



**City of Philadelphia,
Pennsylvania**

**Schedule of
Financial Assistance**

Fiscal Year Ended June 30, 2005

**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

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**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

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**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

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INTRODUCTORY SECTION

Letter of Transmittal



CITY OF PHILADELPHIA

OFFICE OF THE DIRECTOR OF FINANCE
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Vincent J. Jennetti
Secretary of Financial
Oversight and
Director of Finance

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

October 9, 2006

Dear Mayor Street:

The Schedule of Financial Assistance (SFA) of the City of Philadelphia for the fiscal year ended June 30, 2005, 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, 2005, presents the entire operations of the City. The CAFR was issued under separate cover on January 13, 2006. 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, January 13, 2006, 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, 2005. 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 December 2, 2005, 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.

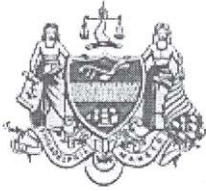
Respectfully submitted,

Vincent J. Jannetti,
Acting, 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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ALAN BUTKOVITZ
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 Honorable Mayor and Honorable Members
of the Council of the City of Philadelphia

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2005, and have issued our report thereon dated January 13, 2006. Our report was modified to include a reference to the reports of other auditors. 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.

January 13, 2006

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

ALAN BUTKOVITZ
City Controller

Schedule of Expenditures of Federal Awards

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2004 to June 30, 2005

<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:					
Donated Food	240998	10.569	Donated Food	3,047,043	3,047,044
Tree Management System	170275	10.664	03-DG-11244225-087	50,000	27,357
Subtotal U.S. Department of Agriculture:				3,097,043	3,074,400
Passed-Through - PA Department of Education:					
School Lunch Breakfast And Milk	220122	10.555	Receipts	75,571	567
School Lunch Breakfast And Milk	220203	10.555	Receipts	181,703	273
School Lunch Breakfast And Milk	220351	10.555	Receipts	192,279	2,001
School Lunch Breakfast And Milk	221013	10.555	Receipts	142,436	22,558
School Lunch Breakfast And Milk	221032	10.555	Receipts	106,874	30,869
School Lunch Breakfast and Milk	221050	10.555	Receipts	121,173	56,354
School Lunch Breakfast and Milk	221073	10.555	Receipts	110,601	18,789
Child & Adult Care Food Pgm - CACFP	240450	10.558	Agreement 300516530	1,406,919	616,061
After School Snack Program	160296	10.559	300-51-726-0	375,000	214,940
Summer Food Inspection	141262	10.559	PO 4500123080	49,158	49,158
Summer Food Program	160275	10.559	Budget	3,848,306	3,309,382
Summer Food Program	160290	10.559	Budget	532,491	301,560
Subtotal PA Department of Education:				7,142,512	4,622,510
Passed-Through - PA Department of Conservation and Natural Resources:					
Urban & Comm Forestry - Open Space Plan	510087	10.675	IN05-01 / 04-DG-11244	30,000	5,937
Subtotal PA Department of Conservation and Natural Resources:				30,000	5,937
Total U.S. Department of Agriculture:				10,269,555	7,702,847
<u>U.S. Department of Commerce</u>					
Direct - U.S. Department of Commerce:					
Technology Opportunities Program (TOP)	240497	11.552	42-60-104015	527,358	5,000
Subtotal U.S. Department of Commerce:				527,358	5,000
Passed-Through - PA Department of Environmental Protection:					
Coastal Zone Management Implementation	280063	11.419	ME 3521779/281	25,000	7,783
Subtotal PA Department of Environmental Protection:				25,000	7,783
Passed-Through - Phila. Authority for Industrial Development:					

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2004 to June 30, 2005

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Washington Square Improvements	C17028	11.300	01-49-07368	482,094	21,473
Subtotal Phila. Authority for Industrial Development:				482,094	21,473
Total U.S. Department of Commerce:				1,034,452	34,255
 <u>U.S. Department of Defense</u>					
Direct - U.S. Department of Defense:					
Platt Bridge	C12204	12.613	LR-0309-03-01	600,000	355,951
Subtotal U.S. Department of Defense:				600,000	355,951
Total U.S. Department of Defense:				600,000	355,951
 <u>U.S. Department of Housing & Urban Development</u>					
Direct - U.S. Department of Housing & Urban Development:					
CDBG YEAR 19	06998	14.218	B-93-MC-42-0012	64,173,000	15,800
CDBG YEAR 21	06996	14.218	B-95-MC-42-0012	72,928,000	16,379
CDBG YEAR 22	06995	14.218	B-96-MC-42-0012	71,056,000	45,612
CDBG YEAR 23	06994	14.218	B-97-MC-42-0012	69,968,000	242,815
CDBG YEAR 24	06992	14.218	B-98-MC-42-0012	68,298,000	485,568
CDBG YEAR 25	06989	14.218	B-99-MC-42-0012	68,713,000	317,040
CDBG YEAR 26	06986	14.218	B-00-MC-42-0012	69,091,000	206,354
CDBG YEAR 27	06986	14.218	B-01-MC-42-0012	71,676,000	1,523,867
CDBG YEAR 28	06986	14.218	B-02-MC-42-0012	69,444,000	3,723,008
CDBG YEAR 29	06986	14.218	B-03-MC-42-0012	63,763,000	10,796,050
CDBG YEAR 30	06986	14.218	B-04-MC-42-0012	52,127,430	33,550,346
CDBG YEAR 30 PROGRAM INCOME	06984	14.218	B-04-MC-42-0012	9,636,864	9,636,864
Interim Const Assist - 16th & Federal H.O. Pr	06ICS1	14.218	Float Loan Cont 012089	2,130,000	2,130,000
Section 108 Loans - Year 22	060159	14.218	B96-MC-42-0012 B	15,000,000	26,159
Section 108 Loans - Year 23	060378	14.218	B96-MC-A & B-97-MC-	33,500,000	900,901
Section 108 Loans - Year 24	06SE24	14.218	B-00-MC-42-0012	12,952,826	1,727,861
Section 108 Loans - Year 30	06985	14.218	B-04-MC-42-0012	10,939,570	10,939,570
EDI - Special Project - Pa Horticultural Soci	06MVP2	14.227	B-01-SP-PA-0546	249,450	249,450
EDI - Special Project - Pa Horticultural Soci	06MVP3	14.227	B-02-NI-PA-PL-0003	300,000	300,000
McKinney Shelter Program	240415	14.231	S-02-MC-42-0001	2,439,000	37,647
McKinney Shelter Program	240449	14.231	S-03-MC-42-0001	2,379,000	1,661,205
McKinney Shelter Program	240490	14.231	S-04-MC-42-0001	2,332,378	499,316
SHP ActionAids-Casa Nueva Vida (Permanent)	06SHC1	14.235	PA01B00-0018	152,571	80,810

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2004 to June 30, 2005

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
SHP ActionAids-Casa Nueva Vida (Transitiona	06SHC2	14.235	PA01B00-0019	381,429	381,429
SHP Calcutta House III	240465	14.235	PA01B10-0020	466,271	135,384
SHP Calcutta House III (0020)	06SHC3	14.235	PA01B10-0020	50,000	5,000
SHP Casa Nueva Vida (PH)	240494	14.235	PA01B00-0018	103,837	27,507
SHP Casa Nueva Vida (TH)	240495	14.235	PA01B00-0019	596,319	167,440
SHP Chestnut Manor	240496	14.235	PA01B200014	1,050,112	52,176
SHP Dignity III - BOSS	240467	14.235	PA01B90-0016	145,845	38,381
SHP Homeless M.I.S.	240394	14.235	PA01B100002	496,860	113,924
SHP Imani Homes II	240462	14.235	PA01B90-0001	135,619	95,244
SHP Imani Homes III	240493	14.235	PA01B00-0017	235,850	30,140
SHP Imani Homes IV	240468	14.235	PA01B10-0001	838,446	467,129
SHP Melville Way	240461	14.235	PA01B90-0015	365,528	224,325
SHP Monument Mews	240464	14.235	Award Letter	1,841,421	192,207
SHP PEC-Imani Homes III (000017)	06SHI2	14.235	PA01B00-0017	446,333	29,121
SHP Project Advantage	240463	14.235	PA01B00-0022	1,571,571	492,056
SHP Sheila Brown Women's Center	060073	14.235	PA26B96-0005	506,895	19,134
SHP Sheila D. Brown Women's Ctr	240466	14.235	PA26B96-0005	124,771	54,743
SHP Transitional Housing Project	240460	14.235	PA01B90-0019	747,590	232,704
Supportive Housing Demonstration Grant	240405	14.235	PA01B100013	1,338,737	676,474
Shelter Plus Care	06RAB4	14.238	PA01C20-0017	129,000	22,286
Shelter Plus Care - 1260 HDC	06RAT5	14.238	PA01C00-0001	733,200	87,537
Shelter Plus Care - 1260 HDC (SBRA) 900003	06RAT3	14.238	PA01C90-0003	2,896,080	346,460
Shelter Plus Care - APM	06RAA3	14.238	PA01C00-0027	666,720	18,915
Shelter Plus Care - APM (TBRA) 900021	06RAA2	14.238	PA01C90-0021	1,011,540	100,754
Shelter Plus Care - Calcutta House (PRA) 8000	06RAC1	14.238	PA26C80-0004	85,440	8,632
Shelter Plus Care - Calcutta House III	06RAC2	14.238	PA01C20-0015	232,200	35,743
Shelter Plus Care - Covenant House (200016)	06RAC3	14.238	PA01C20-0016	253,440	26,082
Shelter Plus Care - Friends Rehab (PRA) 8000	06RAF2	14.238	PA26C80-0013	108,360	19,300
Shelter Plus Care - Friends Rehab (PRA) 8000	06RAF3	14.238	PA26C80-0014	865,320	76,399
Shelter Plus Care - Horizon House (TRA) 0019	06RAH2	14.238	PA26C80-0019	420,480	108,644
Shelter Plus Care - Project Home (PRA) 97011	06RAP2	14.238	PA26C97-0114	2,853,000	259,149
Shelter Plus Care - Project Home (SBRA) 9000	06RAP3	14.238	PA01C90-0002	693,300	139,546
Shelter Plus Care - Renewal - PA Community	06RAPA	14.238	PA01C40-0046	629,580	106,072
Shelter Plus Care - Womens Assoc(WAWA-SR06RAW2	14.238	PA26C80-0023	812,700	31,021	
Shelter Plus Care II	060081	14.238	PA26C93-1087	7,170,956	291,337
Shelter Plus Care III	060082	14.238	PA26C94-0025	2,732,708	271,437
Shelter Plus Care IV	060068	14.238	PA26C96-0016	368,460	45,097
Shelter Plus Care V	060069	14.238	PA26C96-0002	913,200	110,522

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2004 to June 30, 2005

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Shelter Plus Care VI	060070	14.238	PA26C96-0004	160,320	15,578
Shelter Plus Care VII	060071	14.238	PA26C96-0001	892,920	67,532
Shelter Plus Care XI - TRA: 1260 HDC	06RATA	14.238	PA01C30-0027	1,514,100	105,422
Shelter Plus Care XI - TRA: Phila Hsg Support	06RAP5	14.238	PA01C30-0028	1,901,220	751
Shelter Plus Care XI - Trac / Renewal	06RATB	14.238	PA01C30-0034	176,100	63,559
Shelter Plus Care XI - Trac / Renewal	06RATC	14.238	PA01C30-0032	226,560	108,908
Shelter Plus Care XI - Trac / Renewal	06RATD	14.238	PA01C30-0033	607,452	267,467
Shelter Plus Care XI - Trac / Renewal: Projec	06RAP6	14.238	PA01C30-0030	105,660	82,750
Sheter Plus Care - Renewal - (HIV/AIDS) - PA	06RAP8	14.238	PA01C40-0045	249,960	35,222
Sheter Plus Care - Renewal - (HIV/AIDS) - PA	06RAP9	14.238	PA01C40-0044	209,400	24,022
HOME - Payroll - FY05	062063	14.239	Payroll	254,000	254,000
HOME Investment Partnership	06HM05	14.239	M-04-MC-42-0203	18,045,042	3,732,379
HOME Investment Partnership	068148	14.239	M-93-MC-42-0203	3,000,000	36,650
HOME Investment Partnership	060229	14.239	M-96-MC-42-0203	12,922,000	170,661
HOME Investment Partnership	060122	14.239	M-95-MC-42-0203	12,614,000	192,144
HOME Investment Partnership	060166	14.239	M-98-MC-42-0203	13,560,000	10,639
HOME Investment Partnership	068536	14.239	M-94-MC-42-0203	11,715,000	16,364
HOME Investment Partnership	060056	14.239	M-97-MC-42-0203	12,613,000	31,277
HOME Investment Partnership	06HM00	14.239	M-99-MC-42-0203	14,601,000	45,906
HOME Investment Partnership	06HM01	14.239	M-00-MC-42-0203	14,685,000	552,430
HOME Investment Partnership	06HM02	14.239	M-01-MC-42-0203	16,325,000	846,982
HOME Investment Partnership	06HM03	14.239	M-02-MC-42-0203	16,137,959	4,997,445
HOME Investment Partnership	06HM04	14.239	M-03-MC-42-0203	16,780,000	5,839,108
HOPWA - Payroll - FY05	062065	14.241	PAH04-F001	178,514	178,514
Housing Opp For Persons With AIDS	060168	14.241	PA26H98-F001	2,743,000	171,637
Housing Opp For Persons With AIDS	06HW00	14.241	PA26H99-F001	3,428,000	32,925
Housing Opp For Persons With AIDS	060127	14.241	PA26H95-F014	2,966,000	15,500
Housing Opp For Persons With AIDS	060057	14.241	PA26H97-F017	3,118,000	15,769
Housing Opp For Persons With AIDS	06HW02	14.241	PA-H01-F001	6,224,000	5,000
Housing Opp For Persons With AIDS	06HW03	14.241	PA-H02-F001	7,125,000	431,224
Housing Opp For Persons With AIDS	06HW04	14.241	PA-H03-F001	5,643,000	78,075
Housing Opp For Persons With AIDS	06HW05	14.241	PAH04-F001	7,453,486	6,003,386
HUD Lead Hazard Demo Grant	142002	14.900	PALHD0010-03	2,599,998	1,405,167
Healthy Homes	141974	14.901	PALHH0107-02	800,000	218,641
Subtotal U.S. Department of Housing & Urban Development:				1,079,842,898	110,705,107
Passed-Through - PA Department of Health:					
HUD Residential Abatement - State	142225	14.900	ME 03208, SAP#410001	81,759	53,636

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2004 to June 30, 2005

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
HUD Residential Lead Abatement-State	142362	14.900	ME 03208, SAP#410001	663,297	452,484
Subtotal PA Department of Health:				745,056	506,120
Passed-Through - PA Department of Community and Economic Development:					
Shelter Project	240458	14.231	23-215-0003	205,000	63,945
Subtotal PA Department of Community and Economic Development:				205,000	63,945
Passed-Through - Philadelphia Housing Authority:					
PHA HOPE VI	240392	14.866	003216	240,000	48,747
PHA HOPE VI	221070	14.866	003216	1,760,000	190,000
Subtotal Philadelphia Housing Authority:				2,000,000	238,747
Passed-Through - Miscellaneous Corporate Funding:					
New Approach - Jardines del Borinquen 1 & 2	110569	14.193	PA26HAD0051200	244,814	26,172
Subtotal Miscellaneous Corporate Funding:				244,814	26,172
Total U.S. Department of Housing & Urban Development:				1,083,037,768	111,540,090
<u>U.S. Department of the Interior</u>					
Direct - U.S. Department of the Interior:					
Tincum Wildlife Preserve	360063	15.608	P.L. 95-469	1,061	1,061
Memorial Hall Save America's Treasures Prg	C17035	15.904	42-01-ML-1173	350,000	125,016
UPARR-Kingsessing Rec Ctr	C16021	15.919	42CTY6504-02-01	905,000	665,397
Subtotal U.S. Department of the Interior:				1,256,061	791,473
Passed-Through - PA Historical and Museum Commission:					
Publication of Architect Hist Database	320010	15.904	ME 60305	17,600	6,199
Subtotal PA Historical and Museum Commission:				17,600	6,199
Total U.S. Department of the Interior:				1,273,661	797,672
<u>U.S. Department of Justice</u>					
Direct - U.S. Department of Justice:					
Federal Forfeiture Funds - DOJ	110562	16.000	P.L.98-473 SEC 309	912,317	501,716
Federal Forfeiture Funds - DOJ	110591	16.000	P.L.98-473 SEC 309	729,544	48,569
Federal Forfeiture Funds - DOJ	110618	16.000	P.L.98-473 SEC 309	506,898	206,046
Federal Forfeiture Funds - DOJ - All Years	110663	16.000	Receipts	862,421	89,968

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Gang Resistance Ed & Train (GREAT)	110628	16.012	2004-JV-FX-0079	227,415	227,415
GREAT National Expansion	110656	16.012	2005-JV-FX-K011	245,000	83,255
Port Security Program	110626	16.012	2003-EU-T3-0057	249,000	114,017
Supervised Visit & Safe Exchange Prg	221554	16.527	2003-CW-BX-0008	120,000	24,110
D.N.A. Capacity Enhancement Pgm	110652	16.560	2004-DN-BX-K094	329,313	14,184
Forensic D.N.A. Laboratory	110508	16.560	1999-DN-VX-0009	193,266	63,401
Paul Coverdell Forensic Sci Impv Grant	110654	16.560	2005-FS-01-15324	69,504	9,703
Forensic Casework D.N.A. Backlog Reduction	110653	16.564	2004-DN-BX-K088	1,067,670	1,980
Courtroom Presentation Tech Grt	690232	16.580	2004-DD-BX-1220	455,160	166,603
HIDTA - Drug Violence Intelligence	110642	16.580	I4PPCP553	262,800	103,174
HIDTA - Federal	110589	16.580	I3PPCP553	519,200	251,868
HIDTA - Operation Sunrise	110512	16.580	I0PPCP553	593,528	1,911
HIDTA - Operation Sunrise	110560	16.580	I2PPCP553 Mod 2	543,600	49,826
HIDTA - Phila / Camden Operation Sunrise	110446	16.580	I1PPCP553 Mod 3	596,264	5,150
Weed and Seed A/F-Liveable Com	110548	16.580	Award Letter 10/30/200	50,000	4,433
Weed and Seed A/F-West	110546	16.580	Award Letter 11/06/200	50,000	12,023
Weed and Seed Pgm Support Grt	100332	16.580	2004-WS-Q4-0241	50,000	4,998
National Crime Victim's Rights Week	110668	16.582	2004-DD-BX-0250	5,000	5,000
LLEBG - IX	260096	16.592	2004-LB-BX-1486	107,602	31,743
LLEBG - IX-Interest	260097	16.592	Interest Income	1,671	1,190
LLEBG - VII - Night Court	840259	16.592	2002-LB-BX-1550	261,000	74,833
LLEBG - VII-Drug/Treatment Court	840261	16.592	2002-LB-BX-1550	275,758	275,758
LLEBG - VII-Drug/Treatment-Interest	840262	16.592	Interest Income	9,738	9,738
LLEBG - VIII	260092	16.592	2003-LB-BX-2168	230,362	230,362
LLEBG - VIII	110613	16.592	2003-LB-BX-2168	2,783,853	1,280,128
LLEBG - VIII	690193	16.592	2003-LB-BX-2168	190,000	85,422
LLEBG - VIII - Night Court	840312	16.592	2003-LB-BX-2168	180,000	135,552
LLEBG - VIII-Drug/Treatment Court	840313	16.592	2003-LB-BX-2168	250,000	5,180
LLEBG - VIII-Interest	260093	16.592	Interest Income	2,542	2,541
Local Law Enf Block Grt-VII-Interest	110584	16.592	Interest Income	22,443	16,136
Local Law Enf Block Grt-VII-Interest	160266	16.592	Interest Income	4,819	4,818
Local Law Enforcement Block Grt-VII	160265	16.592	2002-LB-BX-1550	270,000	139,955
Local Law Enforcement Block Grt-VII	110583	16.592	2002-LB-BX-1550	3,467,603	1,526,438
Local Law Enforcement Block Grt-VII	100278	16.592	2002-LB-BX-1550	227,200	195,620
Local Law Enforcement Block Grt-VIII	160276	16.592	2003-LB-BX-2168	219,780	83,459
Operation Safe Streets Initiative	110214	16.592	2003-DD-BX-0309	892,541	395,791
Weed and Seed	100327	16.595	2005-WS-Q5-0066	152,500	10,000
Weed and Seed Area II	100260	16.595	2001-WS-QX-0150	498,667	94,672

