

City of Philadelphia  
Pennsylvania



**Schedule of  
Financial Assistance**

**Fiscal Year Ended  
June 30, 2009**

**Office of the Director of Finance**



**City of Philadelphia,  
Pennsylvania**

**Schedule of  
Financial Assistance**

**Fiscal Year Ended June 30, 2009**

**CITY OF PHILADELPHIA  
SCHEDULE OF FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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**CITY OF PHILADELPHIA  
SCHEDULE OF FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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**CITY OF PHILADELPHIA  
SCHEDULE OF FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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# **INTRODUCTORY SECTION**

## **Letter of Transmittal**



# CITY OF PHILADELPHIA

## OFFICE OF THE DIRECTOR OF FINANCE

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Philadelphia, Pennsylvania 19102-1693  
(215) 686-6140  
FAX (215) 568-1947

**ROB DUBOW**

Director of Finance

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

October 29, 2010

Dear Mayor Nutter:

The Schedule of Financial Assistance (SFA) of the City of Philadelphia for the fiscal year ended June 30, 2009, 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, 2009, presents the entire operations of the City. The CAFR was issued under separate cover on February 18, 2010. The SFA is issued in conjunction with the CAFR in order to

comply with the reporting provisions of the Act. The report of the independent auditor on the SEFA, February 18, 2010, 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, 2009. In accordance with the Act, the SEFA will be made available for public inspection.

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

### **AGREED UPON PROCEDURES REPORTS**

On June 30, 2009, the PaDPW reissued the Single Audit Supplement as an aid to local government entities and their independent auditors in the specific auditing and performance of the Single Audit. This supplement provides program specific auditing and reporting requirements which are applied in conjunction with the Single Audit Act's required standards and guidelines for programs funded through the PaDPW.

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

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

### **OTHER REPORTING ENTITIES**

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

### **COGNIZANT AGENCY**

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

## **INDEPENDENT AUDITOR**

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

## **AUDITOR REPORTS**

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

## **PLAN FOR CORRECTIVE ACTION**

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

## **ACKNOWLEDGMENTS**

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

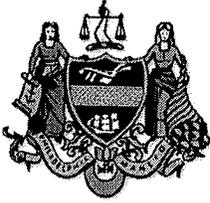
Respectfully submitted,

  
Rob Dubow,  
Director of Finance

# **FINANCIAL SECTION**

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

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



# CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER  
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ALAN BUTKOVITZ  
City Controller

GERALD V. MICCIULLA  
Deputy City Controller

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2009, and have issued our report thereon dated February 18, 2010. Our report was modified to include a reference to the reports of other auditors. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements. The accompanying Schedules of Expenditures of Federal and Pennsylvania Department of Public Welfare (DPW) Awards are presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133*, and the *DPW Single Audit Supplement* and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

February 18, 2010

  
GERALD V. MICCIULLA, CPA  
Deputy City Controller

**Schedule of Expenditures  
of Federal Awards**

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b><u>American Recovery &amp; Reinvestment Act</u></b>					
<b>Direct - ARRA - U.S. Department of Housing &amp; Urban Development:</b>					
ARRA - Healthy Homes Daycare	142937	14.901	PALHH0172-08	875,000	149,181
<b>Subtotal ARRA - U.S. Department of Housing &amp; Urban Development:</b>				<u>875,000</u>	<u>149,181</u>
<b>Passed-Through - PA Department of Health:</b>					
ARRA - Healthy Homes Foster Care	142950	14.901	4100046477	34,221	12,596
<b>Subtotal PA Department of Health:</b>				<u>34,221</u>	<u>12,596</u>
<b>Passed-Through - Philadelphia Corporation for the Aging:</b>					
ARRA - Senior Comm Svc Employ Pgm	050275	17.235	Award Letter 04/20/200	49,685	24,736
<b>Subtotal Philadelphia Corporation for the Aging:</b>				<u>49,685</u>	<u>24,736</u>
<b>Total American Recovery &amp; Reinvestment Act:</b>				<u><b>958,906</b></u>	<u><b>186,514</b></u>
<b><u>U.S. Department of Agriculture</u></b>					
<b>Cluster - PA Department of Education:</b>					
School Lunch Breakfast and Milk	221138	10.555	Receipts	165,213	165,213
After School Snack Program	160347	10.559	300-51-726-0	322,245	311,107
Summer Food Program	160322	10.559	Budget	4,127,513	32,842
Summer Food Program	160338	10.559	Budget	4,492,205	3,870,401
Summer Food Program	160346	10.559	Budget	1,149,999	239,789
<b>Subtotal PA Department of Education:</b>				<u>10,257,174</u>	<u>4,619,352</u>
<b>Passed-Through - PA Department of Education:</b>					
Child & Adult Care Food Pgm	240450	10.558	300-51-653-0	2,128,896	577,666
<b>Subtotal PA Department of Education:</b>				<u>2,128,896</u>	<u>577,666</u>
<b>Total U.S. Department of Agriculture:</b>				<u><b>12,386,070</b></u>	<u><b>5,197,018</b></u>
<b><u>U.S. Department of Commerce</u></b>					
<b>Direct - U.S. Department of Commerce:</b>					
Technology Opportunities Program	240497	11.552	42-60-104015	527,358	2,958
<b>Subtotal U.S. Department of Commerce:</b>				<u>527,358</u>	<u>2,958</u>
<b>Passed-Through - PA Department of Environmental Protection:</b>					
Coastal Nonpoint Pollution Prg	280089	11.419	4100042782	12,500	8,884

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Subtotal PA Department of Environmental Protection:</b>				12,500	8,884
<b>Total U.S. Department of Commerce:</b>				<b>539,858</b>	<b>11,842</b>
<b><u>U.S. Department of Defense</u></b>					
<b>Direct - U.S. Department of Defense:</b>					
Payment in Lieu of R. E. Taxes	363633	12.112	receipts	1,195	1,195
<b>Subtotal U.S. Department of Defense:</b>				1,195	1,195
<b>Total U.S. Department of Defense:</b>				<b>1,195</b>	<b>1,195</b>
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>					
<b>Direct - U.S. Department of Housing &amp; Urban Development:</b>					
HUD Homes Inspection Services	142470	14.000	HO3C94023800000 / C-PH	673,550	142
HUD Homes Inspection Services	142659	14.000	HO3C94023800000 / C-PH	344,230	101,511
HUD Homes Inspection Services	142764	14.000	HO3C94023800000 / C-PH	354,700	209,476
CDBG YEAR 14	06084	14.218	B-88-MC-42-0012	49,287,000	2,728
CDBG YEAR 18	06125	14.218	B-92-MC-42-0012	58,013,000	2,147
CDBG YEAR 19	06998	14.218	B-93-MC-42-0012	64,173,000	1,140
CDBG YEAR 20	06997	14.218	B-94-MC-42-0012	70,788,000	31,521
CDBG YEAR 22	06995	14.218	B-96-MC-42-0012	71,056,000	28,500
CDBG YEAR 24	06992	14.218	B-98-MC-42-0012	68,298,000	387,877
CDBG YEAR 25	06989	14.218	B-99-MC-42-0012	68,713,000	266,224
CDBG YEAR 26	06986	14.218	B-00-MC-42-0012	69,091,000	272,995
CDBG YEAR 27	06986	14.218	B-01-MC-42-0012	71,676,000	374,207
CDBG YEAR 28	06986	14.218	B-02-MC-42-0012	69,444,000	389,682
CDBG YEAR 29	06986	14.218	B-03-MC-42-0012	63,763,000	1,782,782
CDBG YEAR 30	06986	14.218	B-04-MC-42-0012	63,067,000	257,727
CDBG YEAR 31	06986	14.218	B-05-MC-42-0012	59,721,856	508,865
CDBG YEAR 32	06986	14.218	B-06-MC-42-0012	53,718,163	2,816,707
CDBG YEAR 33	06986	14.218	B-07-MC-42-0012	53,642,987	11,500,465
CDBG YEAR 34	06986	14.218	B-07-MC-42-0012	42,393,753	31,461,610
CDBG YEAR 34 Pgm Inc	06985	14.218	B-07-MC-42-0012	13,239,321	13,239,321
Interim Const Assist - C.B. Moore HZ Phase II	06ICC3	14.218	Float Loan Cont# 01208	5,940,000	5,940,000
Interim Const Assist - C.B. Moore HZ Phase II	06ICC4	14.218	Float Loan Cont# 09208	3,630,000	3,630,000
Interim Const Assist - St John the Evangelist	06ICS2	14.218	Float Loan Cont# 09208	5,000,000	5,000,000
Neighborhood Stabilization Funds	06NSP0	14.218	B-08-MN-42-0002	16,832,873	1,346

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/ Project Title</u>	<u>City ID Numbe</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Section 108 - Interest	062075	14.218	Interest	455,372	56,715
Section 108 Loan Repayment YR 34	06985	14.218	B-07-MC-42-0012	9,340,987	9,340,987
Section 108 Loans - Year 21	060124	14.218	B-95-MC-42-0012	24,000,000	11,585
Section 108 Loans - Year 24	06SE24	14.218	B-00-MC-42-0012	12,952,826	52,997
Section 108 Loans - Year 25	06SE25	14.218	B-07-MC-42-0012	10,499,930	10,467,362
Special Project Grant	062050	14.227	Variably Encoded	23,150	23,150
McKinney Shelter Program	240660	14.231	S-06-MC-42-0001	2,297,107	131,925
McKinney Shelter Program	240775	14.231	S-07-MC-42-0001	2,316,765	702,804
McKinney Shelter Program	240817	14.231	S-08-MC-42-0001	2,311,281	1,885,603
SHP - Bernize Elza Homes (PECCDC)	240664	14.235	PA01B500031	632,746	277,402
SHP - Cecil Housing - Achievability	240662	14.235	PA01B400028	655,200	59,763
SHP - Chestnut Manor	240496	14.235	PA01B200014	1,050,112	211,312
SHP - FASST Housing	240672	14.235	PA01B700020	647,203	451,112
SHP - Fresh Start	240499	14.235	PA01B300023	903,273	242,697
SHP - Generations (Northern Home)	240666	14.235	PA01B500030	420,000	378,000
SHP - HMIS Expansion	240670	14.235	PA01B600042	99,272	99,272
SHP - HMIS Renewal	240671	14.235	PA01B700058	147,924	147,924
SHP - Imani Homes IV	240468	14.235	PA01B10-0001	838,446	36,325
SHP - Imani Homes V	240492	14.235	PA01B200013	1,299,981	83,864
SHP - Imani Homes VI	240604	14.235	PA01B300001	1,016,444	136,279
SHP - New Neighbors	240632	14.235	PA01B400036	866,892	68,704
SHP - Pennsgrove Permanent Hsg Init	240601	14.235	PA01B300024	847,446	65,924
SHP - Project Restoration	240635	14.235	PA01B400029	1,365,286	278,182
SHP - Tioga Arms	240602	14.235	PA01B100021	1,277,980	259,998
Shelter Plus Care (96-0001)	240717	14.238	PA26C96-0001	555,552	105,595
Shelter Plus Care (96-0004)	240718	14.238	PA26C96-0004	41,139	14,612
Shelter Plus Care II (93-1087)	240715	14.238	PA26C93-1087	947,876	127,108
Shelter Plus Care III (94-0025)	240716	14.238	PA26C94-0025	213,531	79,596
SPC - 1260 HDC - Hopin II	240824	14.238	PA01C70-0068	606,816	397,806
SPC - 1260 HDC - HOPIN III (70-0071)	240828	14.238	PA01C70-0071	187,440	64,923
SPC - 1260 HDC (00-0001)	240726	14.238	PA01C00-0001	322,510	82,976
SPC - 1260 HDC (30-0026)	240731	14.238	PA01C30-0026	378,966	53,579
SPC - 1260 HDC (30-0027)	240732	14.238	PA01C30-0027	1,145,209	221,627
SPC - 1260 HDC (40-0031)	240734	14.238	PA01C40-0031	887,474	127,468
SPC - 1260 HDC (90-0003)	240724	14.238	PA01C90-0003	776,343	257,001
SPC - 1260 HDC HOPIN I Renewal (70-0070)	240831	14.238	PA01C70-0070	753,348	193,283
SPC - 1260 HDC-Hopin III (60-0043)	240776	14.238	PA01C60-0043	185,520	98,575
SPC - APM - Proyecto Hogareno (70-0080)	240827	14.238	PA01C70-0080	254,568	73,915

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
SPC - APM (00-0027)	240727	14.238	PA01C00-0027	592,390	58,594
SPC - APM-Prj Hogareno (60-0045)	240779	14.238	PA01C60-0045	252,036	59,824
SPC - Bethesda - Bainbridge (70-0077)	240823	14.238	PA01C70-0077	30,720	25,457
SPC - Bethesda - Scattered (70-0078)	240825	14.238	PA01C70-0078	113,820	62,359
SPC - Bethesda.Scattered (60-0046)	240777	14.238	PA01C60-0046	112,704	6,333
SPC - Calcutta House (20-0015)	240728	14.238	PA01C20-0015	160,288	41,928
SPC - Calcutta House (80-0004)	240720	14.238	PA26C80-0004	26,925	8,836
SPC - Friends Rehab (80-0014)	240721	14.238	PA26C80-0014	469,486	69,799
SPC - FRIENDS Rehab-Asst Liv II(70-0082)	240830	14.238	PA01C70-0082	157,368	99,353
SPC - Gaudenzia-Tioga Arms (40-0001)	240735	14.238	PA01C40-0001	2,471,364	161,034
SPC - PCRC - D&A/Efficiencies/MH (70-0076)	240819	14.238	PA01C70-0076	702,360	456,160
SPC - PCRC- Pathways/Reunification (70-0079)	240818	14.238	PA01C70-0079	810,288	538,877
SPC - Phila Hsg Sup Ctr (30-0028)	240733	14.238	PA01C30-0028	1,573,818	269,898
SPC - PHILA VET-Freedoms Gate (70-0081)	240829	14.238	PA01C70-0081	275,220	115,043
SPC - Prj HOME - Hope Haven II (60-0050)	240789	14.238	PA01C60-0050	60,840	21,716
SPC - Prj Home Consolidated Grant (70-0069)	240821	14.238	PA01C70-0069	329,520	250,330
SPC - PRJ HOME- Hope Haven II (70-0072)	240826	14.238	PA01C70-0072	61,440	35,108
SPC - Prj HOME-In Community/Serr (60-0052)	240787	14.238	PA01C60-0052	326,508	21,332
SPC - Project Home (97-0114)	240719	14.238	PA26C97-0114	1,305,853	365,713
SPC - Veteran's Multi-Svc (60-0053)	240778	14.238	PA01C60-0053	272,460	9,984
HOME - Payroll	062095	14.239	M-08-MC-42-0203	180,000	180,000
HOME Investment Partnership	060056	14.239	M-97-MC-42-0203	12,613,000	38,197
HOME Investment Partnership	060166	14.239	M-98-MC-42-0203	13,560,000	133,126
HOME Investment Partnership	06HM00	14.239	M-99-MC-42-0203	14,601,000	81,507
HOME Investment Partnership	06HM01	14.239	M-00-MC-42-0203	14,685,000	132,526
HOME Investment Partnership	068536	14.239	M-94-MC-42-0203	11,715,000	2,848
HOME Investment Partnership	06HM09	14.239	M-08-MC-42-0203	14,620,674	3,917,472
HOME Investment Partnership	06HM05	14.239	M-04-MC-42-0203	18,045,042	966,854
HOME Investment Partnership	06HM04	14.239	M-03-MC-42-0203	16,780,000	191,731
HOME Investment Partnership	06HM03	14.239	M-02-MC-42-0203	16,265,000	74,509
HOME Investment Partnership	06HM07	14.239	M-06-MC-42-0203	15,363,342	7,122,517
HOME Investment Partnership	06HM02	14.239	M-01-MC-42-0203	16,325,000	291,200
HOME Investment Partnership	06HM06	14.239	M-05-MC-42-0203	16,044,850	1,035,560
HOME Investment Partnership	06HM08	14.239	M-07-MC-42-0203	15,268,611	4,660,977
HOME Ownership Assist/Rental Hsg	061648	14.239	M-92-MC-42-0203	6,235,711	15,339
HOPWA - Payroll	062098	14.241	PA-H-08-F-001	200,000	200,000
Housing Opp For Persons With AIDS	06HW08	14.241	PA-H-07-F-001	6,470,000	16,041
Housing Opp For Persons With AIDS	06HW09	14.241	PA-H-08-F-001	6,852,000	6,379,694

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Housing Opp For Persons With AIDS	06HW02	14.241	PA-H01-F001	6,224,000	207,358
Housing Opp For Persons With AIDS	060168	14.241	PA26H98-F001	2,743,000	20,173
Housing Opp For Persons With AIDS	06HW06	14.241	PA-H-05-F001	7,336,000	27,473
EDI - Royal Theater (Rehab)	420194	14.246	B-03-SP-PA-0653	89,415	89,415
HUD Lead Hazard Control	142484	14.900	PALHB0289-05	2,999,628	461,256
HUD Lead Hazard Control	142824	14.900	PALHB0401-08	3,000,000	187,275
HUD Lead Hazard Demo Grt	142422	14.900	PALHD0136-05	4,000,000	1,109,192
HUD Lead Hazard Demo Grt	142823	14.900	PALHD0189-08	4,000,000	246,134
Healthy Home Day Care	142485	14.901	PALHH0143-05	1,000,000	61,375
HUD Lead Technical Studies	142486	14.902	PALHT0107-05	600,000	16,173
<b>Subtotal U.S. Department of Housing &amp; Urban Development:</b>				<u>1,384,304,029</u>	<u>136,118,522</u>
<b>Passed-Through - PA Department of Health:</b>					
HUD Residential Lead Abatement	142785	14.900	4100034434	297,641	259,537
<b>Subtotal PA Department of Health:</b>				<u>297,641</u>	<u>259,537</u>
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
Shelter Project - DCED 07	240790	14.231	C000029341	92,692	7,550
Shelter Project - DCED 08	240834	14.231	C000036145	125,542	8,595
<b>Subtotal PA Department of Community and Economic Development:</b>				<u>218,234</u>	<u>16,145</u>
<b>Passed-Through - Philadelphia Housing Authority:</b>					
Davis-Bacon Wage Rate Monitoring	100536	14.850	Cooperative Agreement	132,136	132,136
<b>Subtotal Philadelphia Housing Authority:</b>				<u>132,136</u>	<u>132,136</u>
<b>Passed-Through - Philadelphia Redevelopment Authority:</b>					
Financing Adjustment Factor (FAF) Funds	06FAF09	14.182	Intergov't Coop Agreem	1,500,000	787,389
<b>Subtotal Philadelphia Redevelopment Authority:</b>				<u>1,500,000</u>	<u>787,389</u>
<b>Total U.S. Department of Housing &amp; Urban Development:</b>				<u><b>1,386,452,040</b></u>	<u><b>137,313,729</b></u>
<b><u>U.S. Department of the Interior</u></b>					
<b>Direct - U.S. Department of the Interior:</b>					
Tinicum Wildlife Preserve	360080	15.608	P.L. 95-469	1,611	1,611
Homeland Security Mapping	040090	15.808	LOA 2783-ALY05	100,000	6,000
Digital Orthoimagery Coop Agm't	040092	15.809	06ERAG0038	250,000	119,483
<b>Subtotal U.S. Department of the Interior:</b>				<u>351,611</u>	<u>127,094</u>

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Total U.S. Department of the Interior:</b>				<b>351,611</b>	<b>127,094</b>
<b><u>U.S. Department of Justice</u></b>					
<b>Direct - U.S. Department of Justice:</b>					
Federal Forfeiture - DOJ	110663	16.000	Receipts	3,371,755	1,352,205
D.N.A. Capacity Enhancement Pgm	110720	16.560	2006-DN-BX-K158	516,810	343,322
D.N.A. Capacity Enhancement Pgm	110685	16.560	2005-DA-BX-K104	382,594	338,280
Police Cold Case DNA Grant	690300	16.560	2007-DN-BX-K219	27,097	3,245
Solving Cold Cases with DNA	110736	16.560	2007-DN-BX-K219	472,903	139,183
Forensic Casework D.N.A. Backlog Reduction	110686	16.564	2005-DN-BX-K067	277,116	250,656
Forensic Casework D.N.A. Backlog Reduction	110735	16.564	2007-DN-BX-K092	766,204	148,540
Forensic Casework D.N.A. Backlog Reduction	110721	16.564	2006-DN-BX-K115	681,455	227,080
REIMB-SCAAP Program	230112	16.579	2008-AP-BX-0232	417,798	97,952
State Criminal State Alien Assist Pgm	230111	16.579	Receipts	75,025	22,976
07 Byrne - YVRP Adult Probation	840480	16.580	2007-DD-BX-0720	905,227	677,242
07 Byrne - YVRP Juvenile Probation	840486	16.580	2007-DD-BX-0720	211,572	165,667
Byrne - YVRP	110763	16.580	2007-DD-BX-0720	112,766	64,616
Byrne - YVRP	690331	16.580	2007-DD-BX-0720	125,678	124,788
Byrne - YVRP	100540	16.580	2007-DD-BX-0720	144,757	143,053
Gun Violence Initiative	110742	16.580	2007-DD-BX-0652	824,897	496,762
HIDTA - Drug Violence Intelligence	110671	16.580	I5PPCP553Z	262,800	16,400
HIDTA - Drug Violence Intelligence	110699	16.580	I6PPCP553Z	25,000	25,000
HIDTA - Drug Violence Intelligence	110730	16.580	I7PPCP553Z	65,300	45,848
HIDTA - Drug Violence Intelligence	110758	16.580	I8PPCP553Z	223,000	119,889
YVRP - FY08 Congress Mandated Grt	100549	16.580	2008-DD-BX-1015	56,657	52,913
YVRP - FY08 Congress Mandated Grt	840487	16.580	2008-DD-BX-1015	837,691	539,498
Adult Sex Offender Mgt Plan	840500	16.590	2007-WP-BX-0013	49,984	5,248
Imp Dom Violence Arrests & Enforce	110786	16.590	2005-WE-AX-0026 Supp #	117,269	51,743
Imp Dom Violence Arrests & Enforce	840603	16.590	2005-WE-AX-0026 Suppl	13,000	9,595
Imp Dom Violence Arrests & Protection	240633	16.590	2005-WE-AX-0026	699,293	141,490
Imp Dom Violence Arrests & Protection	240833	16.590	2005-WE-AX-0026 Suppl	908,918	260,389
Violence Against Women Arrest Grant	690333	16.590	2005-WE-AX-0026 Supp #	70,813	35,196
Weed & Seed - 24th & 25th District	100538	16.595	2007-WS-Q7-0066	149,617	105,831
Weed & Seed - 24th & 25th District	110753	16.595	2007-WS-Q7-0066	50,383	2,595
Weed & Seed - 24th & 25th District	100551	16.595	2008-WS-QX-0130	111,368	5,500
Weed & Seed - 24th & 25th District	110767	16.595	2008-WS-QX-0130	38,632	19,386
Weed & Seed - 26th District	100539	16.595	2007-WS-Q7-0139	144,634	97,880
Weed & Seed - 26th District	110754	16.595	2007-WS-Q7-0139	55,366	3,437

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**City of Philadelphia**  
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**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Weed & Seed - 26th District	100552	16.595	2008-WS-QX-0131	115,834	10,000
Weed & Seed - 26th District	110768	16.595	2008-WS-QX-0131	34,166	32,617
Weed & Seed - West Philadelphia	100519	16.595	2007-WS-Q7-0070	153,266	132,670
Weed & Seed - West Philadelphia	110752	16.595	2007-WS-Q7-0070	46,734	3,017
Weed & Seed - West Philadelphia	110766	16.595	2008-WS-QX-0106	41,979	36,741
Weed & Seed - West Philadelphia	100530	16.595	2008-WS-QX-0106	108,021	10,000
Bulletproof Vest Partnership	110785	16.607	Award Announcement/On-	18,663	15,844
Bulletproof Vest Partnership	110715	16.607	Award Notification / On-	422,951	85,193
Bulletproof Vest Partnership	110784	16.607	Award Announcement/On-	336,443	115,735
Gang Resistance Ed & Train (GREAT)	110737	16.737	2007-JV-FX-0314	150,000	3,555
Gang Resistance Ed & Train (GREAT)	110724	16.737	2008-JV-FX-0022	150,000	98,244
GREAT National Expansion	110701	16.737	2005-JV-FX-K011 Supp B	582,000	25,863
GREAT National Expansion	110764	16.737	2008-DD-BX-K484	282,331	211,073
E. Byrne JAG Pgm - Drug Treatment Court	840406	16.738	2005-DJ-BX-0907	168,492	126,455
E. Byrne Memorial Justice Assist Grant	100400	16.738	2005-DJ-BX-0907	62,831	62,830
E. Byrne Memorial Justice Assist Grant	110688	16.738	2005-DJ-BX-0907	2,261,901	154,959
E. Byrne Memorial Justice Assist Grant	160319	16.738	2005-DJ-BX-0907	188,492	115
JAG - II	110702	16.738	2006-DJ-BX-0601	1,297,194	378,196
JAG - II	160330	16.738	2006-DJ-BX-0601	108,099	28,515
JAG - III	690290	16.738	2007-DJ-BX-0891	90,082	42,685
JAG - III	260238	16.738	2007-DJ-BX-0891	140,000	25,015
JAG - III	110733	16.738	2007-DJ-BX-0891	1,755,379	1,090,669
JAG - III - Mayor's Ofc of Re-entry	100526	16.738	2007-DJ-BX-0891	300,000	13,916
JAG - Interest - Drug Treatment Court	840404	16.738	Interest Income	13,941	10,349
JAG - IV	110761	16.738	2008-DJ-BX-0611	647,915	43,729
JAG - IV	260268	16.738	2008-DJ-BX-0611	46,279	46,279
JAG - IV	690329	16.738	2008-DJ-BX-0611	46,279	46,279
JAG-II - Drug Treatment Court	840419	16.738	2006-DJ-BX-0601	108,099	31,415
JAG-II - Interest	110703	16.738	Interest Income	58,836	41,644
JAG-III - Interest	690291	16.738	Interest Income	2,267	405
JAG-III - Interest	260239	16.738	2007-DJ-BX-0891	1,942	1,915
JAG-III - Interest	110734	16.738	2007-DJ-BX-0891	46,169	26,846
JAG-III - Night Court	840443	16.738	2007-DJ-BX-0891	97,066	97,066
JAG-III- Night Court - Interest	840445	16.738	2007-DJ-BX-0891	3,788	3,781
Justice Assist Grant - Interest	110691	16.738	Interest Income	189,104	60,870
Justice Assist Grant - Interest	160321	16.738	Interest Income	12,885	2,634
Justice Assist Grant - Interest	690257	16.738	Interest Calculation	8,772	3,308
<b>Subtotal U.S. Department of Justice:</b>				<u>23,291,580</u>	<u>9,253,832</u>

