 HA 00013-13-01	22,464,639	3,060,790
HIV Emergency Relief Project	141924	93.914	6 H89 HA 00013-13-01	1,224,909	112,123
HIV Emergency Relief Supplemental	140377	93.914	BRH-890013-08-0	13,091,809	8,830
HIV Emergency Relief-CQI	141831	93.914	6 H89 HA 00013-12-03	331,700	146,078
HIV Emergency Relief-CQI	141925	93.914	6 H89 HA 00013-13-01	631,950	149,145
HIV Emergency Relief-UA/CMI	140874	93.914	2 H89 HA 00013-11	174,600	871
HIV Emergency Relief-UA/CMI	141832	93.914	6 H89 HA 00013-12-03	380,000	74,655
HIV Emergency Relief-UA/CMI	141926	93.914	6 H89 HA 00013-13-01	422,804	50,226
HIV Planning	141550	93.918	1 PO6 HA 00463-01	50,000	15,067
Outpatient HIV Early Intervention	141710	93.918	5 H76 HA 00077-11-2	875,476	615,640

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2002 to June 30, 2003

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Outpatient HIV Early Intervention	141836	93.918	5 H76 HA 00077-12-03	831,523	295,779
Healthy Start - North	140879	93.926	5 H49 MC 00041-03	500,000	103,201
Healthy Start Initiative	140758	93.926	4 H96 MC 00017-09-04	1,985,171	5,499
Healthy Start Initiative	141835	93.926	5 H49 MC 00135-03	2,125,000	21,256
Healthy Start Initiative-West	140819	93.926	6 H49 MC 00135-02	2,125,000	1,630,399
Healthy Start Neighborhood Lending	080148	93.926	1 H49 MC 00135-01	74,685	35,000
Healthy Start Neighborhood Lending	080169	93.926	Award Letter 09/24/02	40,000	39,600
Healthy Start North-Elm Disparities	141897	93.926	5 H49 MC 00041-04-0	500,000	9,203
Imp Sys Care/Pregnant Women	141954	93.926	1 H64 MC 00029-01	190,000	108,042
AIDS Prevention Project	141811	93.940	U62/CCU304524-13-4	7,132,638	4,309,554
AIDS Prevention Project	141915	93.940	U62/CCU304524-14-3	6,552,685	2,794,336
HIV/AIDS Surveillance & Seroprevalence	141808	93.944	U62/CCU306217-11-4	2,171,154	725,138
HIV/AIDS Surveillance & Seroprevalence	141898	93.944	U62/CCU306217-12-2	1,713,158	669,355
Sexually Transmitted Disease	141533	93.977	H25/CCH304327-10-2	2,101,580	3,687
Sexually Transmitted Disease	140764	93.977	H25/CCH304327-11-2	2,186,844	4,312
Sexually Transmitted Disease	141815	93.977	H25/CCH304327-12-2	2,333,054	1,445,669
Sexually Transmitted Disease	141840	93.977	H25/CCH304327-13-1	1,666,921	517,035
Sexually Transmitted Disease Infertility	141816	93.977	H25/CCH304327-12-2	435,451	346,020
Sexually Transmitted Disease Infertility	141841	93.977	H25/CCH304327-13-1	435,451	178,430
Subtotal U.S. Department of Health & Human Services:				114,137,923	42,255,616
Passed-Through - PA Department of Health:					
Bioterrorism Grant	141958	93.283	ME 02215	227,000	227,000
Bioterrorism Grant - Focus Area A	141964	93.283	ME 02215	529,388	76,322
Bioterrorism Grant - Focus Area B	141965	93.283	ME 02215	576,455	239,109
Bioterrorism Grant - Focus Area F	141966	93.283	ME 02215	151,755	15,165
Nutrition & Physical Activity Grant	141956	93.283	ME 02019	95,000	89,635
Alcohol Block Grant Treatment	141793	93.959	ME 00136	2,667,530	1,837
Alcohol Block Grant Treatment	141889	93.959	ME 00136	2,676,708	2,658,378
Alcohol Prevention Block	141762	93.959	ME 00136	751,428	3,141
Alcohol Prevention Block	141847	93.959	ME 00136	751,428	720,021
Drug Block Grant Treatment	141792	93.959	ME 00136	7,464,314	3,076
Drug Block Grant Treatment	141888	93.959	ME 00136	7,507,531	7,429,282
Drug Prevention Block	141763	93.959	ME 00136	1,927,811	18,481
Drug Prevention Block	141848	93.959	ME 00136	1,927,811	1,833,859
Cardiovascular Risk Reduction Svs	141746	93.991	ME 99010	108,782	739
Cardiovascular Risk Reduction Svs-F	141950	93.991	ME 02-069	365,463	122,044
Diabetes Education Grant	141824	93.991	ME 00193	200,000	5,000

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2002 to June 30, 2003

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Diabetes Education Grant	141910	93.991	ME 00193	200,000	185,000
Injury Prevention Program	141747	93.991	ME 99010	209,340	2,321
Injury Prevention Program	141883	93.991	ME 02014	209,340	207,270
Tuberculosis Control (Fed App-719)	141842	93.991	ME 00089	123,000	121,419
Child & Adolescent Services	141931	93.994	ME 02033	1,881,360	1,814,522
Childhood Lead Poisoning Prevent Blk	141738	93.994	ME 99101	461,382	548
Childhood Lead Poisoning Prevent Blk	141935	93.994	ME 02022	517,810	513,198
Children w/ Special Health Care Needs	141733	93.994	ME 99019	114,194	8,854
Children w/Special Health Care Needs	141901	93.994	ME 02033	114,194	100,468
MIC Primary Preventive Services - F	141732	93.994	ME 99019	1,362,016	18,244
MIC Primary Preventive Services-F	141899	93.994	ME 02033	1,397,759	1,349,045
Subtotal PA Department of Health:				34,518,799	17,763,978
Passed-Through - PA Department of Education:					
Federal Urban Rodent Control	141548	93.283	U50/CCU320265-01	249,849	75,014
Federal Urban Rodent Control	141913	93.283	U50/CCU320265-02-1	365,187	230,506
Subtotal PA Department of Education:				615,036	305,519
Passed-Through - PA Department of Public Welfare:					
MH-Homeless Grant (769)	141865	93.150	ME 6300110208	296,100	296,100
Family Centers Grant	221027	93.556	ME 982211600	323,043	28,120
Family Centers Grant (App 978)	221034	93.556	ME 982221600	323,043	323,043
HAP - Rental Assist - TANFBG - App 055	240408	93.558	ME 6300210251	378,641	378,641
Temporary Assistance for Needy Families	220379	93.558	ME 9661600951	130,026,008	130,026,008
Child Support Enforcement	690131	93.563	Title IV- D	902,991	1,100
Child Support Enforcement	690177	93.563	Title IV- D	955,331	955,331
Child Support Program	840257	93.563	Title IV - D	14,570,772	14,570,772
Unallocated IV-D Payments	840008	93.563	ME 4513321800	3,048,791	3,020,776
Refugee Targeted Assistance	100239	93.566	ME 11900001-01	690,845	84
Refugee Targeted Assistance	100269	93.566	ME 21900002	575,809	528,634
Emergency Energy Assistance	260087	93.568	Award Letter 08/13/02	348,500	346,783
Family Centers Grant	221028	93.590	ME 982211600	8,682	3,971
Family Centers Grant (App 066)	221035	93.590	ME 982221600	8,682	8,682
Title IV-B	220385	93.645	ME 105111600	2,735,196	2,735,196
AFCARS - Federal	220380	93.658	ME105121600	1,400,000	1,400,000
Title IV-E Placement Maintenance	220382	93.658	Certification Letter	143,406,507	143,406,506
Title IVE Program Income	229998	93.658	Child Support SSI	3,244,429	3,244,429
Title IV-E Adoption Assistance	220383	93.659	Certification Letter	19,117,013	19,117,013

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2002 to June 30, 2003

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Child Protective Services	221029	93.667	ME 105121600	2,888,308	2,888,308
Family Preservation Funds	141804	93.667	ME 105111600	605,304	44,222
Family Preservation Funds - Title XX	141972	93.667	ME 105126100	605,304	575,039
HAP - Administration (F)	240424	93.667	ME 6300210251	386,497	386,497
HAP - Case Management (F)	240417	93.667	ME 6300210251	777,543	777,543
HAP - Prevention (F)	240393	93.667	ME 6300210251	80,000	80,000
HAP - Program Income (F)	240410	93.667	Interest Income	108,812	108,812
HAP - Rental Assistance (F)	240457	93.667	ME 6300210251	229,632	229,632
HAP - Specialized Program (F)	240423	93.667	ME 6300210251	8,750	8,750
HAP-Case Management (F)	062047	93.667	MOU	556,884	556,884
MH-SSBG (734)	141863	93.667	ME 6300110208	7,902,745	7,902,745
MR-SSBG (933)	141871	93.667	ME 6300120208	2,408,719	2,408,719
MR-SSBG-EIN (935)	141872	93.667	ME 6300120208	329,345	329,345
Title IV-E Indep Living/AIP	080161	93.674	ME 105111600	199,203	42,369
Title IV-E Independent Living	220361	93.674	Award Letter 10/10/200	932,829	6,320
Title IV-E Independent Living	221019	93.674	ME 105111600	1,042,829	263,657
MH-Intensive Case Mgmt (717/956)	141864	93.778	No award	15,817	15,817
MR - TSM Admin Costs (931)	141782	93.778	ME 6300120108	2,144,994	131,935
MR-TSM Admin Costs (931)	141876	93.778	ME 6300120208	1,164,008	1,164,008
MR-Waiver (931)	141873	93.778	ME 6300120208	95,896,435	95,451,604
MR-Waiver-Admin (931)	141874	93.778	ME 6300120208	6,705,379	6,530,617
MR-Waiver-EIN (942)	141875	93.778	ME 6300120208	1,424,256	1,424,256
Title IV-E Medical Assistance	220384	93.778	P. L. 96-272 of 1980	940,769	940,769
MH-CMHSBG (903)	141866	93.958	ME 6300110208	2,138,200	2,138,200
HAP - Bridge Housing (PENNFREE) - App 05	240407	93.959	ME 6300210251	1,251,800	1,251,800
HAP - Program Income - SAPTBG	240409	93.959	Interest Income	134,032	134,032
Subtotal PA Department of Public Welfare:				453,238,778	446,183,068
 Passed-Through - PA Department of Community and Economic Development:					
PA Access Grant: Adaptive Modification	06ADA1	93.558	20-170-0011	150,000	140,636
Supported Work Program (Workwise)	080137	93.558	20-150-0005	1,642,946	849
Supported Work Program (Workwise)	080160	93.558	21-150-0005	1,124,934	43,869
Supported Work Program (Workwise)	080184	93.558	22-150-0004	1,125,029	826,227
Community Services Block Grant	080131	93.569	20-763-0001	166,008	77,314
CSBG - Administration	080132	93.569	20-763-0001	4,026,337	1,578,392
CSBG - CLIP Salaries	080191	93.569	20-763-0001	0	162,276
CSBG - CSP	080133	93.569	20-763-0001	9,253,801	3,158,756
CSBG - NTI Salaries	080192	93.569	20-763-0001	0	18,235

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2002 to June 30, 2003

<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>
Empowerment Zone	080035	93.667	907151470	79,164,064	7,192,887
Subtotal PA Department of Community and Economic Development:				96,653,119	13,199,440
Passed-Through - PA Executive Offices:					
Juvenile Probation Emerg Assist - TANFBG	840274	93.558	ME 281651	273,740	273,740
Welfare Fraud Unit	690132	93.560	ME 181401	910,000	275
Welfare Fraud Unit	690178	93.560	ME 281355	950,000	768,368
Subtotal PA Executive Offices:				2,133,740	1,042,383
Passed-Through - Miscellaneous Other:					
Title IV-E Training (Regional Tr Center)	221021	93.658	Award Letter	248,932	762
Title IV-E Training (Regional Tr Ctr)	221042	93.658	Award Letter 06/28/02	275,078	251,858
Subtotal Miscellaneous Other:				524,010	252,620
Passed-Through - Miscellaneous Foundation/Trust Funding:					
Comm on Aging - Consumer Educ Pro (Fed)	050206	93.779	90AM2093	24,078	469
Comm on Aging - Consumer Educ Pro (Fed)	050223	93.779	Award Letter 06/27/02	10,000	9,333
Subtotal Miscellaneous Foundation/Trust Funding:				34,078	9,802
Passed-Through - Family Planning Council:					
Circle Of Care - Pediatric AIDS	141711	93.153	020305	130,891	18,967
Circle Of Care - Pediatric AIDS	141844	93.153	030307	130,891	88,083
Family Planning Services	141838	93.217	030301	331,802	331,802
C & B Cancer Prevention (F)	141921	93.919	ME 99-098	327,540	157,529
Mobile Mammography - C & B Cancer-F	140878	93.919	ME 99098	284,382	284,382
Family Planning-Genetic Screening	141839	93.994	030302	10,800	10,290
Walk-In Pregnancy Testing Demo	141834	93.994	030304	12,265	12,265
Subtotal Family Planning Council:				1,228,571	903,318
Passed-Through - Philadelphia Corporation for the Aging:					
Older Adult Program	160179	93.044	Award Letter	581,000	888
Older Adult Program	160270	93.044	Allocation	581,000	559,282
West Oak Lane Senior Center	080154	93.044	101-1301	128,136	2,305
West Oak Lane Senior Center	080176	93.044	113	132,136	102,686
Comm On Aging - Apprise	050205	93.779	130125	16,189	49
Comm On Aging - Apprise	050222	93.779	Award Letter 06/11/02	19,349	18,579
Subtotal Philadelphia Corporation for the Aging:				1,457,810	683,788