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Weed and Seed Area III	100261	16.595	2001-WS-QX-0151	534,889	155,019
Weed and Seed 16th & 19th Districts	110573	16.595	2001-WS-QX-0151	215,111	38,888
Weed and Seed 24th & 25th Districts	110572	16.595	2001-WS-QX-0150	226,333	35,504
Weed and Seed 26th District	110571	16.595	2001-WS-QX-0149	221,150	35,982
Weed and Seed 26th District	110669	16.595	2005-WS-QX-0066	72,500	13,525
Weed and Seed Area I	100240	16.595	2001-WS-QX-0149	623,850	70,073
Community Gun Violence Prosecution	690140	16.609	2002-GP-CX-0001	480,000	15,117
Project Sentry	690189	16.609	2003-SE-CX-0021	499,998	123,009
COPS 2004 Technology Grant	110646	16.710	2004CKWX0352	247,369	133,561
COPS Homeland Security Overtime Pgm	110625	16.710	2003OLWX0016	3,000,000	476,117
Subtotal U.S. Department of Justice:				24,807,180	7,685,480
Passed-Through - PA Emergency Management Agency:					
OJP Terrorism Equipment Grant	100294	16.000	Award Letter 02/03/03	500,000	51,543
Subtotal PA Emergency Management Agency:				500,000	51,543
Passed-Through - PA Executive Offices:					
JAIBG IV - CAPE	221550	16.523	2001-JB-11-12056	276,683	190,938
JAIBG V - CAPE	221043	16.523	2002-JB-11-13141	359,661	147,091
JAIBG V - Fugitive Apprehension	690214	16.523	2002-JB-11-13141	55,679	2,040
JAIBG V - Pre-Trial Prosecutor	690213	16.523	2002-JB-11-13141	55,341	37,103
JAIBG V - Prosecution of Gang Crime	690212	16.523	2002-JB-11-13141	77,100	4,634
JAIBG V - Summary Diversion	690211	16.523	2002-JB-11-13141	121,400	92,262
JAIBG V - Teen Center I	160284	16.523	2002-JB-11-13141	109,841	91,515
JAIBG V - Teen Center II	160285	16.523	2002-JB-11-13141	109,841	54,929
JAIBG VI - CAPE	221064	16.523	ME 2003-JB-11-14244	44,550	44,550
JAIBG VI - CBPS	221065	16.523	ME 2003-JB-11-14244	88,411	44,204
JAIBG VI - JJS	221066	16.523	ME 2003-JB-11-14244	212,583	212,582
JAIBG VI - Police	110643	16.523	ME 2003-JB-11-14244	35,000	977
JAIBG VI - Pretrial Prosecutor	690229	16.523	ME 2003-JB-11-14244	71,560	42,543
JAIBG VI - Teen Center I	160293	16.523	ME 2003-JB-11-14244	89,149	5,303
JAIBG VI - Teen Center II	160294	16.523	ME 2003-JB-11-14244	89,149	63,981
JAIBG VI - Youth Violence Reduction Prj	840295	16.523	2004-JB-11-14244	300,000	44,515
Functional Family Therapy Program	840216	16.540	00/01-02/03-DP-ST-997	1,006,561	183,866
Functional Family Therapy Program	840270	16.540	2001/2002/2003-J-03-13	398,708	181,348
DNA Backlog Reduction Program	110627	16.560	2003-DN-BX-K028	76,160	62,905
"B" Court Victim Services Pgm	690231	16.579	2002-DS-14-14218	42,675	32,577
Aftercare for Dually Diagnosed Inmates	141955	16.579	1999/2000-DS-13-11881	100,000	100,000

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Aftercare-Dually Diagnosed Inmates	150147	16.579	2002-DS-13-14261	33,333	33,333
Communications & Mgt Infrastructure	690210	16.579	2002-DS-14-13112	37,497	18,749
Female Probation Project	840288	16.579	2002/DS-16-13088,1311	93,459	29,943
Forensic Science Center Grant	110603	16.579	2001-DS-15A-11418	700,000	55,407
Jacs Juv-Justice Technology Specialist	840304	16.579	2002-DS-16-13532	35,071	5,915
Justice Benefits	230023	16.579	Criminal Alien Asst Pg	19,356	19,356
Optical Scan Project	840301	16.579	2003/DS-15A-14254	41,800	31,950
PARS System Interface	840287	16.579	2001/2002-DS-15B-1310	300,000	20,250
Phila Community Court	100318	16.579	2002-DS-10-14062	23,875	23,875
Phila Community Court	100322	16.579	2002-DS-04-14264	49,139	40,772
Phila Community Court	150150	16.579	2003-DS-04-15457	39,590	11,273
Phila Treatment Court Expansion	840249	16.579	2003/DS-10-14246	100,000	100,000
Recovery Housing for Female Offenders	150145	16.579	2003-DS-13-12772-3	50,000	50,000
Remote Wireless Camera Project	110644	16.579	2003-DS-15B-14773	105,045	99,974
Wired to Succeed	230132	16.579	2000/2002-DS-12-11977	100,000	92,655
Subtotal PA Executive Offices:				5,448,217	2,273,315
Passed-Through - Miscellaneous Non-Profit Funding:					
Stop Violence Against Women	110635	16.588	2003/2004-VA-06-14489	25,200	25,200
FY 2004 Project Safe Neighborhoods	110658	16.609	2004-GP-CX-0700	80,000	7,424
PSN "FAST" Expansion	690235	16.609	Award Letter 11/17/200	102,251	91,167
PSN Cease Fire Task Force	110660	16.609	2005-DD-BX-0250	500,998	161,148
PSN Youth Violence Reduct Coordination	690234	16.609	Award Letter 08/09/200	20,000	18,900
Subtotal Miscellaneous Non-Profit Funding:				728,449	303,838
Total U.S. Department of Justice:				31,483,846	10,314,175
<u>U.S. Department of Labor</u>					
Passed-Through - Miscellaneous Corporate Funding:					
Learn and Earn Project	840269	17.000	J03-002 - Modification	159,849	42,846
Subtotal Miscellaneous Corporate Funding:				159,849	42,846
Passed-Through - Private Industry Council:					
Phil-A-Job II Work Experience	160274	17.250	Award Letter 03/11/04	180,000	99,929
Phil-A-Job II Work Experience	160289	17.250	Award Letter 03/11/05	160,000	38,450
Subtotal Private Industry Council:				340,000	138,379
Passed-Through - Philadelphia Corporation for the Aging:					

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Comm On Aging - PCA	050237	17.235	Award Letter 05/21/200	915,773	568
Comm On Aging - PCA	050256	17.235	Award Letter 06/08/200	901,016	895,198
Subtotal Philadelphia Corporation for the Aging:				1,816,789	895,766
Total U.S. Department of Labor:				2,316,638	1,076,991

U.S. Department of Transportation

Direct - U.S. Department of Transportation:

Construct RW's EIS Phase 1	420306	20.106	3-42-0076-063-03	3,000,000	313,986
Construct RW's EIS Phase 2	420306	20.106	3-42-0076-067-04	6,100,000	3,250,277
Improve RW 9R,PH1, Rehab D,E Apron,TWJ	420306	20.106	3-42-0076-064-03	5,800,000	2,837,993
Improve Terminal Bldg	420306	20.106	3-42-0076-50-01	5,894,969	387,549
Install Perimeter Fencing	420306	20.106	3-42-0076-52-01	976,995	82,424
Modify International Bldg for EDS	420306	20.106	3-42-0076-58-02	14,000,000	1,909,366
Modify Terminal Bldg (FIDS)	420306	20.106	3-42-0076-061-03	3,831,013	149,602
Noise Mitigation	420306	20.106	3-42-0076-060-03	2,400,000	586,587
Rehab Cargo Apron	420306	20.106	3-42-0076-54-01	3,688,379	191,335
Rehab Cargo Apron	420306	20.106	3-42-0076-062-03	3,889,917	3,634,767
Rehab Runway 17-35 & Improvements	420306	20.106	3-42-0076-53-01	4,763,025	407,854
Rehab Terminal D-E Apron Phase 1	420306	20.106	3-42-0076-59-02	425,000	26,649
Security Enhancements (EAC & Screening)	420306	20.106	3-42-0076-56-02	2,000,000	401,562
SMCGS	420306	20.106	3-42-0076-065-03	6,000,000	2,436,211
Taxiway RW 6-24 PH2	420493	20.106	3-42-0074-010-03	720,000	719,999
TW RW 6-24 & TW C PH3 & PH4	420493	20.106	3-42-0074-011-04	1,040,720	648,930
Erie Ave Intermodal Term Impr	C12147	20.500	PA-03-0262-00	967,500	35,245
Erie Ave Intermodal Term Impr	C12147	20.500	PA-03-0262-01	70,500	1,702
Independence Mall Gateway Streetscape	C12178	20.500	PA 90-X438	6,020,282	20,891
Independence Mall Gateway Streetscape	C12178	20.500	PA-90-X438	149,616	5,840
Subtotal U.S. Department of Transportation:				71,737,916	18,048,770

Passed-Through - PA Department of Transportation:

1st/2nd & 3rd, 6th Highway	C12172	20.205	Q23-X065-229	3,221,208	2,018,382
1st/2nd & 3rd, 6th Highway	C12172	20.205	Q23-X065-229	365,415	106,464
3rd '02 Hwy Distr 3R	C12197	20.205	065651	79,200	23,924
5th Highway District 3R #2	C12152	20.205	065624	133,880	1,489
26th & Penrose/Gateway	C12131	20.205	065577	61,600	89
30th St Station/Gateway	C12171	20.205	065637A	40,000	1,673
40th Street / AMTRAK	C12112	20.205	065282C	1,566,994	4,200

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40th Street / AMTRAK	C12112	20.205	065282C	705,006	135,584
41st Street / AMTRAK	C12207	20.205	Q100-X065-182	80,000	3,801
42nd Street / AMTRAK	C12130	20.205	065676	3,643,200	69,926
42nd Street / AMTRAK	C12130	20.205	065331B	1,352,232	294,043
42nd Street / AMTRAK	C12130	20.205	065331B	724,568	15,133
42nd Street / AMTRAK	C12130	20.205	0657676	475,200	99,703
59th Street Bridge	C12179	20.205	Q11-X065-161	148,000	294
American Street (Master to Indiana)	C12209	20.205	H230-X065-246	80,000	4,184
Belfield Ave (Old York to Wister)	C12170	20.205	065707	44,000	6,523
Belfield Ave (Old York to Wister)	C12170	20.205	065707	155,231	4,596
Bells Mill Road (Germantown-Stenton Aves)	C12133	20.205	065643A	670,800	56,401
Bells Mill Road (Germantown-Stenton Aves)	C12133	20.205	065643A	68,400	3,000
Center City Traffic Signals	C12137	20.205	065569A	760,000	83,674
Center City Traffic Signals	C12137	20.205	065569A	226,300	12,620
Center City Traffic Signals	C12094	20.205	Q40-X065-130	30,162	100
Center City Traffic Signals	C12206	20.205	065722	25,000	1,429
Century Lane / Poquessing Creek	C12205	20.205	065689	88,000	72,110
Century Lane / Poquessing Creek	C12205	20.205	065689	1,096,000	768,000
City Wide 05-3R	C12202	20.205	065679	80,000	42,316
City Wide Bicycle Network	C12145	20.205	065634	96,800	286
Delaware Ave (Lewis-Orthodox)	C12169	20.205	065697	416,000	57,490
Delaware Ave (Lewis-Orthodox)	C12169	20.205	065697	42,400	13,365
Delaware Ave Naval Base Ctr	C12167	20.205	065696	332,000	4,246
Delaware Ave Naval Base Ctr	C12167	20.205	065696	40,000	9,017
Germantown Avenue / Wiss Crk	C12116	20.205	065649	423,600	3,727
Germantown Avenue / Wiss Crk	C12116	20.205	065649	5,670,000	13,112
Glenwood Avenue / CONRAIL	C12175	20.205	065575	120,000	3,106
Gowen Street / SEPTA	C12128	20.205	065545A	133,800	59
Haverford Avenue	C12195	20.205	065698	40,000	2,302
Haverford Avenue	C12195	20.205	065698	328,000	89,611
Hunting Park Avenue Bridge	C12183	20.205	065594	72,000	713
Island Avenue Signals / Transit 1st II	C12140	20.205	065699	128,000	44,252
Kelly Drive Lighting	C12163	20.205	35B-X065-160	3,744,646	59,329
Kelly Drive Lighting	C12163	20.205	35B-X065-160	281,772	4,037
Krewstown / Pennypack Creek	C12041	20.205	078222A	40,358	589
Lancaster Ave (45th - City Ave)	C12192	20.205	065681	156,000	29,279
Lancaster Ave (45th - City Line)	C12192	20.205	065681	32,000	16,152
Lehigh Ave East (Broad to Richmond)	C12190	20.205	065701	59,000	550

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Lehigh Ave West (Broad to Ridge)	C12199	20.205	065702	32,000	255
Lincoln Drive	C12194	20.205	065695	80,000	44,423
Market Street (45th - 63rd)	C12124	20.205	065714	100,000	8,657
Market Street Signals (46th to 63rd)	C12124	20.205	315-G002-006	474,374	40,941
Martins Mill Road / CONRAIL & SEPTA	C12113	20.205	065315B	176,000	106,110
Mast Arm Evaluation	C12174	20.205	065680	18,479	118
Mast Arm Evaluation	C12174	20.205	065680	209,521	32,100
Montgomery Ave/AMTRAK & CONRAIL	C12182	20.205	065595	164,331	164,330
Morris Street / SEPTA	C12129	20.205	065334B	264,800	0
Morris Street / SEPTA	C12129	20.205	065546A	208,200	160
North Broad Streetscape	C12159	20.205	065677	259,131	259,130
North Broad Streetscape	C12159	20.205	065677	6,111,520	2,173,020
Ogontz Avenue Signals	C12139	20.205	34B-X065-026	293,816	33,279
Ogontz Avenue Signals	C12139	20.205	34B-X065-026, Q400-X	248,819	79,183
Ontario Street Bridge	C12181	20.205	065598	72,000	1,445
Passyunk Avenue (Broad to 63rd St.)	C12188	20.205	Q400-X065-177	320,000	29,781
Passyunk Avenue (Broad to 63rd St.)	C12188	20.205	065700	32,000	5,878
Rising Sun Ave Bridge	C12180	20.205	065596	120,000	26,749
School House Lane (Ridge-Henry)	C12095	20.205	Q230-X065-179	3,613,855	303,377
School House Lane (Ridge-Henry)	C12095	20.205	065631	300,600	48,042
Schuylkill River Park Bikeway	C12125	20.205	065612	201,440	10,819
Schuylkill River Park Bikeway	C12125	20.205	Q220-X065-180	4,487,077	4,943
Sedgley Avenue Bridge	C12184	20.205	065597	72,000	1,252
South Street / Schuylkill	C12132	20.205	065469A	328,000	87,340
South Street / Schuylkill	C12132	20.205	065469A	4,392,000	1,043,954
South Street Detour Signals	C12210	20.205	066510	100,000	835
Stenton Ave (Paper Mill Rd - Broad St)	C12189	20.205	Q400-X065-176	419,200	77,450
Stenton Ave (Paper Mill Rd - Broad St)	C12189	20.205	065678A	60,000	12,851
Strawberry Mansion Bridge/Schuylkill	C12072	20.205	065552A	655,760	828
Traffic Control #4	C12187	20.205	065709	200,000	31,861
Tyson Ave (Rising Sun-Torresdale Aves)	C12173	20.205	065694A	12,000	9,523
Tyson Ave (Rising Sun-Torresdale Aves)	C12173	20.205	065694A	184,000	18,020
Washington Avenue Signals	C12138	20.205	065606R	276,000	3,051
Westbank Greenway	C12146	20.205	Q220-T065-107	116,020	147
Truck Enforcement Ckpoint Program	110450	20.218	Agreement 464307	252,080	158,595
Chestnut Street Transitway	C12148	20.500	PA-03-289-00	992,500	44,438
Comprehensive Highway Safety Pgm	150140	20.600	CP 05-06-01	191,290	55,747
Comprehensive Highway Safety Prg	142295	20.600	CP 04-06A-1	202,296	52,296

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Highway Safety Corridor - Roosevelt Blvd.	110657	20.600	57T 04 01-1	250,000	200,432
Pedestrian Safety Program	150141	20.600	J3-04-06A-1	5,000	5,000
Roosevelt Blvd. Project	110455	20.600	Agreement 065665	356,795	55,708
Sobriety Ckpt & Expand DUI Enforcement	110426	20.600	AL-02-14-1	299,239	11,986
Sobriety Ckpt & Expand DUI Enforcement	110651	20.600	J8-04-48-1	125,120	72,646
Subtotal PA Department of Transportation:				55,354,035	9,497,579
Passed-Through - Delaware Valley Regional Planning Commission:					
Cobbs Creek Bikeway	C17004	20.205	Award Letter	1,585,000	1,085,758
DVRPC SRHPP	C12185	20.205	1-60-050	24,460	734
DVRPC SRHPP	C12208	20.205	05-60-060	171,936	145,557
Land Development Codes Update	510055	20.205	2-67-115	71,000	2,500
Region Wide Transportation GIS Prj	120178	20.205	1-52-305-A	140,000	18,734
Region Wide Transportation GIS Prj	120196	20.205	05-52-301	120,000	54,942
TCDI - Allegheny West Corridor Proj	420190	20.205	Agreement 4-67-111	75,000	22,409
Center City Parking Study	510059	20.505	4-67-112	76,000	75,941
Phila Transit Planning & Programming	510086	20.505	05-63-005	66,386	59,387
Short Range Planning	510085	20.505	05-63-006	78,441	78,441
Stadium Area Transit Study	510058	20.505	4-63-010	56,000	36,677
Transit Stop Management Study	510079	20.505	4-63-011	28,000	27,929
Subtotal Delaware Valley Regional Planning Commission:				2,492,223	1,609,010
Passed-Through - Miscellaneous Other:					
Discretionary Innov Seat Belt Pgm	110647	20.600	2003-001, Amnd Ltr 3/5	126,000	108,861
Subtotal Miscellaneous Other:				126,000	108,861
Total U.S. Department of Transportation:				129,710,174	29,264,220
<u>U.S. Department of The Treasury</u>					
Direct - U.S. Department of The Treasury:					
GREAT National Expansion	110629	21.052	ATC04001	245,000	145,517
Subtotal U.S. Department of The Treasury:				245,000	145,517
Total U.S. Department of The Treasury:				245,000	145,517