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/</u> Project Title	City ID Numbe	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Passed-Through - PA Crime Commission:</b>					
Project Safe Neighborhood	110755	16.609	2007-GP-CX-0054	138,000	138,000
<b>Subtotal PA Crime Commission:</b>				<u>138,000</u>	<u>138,000</u>
<b>Passed-Through - PA Executive Offices:</b>					
JABG XI	690345	16.523	2008-JB-11-1948	359,916	20,378
JAIBG IX - JJS	221118	16.523	2006-JB-11-17734	273,432	15,461
JAIBG IX - Pretrial Prosecutor	690279	16.523	2006-JB-11-17734	99,545	29,241
JAIBG IX - Teen Centers	160336	16.523	2006-JB-11-17734	173,515	10,194
JAIBG X - CAPE	221147	16.523	2005/7-JB-11-18831	41,040	41,040
JAIBG X - CBPS	221150	16.523	2005/7-JB-11-18831	103,842	36,715
JAIBG X - JJS	221149	16.523	2005/7-JB-11-18831	183,111	183,111
JAIBG X - Pretrial Prosecutor	690328	16.523	2005/7-JB-11-18831	68,050	68,050
JAIBG X - Teen Centers	160353	16.523	2005/7-JB-11-18831	161,435	148,824
Paul Coverdell Forensic Sci Impv Grant	110765	16.560	2008-CD-BX-0097	65,600	46,105
Make Philly Safe Campaign	040093	16.738	2005-JG-03-17688	50,000	7,000
<b>Subtotal PA Executive Offices:</b>				<u>1,579,484</u>	<u>606,118</u>
<b>Passed-Through - Miscellaneous Non-Profit Funding:</b>					
Stop Violence Against Women	110751	16.588	Cks from CONGRESO - no	14,932	14,932
<b>Subtotal Miscellaneous Non-Profit Funding:</b>				<u>14,932</u>	<u>14,932</u>
<b>Total U.S. Department of Justice:</b>				<u><b>25,023,996</b></u>	<u><b>10,012,882</b></u>
<b><u>U.S. Department of Labor</u></b>					
<b>Passed-Through - Private Industry Council:</b>					
Phil-A-Job II - Work Experience	160337	17.250	Award Letter 03/10/08	195,500	136,086
<b>Subtotal Private Industry Council:</b>				<u>195,500</u>	<u>136,086</u>
<b>Passed-Through - Philadelphia Corporation for the Aging:</b>					
Comm On Aging- PCA	050266	17.235	Award Letter 08/06/200	917,978	8,688
Comm On Aging- PCA	050270	17.235	Award Letter 08/08/200	986,171	985,940
<b>Subtotal Philadelphia Corporation for the Aging:</b>				<u>1,904,149</u>	<u>994,628</u>
<b>Total U.S. Department of Labor:</b>				<u><b>2,099,649</b></u>	<u><b>1,130,715</b></u>

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b><u>U.S. Department of Transportation</u></b>					
<b>Direct - U.S. Department of Transportation:</b>					
Construct RW's-EIS Phase 4	C42576	20.106	3-42-0076-079-06	4,000,000	1,512,095
Construct RW's-EIS Phase 5	C42576	20.106	3-42-0076-081-07	1,500,000	132,368
Extend Runway 17-35, PH 2	C42584	20.106	3-42-0076-078-06	29,677,166	11,998,719
Improve Runway 9R/27L Safety Area	C42586	20.106	3-42-0076-076-06	4,575,000	31,554
Noise Mitigation - PH 3	C42573	20.106	3-42-0076-072-05	2,400,000	951,206
Noise Mitigation - PH 4	C42573	20.106	3-42-0076-080-07	2,400,000	1,269,939
Noise Mitigation - PH 5	C42573	20.106	3-42-0076-084-08	6,950,000	4,383,855
Rehab Airfield Lighting	C42587	20.106	3-42-0074-013-06	1,176,993	36,976
Rehab Cargo Apron, PH 4	C42583	20.106	3-42-0076-077-06	4,424,478	292,609
Rehab Taxiway A & L	C42590	20.106	3-42-0074-014-08	150,822	140,394
Rehab Taxiway S	C42588	20.106	3-42-0076-082-07	9,100,000	6,737,686
Rehab Taxiway S - PH2	C42588	20.106	3-42-0076-085-08	11,782,900	722,536
Rehab Term D,E & RW 9R	C42581	20.106	3-42-0076-074-05	5,450,000	593,974
Vale Infrastructure-Rechargers	420227	20.106	3-42-0076-087-08	451,950	353,441
VALE Project Infrastructure	C42589	20.106	3-42-0076-083-08	3,258,668	1,375,743
VALE Project Infrastructure	420224	20.106	3-42-0076-083-08	225,633	218,907
VALE Project Infrastructure - PH 2	C42589	20.106	3-42-0076-089-09	2,973,718	289,598
<b>Subtotal U.S. Department of Transportation:</b>				<b>90,497,328</b>	<b>31,041,600</b>
<b>Passed-Through - PA Department of Transportation:</b>					
2nd Highway District 3R	C12025	20.205	065031C	302,858	47,112
3rd '02 Hwy Distr 3R	C12197	20.205	065713	222,582	2,542
17th & Indiana Ave/SEPTA	C12021	20.205	078106D	202,090	216
25th Street	C12196	20.205	065708	44,000	25
30th St Station Gateway	C12171	20.205	065637A	317,400	34,881
30th St Station/Gateway	C12171	20.205	065637A	40,000	1,721
34th St / AMTRAK	C12037	20.205	077420B	3,127	3,127
40th St / AMTRAK	C12112	20.205	065282E	2,971,867	885
41st St / AMTRAK	C12207	20.205	065467	1,604,000	66,763
41st St / AMTRAK	C12207	20.205	065467A	78,400	4,648
42nd St / AMTRAK	C12130	20.205	065331B	1,352,232	6,720
52nd & Lancaster	C12214	20.205	066516	160,000	29,138
52nd & Lancaster	C12214	20.205	066516	40,000	13,879
59th St Bridge	C12179	20.205	Q11-X065-161	148,000	251
Adopt-A-Rack	C12223	20.205	066592	74,100	48,604
Adopt-A-Rack	C12223	20.205	066592	570,500	356,714

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**City of Philadelphia**  
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**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/ Project Title</u>	<u>City ID</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
American Street	C12209	20.205	066526A	80,000	25
Bells Mill Road	C12133	20.205	065643	68,400	2,544
Bells Mill Road (Germantown-Stenton Aves)	C12133	20.205	065643A	670,800	99,165
Center City Traffic Signals	C12137	20.205	065721B	760,918	243,099
Center City Traffic Signals	C12137	20.205	065721B	53,870	44,040
Center City Traffic Signals #2	C12137	20.205	065721B	15,233,059	14,553,081
Center City Traffic Signals #3	C12206	20.205	065722	150,000	20,925
Chestnut Hill Parking Lots	C12221	20.205	PA-04-0032-00	247,500	42,431
City Wide 05-3R	C12202	20.205	065736A	380,546	336
Citywide '03 3R	C12172	20.205	065687A	3,245,888	68,613
Citywide 03 3R (formerly 1st/2nd & 3rd, 6th Hi	C12172	20.205	065687A	339,935	3,030
Citywide 102	C12215	20.205	066530	80,000	16,552
CityWide Bumpouts	C12213	20.205	066525	128,000	65
Delaware Ave (Lewis-Orthodox)	C12169	20.205	065697A	4,141,600	184,662
Delaware Ave Naval Base Ctr	C12167	20.205	065696	332,000	30,185
Delaware River Heritage Trail	C17046	20.205	066582	375,000	75,311
Delaware River Heritage Trail/Baxter Section	C17046	20.205	066585	0	244
Haverford Ave	C12195	20.205	065698	40,000	4,953
Haverford Ave	C12195	20.205	065698	328,000	3,443
Hunting Park Ave / CONRAIL	C12183	20.205	066565	1,145,600	400,030
Hunting Park Ave / CONRAIL	C12183	20.205	066565	108,800	16,639
Island Ave	C12140	20.205	065699A	336,000	1,313
Kensington & Tacony Trail	C17045	20.205	066585	135,000	135,000
Kensington & Tacony Trails	C17045	20.205	066582	50,000	2,374
Lehigh Ave East	C12190	20.205	065701	59,000	9,461
Lehigh Ave East (Broad - Richmond)	C12190	20.205	065701	480,000	62,791
Lehigh Ave West (Broad-Ridge)	C12199	20.205	065702	316,000	42,877
Market St Signals (46th to 63rd)	C12124	20.205	065714A	600,000	40,189
Market Street (45th - 63rd)	C12124	20.205	065714A	258,275	24,916
Montgomery Ave / AMTRAK & CONRAIL	C12182	20.205	065595A	1,304,000	38,265
North Broad St Streetscape	C12159	20.205	065677	6,111,520	70,439
Passyunk Ave (Broad - 63rd St)	C12188	20.205	065700A	360,000	65,122
Passyunk Ave (Broad - 63rd St.)	C12188	20.205	065700A	72,000	26,215
Philadelphia School Crossings & Zone Improve	C12222	20.205	066583	130,435	4,066
President's House Exhibit	C42012	20.205	066532	3,600,000	1,441,018
School House Lane / SEPTA	C12014	20.205	071086	16,164	16,164
South St / Schuylkill	C12132	20.205	065469C	12,792,656	1,060,471
South St / Schuylkill	C12132	20.205	065469C	616,800	45,503

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**City of Philadelphia**  
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**July 1, 2008 to June 30, 2009**

<b>Grantor Agency/ Project Title</b>	<b>City ID Numbe</b>	<b>CFDA</b>	<b>Contract Number</b>	<b>Federal Awards</b>	<b>Federal Expenditures</b>
South St / Schuylkill Pedestrian Ramps	C12228	20.205	066588A	180,000	14,630
South St Detour Signals	C12210	20.205	066568A	219,656	12,260
South St Detour Signals	C12210	20.205	066568A	4,179,181	188,451
South St Streetscape	C12217	20.205	066527	909,091	863,759
Stenton Ave (Paper Mill Rd - Broad St)	C12189	20.205	065678A	60,000	433
Summit Ave / SEPTA	C12016	20.205	076840C	3,982	1,153
Westbank Greenway	C12146	20.205	065719B	211,020	61,829
Westbank Greenway	C12146	20.205	065719B	158,880	45,436
Westbank Greenway-Phase 1	C12146	20.205	065719B	2,454,100	1,025,582
Willow Grove Ave / SEPTA	C12227	20.205	067525	398,400	35,182
Comprehensive Highway Safety Prg	150232	20.600	CP 07-06-1	237,807	59,452
Comprehensive Highway Safety Prg	150278	20.600	CTSP-2007-Philadelphia	375,138	2,888
Comprehensive Highway Safety Prg	150318	20.600	CRSP-2009-Philadelphia	388,835	68,076
DUI Treatment Court	840435	20.600	HSGP-2007-Philadelphia	213,355	52,066
Highway Safety Corridor - Roosevelt Blvd.	110744	20.600	HSGP-2007-PHILADELPHIA	255,263	18,607
Highway Safety Corridor - Roosevelt Blvd.	110776	20.600	HSGP-2009-PHILADELPHIA	267,939	182,422
Sobriety Ckpt & Expand DUI Enforcement	110740	20.600	IDP-2007-Philadelphia-	129,656	42,749
DUI Treatment Court	840461	20.601	HSGP-2009-FJDofPA-0003	215,171	12,020
Sobriety CKPT & Expand DUI Enforcement	110746	20.601	IDP-2008-Philadelphia-	136,103	82,865
<b>Subtotal PA Department of Transportation:</b>				<b>74,272,499</b>	<b>22,282,639</b>
<b>Passed-Through - PA State Police:</b>					
School House Lane (Morris-Germ)	C12092	20.205	069500	6,693	6,693
<b>Subtotal PA State Police:</b>				<b>6,693</b>	<b>6,693</b>
<b>Passed-Through - Delaware Valley Regional Planning Commission:</b>					
Bicycle and Pedestrian Plan	510120	20.205	08-67-117	180,000	80,276
Broad & Erie Transport Comm Dev Plan	510122	20.205	08-67-120	80,000	46,255
Broad St. Subway Study	510131	20.205	09-63-015	72,000	46,199
Centennial District Eco Dev Strategy	420226	20.205	06-67-113	75,000	62,009
DVRPC SRHPP	C12224	20.205	09-60-050	185,200	39,024
Lower Germantown-Wayne Junct Concept Pln	510106	20.205	05-67-114 - A	150,000	17,141
Philadelphia Bicycle Ambassador Program	100527	20.205	07-41-200	360,000	60,259
Phila's Future: Laying the Foundation	510121	20.205	08-67-119	100,000	60,894
Region WideTransportation GIS Prj	120305	20.205	08-53-304	20,000	13,593
Short Range Planning	510123	20.205	09-63-006	98,814	98,566
South of South Walkability Project	510108	20.205	06-67-112	80,000	58,656
Transit Planning & Programmimg	460101	20.505	09/63-005	81,196	81,196

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**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
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<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Subtotal Delaware Valley Regional Planning Commission:</b>				1,482,210	664,068
<b>Passed-Through - Miscellaneous Other:</b>					
Discretionary Innovative Seat Belt Pgm	110760	20.600	2003-001	99,890	84,959
<b>Subtotal Miscellaneous Other:</b>				99,890	84,959
<b>Total U.S. Department of Transportation:</b>				<b>166,358,620</b>	<b>54,079,958</b>
<b><u>U.S. Equal Employment Opportunity Commission</u></b>					
<b>Direct - U.S. Equal Employment Opportunity Commission:</b>					
Deferred Cases-EEOC	540024	30.002	8/5010/0037	1,500	1,500
<b>Subtotal U.S. Equal Employment Opportunity Commission:</b>				1,500	1,500
<b>Total U.S. Equal Employment Opportunity Commission:</b>				<b>1,500</b>	<b>1,500</b>
<b><u>U.S. General Services Administration</u></b>					
<b>Passed-Through - PA Department of State:</b>					
HAVA - Section 102 Funds	730023	39.011	4100029050	5,366,122	5,366,122
<b>Subtotal PA Department of State:</b>				5,366,122	5,366,122
<b>Total U.S. General Services Administration:</b>				<b>5,366,122</b>	<b>5,366,122</b>
<b><u>U.S. Library of Congress</u></b>					
<b>Direct - U.S. Library of Congress:</b>					
National Library Service Material	520998	42.001	Donated Books	526,583	526,583
<b>Subtotal U.S. Library of Congress:</b>				526,583	526,583
<b>Total U.S. Library of Congress:</b>				<b>526,583</b>	<b>526,583</b>
<b><u>U.S. Environmental Protection Agency</u></b>					
<b>Direct - U.S. Environmental Protection Agency:</b>					
Air Pollution Control Program	142431	66.001	A-00304506-3	3,449,396	250
Air Pollution Control Program	142647	66.001	A-00304508-0	1,678,524	244,003
Air Pollution Control Program	142754	66.001	A-00304508- Amend #2	2,002,696	1,223,996
Ambient Air Monitoring Network	142627	66.034	PM-97311802 - 0	229,917	124,737
Ambient Air Monitoring Network	142731	66.034	PM-97311802 - 1	181,603	19,006

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**City of Philadelphia**  
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<u>Grantor Agency/</u> Project Title	City ID Numbe	CFDA	Contract Number	Federal Awards	Federal Expenditures
National Air Toxics Trends Site	142490	66.034	XA-97333001-2	118,448	998
National Air Toxics Trends Site	142771	66.034	XA-97333002-0	40,000	39,976
Restoring Urban Watersheds in Philadelphia	280277	66.202	XP-83285401-1	175,000	165,038
Watershed Security Warning System	280199	66.478	H1-83413701-0	5,750,000	131,441
Environmental Hlth Issues / Pregnancy	142812	66.609	CH-83387901-0	100,000	41,671
Brownfields Cleanup Revolving Loan Fund	420159	66.811	BL-99369801-8	650,000	650,000
Brownfield Assessment - Community Wide	420204	66.818	BF - 97345101 - 0	200,000	65,404
Brownfield Assessment (Rivers)	420192	66.818	BF - 97333801 - Amend	200,000	83,342
Brownfield Assessment II	420175	66.818	BF - 98396801 - 3	400,000	31,072
<b>Subtotal U.S. Environmental Protection Agency:</b>				<b>15,175,584</b>	<b>2,820,934</b>
<b>Passed-Through - Miscellaneous Other:</b>					
Firetruck Retrofit Project	142708	66.034	Marama Agm't # 07-01	88,738	88,738
<b>Subtotal Miscellaneous Other:</b>				<b>88,738</b>	<b>88,738</b>
<b>Total U.S. Environmental Protection Agency:</b>				<b>15,264,322</b>	<b>2,909,672</b>
<b><u>U.S. Department of Energy</u></b>					
<b>Direct - U.S. Department of Energy:</b>					
Philadelphia Solar City Partnership	100546	81.117	DE-FC36-08GO18096	200,000	73,335
<b>Subtotal U.S. Department of Energy:</b>				<b>200,000</b>	<b>73,335</b>
<b>Total U.S. Department of Energy:</b>				<b>200,000</b>	<b>73,335</b>
<b><u>U.S. Department of Education</u></b>					
<b>Passed-Through - PA Department of Health:</b>					
Governor's Drug-Free Schools	150274	84.186	4100027188	146,137	1,225
Governor's Drug-Free Schools	150315	84.186	4100027188	79,672	79,672
<b>Subtotal PA Department of Health:</b>				<b>225,809</b>	<b>80,897</b>
<b>Passed-Through - PA Department of Education:</b>					
Literacy Comm-Career Link	520166	84.002	040-08-8201	47,775	575
Literacy Comm-Career Link	520174	84.002	041-09-9201	47,775	47,200
Literacy Comm-Staff Development	520160	84.002	099-08	260,000	1,402
Literacy Comm-Staff Development	520168	84.002	099-09-9002	260,000	258,973
<b>Subtotal PA Department of Education:</b>				<b>615,550</b>	<b>308,150</b>

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**City of Philadelphia**  
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<u>Grantor Agency/</u> Project Title	City ID Numbe	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Passed-Through - PA Department of Public Welfare:</b>					
MR-Early Intervention (70170)	150297	84.181	Award Letter	1,760,760	1,760,760
<b>Subtotal PA Department of Public Welfare:</b>				<u>1,760,760</u>	<u>1,760,760</u>
<b>Passed-Through - School District of Philadelphia:</b>					
School Linked Behavioral Health	221143	84.027	585/F09	2,000,000	2,000,000
Educational Enrichment Program	240791	84.196	Contract # 731/F08	60,000	30,027
Educational Enrichment Program	240835	84.196	Contract # 687/F09	60,000	32,110
<b>Subtotal School District of Philadelphia:</b>				<u>2,120,000</u>	<u>2,062,137</u>
<b>Total U.S. Department of Education:</b>				<u><b>4,722,119</b></u>	<u><b>4,211,944</b></u>
<b><u>U.S. Elections Assistance Commission</u></b>					
<b>Passed-Through - PA Department of State:</b>					
HAVA - Title II - Section 251 Polling Places	730028	90.401	4100029051	1,457,878	130,000
HAVA - Title II - Title III Requirements	730026	90.401	4100029051	1,907,709	256,801
HAVA - Title II - Voting Systems	730024	90.401	4100029051	8,081,878	6,038,571
<b>Subtotal PA Department of State:</b>				<u>11,447,465</u>	<u>6,425,372</u>
<b>Total U.S. Elections Assistance Commission:</b>				<u><b>11,447,465</b></u>	<u><b>6,425,372</b></u>
<b><u>U.S. Department of Health &amp; Human Services</u></b>					
<b>Direct - U.S. Department of Health &amp; Human Services:</b>					
Address Vulnerabilities in Preparedness	142820	93.069	Award Letter - 10/08/2	310,000	186,001
Antiviral Drugs as Part of Comm Cont Srt	142821	93.069	Award Letter - 10/08/2	140,753	69,901
Connect Kids to Health	142714	93.110	1 H17MC08974-01	50,000	33,413
Connect Kids to Health	142788	93.110	5 H17MC08974-02	50,000	13,572
Healthy Tomorrows Partnership for Chldn	142676	93.110	5 H17MC06711-03-00	49,127	28,260
Healthy Tomorrows Partnership for Chldn Pgm	142606	93.110	5 H17MC06711-02-00	50,000	5,370
Federal Tuberculosis Control	142527	93.116	U52/CCU300451-26 (Rev	1,161,497	809
Federal Tuberculosis Control	142635	93.116	5U52PS300451-27 Revise	1,037,115	449,500
Federal Tuberculosis Control	142740	93.116	5U52PS300451-28 Revise	1,037,115	410,019
Varicella & Viral Vaccine Surveillance	142626	93.185	5U01I9000019-04	449,162	316,049
Varicella & Viral Vaccine Surveillance	142730	93.185	3U01IP000019-05S1 Revi	599,340	35,640
CLPPP-CDC	142437	93.197	5H64EH322853-03 Revise	1,115,000	9,860
CLPPP-CDC	142656	93.197	5 H64 EH000167-02 Revi	1,223,114	146,425
CLPPP-CDC	142762	93.197	5H64EH000167-03 Revise	1,276,015	1,199,540

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<u>Grantor Agency/ Project Title</u>	<u>City ID Numbe</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
Childhood Immunization Program	142506	93.268	5H23IP322538-06 Revise	2,852,492	3,922
Childhood Immunization Program	142614	93.268	2H23IP322538-06 Revise	2,798,021	2,384,904
Childhood Immunization Program	142718	93.268	5H23IP322538-07 Revise	2,994,507	714,930
Immunization Program - Donated Vaccines	149999	93.268	Donated Assistance	20,826,526	20,826,526
Adult Viral Hepatitis Prevention Coordinator	141035	93.283	1U51PS000868-01 Revise	80,880	52,862
Adult Viral Hepatitis Prevention Coordinator	142765	93.283	5U51PS000868-02 Revise	81,260	40,190
Enhanced Epidemiology & Lab Capacity	142636	93.283	5U50CI323664-04 Revise	406,530	239,673
Enhanced Epidemiology & Lab Capacity	142741	93.283	5U50CI323664-05 Revise	393,145	99,778
STEPS Grant	142449	93.283	U58/CCU323337-03-2	2,041,988	2,418
STEPS Grant	142561	93.283	U58/CCU323337-04	1,844,358	2,028
STEPS Grant	142671	93.283	U58/CCU323337-05	1,844,358	745,923
TANF Youth Grant	221126	93.558	Award Letter 06/11/200	3,012,009	360,992
HIV Emergency Relief	142682	93.914	2 H89HA00013-18	1,263,686	1,139,344
HIV Emergency Relief	142792	93.914	6 H89HA00013-19-02	1,374,186	253,505
HIV Emergency Relief Project	142575	93.914	6 H89HA00013-17-01	17,334,554	6,678
HIV Emergency Relief Project	142685	93.914	2 H89HA00013-18	18,287,625	15,728,245
HIV Emergency Relief Project	142795	93.914	6 H89HA00013-19-02	18,961,804	3,317,723
HIV Emergency Relief -UA/CMI	142684	93.914	2 H89HA00013-18	660,005	453,246
HIV Emergency Relief -UA/CMI	142794	93.914	6 H89HA00013-19-02	660,005	210,077
HIV Emergency Relief-CQI	142683	93.914	2 H89HA00013-18	690,279	380,807
HIV Emergency Relief-CQI	142793	93.914	6 H89HA00013-19-02	690,279	179,069
Minority AIDS Initiative Pgm Part A	142751	93.914	1 H3MHA08421-01-00	1,682,127	365,271
Minority AIDS Initiative Pgm Part A	142796	93.914	5H3MHA08421-02	1,871,586	1,356,127
Outpatient HIV Early Intervention	142613	93.918	6 H76HA00077-17-01	815,174	464,242
Outpatient HIV Early Intervention	142717	93.918	5 H78HA00077-18-01	815,174	306,651
Healthy Start Initiative	142698	93.926	5 H49MC00135-07-02	2,268,427	41,128
Healthy Start Initiative	142611	93.926	5 H49MC00135-08-02	2,125,000	2,080,694
Healthy Start Initiative	142716	93.926	2 H49MC00135-09-00	2,125,000	7,867
Healthy Start North-Elim Disparities	142699	93.926	5 H49MC00041-08-02	818,579	1,937
Healthy Start North-Elim Disparities	142639	93.926	5 H49MC00041-09-00	732,342	632,631
Healthy Start North-Elim Disparities	142743	93.926	5 H49MC00041-10-00	732,342	4,284
Special Projects of National Significance	142825	93.928	1 H97HA10554-01-00	50,000	46,667
AIDS Prevention Project	142660	93.940	5U62PS323472-05S1 Revi	12,358,239	5,913,369
Expanded & Integrated HIV Test for Pop	142768	93.940	5U62PS000788-02	1,219,811	667,826
Expanded & Integrated HIV Testing for Pop	142706	93.940	1U62PS000788-01	1,241,500	466,820
HIV Prevention Projects	142711	93.940	5U62PS323472-05S1 Revi	156,684	78,342
National HIV Behavioral Surveillance	142712	93.940	1U62PS000981-01 Revise	353,354	301,032
National HIV Behavioral Surveillance	142766	93.940	5U62PS000981-02	364,952	118,688