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2002 to June 30, 2003

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Passed-Through - Miscellaneous Non-Profit Funding:					
Interpreter Service-FMC	141894	93.987	Award Letter 08/07/02	76,000	76,000
Subtotal Miscellaneous Non-Profit Funding:				<u>76,000</u>	<u>76,000</u>
Passed-Through - Miscellaneous University Funding:					
Patient Management Systems	141968	93.000	Contract Agreement	25,000	23,000
Subtotal Miscellaneous University Funding:				<u>25,000</u>	<u>23,000</u>
Total U.S. Department of Health & Human Services:				<u>704,642,864</u>	<u>522,698,535</u>
<u>U.S. Corporation for National & Community Service</u>					
Direct - U.S. Corporation for National & Community Service:					
Foster Grandparents	080153	94.011	02SFAPA013 02SF	451,776	261,958
Foster Grandparents	080175	94.011	02SFAPA013 02SF	470,766	222,733
Subtotal U.S. Corporation for National & Community Service:				<u>922,542</u>	<u>484,690</u>
Total U.S. Corporation for National & Community Service:				<u>922,542</u>	<u>484,690</u>
<u>U.S. Social Security Administration</u>					
Direct - U.S. Social Security Administration:					
SSA Prisoner Incentive Payments	230015	96.006	PA0102	231,200	231,200
Subtotal U.S. Social Security Administration:				<u>231,200</u>	<u>231,200</u>
Total U.S. Social Security Administration:				<u>231,200</u>	<u>231,200</u>
<u>U.S. Miscellaneous Federal Assistance</u>					
Direct - U.S. Miscellaneous Federal Assistance:					
Homeless Alcoholic Men	141801	99.000	DACA-311-84-204	102,000	100,751
Subtotal U.S. Miscellaneous Federal Assistance:				<u>102,000</u>	<u>100,751</u>
Total U.S. Miscellaneous Federal Assistance:				<u>102,000</u>	<u>100,751</u>
Total Schedule of Expenditures of Federal Awards:				<u><u>2,208,954,278</u></u>	<u><u>715,535,858</u></u>

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

CONTENTS

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**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

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	\$ 319,917,170
Community College of Philadelphia	\$ 27,866,441
Redevelopment Authority of the City of Philadelphia	\$ 41,032,284
Philadelphia Housing Authority	\$ 362,648,910
Philadelphia Housing Development Corporation	\$ 26,928,619
Philadelphia Authority for Industrial Development	\$ 16,063,756

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, 2003

Footnote 3 (continued)

distributed \$2,460,345 worth of food commodities to eligible “Recipient Agencies,” during fiscal 2003.

- 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 \$835,682 was placed on the items received during fiscal 2003. 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, 060378, and 06SE24). The Economic Development portion is received by the Philadelphia Industrial Development Corporation (PIDC), a quasi-governmental agency. During fiscal year 2003, the city loaned \$20,380,935 (\$14,630,935 under contract B-97-MC-420012-D and \$5,750,000 under contract B-97-MC-420012-E). Loan repayments and investment proceeds from unloaned funds are used to repay HUD. Collateral for repayment of the funds includes future Community Development Block Grant entitlements due to the City from HUD.
- D. *Loan Agreement with PHA (14.866)*: - The city entered into a loan agreement with the Philadelphia Housing Authority (PHA) for blight elimination, and other related activities, in the amount of \$4,500,000. PHA received HUD funds under the Demolition and Revitalization of Severely Distressed Public Housing Program. Loan repayments will be from future CDBG funds the city expects to receive from HUD. In the event of insufficient HUD funding, the city will repay HUD from its general fund. As of June 30, 2003 the city repaid all of the amounts loaned to date (\$2,783,153), and there were no new loans during fiscal year 2003.
- E. *Federal Surplus Property (39.003)*: – In previous fiscal years, the city received federal financial grant-in-aid in the form of property from the General Services Administration’s Federal Surplus Program. For fiscal year 2003, there was no property received.

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

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	86,500
10.568	Emergency Food Assistance Program (Administrative Costs)	449,535
14.000	U.S. Department of Housing & Urban Development	180
14.218	Community Development Block Grants/Entitlement Grants	68,248,586
14.221	Urban Development Action Grants	5,635,323
14.231	Emergency Shelter Grants Program	1,423,574
14.235	Supportive Housing Program	1,996,408
14.238	Shelter Plus Care	2,708,247
14.239	HOME Investment Partnerships Program	13,939,664
14.241	Housing Opportunities for Persons with AIDS	5,789,258
14.246	CDBG/Brownfields Economic Development Initiative	639,187
14.248	CDBG Section 108 Loan Guarantees	13,200,886
14.871	Section 8 Housing Choice Vouchers	48,200
14.900	Lead Based Paint Hazard Control in Privately Owned Housing	56,495
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States	292,800
16.579	Byrne Formula Grant Program	84,555
17.258	WIA Adult Program	583,871
84.027	Special Education - Grants to States	305,372
84.181	Special Education-Grants for Infants & Families with Disabilities	2,039,249
84.186	Safe & Drug-Free Schools & Communities - State	146,137
93.150	Projects for Assistance in Transition from Homelessness (PATH)	296,100
93.151	Health Center Grants for Homeless Populations	74,352

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

Footnote 6 (continued)

<u>Source</u>	<u>Program</u>	<u>Funding</u>
93.556	Promoting Safe and Stable Families	323,043
93.558	Temporary Assistance for Needy Families	97,399,562
93.569	Community Services Block Grant	725,065
93.590	Community Based Family Resource and Support Grants	8,682
93.658	Foster Care -Title IV-E	51,777,562
93.667	Social Service Block Grant	16,423,113
93.778	Medical Assistance Program	104,096,276
93.914	HIV Emergency Relief Project Grants	19,986,039
93.926	Healthy Start Initiative	2,075,358
93.940	HIV Prevention Activities - Health Department Based	3,705,450
93.944	HIV/AIDS Surveillance	699,259
93.958	Block Grants for Community Mental Health Services	2,138,200
93.959	Block Grants for Prevention & Treatment of Substance Abuse	14,049,464
93.994	Maternal & Child Health Services Block Grant to the States	2,066,878
Total Subrecipient Funding:		433,518,430

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, 2002 to June 30, 2003

Pa. DPW Program		City				
Project Title	CFDA	ID	Contract		Grant	Grant
	Number	Number	Number		Awards	Expenditures
<u>Mental Health/Mental Retardation</u>						
MH - Behavioral MH Sv (173)	00.000	141869	ME 6300110208		6,031,300	6,031,300
MH - CMHSBG (903)	93.958	141866	ME 6300110208		2,138,200	2,138,200
MH - Homeless Grant (769)	93.150	141865	ME 6300110208		296,100	296,100
MH - Intensive Case Mgmt (717/956)	93.778	141864	No award		15,817	15,817
MH - Program Income	00.000	149990	Program Income		81,790,085	81,790,085
MH - Program Maintenance (140)	00.000	141867	ME 6300110208		117,661,776	117,648,046
MH - Specialized Residences (160)	00.000	141868	ME 6300110208		1,342,380	1,342,380
MH - SSBG (734)	93.667	141863	ME 6300110208		7,902,745	7,902,745
MR - Community Services (156)	00.000	141880	ME 6300120208		35,316,876	35,169,110
MR - Early Intervention (117)	00.000	141879	ME 6300120208		10,383,664	10,383,664
MR - Early Intervention (907)	84.181	141870	ME 6300120208		1,692,340	1,692,340
MR - Program Income	00.000	149991	Program Income		19,488,861	19,488,861
MR - SSBG (933)	93.667	141871	ME 6300120208		2,408,719	2,408,719
MR - SSBG-EIN (935)	93.667	141872	ME 6300120208		329,345	329,345
MR - TSM Admin Costs (931)	93.778	141782	ME 6300120108		2,144,994	131,935
MR - TSM Admin Costs (931)	93.778	141876	ME 6300120208		1,164,008	1,164,008
MR - Waiver (156)	00.000	141877	ME 6300120208		82,030,936	81,181,935
MR - Waiver (931)	93.778	141873	ME 6300120208		95,896,435	95,451,604
MR - Waiver Admin (156)	00.000	141878	ME 6300120208		6,705,379	6,530,617
MR - Waiver Admin (931)	93.778	141874	ME 6300120208		6,705,379	6,530,617
MR - Waiver EIN (942)	93.778	141875	ME 6300120208		1,424,256	1,424,256
Total Mental Health/Mental Retardation:					482,869,596	479,051,683
<u>Children and Youth Program</u>						
Act 148 Child Welfare Services	00.000	220387	ME105121600		197,582,568	197,582,568
Act 148 YDC Costs	00.000	220387	PA DPW Invoice		7,114,144	7,114,144
Child Protective Services	93.667	221029	ME 105121600		2,888,308	2,888,308
Temporary Assistance for Needy Families	93.558	220379	ME 9661600951		130,026,008	130,026,008
Title IV-B	93.645	220385	ME 105111600		2,735,196	2,735,196
Title IV-B - State Match	00.000	220386	ME 105121600		729,387	729,387
Title IV-E Adoption Assistance	93.659	220383	Certification Letter		19,117,013	19,117,013
Title IV-E Indep Living/AIP	93.674	080161	ME 105111600		199,203	42,369

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, 2002 to June 30, 2003

<u>Pa. DPW Program</u>	CFDA	City	Contract	Grant	Grant
Project Title	Number	ID	Number	Awards	Expenditures
Title IV-E Independent Living	93.674	221019	ME 105111600	1,042,829	263,657
Title IV-E Independent Living	93.674	220361	Award Letter 10/10/200	932,829	6,320
Title IV-E Medical Assistance	93.778	220384	P. L. 96-272 of 1980	940,769	940,769
Title IV-E Placement Maintenance	93.658	220382	Certification Letter	143,406,507	143,406,506
Title IVE Program Income	93.658	229998	Child Support SSI	3,244,429	3,244,429
Total Children and Youth Program:				509,959,190	508,096,673
 <u>Combined Homeless Assistance Program</u>					
HAP - Administration	93.667	240424	ME 6300210251	386,497	386,497
HAP - Bridge Housing	00.000	240421	ME 6300210251	1,418,820	1,418,820
HAP - Bridge Housing (PENNFREE)	93.959	240407	ME 6300210251	1,251,800	1,251,800
HAP - Case Management	93.667	240417	ME 6300210251	777,543	777,543
HAP - Case Management	00.000	240419	ME 6300210251	611,052	611,052
HAP - Case Management	93.667	062047	MOU	556,884	556,884
HAP - Prevention	93.667	240393	ME 6300210251	80,000	80,000
HAP - Program Income	93.667	240410	Interest Income	108,812	108,812
HAP - Program Income	00.000	240412	Interest Income	2,777	2,777
HAP - Program Income - SAPTBG	93.959	240409	Interest Income	134,032	134,032
HAP - Rental Assist - TANFBG	93.558	240408	ME 6300210251	378,641	378,641
HAP - Rental Assistance	00.000	240422	ME 6300210251	818,543	818,543
HAP - Rental Assistance	93.667	240457	ME 6300210251	229,632	229,632
HAP - Specialized Program	93.667	240423	ME 6300210251	8,750	8,750
HAP - State - App 160	00.000	240411	ME 6300210251	1,419,119	1,419,119
Total Combined Homeless Assistance Program:				8,182,902	8,182,902
 <u>Human Services Development Fund</u>					
HSDF - CAPE	00.000	221045	ME 6300230251	99,335	99,335
HSDF - Case Mgmt Group A	00.000	240414	ME 6300230251	1,243,703	1,243,703
HSDF - Case Mgmt Group B	00.000	240426	ME 6300230251	997,807	997,807
HSDF - Case Mgmt Group C	00.000	240427	ME 6300230251	1,410,997	1,410,997
HSDF - Case Mgmt Group Special Svcs	00.000	240428	ME 6300230251	151,822	151,822
HSDF - Children & Youth	00.000	221037	ME 6300230251	2,309,610	2,309,610
HSDF - CODAAP	00.000	141906	ME 6300230251	520,000	520,000
HSDF - Juvenile Justice	00.000	221038	ME 6300230251	100,000	100,000