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
<u>U.S. Library of Congress</u>					
Direct - U.S. Library of Congress:					
National Library Service Material	520998	42.001	Donated Books	887,133	887,133
Subtotal U.S. Library of Congress:				887,133	887,133
Total U.S. Library of Congress:				887,133	887,133
<u>U.S. National Science Foundation</u>					
Passed-Through - Miscellaneous University Funding:					
Innovations in Business Intelligence	040010	47.070	HER-0227802	13,500	13,500
Subtotal Miscellaneous University Funding:				13,500	13,500
Total U.S. National Science Foundation:				13,500	13,500
<u>U.S. Environmental Protection Agency</u>					
Direct - U.S. Environmental Protection Agency:					
Air Pollution Control Program	142185	66.001	A-00304504-0	1,845,503	569,950
Air Pollution Control Program	142340	66.001	A-00304505-0	1,848,503	1,352,713
Wetland Inventory/Quality Imp Initiative	280035	66.461	CD-98358701-0	175,000	78,284
Biowatch Program	142304	66.500	BW-983894-01-02	617,007	248,859
Ambient Air Monitoring Network	140773	66.606	PM-99374202-1	1,062,021	169,396
Ambient Air Monitoring Network	142325	66.606	PM-97311801-2	761,790	163,165
Clean Air Transportation Communities	100259	66.606	X-82920801-0	200,000	5,800
CLPPP - US EPA	142394	66.606	X-97309101-0	447,100	165,109
Lead Abatement Training & Infr Dev	141977	66.716	X8-98372201-02	19,450	9,900
Superfund Redevelopment Grant	420174	66.802	SR - 98336901 - 4	100,000	67,416
Brownfield Assessment II	420175	66.818	BF - 98396801 - 0	400,000	180,459
Subtotal U.S. Environmental Protection Agency:				7,476,374	3,011,050
Passed-Through - PA Department of Environmental Protection:					
Source Water Protection Prg	280061	66.000	ME 35290	199,932	65,000
Early Warning System-Schuylkill & Delaware	280060	66.468	ME 4100020430	50,000	10,000
Subtotal PA Department of Environmental Protection:				249,932	75,000
Passed-Through - Philadelphia Redevelopment Authority:					
Brownfield Pilot Program	420076	66.811	BP-99327201-8	750,000	1,622

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<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal Philadelphia Redevelopment Authority:				750,000	1,622
Total U.S. Environmental Protection Agency:				8,476,306	3,087,673
<u>U.S. Federal Emergency Management Agency</u>					
Direct - PA Emergency Management Agency:					
Fire Facility Ventilation System Project	C13001	83.544	EMW-2003-FG-01454	750,000	96,600
Subtotal PA Emergency Management Agency:				750,000	96,600
Passed-Through - PA Emergency Management Agency:					
Hurricane Floyd Supplemental	200065	83.544	PEMA-4294-DR-PA-101	468,497	437,103
Hurricane Floyd Supplemental	260231	83.544	PEMA-4294-DR-PA-101	450,000	62,250
FEMA - Planning Grant	100139	83.562	Agreement	266,322	5,048
FEMA - Planning & Trng Grant	100320	83.562	Agreement	238,853	109,838
Subtotal PA Emergency Management Agency:				1,423,672	614,239
Total U.S. Federal Emergency Management Agency:				2,173,672	710,839
<u>U.S. Department of Education</u>					
Direct - U.S. Department of Education:					
Camp William Penn - Mentoring Initiative	191001	84.215	U215KO40444	49,705	5,523
Subtotal U.S. Department of Education:				49,705	5,523
Passed-Through - PA Department of Health:					
Governor's Drug Free Schools	150138	84.186	ME 00136	146,137	146,137
Subtotal PA Department of Health:				146,137	146,137
Passed-Through - PA Department of Education:					
Literacy Comm Career Link	520058	84.002	041-05-5101	40,875	32,264
Literacy Comm Staff Development	520051	84.002	099-05-5004	200,000	188,019
Subtotal PA Department of Education:				240,875	220,284
Passed-Through - PA Department of Public Welfare:					
MR Early Intervention (907)	150117	84.181	Award Letter	1,726,187	1,726,187
Subtotal PA Department of Public Welfare:				1,726,187	1,726,187
Passed-Through - School District of Philadelphia:					

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
School-Linked Behavioral Health	221555	84.027	288/F04	1,800,000	615,999
School-Linked Behavioral Health	221080	84.027	479/F05	2,000,000	1,444,217
Subtotal School District of Philadelphia:				3,800,000	2,060,216
Total U.S. Department of Education:				5,962,904	4,158,346

U.S. Department of Health & Human Services

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

MMRS FY 2003 Program Support	100313	93.000	233-03-0057	280,000	110,891
Tuberculosis Control	141893	93.116	U52/CCU300451-22-3	1,417,986	11,374
Tuberculosis Control	142212	93.116	U52/CCU300451-23-3	1,265,608	783,629
Tuberculosis Control	142332	93.116	U52/CCU300451-24-1	1,167,349	528,151
Varicella Surveillance	142211	93.185	U66/CCU311179-10-2	405,000	97,747
CLPPP-CDC	142008	93.197	US7/CCU322853-01	1,244,800	63,841
CLPPP-CDC	142344	93.197	US7/CCU322853-02	1,125,000	1,063,537
Post DETOX Interim Trmt Enhancement	142262	93.243	5 H79TI12842-03	498,765	242,746
Childhood Immunization Program	142204	93.268	H23/CCH322538-02-6	3,346,783	2,357,982
Childhood Immunization Program	142314	93.268	H23/CCH322538-03-4	2,888,010	767,256
Immunization Program - Donated Vaccines	149999	93.268	Donated Vaccines	9,117,508	9,117,508
Asthma Care Training For Kids	141983	93.283	U59/CCU320801-03-01	121,904	44,343
Enhanced Epidemiology & Lab Capacity	141822	93.283	U50/CCU316820-03-4	1,488,257	20,920
Enhanced Epidemiology & Lab Capacity	142213	93.283	U50/CCU323664-01	709,953	543,656
Enhanced Epidemiology & Lab Capacity	142333	93.283	U50/CCU323664-02	620,337	81,279
Steps Grant	142146	93.283	U58/CCU323337-01	1,152,874	636,734
Steps Grant	142360	93.283	U58/CCU323337-02-01	2,203,512	787,952
Urban Rodent Control	142186	93.283	U50/CCU320265-03-1	326,426	98,151
Court Improvement Program	840266	93.586	G-0201PASCIP	401,198	49,898
Court Improvement Program	840306	93.586	G-0301PASCIP	440,014	348,400
Urban Diabetics Prim Care & Hosp	142222	93.847	5 R21 DK064201-02	204,170	79,890
HIV Emergency Relief	142366	93.914	6 H89HA00013-15-01	1,289,433	165,664
HIV Emergency Relief Project	141987	93.914	2 H89HA00013-14-00	1,305,670	1,305,660
HIV Emergency Relief Project	142203	93.914	2 H89HA00013-14-00	22,236,059	17,557,339
HIV Emergency Relief Project	142369	93.914	6 H89HA00013-15-01	21,455,160	4,662,309
HIV Emergency Relief-CQI	142201	93.914	2 H89HA00013-14-00	631,950	478,424
HIV Emergency Relief-CQI	142367	93.914	6 H89HA00013-15-01	663,548	57,277
HIV Emergency Relief-UA/CMI	141926	93.914	6 H89HA00013-13-01	422,804	164
HIV Emergency Relief-UA/CMI	142202	93.914	2 H89HA00013-14-00	635,345	485,297
HIV Emergency Relief-UA/CMI	142368	93.914	6 H89HA00013-15-01	643,583	125,733

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Outpatient HIV Early Intervention	141978	93.918	2 H76HA00077-13-00	836,076	628,872
Outpatient HIV Early Intervention	142313	93.918	6 H76HA00077-14-01	872,516	314,607
Healthy Start Initiative	141835	93.926	5 H49MC00135-03	2,026,397	57,136
Healthy Start Initiative	141995	93.926	5 H49MC00135-04	2,125,000	2,052,832
Healthy Start Initiative	142312	93.926	2 H49MC00135-05-00	2,043,544	18,849
Healthy Start Neighborhood Lending	080220	93.926	Award Letter 10/12/200	47,790	24,105
Healthy Start North Consortium Dev	080219	93.926	Award from Health Depa	52,151	34,266
Healthy Start North-Elim Disparities	141897	93.926	4 H49 MC 00041-04-2	577,715	41,838
Healthy Start North-Elim Disparities	142335	93.926	4 H49MC00041-05-00	613,724	253,883
Healthy Start North-Elim Disparities	142228	93.926	5 H49MC00041-06-00	736,469	2,150
Imp Sys Care/Pregnant Women	142221	93.926	5 H64MC00029-02	150,000	342
Imp Sys Care/Pregnant Women	142167	93.926	5 H64MC00029-03	150,000	145,315
AIDS Prevention Project	142199	93.940	U62/CCU323472-01-3	6,442,552	3,964,480
AIDS Prevention Project	142347	93.940	U62/CCU323472-02-1	6,389,079	2,527,570
HIV/AIDS Surveillance & Seroprevalence	141898	93.944	U62/CCU306217-12-5	1,809,037	37,803
HIV/AIDS Surveillance & Seroprevalence	142197	93.944	U62/CCU323572-01-1	836,050	612,272
HIV/AIDS Surveillance & Seroprevalence	142336	93.944	U62/CCU323572-02-1	1,491,375	563,459
Morbidity and Risk Behavior	142393	93.944	U62/CCU324461 - 01	289,302	243,076
Sexually Transmitted Disease Control	141815	93.977	H25/CCH304327-12-2	2,333,054	9,456
Sexually Transmitted Disease Control	141840	93.977	H25/CCH304327-13-6	3,651,443	1,405,144
Sexually Transmitted Disease Control	142318	93.977	H25/CCH304327-14-1	1,804,587	568,419
Sexually Transmitted Disease Infertility	141841	93.977	H25/CCH304327-13-6	922,406	344,735
Sexually Transmitted Disease Infertility	142317	93.977	H25/CCH304327-14-1	122,378	435
Subtotal U.S. Department of Health & Human Services:				116,031,651	56,524,794
Passed-Through - PA Department of Health:					
PA Community Prevent Collaborative	150104	93.230	ME 03427	145,035	145,035
PA SBIRT Iniative	150148	93.230	Award Letter 11/12/04	189,882	59,615
PA SBIRT Initiative	142305	93.230	ME 00136	235,692	14,904
PA SBIRT Initiative Health Ctrs	142390	93.230	MOU	439,652	314,849
PA SBIRT Initiative Health Ctrs	142395	93.230	MOU	616,926	379,507
Bioterrorism Grant	142214	93.283	SAP 4100020948	600,000	254,305
Bioterrorism Grant Cities Readiness Initiativ	142400	93.283	SAP 4100020948	1,350,000	273,141
Bioterrorism Grant Focus Area A	142215	93.283	SAP 4100020948	366,364	88,657
Bioterrorism Grant Focus Area A	142352	93.283	SAP 4100020948	529,388	453,324
Bioterrorism Grant Focus Area B	141965	93.283	ME 02-215	576,455	14,014
Bioterrorism Grant Focus Area B	142217	93.283	SAP 4100020948	667,935	449,472
Bioterrorism Grant Focus Area B	142353	93.283	SAP 4100020948	803,455	495,318

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Bioterrorism Grant Focus Area F	142218	93.283	SAP 4100020948	74,052	7,159
Bioterrorism Grant Focus Area F	142354	93.283	SAP 4100020948	151,755	105,183
C & B Cancer Prevention	141985	93.919	ME 99-098	109,108	31,088
C & B Cancer Prevention	142144	93.919	ME 99-098	432,325	210,025
C & B Cancer Prevention	142363	93.919	Agreement	263,319	38,381
Drug Block Grant Treatment	141888	93.959	ME 00136	7,475,043	10,368
SAPT - Alcohol Intvn/Trmt	150135	93.959	ME 00136	2,767,560	2,743,277
SAPT - Alcohol Prevention	150134	93.959	ME 00136	768,950	768,950
SAPT - Drug Intvn/Trmt	150137	93.959	ME 00136	7,749,924	7,398,377
SAPT - Drug Prevention	150136	93.959	ME 00136	1,975,961	1,935,961
Cardiovascular Risk Reduction Svs	141998	93.991	ME 02-069	132,411	1,410
Cardiovascular Risk Reduction Svs	142327	93.991	SAP 4100002365 - SAF	232,410	230,627
Diabetes Education Grant	141982	93.991	ME 00193 - Amend 2	135,500	15,000
Injury Prevention Program	142328	93.991	ME 02-014	219,340	218,553
Child & Adolescent Services	142170	93.994	ME 02033	1,882,171	90,048
Child & Adolescent Services	142371	93.994	ME 02033	1,882,171	1,752,079
Childhood Lead Poisoning Prevent Blk	142372	93.994	ME 02022	517,809	500,154
Children w/ Special Health Care Needs	142006	93.994	ME 02033	109,734	15,987
Children w/ Special Health Care Needs	142339	93.994	ME 02033	109,734	93,294
MIC Primary Preventive Services	142004	93.994	ME 02033	1,395,805	180,930
MIC Primary Preventive Services	142337	93.994	ME 02033	1,395,805	1,209,367
Subtotal PA Department of Health:				36,301,671	20,498,359
Passed-Through - PA Department of Public Welfare:					
MH Homeless Grant (769)	150111	93.150	Award Letter	310,905	310,905
Co-Occuring Sys & Svc Integration Init	142307	93.243	Award Letter 03/30/04	200,000	200,000
Co-Occuring Sys & Svc Integration Init	150146	93.243	Award Letter 09/24/200	200,000	200,000
HAP - Rental Assistance-TANF	240475	93.558	Award Letter	362,629	362,629
Temporary Assistance to Needy Families	220399	93.558	Certification letter	130,499,707	130,499,707
Child Support Enforcement	690201	93.563	Title IV- D	932,803	609
Child Support Enforcement	690223	93.563	Title IV- D	911,641	911,641
Child Support Program	840320	93.563	Title IV- D	17,663,563	17,663,563
Unallocated IV-D Payments	840008	93.563	ME 4513321800	4,176,160	3,128,827
Refugee Targeted Assistance	100297	93.566	Agreement 4100013313	676,000	4,060
Refugee Targeted Assistance	100326	93.566	SAP 4100023062	676,000	515,918
Emergency Energy Assistance	260094	93.568	Award Letter 08/27/03	382,600	496
Emergency Energy Assistance	260098	93.568	SAP 4100021598	369,300	345,774
Title IV-B	220405	93.645	Certification letter	2,735,196	2,735,196

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
ITG - Federal	220400	93.658	Award letter	601,306	601,306
Title IV-E Placement Maintenance	220402	93.658	Certification letter	134,275,617	134,275,617
Title IV-E Program Income	229995	93.658	Child Support SSI	3,231,963	3,231,963
Title IV-E Adoption Assistance	220403	93.659	Certification letter	22,227,566	22,227,566
Child Protective Services	221071	93.667	Award Lettter 08/24/04	2,888,308	2,888,308
Family Preservation Funds - Title XX	150103	93.667	Award Letter 08/24/200	605,304	605,304
HAP - Administration	240484	93.667	Award Letter	206,123	206,123
HAP - Bridge Housing	240491	93.667	Award Letter	1,626,035	1,626,035
HAP - Case Management	240472	93.667	Award Letter	1,749,688	1,749,688
HAP - Program Income	240478	93.667	Interest	1,109	1,109
HAP - Specialized Programs	240473	93.667	Award Letter	238,525	238,525
MH SSBG (734)	150109	93.667	Award Letter	7,902,745	7,902,745
MR SSBG (933)	150118	93.667	Award Letter	2,408,719	2,408,719
MR SSBG-EI (935)	150119	93.667	Award Letter	329,345	329,345
Title IV-E Independent Living	221057	93.674	Award Letter 06/25/03	1,150,726	45,640
Title IV-E Independent Living	221081	93.674	Award Letter 04/12/200	1,165,710	1,118,990
MH Intensive Case Mgmt (717/956)	150110	93.778	Award Letter	23,687	23,687
MR Program Income	150999	93.778	Program Income	19,209,203	19,209,203
MR TSM Admin Costs (931)	141876	93.778	ME 6300120208	131,116	131,116
MR TSM Admin Costs (931)	150123	93.778	Award Letter	2,617,515	2,617,515
MR Waiver (931)	150120	93.778	Award Letter	102,441,175	102,204,135
MR Waiver-Admin (931)	150121	93.778	Award Letter	6,728,256	6,728,256
MR Waiver-EI (942)	150122	93.778	Award Letter	2,791,700	2,791,700
Title IV-E Medical Assistance	220404	93.778	P. L. 96-272 of 1980	897,414	897,414
MH CMHSBG (903)	150112	93.958	Award Letter	1,658,440	1,658,440
HAP - Bridge Housing Pennfree	240474	93.959	Award Letter	1,251,800	1,226,484
HAP - Program Income Pennfree	240477	93.959	Interest	129,178	129,178
Subtotal PA Department of Public Welfare:				478,584,777	473,953,436
Passed-Through - PA Department of Community and Economic Development:					
PA Access Grant - Temp Assist for Needy Fam	06ADA1	93.558	C000002599	646,198	499,877
Supported Work Program (Workwise)	080208	93.558	Client Funding & Alloc	1,406,402	25,746
Supported Work Program (Workwise)	080230	93.558	Client Funding & Alloc	984,774	502,493
TANFBG Housing Collaboration Program	06ERW2	93.558	C000002740	360,000	274,013
TANFBG Housing Collaboration Program	06OCP1	93.558	C000002740	40,000	18,416
CSBG - Administration	080132	93.569	20-763-0001	4,026,337	67,688
CSBG - Administration	080212	93.569	C000002932 - Amend 1	4,937,430	1,421,454
CSBG - CSP	080213	93.569	C000002932 - Amend 1	8,659,806	2,964,873

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Empowerment Zone	080035	93.667	907151470	79,017,404	4,657,321
Subtotal PA Department of Community and Economic Development:				100,078,351	10,431,880
Passed-Through - PA Executive Offices:					
Welfare Fraud Unit	690222	93.560	Cooperative Agreement	925,000	872,929
Subtotal PA Executive Offices:				925,000	872,929
Passed-Through - Miscellaneous Other:					
Title IV-E Training (Regional Tr Center)	221059	93.658	Award Letter 07/16/200	265,328	16,794
Title IV-E Training (Regional Tr Center)	221083	93.658	Contracted Services Ag	280,580	274,088
Subtotal Miscellaneous Other:				545,908	290,882
Passed-Through - Miscellaneous Foundation/Trust Funding:					
Comm on Aging - Consumer Educ Pro	050258	93.779	Award Notification 07/	9,400	9,067
Subtotal Miscellaneous Foundation/Trust Funding:				9,400	9,067
Passed-Through - Family Planning Council:					
Circle of Care-Pediatric Aids	142321	93.153	050303	78,272	71,672
Family Planning Services	142315	93.217	050301	220,145	129,410
Family Planning Genetic Screening	142316	93.994	050302	9,945	9,945
Walk-In Pregnancy Testing Demo	142311	93.994	050304	12,025	12,025
Subtotal Family Planning Council:				320,387	223,053
Passed-Through - Philadelphia Corporation for the Aging:					
Older Adult Program	160283	93.044	PCA Allocation	581,000	683
Older Adult Program	160300	93.044	PCA Allocation	592,620	558,873
West Oak Lane Senior Center	080203	93.045	113	128,136	15
West Oak Lane Senior Center	080222	93.045	113-00-3105	130,699	106,210
West Oak Lane Sr. Ctr.	080233	93.045	113-00-3105 Amendmen	6,312	5,230
Comm on Aging - Apprise	050240	93.779	Award Letter	17,276	21
Comm On Aging - Apprise	050257	93.779	Award Letter 06/18/04/	33,020	30,709
Subtotal Philadelphia Corporation for the Aging:				1,489,063	701,742
Passed-Through - Philadelphia Health Management Corporation:					
Mentally Ill Homeless Services	141933	93.224	Agreement	74,352	74,352
Subtotal Philadelphia Health Management Corporation:				74,352	74,352