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<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
HIV/AIDS Surv for Perinatal Prevention	142642	93.944	5 U62PS000272-02	151,591	96,559
HIV/AIDS Surv for Perinatal Prevention	142747	93.944	1U62PS001445-01	124,118	16,456
HIV/AIDS Surveillance & Seroprevalence	142640	93.944	1U62PS001044-01	867,352	411,894
HIV/AIDS Surveillance & Seroprevalence	142744	93.944	5 U62PS001044-02	848,177	426,396
HIV/AIDS Surveillance Related Events	142641	93.944	5 U01 PS000114-03 Revi	231,537	34,548
HIV/AIDS Surveillance Related Events	142746	93.944	3U01PS000114-04W1	380,845	69,187
Medical Monitoring Project	142941	93.944	1 U62PS001608-01	431,288	8,719
Morbidity and Risk Behavior	142658	93.944	3U62PS3244561 - 04W1	430,712	386,179
Sexually Transmitted Disease	142408	93.977	H25/CCH304327-15-3	2,070,982	29,699
Sexually Transmitted Disease	142510	93.977	H25/CCH304327-16 Amend	2,078,541	860
Sexually Transmitted Disease	142618	93.977	5H25PS304327-17 Amend	2,057,759	1,560,505
Sexually Transmitted Disease	142723	93.977	1H25PS001351-01 Revise	2,087,443	480,495
Sexually Transmitted Disease - Pgm Inc	142619	93.977	5H25PS304327-17 - Prog	52,595	25,250
Sexually Transmitted Disease - Pgm Inc	142594	93.977	H25/CCH304327-16 Amend	133,950	53,945
Sexually Transmitted Disease - Surveillance N	142817	93.977	1H25PS001237-01	212,415	1,060
Sexually Transmitted Disease Infertility	142509	93.977	H25/CCH304327-16 Amend	488,209	99,342
Sexually Transmitted Disease Infertility	142617	93.977	5H25PS304327-17 Amend	479,275	401,433
Sexually Transmitted Disease Infertility	142722	93.977	1H25PS001351-01 Revise	479,275	115,633
Comprehensive Adolescent Health Care	142710	93.994	SAP #4100040502	125,000	4,987
Comprehensive Adolescent Health Care	142780	93.994	SAP #4100040502	62,500	58,524
<b>Subtotal U.S. Department of Health &amp; Human Services:</b>				<b>151,170,590</b>	<b>67,182,446</b>
<b>Passed-Through - PA Department of Health:</b>					
Bioterrorism Grt - Cities Readiness Unit	142667	93.069	4100033273	1,476,186	277,549
Bioterrorism Grt - Cities Readiness Unit	142774	93.069	4100033273	1,561,351	1,062,575
Bioterrorism Grt - CORE (PREV B)	142773	93.069	4100033273	538,511	366,921
Bioterrorism Grant	142214	93.069	4100020948	600,000	92,803
Bioterrorism Grant - Focus Area B	142665	93.069	4100033273	1,063,360	50,962
Bioterrorism Grt - Pandemic Influenza	142668	93.069	Award Ltr 04/22/2008	734,964	312,117
PA SBIRT Initiative	150275	93.243	Award Letter	160,207	134,042
EMS Annual Work Program	130203	93.889	400008345-5	140,000	67,458
Ryan White Title II	142598	93.917	4100037053-1	1,758,850	8,101
Ryan White Title II	142680	93.917	4100039456-1	3,754,647	28,481
Ryan White Title II	142790	93.917	4100039456-2	4,723,641	3,758,492
SAPT - Alcohol Intvsn/Trmt	150271	93.959	4100027188	2,505,346	42,957
SAPT - Alcohol Intvsn/Trmt	150312	93.959	4100027188	2,505,346	2,504,011
SAPT - Alcohol Prevention	150270	93.959	4100027188	691,317	2,500
SAPT - Alcohol Prevention	150311	93.959	4100027188	691,317	686,685

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SAPT - Drug Intvn/Trmt	150273	93.959	4100027188	8,142,638	315,745
SAPT - Drug Intvn/Trmt	150313	93.959	4100027188	2,053,594	1,991,999
SAPT - Drug Prevention	150272	93.959	4100027188	2,053,594	6,857
SAPT - Drug Prevention	150314	93.959	4100027188	8,012,138	7,673,537
Phila Diabetes Control Project	142819	93.988	4100042981	31,522	30,126
Cardiovascular Risk Reduction Sys	142734	93.991	4100042527	126,240	86,808
Injury Prevention Program	142630	93.991	4100025691	209,340	11,304
Injury Prevention Program	142735	93.991	4100042210	192,593	182,508
Tuberculosis Control	142725	93.991	4100034131-3	70,494	48,750
Child & Adolescent Services	142688	93.994	4100029203	465,843	6,726
Child & Adolescent Services	142798	93.994	4100029203	142,798	113,627
Child & Adolescent Services	142830	93.994	Award Ltr 10/22/2008	335,774	296,442
Childhood Lead Poisoning Prevent Blk	142689	93.994	4100025159	577,130	177
Childhood Lead Poisoning Prevent Blk	142799	93.994	4100025159	144,283	101,538
Childhood Lead Poisoning Prevent MA	142800	93.994	4100047066	419,285	262,987
Children w/Special Health Care Needs	142535	93.994	4100029203	2,462,883	11,625
Children W/Special Health Care Needs	142645	93.994	4100029203	2,483,064	172,076
Children W/Special Health Care Needs	142753	93.994	4100029203	597,930	548,796
Children W/Special Health Care Needs	142829	93.994	Award Ltr 10/22/2008	959,068	820,185
MCFH Primary Preventive Svcs	142815	93.994	Award Ltr 10/22/2008	412,286	344,960
MIC Primary Preventive Services	142643	93.994	4100029203	504,158	2,367
MIC Primary Preventive Services	142748	93.994	4100029203	126,832	116,536
<b>Subtotal PA Department of Health:</b>				<b>53,428,530</b>	<b>22,541,330</b>
<b>Passed-Through - PA Department of Public Welfare:</b>					
MH-Homeless Grant (70154)	150292	93.150	Award Letter	375,171	375,171
Supported Work Prog (Workwise)	080263	93.558	4100045783	1,096,492	1,060,104
Temporary Assistance to Needy Families	220438	93.558	Certification Letter	30,205,388	30,205,388
Child Support Enforcement	690281	93.563	Title IV- D	1,120,645	210
Child Support Enforcement	840457	93.563	Title IV - D	18,515,687	18,515,687
Child Support Enforcement	690317	93.563	Title IV- D	1,108,700	1,108,700
Unallocated IV-D Payments	840008	93.563	4513321800	6,601,559	2,904,320
Title IV-B	220442	93.645	Certification Letter	2,735,197	2,735,197
Child & Family Svcs On-Site Review Grant	221151	93.658	Award Ltr 05/01/2008	68,300	3,307
Title IV-E Placement Maintenance	220439	93.658	Certification Letter	77,395,241	68,808,620
Title IV-E Program Income	229995	93.658	Child Support SSI	6,417,897	6,417,897
Title IV-E Adoption Assistance	220440	93.659	Certification Letter	24,902,156	22,139,385
Child Protective Services	221137	93.667	Award Ltr 07/24/2008	2,888,308	2,888,308

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Family Preservation Funds - Title XX	150286	93.667	Award Ltr 09/04/2008	605,304	605,304
HAP - Administration	240794	93.667	Award Letter	425,098	425,098
HAP - Bridge Housing	240797	93.667	Award Letter	3,368,694	3,368,694
HAP - Case Management	240799	93.667	Award Letter	136,210	136,210
HAP - ESG	240863	93.667	Award Letter	252,998	252,998
HAP - Program Income	240804	93.667	Program Income	13,459	13,459
MH-SSBG (70135)	150289	93.667	Award Letter	5,532,135	5,532,135
MR-SSBG (70177)	150298	93.667	Award Letter	1,119,613	1,119,613
Tilte IV-E Independent Living	221144	93.674	Award Ltr 04/21/2008	1,172,230	1,165,077
Medicare Part D-Retirees	350344	93.778	reimbursement	134,120	134,120
MH-Intensive Case Mgmt (717/956)	150291	93.778	Award Letter	18,846	18,846
MR-Program Income	150999	93.778	Program Income	29,902,165	29,902,165
MR-TSM Admin Costs (70175)	150304	93.778	Award Letter	2,704,475	2,704,475
MR-TSM Admin Federal (70175)	150302	93.778	Award Letter	680,693	680,693
MR-Waiver (70175)	150303	93.778	Award Letter	147,709,467	144,307,660
MR-Waiver-Admin (70175)	150300	93.778	Award Letter	7,591,887	7,591,887
MR-Waiver-El (70184)	150301	93.778	Award Letter	3,677,503	3,564,937
Title IV-E Medical Assistance	220441	93.778	Certification Letter	311,248	141,981
MH-CMHSBG (70167)	150293	93.958	Award Letter	2,473,790	2,473,790
HAP - Bridge Housing (PENNFREE)	240800	93.959	Award Letter	1,251,800	1,251,800
HAP - Program Income - PENNFREE	240803	93.959	Program Income	1,218,677	1,218,677
<b>Subtotal PA Department of Public Welfare:</b>				<u>383,731,153</u>	<u>363,771,913</u>
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
Supported Work Prog (Workwise)	080256	93.558	Client Funding & Alloc	928,062	8,838
Community Services Block Grant	160348	93.569	C000036238	240,034	240,034
Community Services Block Grant	080260	93.569	C000036238	125,123	125,123
Community Services Block Grant	080268	93.569	C000037215	141,121	96,106
Community Services Block Grant	160356	93.569	C000037215	500,000	207,700
Community Services Block Grant -Lead	142739	93.569	C000036238	223,915	223,915
Community Services Block Grant -Lead	142827	93.569	C000037215	478,260	182,399
CSBG - Administration	080248	93.569	C000022700-1	2,099,090	802
CSBG - Administration	080261	93.569	C000036238	707,489	667,502
CSBG - Administration	080269	93.569	C000037215	1,003,556	521,676
CSBG - Case Management	240770	93.569	C000022700	500,000	147,116
CSBG - Case Management	240811	93.569	C000036238	250,000	250,000
CSBG - Case Management	240832	93.569	C000037215	500,000	210,000
CSBG - CSP	080247	93.569	C000022700-1	4,802,743	22,476

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/ Project Title</u>	<u>City ID Numbe</u>	<u>CFDA</u>	<u>Contract Number</u>	<u>Federal Awards</u>	<u>Federal Expenditures</u>
CSBG - CSP	080262	93.569	C000036238	919,275	919,275
CSBG - CSP	080270	93.569	C000037215	2,691,829	714,339
Empowerment Zone	080035	93.667	907151470	79,017,404	389,822
<b>Subtotal PA Department of Community and Economic Development:</b>				<b>95,127,901</b>	<b>4,927,121</b>
<b>Passed-Through - PA Executive Offices:</b>					
Welfare Fraud Unit	690322	93.560	4000012687	987,000	987,000
<b>Subtotal PA Executive Offices:</b>				<b>987,000</b>	<b>987,000</b>
<b>Passed-Through - Direct Federal Funding:</b>					
Title IV-E Reimb Administrative Claims	840475	93.658	receipts	442,136	442,136
<b>Subtotal Direct Federal Funding:</b>				<b>442,136</b>	<b>442,136</b>
<b>Passed-Through - Family Planning Council:</b>					
Perinatal Depression Svc Integration Pilot Pg	142713	93.110	090303	53,500	26,479
Circle of Care - Pediatric AIDS	142623	93.153	Award Letter	71,128	6,419
Circle of Care - Pediatric AIDS	142727	93.153	Award Letter	60,320	60,320
Family Planning Services	142719	93.217	SAP 4100038434	43,328	43,328
C & B Cancer Prevention	142453	93.919	Agreement	337,312	66,541
C & B Cancer Prevention	142568	93.919	Agreement	637,820	464,180
C & B Cancer Prevention	142678	93.919	Agreement	521,704	15,711
Family Planning-Genetic Screening	142720	93.994	Receipts	6,185	6,185
Walk-In Pregnancy Testing Demo	142715	93.994	Contract #090302	11,023	11,023
<b>Subtotal Family Planning Council:</b>				<b>1,742,319</b>	<b>700,185</b>
<b>Passed-Through - Philadelphia Corporation for the Aging:</b>					
Older Adult Program	160344	93.044	PCA Allocation	744,944	2,423
Older Adult Program	160352	93.044	PCA Allocation	744,944	608,604
Comm On Aging - Apprise	050267	93.779	Contract # 301-25-3108	44,539	4,103
Comm On Aging - Apprise	050271	93.779	Award Letter	51,277	42,204
<b>Subtotal Philadelphia Corporation for the Aging:</b>				<b>1,585,704</b>	<b>657,334</b>
<b>Passed-Through - Philadelphia Health Management Corporation:</b>					
Mentally Ill Homeless Services	150190	93.151	Agreement	63,998	63,998
<b>Subtotal Philadelphia Health Management Corporation:</b>				<b>63,998</b>	<b>63,998</b>
<b>Passed-Through - Miscellaneous Non-Profit Funding:</b>					
Fatherhood Initiative Program	080273	93.086	Memorandum of Agreemen	25,000	3,701

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Subtotal Miscellaneous Non-Profit Funding:</b>				<b>25,000</b>	<b>3,701</b>
<b>Passed-Through - Miscellaneous University Funding:</b>					
PHL UJIMA: Mind Spirit Body Hlth Collab	142822	93.088	Award / Memorandum of	16,000	16,000
PHL UJIMA: Mind Spirit Body Hlth Collab	142818	93.088	Award / Memorandum of	57,201	22,918
<b>Subtotal Miscellaneous University Funding:</b>				<b>73,201</b>	<b>38,918</b>
<b>Total U.S. Department of Health &amp; Human Services:</b>				<b>688,377,532</b>	<b>461,316,083</b>
<b><u>U.S. Corporation for National &amp; Community Service</u></b>					
<b>Direct - U.S. Corporation for National &amp; Community Service:</b>					
Foster Grandparents	080252	94.011	08SFAPA001 Amend 1	476,110	240,577
Foster Grandparents	080259	94.011	08SFAPA001 Amend 4	475,709	240,900
Mentoring Children of Prisoners	080272	94.011	Award Letter	11,700	1,465
<b>Subtotal U.S. Corporation for National &amp; Community Service:</b>				<b>963,519</b>	<b>482,942</b>
<b>Total U.S. Corporation for National &amp; Community Service:</b>				<b>963,519</b>	<b>482,942</b>
<b><u>U.S. Social Security Administration</u></b>					
<b>Direct - U.S. Social Security Administration:</b>					
SSA Prisoner Incentive Payments	230035	96.006	PA0102	353,000	353,000
<b>Subtotal U.S. Social Security Administration:</b>				<b>353,000</b>	<b>353,000</b>
<b>Total U.S. Social Security Administration:</b>				<b>353,000</b>	<b>353,000</b>
<b><u>U.S. Department of Homeland Security</u></b>					
<b>Direct - U.S. Department of Homeland Security:</b>					
Law Enforcement Grant	422183	97.074	HSTS02-08-H-SLR-231	1,448,343	1,054,669
Homeland Security - Bio-Watch Program	142670	97.091	2006-ST-091-000007-02	390,200	8,077
Homeland Security - Bio-Watch Program	142778	97.091	2006-ST-091-000007-03	456,246	442,719
EDS at Teminal D-E	C42592	97.100	HSTS04-08-H-CT1031	18,000,000	12,004,787
<b>Subtotal U.S. Department of Homeland Security:</b>				<b>20,294,789</b>	<b>13,510,252</b>
<b>Passed-Through - City of Harrisburg:</b>					
National Urban Search & Rescue-Response	130112	97.025	receipts	267,110	267,110
<b>Subtotal City of Harrisburg:</b>				<b>267,110</b>	<b>267,110</b>

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Federal Awards**  
**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/</u> Project Title	City ID Numbe	CFDA	Contract Number	Federal Awards	Federal Expenditures
<b>Passed-Through - Bucks County:</b>					
2006 UASI - IT Telecom Lines	206533	97.067	PEMA Grant #410035543	25,000	12,710
<b>Subtotal Bucks County:</b>				<u>25,000</u>	<u>12,710</u>
<b>Passed-Through - Miscellaneous Other:</b>					
PEMA-Urban Search & Rescue Program	130105	97.025	receipts	32,410	32,410
<b>Subtotal Miscellaneous Other:</b>				<u>32,410</u>	<u>32,410</u>
<b>Passed-Through - Southeastern Pa. Regional Taskforce:</b>					
2007 Urban Area Security Initiative	100550	97.008	4100041727 / Award Let	750,000	68,295
Homeland Security Grant-SEPART	130114	97.067	receipts	215,111	215,111
<b>Subtotal Southeastern Pa. Regional Taskforce:</b>				<u>965,111</u>	<u>283,406</u>
<b>Total U.S. Department of Homeland Security:</b>				<u><b>21,584,420</b></u>	<u><b>14,105,888</b></u>
<b><u>U.S. Miscellaneous Federal Assistance</u></b>					
<b>Direct - U.S. Miscellaneous Federal Assistance:</b>					
Homeless Alcoholic Men	150277	99.000	DACA-31-1-84-204 / 364	187,900	187,900
<b>Subtotal U.S. Miscellaneous Federal Assistance:</b>				<u>187,900</u>	<u>187,900</u>
<b>Total U.S. Miscellaneous Federal Assistance:</b>				<u><b>187,900</b></u>	<u><b>187,900</b></u>
<b>Total Schedule of Expenditures of Federal Awards:</b>				<u><u><b>2,343,166,428</b></u></u>	<u><u><b>704,021,287</b></u></u>

The accompanying notes are an integral part of this schedule.

**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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4	Major Programs	31
5	City ID Number	31
6	Governmental Funding Awarded by the City	32

**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**1. BASIS OF PRESENTATION**

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

**2. COMPONENT UNITS**

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

<u>Entity</u>	<u>Expenditures of Federal Awards</u>
School District of Philadelphia	\$ 369,992,546
Community College of Philadelphia	\$ 59,718,205
Redevelopment Authority of the City of Philadelphia	\$ 49,296,197
Philadelphia Authority for Industrial Development	\$ 2,495,225

**CITY OF PHILADELPHIA  
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**3. NOTES TO SPECIFIC PROGRAMS**

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

A. HUD Section 108 Loans (14.218) – The Federal Department of Housing and Urban Development (HUD) awards Section 108 Loans to the city for the purposes of Housing and Economic Development. The Housing portion is received by the primary government and disclosed on the Schedule of Expenditures of Federal Awards under CFDA 14.218 (City ID Numbers: 060124, 06SE24 and 06SE25). The Economic Development portion is received by the Philadelphia Industrial Development Corporation (PIDC), a quasi-governmental agency. During fiscal year 2009 the city, through PIDC, loaned \$7,756,937 (\$1,756,937 under contract B-94-MC-420012-C; \$4,200,000 under contract B-97-MC-420012-E; and, \$1,800,000 under contract B-97-MC-420012-F). Loan repayments and investment proceeds from unloaned funds are used to repay HUD. Collateral for repayment of the funds includes future Community Development Block Grant entitlements due to the City from HUD.

B. Department of Homeland Security – Personal Property (97.000): – The city received property and equipment indirectly, under three U.S. Department of Homeland Security (DHS) programs, valued at \$ 3,100,157 during fiscal year 2009. The federal programs providing DHS funding are:

<b>CFDA</b>	<b>Program</b>	<b>Value</b>
97.008	Urban Areas Security Initiative	\$ 676,104
97.067	Homeland Security Grant	\$ 1,834,520
97.073	State Homeland Security Program	\$ 589,533

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

**4. MAJOR PROGRAMS**

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

**5. CITY ID NUMBER**

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

**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

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

<u>Source</u>	<u>Program</u>	<u>FY 2009 Federal Funding</u>
10.558	Child and Adult Care Food Program	430,921
14.182	Section 8 New Construction & Substantial Rehab	657,523
14.218	Community Development Block Grants/Entitlement Grants	61,394,146
14.227	Community Dev. Block Grants/Special Purpose Grants/Technical Asst. Pgm.	23,150
14.231	Emergency Shelter Grants Program	1,924,335
14.235	Supportive Housing Program	2,452,136
14.238	Shelter Plus Care	4,471,537
14.239	HOME Investment Partnerships Program	11,483,811
14.241	Housing Opportunities for Persons with AIDS	6,756,200
14.871	Section 8 Housing Choice Vouchers	196,603
16.523	Juvenile Accountability Block Grants	40,695
16.590	Grants to Encourage Arrest Policies & Enforce Protection Orders	297,047
20.600	State and Community Highway Safety	71,811
84.181	Special Education - Grants for Infants and Families	328,069
93.110	Maternal and Child Health Federal Consolidated Programs	125,875
93.150	Projects for Assistance in Transition from Homelessness (PATH)	19,117
93.197	Childhood Lead Poisoning Prevention Projects	139,564
93.230	Consolidated Knowledge Development & Application Program	2,236
93.283	Centers for Disease Control & Prevention	122,471
93.558	Temporary Assistance for Needy Families	11,153,435
93.658	Foster Care_Title IV-E	50,053,606
93.667	Social Service Block Grant	4,813,230
93.674	Chafee Foster Care Independence Program	1,028,767
93.778	Medical Assistance Program	3,773,996
93.914	HIV Emergency Relief Project Grants	23,172,056
93.926	Healthy Start Initiative	3,387,492
93.940	HIV Prevention Activities - Health Department Based	6,215,667
93.944	HIV/AIDS Surveillance	3,013,744
93.958	Preventive Health and Health Services Block Grant	397,930
93.959	Block Grants for Prevention & Treatment of Substance Abuse	14,077,700
93.994	Preventive Health and Health Services Block Grant	782,492
Total Subrecipient Funding:		212,807,362

**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, 2008 to June 30, 2009**

<u>Pa. DPW Program</u>	City ID			Grant Awards	Grant Expenditures	Federal Cash Received
Project Title	Numbe	CFDA	Contract Number			
<b><u>Mental Health/Mental Retardation</u></b>						
MH-Behavioral MH Sv (10262)	150296	00.000	Award Letter	5,422,865	5,422,865	0
MH-CMHSBG (70167)	150249	93.958	Award Letter	1,666,148	0	0
MH-CMHSBG (70167)	150293	93.958	Award Letter	2,473,790	2,473,790	2,263,965
MH-Facility & Svc Enhancements (10942)	150356	00.000	Award Letter	400,000	100,000	0
MH-Fed SSBG-Hurrican Relief (70684)	150246	93.667	Award Letter	90,958	0	0
MH-Homeless Grant (70154)	150292	93.150	Award Letter	375,171	375,171	375,171
MH-Intensive Case Mgmt (717/956)	150247	93.778	Award Letter	16,852	0	16,852
MH-Intensive Case Mgmt (717/956)	150291	93.778	Award Letter	18,846	18,846	4,060
MH-Program Income	150998	00.000	Program Income	30,616,360	30,616,360	0
MH-Program Maintenance (10248)	150294	00.000	Award Letter	130,939,796	130,802,851	0
MH-Specialized Residences (10258)	150295	00.000	Award Letter	1,296,622	1,296,622	0
MH-SSBG (70135)	150289	93.667	Award Letter	5,532,135	5,532,135	5,532,135
MR-Community Services (10255)	150306	00.000	Award Letter	27,865,439	27,865,439	0
MR-Early Intervention (10235)	150308	00.000	Award Letter	14,072,298	14,000,707	0
MR-Early Intervention (70170)	150297	84.181	Award Letter	1,760,760	1,760,760	1,760,760
MR-Program Income	150999	93.778	Program Income	29,902,165	29,902,165	0
MR-SSBG (70177)	150298	93.667	Award Letter	1,119,613	1,119,613	1,119,613
MR-TSM Admin Costs (70175)	150304	93.778	Award Letter	2,704,475	2,704,475	2,704,475
MR-TSM Admin Costs (70175)	150262	93.778	Award Letter	864,457	0	173,538
MR-TSM Admin Federal (70175)	150263	93.778	Award Letter	1,210,890	0	0
MR-TSM Admin Federal (70175)	150302	93.778	Award Letter	680,693	680,693	529,055