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, 2002 to June 30, 2003

<u>Pa. DPW Program</u>	CFDA	City	Contract	Grant	Grant
Project Title	Number	ID	Number	Awards	Expenditures
HSDF - Lead Abatement	00.000	141969	ME 6300230251	516,891	516,891
HSDF - Lead Base Program	00.000	240429	ME 6300230251	350,000	350,000
HSDF - MH	00.000	141905	ME 6300230251	1,686,393	1,686,393
HSDF - Program Income	00.000	221039	Interest Income	13,650	13,650
HSDF - Violence Recution Initiative	00.000	840278	ME 6300230251	200,000	200,000
HSDF - Violence Reduction	00.000	160268	ME 6300230251	269,840	269,840
HSDF - Welcome New Families	00.000	141904	ME 6300230251	154,372	154,372
HSDF - Youth Access Centers	00.000	160269	ME 6300230251	320,000	320,000
Total Human Services Development Fund:				10,344,420	10,344,420
<u>Child Support Enforcement</u>					
Child Support Enforcement	93.563	690131	Title IV- D	902,991	1,100
Child Support Enforcement	93.563	690177	Title IV- D	955,331	955,331
Child Support Program	93.563	840257	Title IV - D	14,570,772	14,570,772
Unallocated IV-D Payments	93.563	840008	ME 4513321800	3,048,791	3,020,776
Total Child Support Enforcement:				19,477,885	18,547,979
<u>Other PaDPW Assistance</u>					
ACT 152 (App 120)	00.000	141934	ME 6300110208	2,369,442	2,369,442
AFCARS - Federal	93.658	220380	ME105121600	1,400,000	1,400,000
AFCARS - State	00.000	220381	ME105191600	600,000	600,000
AIDS Personal Care Services	00.000	141851	4100010801	415,000	390,770
Behavioral Health Services/IGT (173)	00.000	141854	ME 6300110208	12,021,207	12,021,207
Child & Family Services On-Site Review	00.000	221047	Award 06/03/02	50,000	50,000
Child Welfare Educ For Leadership - CWEL	00.000	221033	Agreement	638,560	638,560
Communities in Schools/Freedom School Pr	00.000	080195	Award 08/27/02	13,000	12,865
Emergency Energy Assistance	93.568	260087	Award Letter 08/13/02	348,500	346,783
Family Centers Grant	00.000	221036	ME 982221600	167,515	167,515
Family Centers Grant	93.590	221035	ME 982221600	8,682	8,682
Family Centers Grant	93.556	221034	ME 982221600	323,043	323,043
Family Centers Grant	93.556	221027	ME 982211600	323,043	28,120
Family Centers Grant	93.590	221028	ME 982211600	8,682	3,971
Family Preservation Funds	93.667	141804	ME 105111600	605,304	44,222
Family Preservation Funds - Title XX	93.667	141972	ME 105126100	605,304	575,039

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, 2002 to June 30, 2003

Pa. DPW Program	City			Grant	Grant
Project Title	CFDA	ID	Contract	Awards	Expenditures
	Number	Number	Number		
Refugee Targeted Assistance	93.566	100239	ME 11900001-01	690,845	84
Refugee Targeted Assistance	93.566	100269	ME 21900002	575,809	528,634
Reimburse Lawyer's Fees	00.000	840273	Judic Adm701(a); Act 8	12,217	12,217
Total Other PaDPW Assistance:				21,176,153	19,521,154
Total Schedule of Expenditures of DPW Awards:				1,052,010,145	1,043,744,812

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

1. BASIS OF ACCOUNTING

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

2. DEPARTMENT OF PUBLIC WELFARE MAJOR PROGRAMS

The following represent major programs from the Pennsylvania Department of Public Welfare as defined in their **Single Audit Supplement** (Reissued November 26, 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	\$154,179,162
State - DPW	Behavioral Health Services Initiative	6,031,300
State - DPW	Children and Youth Program	129,215,888
State - DPW	Combined Homeless Assistance Programs	5,138,214
	Total Pa. DPW Awards to Subrecipients:	\$294,564,564

INDEPENDENT AUDITOR'S SECTION

Auditor's Reports

Findings and Questioned Costs

Summary Schedule Prior Audit Findings



CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER
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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 financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2003, which collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements and have issued our report thereon dated December 31, 2003. We did not audit the financial statements of the following organizations. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on the basic financial statements, insofar as it related to the amounts included for those organizations, was based solely on the reports of the other auditors.

Primary Government

Municipal Pension Fund
Philadelphia Gas Works Retirement Reserve Fund
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 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Philadelphia, Pennsylvania's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide 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, Pennsylvania's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs related to financial statement comments as items 1 through 7.

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

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

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, Pennsylvania in a separate letter dated December 31, 2003.

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.

December 31, 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, 2003. The City of Philadelphia, Pennsylvania's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs; major DPW programs are identified in the notes to the Schedule of Expenditures of DPW Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and DPW programs is the responsibility of the City of Philadelphia, Pennsylvania's management. Our responsibility is to express an opinion on the City of Philadelphia, Pennsylvania's compliance based on our audit.

The City of Philadelphia's 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.

As described in item 03-01 in the accompanying Schedule of Findings and Questioned Costs related to federal and Pennsylvania DPW comments, the City of Philadelphia, Pennsylvania did not comply with requirements regarding subrecipient monitoring that are applicable to its Urban Development Action Grant. Compliance with such requirements is necessary, in our opinion, for the City of Philadelphia, Pennsylvania to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, 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, 2003. The results of our auditing procedures also disclosed other 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 related to federal and Pennsylvania DPW comments as items 03-02 through 03-06.

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.

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 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 related to federal and Pennsylvania DPW comments as items 03-01 to 03-05.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal or DPW program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 03-01 to be a material weakness.

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.

September 7, 2004

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, 2003

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? ___ yes x no
Reportable condition(s) identified not considered to be material weaknesses?
x yes ___ none reported

Noncompliance material to financial statements noted? ___ yes x no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? x yes ___ no
Reportable condition(s) identified not considered to be material weaknesses?
x yes ___ none reported

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

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

Identification of major programs

<u>CFDA #</u>	<u>PROGRAM NAME</u>
14.221	Urban Development Action Grants
14.239	Home Investment Partnerships Program
93.558	Temporary Assistance for Needy Families
93.645	Child Welfare Services – State Grants
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.674	Independent Living
93.914	HIV Emergency Relief Project Grants
93.940	HIV Prevention Activities
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.994	Maternal and Child Health Services Block Grant to the States

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000
Auditee qualified as low-risk auditee? ___ yes x no

CITY OF PHILADELPHIA

Index to Financial Statement Comments – June 30, 2003

<u>Comment No.</u>	<u>Comment Heading</u>	<u>Page</u>
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3	Controls Over Parking Tax Revenue	50
4	Realty Transfer Tax Collections Monitoring.....	51
5	Authorization of Real Estate Assessment Changes	53
6	Self-Assessed Taxes Receivable Estimate.....	54
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1. EXTERNAL ACCOUNTING AND FINANCIAL INFORMATION

The Accounting Bureau in the Office of the Director of Finance (Finance) continues to have a difficult time obtaining certain external accounting and financial information needed for preparing the city's Comprehensive Annual Financial Report (CAFR).

In our previous report to management, we noted that component units, which have issued conduit debt on behalf of the city, have not been concerned with providing accounting information needed by the city to report conduit debt activity. During fiscal 2003, the Philadelphia Authority for Industrial Development, a component unit of the city, failed to fully respond to the Accounting Bureau's request for information pertaining to a \$10 million Capital Reserve Account. This account, which had been set up with bond proceeds from conduit debt, was established to fund future capital maintenance at the new Eagles' stadium.

A similar situation arose with regard to obtaining pension plan information needed for a footnote disclosure in the city's CAFR. When the Accounting Bureau attempted to obtain the information, the city's Board of Pensions and Retirement responded that it would not be available from the pension plan's actuary until March 2004.

The current process for obtaining accounting and financial data, which is not available from the city's accounting system, relies on the cooperation of component units and other city departments. This process does not ensure that all information necessary for preparing the city's CAFR is obtained timely. As a consequence, completion of the city's CAFR is hampered by delays in obtaining this information as well as by the adjustments and changes that must be made to the financial statements and footnote disclosures when the information does become available.

For the purpose of accurately reporting conduit debt and pension plan activity, we recommend that Finance management contact the component units, that have issued conduit debt, and the city's Board of Pensions and Retirement to develop procedures for accumulating financial information that will enable the city to more effectively prepare its CAFR.

City's Response

The Office of the Director of Finance will specify in writing to the appropriate component unit exactly what is needed for the city to properly account for all conduit debt activity and actuarial information.

2. WORKERS' COMPENSATION CLAIMS PROCESSING CONTROL

During fiscal 2003, the city incurred \$36 million in costs related to its workers' compensation program. In our last two reports to management, we noted that the city contracts with a Third Party Administrator (TPA) to process workers' compensation claims. The city does not have assurance that the claims paid by the TPA are valid, complete, recorded correctly and disbursed in accordance with an established claims settlement process, because the Risk Management Division did not require the TPA to submit an annual service auditor's report. This type of report on the TPA's controls placed in operation, as well as tests of the operating effectiveness of those controls, would provide the city with reasonable assurance that the TPA's controls are adequate and effective.

In order to minimize the risk of unpaid, erroneous, or fraudulent workers' compensation claims charged to the city, we again recommend that the Risk Management Division require its' TPA to obtain and submit an annual service auditor's report.

City's Response

The TPA for the workers compensation program will obtain and submit a service auditor's report.

3. CONTROLS OVER PARKING TAX REVENUE

Our review of the Revenue Department’s controls over parking tax collections, which totaled \$38.8 million in fiscal 2003, disclosed that the Revenue Department does not review the accuracy of taxpayers’ calculations of their parking tax liability. The parking facility operator collects the parking tax and remits the tax to the city on a monthly basis. To support the calculation of the monthly remittance, the operator is required to prepare and submit a worksheet on which the operator reports the gross receipts for the month and calculates the amount of tax due. The Revenue Department’s Incoming Mail Unit receives these worksheets along with the payments each month, and forwards the worksheets to an employee in the Revenue Department’s Accounting Unit. When we interviewed this employee, we learned that the worksheets are filed without being reviewed.

Because there are no procedures in place to review the accuracy of the tax due calculation on these worksheets, there is an increased risk that intentional misstatements or errors in taxpayers’ calculations would not be detected by the Revenue Department. To ensure the city collects all parking tax due, we recommend the Revenue Department improve control over parking tax revenue by computerizing the parking tax reporting process to facilitate reporting and review. Until these enhancements are made, we recommend that Revenue randomly test the accuracy of tax due calculations shown on parking tax worksheets.

City’s Response

The Department of Revenue will randomly test the calculations on the monthly schedules that are filed and will explore electronic filing of these returns to enable automated edits of computations.

4. REALTY TRANSFER TAX COLLECTIONS MONITORING

In our prior year letter to management, we commented that the Revenue Department's monitoring procedures over realty transfer tax collections by title companies were deficient. Specifically, we cited the following two instances of noncompliance with Standard Accounting Procedure (SAP) E-40,001, which established the procedures to be followed by the Revenue Department and the title companies it designated to collect realty transfer tax on the city's behalf:

- Each title company was required to provide a Statement of Responsibility and Indemnification (SRI) to the revenue commissioner, who should review the SRI annually to determine the adequacy of protection. When we requested to observe the SRIs, Revenue Department officials could not locate them.
- The Revenue Department was required to conduct monthly field audits to ensure that title companies are complying with the established procedures. However, we found that the Revenue Department no longer performed regularly scheduled field audits. Title companies were only audited if they were selected as part of the Revenue Department's annual audit of taxpayers; therefore, it could be several years before a title company is audited.

These conditions increased the city's exposure to loss and the risk that the city may not be receiving all monies due from the title companies, whose collections in fiscal 2003 totaled \$21.3 million.

Our current year review disclosed that the above conditions have not been corrected. Revenue Department officials informed us that they are in the process of contacting the Law Department to discuss developing formal contracts with the title companies. They also stated that there are plans to perform a field audit of one of the title companies, which was selected as part of the Revenue Department's annual audit of taxpayers.

To minimize the city's exposure to loss and the risk that the city is not receiving all monies due, we recommend that Revenue Department management (1) perform annual field audits of the title companies, (2) obtain the appropriate indemnification from the title companies, and (3) work with Finance in updating SAP E-40,001.

City's Response

The Controller noted in their commentary that title companies are audited when selected as part of the annual audit selection of taxpayers and, therefore, it could be several years before a title company is audited. However, there are now only two companies using the Pitney Bowes machines and one is a subsidiary of the other. The parent company is currently under audit. Given its size, it is likely that audit screening would identify this company for recurring audits. Also, audits are not the only review of these realty transfer tax collections. The accounting section of Revenue receives and reconciles monthly reports that contain opening and closing balances for the stamp machines. These reports are compared to the deposits made by the agent. Given the reconciliation process done in accounting, the periodic (but fairly regular) audit

selection, and the fact that no major problems were found during the long period of time monthly field examinations were performed, it may not be cost effective to conduct annual field examinations.