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Total U.S. Department of Health & Human Services:				734,360,559	563,580,493
<u>U.S. Corporation for National & Community Service</u>					
Direct - U.S. Corporation for National & Community Service:					
Foster Grandparents	080202	94.011	02SFAPA013 02SF	480,181	264,931
Foster Grandparents	080221	94.011	05SFAPA001 / 05SFO50	484,167	246,043
Subtotal U.S. Corporation for National & Community Service:				964,348	510,974
Total U.S. Corporation for National & Community Service:				964,348	510,974
<u>U.S. Social Security Administration</u>					
Direct - U.S. Social Security Administration:					
SSA Prisoner Incentive Payments	230021	96.006	PA0102	370,600	370,600
Subtotal U.S. Social Security Administration:				370,600	370,600
Total U.S. Social Security Administration:				370,600	370,600
<u>U.S. Department of Homeland Security</u>					
Passed-Through - PA Department of Transportation:					
Explosive Detection Canine Team	422175	97.072	DTF01-02-X-02034	839,828	155,944
Subtotal PA Department of Transportation:				839,828	155,944
Passed-Through - PA Emergency Management Agency:					
Emergency Management Performance	100325	97.067	Emergency Mgmt S & F	107,770	107,769
Subtotal PA Emergency Management Agency:				107,770	107,769
Passed-Through - Bucks County:					
FY 2003 Urban Area Security Initiative (UASI)	100337	97.008	Award Letter	500,000	500,000
FY 2003 State Homeland Security Grant Part II	100335	97.073	4100016490	322,014	122,252
Subtotal Bucks County:				822,014	622,252
Total U.S. Department of Homeland Security:				1,769,612	885,965
<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	1,249

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2004 to June 30, 2005

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal U.S. Miscellaneous Federal Assistance:				102,000	1,249
Total U.S. Miscellaneous Federal Assistance:				102,000	1,249
Total Schedule of Expenditures of Federal Awards:				2,015,051,727	735,438,490

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

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**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

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. 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	\$ 397,596,032
Community College of Philadelphia	\$ 61,699,467
Redevelopment Authority of the City of Philadelphia	\$ 43,974,192
Philadelphia Housing Authority	\$ 363,344,064
Philadelphia Housing Development Corporation	\$ 18,629,142
Philadelphia Authority for Industrial Development	\$ 20,178,375

CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

3. NOTES TO SPECIFIC PROGRAMS

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

- A. HUD Section 108 Loans (14.218) – The Federal Department of Housing and Urban Development (HUD) awards Section 108 Loans to the city for the purposes of Housing and Economic Development. The Housing portion is received by the primary government and disclosed on the Schedule of Expenditures of Federal Awards under CFDA 14.218 (City ID Numbers: 060159, 060378, 06985 and 06SE24). The Economic Development portion is received by the Philadelphia Industrial Development Corporation (PIDC), a quasi-governmental agency. During fiscal year 2005, the city, through PIDC, loaned \$5,742,620 (\$1,759,106 under contract B-97-MC-420012-D (Pool 3), \$3,016,841 under contract B-97-MC-420012-E, and \$966,673 under contract B-97-MC-420012-F (Pool 5)). Loan repayments and investment proceeds from unloaned funds are used to repay HUD. Collateral for repayment of the funds includes future Community Development Block Grant entitlements due to the City from HUD.
- B. Department of Homeland Security – Personal Property (97.000): – The city received property and equipment indirectly, under two U.S. Department of Homeland Security (DHS) programs, valued at \$1,708,945 during fiscal year 2005. The federal programs providing DHS funding are: State Homeland Security Grant Program (CFDA 97.073) and the Urban Area Security Initiative (CFDA 97.008). The state is the prime recipient for both programs, and is the sole procurement agent. The Southeastern Pa. Counter-Terrorism Task Force (Task Force) is the sub-grantee. Property and equipment purchased by the state ultimately becomes the property of the counties included in the Task Force.

4. MAJOR PROGRAMS

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

5. CITY ID NUMBER

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

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

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	336,425
14.218	Community Development Block Grants/Entitlement Grants	46,100,104
14.227	Community Development Block Grants/Special Purpose Grants	261,578
14.231	Emergency Shelter Grants Program	2,086,121
14.235	Supportive Housing Program	2,792,742
14.238	Shelter Plus Care	544,099
14.239	HOME Investment Partnerships Program	2,709,332
14.241	Housing Opportunities for Persons with AIDS	15,069,346
14.866	Demolition and Revitalization of Severely Distressed Public Housing	6,782,887
16.523	Juvenile Accountability Incentive Block Grants	44,204
16.579	Byrne Formula Grant Program	206,222
84.027	Special Education - Grants to States	1,172,455
84.181	Special Education-Grants for Infants & Families with Disabilities	2,328,401
84.186	Safe & Drug-Free Schools & Communities – State	146,137
93.150	Projects for Assistance in Transition from Homelessness (PATH)	1,641,498
93.151	Health Center Grants for Homeless Populations	77,616
93.558	Temporary Assistance for Needy Families	123,367,311
93.658	Foster Care -Title IV-E	53,498,339
93.667	Social Service Block Grant	16,932,692
93.674	Independent Living	485,622
93.778	Medical Assistance Program	127,723,624
93.914	HIV Emergency Relief Project Grants	26,504,684
93.926	Healthy Start Initiative	2,075,358
93.940	HIV Prevention Activities - Health Department Based	5,213,035
93.944	HIV/AIDS Surveillance	928,937
93.958	Block Grants for Community Mental Health Services	897,780
93.959	Block Grants for Prevention & Treatment of Substance Abuse	16,416,937
93.994	Maternal & Child Health Services Block Grant to the States	2,066,878
Total Subrecipient Funding:		458,410,364

**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, 2004 to June 30, 2005

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	150116	Award Letter		6,121,495	6,121,495
MH CMHSBG (903)	93.958	150112	Award Letter		1,658,440	1,658,440
MH Homeless Grant (769)	93.150	150111	Award Letter		310,905	310,905
MH Intensive Case Mgmt (717/956)	93.778	150110	Award Letter		23,687	23,687
MH Program Income	00.000	150998	Program Income		31,159,196	31,159,196
MH Program Maintenance (140)	00.000	150114	Award Letter		120,417,681	120,297,681
MH Specialized Residences (160)	00.000	150115	Award Letter		1,275,238	1,275,238
MH SSBG (734)	93.667	150109	Award Letter		7,902,745	7,902,745
MR Community Services (156)	00.000	150127	Award Letter		35,235,688	35,235,688
MR Early Intervention (117)	00.000	150126	Award Letter		10,801,269	10,306,454
MR Early Intervention (907)	84.181	150117	Award Letter		1,726,187	1,726,187
MR Program Income	93.778	150999	Program Income		19,209,203	19,209,203
MR SSBG (933)	93.667	150118	Award Letter		2,408,719	2,408,719
MR SSBG-EI (935)	93.667	150119	Award Letter		329,345	329,345
MR TSM Admin Costs (931)	93.778	150123	Award Letter		2,617,515	2,617,515
MR TSM Admin Costs (931)	93.778	141876	ME 6300120208		131,116	131,116
MR Waiver (156)	00.000	150124	Award Letter		89,332,646	89,001,203
MR Waiver (931)	93.778	150120	Award Letter		102,441,175	102,204,135
MR Waiver Admin (156)	00.000	150125	Award Letter		6,728,256	6,728,256
MR Waiver-Admin (931)	93.778	150121	Award Letter		6,728,256	6,728,256
MR Waiver-EI (942)	93.778	150122	Award Letter		2,791,700	2,791,700
Total Mental Health/Mental Retardation:					449,350,462	448,167,164
<u>Children and Youth Program</u>						
Act 148 Child Welfare Services	00.000	220407	Certification letter		225,916,615	225,916,615
Act 148 YDC Costs	00.000	220407	State Invoice		6,459,385	6,459,385
Child Protective Services	93.667	221071	Award Lettter 08/24/04		2,888,308	2,888,308
Temporary Assistance to Needy Families	93.558	220399	Certification letter		130,499,707	130,499,707
Title IV-B	93.645	220405	Certification letter		2,735,196	2,735,196
Title IV-B State Match	00.000	220406	Certification letter		729,388	729,388
Title IV-E Adoption Assistance	93.659	220403	Certification letter		22,227,566	22,227,566
Title IV-E Independent Living	93.674	221057	Award Letter 06/25/03		1,150,726	45,640

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, 2004 to June 30, 2005

<u>Pa. DPW Program</u>	City		Contract Number	Grant Awards	Grant Expenditures
Project Title	CFDA Number	ID Number			
Title IV-E Independent Living	93.674	221081	Award Letter 04/12/200	1,165,710	1,118,990
Title IV-E Medical Assistance	93.778	220404	P. L. 96-272 of 1980	897,414	897,414
Title IV-E Placement Maintenance	93.658	220402	Certification letter	134,275,617	134,275,617
Title IV-E Program Income	93.658	229995	Child Support SSI	3,231,963	3,231,963
Total Children and Youth Program:				532,177,595	531,025,789
<u>Combined Homeless Assistance Program</u>					
HAP - Administration	93.667	240484	Award Letter	206,123	206,123
HAP - Administration (S)	00.000	240485	Award Letter	428,530	428,530
HAP - Bridge Housing	93.667	240491	Award Letter	1,626,035	1,626,035
HAP - Bridge Housing (S)	00.000	240480	Award Letter	1,132,319	1,132,319
HAP - Bridge Housing Pennfree	93.959	240474	Award Letter	1,251,800	1,226,484
HAP - Case Management	93.667	240472	Award Letter	1,749,688	1,749,688
HAP - Case Management (S)	00.000	240479	Award Letter	317,757	317,322
HAP - ESG (S)	00.000	240482	Award Letter	679,752	679,752
HAP - Program Income	93.667	240478	Interest	1,109	1,109
HAP - Program Income (S)	00.000	240483	Interest	508,826	508,826
HAP - Program Income Pennfree	93.959	240477	Interest	129,178	129,178
HAP - Rental Assistance-TANF	93.558	240475	Award Letter	362,629	362,629
HAP - Rental Assistance (S)	00.000	240481	Award Letter	784,961	784,961
HAP - Specialized Programs	93.667	240473	Award Letter	238,525	238,525
Total Combined Homeless Assistance Program:				9,417,232	9,391,481
<u>Human Services Development Fund</u>					
HSDF - AACO	00.000	142342	Award Letter 08/27/200	1,067,400	1,067,400
HSDF - After School Enhancement Pgm	00.000	160299	Award Letter 08/27/200	346,108	346,108
HSDF - Case Mgmt Group A	00.000	240486	Award Letter 08/27/200	826,735	826,735
HSDF - Case Mgmt Group B	00.000	240487	Award Letter 08/27/200	499,719	499,719
HSDF - Case Mgmt Group C	00.000	240488	Award Letter 08/27/200	2,939,080	2,939,080
HSDF - Case Mgmt Special Svcs	00.000	240489	Award Letter 08/27/200	318,629	318,629
HSDF - Children & Youth	00.000	221084	Award Letter 08/27/200	250,000	250,000
HSDF - Community Based Prev Svcs	00.000	221085	Award Letter 08/27/200	249,100	249,100
HSDF - Financial Administration	00.000	142386	Award Letter 08/27/200	213,035	213,035
HSDF - Global Philidelphia Initiative	00.000	100331	Award Letter 04/02/200	300,000	300,000

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, 2004 to June 30, 2005

<u>Pa. DPW Program</u>		City				
Project Title	CFDA	ID	Contract		Grant	Grant
	Number	Number	Number		Awards	Expenditures
HSDF - Jackson vs. Hendricks Initiative	00.000	100339	Allocation Letter 06/2		200,000	200,000
HSDF - Lead Abatement	00.000	142388	Award Letter 08/27/200		500,000	500,000
HSDF - MH	00.000	150130	Award Letter 08/27/200		1,154,333	1,154,333
HSDF - Program Income	00.000	142389	Interest		50,158	50,158
HSDF - Violence Reduction	00.000	160297	Award Letter 08/27/200		525,520	525,520
HSDF - Violence Reduction Initiative	00.000	840318	Award Letter 08/27/200		234,000	234,000
HSDF - Welcome New Families	00.000	142341	Award Letter 08/27/200		434,175	434,175
HSDF - Youth Access Centers	00.000	160298	Award Letter 08/27/200		381,252	381,252
Total Human Services Development Fund:					10,489,244	10,489,244
<u>Child Support Enforcement</u>						
Child Support Enforcement	93.563	690201	Title IV- D		932,803	609
Child Support Enforcement	93.563	690223	Title IV- D		911,641	911,641
Child Support Program	93.563	840320	Title IV- D		17,663,563	17,663,563
Unallocated IV-D Payments	93.563	840008	ME 4513321800		4,176,160	3,128,827
Total Child Support Enforcement:					23,684,167	21,704,639
<u>Other PaDPW Assistance</u>						
Act 152 (app 120)	00.000	150143	Award Letter 09/24/200		2,417,295	2,367,082
Act 1992 -24 Reimburse Lawyer's Fees	00.000	840290	Act 24		11,590	11,590
AIDS Personal Care Services	00.000	142196	Agreement		415,000	6,948
Aids Personal Care Services	00.000	142323	4100021401		600,000	581,035
Behavioral Health Services/IGT (173)	00.000	150105	Award Letter 09/24/200		12,351,595	12,166,058
Child Welfare Ed for Leadership - CWEL	00.000	221074	Agreement		1,020,427	1,020,427
Co-Occuring Sys & Svc Integration Init	93.243	142307	Award Letter 03/30/04		200,000	200,000
Co-Occuring Sys & Svc Integration Init	93.243	150146	Award Letter 09/24/200		200,000	200,000
Emergency Energy Assistance	93.568	260094	Award Letter 08/27/03		382,600	496
Emergency Energy Assistance	93.568	260098	SAP 4100021598		369,300	345,774
Family Preservation Funds - Title XX	93.667	150103	Award Letter 08/24/200		605,304	605,304
ITG - Federal	93.658	220400	Award letter		601,306	601,306
ITG - State	00.000	220401	Award letter		557,161	557,161
Refugee Targeted Assistance	93.566	100326	SAP 4100023062		676,000	515,918
Refugee Targeted Assistance	93.566	100297	Agreement 4100013313		676,000	4,060

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, 2004 to June 30, 2005

<u>Pa. DPW Program</u> Project Title	CFDA Number	City ID Number	Contract Number	Grant Awards	Grant Expenditures
Total Other PaDPW Assistance:				<u>21,083,578</u>	<u>19,183,159</u>
Total Schedule of Expenditures of DPW Awards:				1,046,202,277	1,039,961,476

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

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 December 2, 2005):

- Children and Youth Program
- Child Support Enforcement Program
- Combined Homeless Assistance 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:

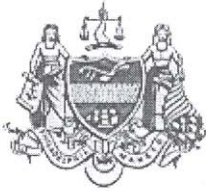
<u>Source</u>	<u>Program</u>	<u>Funding</u>
State - DPW Mental Health/Mental Retardation		\$ 101,698,352
State - DPW Behavioral Health Services Initiative		12,166,058
State - DPW Children and Youth Program		120,144,116
State - DPW Combined Homeless Assistance Programs		3,314,043
Total Pa. DPW Awards to Subrecipients:		\$237,322,569

INDEPENDENT AUDITOR'S SECTION

Auditor's Reports

Schedule of Findings and Questioned Costs

Summary Schedule of Prior Audit Findings



CITY OF PHILADELPHIA

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ALAN BUTKOVITZ
City Controller

ALBERT F. SCAPEROTTO
Deputy City Controller

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2005, which collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements and have issued our report thereon dated January 13, 2006. We did not audit the financial statements of the following entities. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities, are based solely on the reports of the other auditors.

Primary Government

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

Component Units

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

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 report on internal control and on compliance and other matters thereon.

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 an opinion 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 initiate, 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 as items 05-01 through 05-05.

A material weakness is a reportable 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 caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

Compliance and Other Matters

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

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

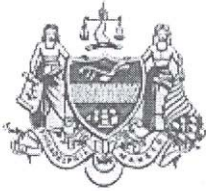
However, we noted certain matters that we will communicate to management of the City of Philadelphia, Pennsylvania in separate reports.

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

January 13, 2006

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

ALAN BUTKOVITZ
City Controller



CITY OF PHILADELPHIA

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ALAN BUTKOVITZ
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 Honorable Mayor and Honorable 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, 2005. The City of Philadelphia, Pennsylvania's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs and major DPW programs are identified in the notes to the Schedule of Expenditures of DPW Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and DPW programs is the responsibility of the City of Philadelphia, Pennsylvania's management. Our responsibility is to express an opinion on the City of Philadelphia, Pennsylvania's compliance based on our audit.

The City of Philadelphia's basic financial statements include the operations of 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, OMB Circular A-133 and the DPW Single Audit Supplement require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or DPW program occurred. An audit includes examining, on a test basis, evidence about the City of Philadelphia, Pennsylvania's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Philadelphia, Pennsylvania's compliance with those requirements.

In our opinion, the City of Philadelphia, Pennsylvania complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and DPW programs for the year ended June 30, 2005. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and the DPW Single Audit Supplement and which are described in the accompanying Schedule of Findings and Questioned Costs as items 05-06 through 05-14.

Internal Control Over Compliance

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

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgement, could adversely affect the City of Philadelphia, Pennsylvania's ability to administer a major federal or DPW program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 05-06, 05-08, and 05-10.

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

A material weakness is a reportable 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 caused by error or fraud that would be material in relation to a major federal or DPW program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

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

October 6, 2006

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

ALAN BUTKOVITZ
City Controller



Schedule of Findings And Questioned Costs

CITY OF PHILADELPHIA

Summary of Auditor's Results – June 30, 2005

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? ____ yes x no

Reportable condition(s) identified not considered to be material weaknesses?

 x yes ____ none reported

Noncompliance material to financial statements noted? ____ yes x no

Federal Awards:

Internal control over major programs:

Material weakness(es) identified? ____ yes x no

Reportable condition(s) identified not considered to be material weaknesses?

 x yes ____ none reported

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.559	Summer Food Service Program for Children
14.218	Community Development Block Grant
14.235	Supportive Housing Program
14.241	Housing Opportunities for Persons with AIDS
16.592	Local Law Enforcement Block Grants Program
20.106	Airport Improvement Program
20.205	Highway Planning and Construction
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.645	Child Welfare Services – State Grants
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
93.674	Independent Living

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 Findings and Questioned Costs – June 30, 2005

<u>Finding No.</u>		<u>Page</u>	<u>Questioned Costs</u>
	<u>Financial Audit Reportable Conditions:</u>		
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	<u>Federal and Pennsylvania Department of Public Welfare Findings and Questioned Costs:</u>		
05-06.	Davis-Bacon Act Airport Improvement Program – CFDA #20.106 Highway Planning and Construction – CFDA #20.205	62	
05-07.	Community Development Block Grant – CFDA #14.218	64	
05-08.	Supportive Housing Program – CFDA #14.235 Combined Homeless Assistance Program Temporary Assistance for Needy Families – CFDA #93.558 Social Services Block Grant – CFDA #93.667 Block Grants for Prevention and Treatment of Substance Abuse – CFDA #93.959 Pennsylvania Department of Public Welfare	65	
05-09.	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 Medical Assistance Program – CFDA #93.778 Act 148 – Pennsylvania Department of Public Welfare	67	\$59,489 \$2,838,857 \$470,268 \$18,676 \$5,691,872
05-10.	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 Medical Assistance Program – CFDA #93.778 Act 148 – Pennsylvania Department of Public Welfare	69	\$702 \$33,508 \$5,551 \$220 \$67,182

CITY OF PHILADELPHIA

Index to Findings and Questioned Costs – June 30, 2005

<u>Finding No.</u>		<u>Page</u>	<u>Questioned Costs</u>
	<u>Federal and Pennsylvania Department of Public Welfare Findings and Questioned Costs (Continued):</u>		
05-11.	Children and Youth Program Temporary Assistance for Needy Families – CFDA #93.558 Act 148 – Pennsylvania Department of Public Welfare	72	\$1,146,525
05-12.	Children and Youth Program Act 148 – Pennsylvania Department of Public Welfare	74	\$3,330,106
05-13.	Child Support Enforcement – CFDA #93.563	76	
05-14.	Child Support Enforcement – CFDA #93.563	77	

05-01. FINANCIAL REPORTING

Each year the Office of the Director of Finance (Finance) issues two financial reports. These reports include an Annual Financial Report that must be issued within 120 days after the close of the city's fiscal year, as mandated by Philadelphia's Home Rule Charter (Charter), and a Comprehensive Annual Financial Report (CAFR) that includes financial information and disclosures in addition to the basic financial statements required by accounting principles generally accepted in the United States.