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, 2008 to June 30, 2009**

<u>Pa. DPW Program</u>	City ID			Grant Awards	Grant Expenditures	Federal Cash Received
Project Title	Numbe	CFDA	Contract Number			
MR-Waiver (10255)	150305	00.000	Award Letter	124,026,108	121,086,663	0
MR-Waiver (70175)	150259	93.778	Award Letter	136,251,428	0	2,624,672
MR-Waiver (70175)	150303	93.778	Award Letter	147,709,467	144,307,660	143,071,136
MR-Waiver Admin (10255)	150307	00.000	Award Letter	7,591,887	7,591,887	0
MR-Waiver-Admin (70175)	150300	93.778	Award Letter	7,591,887	7,591,887	7,591,887
MR-Waiver-El (70184)	150261	93.778	Award Letter	2,119,060	0	0
MR-Waiver-El (70184)	150301	93.778	Award Letter	3,677,503	3,564,937	3,075,913
<b>Total Mental Health/Mental Retardation:</b>				<b>687,997,674</b>	<b>538,815,526</b>	<b>170,843,232</b>
 <b><u>Children and Youth Program</u></b>						
Act 148 - Overmatch Recovery	220456	00.000	Certification Letter	13,500,000	13,500,000	0
Act 148 - YDC Costs	220444	00.000	Certification Letter	12,872,788	12,872,788	0
Act 148 Child Welfare Services	220444	00.000	Certification Letter	379,669,957	379,669,957	0
Child Protective Services	221137	93.667	Award Ltr 07/24/2008	2,888,308	2,888,308	2,888,308
Child Welfare Ed for Leadership	221139	00.000	Agreement	1,076,257	1,076,257	0
Family Preservation Funds - Title XX	150286	93.667	Award Ltr 09/04/2008	605,304	605,304	605,304
Temporary Assistance to Needy Families	220438	93.558	Certification Letter	30,205,388	30,205,388	16,434,007
Temporary Assistance to Needy Families	220428	93.558	Certification Letter	30,205,388	0	21,102,571
Temporary Assistance to Needy Families	220417	93.558	Certification Letter	30,205,388	0	0
Tilte IV-E Independent Living	221144	93.674	Award Ltr 04/21/2008	1,172,230	1,165,077	879,174
Tilte IV-E Independent Living	221127	93.674	Award Ltr 03/13/2007	1,197,251	0	149,656
Title IV-B	220442	93.645	Certification Letter	2,735,197	2,735,197	2,735,197
Title IV-B	220434	93.645	Certification Letter	0	0	0

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards**  
**July 1, 2008 to June 30, 2009**

<u><b>Pa. DPW Program</b></u>	<b>City ID</b>			<b>Grant Awards</b>	<b>Grant Expenditures</b>	<b>Federal Cash Received</b>
Project Title	Numbe	CFDA	Contract Number			
Title IV-B State Match	220443	00.000	Certification Letter	729,384	729,384	0
Title IV-E Adoption Assistance	220432	93.659	Certification Letter	21,774,608	0	11,351,812
Title IV-E Adoption Assistance	220421	93.659	Certification Letter	21,832,832	0	111
Title IV-E Adoption Assistance	220440	93.659	Certification Letter	24,902,156	22,139,385	0
Title IV-E Indep Living - Interest	221145	93.674	Interest Income	7,432	0	0
Title IV-E Indep Living - Interest	221110	93.674	Interest Income	19,759	0	0
Title IV-E Independent Living	221109	93.674	Award Ltr 06/19/2006	1,232,180	0	0
Title IV-E Independent Living	221097	93.674	Award Ltr 11/21/2005	1,248,107	0	0
Title IV-E Medical Assistance	220433	93.778	Certification Letter	321,349	0	189,765
Title IV-E Medical Assistance	220441	93.778	Certification Letter	311,248	141,981	0
Title IV-E Placement Maintenance	220420	93.658	Certification Letter	90,204,120	0	8,047
Title IV-E Placement Maintenance	220431	93.658	Certification Letter	89,579,038	0	44,855,023
Title IV-E Placement Maintenance	220439	93.658	Certification Letter	77,395,241	68,808,620	0
Title IV-E Program Income	229995	93.658	Child Support SSI	6,417,897	6,417,897	0
<b>Total Children and Youth Program:</b>				<b>842,308,806</b>	<b>542,955,543</b>	<b>101,198,976</b>
 <b><u>Combined Homeless Assistance Program</u></b>						
HAP - Administration	240794	93.667	Award Letter	425,098	425,098	425,098
HAP - Administration	240805	00.000	Award Letter	26,677	26,677	0
HAP - Bridge Housing	240808	00.000	Award Letter	525,215	525,215	0
HAP - Bridge Housing	240797	93.667	Award Letter	3,368,694	3,368,694	3,368,694
HAP - Bridge Housing (PENNFREE)	240800	93.959	Award Letter	1,251,800	1,251,800	1,246,487
HAP - Bridge Housing (PENNFREE)	240783	93.959	Award Letter	1,251,800	0	0

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards**  
**July 1, 2008 to June 30, 2009**

<u>Pa. DPW Program</u>	City ID			Grant Awards	Grant Expenditures	Federal Cash Received
Project Title	Numbe	CFDA	Contract Number			
HAP - Case Management	240799	93.667	Award Letter	136,210	136,210	136,210
HAP - Case Management	240809	00.000	Award Letter	2,598,142	2,598,142	0
HAP - ESG	240863	93.667	Award Letter	252,998	252,998	252,998
HAP - Program Income	240804	93.667	Program Income	13,459	13,459	0
HAP - Program Income	240810	00.000	Program Income	534,819	534,819	0
HAP - Program Income - PENNFREE	240803	93.959	Program Income	1,218,677	1,218,677	0
HAP - Rental Assistance	240807	00.000	Award Letter	362,629	362,629	0
<b>Total Combined Homeless Assistance Program:</b>				<b>11,966,218</b>	<b>10,714,418</b>	<b>5,429,487</b>
 <b><u>Human Services Development Fund</u></b>						
HSDF - AACO	142759	00.000	Award Ltr 01/20/2006	850,000	850,000	0
HSDF - After School Enhancement Pgm	160351	00.000	Award Ltr 01/20/2009	162,659	162,659	0
HSDF - AHS Translation Service	142755	00.000	Award Ltr 01/20/2006	268,000	268,000	0
HSDF - Case Mgmt Group A	240812	00.000	Award Ltr 01/20/2009	2,714,541	2,714,541	0
HSDF - Case Mgmt Group C	240814	00.000	Award Ltr 01/20/2009	250,000	250,000	0
HSDF - Children & Youth	221140	00.000	Award Ltr 01/20/2009	250,000	250,000	0
HSDF - DSS Infection Control	142760	00.000	Award Ltr 01/20/2006	70,296	70,296	0
HSDF - Financial Administration	142758	00.000	Award Ltr 01/20/2006	613,926	613,926	0
HSDF - Global Philadelphia Initiative	100534	00.000	Award Ltr 01/20/2009	445,400	445,400	0
HSDF - Health and Opportunity	142813	00.000	Award Ltr 01/20/2006	103,094	103,094	0
HSDF - Lead Abatement	142757	00.000	Award Ltr 01/20/2006	281,158	281,158	0
HSDF - MH	150310	00.000	Award Ltr 01/20/2009	104,565	104,565	0
HSDF - Program Income	142761	00.000	Interest Income	20,583	20,583	0

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards**  
**July 1, 2008 to June 30, 2009**

<u>Pa. DPW Program</u>	City ID			Grant Awards	Grant Expenditures	Federal Cash Received
Project Title	Numbe	CFDA	Contract Number			
HSDF - Relocation Services	240816	00.000	Award Ltr 01/20/2009	507,285	507,285	0
HSDF - TB	142938	00.000	Award Ltr 01/20/2006	132,788	132,788	0
HSDF - Violence Reduction	160349	00.000	Award Ltr 01/20/2009	496,281	496,281	0
HSDF - Welcome New Families	142756	00.000	Award Ltr 01/20/2006	460,131	460,131	0
HSDF - Youth Acces Centers	160350	00.000	Award Ltr 01/20/2009	418,759	418,759	0
Human Services Development Fund	080265	00.000	Award Ltr 01/20/2009	450,000	450,000	0
<b>Total Human Services Development Fund:</b>				<b>8,599,466</b>	<b>8,599,465</b>	<b>0</b>
 <b><u>Child Support Enforcement</u></b>						
Child Support Enforcement	690317	93.563	Title IV- D	1,108,700	1,108,700	547,385
Child Support Enforcement	840432	93.563	Title IV - D	17,641,326	0	5,599,603
Child Support Enforcement	840457	93.563	Title IV - D	18,515,687	18,515,687	8,954,672
Child Support Enforcement	690281	93.563	Title IV- D	1,120,645	210	560,284
Domestic Relations Division (DRD)	840456	00.000	Award Ltr 03/25/2009	3,900,000	3,900,000	0
Unallocated IV-D Payments	840008	93.563	4513321800	6,601,559	2,904,320	4,956,577
<b>Total Child Support Enforcement:</b>				<b>48,887,917</b>	<b>26,428,917</b>	<b>20,618,521</b>
 <b><u>Other PaDPW Assistance</u></b>						
Act 152 (APP 120)	150280	00.000	Award Letter	2,369,442	192,410	0
Act 152 (APP 120)	150320	00.000	Award Letter	2,838,052	2,381,927	0
Act 1992 -24 Reimburse Lawyer's Fees	840471	00.000	ME6300119871	41,705	41,705	0
AIDS Personal Care Services	142729	00.000	4000011457	600,000	587,821	0
AIDS Personal Care Services	142625	00.000	4000011457	600,000	7,759	0

The accompanying notes are an integral part of this schedule.

**City of Philadelphia**  
**Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards**  
**July 1, 2008 to June 30, 2009**

<u>Pa. DPW Program</u>	City ID	CFDA	Contract Number	Grant Awards	Grant Expenditures	Federal Cash Received
Project Title	Numbe					
Behavioral Health Services/IGT (173)	150287	00.000	Award Letter	9,972,184	9,972,184	0
BHS/MRS Administration	150268	00.000	Part of MH/MR	713,479	635,421	0
Child & Family Svcs On-Site Review Grant	221151	93.658	Award Ltr 05/01/2008	68,300	3,307	0
Emergency Energy Assistance	260233	93.568	4100021598	369,300	0	0
Family Group Decision Making	221154	00.000	Award Letter	2,225,751	14,337	0
Integrated Children's Svcs Plan	150283	00.000	Award Ltr 08/14/2007	200,000	200,000	0
Medicare Part D-Retirees	350344	93.778	reimbursement	134,120	134,120	134,120
Nurse Family Partnership	142601	93.558	41000374242	143,747	0	0
Refugee Targeted Assistance	100501	93.576	4100023062	519,823	0	0
Refugee Targeted Assistance	100518	93.576	RRP-COP-0	389,867	0	275,011
Refugee Targeted Assistance	100326	93.576	4100023062-1	1,302,078	0	0
Supported Work Prog (Workwise)	080263	93.558	4100045783	1,096,492	1,060,104	478,902
Supported Work Prog (Workwise)	080264	00.000	4100045783	566,165	375,379	0
Technical Assist Collab Consult	221155	00.000	Award Ltr 01/20/2009	26,250	6,398	0
Time Limited Family Reunification	221152	00.000	4100044433	350,000	103,978	0
<b>Total Other PaDPW Assistance:</b>				<b>24,526,754</b>	<b>15,716,851</b>	<b>888,033</b>
<b>Total Schedule of Expenditures of PaDPW Awards:</b>				<b>1,624,286,833</b>	<b>1,143,230,720</b>	<b>298,978,250</b>

**CITY OF PHILADELPHIA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF PENNSYLVANIA  
DEPARTMENT OF PUBLIC WELFARE AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**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 June 30, 2009):

- Mental Health/Mental Retardation Program
- Children and Youth 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		\$442,063,918
State - DPW Behavioral Health Services Initiative		9,972,184
State - DPW Children and Youth Program		264,518,450
State - DPW Combined Homeless Assistance Programs		4,428,031
Total Pa. DPW Awards to Subrecipients:		\$ 720,982,583

# **INDEPENDENT AUDITOR'S SECTION**

## **Auditor's Reports**

**Schedule of Findings and Questioned Costs**

**Summary Schedule of Prior Audit Findings**



# CITY OF PHILADELPHIA

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

ALAN BUTKOVITZ  
City Controller

GERALD V. MICCIULLA  
Deputy City Controller

## **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, 2009, which collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements and have issued our report thereon dated February 18, 2010. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the following entities, as described in our report on the City of Philadelphia, Pennsylvania's basic financial statements.

### Primary Government

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

### Component Units

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

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

This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Pennsylvania Intergovernmental Cooperation Authority, Delaware River Waterfront Corporation, Pennsylvania Convention Center Authority, Philadelphia Parking Authority, 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 the School District's internal control over financial reporting and on compliance and other matters.

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 09-01 through 09-06 to be significant deficiencies in internal control over financial reporting.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider item 09-01 to be 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying Schedule of Findings and Questioned Costs as item 09-07.

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

The City of Philadelphia, Pennsylvania's written response to the significant deficiencies and the material weakness identified in our audit is included in the accompanying Schedule of Findings and Questioned Costs. However, the response has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it. We have also included our comments to the City of Philadelphia, Pennsylvania's responses that we believe do not adequately address our findings and recommendations.

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

February 18, 2010

  
GERALD V. MICCIULLA, CPA  
Deputy City Controller



# CITY OF PHILADELPHIA

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

GERALD V. MICCIULLA  
Deputy City Controller

## **REPORT ON COMPLIANCE WITH REQUIREMENTS 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, 2009. The City of Philadelphia, Pennsylvania's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs and major DPW programs are identified in the notes to the Schedule of Expenditures of DPW Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and DPW programs is the responsibility of the City of Philadelphia, Pennsylvania's management. Our responsibility is to express an opinion on the City of Philadelphia, Pennsylvania's compliance based on our audit.

The City of Philadelphia's basic financial statements include the operations of component units and their respective expenditures of federal awards as described in Note 2 to the Schedule of Expenditures of Federal Awards (Schedule). Only funds received by the City of Philadelphia and passed on to these agencies are included in the Schedule. Our audit, described below, did not include the operations of these component units because they had separate audits performed in accordance with the *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, 2009. 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 09-08 through 09-16.

### **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 the 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Philadelphia, Pennsylvania's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

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

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal or DPW program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal or DPW program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal or DPW program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 09-08, 09-09, and 09-14 through 09-16 to be significant deficiencies.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal or DPW program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs, we consider items 09-08, 09-09, and 09-15 to be material weaknesses.

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

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

October 29, 2010

  
GERALD V. MICCIULLA, CPA  
Deputy City Controller



# **Schedule of Findings And Questioned Costs**

**CITY OF PHILADELPHIA**

**Schedule of Findings and Questioned Costs – June 30, 2009**

Section I – Summary of Auditor’s Results

*Financial Statements:*

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified?  yes  no

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

Noncompliance material to financial statements noted?  yes  no

*Federal Awards:*

Internal control over major programs:

Material weakness(es) identified?  yes  no

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

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.238	Shelter Plus Care
20.106	Airport Improvement Program
20.205	Highway Planning and Construction
39.011	Help America Vote Act (HAVA), Title I
90.401	Help America Vote Act (HAVA), Title II
93.558	Temporary Assistance for Needy Families
93.645	Child Welfare Services – State Grants
93.658	Foster Care - Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.674	Chafee Foster Care Independence Program
93.778	Medical Assistance Program
93.914	HIV Emergency Relief Project Grants
93.917	HIV Care Formula Grants
93.940	HIV Prevention Activities – Health Dept. Based
97.100	Airport Checked Baggage Screening Program

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

Auditee qualified as low-risk auditee?  yes  no

**CITY OF PHILADELPHIA**  
**Schedule of Findings and Questioned Costs – June 30, 2009**

<u>Finding No.</u>	<u>Page</u>	<u>Questioned Costs</u>
<u>Section II - Financial Audit Significant Deficiencies:</u>		
09-01. Financial Reporting	53	
09-02. New Water Billing System	58	
09-03. Capital Asset Deficiencies	60	
09-04. Workers' Compensation Plan Monitoring	63	
09-05. Accounts Payable	66	
09-06. Standard Accounting Procedures	67	
<u>Section III - Financial Audit Non-compliance and Other Matters:</u>		
09-07. Non-compliance with Act 148 Grant Reporting Requirements	68	
<u>Section IV - Federal and Pennsylvania Department of Public Welfare Findings and Questioned Costs:</u>		
09-08. Reporting and Allowable Costs/Cost Principles Children and Youth Programs	70	
Child Welfare Services – State Grants – CFDA #93.645		\$2,535
Foster Care Title IV-E – CFDA #93.658		\$67,525
Adoption Assistance – CFDA #93.659		\$20,694
Act 148 – Pennsylvania Department of Public Welfare		\$432,018
09-09. Eligibility Children and Youth Program	74	
Temporary Assistance for Needy Families (TANF) – CFDA #93.558		\$458
09-10. Allowable Costs/Cost Principles Children and Youth Programs	76	
Child Welfare Services – State Grants – CFDA #93.645		\$12,210
Foster Care Title IV-E – CFDA #93.658		\$325,160
Adoption Assistance – CFDA #93.659		\$99,647
Act 148 – Pennsylvania Department of Public Welfare		\$1,775,053

**CITY OF PHILADELPHIA**  
**Schedule of Findings and Questioned Costs – June 30, 2009**

<u>Finding</u> <u>No.</u>		<u>Page</u>	<u>Questioned</u> <u>Costs</u>
<u>Section IV - Federal and Pennsylvania Department of Public Welfare</u>			
<u>Findings and Questioned Costs-Continued:</u>			
09-11.	Reporting Help America Vote Act (HAVA) Title I, Section 102 – CFDA #90.401 Title II, Section 251 – CFDA #39.011	78	
09-12.	Cash Management Help America Vote Act (HAVA) Title I, Section 102 – CFDA #90.401 Title II, Section 251 – CFDA #39.011	81	
09-13.	Reporting Medical Assistance Program – CFDA #93.778 Mental Health and Mental Retardation Program – Pennsylvania Department of Public Welfare	84	
09-14.	Davis-Bacon Act Highway Planning and Construction – CFDA #20.205	86	
09-15.	Subrecipient Monitoring HIV Emergency Relief – CFDA #93.914 HIV Care Formula Grants – CFDA #93.917 HIV Prevention Activities – CFDA #93.940	88	
09-16.	Subrecipient Monitoring Homeless Assistance Program Pennsylvania Department of Public Welfare	90	

**CITY OF PHILADELPHIA**

***Financial Audit Significant Deficiencies – June 30, 2009***

**09-01. FINANCIAL REPORTING**

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

Staff Reductions Compromise CAFR Preparation Process

In our previous reports, we noted that staff reductions in recent years have made the Finance Accounting Bureau's task of preparing the CAFR more difficult to complete, and have compromised its ability to perform adequate reviews and approvals of the financial statements and related footnote disclosures. Over the past decade, the Accounting Bureau's staff size has been reduced from 64 positions in 1999 to only 48 in fiscal 2009. One notable vacancy, which has existed since June 2006, has been the key position of accounting manager, who would normally be responsible for supervising the preparation of the city's CAFR.

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

In its response to our previous report, management acknowledged the less than optimal staff size of the Accounting Bureau which is due to budget constraints. To alleviate this condition, Finance instituted a training program that consisted of "knowledge transfer teams" and classroom training which should lead to the involvement of more Finance staff members with the CAFR preparation process.

Despite the implementation of this succession planning strategy, our current audit disclosed no significant improvement in the quality of the preliminary CAFR. We again found that the financial statements were provided to us in an untimely manner, with numerous errors, and omissions of critical data that impeded the audit process and timely reporting. For example, the footnote disclosures, full accrual government-wide statements, and Management Discussion and Analysis were all provided late in the audit process; approximately \$140 million in reporting errors to the preliminary CAFR were identified; and a \$77.8 million account balance line item was erroneously omitted from the printer's proof version of the CAFR.

## ***CITY OF PHILADELPHIA***

### ***Financial Audit Significant Deficiencies – June 30, 2009***

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

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

The Accounting Bureau is committed to producing a well-prepared CAFR that is accurate and properly reviewed. In part because of the City's current financial position, however, the Accounting Bureau is required to perform its normal duties with fewer resources. In addition, Accounting has faced some additional challenges during the past year with the loss of some of its senior level employees. We have completed a review of the staffing and have developed a succession plan that includes the reinstatement of the Accounting Manager position to the budget. In fact, the accounting manager position has been filled effective May 31, 2010.

The CAFR schedules that the Controller mentions are highly technical. The level of expertise required, as well as staff workload, is taken into account when assigning tasks relating to the CAFR. In order to ensure that there are adequate resources in place to complete these tasks, as well as other accounting functions, the Accounting Bureau is continuing its training program that consists of "knowledge transfer teams" and classroom training. The Knowledge Transfer Teams meet every other week, pairing accountants who explain their job to their counterpart and show them the tools that they use to do their jobs. On alternating weeks from the Knowledge Transfer Team meetings, classroom training is given on the CAFR and various GASB pronouncements so that more staff members will have the knowledge to do the more complex tasks associated with the preparation of the CAFR. This process, in addition to reinstating and filling the Accounting Manager position, should improve the CAFR preparation process.

#### **Enterprise Fund Reporting Procedures Require Strengthening**

Previously, we reported that Finance had assigned the responsibility for the preparation of the full accrual financial statements of the Water and Sewer Fund to the Philadelphia Water Department (PWD). Our prior year review disclosed the existence of deficiencies that compromised controls over the PWD's financial reporting process. Although we were informed by PWD personnel that review procedures were implemented during fiscal 2008, evidence documenting these review procedures could not be provided.

This condition has not improved. Current year testing disclosed errors totaling \$33 million which could have been detected by an established and thorough review process. Some of these errors occurred when Finance posted year-end adjustments, however, these adjustments were never communicated to the PWD. PWD's accountants did not compare its financial statements to the

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final FAMIS account balances. When we brought this to management's attention, PWD corrected its financial statements.

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

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

The performance of these review procedures should be documented on a checklist, and signed by a responsible PWD official. The checklist should 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.

In addition, we noted that written policies and procedures for the recently implemented capital asset recordkeeping system do not exist. During fiscal year 2006 the PWD implemented a new capital asset system to account for the Water and Sewer Fund's real and personal property assets, valued at approximately \$1.7 billion. However, written procedures documenting the operation of the capital asset system and related review procedures have yet to be developed. As a result, recordkeeping errors could occur and go undetected.

We recommend that written procedures documenting the operation and review of the capital asset system be developed.

**City's Response**

PWD continues to use its accounting system in order to provide it with the information necessary to do its financial reporting. The Accounting Bureau will meet with PWD staff to instruct them in the proper use of the City's Accounting system in conjunction with their internal system. While it is optimum to have written procedures for the PWD's capital asset system, resources have not been identified to formally draft and memorialize those procedures.

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Late Receipt of Component Unit Financial Data

In our prior reports, we have commented on the late submission of financial data by some of the City's component units. This condition results in delays to the financial reporting and auditing process, and increases the risk of errors or omissions due to the significant changes to the financial statements and footnotes each time new component unit information is received.

This condition has not improved. Our current review disclosed that nine of the City's component units did not submit their reports by the due date requested by Finance. The most delinquent component unit, the Philadelphia Redevelopment Authority, did not submit its finalized report until February 2010, over four months after the date requested.

In an attempt to provide more timely information, many component units submitted draft copies of financial data. However, the efficient and effective preparation of the CAFR requires the timely submission of complete and final financial data.

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

**City's Response**

We agree that the timely submission of all component unit reports is critical to the timely issuance of the City's CAFR. We will continue to impress upon the component units the need to allow themselves adequate lead time so that reports can be done on a timely basis.

Reporting Process for Departmental Custodial Accounts Needs Improvement

Our testing of the Departmental Custodial Accounts continues to disclose significant accounting and reporting errors. We again found that cash and investments were materially understated in the amount of \$54 million. The causes of the misstatement included failure of departments to provide required information, ineffective follow-up by Finance to those unresponsive city departments, and a lack of close supervisory review.

Standard Accounting Procedure (SAP) # 7.1.3.b requires that city agencies submit monthly bank reconciliations for their custodial accounts (not under the control of the Office of the City Treasurer) to Finance for their review and analysis. Finance personnel must summarize the activity from these bank reconciliations to arrive at the reported cash and investment amounts for the Departmental Custodial Accounts in the city's CAFR. Several city agencies did not submit monthly bank reconciliations. Failure to obtain custodial account bank reconciliations precludes Finance from having assurance that city agencies are preparing monthly bank reconciliations and increases the risk of financial reporting errors.

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We continue to recommend that the Accounting Bureau continue its efforts to instruct city agencies that they are required to prepare and submit custodial account bank reconciliations each month.

