



**City of Philadelphia,
Pennsylvania**

**Schedule of
Financial Assistance**

Fiscal Year Ended June 30, 2006

**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

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**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

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**CITY OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

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Front Cover Photo: (Courtesy of the Greater Philadelphia Tourism Marketing Corp. www.gophila.com)



INTRODUCTORY SECTION

Letter of Transmittal



CITY OF PHILADELPHIA

OFFICE OF THE DIRECTOR OF FINANCE
1401 John F. Kennedy Blvd.
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Philadelphia, Pennsylvania 19102-1693
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Vincent J. Jennetti
Secretary of Financial
Oversight and
Director of Finance

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

October 15, 2007

Dear Mayor Street:

The Schedule of Financial Assistance (SFA) of the City of Philadelphia for the fiscal year ended June 30, 2006, 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, 2006, presents the entire operations of the City. The CAFR was issued under separate cover on February 23, 2007. 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 23, 2007, 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, 2006. 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 July 26, 2006, the PaDPW reissued the Single Audit Supplement as an aid to local government entities and their independent auditors in the specific auditing and performance of the Single Audit. This supplement provides program specific auditing and reporting requirements which are applied in conjunction with the Single Audit Act's required standards and guidelines for programs funded through the PaDPW.

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

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

OTHER REPORTING ENTITIES

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

COGNIZANT AGENCY

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

INDEPENDENT AUDITOR

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

AUDITOR REPORTS

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

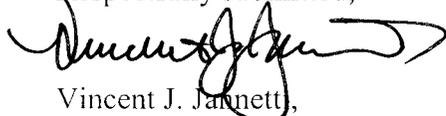
PLAN FOR CORRECTIVE ACTION

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

ACKNOWLEDGMENTS

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

Respectfully submitted,



Vincent J. Jannett,
Acting, Director of Finance

FINANCIAL SECTION

Schedule of Expenditures of Federal Awards

Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards



CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER
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ALAN BUTKOVITZ
City Controller

ALBERT F. SCAPEROTTO
Deputy City Controller

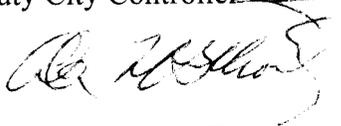
INDEPENDENT AUDITOR'S REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE AWARDS

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2006, and have issued our report thereon dated February 23, 2007. Our report was modified to include a reference to the reports of other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements. The accompanying Schedules of Expenditures of Federal and Pennsylvania Department of Public Welfare (DPW) Awards are presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and the *DPW Single Audit Supplement* and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

February 23, 2007


ALBERT F. SCAPEROTTO, CPA
Deputy City Controller


ALAN BUTKOVITZ
City Controller

Schedule of Expenditures of Federal Awards

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2005 to June 30, 2006

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
<u>U.S. Department of Agriculture</u>					
Cluster - Child Nutrition Cluster:					
School Lunch Breakfast And Milk	221013	10.555	Receipts	142,436	1,323
School Lunch Breakfast And Milk	221032	10.555	Receipts	106,874	5,180
School Lunch Breakfast and Milk	221050	10.555	Receipts	121,173	4,060
School Lunch Breakfast and Milk	221089	10.555	Receipts	143,876	129,935
After School Snack Program	160310	10.559	300-51-726-0	277,530	219,358
Summer Food Inspection	141572	10.559	PO 4500213831	46,358	46,358
Summer Food Program	160290	10.559	Budget	3,551,116	3,343,431
Summer Food Program	160307	10.559	Budget	422,885	422,885
Subtotal Child Nutrition Cluster:				4,812,248	4,172,530
Passed-Through - PA Department of Education:					
Child & Adult Care Food Pgm	240450	10.558	300-51-653-0	2,128,896	768,491
Subtotal PA Department of Education:				2,128,896	768,491
Passed-Through - PA Department of Conservation and Natural Resources:					
Urban & Comm Forestry - Open Space Plan	510087	10.675	IN05-01 / 04-DG-112442	30,000	19,715
Subtotal PA Department of Conservation and Natural Resources:				30,000	19,715
Total U.S. Department of Agriculture:				6,971,144	4,960,736
<u>U.S. Department of Commerce</u>					
Direct - U.S. Department of Commerce:					
Technology Opportunities Program	240497	11.552	42-60-104015	527,358	53,035
Subtotal U.S. Department of Commerce:				527,358	53,035
Passed-Through - PA Department of Environmental Protection:					
Coastal Nonpoint Pollution Prg	280078	11.419	ME 4100031811	19,500	12,797
Coastal Zone Management Implementation	280075	11.419	ME 4100025374	25,000	850
Coastal Zone Management Implementation	280077	11.419	ME 4100025376	19,500	19,500
Pleasant Hill Park	C16026	11.419	7C-K-460	50,000	50,000
Subtotal PA Department of Environmental Protection:				114,000	83,148
Passed-Through - Phila. Authority for Industrial Development:					
Washington Square Improvements	C17028	11.300	01-49-07368	482,094	47,089
Subtotal Phila. Authority for Industrial Development:				482,094	47,089

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2005 to June 30, 2006

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Total U.S. Department of Commerce:				1,123,452	183,272
<u>U.S. Department of Defense</u>					
Direct - U.S. Department of Defense:					
Platt Bridge	C12204	12.613	LR-0309-03-01	600,000	16,212
Subtotal U.S. Department of Defense:				600,000	16,212
Total U.S. Department of Defense:				600,000	16,212
<u>U.S. Department of Housing & Urban Development</u>					
Direct - U.S. Department of Housing & Urban Development:					
HUD Homes Inspection Services	142470	14.000	HO3C94023800000/CPH	673,550	88,029
CDBG YEAR 14	06084	14.218	B-88-MC-42-0012	49,287,000	1,875
CDBG YEAR 18	06125	14.218	B-92-MC-42-0012	58,013,000	18,800
CDBG YEAR 19	06998	14.218	B-93-MC-42-0012	64,173,000	214,375
CDBG YEAR 20	06997	14.218	B-94-MC-42-0012	70,788,000	134,602
CDBG YEAR 21	06996	14.218	B-95-MC-42-0012	72,928,000	199,405
CDBG YEAR 22	06995	14.218	B-96-MC-42-0012	71,056,000	262,359
CDBG YEAR 23	06994	14.218	B-97-MC-42-0012	69,968,000	569,537
CDBG YEAR 24	06992	14.218	B-98-MC-42-0012	68,298,000	1,188,943
CDBG YEAR 25	06989	14.218	B-99-MC-42-0012	68,713,000	96,804
CDBG YEAR 26	06986	14.218	B-00-MC-42-0012	69,091,000	398,131
CDBG YEAR 27	06985	14.218	B-01-MC-42-0012	71,676,000	410,244
CDBG YEAR 28	06984	14.218	B-02-MC-42-0012	69,444,000	1,165,608
CDBG YEAR 29	06983	14.218	B-03-MC-42-0012	63,763,000	2,389,682
CDBG YEAR 30	06982	14.218	B-04-MC-42-0012	63,067,000	4,402,031
CDBG YEAR 31	06981	14.218	B-05-MC-42-0012	49,232,773	41,493,274
CDBG YEAR 31 PROGRAM INCOME	06980	14.218	B-05-MC-42-0012	11,432,376	11,432,376
Interim Const Assist - Cecil B. Moore	06ICC2	14.218	Float Loan 0120897-04	5,280,000	5,280,000
Interim Const Assist - Montana St.	06ICM1	14.218	Float Loan 0520360	1,650,000	1,650,000
Interim Const Assist - Pradera Homes	06ICP1	14.218	Float Loan 0120897-04	4,837,000	4,837,000
MLK HOPE VI Revitalization Plan	06100	14.218	B-99-MC-42-0012	4,500,000	82,544
Section 108 - Interest - FY03	062046	14.218	Interest	267,354	267,354
Section 108 - Interest - FY04	062055	14.218	Interest	171,720	50,821
Section 108 - Interest / Reimbursements	060174	14.218	Interest Income	4,208,670	266,488
Section 108 Loans - Year 22	060159	14.218	B96-MC-42-0012 & B	15,000,000	683,688
Section 108 Loans - Year 23	060378	14.218	B96-MC-A & B-97-MC-42	33,500,000	4,560,688