In our previous reports to management, we reported how deficiencies in the system of financial reporting interfered with the city's ability to issue timely and complete financial reports. We noted, for example, that significant financial data was missing throughout the fiscal 2004 Annual Financial Report and questioned how this report met the reporting requirements mandated by the Charter.

While it must collect, analyze and summarize great amounts of financial data and other information in order to issue financial statements, we found Finance had difficulty completing the reporting process because certain city departments that maintain financial information outside of the city's accounting system, as well as various component units, had failed to timely provide accurate financial data.

We recommended that the director of finance reconsider the need to include the additional CAFR information, such as full accrual basis and component unit statements, in the Annual Financial Report issued to comply with the 120 day Charter requirement. Our current review disclosed the city has implemented this recommendation and we consider this finding resolved.

However, with regard to the preparation of the city's CAFR, our current audit found that continuing problems in receiving timely and accurate financial information continues to negatively impact the city's controls over the financial reporting process.

Late Receipt of Financial Data

For the past few years, the biggest obstacle to the timely completion of the CAFR has been the late submission of financial statements and audit reports by some of the city's twelve component units. During our current audit, most component unit reports were received after the due date requested by Finance. One organization submitted its report over nine months after the end of its fiscal year. When required financial information is not received in time for inclusion in the financial exhibits presented for audit, it delays the entire reporting and auditing process. Finance's Accounting Bureau must then make significant changes to the financial statements and footnotes each time new financial data is received from component units, which often requires auditors to duplicate previously performed audit procedures.

To address this condition, we again recommend that the director of finance solicit the assistance of the mayor or other administrative officials to secure the cooperation of all component unit directors in submitting their financial data to the Accounting Bureau.

Review Procedures Require Strengthening

Philadelphia's Charter specifies that the director of finance is the chief financial officer of the city with overall responsibility for the city's accounting and financial reporting functions. However, with regard to reporting the city's business-type activities, Finance has delegated its responsibility for preparing the full accrual financial statements of the Water and Sewer Fund, and the Aviation Fund to the Water Department, and the Division of Aviation, respectively. Finance provides general ledger and trial balance information to both departments. However, they have not established controls to ensure the accuracy of adjustments made to this information by the departments to arrive at the full accrual statement amounts. Our current audit disclosed errors in the Water and Sewer Fund, and the Aviation Fund full accrual financial statements that were not detected by the current fiscal year-end reporting process:

Water and Sewer Fund

Our review disclosed that Water Department management did not perform a detailed review of the Water and Sewer Fund financial statements before submitting these statements to Finance for inclusion in the city's CAFR. Our testing of the records supporting the amounts reported in the CAFR disclosed several undetected errors. For example, there was a \$22 million overstatement of accounts receivable and operating revenues because the prior year revenue accrual was not reversed. We also found \$260 million in misclassification errors which were caused by the Water Department's failure to classify certain net asset categories in accordance with provisions prescribed by the Government Accounting Standards Board. Lastly, we noted an undetected Water Department calculation error that would have resulted in the city violating a legally enacted requirement relating to water revenue bonds had we not brought the error to the Water and Finance Departments' attention.

Aviation Fund

We also found a lack of adequate review procedures relating to the Aviation Fund financial statements. The Division of Aviation (DOA) contracts with an independent accounting firm to compile financial information to support amounts presented in the financial statements. However, we observed no evidence that a review of this information was performed. Consequently, similar to the Water and Sewer Fund condition described above, failing to perform adequate reviews increases the risk of errors occurring without being detected. This risk was evidenced by our testing which noted the inappropriate inclusion of prior year accounts payable amounts totaling \$7 million and a \$58 million net asset misclassification error.

To improve the financial reporting process as it relates to business type activities, we recommend that Finance establish specific internal control policies that govern the preparation of the Water and Sewer Fund and Aviation Fund financial statements. Those policies should include specific, documented review procedures, as well as a requirement that a certification, signed by a responsible Water Department and DOA official, accompany the respective financial statements attesting that they have been reviewed and approved and that to the best of the reviewer's knowledge, are complete and free from material misstatement.

City's Response

Late Receipt of Financial Data – We agree with the Controller's Office that our component units do hinder our efforts to produce a timely financial report. We will continue to communicate with the agencies to make sure that they understand and comply with the established deadlines.

Review Procedures – This comment is directed at the financial statements that are received from the Water Department and the Division of Aviation. Items missing from the Controller's comments are the fact that Finance prepares a majority of the financial statements that are sent to Water and Aviation. We make journal entries for those funds and the FAMIS general ledger is the basis of both of their accounting. Water and Aviation add full accrual information to the financial statements that are provided by Finance. We do not have access to the information that they use to prepare their financial statements. We do review the financial statements that are returned from Water and Aviation to make sure that the information that we supplied them is still in agreement with the general ledger. We will continue to work with Water and Aviation to make sure that they review the full accrual information that they provide.

05-02. TAXES RECEIVABLE

Our review of the Department of Revenue's (Revenue) internal controls over taxes receivable disclosed breakdowns in previously established controls that create the opportunity for errors and misappropriations to occur and not be detected in a timely manner.

No Monitoring of Payment and Receivable Adjustments

There are numerous Revenue employees who have the ability to post payment and receivable adjustments directly to taxpayer accounts on Revenue's computerized accounting system, which is the source for taxes receivable reported in the CAFR. Examples of payment adjustments include transferring payments within a taxpayer's account (i.e. between tax years and/or tax types), transferring payments from one taxpayer account to another, changing the dollar amount of a payment, and creating a new payment on the system. Receivable adjustments involve increasing, decreasing, or entirely deleting a taxpayer's liability. Depending on their job title and duties, Revenue employees are given the ability to perform certain adjustments up to an authorized dollar limit. If the adjustment exceeds the employee's authorized limit, a supervisor must approve the adjustment. The user identification number (ID) of the employee who posted the adjustment and the supervisor who approved it (if necessary) are recorded by the system. However, these system security controls are weakened by the fact that employees can have very high dollar limits. For example, we observed dollar limits as high as \$10 million for non-supervisory personnel and \$1 billion for supervisory personnel. Additionally, employees could also split a large adjustment into several smaller adjustments in order to circumvent their authorized dollar limits. Our review of selected daily adjustment reports found that the total dollar amount of adjustments made by employees on a given day can involve millions of dollars.

Currently, there is no routine monitoring of this payment and receivable adjustment activity. In the past, Revenue had established a control procedure whereby a daily adjustment report was generated and an accountant in Revenue's accounting control unit reviewed adjustments over \$10,000 for propriety. According to discussions with Revenue management, this control was established to detect errors and irregular activity. The daily adjustment report is sorted in three ways: by user ID, taxpayer account number, and adjustment reference number. The sorts by user ID and account number were created especially to detect irregular adjustment activity for particular employees and taxpayer accounts. However, while the accounting control unit still receives the daily adjustment report, no one in the unit is performing a review of this report.

While our review of fiscal 2005 adjustment activity for taxes receivable revealed no material errors, we believe that the elimination of the monitoring procedures described above resulted in an increased risk that errors or misappropriations could occur without detection. Therefore, we recommend that Revenue management reinstitute a check on daily adjustment activity. Supervisory personnel in the accounting control unit should review the daily adjustment reports sorted by user ID and account number for patterns of irregular activity and test a sample of adjustments to ensure that they are accurate and proper. We further recommend that a designated senior management official perform a periodic review of adjustments made by supervisory personnel in the accounting control unit. To evidence that these checks are performed, the official should sign and date the adjustment reports upon completion of their reviews.

Unexplained Differences in Reconciling Real Estate Taxes Receivable

Each month Revenue prepares the Statement of Activity in Accounts Receivable (SAAR) which presents the beginning receivable balances, activity in the receivable during the month (i.e. billings, billing adjustments, revenue received), and the ending receivable balances. The SAAR serves as a control to monitor overall receivable activity and to reconcile the activity in the receivable during the month to the ending balance.

In November 2003, the processing of the real estate taxes receivable was converted to the computerized accounting system used for self-assessed taxes. System programmers developed a monthly activity report which detailed the various categories of real estate taxes receivable activity and was used to prepare the SAAR. Programmers also created an aging report which presented the ending receivable balance and was intended to serve as a check on the SAAR's ending balance. However, the accounting supervisor who prepares the SAAR noted significant differences between the SAAR's ending receivable balance and the ending balance per the aging report. At June 30, 2005, the SAAR's receivable balance exceeded the balance per the aging report by \$14.1 million. The accounting supervisor brought this matter to management's attention, but no action had been taken at the time of our review. When we reviewed these reports, we found that \$10 million of the difference was caused by the double posting of a billing adjustment, thereby reducing the unreconciled difference to \$4.1 million.

Failure to resolve differences in the above noted reports defeats the intended control of generating the reports and increases the risk that errors in the reported real estate taxes receivable will go undetected. Therefore, we recommend that Revenue management determine the cause of the remaining difference and ensure that any future differences are investigated and resolved in a timely manner.

City's Response

No Monitoring of Payment and Receivable Adjustments – With reductions in staff, adjustment reports that had been reviewed regularly were not being monitored routinely. Revenue agrees that more should be done with regard to the review and monitoring of payment and receivable adjustments. As a result, these reviews of daily adjustment activity have been reinstated and a record is maintained of those reviews. Concern was also raised about the approval limits given to some employees who are authorized to make adjustments. Revenue agrees and has already reduced the authorization limits for several employees. These authorization limits will be reviewed periodically.

Unexplained Differences in Reconciling Real Estate Taxes Receivable – The matching of the system generated aging report to the Statement of Activity in Accounts Receivable (SAAR) has been problematic. Revenue agrees that there should be a determination of the cause for the differences between the reports and will commit resources to researching this. One possibility that will be explored in detail is whether a different transaction date is being used as the basis for each report, e.g. one report using validation date, while the other uses postmark date.

05-03. REAL PROPERTY ASSETS

Management is required by the Charter to maintain current and comprehensive records of all real property belonging to the city; however, as we noted in our prior report, the city does not have a centralized real property management system. While Finance does maintain a fixed asset ledger that accumulates the cost of real property reported in the CAFR, this ledger was never intended to provide detailed real property information. As part of our current audit, we reviewed the process used by the city to account and report on its real property assets. This review disclosed problems, similar to those reported last year, which affect the accuracy and completeness of the city's real property reported in the CAFR.

Land Costs Not Properly Allocated to Asset Locations

In prior year reports, we noted that certain land values in the fixed asset ledger were aggregated into lump sum amounts. Land values for individual properties, reported as part of a larger parcel of land, were not specifically identified. This methodology, which remains uncorrected, does not allow Finance to maintain an accurate book value for many city-owned properties.

Furthermore, because the city plans to sell surplus property in the near future, the importance of detailed real property records should not be underestimated. In its most recent Five-Year Financial Plan, city management identified surplus properties with total appraised values in excess of \$50 million, and indicates that over the next few years approximately \$24 million is expected to be generated by selling some of these underutilized or abandoned properties. Without detailed real property records, it will be difficult to accurately calculate, and report on the financial statements, the gain or loss that should be recognized when recording the disposal of real property assets.

Asset Information Not Properly Recorded

We have also previously reported that Finance uses information obtained from various city departments to update its real property records and that certain departments were inconsistent in communicating asset information to Finance. This situation has not improved. Five of the thirteen departments contacted failed to respond to Finance's fiscal 2005 request for information regarding real property assets. Our sample testing found several errors which are partially attributable to departments failing to provide information. One of these errors involved the sale of a parcel of real property for \$512,500; however, the property was not removed from Finance's list of real property. We were informed that Finance was not aware of this transaction because the department responsible for the property was one of those that failed to respond to Finance's request for updated capital asset information. Our testing also disclosed the sale of two properties, one for \$100,000 and another for \$50,000, where the properties were not identified on the city's list of real property assets.

CITY OF PHILADELPHIA

Financial Audit Reportable Conditions – June 30, 2005

To improve the accounting and reporting of the city's real property assets, we again recommend that management:

- (1) Design or purchase a computerized real property management system that will provide accurate and useful information such as the book value for each city owned asset.
- (2) Increase efforts to obtain the cooperation of all departments requested to update fixed asset information. For example, second requests should be sent by top management to the department heads of those departments that fail to respond to initial update requests.

City's Response

Land Costs Not Properly Allocated To Asset Locations – We agree with the Controller's Office that the City should have a fixed asset system, however, resources have not been identified for the system.

Asset Information Not Properly Recorded – We agree with the Controller's Office that in lieu of having a fixed asset system, we have to be more diligent about getting information from the departments regarding the sale and/or acquisition of personal property. We have focused our efforts on increasing the cooperation from the departments to make sure that we have the answers that we need.

05-04. BANK RECONCILIATION PROCEDURES

Our review of bank reconciliations prepared by the Office of the City Treasurer (Treasurer) and Finance’s procedures for reviewing these reconciliations found control weaknesses and breakdowns which increased the risk that financial reporting errors and irregularities could occur and go undetected.

Treasurer’s Bank Reconciliations Contain Numerous Reconciling Items

We noted that the Treasurer’s bank reconciliations contain numerous and old reconciling items. For example, during our test of the June 30, 2005 bank reconciliation for the Treasurer’s consolidated cash account, we observed 202 items totaling \$288,303 (\$530,380 in additions to the book balance less \$242,077 in deductions) that were over one year old. Ninety-four of these reconciling items were over five years old, dating as far back as 1998.

In our opinion, this condition represents an unacceptably long period of time to carry such multiple reconciling items. Standard Accounting Procedure (SAP) # 7.1.3.b, issued by Finance, indicates that the responsible department employee who reviews the bank reconciliation should pay particular attention to unusual reconciling items. Effective internal controls require reconciling items to be researched promptly so that corrective action, where necessary, may be taken.

Numerous and old reconciling items complicate and prolong the bank reconciliation process. Also, the untimely investigation and disposition of reconciling items increases the risk that errors or irregularities could occur and go undetected.

Therefore, to improve controls over cash, we recommend that Treasurer’s personnel promptly investigate all differences between the book and bank balances so that any errors can be quickly identified and resolved.

Finance Did Not Review Treasurer’s Bank Reconciliations

Review and analysis of the Treasurer’s bank reconciliations is one of the supervisory and review responsibilities charged to Finance by their own SAPs. The city’s accounting system maintains two sets of cash balances: (1) book balances for all Treasurer bank accounts and (2) general ledger balances for each fund’s equity in the Treasurer’s group of bank accounts. Included as procedures required to be performed by Finance, SAP # 7.1.3.b states:

Treasurer account reconciliation balances should be verified to FAMIS system balances in the Treasurer’s Account Group and maintained as an aid in reconciling general ledger equity balances to treasury cash balances.

These procedures are crucial because the general ledger equity balances are the source for the vast majority of cash amounts reported in the city’s CAFR.

CITY OF PHILADELPHIA

Financial Audit Reportable Conditions – June 30, 2005

Our review disclosed that Finance personnel received the June 30, 2005 bank reconciliations from the Treasurer but did not perform any review procedures. Bank reconciliations were not analyzed to determine whether the Treasurer's account book balances and consequently the general ledger equity balances required adjustment.

Finance's lack of review of the Treasurer's bank reconciliations to determine if the general ledger equity balances require correction increases the risk for misstatements in the cash balances reported in the CAFR. We recommend that Finance personnel review the Treasurer's bank reconciliations each month and compare the bank reconciliation's adjusted book balance to the account's book balance recorded on the city's accounting system. Finance personnel should pay particular attention to unusual reconciling items and work with the Treasurer to ensure they are investigated and resolved and that the account book balances and general ledger equity balances recorded in the accounting system are adjusted accordingly. Finance employees should document the completion of this process by initialing and dating the bank reconciliation form.

City's Response

Treasurer's Bank Reconciliations Contain Numerous Reconciling Items – The City Treasurer's Office will work with Accounting to clean up the old reconciling items. They have committed to cleaning up the outstanding items on a more timely basis.

Finance Did Not Review Treasurer's Bank Reconciliations – We agree that not all of the bank Reconciliations were checked back to the general ledger as they should have been. The accounting supervisors have been alerted and the reconciliations will be reviewed.

05-05. STANDARD ACCOUNTING PROCEDURES

The Charter indicates that a primary function of Finance is to establish, maintain, and supervise an accounting system for the city which provides adequate safeguarding internal controls. As part of their effort to comply with this mandate, Finance established over 200 SAPs which served to document and provide the basis for the city's system of internal control. The GFOA recommends that governments update their accounting policies and procedures periodically according to a predetermined schedule and also when there are changes to policies and procedures. However, over the years, staff reductions have compromised Finance's ability to review and update these SAPs. Today, most of the SAPs are out-of-date. Some are over fifty years old and do not reflect current technology as well as day-to-day practices.

In our last three reports to management, we noted that the city's SAPs have not been revised to reflect online automated payroll and other expenditures processing applications. The SAPs, which were written to support a paper documentation accounting system that the city changed several years ago, offer little or no guidance on procedures departmental managers should perform when approving transactions online.

In its response to our prior reports, Finance cited several instruction manuals that they stated provide procedural guidance related to the new payroll and accounting systems. However, our review of the manuals found that they merely provide "how-to" instructions for accomplishing specific tasks, such as what computer key to push to accomplish a specific approval. These manuals do not address internal control procedures that departmental managers must perform, such as reviewing underlying transaction documents before executing approval tasks.

As we noted in our prior report, the importance of having current SAPs will be even greater if state and local governments become subject to the provisions of the Sarbanes-Oxley Act of 2002, which was enacted by Congress in response to highly publicized business failures, allegations of corporate improprieties, and financial statement restatements. If the provisions of the Act are extended to state and local governments, Finance will be required by law to acknowledge its responsibility for establishing and maintaining adequate internal controls and present a written assertion about their effectiveness. Finance will be required to document that processes for arriving at amounts presented in the financial statements are supported by adequate internal controls. Having current SAPs would facilitate and minimize the cost of compliance. In its recommended practices, the GFOA has also advocated enhancing management involvement with internal control. The GFOA recommends that government financial managers obtain the necessary information and training to take responsibility for internal control, document internal control procedures, and periodically evaluate the effectiveness of these procedures.

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

City's Response

The Controller's Office continues to recommend that Finance update the Standard Accounting Procedures (SAP). We agree that the SAPs need to be updated and when time and personnel allow, we do update them and post them on our web site. We also try to document all new procedures/processes that come to our attention to keep the City's internal control structure in place.