***City's Response***

The Accounting Bureau will continue to request that departments provide us with the required custodial account bank reconciliation information. We will review further our internal processes to see if improvements may be made to ensure the submission of timely information. Regular follow-up will occur with departments to ensure future compliance.

**09-02. NEW WATER BILLING SYSTEM**

Last year we reported significant control weaknesses related to the city’s new water billing system, known as basis2, which became operational on January 2, 2008. We found that key system components were not fully developed, tested, or working correctly. Current year testing indicates some progress has been made in correcting system deficiencies; however, other control weaknesses were not corrected until after fiscal year 2009, or corrective action is still needed.

One of the Water Revenue Bureau’s (WRB’s) primary reasons for implementing a new water billing system was to enhance revenue collection efforts through the use of an automated case management system. A key component of this system – the Utility Services Tenants Rights Act (USTRA) process – worked under the old system, but was not operational during fiscal year 2009. The WRB indicated enforcement activity had to be suspended for 73,000 potential USTRA accounts until the process became functional under basis2. This finally occurred in December, 2009.

Another impediment to enforcement efforts was the new water billing system’s inability to refer certain delinquent accounts to outside collection agencies for assertive collection efforts. Unlike the old system that routinely referred delinquent receivables from commercial, vacant, and landlord accounts, initially the new system was only referring commercial accounts to outside collection agencies. In addition, contracts with outside collection agencies expired in December, 2008, and collection efforts by outside agencies did not resume again until September, 2009.

While progress has been made in the areas of financial reporting, billing, and adjustments, significant control weaknesses persist. The feature for automatically calculating penalty continued to undercharge delinquent accounts throughout fiscal year 2009. We estimate unbilled penalties amounted to \$2 million during this period. Also, an electronic authorization path for supervisory approval of adjustments is still not in place. Further, the new water billing system is unable to prevent or detect a user that circumvents their established, authorized adjustment limit by “splitting” one large adjustment into numerous smaller adjustments.

We believe that the recent economic conditions, along with delays in implementing system components, and the weaknesses noted above, have contributed to a growing net receivable, which increased \$9 million dollars from fiscal year 2008 to fiscal year 2009. In addition, these uncorrected weaknesses continue to leave the system susceptible to errors and irregularities.

We continue to recommend that management identify all basis2 processes that are still incomplete or not working correctly, and develop firm benchmarks for their completion and resolution.

**City’s Response**

As you know, the Basis2 system was implemented in January, 2008, just prior to the beginning of this Administration. We concur with your finding from last year that the timeframe for implementation was optimistic and that the system was not fully developed, tested or working correctly before it was taken live. Since January, 2008, the Water Revenue Bureau (WRB) has been working diligently to identify all of the system-related processes that have not been fully implemented or that are not working correctly. WRB closely monitors

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and prioritizes open items through the use of Bugtracker, a central repository for identifying and resolving outstanding process issues.

In response to your more specific findings:

- You indicate that enforcement activity had to be suspended for 73,000 potential Utility Services Tenants Rights Act (UTSRA) accounts until the automated case management component of the system became operational in December, 2009. However, during the development of USTRA, enforcement activity was not deferred in its entirety. WRB continued to bill, penalty update, lien, dun with past due reminder notes, exercise manual collection efforts, and, in some cases, refer eligible accounts to Sheriff Sale.
- Your report indicates further delays in enforcement activity due to the system's inability to refer delinquent accounts to outside agencies. The delay in collection activity and collection contracts between December, 2008 and September, 2009 was related to renegotiation of contract terms and conditions. Once contracts were in place, programming, testing, and implementation with the new agencies occurred timely.
- Your report indicates correctly that an electronic authorization path for supervisory approval of adjustments is still not in place. Although workflow software that would enable such functionality was not purchased with the Basis2 system, the Basis2 team is working diligently to build this functionality into the system. The development is in the final testing phase, and WRB is already generating an adjustment transaction report that is reviewed by a supervisor of the Accounting Unit for discrepancies.

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**09-03. CAPITAL ASSET DEFICIENCIES**

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

We again noted that Finance maintains several Lotus 1-2-3 and Excel files that accumulate the cost of capital assets and work in progress, and other spreadsheet files to depreciate assets and calculate accumulated depreciation reported in the CAFR. This situation creates a burdensome process to properly account for capital assets that can affect the accuracy and completeness of amounts reported in the CAFR and causes extensive audit review.

A comprehensive capital asset system can provide the city with detailed asset information that would eliminate a significant amount of manual record keeping duties and make operations more efficient. Also, a streamlined, comprehensive capital assets system will improve the transition when new employees become responsible for capital asset reporting.

Land Costs Not Properly Allocated to Asset Locations

In prior year reports, we noted 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.

Asset Information Not Properly Recorded

We have also previously reported the city's real property records were incomplete since certain sold properties were not recorded in the city's books. Our current year review disclosed similar deficiencies. Specifically, our testing revealed that the city sold thirteen properties during fiscal 2009 that generated approximately \$7.1 million. Out of these thirteen properties, only three were recorded in the city's fixed asset ledger. There were no records for the other ten properties. Without a reliable system for recording detailed real property information, it is difficult to accurately calculate and report on the financial statements, any gain or loss that should be recognized when recording the sale of capital asset reporting.

Formal Periodic Physical Inventory of Real Property Assets Is Needed

Except for the Philadelphia Water Department and the Division of Aviation that periodically check the physical existence and condition of their real property assets, our current year testing disclosed no evidence that the city's other real property assets have been recently inventoried.

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

Finance personnel stated in prior years that they believe this situation is mitigated by the fact that many properties are observed by various city employees as part of their capital asset inspection, repair, or improvement procedures. However, because there is no formal documentation of which assets were observed, or assurance that all assets will be periodically inventoried, we believe that the procedures described by Finance are not sufficient. Further, our office has previously reported on the degraded condition of city owned facilities<sup>1</sup> which illustrates the need for a comprehensive capital asset inspection and assessment system.

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

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

**City’s Response**

We agree that it would be beneficial for the City to have a capital asset system. Unfortunately, resources are not available to fund either the system or the ongoing operating costs of staff that may be required to maintain the system, keep the inventory information up to date, and perform the regular inspections that you recommend for all City property. Until the resources have been identified to purchase and implement such a system, the current system will continue to be used. In the meantime, we are investigating the use of the City’s GIS system to see if that technology could be leveraged to help with asset identification and

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<sup>1</sup> Office of the City Controller Reports on Condition of Police Facilities, issued November, 2006 and Recreation Facilities Review issued June, 2008.

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inspections. While the Controller does point out some deficiencies with the current system, it should be noted that the current methodology used by the Accounting Bureau provides financial information that is accurate and auditable, even though it does not provide the level of detail that a capital asset system would provide.

**09-04. WORKERS' COMPENSATION PLAN MONITORING**

The Risk Management Division of the Office of the Director of Finance (Risk Management), which is responsible for managing the city's \$267 million workers' compensation program, contracts with a Third Party Administrator (TPA) to process workers' injury claims against the city. In the most recent actuarial analysis of workers' compensation liabilities for the city, the actuary discloses that during 2009 the TPA failed to do file maintenance on 1990 and later injury cases and that case reserves were significantly inadequate for these accident years. As a consequence, the actuary determined that liabilities for claims were understated resulting in a significant increase in the anticipated liability amounts.

This situation created a dramatic rise in workers' compensation costs reported on the city's full accrual financial statements which increased from \$36 million in fiscal year 2008 to \$100 million in the current fiscal year.

Risk Management, which relied on the TPA to perform all of its contracted services, became aware of the TPA's failure to do file maintenance after the end of fiscal year 2009 when the TPA indicated it was revising its case reserves.

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

While our audit was not directed toward the identification of the workers' compensation plan's claim management practices, we believe that an in-depth study of the plan's current practices will yield viable suggestions for reducing costs and related liabilities. We offer the following observations:

- Under Pennsylvania law when an injured employee has received total disability compensation for a period of one-hundred four weeks, the employee is required, as requested, to submit to a medical examination to determine the degree of impairment due to their injury. Reevaluation of the employee's degree of impairment offers the opportunity to lower workers' compensation costs. Information provided by the TPA indicated that the number of workers' compensation cases reviewed for impairment evaluations declined significantly during fiscal year 2009. From August through June only eighteen claimant files were reviewed and considered for possible impairment rating examinations.
- Pennsylvania law stipulates that in no event shall the total number of weeks of partial disability exceed five-hundred weeks for any injury. We were informed that individual claims are routinely reserved for over 500 weeks. This can result in larger actual claim payouts over time. Establishing an active claims management system under the provisions allowed by law could reduce future plan costs.

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- The city's current financial position has curtailed its ability to fund initiatives, such as obtaining funds via a bond issue to buy-out claims where advantageous to the city's interests. Such settlements may ultimately lower the total anticipated liability by permitting city managers to negotiate fixed payouts in full and complete resolution of all future claims.

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

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

We disagree with your comment about the failure to do file maintenance and the inadequacy of case reserves. The City's TPA, CompServices Inc (CSI), had established reserves for the 3,500 open files. The actuary found it likely that the reserves were not adequate for some of the files and asked CSI to review this. During the course of your audit, Risk Management and CSI were in the process of reviewing and updating the City's reserving practices. The reserves have been updated and are now adequate. As far as monitoring of the TPA, Risk Management meets with the TPA bi-weekly. Also, at any given time, Risk Management is performing some level of file review. In particular, they review files in all instances when problems or concerns are brought to their attention (lack of pay, wrong rate, medical treatment issues, etc); in all instances when Heart & Lung cases reach 6 months of no-duty status; and in all instances when maximum medical improvement is reached to make a determination of permanent and partial (P&P) disability. Risk Management's focus on closer management of the files has resulted in improved condition of the files in areas other than case file reserving. Costs have been transferred back to the TPA when these reviews have revealed significant deficiencies in proper claims management.

Additionally, your report included the following statement:

“Pennsylvania law stipulates that in no event shall the total number of weeks of partial disability exceed five-hundred weeks for any injury. We were informed that individual claims are routinely reserved for over 500 weeks. This can result in larger actual claim payouts over time. Establishing an active claims management system under the provisions allowed by law could reduce future plan costs.”

We believe that the current system is in accordance with the provisions allowed by Law. In fact, there is no limit to the duration of temporary **total** disability benefits, which represents the status of the vast majority of our claimants. Since there is no limit to the duration of temporary total disability, the reserve in excess of 500 weeks represents responsible reserving practices. Currently, there are only about 17 claimants on temporary **partial** disability, and appropriately, there is a limit in the claims system that prevents these claims from being reserved for over 500 weeks.

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**Auditor's Comments on Agency's Response**

City management states that it disagrees with our comment about the failure to do file maintenance and the inadequacy of case reserves. The response states, in part, that reserves have been updated and are now adequate, and at any given time Risk Management is performing some level of file review.

Please be advised that our findings and recommendations with regard to file maintenance and case reserves are based on work pertaining to fiscal year 2009 which is the period of the audit. The file maintenance and case reserves comments, which were reported in the fiscal year 2009 actuarial evaluation of the city's workers' compensation plan, were discussed with and confirmed by the city's third party administrator. Management's assertion that reserves have been updated and are now adequate will be subject to review as part of the fiscal year 2010 audit engagement. Regarding management's statement that Risk Management is performing some level of file review, our finding pertains not to Risk Management's file review, but to the work performed by the city's third party administrator which is necessary for determining the city's liability for workers' compensation claims. The third party administrator's log of case files that it reviewed from August 2008 through June 2009 disclosed little activity. During these eleven months only eighteen claimant files were reviewed, and for five of those months, no files were reviewed.

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**09-05. ACCOUNTS PAYABLE**

In our prior year reports, we noted deficiencies in Finance's year-end expenditure review procedures. As a result, vendor payments were recorded in the wrong fiscal period. Failure to record payments in the period that services were rendered or goods received results in misstated accounts payable and expenditure amounts reported in the financial statements.

Our current year review disclosed no improvement in Finance's year-end expenditure review procedures. Specifically, we noted that Finance's payable data extracted from the city's financial accounting system (FAMIS) and the city's purchasing system (ADPICS) only captured transactions with an invoice date on or before June 30, 2009. As such, this methodology fails to include all transactions that had the related goods or services delivered in fiscal year 2009, but were invoiced and paid in fiscal year 2010.

During our testing for unrecorded liabilities, we noted \$17 million for payments related to goods or services received prior to the fiscal year-end that were not recorded as payables in the proper period.

Although we were informed that, in order to identify additional accounts payable, Finance performs a review of high dollar payment vouchers processed during the two months subsequent to the fiscal year-end, no evidence of such review could be provided. Instituting such a procedure would serve to reduce the risk of significant unrecorded liabilities. Accordingly, we continue to strongly recommend that this procedure be implemented and documentation of this review be maintained.

**City's Response**

The Controller's Office noted that some accounts were under/overstated, however in no case were the amounts materially misstated. The accounts payable entries are reclassification entries that move amounts from fund balance reservations (encumbrances) to current liabilities (accounts payable). The distinction is that encumbrances represent a reservation of funds for contracts that the City has with a vendor but for which an invoice has not been received, and accounts payable represent invoices received. We will continue to work to properly classify entries in all instances and to provide estimates of these liabilities.

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**09-06. STANDARD ACCOUNTING PROCEDURES**

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

Philadelphia's Home Rule Charter requires that the director of finance establish, maintain, and supervise an accounting system which provides adequate safeguards over the city's finances. To this end, Finance has established over 200 SAPs which served to document and provide the basis for the city's system of internal control. However, over the years, staff reductions have compromised Finance's ability to review and update these SAPs. As a result, most of the SAPs are out of date. Some are over fifty years old and do not reflect current technology as well as day-to-day practices. Although Finance has, in the past, revised a few SAPs, most of these procedures were last updated ten years ago. Only two SAPs – 4.1.1.i, issued in September, 2000 and E-7201, updated in June, 2002 – are more recent.

The Government Finance Officer's Association (GFOA), in its recommended practices, advocates enhancing management involvement in implementing and maintaining a sound and comprehensive system of internal control, and that the internal control procedures should be documented and periodically evaluated for effectiveness.

Failure to maintain, document, and monitor internal control procedures can, and has resulted in the perpetration of fraud within city operations.

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

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

**City's Response**

The Accounting Bureau is committed to continual review and updating of the Standard Accounting Procedures. On a limited basis, and to ensure that we are in compliance with any changes in accounting regulations, these procedures are updated. We do not, however, have the staffing capacity to conduct a comprehensive review and update of the procedures on a regularly-scheduled basis.

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**09-07. NON-COMPLIANCE WITH ACT 148 GRANT  
REPORTING REQUIREMENTS**

During our current audit, we found that the Department of Human Services (DHS) did not comply with reporting requirements related to the Act 148 grant, which is the state share of the County Children and Youth Social Service Program.

In order to be reimbursed, the state requires counties to submit quarterly reports of expenditures within 45 days of the end of each quarter. For all of fiscal 2009, DHS has been consistently late in this process as shown in the table below.

<b>Quarter Ending</b>	<b>Due Date</b>	<b>Date Invoiced</b>	<b>Days Late</b>
September 30, 2008	November 14, 2008	December 24, 2008	40
December 31, 2008	February 14, 2009	March 13, 2009	27
March 31, 2009	May 15, 2009	June 16, 2009	32
June 30, 2009	August 14, 2009	Outstanding as of 2/18/10	188

As of our last day of fieldwork, DHS still had not submitted its fourth quarter report. We estimate that approximately \$61 million of its fiscal 2009 allocation is due to DHS for the fourth quarter. During a period when the city was experiencing cash shortages, timely reporting of Act 148 fourth quarter activity would have improved the city’s cash flows.

We were informed that the cause of the delay in billing for the 4<sup>th</sup> quarter is due to the inability to reconcile DHS’s billing system with the new Title IV-E billing system implemented by the state during fiscal 2009, and the Family and Child Tracking System (FACTS) implemented midway through the 4<sup>th</sup> quarter of fiscal 2009 by DHS.

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

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

**City’s Response**

In FY09, the Commonwealth implemented a new IV-E billing system and reimbursement policy. As a result, Act 148 invoices, which may only be submitted after Title IV-E billing is completed, were significantly delayed for all quarters.

Over the last several months, DHS has made significant progress in the area of IV-E billing compliance. Through increased staffing and coordination with the Commonwealth, DHS has been able to bill for IV-E and, subsequently, Act 148 for all four quarters of FY09, including

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submission of its final FY09 Act 148 invoice in early May, 2010. DHS expects to be up to date on IV-E and Act 148 invoicing by the close of fiscal year 2010.

Historically, DHS has not submitted its 4<sup>th</sup> quarter Act 148 invoice within 45 days of quarter close as required. With several hundred vendors and programs, it is unrealistic for DHS to submit 4<sup>th</sup> quarter invoices within the official submission window. DHS agrees with your recommendation and intends to seek an extension from the Commonwealth for submission of its 4<sup>th</sup> quarter Act 148 invoices.

**09-08. REPORTING AND ALLOWABLE COSTS/COST PRINCIPLES**

**CHILDREN AND YOUTH PROGRAMS**

- Child Welfare Services - State Grants – CFDA #93.645**
- Chafee Foster Care Independent Living – CFDA #93.674**
- Temporary Assistance to Needy Families – CFDA #93.558**
- Foster Care Title IV-E – CFDA #93.658**
- Adoption Assistance – CFDA #93.659**
- Act 148 – Pennsylvania Department of Public Welfare**

Condition

The Department of Human Services (DHS) did not have adequate internal control procedures in place to ensure accurate, complete, and timely<sup>2</sup> preparation of the Act 148 Invoice filed with Pennsylvania Department of Public Welfare (DPW) for the Children and Youth Programs. Our review of DHS’s procedures noted that one individual was responsible for preparing the Act 148 Invoice and assembling the related supporting documentation. There was no independent review of the accuracy or completeness of the invoice or documentation. In addition, procedures were not in place to capture information from the newly implemented Title IV-E billing system so that an audit trail is created at the point in time when the Act 148 Invoice is prepared.

Our tests of the 2009 Act 148 Invoice noted instances of unsupported, duplicated, unreconciled, and inaccurate costs that are more fully explained in the “Effects” section of this comment.

The Children and Youth programs are funded through DPW.

Criteria

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

Cause

DHS had recently lost key accounting and reporting positions, including a budget officer and data analyst that were not filled. In prior years, DHS personnel responsible for reporting functions included a fiscal officer who reviewed completed invoices, and a budget officer who supervised the preparation of invoices by other support personnel. Staff losses have resulted in the merging of the responsibilities for invoice preparation, review and related decision making to one individual.

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<sup>2</sup> See related financial audit finding 09-07.

**09-08. REPORTING AND ALLOWABLE COSTS/COST PRINCIPLES**

**CHILDREN AND YOUTH PROGRAMS**

- Child Welfare Services - State Grants – CFDA #93.645**
- Chafee Foster Care Independent Living – CFDA #93.674**
- Temporary Assistance to Needy Families – CFDA #93.558**
- Foster Care Title IV-E – CFDA #93.658**
- Adoption Assistance – CFDA #93.659**
- Act 148 – Pennsylvania Department of Public Welfare**

Effect

The accuracy and completeness of the Act 148 Invoice was not assured. Our tests noted the following undetected errors or omissions that represent unallowable reported costs totaling \$1,279,086 as follows:

- \$783,853 in indirect salaries and operating expenditures. DHS had previously allocated the expenditure based on the number of children served each year, but could not provide similar support for fiscal 2009. Also, some of the expenditures were erroneously applied to inaccurate reimbursement cost centers.
- \$302,403 in DHS expenditures that were not reflected in the city’s central accounting system.
- \$166,661 in duplicate costs reported to DHS by other city agencies.
- \$26,169 in excess fringe benefit expenditures for the courts that resulted from applying an estimated rather than the actual rate.
- A required reconciliation of differences between reported wage and benefit amounts on the Act 148 Invoice’s Expenditure Report (which included non-reimbursable expenditures), and the Cover Sheet for the Roster of Personnel – Form PW 1171.1 (which included only reimbursable expenditures) was not provided. There were no questioned costs because DHS properly identified the related non-reimbursable amounts in a separate column on the Act 148 Invoice’s Expenditure Report.
- We could not reconcile Foster Care Program reported costs to the state’s newly implemented Title IV-E billing system because DHS failed to capture the data at the point in time when the Act 148 Invoice was prepared. Questioned costs, if any, could not be determined.

**09-08. REPORTING AND ALLOWABLE COSTS/COST PRINCIPLES**

**CHILDREN AND YOUTH PROGRAMS**

- Child Welfare Services - State Grants – CFDA #93.645**
- Chafee Foster Care Independent Living – CFDA #93.674**
- Temporary Assistance to Needy Families – CFDA #93.558**
- Foster Care Title IV-E – CFDA #93.658**
- Adoption Assistance – CFDA #93.659**
- Act 148 – Pennsylvania Department of Public Welfare**

Because DHS is reimbursed a percentage of the expenditures it reports to DPW, we determined that unallowable costs included in the Act 148 Invoice resulted in an excess reimbursement request of \$522,772. This amount represented questioned costs distributed to the following programs:

Funding Source	Questioned Costs
CFDA #93.645	\$2,535
CFDA #93.658	67,525
CFDA #93.659	20,694
DPW – Act 148	432,018
<b>Total</b>	<b>\$522,772</b>

Recommendation

We recommend that DHS management establish procedures and allocate the personnel resources necessary to institute comprehensive, independent review procedures of the completed Act 148 Invoice to ensure that expenditure amounts reported are accurate and properly supported. In addition, DHS should capture data from the state Title IV – E billing system at the time the ACT 148 Invoice is prepared to provide an adequate audit trail of reported Foster Care Program costs.

Grantee’s Response

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

**CITY OF PHILADELPHIA**

*Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2009*

**09-08. REPORTING AND ALLOWABLE COSTS/COST PRINCIPLES**

**CHILDREN AND YOUTH PROGRAMS**

**Child Welfare Services - State Grants – CFDA #93.645**

**Chafee Foster Care Independent Living – CFDA #93.674**

**Temporary Assistance to Needy Families – CFDA #93.558**

**Foster Care Title IV-E – CFDA #93.658**

**Adoption Assistance – CFDA #93.659**

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

In FY09, the State DPW implemented a new IV-E billing system and process. Invoices submitted through this process can be tracked through both internal documentation and through the State's electronic invoicing system.

DHS will submit a revised FY 2009 Act 148 invoice by November 30, 2010. DHS will also submit supplemental invoices for Title IV-E Placement Maintenance, Adoption Assistance and Medicaid to adjust reimbursement from these programs.

Contact Person

Marcia Dixon, Fiscal Officer, Department of Human Services

**09-09. ELIGIBILITY**

**CHILDREN AND YOUTH PROGRAM**

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

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

<u>Condition</u>	The Department of Human Services (DHS) did not have adequate internal control procedures in place to ensure that only non-placement services of the TANF program provided to eligible children were billed to Pennsylvania Department of Public Welfare (DPW). Our review of the department’s internal controls related to eligibility determination found that its automated tracking and billing system (FACTS) inaccurately identified as eligible, most <sup>3</sup> new service recipients who had previously received non-placement services, instead of properly identifying them for eligibility redetermination. TANF is a component of the Children and Youth programs funded through the DPW.
<u>Criteria</u>	DPW Single Audit Supplement requires counties to ensure that there is a need for TANF services provided by determining if service recipients meet certain eligibility requirements. In addition, DHS procedures state that when clients are referred for TANF services, their information input to FACTS should automatically generate a “Means Test Worksheet” that staff should use to determine client eligibility for non-placement services.
<u>Cause</u>	We were informed that the condition is due to a deficiency in FACTS that results in the system using previously terminated eligibility authorizations to bill DPW for most new non-placement services provided to repeat service recipients. DHS personnel could not provide an explanation as to why this known deficiency in FACTS has not been addressed.
<u>Effect</u>	There is an increased risk that non-placement TANF services could be provided to ineligible recipients and improperly billed to DPW for reimbursement. Our tests of non-placement TANF services billed to DPW for fiscal 2009 found no eligibility documentation for three service recipients who had previously received such services. DHS staff re-determined the eligibility of the three clients after we brought this finding to their attention and determined that two were eligible for the services they received. The \$458 in amounts billed for non-placement TANF services provided to the ineligible client is considered a questioned cost.

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<sup>3</sup> FACTS did not identify for eligibility determination repeat clients whose prior service eligibility was terminated with any of 36 numeric codes, except “01” (returned to parents), or “02” (placed with relative).

**09-09. ELIGIBILITY**

**CHILDREN AND YOUTH PROGRAM**

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

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

Recommendation DHS management should implement appropriate corrective action to ensure that its automated FACTS system properly identifies for eligibility redetermination, repeat clients who previously received non-placement TANF services. In the interim, a manual procedure should be implemented to ensure that eligibility re-determinations are performed for all prior service recipients.

Grantee's Response DHS agrees with this finding.

DHS Systems staff is working with TANF eligibility staff to reprogram FACTS to meet determination and re-determination requirements.

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

**CITY OF PHILADELPHIA**

*Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2009*

**09-10. ALLOWABLE COSTS/COST PRINCIPLES**

**CHILDREN AND YOUTH PROGRAMS**

**Child Welfare Services – State Grants – CFDA #93.645**

**Foster Care Title IV-E – CFDA #93.658**

**Adoption Assistance – CFDA #93.659**

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

Condition The Department of Human Services (DHS) improperly reported \$2,839,280 of unspent (encumbered) funds as expenditures in its 2009 County Children and Youth Social Service Programs’ Fiscal Summary. The programs are funded through the Pennsylvania Department of Public Welfare (DPW).