The Department will contact Law regarding a review and update of the SRI procedure and also work with Finance to modernize SAP E-40,001.

5. AUTHORIZATION OF REAL ESTATE ASSESSMENT CHANGES

Real estate assessments made by the Board of Revision of Taxes (BRT) are the basis for annual real estate and use and occupancy tax billings, collections of which totaled \$954.6 million in fiscal 2003. During our audit, we tested forty real estate assessment change transactions. Written documentation did not exist to support the evaluators' authorization and supervisors' review of the assessment changes for thirty-eight of the forty transactions tested. All thirty-eight changes were initiated by the BRT's computerized assessment equalization program that analyzes sales data over a three-year period¹ to arrive at projected assessed values. Because a significant number of assessment changes were made in fiscal 2003, the evaluators' review and revision of equalization projected assessed values were performed directly online via BRT's computerized system. BRT management did not require evaluators and supervisors to sign a written statement certifying that they authorized and reviewed the equalization program changes, respectively.

To reduce the risk of unauthorized assessment changes which could adversely affect real estate and use and occupancy tax revenue, we recommend that the BRT require evaluators and supervisors to sign a written statement authorizing final equalization program assessed values. We were informed that the BRT implemented our recommendation for the fiscal 2004 assessment changes.

City's Response

(No response made to this comment.)

¹ The three-year period used for tax year 2003 was from November 1998 to November 2001.

6. SELF-ASSESSED TAXES RECEIVABLE ESTIMATE

Governmental Accounting Standards Board (GASB) Statement No. 33 requires that assets from self-assessed tax transactions be recognized in the period when the exchange transaction on which the tax is imposed occurs or when the resources are received, whichever occurs first. Prior to GASB Statement No. 33, the reported self-assessed taxes receivable included only those receivables discovered by the Revenue Department (e.g. through audits) and tax liabilities which had been declared by taxpayers on their tax returns. With the advent of GASB Statement No. 33, the Revenue Department must now estimate the amount of self-assessed taxes still owed by taxpayers who have not filed their returns (non-filers).

In our prior year letter to management, we commented that there was a weakness in the Revenue Department's procedures to estimate the amounts still owed by non-filers. The Revenue Department used historical receivable and payment data from its computerized receivable system in its calculation, however, system codes were not available to identify data on non-filer payments subsequent to tax year 1997 when the Revenue Department revised their system. At that time, Revenue Department management decided that it was no longer necessary to track this information, and could not foresee the requirements of GASB Statement No. 33.

Our current year review indicated that this situation remains unchanged. The Revenue Department had still not developed a methodology to extract more current data on non-filer payments from its computerized receivable system. Consequently, the fiscal 2003 estimate of amounts owed by non-filers was still based upon the non-filer payment data through tax year 1997. Because the Revenue Department's calculation is not based on more current data on non-filer payments, there is a risk that its estimate of receivables from non-filers may be misstated.

Revenue Department management informed us that, for fiscal 2004, they submitted a request to the Mayor's Office of Information Services to create a program to obtain current data on non-filer payments from the computerized receivable system. To develop the most accurate estimate of self-assessed taxes receivable, we recommend that the Revenue Department follow through with its plan to obtain current non-filer payment data.

City's Response

The Revenue Department now has a program that should enable a more accurate estimate of unfiled self-assessed tax receivables. This report is based on more current data.

7. RECEIVABLE CREDIT BALANCES

In our prior year report to management, we commented that the Revenue Department improperly netted the credit balances of real estate and self-assessed taxes against amounts owed by taxpayers, thereby understating both assets and liabilities. A credit balance in a taxpayer's receivable account indicates the taxpayer has overpaid the city. When this occurs, the proper financial statement treatment is to classify the credit balance as a liability, namely, overpayment of taxes.

During our current year review, we found that the situation was corrected for real estate taxes. The Revenue Department's reported balance for real estate taxes receivable included only amounts owed by taxpayers while real estate tax credit balances were reported in a liability account entitled Overpayment of Taxes.

We again noted deficiencies in the Revenue Department's reporting of credit balances for self-assessed taxes. In its June 30, 2003 Accounts Receivable Statement, the Revenue Department improperly netted \$42.2 million of self-assessed tax credit balances against amounts owed by taxpayers. Although this error was brought to management's attention through proposed audit adjustments, it was not corrected. The error was not significant enough to warrant modification of our opinion.

To ensure proper reporting of self-assessed taxes receivable credit balances, we continue to recommend that the Revenue Department discontinue its practice of netting credit balances against amounts owed by taxpayers to determine self-assessed taxes receivable. Instead, self-assessed taxes receivable should reflect only amounts owed by taxpayers, and credit balances should be reported as overpayments of taxes.

City's Response

The Revenue Department now produces receivable aging reports with and without credits for all taxes, including self-assessed taxes.

CITY OF PHILADELPHIA

Index to Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2003

<u>Finding</u>		<u>Page</u>	<u>Questioned Costs</u>
<u>No.</u>	<u>Finding Heading</u>		
03-01	Urban Development Action Grant - CFDA #14.221	57	\$2,113,002
03-02	Children and Youth Program	59	
	Temporary Assistance for Needy Families – CFDA #93.558		\$28,497
	Foster Care Title IV-E – CFDA #93.658		\$61,842
	Medical Assistance Program – CFDA #93.778		\$3,045
	Act 148 – Pennsylvania Department of Public Welfare		\$47,514
03-03	Children and Youth Program	61	
	Child Welfare Services – State Grants – CFDA #93.645		\$1,691
	Foster Care Title IV-E – CFDA #93.658		\$88,651
	Adoption Assistance – CFDA #93.659		\$11,817
	Temporary Assistance for Needy Families- CFDA #93.558		\$321,261
	Independent Living - CFDA #93.674		\$576
	Medical Assistance Program – CFDA #93.778		\$582
	Act 148 – Pennsylvania Department of Public Welfare		\$93,048
03-04	Children and Youth Program	63	
	Temporary Assistance for Needy Families - CFDA #93.558		\$2,192,466
	Act 148 – Pennsylvania Department of Public Welfare		(\$1,096,233)
03-05	Children and Youth Program	64	
	Temporary Assistance for Needy Families - CFDA #93.558		\$910,000
	Act 148 – Pennsylvania Department of Public Welfare		\$1,672,000
03-06	Children and Youth Program	66	
	Foster Care Title IV-E – CFDA #93.658		

03-01. URBAN DEVELOPMENT ACTION GRANT
CFDA #14.221

<u>Condition</u>	The Commerce Department paid \$10,000,000 in Urban Development Action Grant (UDAG) funds to a subrecipient. However, the subrecipient's Single Audit report, submitted to the Commerce Department, did not include the UDAG funds. Commerce's subrecipient monitoring procedures did not detect the omission. Funding for this project was received through the U.S. Department of Housing and Urban Development.
<u>Criteria</u>	<p>Office of Management and Budget (OMB) Circular A-133 subpart c. section .300 (c) specifies that any subrecipient expending federal funds of \$300,000 or more in a year shall have a single audit.</p> <p>Section M. of the Circular A-133 Compliance Supplement requires that audits be completed and submitted when due as part of monitoring procedures for subrecipients expending \$300,000 or more. Audit reports are to be reviewed for their impact on the pass through entity, as well as for determining appropriate follow-up of any findings.</p>
<u>Cause</u>	The Commerce Department's subrecipient monitoring procedures were not sufficient to detect omission of the UDAG funds from the submitted Single Audit report.
<u>Effect</u>	Because the UDAG project's funds were omitted from the subrecipient's Single Audit report, there is no assurance that funds were used in accordance with program guidelines. However, we learned that the subrecipient contracted with a third party developer to carry out the UDAG project. We were able to obtain the developer's Single Audit report that accounted for \$7,886,998 of the \$10,000,000 in UDAG expenditures. We therefore consider \$2,113,002 in UDAG expenditures that were not subject to a Single Audit to be questioned costs.
<u>Recommendation</u>	The Commerce Department must improve its subrecipient monitoring procedures by determining that audit reports account for all program expenditures. In addition, the Commerce Department should request that the subrecipient account for the \$2,113,002 in questioned costs by either submitting the required audit report, or returning unused funds.
<u>Grantee's Response</u>	The Commerce Department is working closely with the subrecipient and the Office of Housing and Community Development's Audit unit to secure a fully compliant audit for

03-01. URBAN DEVELOPMENT ACTION GRANT (Continued)
CFDA #14.221

this HUD funded project. A draft financial audit has been submitted to the subrecipient and Commerce for review. It is anticipated that a complete financial and compliance audit will be finished by the end of 2004.

Contact Person: James J. O’Toole, Economic Development Administrator,
Commerce Department (215) 683-2023

03-02. CHILDREN AND YOUTH PROGRAM

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

Foster Care Title IV-E – CFDA #93.658

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Condition The Department of Human Services (DHS) overstated the fiscal year 2003 County Children and Youth Social Service Programs Fiscal Summary by including ineligible costs related to the Riverview Home for the Aged. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria The DPW Single Audit Supplement states the purpose of the Children and Youth Program is to protect and care for children who have been abused, neglected, exploited, abandoned, adjudicated delinquent, or are without proper parental supervision. The Riverview Home does not care for children.

Cause Experienced personnel who had been responsible for preparing the cost allocation amounts were not available to prepare this fiscal year's data. Review procedures were not sufficient to discover the error that led to reporting overstated costs.

Effect The final fiscal 2003 County Children and Youth Social Service Programs Fiscal Summary included excess expenditures of \$172,573. The non-local share of this overstatement is distributed as follows:

Funding Source	Questioned Costs
CFDA #93.558	\$ 28,497
CFDA #93.658	\$ 61,842
CFDA #93.778	\$ 3,045
DPW – Act 148	\$ 47,514
Total	\$140,898

Recommendation DHS should train additional personnel in the preparation of the County Children and Youth Social Service Programs Fiscal Summary and review procedures should be strengthened in order to discover misstatements.

Grantee's Response This questioned cost refers to DHS' error in recalculating the Cost Allocation Plan rate for Fiscal Year 2003. The total allocated costs for Riverview Home were not excluded from the cross-footings, which caused an overstatement in DHS' CAP rate.

03-02. CHILDREN AND YOUTH PROGRAM (Continued)
Temporary Assistance for Needy Families (TANF) – CFDA #93.558
Foster Care Title IV-E – CFDA #93.658
Medical Assistance Program – CFDA #93.778
Act 148 – Pennsylvania Department of Public Welfare

DHS will revise its recalculated Cost Allocation Plan to exclude costs for Riverview Home. This will change the FY 2003 CAP rate from 12.97% to 12.75%. DHS will also revise the Fiscal Year 2003 Act 148 invoice and the FY 2003 TANF invoice by October 31, 2004, to reflect this change in rate.

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

03-03. CHILDREN AND YOUTH PROGRAM

Child Welfare Services – State Grants – CFDA #93.645

Foster Care Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

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

Independent Living – CFDA #93.674

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Condition

The Department of Human Services (DHS) included in its fiscal year 2003 County Children and Youth Social Service Programs Fiscal Summary unspent (encumbered) funds as well as undocumented expenditures. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria

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

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

Cause

As a result of a clerical error and inadequate review procedures, DHS management included encumbered amounts as part of its final accounts payable listing, that is a component of final program expenditures. In addition, as the result of a clerical error and inadequate review procedures, DHS requested reimbursement for an amount that exceeded the actual payments it made to one provider.

Effect

The fiscal 2003 County Children and Youth Social Service Programs Fiscal Summary included ineligible expenditures of \$551,565. Of this amount, \$230,304 represents unspent encumbrances and \$321,261 represents undocumented expenditures. Because DHS is reimbursed a percentage of the expenditures it reports to DPW, we calculate the reporting of ineligible costs has resulted in excess reimbursement requests of \$517,626. This amount represents questioned costs distributed to the following programs:

03-03. CHILDREN AND YOUTH PROGRAM (Continued)

Child Welfare Services – State Grants – CFDA #93.645

Foster Care Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

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

Independent Living – CFDA #93.674

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Funding Source	Encumbrances	TANF Claim	Totals
CFDA #93.645	1,691	0	1,691
CFDA #93.658	88,651	0	88,651
CFDA #93.659	11,817	0	11,817
CFDA #93.558	0	321,261	321,261
CFDA #93.674	576	0	576
CFDA #93.778	582	0	582
DPW – Act 148	93,048	0	93,048
Total	196,365	321,261	517,626

Recommendation

DHS should continue to develop a valid accounts payable listing and discontinue the practice of including encumbrance balances as actual costs. It should also review its billing/reporting procedures to establish controls that prevent billing for undocumented costs.

Grantee's Response

This questioned cost refers to \$230,304 of unspent encumbrances that were included in DHS' revised Fiscal Year 2003 Act 148 invoice that was submitted on June 23, 2004 to DPW. DHS has reviewed the list of unspent encumbrances and has determined that \$116,641 remains unspent. DHS will submit a revised Fiscal Year 2003 Act 148 invoice by October 31, 2004.