05-06. DAVIS-BACON ACT

Airport Improvement Program – CFDA #20.106

Highway Planning and Construction – CFDA #20.205

<u>Condition</u>	The city’s Labor Standards Unit did not perform monitoring procedures for Commerce Department – Division of Aviation (Airport), Streets Department and Fairmount Park grant-funded capital programs that would ensure compliance with minimum wage regulations of the Davis-Bacon Act. Funding for the Airport Improvement Program is received from the U.S. Department of Transportation. Funding for Highway Planning and Construction is received through the Pennsylvania Department of Transportation and the Delaware Valley Regional Planning Commission.
<u>Criteria</u>	<p>The Davis-Bacon Act and the Department of Labor 40 USC 276a to 276a-5 requires all laborers and mechanics employed by contractors or subcontractors who work on construction contracts in excess of \$2,000 financed by federal assistance funds must be paid wages not less than those established for the locality of the project.</p> <p>Office of Management and Budget Circular A-133, Compliance Supplement, requires grantees to establish procedures sufficient to ensure that contractors’ and subcontractors’ payrolls are monitored for compliance with Davis-Bacon Act requirements.</p>
<u>Cause</u>	Inadequate staffing led to management’s decision to allow certain departments to go unmonitored for compliance with minimum wage requirements.
<u>Effect</u>	Without monitoring for compliance with Davis-Bacon requirements, it is uncertain whether the minimum wage requirements of the Davis-Bacon Act were met.
<u>Recommendation</u>	The city’s Labor Standards Unit must ensure policies and procedures are followed in order to monitor compliance with the Davis-Bacon Act for all projects in all departments that exceed \$2,000 in federal funds.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2005

05-06. DAVIS-BACON ACT (Continued)

Airport Improvement Program – CFDA #20.106

Highway Planning and Construction – CFDA #20.205

Grantee's Response

The director of the Philadelphia Labor Standards Unit (PLSU) started working for the city in August 2005. At that time the compliance officers who were handling the streets, airport and CPO departments were no longer working for the city, and the labor standards unit was down from 11 employees to 4. The director brought new staff on board in October 2005 and assigned wage compliance officers to the aforementioned departments. The PLSU made an attempt to have all the information for the 2005 audit resubmitted and monitored but due to time constraints was unable to do so. The PLSU looks forward to the 2006 audit.

05-07. COMMUNITY DEVELOPMENT BLOCK GRANT – CFDA #14.218

Condition

The Office of Housing and Community Development (OHCD) indefinitely extended the pay-off date for an \$8 million Community Development Block Grant (CDBG) float loan (due in 1997) without properly identifying the loan extensions as new activity in subsequent action plans as required. As of June 30, 2005, the float loan was still outstanding. However, on August 1, 2006 the float loan was repaid. Funding for this program is received from the U.S. Department of Housing and Urban Development (HUD).

Criteria

Federal regulation, 24 CFR 570.301 requires that any extension of the float loan repayment period shall be considered a new float-funded activity with the same limitations and requirements of the new activity. Subsequent action plans should identify the new activities and how the loan funds will be used to meet a CDBG national objective. The objective cannot be the same as the original float-funded activity.

Cause

OHCD did not fully understand the requirement to identify the float loan extensions as a new activity for their CDBG funds. OHCD believed all that was needed was to ensure that no pending projects would be compromised by extending the term of the loan.

Effect

Without identifying loan extensions as a new activity, HUD was not fully aware of how OHCD was utilizing its CDBG funds.

Recommendation

OHCD should revise its procedures to ensure that if a float loan is extended, a new activity is identified in subsequent action plans.

Grantee's Response

The OHCD concurs with this comment. The OHCD's Policy and Planning unit will ensure that should a float loan extend beyond the maximum loan period, as indicated in the code of federal regulations, the loan will be identified as a new activity in subsequent action plans.

05-08. SUPPORTIVE HOUSING PROGRAM CFDA – #14.235

COMBINED HOMELESS ASSISTANCE PROGRAM

Temporary Assistance for Needy Families – CFDA #93.558

Social Services Block Grant – CFDA #93.667

Block Grants for Prevention and Treatment of Substance Abuse – CFDA #93.959

Pennsylvania Department of Public Welfare

Condition

The Office of Emergency Shelter Services (OESS) does not have a system in place to monitor subrecipient activity which amounted to \$5,011,402 for fiscal 2005. OESS does not follow-up on the status of Single Audit reports due from subrecipients, desk review audit reports that have been received, and follow-up on audit findings cited in reports. Funding for the Supportive Housing Program is received from the U.S. Department of Housing and Urban Development. Funding for the Combined Homeless Assistance Program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria

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

Cause

OESS has not established procedures to ensure that audit reports due from subrecipients are received and desk reviews are performed on audit reports submitted by subrecipients. In addition, OESS has not committed resources to follow-up on audit findings cited in audit reports in order to determine that a plan for corrective action is developed. OESS has previously cited inadequate staffing levels.

Effect

Without procedures to ensure that audit reports are received and reviewed and audit findings followed-up, 1) noncompliance with federal and DPW requirements can occur without being detected by program management, 2) reconciliations of audited amounts with OESS disbursements cannot be performed, and 3) existence and appropriateness of corrective action cannot be determined.

05-08. SUPPORTIVE HOUSING PROGRAM CFDA – #14.235 (Continued)

COMBINED HOMELESS ASSISTANCE PROGRAM

Temporary Assistance for Needy Families – CFDA #93.558

Social Services Block Grant – CFDA #93.667

Block Grants for Prevention and Treatment of Substance Abuse – CFDA #93.959

Pennsylvania Department of Public Welfare

Recommendation

OESS management should implement procedures to ensure that all subrecipients submit an audit report, each audit report receives a desk review, and follow-up action is taken on findings identified in the report during the desk review process.

Grantee's Response

The Fiscal Officer has been performing cursory reviews of audits submitted by subrecipients. The review was to determine if any questioned costs were cited by independent auditors. The review was also to determine if expenditures audited were consistent with expenditures reported by subrecipients.

The Office of Supportive Housing (OSH), formerly OESS has also submitted a request via workforce plan to hire a Contract Auditor. This person will be responsible for the review and update of the departmental Audit Guide. Auditor will work with Fiscal Officer and Contract Compliance Manager to develop an audit review protocol. The auditor will work with the Contract Unit to ensure that letters of Audit Submission and Engagement are sent to all subrecipients. The auditor will perform desk reviews of subrecipient audits to ensure that compliance with Federal and DPW requirements have been met. Auditor will report questioned costs and irregularities to the Fiscal Officer for follow-up and disposition. Auditor will also perform a reconciliation that incorporates the audit review process into final payments to contracted providers. Auditor will perform site visits and agency reviews as deemed necessary.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2005

05-09. 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

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Condition

The Department of Human Services (DHS) included in its fiscal 2005 County Children and Youth Social Service Programs Fiscal Summary unspent (encumbered) funds as 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.

Cause

Through oversight, DHS management included encumbered amounts as part of its final accounts payable listing, which is a component of final program expenditures.

Effect

The fiscal 2005 county Children and Youth Social Service Programs Fiscal Summary included ineligible expenditures of \$11,074,776. 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 \$9,079,162. This amount represents a questioned cost distributed to the following programs:

Funding Source	Encumbrances
CFDA #93.645	\$59,489
CFDA #93.658	\$2,838,857
CFDA #93.659	\$470,268
CFDA #93.778	\$18,676
DPW – Act 148	\$5,691,872
Total	\$9,079,162

05-09. 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

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Recommendation

DHS should continue to develop a valid accounts payable listing and discontinue the practice of including encumbrance balances as actual costs.

Grantee's Response

DHS agrees with this finding.

For Fiscal Year 2006, providers were sent letters reminding them that they have a contractual obligation to submit their final invoices by two months after the end of the fiscal year.

DHS is also continuing to develop an accurate accounts payable listing.

For Fiscal Year 2005, the final invoices are being revised which will include actual payments and outstanding payables. It is expected that these invoices will be submitted to the State in November, 2006.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2005

05-10. 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

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Condition

During fiscal 2005, the Department of Human Services (DHS) transferred computer equipment costing \$792,714 purchased with Children & Youth Program grant funds to other city departments for uses unrelated to the Children and Youth Program. DHS did not determine the remaining value of the transferred equipment and did not reimburse the program as required. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria

OMB Circular A-87, Attachment A, paragraph C(1)(a) requires that all allowable costs must be necessary and reasonable for proper and efficient performance and administration of the grant.

Pennsylvania Code, Title 55, Chapter 3170, section 3170.77, paragraph (c) states that title to fixed assets purchased by an agency using grant monies shall remain with the agency. Paragraph (e) states if the agency transfers equipment from the Children and Youth Program, the agency shall reimburse the Department for its percentage of the remaining value of the equipment based on an independent appraisal of the equipment's value.

Cause

DHS management transferred the computer equipment without considering the regulations governing the disposition of fixed assets and obtaining an independent appraisal of their value.

CITY OF PHILADELPHIA**Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2005****05-10. 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

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Effect

In the absence of an appraisal, we used a three year useful life to provide us with an approximation of the value of the computer equipment at the time of transfer as shown below.

Number of Months Owned Prior To Transfer	Number of Computers Transferred	Book Value Of Computers
3	1	\$561
5	1	\$530
7	16	\$7,944
8	15	\$7,218
9	3	\$2,998
10	12	\$5,394
17	2	\$702
20	1	\$605
28	1	\$343
29	52	\$15,224
30	209	\$52,724
31	171	\$34,924
33	4	\$1,000
34	4	\$431
35	2	\$120
Total	494	\$130,718

Because DHS is reimbursed a percentage of the expenditures it reports to DPW, we calculate DPW's percentage of the remaining value of the equipment to be \$107,163. This amount represents a questioned cost distributed to the following programs:

Funding Source	Totals
CFDA #93.645	\$702
CFDA #93.658	\$33,508
CFDA #93.659	\$5,551
CFDA #93.778	\$220
DPW – Act 148	\$67,182
Total	\$107,163

05-10. 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

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Recommendation

DHS should reimburse the DPW for its percentage of the remaining value of the transferred computer equipment. Also, DHS should ensure that all future equipment transfers comply with regulations governing the disposition of fixed assets.

Grantee's Response

DHS was unaware of the disposition of fixed assets requirement.

This problem was corrected in Fiscal Year 2006.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2005

05-11. 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 \$1,433,157 in inadequately documented expenditures related to a Recreation Department after-school care program in its fiscal 2005 County Children and Youth Social Service Programs Fiscal Summary. For seven of nine months Recreation employees whose salaries were allocated to TANF and non-TANF activities did not prepare, maintain, or approve contemporaneous personal activity reports. 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 (A-87), 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.

OMB A-87, Attachment B, 8.h.(4) requires employees working on multiple activities to use personal activity reports or equivalent documents to support the distribution of their salaries. OMB A-87, Attachment B, 8.h.(5)(c) and (d) require the personal activity reports be prepared at least monthly, the reports coincide with at least one pay period, and the reports must be signed by the employee.

Cause

Recreation believed that only quarterly personnel activity reports were required to be prepared. However, Recreation actually prepared reports for only two of the three quarters in the program year (pay periods ending in October 2004 and May 2005). These two activity reports were used as a basis for allocating payroll costs for the entire program year.

05-11. CHILDREN AND YOUTH PROGRAM (Continued)
Temporary Assistance for Needy Families (TANF) – CFDA #93.558
Act 148 – Pennsylvania Department of Public Welfare

Effect

The fiscal 2005 County Children and Youth Social Service Programs Fiscal Summary included inadequately documented expenditures of \$1,433,157 related to the after-school program. This program was funded by the TANF grant and DPW Act 148 funds.

Considering that DHS was reimbursed a percentage of the expenditures it reported to DPW, we calculate the reporting of inadequately documented costs has resulted in excess DPW Act 148 reimbursement requests of \$1,146,525. This amount represents a questioned cost.

TANF-related expenditures from activities other than the after-school program exceeded the grant award, with the remainder eligible as DPW Act 148 costs. After-school program costs were therefore billed to Act 148. Accordingly, there are no TANF questioned costs.

Recommendation

DHS should require the Recreation Department to document the allocation of employees' time through the use of contemporaneously prepared personal activity reports on a monthly basis.

Grantee's Response

The Recreation Department's use of quarterly surveys for allocating the costs of Recreation personnel to the After School Program is consistent with other DPW Children & Youth administrative allocation procedures, which are completed on a quarterly basis. Although the Recreation Department was unable to implement its Fall 2-week payroll period survey (due to a program manager rotational re-assignment), the two other planned quarterly surveys were conducted in the Winter and Spring. The two surveys in Fiscal Year 2005 varied from one another by less than one-half of 1%. We believe that the two surveys conducted were representative of all pay periods in the 9-month program and therefore contend that the full claim amount is valid.

Monthly surveys recommended by the City Controller are onerous for program staff out in the field who are focused on programming for children and who have little administrative support.

05-12. CHILDREN AND YOUTH PROGRAM
Act 148 – Pennsylvania Department of Public Welfare

Condition

The Department of Human Services (DHS) has one subrecipient that continues to obtain audit reports that do not reference the Pennsylvania Department of Public Welfare (DPW) Single Audit Compliance Supplement and/or the City of Philadelphia Subrecipient Audit Guide. The subrecipient responded to request for corrective action letters by stating that to add the references in the audit reports would require additional audit fees. Funding for this program is passed through the DPW.

Criteria

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

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

Cause

The subrecipient ignored DHS' repeated requests to comply with DPW and city audit requirements.

Effect

Since DHS is relying on an audit report which does not refer to DPW requirements, DHS has no assurance that the subrecipient is in compliance with those requirements. The amount of grant funded expenditures for this subrecipient was \$8,800,128 for fiscal 2005. This amount was allocated by the subrecipient's auditor as follows:

Funding Source	Expenditure Distribution
CFDA #93.558	\$2,872,341
CFDA #93.658	\$2,597,681
DPW – Act 148	\$3,330,106
Total	\$8,800,128

The DPW amount of \$3,330,106 is considered a questioned cost.

05-12. CHILDREN AND YOUTH PROGRAM (Continued)
Act 148 – Pennsylvania Department of Public Welfare

Recommendation

DHS should take the appropriate corrective action to force the subrecipient to comply with DPW and city audit requirements.

Grantee's Response

DHS has repeatedly notified this provider of the necessity to comply with the Pennsylvania Department of Public Welfare Single Audit Supplement and the City of Philadelphia Subrecipient Audit Guide in terms of including the proper references.

In addition to this, DHS will also notify the Independent Public Accountant engaged to perform the audit of this provider that an audit report without the proper references will not be acceptable.

05-13. CHILD SUPPORT ENFORCEMENT – CFDA #93.563

<u>Condition</u>	The Domestic Relations Division (DRD) of the First Judicial District did not establish case records within the required 20-day period for 14 of 29 clients tested. The delay in creating these case records ranged between 1 and 231 days after receipt of applications for child support services. Funding for this program is received through the Pennsylvania Department of Public Welfare.
<u>Criteria</u>	45 CFR 303.2 (b) requires agencies receiving Title IV-D funds to establish case records within 20 days of receiving child support applications.
<u>Cause</u>	DRD has two units that are primarily responsible for processing applications for child support. When the DRD received applications directly, there were no delays. However, some applications were received from the County Assistance Office, for which there were no procedures in place to account for the number of days from when the application was initiated to when it was received.
<u>Effect</u>	DRD is not in full compliance with the 20-day case record requirement. Delays in establishing case records result in the untimely processing of child support cases and payment of support benefits.
<u>Recommendation</u>	The DRD should establish procedures so that it processes all child support applications in a timely manner. In addition, the DRD should formally document when an application is referred from the County Assistance Office by indicating the date it was received.
<u>Grantee's Response</u>	DRD is currently working with Pennsylvania Department of Public Welfare (DPW) Bureau of Child Support Enforcement (BCSE) to insure that “643” electronic welfare referrals, processed on the statewide PACSES computer system, are received in a timely manner and to minimize the time frame between the application dates and the referral dates. Restructuring of the DRD’s 643 Lab has recently been implemented and team leaders have been added to address timely processing of referrals.

05-14. CHILD SUPPORT ENFORCEMENT – CFDA #93.563

<u>Condition</u>	The Domestic Relations Division (DRD) of the First Judicial District is holding unclaimed funds payable to child support beneficiaries that have been outstanding for over five years. Over \$2.7 million has not been escheated to the state as of June 30, 2005. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).
<u>Criteria</u>	<p>The DPW Single Audit Supplement – Section 1 Child Support Enforcement requires that undeliverable checks be escheated to the state.</p> <p>Pennsylvania Statutes, Title 72, Chapter 1301, section 1301.9 requires that undeliverable property be escheated to the state after five years.</p>
<u>Cause</u>	Child support beneficiaries often relocate without leaving accurate forwarding information. The DRD attempts to exhaust all options of releasing the money to the plaintiffs before escheating money to the state. As a result, this process causes time management conflicts with the escheat process.
<u>Effect</u>	Unclaimed benefit payments have not been sent to the state, resulting in unnecessary accumulation of cash balances, cumbersome reconciliation procedures, and an opportunity for defalcations.
<u>Recommendation</u>	DRD should develop routinely-performed procedures so that all necessary research and follow-up can be performed timely enough to allow for the escheat of unclaimed benefit payments after a five year period.
<u>Grantee's Response</u>	DRD continues to reduce the unclaimed funds payable amount through the efforts of the Undistributed Collections Team, that utilizes all available locate databases. The June 30, 2005 balance of \$2.7 million was successfully reduced by \$700,000 or twenty-six percent (26%), through the review and disbursement of funds to the appropriate parties.

Summary Schedule of Prior Years Audit Findings

**CITY OF PHILADELPHIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR ENDED JUNE 30, 2005**

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**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2005**

Reference Number	Status	Questioned Costs
PA Department of Community & Economic Development		
Community Services Block Grant		
2004 - 06	Unresolved	\$0
Condition : The Mayor's Office of Community Services (MOCS) does not have a system in place to monitor subrecipient activities. MOCS did not receive and review an audit report of its one subrecipient that received \$359,783 in funding.		
2005 Update : MOCS has a procedure in place whereby subrecipients for whom Single Audit reports are required are identified; fiscal monitoring of subrecipients is performed to determine that proper controls are in place to support compliance with federal and PaDCED requirements; and, desk reviews of audit reports are performed to review potential findings and to ensure that any such findings are resolved and that a related corrective plan of action is developed.		
Contact : Ralph Blakney (215) 685-3602		
2004 - 07	Unresolved	\$14,569
Condition : The Mayor's Office of Community Services (MOCS) included the costs to store property and materials from old, closed-out programs in the Community Services Block Grant (CSBG) fiscal year 2004 Fiscal Status Report.		
2005 Update : MOCS has disposed of old property and materials in accordance with program regulations. MOCS no longer pays storage costs.		
Contact : Ralph Blakney (215) 685-3602		
2000 - 05	Resolved	\$0
Condition : MOCS did not have a system in place to monitor subrecipient activities, for its community related programs.		
2005 Update : Finding dropped. Similar condition noted in more current year (2004-06) and there are no questioned costs.		
Contact : Ralph Blakney (215) 685-3600		
Total PA Department of Community & Economic Development Questioned Costs:		\$14,569

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2005**

Reference Number	Status	Questioned Costs
PA Department of Public Welfare		
Children and Youth Program		
2004 - 08	Unresolved	\$6,105,118
Condition : The Department of Human Services (DHS) included in its fiscal year 2004 County Children and Youth Social Service Programs Fiscal Summary unspent (encumbered) funds as expenditures.		
2005 Update : The revised FY 2004 invoice, submitted on December 19, 2005, reduced unspent funds by \$5,817,516.		
Contact : John Zanier (215) 683-6063		
<hr/>		
2004 - 09	Unresolved	\$0
Condition : Our examination of 25 cases that the Department of Human Services included on invoices for Title IV-E Placement Maintenance (IV-E PM) services disclosed two cases where the children were documented as ineligible.		
2005 Update : All eligibility determinations are now being performed by DHS staff and are reviewed by supervisors. A process for a secondary review of a sample of eligible cases is being developed. Additionally, there is an ongoing review of all cases determined to be ineligible to identify potential steps or documentation which would allow for an upgrade of the original determination. These upgrades would be subject to the same supervisory review and sample review as all eligible cases.		
Contact : Irv Rosen (215) 683-6056		
<hr/>		
2004 - 10	Unresolved	\$215,940
Condition : The Department of Human Services (DHS) acquired computers with grant funds and transferred this equipment to other city departments for uses that were unrelated to the purpose of the Children and Youth Program.		
2005 Update : DHS staff is now aware of the grant regulation governing equipment and policy has been initiated whereby there will be no transfer of equipment that is less than three years old except to persons in other City departments who are working on behalf of DHS mission and goals. Proper documentation of that effort will be maintained.		
Contact : Kevin Gallagher (215) 683-5708		
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City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2005