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

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

Effect The fiscal 2009 County Children and Youth Social Service Programs’ Fiscal Summary included ineligible expenditures of \$2,839,280. Because DHS is reimbursed a percentage of the expenditures it reports to DPW, we determined that ineligible costs had resulted in excess reimbursement requests of \$2,212,070 distributed to individual program grants as follows:

Funding Source	Encumbrances
CFDA #93.645	\$12,210
CFDA #93.658	325,160
CFDA #93.659	99,647
DPW – Act 148	1,775,053
Total	\$2,212,070

**09-10. ALLOWABLE COSTS/COST PRINCIPLES  
CHILDREN AND YOUTH PROGRAMS**

**Child Welfare Services – State Grants – CFDA #93.645**

**Foster Care Title IV-E – CFDA #93.658**

**Adoption Assistance – CFDA #93.659**

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

**Recommendation**

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

**Grantee's Response**

DHS agrees with this finding.

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

DHS will submit a revised FY 2009 Act 148 invoice by November 30, 2010. DHS will also submit supplemental invoices for Title IV-E Placement Maintenance, Adoption Assistance and Medicaid to adjust reimbursement from these programs

**Contact Person**

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

**09-11. REPORTING**

**HELP AMERICA VOTE ACT (HAVA)**

**Title I, Section 102 – CFDA # 90.401**

**Title II, Section 251 - CFDA # 39.011**

<u>Condition</u>	The City Commissioner’s Office did not timely submit to the Department of State (DOS) of the Commonwealth of Pennsylvania, 11 of 12 required quarterly reports, or provide the DOS with prior written notification of the causes of the late reports, for HAVA grant programs it administered during fiscal 2009. The late reports were submitted to the DOS between 13 to 195 days after their due dates. HAVA programs are funded through the DOS by the General Services Administration and the Elections Assistance Commission of the Federal Government.
<u>Criteria</u>	The fiscal requirement section of HAVA grant agreements requires quarterly reports to be filed for each grant award program and specifies the due dates of the reports as on or before the 30 <sup>th</sup> day of the month following the quarter being reported. The agreements also allow grant recipients to notify the DOS in advance and in writing of circumstances preventing their compliance with reporting time requirements.
<u>Cause</u>	City Commissioner’s Office personnel stated that they initially were not aware of certain reporting requirements. They also indicated that delays encountered in obtaining information from the city’s central accounting office contributed to the late filing of quarterly reports.
<u>Effect</u>	Future funding may be at risk as an August 2008 advisory issued by the DOS indicates that failure to submit quarterly reports on time will result in the suspension of any pending payments.
<u>Recommendation</u>	Management of the City Commissioner’s Office should become thoroughly familiar with the reporting requirements of the HAVA grant and meet with appropriate individuals of the city’s central accounting office to discuss and work out a plan for obtaining needed information more timely.
<u>Grantee's Response</u>	<p>The City Commissioners designated HAVA Plan Administrator was aware of all filing requirements for the original grants, having served on the Commonwealth’s HAVA State Plan Advisory Board for the past 7 years. Most reports were filed timely or a reasonable period after the filing deadlines with telephone or email notification being provided to the Department of State HAVA personnel.</p> <p>In one instance, regarding the late filings for PA-Interest Grant Award Sections 102 (late 195 day), the City Commissioners personnel stated they were unaware that reports were due. The Original Grant Awards included funding streams for Section 102 in the amount of \$5,366,121.82</p>

**09-11. REPORTING**  
**HELP AMERICA VOTE ACT (HAVA)**  
**Title I, Section 102 – CFDA # 90.401**  
**Title II, Section 251 - CFDA # 39.011**

of which 90% was requested and received and a follow-up Termination Report requesting the 10% retainage was filed in January 2008. The Commonwealth announced additional grants from interest the Commonwealth had earned of HAVA funds in state account. The Agreement for these new grants, PA-Interest-1 Grants Award, included funding streams for Sections 101, 102 and 251. The Agreement was executed in early 2008.

Since these were new grants the City Commissioners personnel were unaware what forms these funds would be reported on or that any Section 102 reports were due since the Commission was not requesting funds and had no activity on the new grant. As soon as the Commission personnel were notified about these overdue filings by the Commonwealth, the necessary revised reporting forms were obtained, and all outstanding reports were filed in November 2009.

Other instances of more reasonable late filings were due to filing deadlines occurring shortly before an election when the City Commissioners personnel were occupied performing critical mandated election functions, or personnel were waiting for expenditures to be fully processed through the City's system and expenditure documentation available from the Commission's budget office.

The Pennsylvania Department of State routinely sends email notification to all counties which have not filed reports within a certain period after the filing deadline. City Commissioners personnel respond to the responsible state personnel to advise them of the status of any overdue report. The Department of State personnel are also aware of the other mandated responsibilities of county election personnel when filing deadlines are near peak election workload periods and the Department has been very understanding. At no time has the City Commissioners been notified that funds requested on previous reports were being withheld due to late filings of reports.

**CITY OF PHILADELPHIA**

*Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2009*

**09-11. REPORTING**

**HELP AMERICA VOTE ACT (HAVA)**

**Title I, Section 102 – CFDA # 90.401**

**Title II, Section 251 - CFDA # 39.011**

**Contact Person**

Robert Lee, Voter Registration Administrator, City Commissioner's Office, Philadelphia County (215) 686-1516.

**09-12. CASH MANAGEMENT  
HELP AMERICA VOTE ACT (HAVA)  
Title I, Section 102 – CFDA # 90.401  
Title II, Section 251 - CFDA # 39.011**

<u>Condition</u>	The City Commissioner’s Office did not follow procedures that minimized the time elapsing between its receipt and disbursement of federal grant fund advances. We found that it took the county between 21 to 29 months to disburse two federal HAVA grant awards it received through the Department of State (DOS) of the Commonwealth of Pennsylvania. HAVA programs are funded through the DOS by the General Services Administration and Elections Assistance Commission of the Federal Government.
<u>Criteria</u>	OMB Circular A-102 Common Rule requires non-federal entities receiving federal grant funds in advance to follow procedures that minimize the time elapsing between the receipt of the funds and disbursement.
<u>Cause</u>	City Commissioner’s Office personnel stated that funds were requested in advance of immediate need due to the lengthy period required for the Commonwealth to process requests for funds (up to 18 months) and the city to approve related appropriations.
<u>Effect</u>	Noncompliance with HAVA grants cash management requirements could delay, at the least, or jeopardize future grant payments to the city.
<u>Recommendation</u>	Management of the City Commissioner’s Office should consult with the Office of the Director of Finance personnel to develop procedures to minimize the time between the receipt and disbursement of HAVA funds.
<u>Grantee's Response</u>	The City Commissioners personnel stated that 90% of the Section 102 grants funds, (\$4,829,509.64), distributed to Philadelphia in November 2006, and the majority, (\$4,700,000.00) of the \$8,955,410.51 in Section 251 funds, distributed to Philadelphia on June 29, 2007 were designated as re-imburements to the City of Philadelphia for expenses in procuring a new electronic voting system in 2001 to replace it’s mechanical lever machines. The City Commissioners applied for these funds as soon as its system was upgraded for compliance with the Help America Vote Act in an effort to move these quickly to the City of Philadelphia. Unfortunately, the City delayed acceptance of the funds because City administrations had not determined if the funds would be reimbursed to the General Funds or Capital Fund. This non-action by the City continued and the funds remained on deposit in a City grants account credited to the Philadelphia County Election Fund as mandated by the Commonwealth.

**09-12. CASH MANAGEMENT**  
**HELP AMERICA VOTE ACT (HAVA)**  
**Title I, Section 102 – CFDA # 90.401**  
**Title II, Section 251 - CFDA # 39.011**

The impasse continued as the City failed to include the Section 102 and Section 251 voting system reimbursement grant funds in its FY 2009 budget and appropriations preventing the City Commissioners from distributing or transferring the funds to the City as a reimbursement.

When the City Commissioners personnel explained the delay and informed the Department of State that they could not disperse any funds to the City without an appropriation by City Council approved by the Mayor, the State personnel said they would approve the City Commissioners request for the retainage despite the cash balance of \$4,829,509.64. The City Commissioners filed a Section 102 Termination Report in January 2008 requesting that the Commonwealth distribute the remaining Section 102 funds, (\$536,612.18), a 10% retainage withheld by the Commonwealth in accordance with the Pennsylvania State Plan. The Section 102 retainage funds were distributed to Philadelphia and placed in the grants account credited to the Philadelphia County Election Funds on September 28, 2008 increasing the total amount of grant funds on deposit awaiting the City's action to \$10,066,121.82.

In early 2009, the City finally requested that the funds be reimbursed or transferred to City control and City Council passed a Mid-year Transfer in mid March 2009 appropriating the grant funds. The City Commissioners signed a HAVA Distribution Approval on March 20, 2009 transferring the \$10,066,121.82 in grant funds from the Philadelphia Election Fund Account to the City of Philadelphia.

The delay by the City in accepting or appropriating the \$4,829,509.64 in Section 102 Funds delayed the City Commissioners ability to request the Section 102 retainage. The State's policy and the Quarterly Reporting forms provide that any requested funds be subtracted from the cash balance on deposit in county's election fund account allocated to the index code for Section 102. When the City Commissioners personnel explained the delay and informed the Department of State that they could not disperse any funds to the City without an appropriation by City Council approved by the Mayor the State personnel said they would approve the City Commissioners request for the retainage despite the cash balance of \$4,829,509.64.

The delay by the City in accepting or appropriating the \$4,700,000.00 in Section 251 voting system reimbursement funds effectually prevented the City Commissioners personnel from requesting additional available Section 251 grant funds as any such requested funds would be subtracted from the cash balance on deposit in county's election fund account

**09-12. CASH MANAGEMENT**  
**HELP AMERICA VOTE ACT (HAVA)**  
**Title I, Section 102 – CFDA # 90.401**  
**Title II, Section 251 - CFDA # 39.011**

allocated to the index code for Section 251. This inability to request and obtain additional allocated Section 251 HAVA funds from the Department of State would have jeopardized the City Commissioners ability to pay qualifying expenses for equipment, services and supplies to carry out the mandates of the Help America Vote Act.

Fortunately when the City Commissioners personnel requested the \$4,700,000.00 Section 251 voting system reimbursement funds the request was included its January 2007 Quarterly Report totaling \$10,110,559.71. The Commonwealth, after subtracting the small cash balance on hand and its 10% retainage forwarded \$8,955,410.51 on June 29, 2007.

This large request included grant funds to reimburse the City Commissioners FY2007 budget or the City of Philadelphia for qualifying HAVA expenditures in the months before the November 2006 Federal General Election. These additionally Section 251 grant funds also provided working capital for FY2008 to continue carrying out the HAVA mandates.

**Contact Person**

Robert Lee, Voter Registration Administrator, City Commissioner's Office, Philadelphia County (215) 686-1516.

**09-13. REPORTING**

**MENTAL HEALTH AND MENTAL RETARDATION PROGRAM**

**Medical Assistance Program – CFDA #93.778**

**Pennsylvania Department of Public Welfare**

<u>Condition</u>	The Office of Behavioral Health and Mental Retardation Services (OBH/MRS) initially included Targeted Services Management (TSM) services for ineligible in-house Mental Retardation Services (MRS) clients in their Cost Settlement Report (CSR). The clients associated with amounts billed on the TSM Cost Settlement Report were receiving Medical Assistance funding for long term care and therefore did not meet the criteria for TSM eligibility. When we brought this matter to the attention of OBH/MRS officials, they resubmitted a revised CSR in which they removed the clients who were ineligible for TSM services and reclassified them for Case Management service reimbursement, for which they were eligible. Funding for the program is received through the Pennsylvania Department of Public Welfare (DPW).
<u>Criteria</u>	The DPW Single Audit Compliance Supplement Section 5b indicates that individuals are not eligible for TSM service while they are receiving Medical Assistance funding for long term care services except when they require TSM as part of their discharge from the long term care facility into the community.
<u>Cause</u>	OBH/MRS personnel did not have an adequate understanding of the eligibility criteria in order to determine whether the services were billable. In addition, formal written procedures did not exist for placing individuals into the TSM program.
<u>Effect</u>	Because OBH/MRS submitted a revised CSR, there are no questioned costs. However, failure to adequately understand eligibility criteria or have formal written procedures for placing individuals into the TSM program increases the risk that subsequent CSR could also include ineligible costs.
<u>Recommendation</u>	We recommend that OBH/MRS management provide additional training on eligibility requirements and develop written procedures for placing individuals into the TSM program.

**09-13. REPORTING**  
**MENTAL HEALTH AND MENTAL RETARDATION PROGRAM**  
**Medical Assistance Program – CFDA #93.778**  
**Pennsylvania Department of Public Welfare**

Grantee's Response

Our office of Mental Retardation Services (MRS) is in the process of establishing written procedures that ensure services being provided through Supports Coordination Unit are charged to the appropriate funding source. MRS will provide additional training for all SC staff to clarify the eligibility criteria related to how individuals are funded and to emphasize the importance of accurate record keeping to eliminate this issue going forward.

Contact Person:

Louis Sannutti, Fiscal Administrator, Office of Behavioral Health and Mental Retardation Services  
(215) 685-5416

**09-14. DAVIS BACON ACT**

**Highway Planning and Construction – CFDA #20.205**

Condition

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

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

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

Criteria

The Davis-Bacon Act requires contractors to submit weekly payroll reports beginning with the first week that the contractor works on a federally funded contract in excess of \$2,000 and for every week afterward until the contractor has completed work on the applicable project. Each submitted payroll is to be certified by a duly appointed representative of the contractor, certifying that the information is true and correct.

In some cases "no work" payrolls do not need to be submitted. However, for the contractors tested, as detailed above "no work" payrolls were submitted.

In the City of Philadelphia, contractor certified weekly payrolls are submitted to the LSU, which stamps each payroll with a date received stamp and notes instances where prevailing wage and fringe benefit rates are not being paid.

**09-14. DAVIS BACON ACT**

**Highway Planning and Construction – CFDA #20.205**

<u>Cause</u>	The cause of the condition is unknown.
<u>Effect</u>	By not obtaining contractors' certified payrolls on a weekly basis and time stamping them to indicate when they were received, or obtaining the payrolls without the required certification by duly appointed contractors' representatives, the LSU could not be assured that contractors, subject to the requirements of the Davis-Bacon Act, were meeting those requirements.
<u>Recommendation</u>	The LSU, acting on behalf of the Streets Department, should strengthen its monitoring controls of contractors compliance with the Davis-Bacon Act requirements by ensuring that the contractors timely submit all required certified payrolls for projects exceeding \$2,000 in federal funds, and that they are properly time stamped by LSU personnel.
<u>Grantee's Response</u>	<p>Because of the budget crises in the City of Philadelphia, the LSU had a reduction in workforce. Wage compliance responsibilities for the Streets Department were assigned to a new wage compliance officer. During an inter office audit it was discovered that a contractor that we historically have never had any compliance issues was missing certified payrolls. We immediately requested the missing documentation which was found to be in compliance.</p> <p>LSU will be doing their inter office audits on a more timely basis.</p>
<u>Contact Person</u>	Perretti DiVirgilio, Director Labor Standards Unit (215) 686-2132.

**09-15. SUBRECIPIENT MONITORING**

**HIV Emergency Relief – CFDA #93.914**

**HIV Care Formula Grants – CFDA #93.917**

**HIV Prevention Activities – CFDA #93.940**

<u>Condition</u>	The city’s Department of Public Health (DPH) reported \$34.7 million in expenditures of federal awards for three HIV programs (CFDA #s 93.914, 93.917 and 93.940) it administered during fiscal 2009. Of that amount, \$29.8 million (or 85%) were expenditures by subrecipients. Our review of DPH’s procedures for monitoring its subrecipients found that they did not include a reconciliation between the amount of federal expenditures reflected in subrecipient audit reports and the amounts reflected in the city’s financial records, and consequently its Schedule of Expenditures of Federal Awards (SEFA). Funding for the HIV Emergency Relief program and the HIV Prevention Activities Programs is provided by the U.S. Department of Health and Human Services. Funding for the HIV Care Formula Grants program is received through the Pennsylvania Department of Health.
<u>Criteria</u>	OMB Circular A-133, Section 400(d), subsections (3) and (6) require federal award pass-through entities to monitor its subrecipients to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and to consider whether subrecipient audits necessitate adjustment of the pass-through entity’s own records.
<u>Cause</u>	DPH’s written procedures, in the form of a checklist that documents staff reviews of subrecipient audit reports, did not require a reconciliation of expenditures reflected in the reports to the financial records of the city.
<u>Effect</u>	By not reconciling between federal expenditures reflected in subrecipient audit reports and the city’s financial records, DPH lacked the means to determine whether subrecipients accounted for all federal awards they received. Consequently, DPH may not have adequate assurance that all federal awards passed through to subrecipient agencies were used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements. In addition, there is an increased risk that program expenditures reported on the city’s SEFA could be inaccurate.
<u>Recommendation</u>	DPH management should ensure its procedures for reviewing subrecipient audit reports include a step requiring reconciliation between the amounts reflected in the subrecipient’s Schedule of Awards and the amount reflected in the city’s financial records, in a timely manner. If the reconciliation reflects a difference, the DPH personnel should be required to provide a written notification of such differences to the subrecipient and request an explanation of how these differences occurred.

**09-15. SUBRECIPIENT MONITORING**

**HIV Emergency Relief – CFDA #93.914**

**HIV Care Formula Grants – CFDA #93.917**

**HIV Prevention Activities – CFDA #93.940**

**Grantee's Response**

The Department of Public Health will begin reconciling the amount of federal expenditures reflected in its subrecipient audit reports to the amounts reflected in the city's financial records. This reconciliation will be added as a standard part of the audit desk reviews conducted by the consolidated Health and Opportunity (H&O) Audit Unit. The subrecipient expenditures will be documented by CFDA number, and updated as necessary, by the Health Department's financial staff at the Department's Divisional level, coordinated by the Health Department's central financial staff. DPH point people will be the DPH Fiscal Officer and Budget Officer. Revenue confirmation letters will be returned to subrecipient auditors based on this information, with a copy sent to the H&O Audit Unit. Any issues discovered as a result of the reconciliation conducted by the Audit Unit will be shared with the Department and its Division(s) that have contracted with the subrecipient. The Audit Unit will inform the provider of the discrepancy and work with the subrecipient and Departmental/Divisional financial staff to resolve the issue.

**Contact Person**

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

**09-16. SUBRECIPIENT MONITORING  
HOMELESS ASSISTANCE PROGRAM  
Social Services Block Grant – CFDA # 93.667  
Pennsylvania Department of Public Welfare**

<u>Condition</u>	The Office of Supportive Housing (OSH) reported fiscal 2009 expenditures of \$10.7 million for the Homeless Assistance Program (HAP) administered mostly through subrecipients. OSH did not perform required program monitoring procedures related to its subrecipients on a timely basis. Our testing noted that for nine of the 10 subrecipient agencies we sampled, the most recent monitoring reports were issued between 14 and 20 months after the previous reports. HAP is funded through the Pennsylvania Department of Public Welfare (DPW).
<u>Criteria</u>	The DPW Single Audit Supplement requires counties to perform compliance monitoring reviews of each contracted service provider once every 12 months, and to maintain the corresponding written report for at least two years. The supplement further states that the receipt of an audit report cannot be used in lieu of program monitoring.
<u>Cause</u>	We were informed that subrecipient monitoring procedures were not performed timely due to OSH employee transitions that occurred as a result of recent retirements.
<u>Effect</u>	Failing to monitor subrecipients timely provided OSH with inadequate assurance that subrecipients expended funds in compliance with program requirements.
<u>Recommendation</u>	OSH management should ensure that HAP subrecipients are monitored at least once every 12 months in accordance with program requirements.
<u>Grantee's Response</u>	Effective immediately, the OSH Monitoring Unit will assume responsibility for the monitoring of all grant funded programs to ensure that subrecipients meet all requirements set forth by grantor agencies. OSH expects to be up to date on all monitoring visits by the end of FY 2011.
<u>Contact Person</u>	Rodney Cherry, Fiscal Officer, OSH (215) 686-7180

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

**CITY OF PHILADELPHIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FISCAL YEAR ENDED JUNE 30, 2009**

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City of Philadelphia  
 Summary Schedule of Prior Audit Findings  
 Fiscal Year Ended June 30, 2009

Reference Number	Status	Questioned Costs
<b>Pa Department of Health</b>		
<b>HIV Care Formula Grants</b>		
2008 - 12	Unresolved	\$0
<p><b>Condition :</b> The AIDS Activities Coordinating Office (AACO) of the City of Philadelphia's Health Department did not submit the required Fixed Asset Inventory Report or the Annual SHIP Work Plan, to the Division of HIV and AIDS (DHA) of the Pennsylvania Department of Health.</p> <p><b>2009 Update :</b> The Fixed Asset Report for FY 2009 has been submitted to AACO's assigned State Project Officer Ms. Laura Pak, the hard copies of these documents are available here on file at AACO. Going forward AACO has reviewed the grant agreement reporting requirements and ensures that all required reports are submitted timely.</p> <p><b>Contact :</b> Dwight Martin (215) 685-5637</p>		
<b>Total Pa Department of Health Questioned Costs:</b>		<b>\$0</b>

**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2009**

Reference Number	Status	Questioned Costs
<b>PA Department of Public Welfare</b>		
<b>Children and Youth Program</b>		
<b>2008 - 08</b>	<b>Unresolved</b>	<b>\$2,080,514</b>
<b>Condition :</b> The Department of Human Services (DHS) used the fair market value instead of the lower actual amount in their calculation of rental cost for office space in a city owned building that houses the operation of its Children and Youth Program. As a result, it overstated by \$2.6 million the cost for space use in the program's 2008 Fiscal Summary filed with the state.		
<b>2009 Update :</b> DHS plans to submit a revised Fiscal Year 2008 final Act 148 invoice to remove these expenditures by October 15, 2010. At that time, DHS will also submit supplemental invoices for Title IV-E Placement Maintenance, Adoption Assistance and Medicaid to adjust the reimbursement from these programs.		
<b>Contact :</b> Marcia Dixon (215) 683-6029		
<hr/>		
<b>2008 - 09</b>	<b>Unresolved</b>	<b>\$1,106,795</b>
<b>Condition :</b> The Department of Human Services (DHS) included \$2.2 million of inadequately documented County Court costs, including \$10,000 of unallowable costs for rental space in a county court house, in its 2008 Fiscal Summary for the County Children and Youth Social Service Programs.		
<b>2009 Update :</b> DHS plans to submit a revised Fiscal Year 2008 final Act 148 invoice to remove these expenditures by October 15, 2010.		
<b>Contact :</b> Marcia Dixon (215) 683-6029		
<hr/>		
<b>2008 - 10</b>	<b>Unresolved</b>	<b>\$186,366</b>
<b>Condition :</b> The Department of Human Services (DHS) did not perform a required reconciliation, and included \$236,647 of unallowable employee benefits costs in its 2008 Fiscal Summary for the County, Children and Youth Social Service Programs.		
<b>2009 Update :</b> DHS plans to submit a revised Fiscal Year 2008 final Act 148 invoice to remove these expenditures by October 15, 2010. At that time, DHS will also submit supplemental invoices for Title IV-E Placement Maintenance, Adoption Assistance and Medicaid to adjust the reimbursement from these programs.		
<b>Contact :</b> Marcia Dixon (215) 683-6029		
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**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2009**

Reference Number	Status	Questioned Costs
<b>2007 - 07</b>	<b>Resolved</b>	<b>\$0</b>
<p><b>Condition :</b> The Department of Human Services (DHS) used the methodology that it had employed in past years to calculate rental costs and incorrectly billed the state for the total square footage of a building that houses the operations of the DHS and other city agencies (379,846 square feet of space at a cost of \$8.7 million). Only the rent for floor space utilized by the DHS (175,304 square feet of space at a cost of \$4.1 million) should have been billed. As a result, the DHS overstated rental costs by \$4.6 million in its fiscal 2007 County Children and Youth Social Service Programs Fiscal Summary.</p>		
<p><b>2009 Update :</b> Per PaDPW's August 26, 2010 letter, the city submitted a revised invoice. The finding is resolved and questioned costs of \$3,662,108 waived.</p>		
<p><b>Contact :</b> Mark Maher (215) 683-6060</p> <hr/>		
<b>2007 - 08</b>	<b>Resolved</b>	<b>\$0</b>
<p><b>Condition :</b> The Department of Human Services (DHS) improperly reported \$855,193 of unspent (encumbered) funds as expenditures in its fiscal 2007 County Children and Youth Social Service Programs Fiscal Summary. DHS also included \$17,954 of unspent (encumbered) funds in its Independent Living Invoice.</p>		
<p><b>2009 Update :</b> Per PaDPW's August 26, 2010 letter, the city submitted a revised invoice. The finding is resolved and questioned costs of \$695,590 waived.</p>		
<p><b>Contact :</b> Mark Maher (215) 683-6060</p> <hr/>		
<b>2007 - 10</b>	<b>Resolved</b>	<b>\$0</b>
<p><b>Condition :</b> The Department of Human Services (DHS) prepared its final fiscal 2007 Act 148 County Children and Youth Social Service Programs Fiscal Summary (CY348) omitting \$218,560 of program income as an off-set to the Human Services Development Fund (HSDF) expenditures included in this report. These expenditures were already reported for reimbursement at 100 percent through the HSDF grant. At the time of audit, the DHS had not adjusted its Fiscal Summary report to the state for the double billing of HSDF funds.</p>		
<p><b>2009 Update :</b> Per PaDPW's August 26, 2010 letter, the city submitted a revised invoice. The finding is resolved and questioned costs of \$174,848 waived.</p>		
<p><b>Contact :</b> Mark Maher (215) 683-6060</p> <hr/>		

**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2009**

Reference Number	Status	Questioned Costs
<b>2006 - 07</b>	<b>Resolved</b>	<b>\$0</b>
<p><b>Condition :</b> DHS included unspent (encumbered) funds as expenditures in its fiscal year 2006 County Children and Youth Social Service Programs Fiscal Summary.</p> <p><b>2009 Update :</b> Per PaDPW's August 26, 2010 letter, the city submitted a revised invoice. The finding is resolved and questioned costs of \$529,602 waived.</p> <p><b>Contact :</b> Mark Maher (215) 683-6060</p>		
<b>2005 - 10</b>	<b>Unresolved</b>	<b>\$107,163</b>
<p><b>Condition :</b> During fiscal 2005, the Department of Human Services (DHS) transferred computer equipment costing \$792,714 purchased with Children &amp; 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.</p> <p><b>2009 Update :</b> Per November 7, 2007 letter from PaDPW the questioned costs would be considered at settlement. Per April 8, 2009 email from PaDPW, settlement was still pending.</p> <p><b>Contact :</b> Mark Maher (215) 683-6060</p>		
<b>2005 - 11</b>	<b>Unresolved</b>	<b>\$1,146,525</b>
<p><b>Condition :</b> 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.</p> <p><b>2009 Update :</b> Per November 7, 2007 letter from PaDPW the questioned costs would be considered at settlement. Per April 8, 2009 email from PaDPW, settlement was still pending.</p> <p><b>Contact :</b> Mark Maher (215) 683-6060</p>		
<b>Subrecipient Monitoring</b>		

**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2009**

Reference Number	Status	Questioned Costs
<b>2008 - 13</b>	<b>Unresolved</b>	<b>\$678,827</b>

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

**2009 Update :** The protocol to address receipt of delinquent audit reports was signed by the Deputy Mayor for Health and Opportunity (H & O), in January 2010. The deputy mayor oversees the departments of: Public Health; Behavioral Health; Human Services and the Office of Supportive Housing. Within 30 days of signature, all contracted providers with H & O will be notified of the policy, in writing. Beginning on March 31, 2010 non-complying providers will face sanctions, in accordance with the policy. As of July 16, 2010 audit reports totaling \$59,058,779 were received in fiscal 2009 relating to this finding, reducing the questioned costs to \$678,827. Germantown Settlement is the only unreceived 2008 audit.