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2005 to June 30, 2006

<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>
Section 108 Loans - Year 24	06SE24	14.218	B-00-MC-42-0012	12,952,826	2,525,645
Section 108 Loans - Year 31	06981	14.218	B-05-MC-42-0012	10,489,083	10,489,083
McKinney Shelter Program	240449	14.231	S-03-MC-42-0001	2,379,000	32,500
McKinney Shelter Program	240490	14.231	S-04-MC-42-0001	2,332,378	1,809,607
McKinney Shelter Program	240627	14.231	S-05-MC-42-0001	2,306,674	317,318
SHP - Calcutta House III	240465	14.235	PA01B100020	466,271	159,742
SHP - Casa Nueva Vida (PH)	240494	14.235	PA01B000018	103,837	30,130
SHP - Casa Nueva Vida (TH)	240495	14.235	PA01B000019	596,319	165,375
SHP - Chestnut Manor	240496	14.235	PA01B200014	1,050,112	181,799
SHP - Dignity III - BOSS	240467	14.235	PA01B900016	145,845	63,387
SHP - FaSST Housing	240603	14.235	PA01B000025	1,969,820	374,080
SHP - HMIS (Renewal Grant)	240630	14.235	PA01B400027	147,924	116,356
SHP - Imani Homes II	240462	14.235	PA01B900001	135,619	32,739
SHP - Imani Homes III	240493	14.235	PA01B000017	235,850	80,107
SHP - Imani Homes IV	240468	14.235	PA01B100001	838,446	116,127
SHP - Imani Homes V	240492	14.235	PA01B200013	1,299,981	411,358
SHP - Imani Homes VI	240604	14.235	PA01B300001	1,016,444	646,762
SHP - Melville Way	240461	14.235	PA01B900015	365,528	57,941
SHP - Monument Mews	240464	14.235	Award Letter	1,841,421	364,271
SHP - New Neighbors	240632	14.235	PA01B400036	866,892	158,505
SHP - PEC-Imani Homes III	06SHI2	14.235	PA01B000017	446,333	15,922
SHP - Pennsgrove Permanent Hsg Init	240601	14.235	PA01B300024	847,446	360,000
SHP - Positive Living	240631	14.235	PA01B300025	567,084	56,919
SHP - Project Advantage	240463	14.235	PA01B000022	1,571,571	237,832
SHP - Sheila Brown Women's Center	240466	14.235	PA26B960005	124,771	16,297
SHP - Tioga Arms	240602	14.235	PA01B100021	1,277,980	400,000
SHP - Transitional Housing Project	240460	14.235	PA01B900019	747,590	183,526
Supportive Housing Homeless M.I.S.	240394	14.235	PA01B100002	496,860	313
Supportive Housing Program	240405	14.235	PA01B100013	1,338,737	11,001
Shelter Plus Care	06RAB4	14.238	PA01C200017	129,000	28,836
Shelter Plus Care - Renewal SRA: 1260 HDC	06RATF	14.238	PA01C400037	625,716	321,466
Shelter Plus Care - 1260 HDC	06RAT5	14.238	PA01C000001	733,200	90,238
Shelter Plus Care - 1260 HDC (SBRA)	06RAT3	14.238	PA01C900003	2,896,080	354,831
Shelter Plus Care - 1260 HDC (TBRA)	06RAT2	14.238	PA26C800019	280,320	38,015
Shelter Plus Care - APM	06RAA3	14.238	PA01C000027	666,720	48,297
Shelter Plus Care - APM (TBRA)	06RAA2	14.238	PA01C900021	1,011,540	188,719
Shelter Plus Care - Calcutta House (PRA)	06RAC1	14.238	PA26C800004	85,440	8,847
Shelter Plus Care - Calcutta House III	06RAC2	14.238	PA01C200015	232,200	36,169

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2005 to June 30, 2006

<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>
Shelter Plus Care - Covenant House	06RAC3	14.238	PA01C200016	253,440	9,136
Shelter Plus Care - Friends Rehab (PRA)	06RAF2	14.238	PA26C800013	108,360	3,608
Shelter Plus Care - Friends Rehab (PRA)	06RAF3	14.238	PA26C800014	865,320	38,435
Shelter Plus Care - Horizon House (TRA)	06RAH2	14.238	PA26C800019	420,480	66,219
Shelter Plus Care - New Project - 1260 HDC	06RATG	14.238	PA01C400031	961,200	41,415
Shelter Plus Care - Project Home (PRA)	06RAP2	14.238	PA26C970114	2,853,000	311,865
Shelter Plus Care - Project Home (SBRA)	06RAP3	14.238	PA01C900002	693,300	170,778
Shelter Plus Care - Renewal - (HIV/AIDS)	06RAP7	14.238	PA01C400043	261,420	112,375
Shelter Plus Care - Renewal - Bethesda	06RAB6	14.238	PA01C400038	116,508	75,874
Shelter Plus Care - Renewal - PA Comm	06RAPA	14.238	PA01C400046	629,580	284,987
Shelter Plus Care - Renewal - Prjt HOME	06RAPB	14.238	PA01C400042	125,640	82,119
Shelter Plus Care - Renewal - Vet's Freed	06RAV1	14.238	PA01C400040	282,180	30,148
Shelter Plus Care - Womens Assoc	06RAW2	14.238	PA26C800023	812,700	114,140
Shelter Plus Care II	060081	14.238	PA26C931087	7,170,956	220,979
Shelter Plus Care III	060082	14.238	PA26C940025	2,732,708	91,999
Shelter Plus Care V	060069	14.238	PA26C960002	913,200	26,481
Shelter Plus Care VI	060070	14.238	PA26C960004	160,320	15,511
Shelter Plus Care VII	060071	14.238	PA26C960001	892,920	82,110
Shelter Plus Care XI - SRA: 1260 HDC	06RATE	14.238	PA01C300026	432,600	39,878
Shelter Plus Care XI - TRA: 1260 HDC	06RATA	14.238	PA01C300027	1,514,100	199,580
Shelter Plus Care XI - TRA: Phl Hsg Sup	06RAP5	14.238	PA01C300028	1,901,220	238,760
Shelter Plus Care XIII - Renew SRA:1260	06RATH	14.238	PA01C500038	622,284	111,722
Shelter Plus Care - Renew - (HIV/AIDS)	06RAP8	14.238	PA01C400045	249,960	121,768
Shelter Plus Care - Renew - (HIV/AIDS)	06RAP9	14.238	PA01C400044	209,400	70,804
SPC - Renewal - Friends Rehab - Sarah All	06RAF5	14.238	PA01C400039	27,672	4,947
SPC XIII - Renew/TRA (PCRC)/Effic	06RAPD	14.238	PA01C500048	208,200	31,072
SPC XIII - Renewal/TRA (PCRC)/MH	06RAPC	14.238	PA01C500049	246,900	39,721
SPC XIII - Renewal/TRA (PCRC)/Reunify	06RAPF	14.238	PA01C500050	631,620	123,769
Home - Payroll - FY06	062068	14.239	Payroll	249,000	249,000
HOME Investment Partnership	060122	14.239	M-95-MC-42-0203	12,614,000	30,431
HOME Investment Partnership	060056	14.239	M-97-MC-42-0203	12,613,000	31,787
HOME Investment Partnership	06HM00	14.239	M-99-MC-42-0203	14,601,000	248,858
HOME Investment Partnership	06HM01	14.239	M-00-MC-42-0203	14,685,000	537,080
HOME Investment Partnership	060229	14.239	M-96-MC-42-0203	12,922,000	296,008
HOME Investment Partnership	060166	14.239	M-98-MC-42-0203	13,560,000	117,256
HOME Investment Partnership	06HM02	14.239	M-01-MC-42-0203	16,325,000	904,633
HOME Investment Partnership	06HM06	14.239	M-05-MC-42-0203	16,044,850	6,187,930
HOME Investment Partnership	06HM05	14.239	M-04-MC-42-0203	18,045,042	9,027,144