The \$321,261 of undocumented expenditures represents the difference between the \$2,009,387 used by the consultant firm in preparing the TANF Claim and the \$1,688,126 of actual expenditures per FAMIS. DHS will institute a review process to ensure that amounts used for the TANF claim are verified to FAMIS.

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

03-04. CHILDREN AND YOUTH PROGRAM

Temporary Assistance for Needy Families (TANF) – CFDA #93.558
Act 148 – Pennsylvania Department of Public Welfare

<u>Condition</u>	The Temporary Assistance for Needy Families (TANF) grant is a component of the Children and Youth Program. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW). TANF charges are billed to DPW based on unit costs. The Department of Human Service (DHS) did not properly calculate the unit cost on quarterly TANF invoices.
<u>Criteria</u>	DPW <i>Children, Youth and Families Bulletin No. 3140-00-03</i> , defines unit cost as total service cost divided by total units provided during the period.
<u>Cause</u>	DHS adjusted total service costs for the Youth Study Center (YSC) portion of the TANF grant. As a result the YSC unit cost was reduced. However, the TANF invoices were not revised to reflect the reduction.
<u>Effect</u>	Submitting erroneous invoices resulted in DHS overstating allowable costs billed for TANF in the amount of \$2,192,466. This amount is considered a questioned cost for the TANF program. However, because the unit cost miscalculation affected the TANF invoice only and not total program costs, one-half of the questioned cost (\$1,096,233) is reimbursable under Act 148.
<u>Recommendation</u>	DHS management should improve invoice review procedures in order to assure that unit cost rate adjustments are reflected on reports to DPW.
<u>Grantee's Response</u>	This questioned cost refers to the overstatement of Juvenile Detention TANF costs for Fiscal Year 2003. The original TANF claim for the Youth Study Center included open encumbrance amounts. A revised Act 148 invoice was submitted to DPW on June 23, 2004 that excluded any remaining Youth Study Center open encumbrances. However, a TANF supplemental claim for reduced Juvenile Detention costs was not prepared at that time. DHS will revise its FY 2003 TANF invoice by October 31, 2004.

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

03-05. CHILDREN AND YOUTH PROGRAM

Temporary Assistance for Needy Families (TANF) – CFDA #93.558
Act 148 – Pennsylvania Department of Public Welfare

Condition The Department of Human Services (DHS) included undocumented expenditures related to a Recreation Department after school care program in its fiscal year 2003 County Children and Youth Social Service Programs Fiscal Summary. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

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

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

Cause DHS utilized the city’s Recreation Department to conduct an after school care program. Because the Recreation Department did not furnish documentation related to program costs, DHS used budgeted amounts rather than actual expenditures to prepare the fiscal summary report.

Effect The fiscal 2003 County Children and Youth Social Service Programs Fiscal Summary included ineligible expenditures of \$3,000,000. Because DHS is reimbursed a percentage of the expenditures it reports to DPW, we calculate the reporting of ineligible costs has resulted in excess reimbursement requests of \$2,582,000. This amount represents questioned costs distributed as follows:

CFDA #93.558 \$ 910,000
DPW-Act 148 \$1,672,000

Recommendation DHS should review its billing/reporting procedures to establish controls that prevent billing for undocumented costs.

03-05. CHILDREN AND YOUTH PROGRAM (Continued)
Temporary Assistance for Needy Families (TANF) – CFDA #93.558
Act 148 – Pennsylvania Department of Public Welfare

Grantee's Response This questioned cost refers to the \$3,000,000 in Recreation Department Afterschool Program expenditures that were included on the Fiscal Year 2003 Act 148 invoice. DHS originally reported Afterschool expenditures totaling \$3,000,000; however, actual expenditures for FY 03 totaled \$1,784,462. DHS will revise its Fiscal Year 2003 Act 148 invoice and FY 2003 TANF invoice accordingly to reflect this change. DHS is also in possession of supporting documentation for these expenditures from the Recreation Department, and has requested that this documentation be examined when the Fiscal Year 2004 Single Audit is performed.

Contact Person: John Zanier, Fiscal Officer (215) 686-6063

03-06. CHILDREN AND YOUTH PROGRAM

Foster Care Title IV-E – CFDA #93.658

<u>Condition</u>	The Department of Human Services (DHS) did not properly document eligibility for all children receiving Title IV-E Placement Maintenance (IV-E PM) services. For five of nineteen Title IV-E PM case files tested, DHS did not have documentation to indicate that a review of the child’s eligibility occurred every six months, as required. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).
<u>Criteria</u>	Pennsylvania Code, Title 55, Chapters 3140.111 and 3140.113 require that child case files be reviewed every six months for placement maintenance. The review is to be documented on the County Case Status Log – Ongoing Eligibility/Reimbursability for Title IV-E.
<u>Cause</u>	The condition was caused by inadequate staffing levels, improper supervision, as well as not having a monitoring system in place to indicate when such procedures are to be completed.
<u>Effect</u>	Failure to maintain complete and up-to-date client data for submission to DPW restricts the State’s ability to evaluate the program. In addition, undocumented eligibility and out-of-date documentation can result in payments being made on behalf of ineligible children.
<u>Recommendation</u>	DHS should provide the staff necessary to review children’s case files. Also, the present monitoring system should be reviewed to ascertain the sufficiency of procedures and controls over proper filing and supervisory review of all eligibility documentation.
<u>Grantee's Response</u>	For Title IV-E case reviews, the Eligibility Unit has been restructured so that there are staff dedicated solely to the required re-determinations of eligibility.

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

Summary Schedule of Prior Years Audit Findings

**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

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**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2003**

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

Community Services Block Grant

2000 - 05	Unresolved	\$0
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Condition : MOCS did not have a system in place to monitor subrecipient activities, for its community related programs.

2003 Update : MOCS was unable to hire an internal auditor to perform the necessary fiscal monitoring activities. However, for fiscal year 2002 MOCS did contract with an independent public accounting firm to perform monitoring tasks. MOCS is awaiting the city's Contract Review Committee's approval for a similar contract for fiscal 2003. Questioned costs of \$65,000 were remitted to grantor agency during fiscal 2003.

Contact : Ralph Blakney (215) 685-3600

Empowerment Zone Program

2002 - 03	Resolved	\$0
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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 regulation 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.

2003 Update : The EZ has enhanced its practice for documenting its review of idle funds and cash management practices. Currently, to ensure consistency with policy related to the drawdown of federal funds, EZ staff meets quarterly with the directors of subrecipient lending entities to review quarterly reports and invoices. These reports include copies of bank statements indicating cash on hand and interest earned. 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 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. Payments to the subrecipient lending entities are reduced by idle funds. When necessary, the EZD obtains a check for the returned idle funds and transmits such payments to the City of Philadelphia Finance Department for return to the Commonwealth.

Contact : Eva Gladstein (215) 683-0457

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2003**

Reference Number	Status	Questioned Costs
2002 - 04	Resolved	\$0
<p>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. DECED).</p>		
<p>2003 Update : EZ staff review quarterly reports and invoices to assess the status of the provider's retained interest and follow this assessment with a formal fiscal review to certify excess interest, if any. the EZ will also implement a practice of estimating excess interest on a quarterly basis and requiring 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 upon receipt of the independent audit.</p>		
<p>Contact : Eva Gladstein (215) 683-0457</p>		
<hr/>		
2002 - 05	Resolved	\$0
<p>Condition : 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.</p>		
<p>2003 Update : The EZ will continue to work to improve its financial review procedures. Those currently implemented include the following: 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, 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. At the time of the fiscal review, the EZ staff person reviews financial records including the general ledger, petty cash, accounts payable, accounts receivable and bank statements; tests financial transactions; and reviews personnel files. Revisions to the EZ monitoring process have been designed to prevent the earning of excess interest and idle federal funds, reducing the need to require reimbursement from the provider at a later date, 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.</p>		
<p>Contact : Eva Gladstein (215) 683-0457</p>		
<hr/>		
Total PA Department of Community & Economic Development Questioned Costs:		\$0

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2003**

Reference Number	Status	Questioned Costs
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PA Department of Public Welfare

Child Support Enforcement Program
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2002 - 01	Unresolved	\$0
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Condition : 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.

2003 Update : In November 2003, the Domestic Relations Division received approval to implement the Improved Case Management (ICM) plan. Several reorganization steps have been implemented, including the case establishment process. The Domestic Relations Division will continue to implement the ICM plan and improve program performance and effectiveness. Additional training will be provided and staff will be assigned to the case establishment units. The anticipated completion date is June 30, 2004.

Contact : Joseph Kamnik (215) 686-8950

2002 - 02	Unresolved	\$0
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Condition : 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.

2003 Update : In November 2003, the Domestic Relations Division (DRD) received approval to implement the Improved Case Management (ICM) plan. Several reorganization steps have been implemented, including the case establishment process. In May 2003, the DRD cooperated with a federal Undistributed Collections (UDC) Technical Assistance study to identify opportunities to reduce unclaimed funds. In the last quarter of 2003, the DRD established a pilot project to utilize data matches with private vendors to help locate parents and reduce unclaimed funds. An experienced supervisor was transferred to the newly formed UDC Team within the DRD. The DRD will continue to implement the ICM plan which will provide six new employees dedicated to a new UDC team. The federal UDC Technical Assistance report recommendations will be implemented when received. The DRD will continue to match all available databases in an effort to locate missing parents or escheat funds to the Commonwealth of Pennsylvania.

Contact : Joseph Kamnik (215) 686-8950

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2003**

Reference Number	Status	Questioned Costs
2001 - 05	Resolved	\$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.		
2003 Update : Finding dropped. Similar condition noted in more current year (see 2002 - 01) and there are no questioned costs.		
Contact : Joseph Kamnik (215) 686-8950		
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2001 - 06	Resolved	\$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.		
2003 Update : Finding dropped. Similar condition noted in more current year (see 2002 - 02) and there are no questioned costs.		
Contact : Joseph Kamnik (215) 686-8950		
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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).		
2003 Update : Per PaDPW's April 24, 2003 letter the questioned costs will be considered at settlement.		
Contact : John Zanier (215) 683-6063		
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1999 - 05	Unresolved	\$3,177,395
Condition : DHS prepared its final fiscal year 1999 County Children and Youth Social Service Programs Fiscal Summary using total obligations that consisted of expenditures and encumbered funds. At the time of audit, DHS had not adjusted its report to the State for any unspent encumbered funds.		
2003 Update : The finding, and questioned costs, were initially resolved in PaDPW's 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 consider the questioned costs of \$3,177,395 at settlement, per its April 15, 2003 letter.		
Contact : John Zanier (215) 683-6063		
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**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2003**

Reference Number	Status	Questioned Costs
1999 - 08	Unresolved	\$187,872
<p>Condition : DHS prepared its final fiscal year 1999 Adoption and Foster Care Analysis and Reporting System (AFCARS) invoice using total obligations that consisted of expenditures and encumbered funds. At the time of audit, DHS had not adjusted its report to the State for any unspent encumbered funds.</p> <p>2003 Update : Per PaDPW's January 28, 2002 letter, the finding is considered resolved. However, PaDPW's settlement process for fiscal year 1999 is pending and the questioned costs remain unpaid.</p> <p>Contact : John Zanier (215) 683-6063</p>		
1998 - 15	Unresolved	\$958,808
<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>2003 Update : PaDPW's auditors computed the "Final Net State Share" and reduced questioned costs from \$1,761,305 to \$958,808. This amount was accepted for adjustment by the Auditor General but the settlement process for fiscal year 1998 is pending.</p> <p>Contact : John Zanier (215) 683-6063</p>		
1997 - 25	Resolved	\$0
<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>2003 Update : Finding and questioned costs of \$748,848 do not warrant further action in accordance with provisions of OMB Circular A-133, Section .315 (b) (4).</p> <p>Contact : John Zanier (215) 683-6063</p>		
1995 - 40	Resolved	\$0
<p>Condition : DHS was unable to furnish supporting documentation for program costs charged to the Program by the City's Clerk of Quarter Sessions.</p> <p>2003 Update : Finding and questioned costs of \$13,356 do not warrant further action in accordance with provisions of OMB Circular A-133, Section .315 (b) (4).</p> <p>Contact : John Zanier (215) 683-6063</p>		
<div style="border: 1px solid black; padding: 5px; display: inline-block;">Combined Homeless Assistance Program</div>		

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2003

Reference Number	Status	Questioned Costs
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2002 - 06	Unresolved	\$50,000
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Condition : The Office of Emergency Shelter Services (OESS) does not follow-up on the status of Single Audit reports due from subrecipients, desk review results for subrecipient audits that have been received, and audit findings cited in reports. The Health Department performs desk reviews of subrecipient audit reports on behalf of OESS. Desk reviews for fiscal 2002 audits indicated that 18 of 26 reports were either deficient with regard to reporting in accordance with established standards and requirements, or contained audit findings to be followed-up. OESS took no action to follow-up on either the deficient reports or the audit findings. In addition, two subrecipients that received \$489,599 in funding have not yet submitted their required audit reports.