**Contact :** Joseph Oswald (215) 686-5625

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<b>Total PA Department of Public Welfare Questioned Costs:</b>	<b>\$5,306,190</b>
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**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2009**

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

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

**2009 Update :** As of June 15, 2010 questioned costs were reduced from \$84,903 to zero to reflect one audit report received during FY 2009 in connection with finding 2007-12. The city is currently awaiting a management decision letter, from USDOE, to remove this finding.

**Contact :** Joseph Oswald (215) 686-5625

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<b>Total U.S. Department of Education Questioned Costs:</b>	<b>\$0</b>
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**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2009**

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

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

**2009 Update :** The protocol to address receipt of delinquent audit reports was signed by the Deputy Mayor for Health and Opportunity (H & O), in January 2010. The deputy mayor oversees the departments of: Public Health; Behavioral Health; Human Services and the Office of Supportive Housing. Within 30 days of signature, all contracted providers with H & O will be notified of the policy, in writing. Beginning on March 31, 2010 non-complying providers will face sanctions, in accordance with the policy. As of July 16, 2010 audit reports totaling \$2,358,463 were received in fiscal 2009 relating to this finding, reducing the questioned costs to \$351,912. Germantown Settlement is the only unreceived audit for 2008.

**Contact :** Joseph Oswald (215) 686-5625

**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2009**

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

**2009 Update :** As of July 19, 2010 questioned costs were reduced from \$3,035,004 to zero to reflect audit reports received during FY 2009 in connection with finding 2007-12. The city is currently awaiting a management decision letter, from USHHS, to remove this finding.

**Contact :** Joseph Oswald (215) 686-5625

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<b>Total U.S. Department of Health &amp; Human Services Questioned Costs:</b>	<b>\$351,912</b>
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**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2009**

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

**Shelter Plus Care**

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

**2009 Update :** Although the Controller's Office review found not one unit that was out of compliance with HUD's annual inspection requirements, OSH acknowledged that its Housing Assistance Unit was in the process of developing a database that would provide more systemic tracking and comprehensive reporting with regard to inspection of housing units in the Shelter Plus Care Program. At present (December, 2009), the inspection database has been populated with current unit addresses and staff are in the process of entering inspection status and historical information. OSH has implemented a process by which programs with project-based (fixed) units will be inspected according to an annual schedule, beginning in January 2010. However, the majority of the inventory is tenant-based, meaning that a program participant can relocate if they so choose; and that new participants find their own housing unit, each of which is required to have both an initial and annual inspection. OSH will continue the policy of requiring the contracted Shelter Plus Care providers to submit an inspection request for initial and annual inspections. In addition, as an added check and balance, OSH has revised the invoices to require contractors to include the date of the most recent passed inspection, and will review this information with Shelter Plus Care providers in a January, 2010 meeting.

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

**Subrecipient Monitoring**

**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2009**

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

**2009 Update :** The protocol to address receipt of delinquent audit reports was signed by the Deputy Mayor for Health and Opportunity (H & O), in January 2010. The deputy mayor oversees the departments of: Public Health; Behavioral Health; Human Services and the Office of Supportive Housing. Within 30 days of signature, all contracted providers with H & O will be notified of the policy, in writing. Beginning on March 31, 2010 non-complying providers will face sanctions, in accordance with the policy. As of July 16, 2010 audit reports totaling \$1,069,621 were received in fiscal 2009 relating to this finding, reducing the questioned costs to zero. The city is awaiting a management decision letter, from the grantor agency, to remove this finding.

**Contact :** Joseph Oswald (215) 686-5625

**City of Philadelphia  
Summary Schedule of Prior Audit Findings  
Fiscal Year Ended June 30, 2009**

Reference Number	Status	Questioned Costs
<b>2007 - 12</b>	<b>Unresolved</b>	<b>\$0</b>
<p><b><u>Condition :</u></b> Certain city departments (See Schedule I) did not make a conscientious effort to obtain required audit reports from their subrecipients, or perform “during-the-award” subrecipient monitoring to ensure that federal and Pennsylvania Department of Public Welfare (DPW) funds awarded to subrecipients were spent in compliance with laws, regulations, and the provisions of contracts and grant agreements. According to the Office of the Director of Finance Grant Accounting and Administration Unit’s (GAAU’s) subrecipient database, as of July 3, 2008, there were 98 subrecipients with outstanding current year audit reports representing \$83.6 million. We selected from the database, nine subrecipients receiving federal and DPW funding (\$56.1 million) during fiscal 2007. After nothing more than an e-mail or a phone call to the subrecipient, we received seven (\$46.7 million) outstanding audit reports for fiscal 2007. Additionally, we determined that three subrecipients were included in the database despite having submitted their (\$1.6 million) audit reports to the city. Our limited amount of work reduced the amount applicable to outstanding audit reports to \$35.3 million (\$83.6 million - \$48.3 million). Additionally, major program testing for fiscal 2007 required us to determine if city departments were performing “during-the-award” subrecipient monitoring. We examined program performance evaluation records for 52 subrecipients and noted that the city’s Department of Human Services (DHS) did not perform “during-the-award” monitoring for four subrecipients that it awarded \$58.9 million in federal and DPW funds. However, DHS did obtain and review audit reports for these four subrecipient agencies.</p> <p><b>2009 Update :</b> The city is currently awaiting a management decision letter, from USHUD, to remove this finding.</p> <p><b>Contact :</b> Joseph Oswald (215) 686-5625</p>		
<b>Total U.S. Department of Housing &amp; Urban Development Questioned Costs:</b>		<b>\$0</b>

# **SUPPLEMENTARY FINANCIAL INFORMATION SECTION**

**Pennsylvania Department of Public Welfare**

**Pennsylvania Department of Community and  
Economic Development**



# CITY OF PHILADELPHIA

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

ALAN BUTKOVITZ  
City Controller  
  
GERALD V. MICCIULLA  
Deputy City Controller

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

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

To the Commonwealth of Pennsylvania,  
Department of Public Welfare

We have performed the procedures enumerated below, which were agreed to by the 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, 2009. 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, 2009, and for the Title IV-D Child Support Program – Supplementals for the years indicated, to the corresponding amounts in the books and records of the City of Philadelphia used to prepare the financial statements audited by us. We also 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 (2007)	A-1(a)	Summary of Expenditures
Title IV-D Child Support Program – Supplemental (2008)	A-1(a)	Summary of Expenditures
Title IV-D Child Support Program – Supplemental (2009)	A-1(a)	Summary of Expenditures
Mental Health/Mental Retardation	IV(a)MH	Revenues, Expenditures and Carryover Funds – MH
	IV(b)MH	Income and Expenditures – MH
	IV(c)MR	Revenues, Expenditures and Carryover Funds – MR
	IV(d)MR	Income and Expenditures – MR
Targeted Services Management	IV(e)	Cost Settlement Report
Early Intervention Services	V-(a) EI	Revenues, Expenditures and Carryover Funds
	V-(b) EI	Income and Expenditures
Combined Homeless Assistance Program	XIX(a)	Final Expenditure Report
Pennfree Bridge Housing Program	-	Final Expenditure Report

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

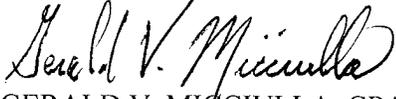
The procedures detailed in the two preceding paragraphs, (a) and (b) above, disclosed no adjustments or findings which have not been reflected in the above noted schedules or exhibits.

CITY OF PHILADELPHIA  
OFFICE OF THE CONTROLLER

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 29, 2010

  
GERALD V. MICCIULLA, CPA  
Deputy City Controller

CITY OF PHILADELPHIA  
SUMMARY OF EXPENDITURES  
TITLE IV-D CHILD SUPPORT PROGRAM  
FYE JUNE 30, 2009

COMPARISON OF CHILD SUPPORT PROGRAM INDEX NO. 840457,840399,840456 SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES

County: Philadelphia						Year Ended:						Fiscal Year 2009					
Single Audit Expenditures						Reported Expenditures						Single Audit Over/Under Reported					
Quarter Ending: 09/30/08	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid		
1. Salary/Overhead	7,287,049.00	455,479.00	(537,364.00)	6,294,206.00	4,154,176.00	7,287,049.00	455,479.00	(537,364.00)	6,294,206.00	4,154,176.00	0.00	0.00	0.00	0.00	0.00		
2. Fee/Costs	57.00			57.00	38.00	57.00			57.00	38.00	0.00	0.00	0.00	0.00	0.00		
3. Interest & Program Income	40,773.00	479.00		40,294.00	26,594.00	40,773.00	479.00		40,294.00	26,594.00	0.00	0.00	0.00	0.00	0.00		
4. Blood Testing Fee	7,562.00			7,562.00	4,991.00	7,562.00			7,562.00	4,991.00	0.00	0.00	0.00	0.00	0.00		
5. Blood Testing Costs	43,892.00			43,892.00	28,969.00	43,892.00			43,892.00	28,969.00	0.00	0.00	0.00	0.00	0.00		
6. ADP	1,358.00	17.00	0.00	1,341.00	885.00	1,358.00	17.00	0.00	1,341.00	885.00	0.00	0.00	0.00	0.00	0.00		
<b>Net Total (1-2-3-4+5+6)</b>	<b>7,283,907.00</b>	<b>455,017.00</b>	<b>(537,364.00)</b>	<b>6,291,526.00</b>	<b>4,152,407.00</b>	<b>7,283,907.00</b>	<b>455,017.00</b>	<b>(537,364.00)</b>	<b>6,291,526.00</b>	<b>4,152,407.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
Quarter Ending: 12/31/08	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid		
1. Salary/Overhead	8,610,642.00	555,493.00	0.00	8,055,149.00	5,316,398.00	8,610,642.00	555,493.00	0.00	8,055,149.00	5,316,398.00	0.00	0.00	0.00	0.00	0.00		
2. Fee/Costs	55.00			55.00	36.00	55.00			55.00	36.00	0.00	0.00	0.00	0.00	0.00		
3. Interest & Program Income	31,196.00	422.00		30,774.00	20,311.00	31,196.00	422.00		30,774.00	20,311.00	0.00	0.00	0.00	0.00	0.00		
4. Blood Testing Fee	10,680.00			10,680.00	7,049.00	10,680.00			10,680.00	7,049.00	0.00	0.00	0.00	0.00	0.00		
5. Blood Testing Costs	27,240.00			27,240.00	17,978.00	27,240.00			27,240.00	17,978.00	0.00	0.00	0.00	0.00	0.00		
6. ADP	5,682.00	82.00	0.00	5,600.00	3,696.00	5,682.00	82.00	0.00	5,600.00	3,696.00	0.00	0.00	0.00	0.00	0.00		
<b>Net Total (1-2-3-4+5+6)</b>	<b>8,601,633.00</b>	<b>555,153.00</b>	<b>0.00</b>	<b>8,046,480.00</b>	<b>5,310,676.00</b>	<b>8,601,633.00</b>	<b>555,153.00</b>	<b>0.00</b>	<b>8,046,480.00</b>	<b>5,310,676.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
Quarter Ending: 03/31/09	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid		
1. Salary/Overhead	7,520,264.00	539,770.00	0.00	6,980,494.00	4,607,126.00	7,520,264.00	539,770.00	0.00	6,980,494.00	4,607,126.00	0.00	0.00	0.00	0.00	0.00		
2. Fee/Costs	49.00			49.00	32.00	49.00			49.00	32.00	0.00	0.00	0.00	0.00	0.00		
3. Interest & Program Income	28,354.00	406.00		27,948.00	18,446.00	28,354.00	406.00		27,948.00	18,446.00	0.00	0.00	0.00	0.00	0.00		
4. Blood Testing Fee	6,241.00			6,241.00	4,119.00	6,241.00			6,241.00	4,119.00	0.00	0.00	0.00	0.00	0.00		
5. Blood Testing Costs	40,590.00			40,590.00	26,789.00	40,590.00			40,590.00	26,789.00	0.00	0.00	0.00	0.00	0.00		
6. ADP	11,590.00	163.00	0.00	11,427.00	7,542.00	11,590.00	163.00	0.00	11,427.00	7,542.00	0.00	0.00	0.00	0.00	0.00		
<b>Net Total (1-2-3-4+5+6)</b>	<b>7,537,800.00</b>	<b>539,527.00</b>	<b>0.00</b>	<b>6,998,273.00</b>	<b>4,618,860.00</b>	<b>7,537,800.00</b>	<b>539,527.00</b>	<b>0.00</b>	<b>6,998,273.00</b>	<b>4,618,860.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
Quarter Ending: 06/30/09	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid	Total	Unallowable	Incentive Paid Costs	Net	Amt Paid		
1. Salary/Overhead	8,862,735.00	536,206.00	0.00	8,326,529.00	5,495,509.00	8,862,735.00	536,206.00	0.00	8,326,529.00	5,495,509.00	0.00	0.00	0.00	0.00	0.00		
2. Fee/Costs	51.00			51.00	34.00	51.00			51.00	34.00	0.00	0.00	0.00	0.00	0.00		
3. Interest & Program Income	26,934.00	398.00		26,536.00	17,514.00	26,934.00	398.00		26,536.00	17,514.00	0.00	0.00	0.00	0.00	0.00		
4. Blood Testing Fee	0.00			0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00		
5. Blood Testing Costs	28,530.00			28,530.00	18,830.00	28,530.00			28,530.00	18,830.00	0.00	0.00	0.00	0.00	0.00		
6. ADP	10,269.00	150.00	0.00	10,119.00	6,679.00	10,269.00	150.00	0.00	10,119.00	6,679.00	0.00	0.00	0.00	0.00	0.00		
<b>Net Total (1-2-3-4+5+6)</b>	<b>8,874,549.00</b>	<b>535,958.00</b>	<b>0.00</b>	<b>8,338,591.00</b>	<b>5,503,470.00</b>	<b>8,874,549.00</b>	<b>535,958.00</b>	<b>0.00</b>	<b>8,338,591.00</b>	<b>5,503,470.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

CITY OF PHILADELPHIA  
 SUMMARY OF EXPENDITURES  
 TITLE IV-D CHILD SUPPORT PROGRAM  
 FYE JUNE 30, 2009

COMPARISON OF CHILD SUPPORT PROGRAM INDEX NO. 840457 SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia				Year Ended: Fiscal Year 2007											
Single Audit Expenditures				Reported Expenditures						Single Audit Over/Under Reported					
Quarter Ending: 09/30/06	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			
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>Quarter Ending: 12/31/06</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>			
1. Salary/Overhead	0.00	(4,189.00)	4,189.00	2,765.00	0.00	(4,189.00)	4,189.00	2,765.00	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			
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>(4,189.00)</b>	<b>4,189.00</b>	<b>2,765.00</b>	<b>0.00</b>	<b>(4,189.00)</b>	<b>4,189.00</b>	<b>2,765.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>Quarter Ending: 03/31/07</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>			
1. Salary/Overhead	298.00	(3,684.00)	3,982.00	2,628.00	298.00	(3,684.00)	3,982.00	2,628.00	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			
<b>Net Total (1-2-3-4+5+6)</b>	<b>298.00</b>	<b>(3,684.00)</b>	<b>3,982.00</b>	<b>2,628.00</b>	<b>298.00</b>	<b>(3,684.00)</b>	<b>3,982.00</b>	<b>2,628.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>Quarter Ending: 06/30/07</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>			
1. Salary/Overhead	6,862.00	609.00	6,253.00	4,127.00	6,862.00	5,097.00	1,765.00	1,165.00	0.00	(4,488.00)	4,488.00	2,962.08			
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			
<b>Net Total (1-2-3-4+5+6)</b>	<b>6,862.00</b>	<b>609.00</b>	<b>6,253.00</b>	<b>4,127.00</b>	<b>6,862.00</b>	<b>5,097.00</b>	<b>1,765.00</b>	<b>1,165.00</b>	<b>0.00</b>	<b>(4,488.00)</b>	<b>4,488.00</b>	<b>2,962.08</b>			

CITY OF PHILADELPHIA  
 SUMMARY OF EXPENDITURES  
 TITLE IV-D CHILD SUPPORT PROGRAM  
 FYE JUNE 30, 2009

COMPARISON OF CHILD SUPPORT PROGRAM INDEX NO. 840457 SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia				Year Ended: Fiscal Year 2008									
Single Audit Expenditures				Reported Expenditures				Single Audit Over/Under Reported					
Quarter Ending: 09/30/07	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
1. Salary/Overhead	27.00	(2,954.00)	2,981.00	1,967.00	27.00	(2,954.00)	2,981.00	1,967.00	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	
<b>Net Total (1-2-3-4+5+6)</b>	<b>27.00</b>	<b>(2,954.00)</b>	<b>2,981.00</b>	<b>1,967.00</b>	<b>27.00</b>	<b>(2,954.00)</b>	<b>2,981.00</b>	<b>1,967.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Quarter Ending: 12/31/07</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	
1. Salary/Overhead	781.00	(4,491.00)	5,272.00	3,480.00	781.00	(4,491.00)	5,272.00	3,480.00	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	(4,151.00)	(51.00)	(4,100.00)	(2,706.00)	(4,151.00)	(51.00)	(4,100.00)	(2,706.00)	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	
<b>Net Total (1-2-3-4+5+6)</b>	<b>4,932.00</b>	<b>(4,440.00)</b>	<b>9,372.00</b>	<b>6,186.00</b>	<b>4,932.00</b>	<b>(4,440.00)</b>	<b>9,372.00</b>	<b>6,186.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Quarter Ending: 03/31/08</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	
1. Salary/Overhead	0.00	(2,996.00)	2,996.00	1,977.00	0.00	(2,996.00)	2,996.00	1,977.00	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	
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>(2,996.00)</b>	<b>2,996.00</b>	<b>1,977.00</b>	<b>0.00</b>	<b>(2,996.00)</b>	<b>2,996.00</b>	<b>1,977.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Quarter Ending: 06/30/08</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	
1. Salary/Overhead	0.00	(27,430.00)	27,430.00	18,104.00	0.00	(27,430.00)	27,430.00	18,104.00	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	
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>(27,430.00)</b>	<b>27,430.00</b>	<b>18,104.00</b>	<b>0.00</b>	<b>(27,430.00)</b>	<b>27,430.00</b>	<b>18,104.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

CITY OF PHILADELPHIA  
 SUMMARY OF EXPENDITURES  
 TITLE IV-D CHILD SUPPORT PROGRAM  
 FYE JUNE 30, 2009

COMPARISON OF CHILD SUPPORT PROGRAM INDEX NO. 840457 SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia				Year Ended: Fiscal Year 2009									
Single Audit Expenditures				Reported Expenditures				Single Audit Over/Under Reported					
Quarter Ending: 09/30/08	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
1. Salary/Overhead	0.00	(1,849.00)	1,849.00	1,220.00	0.00	(1,849.00)	1,849.00	1,220.00	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	
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>(1,849.00)</b>	<b>1,849.00</b>	<b>1,220.00</b>	<b>0.00</b>	<b>(1,849.00)</b>	<b>1,849.00</b>	<b>1,220.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Quarter Ending: 12/31/08</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Quarter Ending: 03/31/09</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Quarter Ending: 06/30/09</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	<b>Total</b>	<b>Unallowable</b>	<b>Net</b>	<b>Amt Paid</b>	
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	
<b>Net Total (1-2-3-4+5+6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

**PHILADELPHIA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS**  
**MENTAL HEALTH SERVICES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2009**

SOURCE OF DPW FUNDS	APP	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjs. (6A)	CSR State Grant Fund Adjs. (6B)	CSC- Promise Adjs. (6C)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)						
<b>A. MH SERVICES</b>	10248	1,942,168	128,997,628	130,939,796	130,802,851	136,945	0	0	0	136,945
<b>B. OTHER STATE FUNDS</b>										
1. Specialized Residences	10258	0	1,296,622	1,296,622	1,296,622	0	0	0	0	0
2. BH Initiative	10262	0	4,526,054	4,526,054	4,526,054	0	0	0	0	0
3. BH IGT	10262	0	896,811	896,811	896,811	0	0	0	0	0
4. New Directions	10244	0	0	0	0	0	0	0	0	0
5. Personal Care Homes	10252	0	0	0	0	0	0	0	0	0
6. County Assistance Office	10264	0	0	0	0	0	0	0	0	0
7. Facility and Service Enhancement	10942	238,113	161,887	400,000	100,000	300,000	0	0	0	300,000
8. Total Other State		238,113	6,881,374	7,119,487	6,819,487	300,000	0	0	0	300,000
<b>C. SSBG</b>	70135	0	5,532,135	5,532,135	5,532,135	0	0	0	0	0
<b>D. CMHSBG</b>	70167	209,825	2,263,965	2,473,790	2,473,790	0	0	0	0	0
<b>E. OTHER FEDERAL FUNDS</b>										
1. Max. Part. Project	70121	0	0	0	0	0	0	0	0	0
2. PATH Homeless	70154	0	375,171	375,171	375,171	0	0	0	0	0
3. Capitalization of POMS	70522	0	0	0	0	0	0	0	0	0
4. MH Systems Transformation	70561	0	0	0	0	0	0	0	0	0
5. Federal SSBG - Hurricane Katrina	70684	0	0	0	0	0	0	0	0	0
6. Terrorism Related Disaster Relief	80168	0	0	0	0	0	0	0	0	0
7. Bioterrorism Hosp Prep/Pub Hth Prep Resp	80343	0	0	0	0	0	0	0	0	0
8. Medical Assistance/TTI	70127	0	0	0	0	0	0	0	0	0
9. Client Level Reporting Project	70127	0	0	0	0	0	0	0	0	0
10. Youth Suicide Prevention	70651	0	0	0	0	0	0	0	0	0
11. Reserved	00001	0	0	0	0	0	0	0	0	0
12. Total Other Federal		0	375,171	375,171	375,171	0	0	0	0	0
<b>F. TOTAL</b>		2,390,106	144,050,273	146,440,379	146,003,434	436,945	0	0	0	436,945