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2005 to June 30, 2006

<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>
HOME Investment Partnership	06HM03	14.239	M-02-MC-42-0203	16,137,959	1,717,987
HOME Investment Partnership	06HM04	14.239	M-03-MC-42-0203	16,780,000	3,334,898
HOME Ownership Assist/Rental Hsg	061648	14.239	M-92-MC-42-0203	6,235,711	399
HOPWA - Payroll - FY06	062070	14.241	PAH05-F001	180,000	180,000
Housing Opp For Persons With AIDS	06HW06	14.241	PAH05-F001	7,156,000	6,116,317
Housing Opp For Persons With AIDS	06HW05	14.241	PAH04-F001	7,453,486	248,118
Housing Opp For Persons With AIDS	060168	14.241	PA26H98-F001	2,743,000	1,300
Housing Opp For Persons With AIDS	06HW04	14.241	PAH03-F001	5,643,000	13,889
Housing Opp For Persons With AIDS	060242	14.241	PA26H96-F016	2,682,000	2,496
Housing Opp For Persons With AIDS	060127	14.241	PA26H95-F014	2,966,000	52,368
Housing Opp For Persons With AIDS	06HW01	14.241	PAH00-F001	3,641,100	110,830
Housing Opp For Persons With AIDS	06HW02	14.241	PAH01-F001	6,224,000	66,535
Housing Opp For Persons With AIDS	060057	14.241	PA26H97-F017	3,118,000	5,801
Housing Opp For Persons With AIDS	06HW00	14.241	PA26H99-F001	3,428,000	138,606
EDI - Girard Avenue	420193	14.246	B-03-SP-PA-0643	67,061	50,346
EDI - N.Daggett St. Homeowner's Asst	260116	14.246	B-02-SP-PA-0624	250,000	250,000
EDI - Special - Pa Horticultural Soci	06MVP4	14.246	B-03-SP-PA-0674	178,830	28,336
HUD Lead Hazard Control - Federal	142484	14.900	PALHB0289-05	2,999,628	361,483
HUD Lead Hazard Demo Grant	142331	14.900	PALHD0026-04	4,000,000	1,547,309
HUD Lead Hazard Demo Grant	142002	14.900	PALHD0010-03	2,599,998	426,283
HUD Lead Hazard Demo Grant	142422	14.900	PALHD0136-05	4,000,000	553,177
Healthy Home Day Care	142485	14.901	PALHH0143-05	1,000,000	163,499
Healthy Homes	141974	14.901	PALHH0107-02	800,000	166,036
HUD Lead Technical Studies	142486	14.902	PALHT0107-05	600,000	92,331
Subtotal U.S. Department of Housing & Urban Development:				<u>1,375,477,154</u>	<u>138,693,389</u>
Passed-Through - PA Department of Health:					
HUD Residential Lead Abatement-State	142451	14.900	SAP 4100019459AO01	663,297	358,041
HUD Residential Lead Abatement-State	142362	14.900	SAP 4100019459AO01	663,297	210,813
Subtotal PA Department of Health:				<u>1,326,594</u>	<u>568,854</u>
Passed-Through - PA Department of Community and Economic Development:					
Shelter Project - DCED	240458	14.231	23-215-0003	205,000	128,283
Shelter Project - DCED	240469	14.231	C000007429	140,000	90,000
Subtotal PA Department of Community and Economic Development:				<u>345,000</u>	<u>218,283</u>
Passed-Through - Philadelphia Housing Authority:					
Davis - Bacon Wage Rate Monitoring	100356	14.850	Co-op Agreement	140,000	59,487

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<u>Grantor Agency/</u> Project Title	City ID	Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
PHA After-School Programming	221079	14.866		P-003284-1	12,000	12,000
PHA HOPE VI	240392	14.866		003216	240,000	52,398
PHA HOPE VI	221070	14.866		003216	1,760,000	126,884
PHA After-School Programming	221078	14.871		P-003284-1	191,334	191,334
Subtotal Philadelphia Housing Authority:					<u>2,343,334</u>	<u>442,103</u>
Total U.S. Department of Housing & Urban Development:					<u>1,379,492,082</u>	<u>139,922,629</u>
 <u>U.S. Department of the Interior</u>						
Direct - U.S. Department of the Interior:						
Tincum Wildlife Preserve	360066	15.608		P.L. 95-469	1,198	1,198
Homeland Security Mapping	040090	15.808		LOA 2783-ALY05	100,000	33,214
Belmont Mansion	C17039	15.929		42-04-ML-0073	197,535	197,535
Subtotal U.S. Department of the Interior:					<u>298,733</u>	<u>231,947</u>
 Passed-Through - PA Department of General Services:						
UPARR-Kingsessing Rec Ctr	C16021	15.919		42CTY6504-02-01	905,000	155,713
Subtotal PA Department of General Services:					<u>905,000</u>	<u>155,713</u>
Total U.S. Department of the Interior:					<u>1,203,733</u>	<u>387,660</u>
 <u>U.S. Department of Justice</u>						
Direct - U.S. Department of Justice:						
Federal Forfeiture - DOJ	110562	16.000		P.L.98-473 SEC 309	126,274	96,030
Federal Forfeiture - DOJ	110591	16.000		P.L.98-473 SEC 309	67,654	8,500
Federal Forfeiture - DOJ	110618	16.000		P.L.98-473 SEC 309	21,172	16,102
Federal Forfeiture - DOJ	699999	16.000		Receipts	71,164	71,164
Federal Forfeiture - DOJ- All Years	110663	16.000		Receipts	1,613,759	886,706
Federal Forfeiture - DOJ- All Years	110665	16.000		Interest Income	308,930	216,331
Port Security Program	110626	16.012		2003-EU-T3-0057	249,000	74,983
Supervised Visit & Safe Exchange Prg	221554	16.527		2003-CW-BX-0008	120,000	28,474
D.N.A. Capacity Enhancement Pgm	110652	16.560		2004-DN-BX-K094	329,313	226,927
Paul Coverdell Forensic Sci Impv Grant	110654	16.560		2005-FS-01-15324	69,504	59,801
Forensic Casework D.N.A. Backlog Reduce	110653	16.564		2004-DN-BX-K088	1,067,670	236,330
Courtroom Presentation Tech Grt	690232	16.580		2004-DD-BX-1220	455,160	91,904
HIDTA - Drug Violence Intelligence	110642	16.580		I4PPCP553Z	262,800	137,855
HIDTA - Drug Violence Intelligence	110671	16.580		I5PPCP553Z	262,800	47,229