2003 Update : 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. Questioned costs were reduced from \$489,599 to \$50,000 per auditor's review.

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

Mental Health/Retardation

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

2003 Update : The financial component of the audit is essentially completed. In order to complete the fieldwork, the auditors requested certifications from the Health Department that invoices were received from provider agencies in accordance with contract provisions.

Contact : Fred Gauss (215) 685-5310

Temporary Assistance for Needy Families
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2001 - 02	Unresolved	\$500,000
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Condition : DHS FY2001 TANF final invoice included \$500,000 in expenditures, for which there was no supporting documentation, for the after school program.

2003 Update : On September 8, 2002 DHS submitted a revised TANF invoice in the amount of \$469,590 for which there is supporting documentation for after school program expenditures. DHS has yet to be reimbursed for these expenditures.

Contact : John Zanier (215) 683-6063

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2003**

Reference Number	Status	Questioned Costs
2000 - 03	Unresolved	\$816,775
Condition : DHS overstated TANF's reimbursable expenditures for the second, third and fourth quarters.		
2003 Update : Per PaDPW's April 15, 2003 letter the questioned costs will be considered at settlement.		
Contact : John Zanier (215) 683-6063		
2000 - 04	Unresolved	\$637,655
Condition : DHS prepared the final TANF invoice using total obligations that consisted of expenditures and encumbrances.		
2003 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:		\$19,181,075

City of Philadelphia
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2003

Reference Number	Status	Questioned Costs
US Department of Housing and Urban Development		
McKinney Emergency Shelter Grant		
2001 - 04	Resolved	\$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.		
2003 Update : Finding dropped. Similar condition noted in more current year (see 2002 - 06) and there are no questioned costs.		
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

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

To the 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 in evaluating the financial schedules and exhibits required by the DPW Single Audit Supplement for the year ended June 30, 2003. 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 those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have compared the amounts and classifications on the supplemental financial schedules listed below, which summarize amounts reported to DPW for fiscal years ended June 30, 2003, and for the Title IV-D Child Support Program – Supplementals for the years indicated, to the corresponding amounts in the audited books and records of the City of Philadelphia. We also compared the example schedules in the DPW Single Audit Supplement to these schedules to determine that they are presented, at a minimum, at the level of detail and in the format required by the DPW Single Audit Supplement pertaining to this period.

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

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

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

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

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

- Expenditures are overstated by \$3.7 million as a result of the inclusion of \$3.7 million in encumbered but unspent funds and undocumented expenditures. Of this amount, \$3.2 million has been reported as reimbursable through DPW from state and federal funds.
- Expenditures and the final fiscal invoice for the Temporary Assistance for Needy Families Grant (TANF) are overstated by \$2.2 million as a result of miscalculated unit costs. Because the miscalculation affected the TANF invoice only and not total program costs, one-half of this amount is reimbursable under Act 148.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the accompanying financial schedules and exhibits required by the DPW Single Audit Supplement. Accordingly, we do not express such an opinion on the accompanying schedules. 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.

September 7, 2004

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, 2003

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES

County: Philadelphia		Year Ended: Fiscal Year 2003				Year Ended: Fiscal Year 2003				Year Ended: Fiscal Year 2003			
Quarter Ending: 09/30/02	Single Audit Expenditures				Reported Expenditures				Single Audit Over/Under Reported				
	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
1. Salary/Overhead	6,204,999.00	1,286,213.00	4,918,786.00	3,246,399.00	6,204,999.00	1,286,213.00	4,918,786.00	3,246,399.00	0.00	0.00	0.00	0.00	
2. Fee/Costs	1,312.00		1,312.00	866.00	1,312.00		1,312.00	866.00	0.00	0.00	0.00	0.00	
3. Interest & Program Income	38,639.00	459.00	38,180.00	25,199.00	38,639.00	459.00	38,180.00	25,199.00	0.00	0.00	0.00	0.00	
4. Blood Testing Fee	19,485.00		19,485.00	17,537.00	19,485.00		19,485.00	17,537.00	0.00	0.00	0.00	0.00	
5. Blood Testing Costs	77,693.00		77,693.00	69,924.00	77,693.00		77,693.00	69,924.00	0.00	0.00	0.00	0.00	
6. ADP	166,969.00	164,886.00	2,083.00	1,375.00	166,969.00	164,886.00	2,083.00	1,375.00	0.00	0.00	0.00	0.00	
Net Total (1-2-3-4+5+6)	6,390,225.00	1,450,640.00	4,939,585.00	3,274,096.00	6,390,225.00	1,450,640.00	4,939,585.00	3,274,096.00	0.00	0.00	0.00	0.00	
Quarter Ending: 12/31/02	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
1. Salary/Overhead	7,465,693.00	1,387,205.00	6,078,488.00	4,011,802.00	7,465,693.00	1,387,205.00	6,078,488.00	4,011,802.00	0.00	0.00	0.00	0.00	
2. Fee/Costs	58.00		58.00	38.00	58.00		58.00	38.00	0.00	0.00	0.00	0.00	
3. Interest & Program Income	34,900.00	388.00	34,512.00	22,778.00	34,900.00	388.00	34,512.00	22,778.00	0.00	0.00	0.00	0.00	
4. Blood Testing Fee	21,072.00		21,072.00	18,965.00	21,072.00		21,072.00	18,965.00	0.00	0.00	0.00	0.00	
5. Blood Testing Costs	47,983.00		47,983.00	43,185.00	47,983.00		47,983.00	43,185.00	0.00	0.00	0.00	0.00	
6. ADP	184,097.00	179,520.00	4,577.00	3,021.00	184,097.00	179,520.00	4,577.00	3,021.00	0.00	0.00	0.00	0.00	
Net Total (1-2-3-4+5+6)	7,641,743.00	1,566,337.00	6,075,406.00	4,016,227.00	7,641,743.00	1,566,337.00	6,075,406.00	4,016,227.00	0.00	0.00	0.00	0.00	
Quarter Ending: 03/31/03	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
1. Salary/Overhead	7,127,241.00	1,313,247.00	5,813,994.00	3,837,236.00	7,127,241.00	1,313,247.00	5,813,994.00	3,837,236.00	0.00	0.00	0.00	0.00	
2. Fee/Costs	342.00		342.00	226.00	342.00		342.00	226.00	0.00	0.00	0.00	0.00	
3. Interest & Program Income	24,178.00	370.00	23,808.00	15,713.00	24,178.00	370.00	23,808.00	15,713.00	0.00	0.00	0.00	0.00	
4. Blood Testing Fee	26,027.00		26,027.00	23,424.00	26,027.00		26,027.00	23,424.00	0.00	0.00	0.00	0.00	
5. Blood Testing Costs	66,586.00		66,586.00	59,927.00	66,586.00		66,586.00	59,927.00	0.00	0.00	0.00	0.00	
6. ADP	348,422.00	336,081.00	12,341.00	8,145.00	348,422.00	336,081.00	12,341.00	8,145.00	0.00	0.00	0.00	0.00	
Net Total (1-2-3-4+5+6)	7,491,702.00	1,648,958.00	5,842,744.00	3,865,945.00	7,491,702.00	1,648,958.00	5,842,744.00	3,865,945.00	0.00	0.00	0.00	0.00	
Quarter Ending: 06/31/03	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
1. Salary/Overhead	7,286,872.00	1,341,526.00	5,945,346.00	3,923,928.00	7,286,872.00	1,341,526.00	5,945,346.00	3,923,928.00	0.00	0.00	0.00	0.00	
2. Fee/Costs	96.00		96.00	63.00	96.00		96.00	63.00	0.00	0.00	0.00	0.00	
3. Interest & Program Income	20,812.00	341.00	20,471.00	13,511.00	20,812.00	341.00	20,471.00	13,511.00	0.00	0.00	0.00	0.00	
4. Blood Testing Fee	27,572.00		27,572.00	24,815.00	27,572.00		27,572.00	24,815.00	0.00	0.00	0.00	0.00	
5. Blood Testing Costs	46,024.00		46,024.00	41,422.00	46,024.00		46,024.00	41,422.00	0.00	0.00	0.00	0.00	
6. ADP	389,462.00	387,271.00	2,191.00	1,446.00	389,462.00	387,271.00	2,191.00	1,446.00	0.00	0.00	0.00	0.00	
Net Total (1-2-3-4+5+6)	7,673,878.00	1,728,456.00	5,945,422.00	3,928,407.00	7,673,878.00	1,728,456.00	5,945,422.00	3,928,407.00	0.00	0.00	0.00	0.00	

PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2003

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia		Year Ended: Fiscal Year 2000										
Single Audit Expenditures		Reported Expenditures				Single Audit Over/Under Reported						
Quarter Ending: 09/30/99	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead			0.00	0.00			0.00	0.00		0.00	0.00	0.00
2. Fee/Costs			0.00	0.00			0.00	0.00		0.00	0.00	0.00
3. Interest & Program Income			0.00	0.00			0.00	0.00		0.00	0.00	0.00
4. Blood Testing Fee			0.00	0.00			0.00	0.00		0.00	0.00	0.00
5. Blood Testing Costs			0.00	0.00			0.00	0.00		0.00	0.00	0.00
6. ADF			0.00	0.00			0.00	0.00		0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 12/31/99	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead			0.00	0.00			0.00	0.00		0.00	0.00	0.00
2. Fee/Costs			0.00	0.00			0.00	0.00		0.00	0.00	0.00
3. Interest & Program Income			0.00	0.00			0.00	0.00		0.00	0.00	0.00
4. Blood Testing Fee			0.00	0.00			0.00	0.00		0.00	0.00	0.00
5. Blood Testing Costs			0.00	0.00			0.00	0.00		0.00	0.00	0.00
6. ADF			0.00	0.00			0.00	0.00		0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 03/31/00	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead			0.00	0.00			0.00	0.00		0.00	0.00	0.00
2. Fee/Costs			0.00	0.00			0.00	0.00		0.00	0.00	0.00
3. Interest & Program Income			0.00	0.00			0.00	0.00		0.00	0.00	0.00
4. Blood Testing Fee			0.00	0.00			0.00	0.00		0.00	0.00	0.00
5. Blood Testing Costs			0.00	0.00			0.00	0.00		0.00	0.00	0.00
6. ADF			0.00	0.00			0.00	0.00		0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 06/31/00	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	(204.00)		(204.00)	(135.00)	(204.00)		(204.00)	(135.00)	0.00	0.00	0.00	0.00
2. Fee/Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
6. ADF	(93,648.00)		(93,648.00)	(61,808.00)	(93,648.00)		(93,648.00)	(61,808.00)	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	(93,852.00)	0.00	(93,852.00)	(61,943.00)	(93,852.00)	0.00	(93,852.00)	(61,943.00)	0.00	0.00	0.00	0.00

PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2003

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia		Year Ended: Fiscal Year 2001												
Single Audit Expenditures					Reported Expenditures					Single Audit Over/Under Reported				
Quarter Ending:	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid		
09/30/00	(7,658.00)		(7,658.00)	(5,054.00)	(7,658.00)		(7,658.00)	(5,054.00)	0.00	0.00	0.00	0.00		
1. Salary/Overhead			(7,658.00)	(5,054.00)	(7,658.00)		(7,658.00)	(5,054.00)	0.00	0.00	0.00	0.00		
2. Fee/Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
3. Interest & Program Income			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
4. Blood Testing Fee			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
5. Blood Testing Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
6. ADF			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
Net Total (1-2-3-4+5+6)	(7,658.00)		(7,658.00)	(5,054.00)	(7,658.00)		(7,658.00)	(5,054.00)	0.00	0.00	0.00	0.00		
12/31/00	(7,150.00)		(7,150.00)	(4,719.00)	(7,150.00)		(7,150.00)	(4,719.00)	0.00	0.00	0.00	0.00		
1. Salary/Overhead			(7,150.00)	(4,719.00)	(7,150.00)		(7,150.00)	(4,719.00)	0.00	0.00	0.00	0.00		
2. Fee/Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
3. Interest & Program Income			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
4. Blood Testing Fee			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
5. Blood Testing Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
6. ADF			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
Net Total (1-2-3-4+5+6)	(7,150.00)	0.00	(7,150.00)	(4,719.00)	(7,150.00)		(7,150.00)	(4,719.00)	0.00	0.00	0.00	0.00		
03/31/01	31,949.00		31,949.00	21,086.00	31,949.00		31,949.00	21,086.00	0.00	0.00	0.00	0.00		
1. Salary/Overhead			31,949.00	21,086.00	31,949.00		31,949.00	21,086.00	0.00	0.00	0.00	0.00		
2. Fee/Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
3. Interest & Program Income	39,666.00		39,666.00	26,180.00	39,666.00		39,666.00	26,180.00	0.00	0.00	0.00	0.00		
4. Blood Testing Fee			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
5. Blood Testing Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
6. ADF			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
Net Total (1-2-3-4+5+6)	(7,717.00)	0.00	(7,717.00)	(5,094.00)	(7,717.00)	0.00	(7,717.00)	(5,094.00)	0.00	0.00	0.00	0.00		
06/31/01														
1. Salary/Overhead			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
2. Fee/Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
3. Interest & Program Income	5,784.00		5,784.00	3,817.00	5,784.00		5,784.00	3,817.00	0.00	0.00	0.00	0.00		
4. Blood Testing Fee			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
5. Blood Testing Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
6. ADF			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00		
Net Total (1-2-3-4+5+6)	(5,784.00)	0.00	(5,784.00)	(3,817.00)	(5,784.00)	0.00	(5,784.00)	(3,817.00)	0.00	0.00	0.00	0.00		

PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2003

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia				Year Ended: Fiscal Year 2002						Single Audit Over/Under Reported			
Single Audit Expenditures		Reported Expenditures		Single Audit Over/Under Reported		Total		Net		Total		Net	
Quarter Ending:	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Amt Paid
Quarter Ending: 09/30/01													
1. Salary/Overhead	41,294.00		41,294.00	27,254.00	41,294.00		41,294.00	27,254.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADF			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	41,294.00		41,294.00	27,254.00	41,294.00		41,294.00	27,254.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 12/31/01													
1. Salary/Overhead	35,742.00		35,742.00	23,590.00	35,742.00		35,742.00	23,590.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADF			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	35,742.00	0.00	35,742.00	23,590.00	35,742.00	0.00	35,742.00	23,590.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 03/31/02													
1. Salary/Overhead	21,062.00		21,062.00	13,901.00	21,062.00		21,062.00	13,901.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADF			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	21,062.00	0.00	21,062.00	13,901.00	21,062.00	0.00	21,062.00	13,901.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 06/31/02													
1. Salary/Overhead	2,003.00		2,003.00	1,322.00	2,003.00		2,003.00	1,322.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADF			0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	2,003.00	0.00	2,003.00	1,322.00	2,003.00	0.00	2,003.00	1,322.00	0.00	0.00	0.00	0.00	0.00

PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2003

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia				Year Ended: Fiscal Year 2003				Single Audit Over/Under Reported				
Single Audit Expenditures		Reported Expenditures		Single Audit Over/Under Reported		Single Audit Over/Under Reported		Single Audit Over/Under Reported		Single Audit Over/Under Reported		
Quarter Ending:	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
Quarter Ending: 09/30/02	690,891.00		690,891.00	455,988.00	690,891.00		690,891.00	455,988.00	0.00	0.00	0.00	0.00
1. Salary/Overhead			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
6. ADF			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	690,891.00		690,891.00	455,988.00	690,891.00		690,891.00	455,988.00	0.00	0.00	0.00	0.00
Quarter Ending: 12/31/02												
1. Salary/Overhead			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
6. ADF			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 03/31/03												
1. Salary/Overhead			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
6. ADF			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 06/31/03												
1. Salary/Overhead			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
6. ADF			0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PHILADELPHIA COUNTY
 SCHEDULE OF REVENUES AND EXPENDITURES
 COUNTY CHILDREN AND YOUTH PROGRAM
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2003

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	8,234,219	0	1,652,455	2,322,260	0	0	0	0	4,259,504	4,259,504	0	
02. 90 % Reimbursement	21,819,316	0	5,699,456	0	0	9,636,635	0	0	6,483,225	5,834,903	648,323	
03. 80 % Reimbursement	358,336,782	2,888,308	97,775,318	412,936	0	94,696,480	0	4,128,016	158,435,724	126,748,579	31,687,145	
04. 60 % Reimbursement	165,894,577	0	54,733,580	0	0	0	907,387	1,622,215	108,631,395	65,178,837	43,452,558	
05. 50 % Reimbursement	34,092,676	0	1,591,231	0	0	25,692,892	0	0	6,808,553	3,404,277	3,404,277	
06. Other Reimbursement	0	0	0	0	0	0	0	0	0	0	0	
07. TOTAL NET EXPENDITURES :	588,377,570	2,888,308	161,452,040	2,735,196	0	130,026,007	907,387	5,750,231	284,618,401	205,426,099	79,192,302	
YDC/YFC PLACEMENT EXPENDITURES:												
08. 80 % DPW Participation	0	0	0	0	0	0	0	0	0	0	0	
09. 60 % DPW Participation	17,779,685	0	0	0	0	0	0	0	17,779,685	10,667,811	7,111,874	
10. TOTAL YDC/YFC EXPENDITURES:	17,779,685	0	0	0	0	0	0	0	17,779,685	10,667,811	7,111,874	
11. RESERVED DPW USE	0	0	0	0	0	0	0	0	0	0	0	
12. NON-ALLOWABLE EXPENDITURES :	4,711,883	0	2,003,014	0	0	0	33,382	0	2,675,487	0	2,675,487	
13. TOTAL EXPENDITURES :	610,869,138	2,888,308	163,455,054	2,735,196	0	130,026,007	940,769	5,750,231	305,073,573	216,093,910	88,979,663	
14. Total HSDF Used for Child Welfare :	2,505,801	15. Total Title IV-D Collections :					3,244,429	16. Total IV-D/IV-E Collections :				2,110,419
A. State Act 148, Line 7 :	205,426,099	B. State Act 148 Allocation :					223,074,458	C. Adj. State Share (Lower of A or B) :				205,426,099

EXHIBIT II

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM CRISIS ADMINISTRATION
CONTRACT NUMBER: ME100010946
FOR THE PERIOD ENDED JUNE 30, 2003

<u>REVENUES</u>	<u>Reported</u>	<u>Actual</u>
Pennsylvania Department of Public Welfare	375,619	346,783
Interest Income	0	0
Total Revenues :	<u>375,619</u>	<u>346,783</u>
 <u>EXPENDITURES</u>		
Personnel:		
Wages	217,373	217,373
FICA	0	0
Workmen's Compensation	0	0
Unemployment Compensation	0	0
Retirement	0	0
Medical Insurance	0	0
Total Personnel:	<u>217,373</u>	<u>217,373</u>
Operating Costs:		
Travel Staff	3,172	3,172
Telephone	7,000	7,000
Advertising	0	0
Postage	1,694	966
Printing	0	0
Community Groups	151,061	116,504
Rental of Real Estate	0	0
Equipment Maintenance	0	0
Office Supplies	2,000	1,767
Equipment Purchase	0	0
Total Operating:	<u>164,927</u>	<u>129,409</u>
Audit Costs	0	0
Total Expenditures:	<u>382,300</u>	<u>346,783</u>
 Excess of Revenue Over Expenditures:	 <u>(6,681)</u>	 <u>0</u>

PHILADELPHIA COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
 MENTAL HEALTH SERVICES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2003

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		0	117,661,776	117,661,776	117,661,776	0	13,730			13,730
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	5,012,945	5,012,945	5,012,945	0				0
3. BH IGT	173	0	1,018,355	1,018,355	1,018,355	0				0
Total Other State		0	7,373,680	7,373,680	7,373,680	0	0	0	0	0
C. SSBG	734	0	7,902,745	7,902,745	7,902,745	0				0
D. CMHSBG	903	0	2,138,200	2,138,200	2,138,200	0				0
E. OTHER FEDERAL FUNDS										
1. Max. Part. Proj.	705	1,499,281	0	1,499,281	0	1,499,281				1,499,281
2. PATH Homeless	769	0	296,100	296,100	296,100	0				0
3. Terrorism Related Dis Relief	802	0	0	0	0	0				0
4. Social Services Disaster Relie	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		1,499,281	296,100	1,795,381	296,100	1,499,281	0	0	0	1,499,281
F. TOTAL		1,499,281	135,372,501	136,871,782	135,372,501	1,499,281	13,730	0	0	1,513,011

PHILADELPHIA COUNTY
 REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2003

MENTAL HEALTH PROGRAM	Adult Dvpt Training	Admin Management	Admin Office	Community Employ Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	0	10,277,965	7,105,913	0
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	1,014,666	0
B. County Funded Ineligible	0	0	208,547	0
C. Other Eligible	0	407,675	0	0
D. Other Ineligible	0	25,425	0	0
E. Total Costs Over Allocation	0	433,100	1,223,213	0
IV. REVENUES				
A. Program Service Fees	0	176	0	0
B. Private Insurance	0	21,685	0	0
C. Medical Assistance	0	101,739	0	0
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	15,817	0
F. Room and Board	0	0	0	0
G. Earned Interest	0	4,790	0	0
H. Other	0	783,101	132,206	0
I. Total Revenue :	0	911,491	148,023	0
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	3,542,420	5,161,209	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	416,333	0	0
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	4,581,019	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	393,602	573,468	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	8,933,374	5,734,677	0
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2003**

EXHIBIT IV-(B) MH

MENTAL HEALTH PROGRAM	Crisis Intervention	Community Services	Day Treatment	Emergency Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	0	6,308,558	17,179,208	23,514,512
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	111,450
B. County Funded Ineligible	0	0	0	15,233
C. Other Eligible	0	261,974	664,968	2,493,054
D. Other Ineligible	0	457	0	1,180
E. Total Costs Over Allocation	0	262,431	664,968	2,620,917
IV. REVENUES				
A. Program Service Fees	0	0	6,021	77,744
B. Private Insurance	0	0	349,207	1,573,072
C. Medical Assistance	0	0	548,314	68,370
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	0	367	110,301	21,702
H. Other	0	794,786	14,183,087	7,633,952
I. Total Revenue :	0	795,153	15,196,930	9,374,840
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	3,499,115	0	10,032,791
B. Base Allocation 100 %	0	0	883,890	0
C. DPW Categorical Funding 90 % Subtotal	0	0	0	0
D. DPW Categorical Funding 100 % Subtotal	0	1,069,678	433,420	41,255
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				
90 %	0	0	0	0
100 %	0	293,390	0	329,955
VI. COUNTY MATCH				
10 % County Match	0	388,791	0	1,114,754
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	5,250,974	1,317,310	11,518,755
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2003**

EXHIBIT IV-(B) MH

MENTAL HEALTH PROGRAM	Fam Based Services	Fam Sup Services	Housing Support Services	Int Case Management
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	1,992,048	181,441	244,426	26,715,997
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	157,607
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	0	0	46,096	0
D. Other Ineligible	0	0	0	2,806
E. Total Costs Over Allocation	0	0	46,096	160,413
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	920	0	0	0
C. Medical Assistance	11,038	0	0	278,915
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	57,920	0
G. Earned Interest	0	0	0	0
H. Other	1,803,646	9	43,056	21,157,861
I. Total Revenue :	1,815,604	9	100,976	21,436,776
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	163,289	87,619	0
B. Base Allocation 100 %	176,444	0	0	3,715,103
C. DPW Categorical Funding 90 % Subtotal	0	0	0	0
D. DPW Categorical Funding 100 % Subtotal	0	0	0	1,403,705
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	18,143	9,735	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	176,444	181,432	97,354	5,118,808
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2003**

EXHIBIT IV-(B) MH

MENTAL HEALTH PROGRAM	Psychiatric Inpt Hosp	Outpatient	Psychiatric Rehab	Comm Res Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	1,757,119	26,493,506	571,583	90,582,376
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	62,125	0	2,205,886
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	559,657	1,986,806	0	0
D. Other Ineligible	0	294,424	0	8,917
E. Total Costs Over Allocation	559,657	2,343,355	0	2,214,803
IV. REVENUES				
A. Program Service Fees	0	526,074	0	0
B. Private Insurance	0	981,282	0	0
C. Medical Assistance	0	755,853	0	1,925,455
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	5,769,961
G. Earned Interest	0	24,035	0	19,865
H. Other	3,795	10,344,556	482,510	3,791,701
I. Total Revenue :	3,795	12,631,800	482,510	11,506,982
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	5,725,131	0	15,782,013
B. Base Allocation 100 %	1,193,667	0	89,073	0
C. DPW Categorical Funding 90 % Subtotal	0	0	0	2,786,468
D. DPW Categorical Funding 100 % Subtotal	0	4,598,724	0	56,228,945
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	558,370	0	0
VI. COUNTY MATCH				
10 % County Match	0	636,126	0	2,063,165
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	1,193,667	11,518,351	89,073	76,860,591
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2003**