PHILADELPHIA COUNTY  
 REPORT OF INCOME AND EXPENDITURES  
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2009

MENTAL HEALTH PROGRAM	Adult Dvpt Training	Admin Management	Admin Office	Community Employ Services
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	0	11,834,111	10,396,941	0
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	844,593	0
B. County Funded Ineligible	0	0	1,037,671	0
C. Other Eligible	0	2,000,000	0	0
D. Other Ineligible	0	30,514	0	0
E. Total Costs Over Allocation	0	2,030,514	1,882,264	0
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	14,592	0	0
C. Medical Assistance	0	2,425	0	0
D. Medical Assistance - Admin Claims	0	0	18,846	0
E. Room and Board	0	0	0	0
F. Earned Interest	0	1,891	0	0
G. Other	0	413,403	0	0
H. Total Revenue :	0	432,311	18,846	0
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	2,564,069	7,646,248	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	2,080,633	0	0
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	4,441,687	0	0
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	284,897	849,583	0
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	0	9,371,286	8,495,831	0
<b>VIII. TOTAL CARRYOVER</b>				

**PHILADELPHIA COUNTY  
REPORT OF INCOME AND EXPENDITURES  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2009**

<b>MENTAL HEALTH PROGRAM</b>	<b>Crisis Intervention</b>	<b>Community Services</b>	<b>Day Treatment</b>	<b>Emergency Services</b>
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	0	4,960,888	1,212,177	25,218,342
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	268,396
C. Other Eligible	0	0	0	18,159
D. Other Ineligible	0	842	12,544	2,021
E. Total Costs Over Allocation	0	842	12,544	288,576
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	82,531	10,723
B. Private Insurance	0	0	0	997,506
C. Medical Assistance	0	0	59,830	37,776
D. Medical Assistance - Admin Claims	0	0	0	0
E. Room and Board	0	0	0	0
F. Earned Interest	0	146	0	351
G. Other	0	399,270	0	10,045,078
H. Total Revenue :	0	399,416	142,361	11,091,434
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	2,781,068	0	11,935,359
B. Base Allocation 100 %	0	0	726,189	0
C. DPW Categorical Funding 90% Subtotal	0	0	0	0
D. DPW Categorical Funding 100% Subtotal	0	1,361,393	331,083	56,243
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	0
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	0	109,162	0	520,579
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	309,007	0	1,326,151
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	0	4,560,630	1,057,272	13,838,332
<b>VIII. TOTAL CARRYOVER</b>				

**PHILADELPHIA COUNTY  
REPORT OF INCOME AND EXPENDITURES  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2009**

MENTAL HEALTH PROGRAM	Fam Based Services	Fam Sup Services	Housing Support Services	Int Case Management
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	309,919	172,285	32,669	5,388,148
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	5,839
E. Total Costs Over Allocation	0	0	0	5,839
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
C. Medical Assistance	736	0	0	116,547
D. Medical Assistance - Admin Claims	0	0	0	0
E. Room and Board	0	0	0	0
F. Earned Interest	0	0	0	0
G. Other	5	0	0	36,759
I. Total Revenue :	741	0	0	153,306
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	155,056	29,402	0
B. Base Allocation 100 %	309,178	0	0	3,863,900
C. DPW Categorical Funding 90% Subtotal	0	0	0	0
D. DPW Categorical Funding 100% Subtotal	0	0	0	1,365,103
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	0
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	0	0	0	0
	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	17,229	3,267	0
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	309,178	172,285	32,669	5,229,003
<b>VIII. TOTAL CARRYOVER</b>				

PHILADELPHIA COUNTY  
 REPORT OF INCOME AND EXPENDITURES  
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2009

MENTAL HEALTH PROGRAM	Psychiatric Inpt Hosp	Outpatient	Psychiatric Rehab	Comm Res Services
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	715,702	20,240,526	51,675	98,945,310
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	0	2,904,512	0	5,000,000
D. Other Ineligible	0	76,393	0	17,443
E. Total Costs Over Allocation	0	2,980,905	0	5,017,443
<b>IV. REVENUES</b>				
A. Program Service Fees	0	423,512	0	0
B. Private Insurance	0	1,336,451	0	386
C. Medical Assistance	0	109,588	0	0
D. Medical Assistance - Admin Claims	0	0	0	0
E. Room and Board	0	0	0	6,916,468
F. Earned Interest	0	194,383	0	13,084
G. Other	0	2,148,547	0	4,959,689
I. Total Revenue :	0	4,212,481	0	11,889,627
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	6,986,450	0	13,103,629
B. Base Allocation 100 %	715,702	0	51,675	0
C. DPW Categorical Funding 90% Subtotal	0	0	0	2,953,496
D. DPW Categorical Funding 100% Subtotal	0	4,211,697	0	64,196,989
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	0
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	0	1,072,721	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	776,272	0	1,784,126
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	715,702	13,047,140	51,675	82,038,240
<b>VIII. TOTAL CARRYOVER</b>				

**PHILADELPHIA COUNTY  
REPORT OF INCOME AND EXPENDITURES  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2009**

<b>MENTAL HEALTH PROGRAM</b>	<b>Resource Coordination</b>	<b>Soc Rehab Services</b>	<b>Vocational Rehab</b>	<b>Totals</b>
<b>I. TOTAL ALLOCATION</b>				146,440,379
<b>II. TOTAL EXPENDITURES</b>	833,653	9,804,427	5,027,752	195,144,525
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	844,593
B. County Funded Ineligible	0	0	0	1,306,067
C. Other Eligible	0	0	0	9,922,671
D. Other Ineligible	2,760	1,011	0	149,367
E. Total Costs Over Allocation	2,760	1,011	0	12,222,698
<b>IV. REVENUES</b>				
A. Program Service Fees	0	498	0	517,264
B. Private Insurance	0	7,024	593	2,356,552
C. Medical Assistance	32,566	28,687	0	388,155
D. Medical Assistance - Admin Claims	0	0	0	18,846
E. Room and Board	0	0	0	6,916,468
F. Earned Interest	0	176	0	210,031
G. Other	0	685,807	1,539,332	20,227,890
I. Total Revenue :	32,566	722,192	1,539,925	30,635,206
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	5,804,041	2,589,844	53,595,166
B. Base Allocation 100 %	795,186	0	0	6,461,830
C. DPW Categorical Funding 90% Subtotal	0	0	0	2,953,496
D. DPW Categorical Funding 100% Subtotal	0	1,352,346	31,530	74,987,017
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	1,002,421	88,027	5,532,135
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	3,141	277,522	490,665	2,473,790
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	644,894	287,761	6,283,187
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	798,327	9,081,224	3,487,827	152,286,621
<b>VIII. TOTAL CARRYOVER</b>				436,945

**PHILADELPHIA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS**  
**MENTAL RETARDATION SERVICES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2009**

SOURCE OF DPW FUNDS	APP	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation	Balance of Funds	Grant Fund Adjs.	CSR St. Grant Fd Adjs.	CSR- Promise Adjs.	Total Fund Balance
		Carryover Funds	Allotment	Total Allocation						
<b>A. MR SERVICES</b>										
1. Community (NR/Res)	10255	0	27,715,439	27,715,439	27,715,439	0	172,918	(97,813)	115,788	75,105
2. SSBG	70177	0	1,119,613	1,119,613	1,119,613	0	0	0	0	0
3. Reserved	00001	0	0	0	0	0	0	0	0	0
4. Subtotal MR Services :		0	28,835,052	28,835,052	28,835,052	0	172,918	(97,813)	115,788	75,105
<b>B. WAIVER</b>										
1. Consolidated Waiver Services	10255/70175	3,426,811	246,136,850	249,563,661	248,357,028	1,206,633	31,489	0	0	1,238,122
2. Waiver Administration	10255/70175	0	15,183,774	15,183,774	15,183,774	0	0	0	0	0
3. P/FDS Waiver Services	10255/70175	4,238,218	17,933,696	22,171,914	17,037,295	5,134,619	0	0	0	5,134,619
4. Reserved	00002	0	0	0	0	0	0	0	0	0
5. Subtotal Waiver :		7,665,029	279,254,320	286,919,349	280,578,097	6,341,252	31,489	0	0	6,372,741
<b>C. OTHER</b>										
1. Elwyn Institute	10236	0	0	0	0	0	0	0	0	0
2. Pennhurst Dispersal	10241	0	0	0	0	0	0	0	0	0
3. Pennhurst Dispersal (Cons Waiver)	10241/70175	0	0	0	0	0	0	0	0	0
4. Money Follows the Person	10263	0	0	0	0	0	0	0	0	0
5. Visions for Equality	10942	0	150,000	150,000	150,000	0	0	0	0	0
6. Reserved	00003	0	0	0	0	0	0	0	0	0
7. Subtotal Other :		0	150,000	150,000	150,000	0	0	0	0	0
<b>D. TOTAL</b>		7,665,029	308,239,372	315,904,401	309,563,149	6,341,252	204,407	(97,813)	115,788	6,447,846

**PHILADELPHIA COUNTY  
REPORT OF INCOME AND EXPENDITURES  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2009**

<b>MENTAL RETARDATION PROGRAM</b>	<b>Admin Office</b>	<b>Community Habilitation</b>	<b>Community Residential</b>	<b>FD/FS</b>
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	21,358,968	11,638,023	238,715,318	1,409,392
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	1,799,041	0	0	0
B. County Funded Ineligible	1,763,513	0	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	3,562,554	0	0	0
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	0	36,612	0
C. Medical Assistance - Gen	0	0	0	0
D. Medical Assistance - Admin Claims	680,693	0	0	0
E. Room and Board	0	0	9,115,094	0
F. Earned Interest	311,574	10,413	22,581	0
G. Other	11,650	677,178	215,652	644
H. Total Revenue :	1,003,917	687,591	9,389,939	644
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	700,227	107,352	0	1,267,873
B. Base Allocation 100 %	0	0	19,595,245	0
C. DPW Categorical 90% Subtotal	0	24,763	0	0
D. DPW Categorical 100% Subtotal	16,014,467	10,803,638	208,798,039	0
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	932,095	0
SSBG 100% Child	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	77,803	14,679	0	140,875
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	16,792,497	10,950,432	229,325,379	1,408,748
<b>VIII. TOTAL CARRYOVER</b>				

**PHILADELPHIA COUNTY  
REPORT OF INCOME AND EXPENDITURES  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2009**

<b>MENTAL RETARDATION PROGRAM</b>	<b>Employment Services</b>	<b>Home &amp; Community</b>	<b>Pre-Voc</b>	<b>Respite</b>
<b>I. TOTAL ALLOCATION</b>				
<b>II. TOTAL EXPENDITURES</b>	7,735,483	20,503,820	13,454,286	2,232,995
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	0	0	0
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	3,045	0	0
C. Medical Assistance - Gen	0	0	0	0
D. Medical Assistance - Admin Claims	0	0	0	0
E. Room and Board	0	0	0	0
F. Earned Interest	4,442	3,466	16,970	0
G. Other	180,475	4,835	855,306	0
H. Total Revenue :	184,917	11,346	872,276	0
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	1,703,077	352,741	262,328	442,045
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical 90% Subtotal	0	439,114	0	0
D. DPW Categorical 100% Subtotal	5,463,229	19,612,635	12,277,210	1,741,834
E. SSBG 90% Adult	175,526	0	11,992	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	0
SSBG 100% Child	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	208,734	87,984	30,480	49,116
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	7,550,566	20,492,474	12,582,010	2,232,995
<b>VIII. TOTAL CARRYOVER</b>				

EXHIBIT IV-(d) MR

PHILADELPHIA COUNTY  
 REPORT OF INCOME AND EXPENDITURES  
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2009

MENTAL RETARDATION PROGRAM	Special Support	Supports Coordination	Transportation	Total
<b>I. TOTAL ALLOCATION</b>				315,904,401
<b>II. TOTAL EXPENDITURES</b>	5,775,953	16,454,301	1,392,569	340,671,108
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	0	0	0	1,799,041
B. County Funded Ineligible	0	0	0	1,763,513
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	0	0	3,562,554
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance Fees	0	0	0	39,657
C. Medical Assistance - Gen	0	14,587,280	0	14,587,280
D. Medical Assistance - Admin Claims	0	0	0	680,693
E. Room and Board	0	0	0	9,115,094
F. Earned Interest	0	11,541	0	380,987
G. Other	0	0	0	1,945,740
H. Total Revenue :	0	14,598,821	0	26,749,451
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	618,210	6,611	5,460,464
B. Base Allocation 100 %	0	0	0	19,595,245
C. DPW Categorical 90% Subtotal	0	1,051,722	0	1,515,599
D. DPW Categorical 100% Subtotal	5,775,953	0	1,385,223	281,872,228
E. SSBG 90% Adult	0	0	0	187,518
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	932,095
SSBG 100% Child	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	0	185,548	735	795,954
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	5,775,953	1,855,480	1,392,569	310,359,103
<b>VIII. TOTAL CARRYOVER</b>				6,341,252

PHILADELPHIA COUNTY  
COMMUNITY BASED MEDICAID INITIATIVES  
COST SETTLEMENT REPORT (CSR)

EXHIBIT IV-(e)

DEPARTMENT OF PUBLIC WELFARE				FY: 2008 - 2009
Office of Developmental Programs				
Bureau of Financial Mangement and Budget				
Division of Provider Assistance and Rate Review				
<b>Targeted Service Management(TSM)/Supports Coordination (SC)/Case Management (CM)</b>				
<b>COST SETTLEMENT REPORT (CSR)</b>				
County/Joinder/Administrative Entity:	Philadelphia	MPI #:	100007695	
Provider Name:	Philadelphia MRS	Svcs Loc (SL):	0074	
<b>Total Expenditures:</b>	\$2,964,543	<b>Lower of Allocation or Reported costs:</b>		
<b>Total Allocation:</b>	\$3,185,699	\$2,964,543		
Waiver (Consolidated & P/FDS) (W7210)	\$3,000,567			
TSM (T1017)	\$0			
Base (Case Management)	\$185,132			
<b>1. Service Delivery Analysis</b>	<b>Actual paid units</b>	<b>Budgeted units</b>	<b>Approved Rate</b>	<b>Revised Approved Rate</b>
<b>MA Eligible Units</b>				
a. SC/Consolidated & P/FDS (W7210)	105,051	102,513	\$29.27	\$0.00
b. TSM/TSM (T1017)	0	0	\$29.27	\$0.00
Sub Total:	105,051	102,513		
<b>Non-MA Units (Non FFP)</b>				
c. Base/Case Management	6,325	6,325	\$29.27	\$0.00
Sub Total:	6,325	6,325		
<b>Combined Units:</b>	<b>111,376</b>	<b>108,838</b>		
<b>2. Expenditures</b>		<b>Expenditures</b>	<b>Allocation</b>	<b>Lower Alloc/Expend</b>
Total Program Expenditures		\$2,964,543	\$3,185,699.00	\$2,964,543.00
Waiver - Con & P/FDS (W7210)		\$2,796,188	\$3,000,567	\$2,796,188
TSM (T1017)		\$0	\$0	\$0
Base (CM)		\$168,355	\$185,132	\$168,355
<b>3. Revenues</b>		<b>Revenues</b>	<b>Lower Alloc/Expend</b>	<b>Underpayment/(Overpayment)</b>
a. PROMISe Revenue				
Waiver - Con & P/FDS (W7210)		\$3,074,843	\$2,796,188	(\$278,655)
TSM (T1017)		\$0	\$0	\$0
b. Revenues received for Non-MA units				
Base/Case Management		\$185,133	\$168,355	(\$16,778)
<b>Total Program Revenues:</b>		<b>\$3,259,976</b>		
<b>4. Lower of Allocation or Expenditures minus Revenues</b>		<b>MA Funding</b>	<b>NonMA Funding</b>	
		(\$278,655)	(\$16,778)	
		Underpayment/(Overpayment)		
<b>5. Reconciliation Recap</b>		<b>Amount</b>		
<b>Overpayment</b>				
a. PROMISe Repayment Request		(\$278,655)		
<b>Underpayment</b>				
b. PROMISe Gross Adjustment requested to initiate payment		\$0		
c. No PROMISe Gross Adjustment				
Base Case Management Adjustment		(\$16,778)	(County Funding)	
<b>Signature of Person Completing CSR</b>	<b>Title</b>	<b>Name of Provider</b>	<b>Date of Completion</b>	
<b>Signature Person Reviewing/Accepting CSR</b>	<b>Title</b>	<b>Name of County/Joinder</b>	<b>Date of Completion</b>	
<b>Signature of County MH/MR Administrator</b>			<b>Date Reviewed</b>	
<b>CSR Summary</b>				
A. Total Program Expenditures			\$2,964,543	
B. Reported PROMISe Revenue			\$3,074,843	
C. PROMISe Gross Adjustment requested			(\$278,655)	
D. Total adjusted MA revenue			\$2,796,188	

**PHILADELPHIA COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS**  
**EARLY INTERVENTION SERVICES**  
**FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2009**

SOURCES OF DPW FUNDING	APP	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation	Balance of Funds	Grant Fund Adjs.	Total Fund Balance
		Carryover Funds	Allotment	Total Allocation				
<b>C. EARLY INTERVENTION</b>								
1. State Early Intervention	10235	0	9,252,783	9,252,783	9,252,783	0	0	0
2. State Early Intervention - Training	10235	0	276,707	276,707	276,707	0	0	0
3. EI Administration	10235	0	2,029,785	2,029,785	2,029,785	0	0	0
4. Infants and Toddlers w/ Disabilities ( Part C	70170	0	1,760,760	1,760,760	1,760,760	0	0	0
5. IT&F Waiver Services	10235/70184	0	5,233,622	5,233,622	5,049,465	184,157	0	184,157
6. IT&F Waiver Administration	10235/70184	82,708	874,196	956,904	956,904	0	0	0
7. Reserved	00001	0	0	0	0	0	0	0
8. Total Early Intervention :		82,708	19,427,853	19,510,561	19,326,404	184,157	0	184,157

**PHILADELPHIA COUNTY  
REPORT OF INCOME AND EXPENDITURES  
EARLY INTERVENTION SERVICES  
COUNTY PROGRAM CODE (CAU): PHI  
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2009**

EARLY INTERVENTION SERVICES	Admin Office	Early Intervention	Supports Coordination	Total
<b>I. TOTAL ALLOCATION</b>				19,510,561
<b>II. TOTAL EXPENDITURES</b>	3,567,776	16,767,715	7,443,861	27,779,352
<b>III. COSTS OVER ALLOCATION</b>				
A. County Funded Eligible	87,006	0	0	87,006
B. County Funded Ineligible	65,459	0	0	65,459
C. Other Eligible	193,144	89,451	0	282,595
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	345,609	89,451	0	435,060
<b>IV. REVENUES</b>				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
D. Medical Assistance - MA EI	0	2,086,953	4,440,984	6,527,937
E. Medical Assistance - Admin Claims	0	0	0	0
G. Earned Interest	9,945	0	0	9,945
H. Other	0	0	0	0
I. Total Revenue :	9,945	2,086,953	4,440,984	6,537,882
<b>V. DPW REIMBURSEMENT</b>				
A. Base Allocation 90 %	0	0	0	0
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical 90% Subtotal	2,029,785	8,587,661	2,702,589	13,320,035
D. DPW Categorical 100% Subtotal	956,904	5,049,465	0	6,006,369
E. SSBG 90% Child	0	0	0	0
<b>VI. COUNTY MATCH</b>				
10 % County Match	225,533	954,185	300,288	1,480,006
<b>VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH</b>	3,212,222	14,591,311	3,002,877	20,806,410
<b>VIII. TOTAL CARRYOVER</b>				184,157

PHILADELPHIA COUNTY  
 FINAL EXPENDITURE REPORT  
 FISCAL YEAR 2008-2009  
 HOMELESS ASSISTANCE REPORT

EXHIBIT XIX (a)

I. SOURCES OF FUNDING		TOTAL AVAILABLE FUNDS
DPW Allocation	A	7,695,663
Client Contributions	B	103,160
Other	C	429,866
Interest Earned	D	15,252
<b>TOTAL HAP FUNDING</b>		<b>8,243,941</b>

II. Expenses	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Specilaized Programs	TOTAL
On Behalf of Clients	806,863		362,280			F 1,169,143
Personnel	2,742,364	2,571,099				G 5,313,463
Operating	771,474	374,486				H 1,145,960
Fixed Assets\Equipment	97,579					I 97,579
<b>SUBTOTAL</b>	<b>4,418,280</b>	<b>2,945,585</b>	<b>362,280</b>	<b>0</b>	<b>0</b>	<b>J 7,726,145</b>

COUNTY ADMINISTRATION (Max. 10% of Total HAP Funding)	K	517,796
<b>TOTAL HAP EXPENSES</b>	<b>L</b>	<b>8,243,941</b>
<b>TOTAL UNEXPENDED FUNDS</b>		<b>0</b>

**PENNFREE BRIDGE HOUSING  
2008-2009 HOMELESS ASSISTANCE PROGRAM  
FINAL EXPENDITURE REPORT**

**EXPENSES**

PERSONNEL	
Wages and Salaries	908,979
Benefits	203,800
Training/Conferences	45
<b>SUB TOTAL</b>	<b>1,112,824</b>

OPERATING	
Rent	208,284
Communications	18,723
Insurance	12,892
Legal Service/Audits	4,086
Supplies	22,112
Staff Travel	600
Overhead	30,076
Occupancy Costs	20,316
<b>SUB TOTAL</b>	<b>317,089</b>

FIXED ASSETS	
Equipment	5,085
Furnishings	478
Repairs	25,677
<b>SUB TOTAL</b>	<b>31,240</b>

CLIENTS	
Food	103,571
Rent	203,480
Security Deposits	0
Utilities	31,661
Purchased Service	455,279
Transportation	114,887
Other	100,446
<b>SUB TOTAL</b>	<b>1,009,324</b>

<b>TOTAL EXPENSES</b>	<b>2,470,477</b>
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**INCOME**

SOURCES OF FUNDING	
Allocations	1,251,800
Interest	1,087
Client Contributions	86,788
Other	1,130,802
<b>TOTAL FUNDING</b>	<b>2,470,477</b>

RECONCILIATION	
<b>TOTAL FUNDING</b>	<b>2,470,477</b>
<b>TOTAL EXPENSES</b>	<b>2,470,477</b>
<b>UNEXPENDED FUNDS</b>	<b>0</b>



# CITY OF PHILADELPHIA

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

ALAN BUTKOVITZ  
City Controller

GERALD V. MICCIULLA  
Deputy City Controller

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

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

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

We have performed the procedures enumerated below, which were agreed to by the City of Philadelphia, Pennsylvania and the Commonwealth of Pennsylvania, Department of Community and Economic Development (DCED) solely to assist you in evaluating the financial schedule required by DCED for the year ended June 30, 2009. Management of the City of Philadelphia is responsible for the preparation of this financial schedule. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have compared the amounts and classifications on the supplemental financial schedule titled Federal Cash Receipts Passed through DCED for the fiscal year ended June 30, 2009 to the corresponding amounts in the books and records of the City of Philadelphia used to prepare financial statements audited by us. We also compared the example schedule required by DCED to this schedule to determine that it is presented, at a minimum, at the level of detail and in the format required by DCED.

C I T Y O F P H I L A D E L P H I A  
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 adjustments or findings which have not been reflected on the corresponding schedule of Federal Cash Receipts Passed through the DCED.

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

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

October 29, 2009

  
GERALD V. MICCIULLA, CPA  
Deputy City Controller

**City of Philadelphia**  
**Schedule of Federal Cash Receipts Passed Through the Pennsylvania**  
**Department of Community and Economic Development**  
**July 1, 2008 to June 30, 2009**

<u>Grantor Agency/</u> Project Title	<u>City</u> <u>ID</u> <u>Number</u>	<u>CFDA</u> <u>Number</u>	<u>Contract</u> <u>Number</u>	<u>Federal</u> <u>Awards</u>	<u>Federal</u> <u>Receipts</u>
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>					
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
Shelter Project - DCED 07	240790	14.231	C000029341	92,692	87,303
Subtotal: Emergency Shelter Grants Program				92,692	87,303
<b>Total U.S. Department of Housing &amp; Urban Development:</b>				92,692	87,303
<b><u>U.S. Department of Health &amp; Human Services</u></b>					
<b>Passed-Through - PA Department of Community and Economic Development:</b>					
Supported Work Prog (Workwise)	080256	93.558	Client Funding & Alloc	928,062	914,617
Subtotal: Temporary Assistance for Needy Families				928,062	914,617
Community Services Block Grant	160348	93.569	C000036238 / MOU	240,034	240,034
Community Services Block Grant	080260	93.569	C000036238	125,123	123,369
Community Services Block Grant	160356	93.569	C000037215 / MOU	500,000	210,000
Community Services Block Grant	080268	93.569	C000037215	141,121	96,106
Community Services Block Grant -Lead	142739	93.569	C000036238	223,915	223,915
Community Services Block Grant -Lead	142827	93.569	C000037215	478,260	222,000
CSBG - Administration	080261	93.569	C000036238	707,489	712,923
CSBG - Administration	080269	93.569	C000037215	1,003,556	521,676
CSBG - Case Management	240811	93.569	C000036238 / MOU	250,000	250,000
CSBG - Case Management	240832	93.569	C000037215 / MOU	500,000	210,000
CSBG - CSP	080262	93.569	C000036238	919,275	912,259
CSBG - CSP	080270	93.569	C000037215	2,691,829	792,269
Subtotal: Community Services Block Grant				7,780,602	4,514,551
Empowerment Zone	080035	93.667	907151470	79,017,404	2,065,229
Subtotal: Social Service Block Grant				79,017,404	2,065,229
<b>Total U.S. Department of Health &amp; Human Services:</b>				87,726,068	7,494,397
<b>Total Federal Cash Receipts Passed Through PaDCED:</b>				87,818,760	7,581,700