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
High Intensity Drug Traffic Area	110589	16.580	I3PPCP553Z	519,200	65,244
Weed and Seed Pgm Support Grt	100332	16.580	2004-WS-Q4-0241	50,000	39,609
Stop Violence Against Women	240633	16.590	2005-WE-AX-0026	950,000	39,199
LLEBG - IX	260096	16.592	2004-LB-BX-1486	107,602	65,268
LLEBG - IX	110648	16.592	2004-LB-BX-1486	1,254,752	670,400
LLEBG - IX	690216	16.592	2003-LB-BX-2168	83,893	83,893
LLEBG - IX	100333	16.592	2004-LB-BX-1486	85,718	7,067
LLEBG - IX	160291	16.592	2004-LB-BX-1486	98,483	41,206
LLEBG - IX - Interest	690217	16.592	Interest Income	3,974	3,625
LLEBG - IX- Interest	110649	16.592	Interest Income	65,580	110
LLEBG - IX-Drug/Treatment Court	840330	16.592	2004-LB-BX-1486	113,074	100,037
LLEBG - IX-Night Court	840329	16.592	2004-LB-BX-1486	80,245	80,245
LLEBG - IX-Night Court-Interest	840331	16.592	Interest Income	3,088	3,014
LLEBG - VIII	100309	16.592	2003-LB-BX-2168	190,000	190,000
LLEBG - VIII	690193	16.592	2003-LB-BX-2168	190,000	58,181
LLEBG - VIII	160276	16.592	2003-LB-BX-2168	219,780	136,321
LLEBG - VIII	110613	16.592	2003-LB-BX-2168	2,783,853	1,297,243
LLEBG - VIII - Night Court	840312	16.592	2003-LB-BX-2168	180,000	44,448
LLEBG - VIII Interest	100310	16.592	Interest Income	7,236	4,021
LLEBG - VIII- Interest	110614	16.592	Interest Income	72,785	71,947
LLEBG - VIII-Drug/Treatment - Interest	840315	16.592	Interest Income	9,248	9,204
LLEBG - VIII-Drug/Treatment Court	840313	16.592	2003-LB-BX-2168	250,000	244,820
LLEBG - VIII-Interest	160277	16.592	Interest Income	6,369	6,168
LLEBG - VIII-Night Court-Interest	840314	16.592	Interest Income	3,947	3,873
Operation Safe Streets Initiative	110684	16.592	2005-DD-BX-1174	226,928	226,928
Weed and Seed	100327	16.595	2005-WS-Q5-0066	152,500	142,500
Weed and Seed	100358	16.595	2005-WS-Q5-0291	122,350	106,455
Weed and Seed-16th & 19th Districts	110679	16.595	2005-WS-Q5-0140	49,000	36,745
Weed and Seed-16th & 19th Districts	100359	16.595	2005-WS-Q5-0140	126,000	115,430
Weed and Seed-24th & 25th Districts	110680	16.595	2005-WS-Q5-0291	52,650	41,473
Weed and Seed-26th District	110669	16.595	2005-WS-QX-0066	72,500	58,975
Bulletproof Vest Partnership	110610	16.607	2001-BOBX01007507	100,170	77,715
Bulletproof Vest Partnership	110611	16.607	02013394	57,108	57,108
Bulletproof Vest Partnership	110645	16.607	04022466	116,875	96,993
Project Sentry	690189	16.609	2003-SE-CX-0021	499,998	138,977
Gang Resistance Ed & Train - Supp	110678	16.737	2004-JV-FX-0079	227,415	214,297
GREAT National Expansion	110656	16.737	2005-JV-FX-K011	245,000	161,745
GREAT National Expansion	110701	16.737	2005-JV-FX-K011	340,000	59,101

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<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
E. Byrne JAG Pgm - Night Court	840401	16.738	2005-DJ-BX-0907	125,661	34,564
E. Byrne Memorial Justice Assist Grant	260122	16.738	2005-DJ-BX-0907	157,077	154,694
E. Byrne Memorial Justice Assist Grant	110688	16.738	2005-DJ-BX-0907	2,199,071	3,817
Subtotal U.S. Department of Justice:				17,224,330	7,191,000
Passed-Through - PA Emergency Management Agency:					
Terrorism Equipment Grant	100294	16.000	Award Letter 02/03/03	500,000	10,961
Subtotal PA Emergency Management Agency:				500,000	10,961
Passed-Through - PA Executive Offices:					
JAIBG V - Fugitive Apprehension	690214	16.523	2002-JB-11-13141	55,679	23,674
JAIBG V - Police	110596	16.523	2002-JB-11-13141	312,000	193,356
JAIBG V - Prosecution of Gang Crime	690212	16.523	2002-JB-11-13141	77,100	34,424
JAIBG V - Safe & Sound	160286	16.523	2002-JB-11-13141	1,054,484	215,010
JAIBG V - Teen Center I	160284	16.523	2002-JB-11-13141	109,841	3,313
JAIBG VI - Fugitive Apprehension	690230	16.523	2003-JB-11-14244	45,000	42,997
JAIBG VI - JJS	221066	16.523	2003-JB-11-14244	1,143,055	719,431
JAIBG VI - Police	110643	16.523	2003-JB-11-14244	35,000	18,725
JAIBG VI - Pretrial Prosecutor	690229	16.523	2003-JB-11-14244	71,560	29,017
JAIBG VI - Prosecution of Gang Crime	690228	16.523	2003-JB-11-14244	53,560	53,560
JAIBG VI - Safe & Sound	160295	16.523	2003-JB-11-14244	178	178
JAIBG VI - Teen Center I	160293	16.523	2003-JB-11-14244	89,149	52,680
JAIBG VI - Teen Center II	160294	16.523	2003-JB-11-14244	89,149	44,234
JAIBG VI - Youth Violence Reduction Prj	840295	16.523	2004-JB-11-14244	300,000	78,149
JAIBG VII - CAPE	221067	16.523	2004-JB-11-15432	44,550	44,550
JAIBG VII - CBPS	221068	16.523	2004-JB-11-15432	88,411	44,204
JAIBG VII - JJS	221069	16.523	2004-JB-11-15432	212,583	126,505
JAIBG VII - Pretrial Prosecutor	690255	16.523	2004-JB-11-15432	71,560	46,155
B Court Victim Services Pgm	690231	16.579	2002-DS-14-14218	42,675	9,868
B Court Victim Services Pgm	690251	16.579	2004-DS-14-14284-2	28,450	17,159
Female Probation Project	840361	16.579	2003-DS-16-13088-2	35,165	35,165
Female Probation Project	840362	16.579	2003-DS-16-13110-2	29,327	29,327
Female Probation Project	840379	16.579	2004-DS-16-13110-3	15,407	10,794
Female Probation Project	840378	16.579	2004-DS-16-13088-3	18,446	13,805
Justice Benefits	230024	16.579	State Criminal Alien A	29,053	29,053
Optical Scan Project	840319	16.579	2003-DS-15A-13028-3	20,900	20,900
Phila Community Court Expansion	100343	16.579	2003-DS-04-14337-2	32,573	31,842
Phila Re-Entry Proj	840334	16.579	2003-DS-20-14252	97,158	97,085