Reference Number	Status	Questioned Costs
2004 - 11	Unresolved	\$0
<p>Condition : The funding source of equipment purchased with federal and state funds is not identified on the city's centralized property inventory.</p> <p>2005 Update : DHS will institute procedures to identify, by percentages, the funding sources of all purchase orders for equipment and other fixed assets. DHS will review the Procurement Department inventory records to assure that accurate funding sources are recorded. DHS will make arrangements to meet with the Procurement Department to develop procedures to report funding sources accurately and institute a review process to verify that sources were correctly entered.</p> <p>Contact : Kevin Gallagher (215) 683-5708</p>		
2004 - 12	Unresolved	\$1,594,329
<p>Condition : The Department of Human Services (DHS) included inadequately documented expenditures related to a Recreation Department after-school care program in its fiscal year 2004 County Children and Youth Social Service Programs Fiscal Summary. The Recreation Department did not document the allocation of employee time spent working on TANF activities and non-TANF activities. The employees whose salaries were allocated did not prepare, maintain, or approve contemporaneous personal activity reports or an equivalent form of documentation.</p> <p>2005 Update : DHS is awaiting the state's review, and approval, of alternative methods used to allocate salaries.</p> <p>Contact : John Zanier (215) 683-6063</p>		
2004 - 13	Unresolved	\$698,111
<p>Condition : The Department of Human Services (DHS) prepared its final fiscal year 2004 Act 148 County Children and Youth Social Service Programs Fiscal Summary omitting \$834,448 of program income.</p> <p>2005 Update : Procedures have been implemented to assure that SSI payments are recognized as program income when this money is earned. A revised FY 2004 invoice will be prepared and submitted.</p> <p>Contact : Irv Rosen (215) 683-6056</p>		

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2005

Reference Number	Status	Questioned Costs
2003 - 02	Unresolved	\$140,898
<p>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).</p> <p>2005 Update : On January 20, 2005, DHS submitted a revised final FY 2003 Act 148 invoice to reflect the change in the FY 2003 CAP rate from 12.97% to 12.75%. The TANF invoice and the Title IV-E invoice were also changed to reflect this change in CAP rate.</p> <p>Contact : John Zanier (215) 683-6063</p>		
2003 - 03	Unresolved	\$517,626
<p>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).</p> <p>2005 Update : On January 20, 2005, DHS submitted a revised final FY 2003 Act 148 invoice to remove \$441,987 of unspent payables from the invoice. The TANF invoice and the Title IV-E invoices were also changed to reflect the removal of unspent payables.</p> <p>Contact : John Zanier (215) 683-6063</p>		
2003 - 04	Unresolved	\$1,096,233
<p>Condition : 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.</p> <p>2005 Update : On January 20, 2005, DHS submitted four (4) TANF supplemental invoices for FY 2003 that decreased the total TANF Juvenile Detention costs by \$2,221,650 which includes the above questioned costs. This decrease reflects the correct amount of TANF Juvenile Detention costs for FY 2003.</p> <p>Contact : John Zanier (215) 683-6063</p>		

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2005

Reference Number	Status	Questioned Costs
2003 - 05	Unresolved	\$2,582,000
<p>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).</p> <p>2005 Update : On January 20, 2005, DHS submitted a revised FY 2003 Act 148 invoice to reflect the amount of After-School expenditures documented per the Department of Recreation.</p> <p>Contact : John Zanier (215) 683-6063</p>		
2003 - 06	Unresolved	\$0
<p>Condition : 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).</p> <p>2005 Update : A redetermination unit has been established and is solely responsible for all redeterminations.</p> <p>Contact : Irv Rosen (215) 683-6056</p>		
1999 - 05	Unresolved	\$3,177,395
<p>Condition : DHS prepared its final fiscal year 1999 County Children and Youth Social Service Programs Fiscal Summary using total obligations that consisted of expenditures and encumbered funds. At the time of audit, DHS had not adjusted its report to the State for any unspent encumbered funds.</p> <p>2005 Update : On February 1, 2006 DHS contacted the PaDPW Bureau of Audit Resolution to determine the status of this finding.</p> <p>Contact : John Zanier (215) 683-6063</p>		

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2005**

Reference Number	Status	Questioned Costs
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1999 - 08	Unresolved	\$187,872
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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.

2005 Update : On February 1, 2006 DHS contacted the PaDPW Bureau of Audit Resolution to determine the status of this finding.

Contact : John Zanier (215) 683-6063

1998 - 15	Unresolved	\$958,808
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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.

2005 Update : On February 1, 2006 DHS contacted the PaDPW Bureau of Audit Resolution to determine the status of this finding.

Contact : John Zanier (215) 683-6063

Combined Homeless Assistance Program

2002 - 06	Unresolved	\$0
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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.

2005 Update : Based on additional information obtained and concurrence with the program office, the questioned costs of \$489,599 will not be considered at settlement, per PaDPW's October 13, 2004 letter.

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

Mental Health/Retardation

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2005**

Reference Number	Status	Questioned Costs
1998 - 12	Resolved	\$0
Condition : The Health Department has been unable to obtain an audit report from Allegheny University Hospital for fiscal years 1997 and 1998.		
2005 Update : No further action is required in connection with this finding per a letter from Tina L. Long, PaDPW, dated June 2, 2006.		
Contact : Fred Gauss (215) 685-5310		
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Temporary Assistance for Needy Families		
2001 - 02	Unresolved	\$500,000
Condition : DHS FY2001 TANF final invoice included \$500,000 in expenditures, for which there was no supporting documentation, for the after school program.		
2005 Update : On February 1, 2006 DHS contacted the PaDPW Bureau of Audit Resolution to determine the status of this finding.		
Contact : John Zanier (215) 683-6063		
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2000 - 03	Unresolved	\$816,775
Condition : DHS overstated TANF's reimbursable expenditures for the second, third and fourth quarters.		
2005 Update : On February 1, 2006 DHS contacted the PaDPW Bureau of Audit Resolution to determine the status of this finding.		
Contact : John Zanier (215) 683-6063		
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2000 - 04	Unresolved	\$637,655
Condition : DHS prepared the final TANF invoice using total obligations that consisted of expenditures and encumbrances.		
2005 Update : On February 1, 2006 DHS contacted the PaDPW Bureau of Audit Resolution to determine the status of this finding.		
Contact : John Zanier (215) 683-6063		
<hr/>		
Total PA Department of Public Welfare Questioned Costs:		\$19,228,760

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2005

Reference Number	Status	Questioned Costs
PA Department of Transportation		
Davis-Bacon Act		
2004 - 05	Unresolved	\$0
Condition : The city's Labor Standards Unit did not perform monitoring procedures for Street's Department grant funded capital programs that would ensure compliance with minimum wage regulations of the Davis-Bacon Act.		
2005 Update : My staff spent numerous hours sorting and filing the mess which was left by a former employee, in order to keep this from occurring again. I hired two wage compliance inspectors and I'm in the process of hiring two more in the near future. This will enable us to spend the time needed in each department to monitor them more effectively and more efficiently.		
Contact : Perritti DiVirgilio (215) 686-2132		
Total PA Department of Transportation Questioned Costs:		\$0

City of Philadelphia
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2005

Reference Number	Status	Questioned Costs
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US Department of Housing & Urban Development

Urban Development Action Grant

2003 - 01	Resolved	\$2,113,002
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Condition : 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.

2005 Update : The final audit report was received, and accepted by the city, in May 2006.

Contact : James J. O’Toole (215) 683-2023

Total US Department of Housing & Urban Development Questioned Costs:	\$2,113,002
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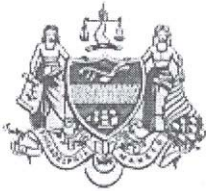
City of Philadelphia
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2005

Reference Number	Status	Questioned Costs
US Department of Transportation		
Davis-Bacon Act		
2004 - 05	Unresolved	\$0
<p>Condition : The city's Labor Standards Unit did not perform monitoring procedures for Street's Department grant funded capital programs that would ensure compliance with minimum wage regulations of the Davis-Bacon Act.</p> <p>2005 Update : My staff spent numerous hours sorting and filing the mess which was left by a former employee, in order to keep this from occurring again. I hired two wage compliance inspectors and I'm in the process of hiring two more in the near future. This will enable us to spend the time needed in each department to monitor them more effectively and more efficiently.</p> <p>Contact : Perritti DiVirgilio (215) 686-2132</p>		
Total US Department of Transportation 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
1230 Municipal Services Building
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102-1679
(215) 686-6680 FAX (215) 686-3832

ALAN BUTKOVITZ
City Controller

ALBERT F. SCAPEROTTO
Deputy City Controller

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

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

To the Commonwealth of Pennsylvania,
Department of Public Welfare

We have performed the procedures enumerated below, which were agreed to by the 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, 2005. Management of the City of Philadelphia is responsible for the preparation of these financial schedules and exhibits. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have compared the amounts and classifications on the supplemental financial schedules listed below, which summarize amounts reported to DPW for fiscal year ended June 30, 2005, 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(a)	Summary of Expenditures
Title VI-D Child Support Program – Supplemental (2004)	A-1(a)	Summary of Expenditures
Title IV-D Child Support Program – Supplemental (2005)	A-1(a)	Summary of Expenditures
Title IV-D Child Support Program –	A-1(b)	PACSES OCSE 157 Data Reliability Validation
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(a)	Revenues and Expenditures
Pennfree Bridge Housing 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 finding which has not been reflected on Exhibit I, County Children and Youth Social Services Programs:

- Expenditures are overstated by \$11 million as a result of the inclusion of \$11 million in encumbered but unspent funds. Of this amount, \$9 million has been reported as reimbursable through DPW from state and federal funds.

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

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

October 6, 2006

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

ALAN BUTKOVITZ
City Controller

**PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2005**

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES

County: Philadelphia				Year Ended: Fiscal Year 2005				Single Audit Over/Under Reported				
Single Audit Expenditures				Reported Expenditures				Single Audit Over/Under Reported				
Quarter Ending: 09/30/04	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	6,689,527.00	710,835.00	5,978,692.00	3,945,937.00	6,689,527.00	710,835.00	5,978,692.00	3,945,937.00	0.00	0.00	0.00	0.00
2. Fee/Costs	88.00		88.00	58.00	88.00		88.00	58.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	37,053.00	523.00	36,530.00	24,110.00	37,053.00	523.00	36,530.00	24,110.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	21,465.00		21,465.00	19,319.00	21,465.00		21,465.00	19,319.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	39,050.00		39,050.00	35,145.00	39,050.00		39,050.00	35,145.00	0.00	0.00	0.00	0.00
6. ADP	16,258.00	228.00	16,030.00	10,580.00	16,258.00	228.00	16,030.00	10,580.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	6,686,229.00	710,540.00	5,975,689.00	3,948,175.00	6,686,229.00	710,540.00	5,975,689.00	3,948,175.00	0.00	0.00	0.00	0.00
Quarter Ending: 12/31/04	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	9,344,768.00	1,934,543.00	7,410,225.00	4,890,749.00	9,344,768.00	1,934,543.00	7,410,225.00	4,890,749.00	0.00	0.00	0.00	0.00
2. Fee/Costs	82.00		82.00	54.00	82.00		82.00	54.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	34,897.00	441.00	34,456.00	22,741.00	34,897.00	441.00	34,456.00	22,741.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	24,511.00		24,511.00	22,060.00	24,511.00		24,511.00	22,060.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	74,426.00		74,426.00	66,983.00	74,426.00		74,426.00	66,983.00	0.00	0.00	0.00	0.00
6. ADP	11,552.00	146.00	11,406.00	7,528.00	11,552.00	146.00	11,406.00	7,528.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	9,371,256.00	1,934,248.00	7,437,008.00	4,920,405.00	9,371,256.00	1,934,248.00	7,437,008.00	4,920,405.00	0.00	0.00	0.00	0.00
Quarter Ending: 03/31/05	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	8,264,739.00	1,136,410.00	7,128,329.00	4,704,697.00	8,264,739.00	1,136,410.00	7,128,329.00	4,704,697.00	0.00	0.00	0.00	0.00
2. Fee/Costs	52.00		52.00	34.00	52.00		52.00	34.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	37,391.00	621.00	36,770.00	24,268.00	37,391.00	621.00	36,770.00	24,268.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	19,905.00		19,905.00	17,915.00	19,905.00		19,905.00	17,915.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	56,386.00		56,386.00	50,747.00	56,386.00		56,386.00	50,747.00	0.00	0.00	0.00	0.00
6. ADP	3,103.00	54.00	3,049.00	2,012.00	3,103.00	54.00	3,049.00	2,012.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	8,266,880.00	1,135,843.00	7,131,037.00	4,715,239.00	8,266,880.00	1,135,843.00	7,131,037.00	4,715,239.00	0.00	0.00	0.00	0.00
Quarter Ending: 06/30/05	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	8,619,535.00	1,074,409.00	7,545,126.00	4,979,783.00	8,619,535.00	1,074,409.00	7,545,126.00	4,979,783.00	0.00	0.00	0.00	0.00
2. Fee/Costs	61.00		61.00	40.00	61.00		61.00	40.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	40,439.00	591.00	39,848.00	26,300.00	40,439.00	591.00	39,848.00	26,300.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	21,870.00		21,870.00	19,683.00	21,870.00		21,870.00	19,683.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	53,350.00		53,350.00	48,015.00	53,350.00		53,350.00	48,015.00	0.00	0.00	0.00	0.00
6. ADP	15,136.00	222.00	14,914.00	9,843.00	15,136.00	222.00	14,914.00	9,843.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	8,625,651.00	1,074,040.00	7,551,611.00	4,991,618.00	8,625,651.00	1,074,040.00	7,551,611.00	4,991,618.00	0.00	0.00	0.00	0.00

PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2005

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia				Year Ended: Fiscal Year 2004												
Single Audit Expenditures				Reported Expenditures				Single Audit Over/Under Reported								
Quarter Ending: 09/30/03	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	0.00	456.00	(456.00)	(301.00)	0.00	456.00	(456.00)	(301.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00	456.00	(456.00)	(301.00)	0.00	456.00	(456.00)	(301.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 12/31/03	Total	Unallowable	Net	Amt Paid	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
Quarter Ending: 03/31/04	Total	Unallowable	Net	Amt Paid	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	374.00	6.00	368.00	243.00	374.00	6.00	368.00	243.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	(374.00)	(6.00)	(368.00)	(243.00)	(374.00)	(6.00)	(368.00)	(243.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 06/30/04	Total	Unallowable	Net	Amt Paid	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00

**PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2005**

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia				Year Ended: Fiscal Year 2005											
Single Audit Expenditures				Reported Expenditures						Single Audit Over/Under Reported					
Quarter Ending: 09/30/04	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid			
1. Salary/Overhead	277.00	5.00	272.00	180.00	277.00	5.00	272.00	180.00	0.00	0.00	0.00	0.00			
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Net Total (1-2-3-4+5+6)	277.00	5.00	272.00	180.00	277.00	5.00	272.00	180.00	0.00	0.00	0.00	0.00			
Quarter Ending: 12/31/04	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid			
1. Salary/Overhead	201.00	3.00	198.00	131.00	201.00	3.00	198.00	131.00	0.00	0.00	0.00	0.00			
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Net Total (1-2-3-4+5+6)	201.00	3.00	198.00	131.00	201.00	3.00	198.00	131.00	0.00	0.00	0.00	0.00			
Quarter Ending: 03/31/05	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	0.00	0.00	0.00	0.00	0.00			
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
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: 06/30/05	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	0.00	0.00	0.00	0.00	0.00			
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
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
CHILD SUPPORT ENFORCEMENT
PACSES OCSE 157 DATA RELIABILITY VALIDATION
FISCAL YEAR ENDED JUNE 30, 2005**

	OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line #1	IV-D cases open at the end of the fiscal year.	5	None
Line #2	IV-D cases open at the end of the fiscal year with support orders established.	5	None
Line #5	Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	5	None
Line #6	Children in IV-D cases open at the end of the fiscal year who were born out of wedlock with paternity resolved.	5	None
Line #24	Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children	5	None
Line #25	Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	5	None
Line #28	Cases with arrears due during the fiscal year (10/01/04 - 9/30/05)	5	None
Line #29	Cases with Disbursement on arrears during the fiscal year (10/01/04 - 9/30/05)	5	None

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
COUNTY CHILDREN AND YOUTH SOCIAL SERVICE PROGRAMS
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2005**

	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	9,752,856	0	1,505,198	2,735,197	0	0	0	0	5,512,461	5,512,461	0
02. 90 % Reimbursement	21,239,541	0	4,643,446	0	0	7,070,445	0	0	9,525,650	8,573,086	952,564
03. 80 % Reimbursement	424,049,968	3,493,612	95,115,667	0	0	98,755,909	0	2,893,169	223,791,611	179,033,286	44,758,326
04. 60 % Reimbursement	153,987,142	0	42,715,941	0	0	0	858,674	1,615,983	108,796,544	65,277,926	43,518,618
05. 50 % Reimbursement	39,810,159	0	9,308,918	0	0	24,673,353	0	0	5,827,888	2,913,944	2,913,944
06. Other Reimbursement	0								0		
07. TOTAL (Lines 1 - 6)	648,839,666	3,493,612	153,289,170	2,735,197	0	130,499,707	858,674	4,509,152	353,454,154	261,310,703	92,143,452
YDC/YFC PLACEMENT COSTS											
08. 80 % DPW Participation	0								0		
09. 60 % DPW Participation	16,148,463								16,148,463	9,689,078	6,459,385
10. TOTAL YDC/YFC COST	16,148,463	0	0	0	0	0	0	0	16,148,463	9,689,078	6,459,385
11. RESERVED DPW USE	0		0						0	0	0
12. NON-ALLOWABLE EXPENDITURES :	11,919,385		4,389,381				38,740		7,491,264	0	7,491,264
13. TOTAL EXPENDITURES :	676,907,514	3,493,612	157,678,551	2,735,197	0	130,499,707	897,414	4,509,152	377,093,881	270,999,781	106,094,101
14. Total HSDF Used for Child Welfare :	514,219										
15. Total Title IV-D Collections :							3,231,963				2,770,695
16. Total IV-D/IV-E Collections :											2,770,695
A. State Act 148, Line 7 :	261,310,703										
B. State Act 148 Allocation :							233,105,388				233,105,388
C. Adj. State Share (Lower of A or B) :											233,105,388

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM CRISIS ADMINISTRATION
CONTRACT NUMBER: ME15101004
FOR THE YEAR ENDED JUNE 30, 2005

<u>REVENUES</u>	<u>Reported</u>	<u>Actual</u>
PA. Department of Public Welfare	345,768	345,774
Interest Income	0	0
Total Revenues	<u>345,768</u>	<u>345,774</u>
 <u>EXPENDITURES</u>		
Personnel:		
Wages	215,269	215,276
FICA	0	0
Workmen's Compensation	0	0
Unemployment Compensation	0	0
Retirement	0	0
Medical Insurance	0	0
Total Personnel	<u>215,269</u>	<u>215,276</u>
Operating Costs:		
Travel - Staff	3,172	3,172
Telephone	11,530	11,530
Advertising	0	0
Postage	0	0
Printing	0	0
Freight Charges	0	0
Rental of Real Estate	0	0
Housekeeping Supplies	0	0
Office Supplies	2,000	2,000
Community Groups	113,795	113,795
Total Operating	<u>130,498</u>	<u>130,498</u>
Audit Costs	0	0
Total Expenditures	<u>345,768</u>	<u>345,774</u>
 Excess of Revenue Over (Under) Expenditures	 <u>0</u>	 <u>(0)</u>

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
MENTAL HEALTH SERVICES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2005