EXHIBIT IV-(B) MH

MENTAL HEALTH PROGRAM	Resource Coordination	Soc Rehab Services	Vocational Rehab	Totals
I. TOTAL ALLOCATION				136,871,782
II. TOTAL EXPENDITURES	5,130,424	10,833,344	5,758,870	234,647,290
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	824,382	0	4,376,116
B. County Funded Ineligible	0	0	0	223,780
C. Other Eligible	0	0	187,308	6,607,538
D. Other Ineligible	1,260	580	0	335,049
E. Total Costs Over Allocation	1,260	824,962	187,308	11,542,483
IV. REVENUES				
A. Program Service Fees	0	725	0	610,740
B. Private Insurance	0	25,120	0	2,951,286
C. Medical Assistance	51,762	2,054	0	3,743,500
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	15,817
F. Room and Board	0	0	0	5,827,881
G. Earned Interest	0	2,885	0	183,945
H. Other	4,267,728	1,603,335	1,447,404	68,472,733
I. Total Revenue :	4,319,490	1,634,119	1,447,404	81,805,902
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	3,705,839	2,851,736	50,551,162
B. Base Allocation 100 %	778,681	0	0	6,836,858
C. DPW Categorical Funding 90 % Subtotal	0	0	0	2,786,468
D. DPW Categorical Funding 100 % Subtotal	0	931,234	33,774	65,157,068
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	2,611,269	710,457	7,902,745
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				
90 %	0	0	0	0
100 %	30,993	714,161	211,331	2,138,200
VI. COUNTY MATCH				
10 % County Match	0	411,760	316,860	5,926,404
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	809,674	8,374,263	4,124,158	141,298,905
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, 2003

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	184,850	35,132,026	35,316,876	35,169,110	147,766	0	0	0	147,766
2. SSBG	933	0	2,408,719	2,408,719	2,408,719	0	0	0	0	0
3. Subtotal MR Services :		184,850	37,540,745	37,725,595	37,577,829	147,766	0	0	0	147,766
B. WAIVER										
1. Cons Waiver Services	156/931	1,186,293	167,058,143	168,244,436	166,950,604	1,293,832	0	0	0	1,293,832
2. Waiver Admin.	156/931	360,462	13,050,296	13,410,758	13,061,233	349,525	0	0	0	349,525
3. PFDS	156/931	424,416	9,258,519	9,682,935	9,682,935	0	0	0	0	0
4. Subtotal Waiver :		1,971,171	189,366,958	191,338,129	189,694,772	1,643,357	0	0	0	1,643,357
C. EARLY INTERVENTION										
1. State Early Inter.	117	0	7,054,547	7,054,547	7,054,547	0	0	0	0	0
2. EI Admin	117	0	2,120,960	2,120,960	2,120,960	0	0	0	0	0
3. EI Svs-Comm MR Funded	156	0	0	0	0	0	0	0	0	0
4. Infants and Toddlers	907	0	1,692,340	1,692,340	1,692,340	0	0	0	0	0
5. SSBG - EI	935	0	329,345	329,345	329,345	0	0	0	0	0
6. ITF Waiver Serv.	117/942	15,423	1,914,290	1,929,713	1,929,713	0	0	0	0	0
7. ITF Waiver Admin.	117/942	21,410	681,290	702,700	702,700	0	0	0	0	0
8. Subtotal Early Intervention :		36,833	13,792,772	13,829,605	13,829,605	0	0	0	0	0
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		2,192,854	240,700,475	242,893,329	241,102,206	1,791,123	0	0	0	1,791,123

This exhibit corresponds directly to the MR-15.

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2003

EXHIBIT IV-(D) MR

MENTAL RETARDATION PROGRAM	Admin Office	Community Services	Case Management	Early Intervention
I. TOTAL ALLOCATION	0	0	0	0
II. TOTAL EXPENDITURES	20,080,447	417,791	16,403,066	12,335,290
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	1,694,502	0	28,570	0
B. County Funded Ineligible	371,990	0	60,552	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	2,066,492	0	89,122	0
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	0	0	0
C. Medical Assistance - Gen	0	0	5,587,857	0
D. Medical Assistance - MR EI	0	0	2,247,868	1,798,123
E. Medical Assistance - Administrative Claims	180,000	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	329	630	1,110	0
H. Other	16,982	175	2,247	0
I. Total Revenue :	197,311	805	7,839,082	1,798,123
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	1,286,787	275,287	0	0
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical Funding 90 % Subtotal	2,120,960	100,000	3,459,089	7,417,363
D. DPW Categorical Funding 100 % Subtotal	14,030,259	0	4,631,430	1,929,713
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	378,638	41,699	384,343	860,746
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	17,816,644	416,986	8,474,862	10,537,167
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2003

EXHIBIT IV-(D) MR

MENTAL RETARDATION PROGRAM	Adult Development Training	Community Employment	Vocation Rehabilitation	Family Support Services
I. TOTAL ALLOCATION	0	0	0	0
II. TOTAL EXPENDITURES	15,746,784	10,028,336	10,942,507	4,839,139
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	765	151	0	422
E. Total Costs Over Allocation	765	151	0	422
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
C. Medical Assistance - Gen	0	0	0	0
D. Medical Assistance - MR EI	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	7,092	5,252	5,620	1,008
H. Other	660,146	1,095,622	1,289,112	0
I. Total Revenue :	667,238	1,100,874	1,294,732	1,008
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	629,179	1,767,067	515,610	2,376,963
B. Base Allocation 100 %	118,085	0	0	0
C. DPW Categorical Funding 90 % Subtotal	67,037	0	0	0
D. DPW Categorical Funding 100 % Subtotal	14,187,123	6,308,197	9,074,875	2,196,639
E. SSBG				
90 % Adult	0	590,136	0	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	77,357	261,911	57,290	264,107
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	15,078,781	8,927,311	9,647,775	4,837,709
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2003

MENTAL RETARDATION PROGRAM	Community Residential Services	Other	Total
I. TOTAL ALLOCATION	0	0	242,893,329
II. TOTAL EXPENDITURES	175,906,693	0	266,700,053
III. COSTS OVER ALLOCATION			
A. County Funded Eligible	458,873	0	2,181,945
B. County Funded Ineligible	0	0	432,542
C. Other Eligible	0	0	0
D. Other Ineligible	3,062	0	4,400
E. Total Costs Over Allocation	461,935	0	2,618,887
IV. REVENUES			
A. Program Service Fees	0	0	0
B. Private Insurance	0	0	0
C. Medical Assistance - Gen	0	0	5,587,857
D. Medical Assistance - MR EI	0	0	4,045,991
E. Medical Assistance - Administrative Claims	0	0	180,000
F. Room and Board	6,966,848	0	6,966,848
G. Earned Interest	284,194	0	305,235
H. Other	502,654	0	3,566,938
I. Total Revenue :	7,753,696	0	20,652,869
V. DPW REIMBURSEMENT			
A. Base Allocation 90 %	0	0	6,850,893
B. Base Allocation 100 %	19,594,531	0	19,712,616
C. DPW Categorical Funding 90 % Subtotal	0	0	13,164,449
D. DPW Categorical Funding 100 % Subtotal	146,277,948	0	198,636,184
E. SSBG			
90 % Adult	0	0	590,136
90 % Child	0	0	329,345
100 % Adult	1,818,583	0	1,818,583
100 % Child	0	0	0
F. CMHSBG			
90 %	0	0	0
100 %	0	0	0
VI. COUNTY MATCH			
10 % County Match	0	0	2,326,091
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	167,691,062	0	243,428,297
VIII. TOTAL CARRYOVER			1,791,123

This Exhibit corresponds directly to the MR-16.

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
HUMAN SERVICES DEVELOPMENT FUND
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2003**

REVENUE	Reported	Actual	Difference
Pa. Department of Public Welfare	10,330,770	10,330,770	0
Interest Income	13,650	13,650	0
Fees	0	0	0
Client Contributions	0	0	0
Other	0	0	0
Total Revenues :	<u>10,344,420</u>	<u>10,344,420</u>	<u>0</u>
 EXPENDITURES			
Categorical:			
Adult Services	4,380,938	4,380,938	0
Aging	0	0	0
Drug and Alcohol	520,000	520,000	0
Children and Youth	886,999	886,999	0
Mental Health	1,584,393	1,584,393	0
Mental Retardation	0	0	0
Homeless Assistance			0
Specialized	2,869,611	2,869,611	0
Generic			0
Service Coordination			0
County Administration	102,479	102,479	0
Total Expenditures:	<u>10,344,420</u>	<u>10,344,420</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, 2003**

SOURCES OF FUNDING	TOTAL AVAILABLE FUNDS
DPW Allocation (Must Equal Total County HAP Allocation)	6,685,479
Client Contributions	7,752
Other	93,635
Interest Earned	10,202
Total HAP Funding	6,797,068

EXPENSES	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing Services	TOTAL EXPENSES
On Behalf of Clients	351,057		812,201	1,419,119	8,750	2,591,127
Personnel	1,127,822	1,711,471			0	2,839,293
Operating	302,589	548,824	54,394		0	905,807
Fixed Assets/Equipment	67,538	6,807				74,345
Subtotal	1,849,006	2,267,102	866,595	1,419,119	8,750	6,410,572
						County Administration (Max 10% Total HAP Funding)
						386,497
						Total HAP Expenses
						6,797,069
						Total Unexpended Funds
						(\$1)

**PHILADELPHIA COUNTY
SCHEDULE OF EXPENDITURES
PENNFREE BRIDGE HOUSING PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2003**

PERSONNEL	
Wages and Salaries	731,424
Benefits	171,922
Training/Conferences	1,594
Sub-Total:	904,940

OPERATING	
Rent	13,714
Communications	21,698
Insurance	37,253
Legal Service/Audits	16,482
Supplies	24,646
Staff Travel	7,110
Overhead	106,309
Utilities	31,006
Building Maintenance	4,117
Staff Development	92
Drug / Urine Testing	21,143
Sub-Total:	283,571

FIXED ASSETS	
Equipment	1,945
Furnishings	120
Repairs	11,928
Sub-Total:	13,993

CLIENTS	
Food	15,549
Rent Assistance	134,624
Security Deposits	0
Utilities	33,160
Purchased Service	31,476
Transportation	5,599
Sub-Total:	220,408

TOTAL EXPENSES:	1,422,912
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SOURCES OF FUNDING	
Allocations	1,251,800
Interest	0
Client Contributions	64,045
Other	69,987
TOTAL FUNDING:	1,385,832

UNEXPENDED FUNDS:	(37,080)
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**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
COMMUNITY-BASED FAMILY CENTER PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2003**

<u>REVENUE</u>	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Pa. Department of Public Welfare	499,240	499,240	0
Total Revenues :	<u>499,240</u>	<u>499,240</u>	<u>0</u>
 <u>EXPENDITURES</u>			
I. PERSONNEL:			
Salaries/Wages	57,071	57,071	0
Benefits	20,169	13,347	(6,822)
TOTAL PERSONNEL:	<u>77,240</u>	<u>70,418</u>	<u>(6,822)</u>
 II. OPERATIONS:			
Professional/Technical Services	55,000	55,000	0
Training/Conferences	5,000	5,000	0
Trasportation/Travel	2,000	2,002	2
Service Contracts	300,000	300,000	0
Communication	0	0	0
Facility Expenses	0	0	0
Evaluation	0	0	0
Supplies	0	0	0
Other:	0	0	0
Stipends/ Miscellaneous	60,000	66,820	6,820
Outcome Based Initiatives	0	0	0
Sports	0	0	0
Indirect Costs	0	0	0
TOTAL OPERATIONS:	<u>422,000</u>	<u>428,822</u>	<u>6,822</u>
 III. EQUIPMENT			
	0	0	0
Total Expenditures:	<u>499,240</u>	<u>499,240</u>	<u>0</u>
Excess of Revenue Over (Under) Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>



CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER
12th Floor, Municipal Services Bldg.
1401 John F. Kennedy Boulevard
Philadelphia, Pennsylvania 19102-1679
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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

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

To the 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 in evaluating the financial schedule required by the DCED for the year ended June 30, 2003. 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 those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have compared the amounts and classifications on the supplemental financial schedule titled Federal Cash Receipts Passed through DCED for fiscal year ended June 30, 2003 to the corresponding amounts in the audited books and records of the City of Philadelphia. We also compared the example schedule required by DCED to this schedule to determine that it is presented, at a minimum, at the level of detail and in the format required by the DCED.

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

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

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

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

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

September 7, 2004

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, 2002 to June 30, 2003

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA 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 - DCED	240305	14.231	20-721-0028	329,103	329,103
Shelter Project - DCED	240397	14.231	21-721-0020	315,000	296,094
Shelter Project - DCED	240336	14.231	21-721-0020	35,000	35,000
Subtotal: Emergency Shelter Grants Program				679,103	660,197
Total U.S. Department of Housing & Urban Development:				679,103	660,197
<u>U.S. Department of Health & Human Services</u>					
Passed-Through - PA Department of Community and Economic Development:					
PA Access Grant: Adaptive Modification	06ADA1	93.558	20-170-0011	150,000	140,636
Subtotal: Temporary Assistance for Needy Families				150,000	140,636
CSBG - CSP	080133	93.569	20-763-0001	9,253,801	1,284,544
Subtotal: Community Services Block Grant				9,253,801	1,284,544
Empowerment Zone	080035	93.667	907151470	79,164,064	12,021,145
Subtotal: Social Service Block Grant				79,164,064	12,021,145
Total U.S. Department of Health & Human Services:				88,567,865	13,446,325
Total Federal Cash Receipts Passed Through PaDCED:				89,246,968	14,106,522