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<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Phila Treatment Court Expansion	840339	16.579	2003-DS-10-14336-2	75,000	75,000
Subtotal PA Executive Offices:				<u>4,277,013</u>	<u>2,140,157</u>
Passed-Through - Miscellaneous Other:					
PSN - "FAST" Expansion	690235	16.609	Award Letter 11/17/04	319,002	227,569
PSN - Cease Fire Task Force	110660	16.609	2005-DD-BX-0250	500,998	286,250
PSN - Project Safe Neighborhoods	110658	16.609	2004-GP-CX-0700	124,811	54,509
PSN - Violent Crime Impact Team	110690	16.609	2004-OO-BX-0250	150,000	61,147
PSN - Youth Violence Reduct Coordination	690234	16.609	Award Letter 08/09/04	380,000	181,100
Subtotal Miscellaneous Other:				<u>1,474,811</u>	<u>810,575</u>
Passed-Through - Miscellaneous Non-Profit Funding:					
Stop Violence Against Women	110675	16.588	2004/05-VA-06-15761	20,734	20,734
Subtotal Miscellaneous Non-Profit Funding:				<u>20,734</u>	<u>20,734</u>
Total U.S. Department of Justice:				<u>23,496,888</u>	<u>10,173,428</u>
<u>U.S. Department of Labor</u>					
Passed-Through - Private Industry Council:					
Phil-a-Job II - Work Experience	160289	17.250	Award Letter 03/11/05	160,000	108,891
Phil-A-Job II - Work Experience	160306	17.250	Award Letter 03/15/06	130,000	19,098
Subtotal Private Industry Council:				<u>290,000</u>	<u>127,990</u>
Passed-Through - Philadelphia Corporation for the Aging:					
Comm on Aging - PCA	050256	17.235	Award Letter 06/08/04	901,016	2,727
Comm on Aging - PCA	050259	17.235	Award Letter 06/30/05	815,684	814,226
Subtotal Philadelphia Corporation for the Aging:				<u>1,716,700</u>	<u>816,953</u>
Total U.S. Department of Labor:				<u>2,006,700</u>	<u>944,943</u>
<u>U.S. Department of Transportation</u>					
Direct - U.S. Department of Transportation:					
Construct RW's-EIS Phase 2	C42576	20.106	3-42-0076-067-04	6,100,000	2,791,963
Construct RW's-EIS Phase 3	C42576	20.106	3-42-0076-073-05	6,000,054	1,355,186
Construct TW C	C42585	20.106	3-42-0074-012-05	3,252,222	1,877,543
Extend Runway 17-35	C42584	20.106	3-42-0076-075-05	12,779,619	3,119,083
Modify International Bldg for EDS	C42566	20.106	3-42-0076-58-02	14,000,000	3,202,879

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Modify Terminal Bldg (FIDS)	C42574	20.106	3-42-0076-061-03	3,831,013	488,079
Noise Mitigation	C42573	20.106	3-42-0076-060-03	2,400,000	310,121
Rehab Cargo Apron, PH 2	C42575	20.106	3-42-0076-062-03	3,889,917	82,011
Rehab Cargo Apron, PH 3	C42583	20.106	3-42-0076-071-04	1,978,936	747,188
Rehab Term D,E & RW 9R	C42581	20.106	3-42-0076-068-04	1,650,000	265,396
Rehab Term D,E & RW 9R	C42581	20.106	3-42-0076-074-05	5,450,000	1,554,267
Rehab Terminal A West PH 1	C42582	20.106	3-42-0076-069-04	3,737,118	3,626,464
RW 9R,PH1, Rehab D,E Apron,TWJ PH2	C42577	20.106	3-42-0076-064-03	5,800,000	873,504
Security Enhancements (EAC & Screening)	C42564	20.106	3-42-0076-56-02	2,000,000	1,148,205
SMCGS	C42578	20.106	3-42-0076-065-03	6,000,000	2,245,687
TW RW 6-24 & TW C PH3 & PH4	C42580	20.106	3-42-0074-011-04	1,040,720	182,742
Erie Ave Intermodal Term Impr	C12147	20.500	PA-03-0262-00	967,500	18,282
Independence Mall Gateway Streetscape	C12178	20.500	PA 90-X438-00	149,616	6,420
Subtotal U.S. Department of Transportation:				81,026,715	23,895,019
Passed-Through - PA Department of Transportation:					
1st/2nd Highways	C12127	20.205	065560	158,400	156
3rd '02 Hwy Distr 3R	C12197	20.205	065713	222,582	93,935
3rd '02 Hwy Distr 3R	C12197	20.205	065651	79,200	762
3rd '02 Hwy Distr 3R	C12197	20.205	065713	2,488,718	1,989,159
5th Highway District 3R #2	C12152	20.205	Q23-X065-143	336,791	1,425
26th & Penrose/Gateway	C12131	20.205	33B-X065-050, 1	199,616	237
30th St Station/Gateway	C12171	20.205	065637A	40,000	5,608
30th St Station/Gateway	C12171	20.205	065637A	317,400	8,854
40th St/AMTRAK	C12112	20.205	065282C	1,566,994	6,724
40th St/AMTRAK	C12112	20.205	065282C	705,006	22,921
41st St/AMTRAK	C12207	20.205	Q100-X065-182	80,000	4,853
41st St/AMTRAK	C12207	20.205	Q100-X065-182	1,640,000	18,122
42nd St/AMTRAK	C12130	20.205	065331B	1,352,232	492,582
42nd St/AMTRAK	C12130	20.205	065676	475,200	295,838
42nd St/AMTRAK	C12130	20.205	065676	3,643,200	3,075,643
52nd & Lancaster	C12214	20.205	066516	40,000	1,591
American Street (Master to Indiana)	C12209	20.205	H230-X065-246	80,000	3,872
Belfield Ave (Old York to Wister)	C12170	20.205	065720	155,231	21,129
Bells Mill Road (Germantown-Stenton)	C12133	20.205	065643A	28,400	6,619
Bells Mill Road (Germantown-Stenton)	C12133	20.205	065643A	670,800	65,851
Center City Traffic Signals	C12137	20.205	065569A	226,300	26,002
Center City Traffic Signals	C12094	20.205	Q40-X065-130	25,702	84