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	10248	369,187	120,048,494	120,417,681	120,297,681	120,000				120,000
B. OTHER STATE FUNDS										
1. Specialized Residences	10258	0	1,275,238	1,275,238	1,275,238	0				0
2. BH Initiative	10262	0	4,601,940	4,601,940	4,601,940	0				0
3. BH IGT	10262	0	1,519,555	1,519,555	1,519,555	0				0
4. Reserved - OTO	10248	0	0	0	0	0				0
5. Total Other State		0	7,396,733	7,396,733	7,396,733	0	0	0	0	0
C. SSBG	70135	0	7,902,745	7,902,745	7,902,745	0				0
D. CMHSBG	70167	0	1,658,440	1,658,440	1,658,440	0				0
E. OTHER FEDERAL FUNDS										
1. Max. Part. Proj.	70121	0	0	0	0	0				0
2. PATH Homeless	70154	0	310,905	310,905	310,905	0				0
3. Capitalization of POMS	70522	0	0	0	0	0				0
4. Emergency Response Capacity Grant	70549	0	0	0	0	0				0
5. COSIG Grant	70561	0	0	0	0	0				0
6. MH Systems Transformation	70589	0	0	0	0	0				0
7. Terrorism Related Disaster Relief	80168	0	0	0	0	0				0
8. Bioterrorism Hosp Prep/Pub Hth Prep Resp	80343	0	0	0	0	0				0
9. Immed Reg Svcs Crisis Counseling - Ivan	80360	0	0	0	0	0				0
10. Immed Svcs Crisis Counseling - April Flood	80384	0	0	0	0	0				0
11. Total Other Federal		0	310,905	310,905	310,905	0	0	0	0	0
F. TOTAL		369,187	137,317,317	137,686,504	137,566,504	120,000	0	0	0	120,000

PHILADELPHIA COUNTY
 REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2005

EXHIBIT IV-(B) MH

MENTAL HEALTH PROGRAM	Adult Dvpt Training	Admin Management	Admin Office	Community Employ Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	0	10,203,768	7,494,432	0
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	621,612	0
B. County Funded Ineligible	0	362,654	322,191	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	1,357	0	0
E. Total Costs Over Allocation	0	364,011	943,803	0
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	4,208	0	0
C. Medical Assistance	0	6,053	0	0
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	23,687	0
F. Room and Board	0	0	0	0
G. Earned Interest	0	4,707	0	0
H. Other	0	415,988	34,180	0
I. Total Revenue :	0	430,956	57,867	0
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	3,964,823	5,843,486	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	626,641	0	0
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	4,376,801	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	440,536	649,276	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	9,408,801	6,492,762	0
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
 REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2005

EXHIBIT IV-(B) MH

MENTAL HEALTH PROGRAM	Crisis Intervention	Community Services	Day Treatment	Emergency Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	0	5,131,173	1,909,401	20,827,865
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	150,817
B. County Funded Ineligible	0	0	33,750	875,658
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	1,883
E. Total Costs Over Allocation	0	0	33,750	1,028,358
IV. REVENUES				
A. Program Service Fees	0	0	13,859	2,894
B. Private Insurance	0	0	294	935,323
C. Medical Assistance	0	0	238,540	107,500
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	134	156,756	11,962
H. Other	0	316,163	55,256	7,310,914
I. Total Revenue :	0	316,297	464,705	8,368,593
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	3,128,587	0	9,873,983
B. Base Allocation 100 %	0	0	1,082,118	0
C. DPW Categorical Funding 90 % Subtotal	0	0	0	0
D. DPW Categorical Funding 100 % Subtotal	0	1,131,882	328,828	57,902
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	206,786	0	401,920
VI. COUNTY MATCH				
10 % County Match	0	347,621	0	1,097,109
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	4,814,876	1,410,946	11,430,914
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
 REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2005

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	280,348	175,813	84,380	4,805,167
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	157,116
B. County Funded Ineligible	90,094	0	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	90,094	0	0	157,116
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
C. Medical Assistance	8,487	0	0	125,296
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	14,049	0
G. Earned Interest	0	0	3,390	0
H. Other	0	0	0	727,571
I. Total Revenue :	8,487	0	17,439	852,867
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	158,232	60,247	0
B. Base Allocation 100 %	181,767	0	0	2,461,243
C. DPW Categorical Funding 90 % Subtotal	0	0	0	0
D. DPW Categorical Funding 100 % Subtotal	0	0	0	1,333,941
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				
90 %	0	0	0	0
100 %	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	0	17,581	6,694	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	181,767	175,813	66,941	3,795,184
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
 REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2005

EXHIBIT IV-(B) MH

MENTAL HEALTH PROGRAM	Psychiatric Inpt Hosp	Outpatient	Psychiatric Rehab	Comm Res Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	2,290,125	18,290,864	66,396	95,923,711
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	62,125	0	2,041,784
B. County Funded Ineligible	352,588	2,908,896	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	7,431	0	14,191
E. Total Costs Over Allocation	352,588	2,978,452	0	2,055,975
IV. REVENUES				
A. Program Service Fees	0	508,584	0	43,735
B. Private Insurance	0	1,110,547	0	0
C. Medical Assistance	0	168,341	0	0
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	0
F. Room and Board	0	0	0	8,488,205
G. Earned Interest	0	21,789	0	72,842
H. Other	0	2,070,691	0	5,625,585
I. Total Revenue :	0	3,879,952	0	14,230,367
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	5,884,381	0	17,182,453
B. Base Allocation 100 %	1,937,537	0	66,396	0
C. DPW Categorical Funding 90 % Subtotal	0	0	0	2,838,231
D. DPW Categorical Funding 100 % Subtotal	0	4,861,040	0	57,392,164
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	33,219	0	0
VI. COUNTY MATCH				
10 % County Match	0	653,820	0	2,224,521
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	1,937,537	11,432,460	66,396	79,637,369
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
 REPORT OF INCOME AND EXPENDITURES
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2005

EXHIBIT IV-(B) MH

MENTAL HEALTH PROGRAM	Resource Coordination	Soc Rehab Services	Vocational Rehab	Totals
I. TOTAL ALLOCATION				137,686,504
II. TOTAL EXPENDITURES	804,230	9,389,802	5,783,072	183,460,547
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	413,565	0	3,447,019
B. County Funded Ineligible	0	0	0	4,945,831
C. Other Eligible	0	0	207,883	207,883
D. Other Ineligible	0	928	0	25,790
E. Total Costs Over Allocation	0	414,493	207,883	8,626,523
IV. REVENUES				
A. Program Service Fees	0	1,678	83,829	654,579
B. Private Insurance	0	18,467	0	2,068,839
C. Medical Assistance	53,159	290,692	0	998,068
D. Medical Assistance - MA 325 (1150 Waiver)	0	0	0	0
E. Medical Assistance - Administrative Claims	0	0	0	23,687
F. Room and Board	0	0	0	8,502,254
G. Earned Interest	0	2,932	0	274,512
H. Other	833	753,998	1,349,765	18,660,944
I. Total Revenue :	53,992	1,067,767	1,433,594	31,182,883
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	3,370,080	2,457,237	51,923,509
B. Base Allocation 100 %	725,434	0	0	6,454,495
C. DPW Categorical Funding 90 % Subtotal	0	0	0	2,838,231
D. DPW Categorical Funding 100 % Subtotal	0	1,025,156	31,530	66,789,084
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	0
100 % Adult	0	2,411,287	1,114,657	7,902,745
100 % Child	0	0	0	0
F. CMHSBG (ADAMH)				
90 %	0	0	0	0
100 %	24,804	726,566	265,145	1,658,440
VI. COUNTY MATCH				
10 % County Match	0	374,453	273,026	6,084,637
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	750,238	7,907,542	4,141,595	143,651,141
VIII. TOTAL CARRYOVER				120,000

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
MENTAL RETARDATION SERVICES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2005

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)	10255	0	35,235,688	35,235,688	35,235,688	0	0	108,121	0	108,121
2. SSBG	70177	0	2,408,719	2,408,719	2,408,719	0	0	0	0	0
3. Reserved	00001	0	0	0	0	0	0	0	0	0
4. Subtotal MR Services :		0	37,644,407	37,644,407	37,644,407	0	0	108,121	0	108,121
B. WAIVER										
1. Cons Waiver Services	10255/70175	485,837	180,776,246	181,262,083	180,693,600	568,483	0	0	0	568,483
2. Waiver Admin.	10255/70175	0	13,456,512	13,456,512	13,456,512	0	0	0	0	0
3. PFDS	10255/70175	0	10,511,738	10,511,738	10,511,738	0	0	0	0	0
4. Reserved	00002	0	0	0	0	0	0	0	0	0
5. Subtotal Waiver :		485,837	204,744,496	205,230,333	204,661,850	568,483	0	0	0	568,483
C. EARLY INTERVENTION										
1. State Early Inter.	10235	0	8,719,216	8,719,216	8,224,401	494,815	0	0	0	494,815
2. EI Admin	10235	0	2,082,053	2,082,053	2,082,053	0	0	0	0	0
3. Infants and Toddlers	70170	0	1,726,187	1,726,187	1,726,187	0	0	0	0	0
4. SSBG - EI	70178	0	329,345	329,345	329,345	0	0	0	0	0
5. ITF Waiver Serv.	10235/70184	0	1,989,000	1,989,000	1,989,000	0	0	0	0	0
6. ITF Waiver Admin.	10235/70184	0	802,700	802,700	802,700	0	0	0	0	0
7. Reserved Maint 02-03 Backfill	10235	0	0	0	0	0	0	0	0	0
8. Reserved-OTO Federal Maint 02-03	70184	0	0	0	0	0	0	0	0	0
9. Subtotal Early Intervention :		0	15,648,501	15,648,501	15,153,686	494,815	0	0	0	494,815
D. OTHER										
1. Elwyn	10236	0	0	0	0	0	0	0	0	0
2. Pennhurst Dispersal	10241	0	0	0	0	0	0	0	0	0
3. Penn Disp-Cons Wvr	10241/70175	0	0	0	0	0	0	0	0	0
4. Reserved	99999	0	0	0	0	0	0	0	0	0
5. Subtotal Other :		0	0	0	0	0	0	0	0	0
E. TOTAL		485,837	258,037,404	258,523,241	257,459,943	1,063,298	0	108,121	0	1,171,419

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

MENTAL RETARDATION PROGRAM	Admin Office	Community Habilitation	Community Residential	Early Intervention
I. TOTAL ALLOCATION	0	0	0	
II. TOTAL EXPENDITURES	21,549,924	9,132,527	180,913,271	12,955,709
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	1,661,847	0	68,903	0
B. County Funded Ineligible	618,539	0	0	0
C. Other Eligible	0	0	730,242	0
D. Other Ineligible	0	1,386	13,487	0
E. Total Costs Over Allocation	2,280,386	1,386	812,632	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	0	0
D. Medical Assistance - MR EI	0	0	0	1,509,118
E. Medical Assistance - Administrative Claims	300,884	0	0	0
F. Room and Board	0	0	7,446,213	0
G. Earned Interest	0	7,229	445,215	0
H. Other	630	724,788	302,210	0
I. Total Revenue :	301,514	732,017	8,193,638	1,509,118
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	1,885,082	199,682	0	0
B. Base Allocation 100 %	0	0	20,129,185	0
C. DPW Categorical Funding 90 % Subtotal	2,082,053	68,943	0	8,182,487
D. DPW Categorical Funding 100 % Subtotal	14,560,096	8,100,652	150,729,682	1,989,000
E. SSBG				
90 % Adult	0	0	0	0
90 % Child	0	0	0	329,345
100 % Adult	0	0	1,048,134	0
100 % Child	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	440,793	29,847	0	945,759
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	18,968,024	8,399,124	171,907,001	11,446,591
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

MENTAL RETARDATION PROGRAM	Employment Services	Home & Community	Pre-Voc	Respite
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	9,786,565	18,621,618	9,978,495	1,469,930
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	13,622	49	357	0
E. Total Costs Over Allocation	13,622	49	357	0
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	6,145	4,366	9,016	0
H. Other	1,083,377	62,422	715,970	0
I. Total Revenue :	1,089,522	66,788	724,986	0
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	1,228,298	1,370,082	609,916	757,513
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical Funding 90 % Subtotal	0	497,707	0	0
D. DPW Categorical Funding 100 % Subtotal	6,089,141	16,479,460	8,293,211	628,249
E. SSBG				
90 % Adult	1,106,554	0	254,031	0
90 % Child	0	0	0	0
100 % Adult	0	0	0	0
100 % Child	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	259,428	207,532	95,994	84,168
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	8,683,421	18,554,781	9,253,152	1,469,930
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2004**

MENTAL RETARDATION PROGRAM	Special Support	Supports Coordination	Transportation	Total
I. TOTAL ALLOCATION				258,523,241
II. TOTAL EXPENDITURES	956,346	18,644,209	881,882	284,890,476
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	1,730,750
B. County Funded Ineligible	0	69,068	0	687,607
C. Other Eligible	0	0	0	730,242
D. Other Ineligible	0	0	17	28,918
E. Total Costs Over Allocation	0	69,068	17	3,177,517
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
C. Medical Assistance - Gen	0	6,777,298	0	6,777,298
D. Medical Assistance - MR EI	0	2,429,924	0	3,939,042
E. Medical Assistance - Administrative Claims	0	0	0	300,884
F. Room and Board	0	0	0	7,446,213
G. Earned Interest	0	153	0	472,124
H. Other	0	0	1,760	2,891,157
I. Total Revenue :	0	9,207,375	1,760	21,826,718
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	1,859	0	7,882	6,060,314
B. Base Allocation 100 %	0	0	0	20,129,185
C. DPW Categorical Funding 90 % Subtotal	0	3,254,095	1,155	14,086,440
D. DPW Categorical Funding 100 % Subtotal	954,280	5,752,105	870,064	214,445,940
E. SSBG				
90 % Adult	0	0	0	1,360,585
90 % Child	0	0	0	329,345
100 % Adult	0	0	0	1,048,134
100 % Child	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	207	361,566	1,004	2,426,298
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	956,346	9,367,766	880,105	259,886,241
VIII. TOTAL CARRYOVER				1,063,298

**PHILADELPHIA COUNTY
HUMAN SERVICES DEVELOPMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2005**

<u>REVENUE</u>	<u>REPORTED</u>	<u>ACTUAL</u>	<u>DIFFERENCE</u>
Pa. Department of Public Welfare	10,439,086	10,439,086	0
Interest Income	50,158	50,158	0
Fees	0	0	0
Client Contributions	0	0	0
Other	0	0	0
TOTAL REVENUE	<u>10,489,244</u>	<u>10,489,244</u>	<u>0</u>
 EXPENDITURES			
Categorical:			
Adult Services	6,081,356	6,081,356	0
Aging	0	0	0
Drug and Alcohol	0	0	0
Children and Youth	484,000	484,000	0
Mental Health	1,050,268	1,050,268	0
Mental Retardation	0	0	0
Homeless Assistance	270,208	270,208	0
Specialized	2,340,720	2,340,720	0
Generic	0	0	0
Service Coordination	0	0	0
County Administration	262,692	262,692	0
TOTAL EXPENDITURES:	<u>10,489,244</u>	<u>10,489,244</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 YEAR ENDED JUNE 30, 2005**

I. SOURCES OF FUNDING	TOTAL AVAILABLE FUNDS
DPW Allocation	1,000,000
Client Contributions	
Other	8,543
Interest Earned	
TOTAL HAP FUNDING	1,008,543

II. Expenses	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Specilaized Programs	TOTAL
On Behalf of Clients	0	0	0	223,600	0	223,600
Personnel	0	303,363	0	0	0	303,363
Operating	0	147,605	0	0	0	147,605
Fixed Assets\Equipment	0	7,000	0	226,975	0	233,975
SUBTOTAL	0	457,968	0	450,575	0	908,543

COUNTY ADMINISTRATION	100,000
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TOTAL HAP EXPENSES	1,008,543
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TOTAL UNEXPENDED FUNDS	0
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**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
COMBINED HOMELESS ASSISTANCE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2005**

I. SOURCES OF FUNDING	TOTAL AVAILABLE FUNDS
DPW Allocation	6,526,319
Client Contributions	102,524
Other	397,296
Interest Earned	1,572
TOTAL HAP FUNDING	7,027,711

II. Expenses	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Specilaized Programs	TOTAL
On Behalf of Clients	365,700	0	362,269	556,048	0	1,284,017
Personnel	2,389,958	1,546,520	0	0	0	3,936,478
Operating	710,942	188,597	0	0	0	899,539
Fixed Assets\Equipment	228,112	0	0	0	0	228,112
SUBTOTAL	3,694,712	1,735,117	362,269	556,048	0	6,348,146

COUNTY ADMINISTRATION	679,130
TOTAL HAP EXPENSES	7,027,276
TOTAL UNEXPENDED FUNDS	435

**PHILADELPHIA COUNTY
 PENNFREE BRIDGE HOUSING PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2005**

EXPENSES

PERSONNEL	
Wages and Salaries	624,608
Benefits	143,005
Training/Conferences	1,087
SUB TOTAL	768,700

OPERATING	
Rent	163,318
Communications	24,379
Insurance	39,122
Legal Service/Audits	9,427
Supplies	24,464
Staff Travel	13,743
Overhead	95,112
Systems Consultant	0
Occupancy Costs	0
Utilities	0
Building Maintenance	0
Staff Development	0
Drug/Urine Testing	0
Other	0
SUB TOTAL	369,565

FIXED ASSETS	
Equipment	5,068
Furnishings	470
Repairs	6,226
SUB TOTAL	11,764

CLIENTS	
Food	33,136
Rent	107,330
Security Deposits	0
Utilities	28,639
Purchased Service	25,918
Transportation	5,150
Other	5,461
SUB TOTAL	205,633

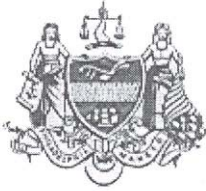
TOTAL EXPENSES	1,355,662
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INCOME

SOURCES OF FUNDING	
Allocations	1,251,800
Interest	0
Client Contributions	62,810
Other	66,368
TOTAL FUNDING	\$1,380,978

RECONCILIATION	
TOTAL FUNDING	\$1,380,978
TOTAL EXPENSES	1,355,662

UNEXPENDED FUNDS	25,316
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CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER
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(215) 686-6680 FAX (215) 686-3832

ALAN BUTKOVITZ
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 Honorable Mayor and Honorable Members
of the Council of the City of Philadelphia

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

We have performed the procedures enumerated below, which were agreed to by the 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, 2005. Management of the City of Philadelphia is responsible for the preparation of this financial schedule. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have compared the amounts and classifications on the supplemental financial schedule titled Federal Cash Receipts Passed through DCED for fiscal year ended June 30, 2005 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. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

October 6, 2006

ALBERT F. SCAPEROTTO, CPA
Deputy City Controller

ALAN BUTKOVITZ
City Controller

City of Philadelphia
Schedule of Federal Cash Receipts Passed Through the Pennsylvania
Department of Community and Economic Development
July 1, 2004 to June 30, 2005

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA Number	Contract Number	Federal Awards	Federal Receipts
<u>U.S. Department of Health & Human Services</u>					
Passed-Through - PA Department of Community and Economic Development:					
PA Access Grant - Temp Assist for Needy Fam	06ADA1	93.558	C000002599	646,198	327,336
Supported Work Program (Workwise)	080208	93.558	Client Funding & Alloc	1,406,402	451,979
TANFBG Housing Collaboration Program	06ERW2	93.558	C000002740	360,000	360,000
TANFBG Housing Collaboration Program	06OCP1	93.558	C000002740	40,000	32,213
Subtotal: Temporary Assistance for Needy Families				2,452,600	1,171,528
CSBG - Administration	080132	93.569	20-763-0001	4,026,337	120,182
CSBG - Administration	080212	93.569	C000002932 - Amend 1	4,937,430	5,273,506
Subtotal: Community Services Block Grant				8,963,767	5,393,688
Empowerment Zone	080035	93.667	907151470	79,017,404	5,663,486
Subtotal: Social Service Block Grant				79,017,404	5,663,486
Total U.S. Department of Health & Human Services:				90,433,771	12,228,702
Total Federal Cash Receipts Passed Through PaDCED:				90,433,771	12,228,702