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Center City Traffic Signals #3	C12206	20.205	065722	51,729	51,729
Century Lane/Poquessing Creek	C12205	20.205	065689	88,000	545
City Wide Bumpouts	C12213	20.205	H230-X065-242	128,000	4,223
Citywide 03/3R	C12172	20.205	065687A	339,935	82,504
Citywide 03/3R	C12172	20.205	065687A	3,245,888	721,693
Citywide 05/3R	C12202	20.205	065736	237,802	1,801
Citywide 05/3R	C12202	20.205	065679	80,000	10,003
Citywide 101	C12212	20.205	066514	80,000	22,921
Citywide 102	C12215	20.205	H230-X065-262	80,000	3,250
Delaware Ave (Lewis-Orthodox)	C12169	20.205	065697	416,000	64,466
Delaware Ave (Lewis-Orthodox)	C12169	20.205	065697	80,422	80,422
Germantown Ave/Wiss Creek	C12116	20.205	065649	423,600	253
Glenwood Ave/CONRAIL	C12175	20.205	065575	120,000	5,187
Gowen Street/SEPTA	C12128	20.205	065545A	133,800	127
Haverford Avenue	C12195	20.205	065698	328,000	60,965
Haverford Avenue	C12195	20.205	065698	40,000	6,800
Hunting Park Avenue Bridge	C12183	20.205	065594	72,000	1,114
Island Ave Signals/ Transit 1st II	C12140	20.205	065699A	336,000	27,149
Kelly Drive Lighting	C12163	20.205	35B-X065-160	3,744,646	339,357
Kelly Drive Lighting	C12163	20.205	35B-X065-160	281,772	1,419
Krewstown/Pennypack Crk	C12041	20.205	078222A	40,358	237
Lancaster Ave (45th - City Ave)	C12192	20.205	065681	156,000	33,054
Lancaster Ave (45th - CityLine)	C12192	20.205	065681A	48,000	15,360
Lehigh Ave East (Broad - Richmond)	C12190	20.205	065701	480,000	83,120
Lehigh Ave East (Broad - Richmond)	C12190	20.205	065701	59,000	18,862
Lehigh Ave West (Broad-Ridge)	C12199	20.205	065702	32,000	15,869
Lehigh Ave West (Broad-Ridge)	C12199	20.205	065702	316,000	55,844
Lincoln Drive	C12194	20.205	065695A	160,000	62,557
Market Street (45th - 63rd)	C12124	20.205	065714A	258,275	1,818
Mastarm Evaluation	C12174	20.205	065680	18,479	17
Mobility Alternatives Program	510095	20.205	0520724-A	62,200	18,977
Montgomery Ave/AMTRAK & CONRAIL	C12182	20.205	065595	232,504	232,504
Morris Street/SEPTA	C12129	20.205	Q110-X065-122	246,516	339
Naval Base Access(Del Ave Ctr)	C12167	20.205	065696	40,000	11,159
Naval Base Access(Del Ave Ctr)	C12167	20.205	065696	332,000	48,167
North Broad Streetscape	C12159	20.205	065677	5,989,588	2,973,262
North Broad Streetscape	C12159	20.205	065677	321,612	321,612
Ogontz Avenue Signals	C12139	20.205	065664	424,000	3,540

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<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>
Ontario St Bridge	C12181	20.205	065598	72,000	4,352
Passyunk Ave (Broad - 63rd St)	C12188	20.205	065700	320,000	23,250
Passyunk Ave (Broad - 63rd St)	C12188	20.205	065700	32,000	1,107
Rising Sun Ave Bridge	C12180	20.205	065596	72,000	7,979
School House Lane (Ridge-Henry)	C12095	20.205	065631	300,600	8,222
Schuylkill River Park Bikeway	C12125	20.205	065612A	224,928	1,121
Sedgley Avenue Bridge	C12184	20.205	065597	72,000	4,258
South Street Detour Signals	C12210	20.205	066510	220,000	47,257
South Street Detour Signals	C12210	20.205	066510	100,000	20,798
South Street/Schuylkill	C12132	20.205	065469A	4,392,000	726,673
South Street/Schuylkill	C12132	20.205	065469A	328,000	113,486
Stenton Ave (Paper Mill Rd - Broad St)	C12189	20.205	065678A	60,000	13,510
Stenton Ave (Paper Mill Rd - Broad St)	C12189	20.205	065678A	419,200	166,798
Strawberry Mans Br/Schuylkill	C12072	20.205	Q120-X065-128	655,760	190
Traffic Control #4	C12187	20.205	065709	200,000	58,855
Tyson Ave (Rising Sun-Torresdale Aves)	C12173	20.205	065694B	36,000	13,570
Tyson Ave (Rising Sun-Torresdale Aves)	C12173	20.205	065694A	184,000	29,497
Washington Ave Signals	C12138	20.205	Q230-X065-153	4,775,874	88,000
Washington Ave Signals	C12138	20.205	Q230-X065-153	334,487	475
Motor Carrier Safety Assistance Program	110692	20.218	Agree PSP2805/MH05	285,039	74,308
Independence Mall Gateway Streetscape	C12178	20.500	PA 90-X438	6,020,282	313,354
Comprehensive Highway Safety Prg	150140	20.600	CP 05-06-01	191,290	135,543
Comprehensive Highway Safety Prg	150188	20.600	CP 06-06-1	207,624	155,718
Highway Safety Corridor - Roosevelt Blvd.	110657	20.600	57T 04 01-1	250,000	49,568
Highway Safety Corridor - Roosevelt Blvd.	110681	20.600	57T 06-01-1	249,996	182,058
Sobriety Ckpt & Expand DUI Enforcement	110651	20.600	J8 04-48-1	125,120	40,045
Sobriety Ckpt & Expand DUI Enforcement	110682	20.601	J8 06-26-1	125,000	37,522
Subtotal PA Department of Transportation:				54,159,843	13,841,706
Passed-Through - Delaware Valley Regional Planning Commission:					
DVRPC SRHPP	C12185	20.205	1-60-050	24,460	1,040
DVRPC SRHPP	C12211	20.205	6-60-060	171,936	166,115
Frankford Ave & W. Market Corridor	510088	20.205	4-67-113	150,000	116,362
North Broad Transport & Access Study	510096	20.205	0567113	80,000	22,323
Region Wide Transportation GIS Prj	120196	20.205	05-52-301	120,000	23,339
Region Wide Transportation GIS Prj	120210	20.205	05-52-355A	60,000	59,840
TCDI Allegheny West Corridor Proj	420190	20.205	Agree # 4-67-111	75,000	52,579
Short Range Planning	510089	20.505	06-63-006	77,366	75,320

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Transit Planning and Programming	510097	20.505	06-63-005	62,860	62,860
Subtotal Delaware Valley Regional Planning Commission:				<u>821,622</u>	<u>579,778</u>
Passed-Through - Miscellaneous Other:					
Discretionary Innovative Seat Belt Pgm	110683	20.600	2003-001	77,000	56,854
Subtotal Miscellaneous Other:				<u>77,000</u>	<u>56,854</u>
Total U.S. Department of Transportation:				<u>136,085,180</u>	<u>38,373,358</u>
<u>U.S. Department of The Treasury</u>					
Direct - U.S. Department of The Treasury:					
Federal Forfeiture - DOT- All Years	110664	21.000	Receipts	510,375	57,745
Subtotal U.S. Department of The Treasury:				<u>510,375</u>	<u>57,745</u>
Total U.S. Department of The Treasury:				<u>510,375</u>	<u>57,745</u>
<u>U.S. Library of Congress</u>					
Direct - U.S. Library of Congress:					
National Library Service Material	520998	42.001	Donated Books	963,602	963,602
Subtotal U.S. Library of Congress:				<u>963,602</u>	<u>963,602</u>
Total U.S. Library of Congress:				<u>963,602</u>	<u>963,602</u>
<u>U.S. National Foundation on the Arts and the Humanities</u>					
Direct - U.S. National Foundation on the Arts and the Humanities:					
City Hall Tower Sculpture Restoration	C20012	45.024	04-7700-3008	100,000	46,124
City Hall Tower Sculpture Restoration	C20012	45.024	03-6200-6025	80,000	80,000
Subtotal U.S. National Foundation on the Arts and the Humanities:				<u>180,000</u>	<u>126,124</u>
Total U.S. National Foundation on the Arts and the Humanities:				<u>180,000</u>	<u>126,124</u>
<u>U.S. Environmental Protection Agency</u>					
Direct - U.S. Environmental Protection Agency:					
Air Pollution Control Program	142340	66.001	A-00304505-0	1,848,503	495,788
Air Pollution Control Program	142431	66.001	A-00304506-0	1,811,559	1,144,094
Ambient Air Monitoring Network	142325	66.034	PM-97311801-2	761,790	221,771

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<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
National Air Toxics Trends Site	142490	66.034	A-97333001-0	68,448	26,972
Wetland Inventory/Quality Imp Initiative	280035	66.461	CD-98358701-0	175,000	43,555
Air Toxics Monitoring Network/Biowatch	142442	66.500	BW-98389401-03	348,217	176,503
Biowatch Program	142304	66.500	BW-98389401-02	617,007	112,247
Childhood Lead Poisoning Prevent	142394	66.606	X-97309101-0	447,100	210,575
Clean Air Transportation Communities	100259	66.606	X-82920801-0	200,000	54,900
EPA Lead - School District	142482	66.606	X-97327801-0	497,100	226,488
Superfund Redevelopment Grant	420174	66.802	SR-98336901-4	100,000	26,345
Brownfield Assessment II	420175	66.818	BF-98396801-1	400,000	22,893
Brownfield Assmt - DITA OIL	420181	66.818	BF-97315201-0	300,000	250,560
Subtotal U.S. Environmental Protection Agency:				<u>7,574,724</u>	<u>3,012,691</u>
Passed-Through - PA Department of Environmental Protection:					
Source Water Protection Prg	280061	66.000	ME 35290	199,932	14,500
Subtotal PA Department of Environmental Protection:				<u>199,932</u>	<u>14,500</u>
Passed-Through - Miscellaneous Foundation/Trust Funding:					
Habitat Creation & Stormwater Mgt Demo	280076	66.456	05-33	4,618	4,618
Subtotal Miscellaneous Foundation/Trust Funding:				<u>4,618</u>	<u>4,618</u>
Total U.S. Environmental Protection Agency:				<u>7,779,274</u>	<u>3,031,809</u>
<u>U.S. Federal Emergency Management Agency</u>					
Direct - U.S. Federal Emergency Management Agency:					
Fire Facility Ventilation System Project	C13001	83.544	EMW-2003-FG-01454	750,000	559,669
Subtotal U.S. Federal Emergency Management Agency:				<u>750,000</u>	<u>559,669</u>
Passed-Through - PA Emergency Management Agency:					
Floyd Damage Repair	170271	83.544	1294-DR-101-UMWB6-00	371,531	29,231
Subtotal PA Emergency Management Agency:				<u>371,531</u>	<u>29,231</u>
Total U.S. Federal Emergency Management Agency:				<u>1,121,531</u>	<u>588,900</u>
<u>U.S. Department of Education</u>					
Direct - U.S. Department of Education:					
Camp William Penn - Mentoring Initiative	191001	84.215	U215KO40444	49,705	16,197

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<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal U.S. Department of Education:				49,705	16,197
Passed-Through - PA Department of Health:					
Governor's Drug-Free Schools	150184	84.186	SAP 4100027188	146,137	146,137
Subtotal PA Department of Health:				146,137	146,137
Passed-Through - PA Department of Education:					
Literacy Comm-Career Link	520148	84.002	041-06-6203	47,775	39,795
Literacy Comm-Staff Development	520051	84.002	099-05-5004	200,000	3,500
Literacy Comm-Staff Development	520141	84.002	099-06-6008	200,000	196,021
Subtotal PA Department of Education:				447,775	239,316
Passed-Through - PA Department of Public Welfare:					
MR-Early Intervention (907)	150162	84.181	Award Letter	1,760,760	1,760,760
Subtotal PA Department of Public Welfare:				1,760,760	1,760,760
Passed-Through - School District of Philadelphia:					
School-Linked Behavioral Health	221080	84.027	479/F05	2,000,000	326,689
School-Linked Behavioral Health	221096	84.027	613/F06	2,200,000	967,622
Educational Enrichment Program	240391	84.196	Contract 606/F05	60,000	60,000
Educational Enrichment Program	240661	84.196	Contract 506/F06	60,000	60,000
Subtotal School District of Philadelphia:				4,320,000	1,414,311
Total U.S. Department of Education:				6,724,377	3,576,722
<u>U.S. Elections Assistance Commission</u>					
Passed-Through - PA Department of State:					
HAVA - Section 101 Funds	730022	90.401	4100029047	100,093	90,084
HAVA - Title II - Title III Requirements	730026	90.401	4100029051	1,907,709	605,484
HAVA - Title II - Voting Systems	730024	90.401	4100029051	8,081,878	300,364
HAVA - Title II - Voting Systems Upgrade	730025	90.401	4100029051	5,043,000	3,114,132
HAVA - Voter Regist Application Process	730021	90.401	4100029046	25,000	25,000
Subtotal PA Department of State:				15,157,680	4,135,064
Total U.S. Elections Assistance Commission:				15,157,680	4,135,064

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<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
U.S. Department of Health & Human Services					
Direct - U.S. Department of Health & Human Services:					
Tuberculosis Control Program	142212	93.116	U52/CCU300451-23-3	1,206,608	12,987
Tuberculosis Control Program	142332	93.116	U52/CCU300451-24-1	1,167,349	562,121
Tuberculosis Control Program	142423	93.116	U52/CCU300451-25-1	647,604	554,593
Varicella & Viral Vaccine Surveillance	142396	93.185	1 UO1 IP000019-01	268,721	268,721
Varicella & Viral Vaccine Surveillance	142415	93.185	5 U01 IP000019-02	353,044	220,000
Varicella Surveillance	141852	93.185	U66/CCU311179-09	323,348	8,737
Varicella Surveillance	142211	93.185	U66/CCU311179-10-2	405,000	160,094
Childhood Lead Poisoning Prevent	142344	93.197	US7/CCU322853-02	1,125,000	60,049
Childhood Lead Poisoning Prevent	142437	93.197	US7/CCU322853-03	1,115,000	1,000,430
Childhood Immunization Program	142204	93.268	H23/CCH322538-02-6	3,346,783	27,374
Childhood Immunization Program	142314	93.268	H23/CCH322538-03-4	2,888,010	1,749,799
Childhood Immunization Program	142404	93.268	H23/CCH322538-04-1	2,408,000	923,595
Immunization Program	149999	93.268	Donated Vaccines	11,457,888	11,457,888
Enhanced Epidemiology & Lab Capacity	142213	93.283	U50/CCU323664-01	709,953	12,350
Enhanced Epidemiology & Lab Capacity	142333	93.283	U50/CCU323664-02	1,165,371	428,472
Phila Health Alert Network	142481	93.283	H75/CCH324930-01	148,800	68,605
STEPS Grant	142360	93.283	U58/CCU323337-02-01	2,203,512	1,120,754
STEPS Grant	142449	93.283	U58/CCU323337-03-2	2,041,988	935,760
Court Improvement Program	840306	93.586	G-0301PASCIP	440,014	61,892
Urban Diabetics Prim Care & Hosp	142222	93.847	5 R21 DK064201-02	204,170	44,707
HIV Emergency Relief	142203	93.914	2 H89HA00013-14-00	22,236,059	41,606
HIV Emergency Relief	142366	93.914	6 H89HA00013-15-01	1,289,433	1,216,292
HIV Emergency Relief	142369	93.914	6 H89HA00013-15-01	21,455,160	16,690,648
HIV Emergency Relief	142456	93.914	2 H89HA00013-16-01	1,289,433	173,766
HIV Emergency Relief	142500	93.914	2 H89HA00013-16-01	19,787,987	2,110,828
HIV Emergency Relief-CQI	142367	93.914	6 H89HA00013-15-01	663,548	476,147
HIV Emergency Relief-CQI	142498	93.914	2 H89HA00013-16-01	663,548	71,683
HIV Emergency Relief-UA/CMI	142368	93.914	6 H89HA00013-15-01	643,583	480,250
HIV Emergency Relief-UA/CMI	142499	93.914	2 H89HA00013-16-01	643,583	139,733
Outpatient HIV Early Intervention	142313	93.918	6 H76HA00077-14-01	872,516	552,630
Outpatient HIV Early Intervention	142403	93.918	6 H76HA00077-15-01	815,605	208,078
Healthy Start Initiative	141995	93.926	5 H49MC00135-04	2,125,000	3,184
Healthy Start Initiative	142312	93.926	2 H49MC00135-05-00	2,479,167	1,749,246
Healthy Start North-Elm Disparities	142228	93.926	5 H49MC00041-06-00	859,214	464,928
AIDS Prevention Project	142347	93.940	U62/CCU323472-02-1	6,389,079	3,855,722
AIDS Prevention Project	142488	93.940	U62/CCU323472-03-1	6,198,684	2,601,807

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HIV/AIDS Surveillance & Seroprevalence	142336	93.944	U62/CCU323572-02-2	1,582,924	656,809
HIV/AIDS Surveillance & Seroprevalence	142487	93.944	U62/CCU323572-03-2	1,480,935	355,045
HIV/AIDS Surveillance Related Events	142480	93.944	1 U01 PS000114-01	215,301	166
Morbidity and Risk Behavior	142393	93.944	U62/CCU324461 - 01	249,284	6,208
Morbidity and Risk Behavior	142229	93.944	U62/CCU324461 - 02	361,723	334,722
Sexually Transmitted Disease	141840	93.977	H25/CCH304327-13-6	3,651,443	17,383
Sexually Transmitted Disease	142318	93.977	H25/CCH304327-14-1	1,530,050	887,812
Sexually Transmitted Disease	142408	93.977	H25/CCH304327-15-1	2,027,424	586,702
Sexually Transmitted Disease Infertility	142317	93.977	H25/CCH304327-14-1	396,915	396,915
Sexually Transmitted Disease Infertility	142407	93.977	H25/CCH304327-15-1	488,209	175,508
STD - Program Income	142398	93.977	H25/CCH304327-13 PI	59,937	59,937
STD - Program Income	142310	93.977	H25/CCH304327-14 PI	188,788	150,741
Subtotal U.S. Department of Health & Human Services:				134,270,695	54,143,424
Passed-Through - PA Department of Health:					
PA Community Prevent Collaborative	150152	93.230	ME 03427	145,035	72,518
PA SBIRT Iniative	150148	93.230	Award Letter 11/12/04	189,882	20,608
PA SBIRT Initiative	142395	93.230	MOU	616,926	177,042
PA SBIRT Initiative	142452	93.230	MOU	498,012	368,238
PA SBIRT Initiative	150185	93.230	Award Letter 10/05/05	304,897	99,459
Bioterrorism Grant	142214	93.283	SAP 4100020948	600,000	231,147
Bioterrorism Grant - Cities Readiness Initiat	142400	93.283	SAP 4100020948	1,350,000	894,502
Bioterrorism Grant - Cities Readiness Initiat	142493	93.283	SAP 4100020948	1,476,186	736,074
Bioterrorism Grant - Focus Area A	142352	93.283	SAP 4100020948	529,388	74,983
Bioterrorism Grant - Focus Area A	142445	93.283	SAP 4100020948	515,950	358,623
Bioterrorism Grant - Focus Area B	142353	93.283	SAP 4100020948	803,455	227,492
Bioterrorism Grant - Focus Area B	142446	93.283	SAP 4100020948	782,716	517,369
Bioterrorism Grant - Focus Area F	142354	93.283	SAP 4100020948	151,755	2,627
Bioterrorism Grant - Focus Area F	142447	93.283	SAP 4100020948	185,932	61,944
Bioterrorism Grant - Pandemic Influenza	142231	93.283	SAP 4100020948	168,527	12,705
C & B Cancer Prevention	142144	93.919	ME 99098	432,325	130,498
C & B Cancer Prevention	142363	93.919	Agreement	263,319	33,032
C & B Cancer Prevention	142453	93.919	Agreement	337,312	36,327
SAPT - Alcohol Intvsn/Trmt	150135	93.959	ME 00136	2,767,560	24,283
SAPT - Alcohol Intvsn/Trmt	150181	93.959	SAP 4100027188	2,505,346	2,505,346
SAPT - Alcohol Prevention	150180	93.959	SAP 4100027188	691,317	691,317
SAPT - Drug Intvsn/Trmt	142292	93.959	ME 00136	7,749,924	11,943
SAPT - Drug Intvsn/Trmt	150137	93.959	ME 00136	7,749,924	330,954

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SAPT - Drug Intvn/Trmt	150183	93.959	SAP 4100027188	8,205,163	7,914,847
SAPT - Drug Prevention	150136	93.959	ME 00136	1,975,961	40,000
SAPT - Drug Prevention	150182	93.959	SAP 4100027188	2,053,594	2,053,594
Cardiovascular Risk Reduction Sys	142418	93.991	SAP 4100025193	188,337	175,759
Injury Prevention Program	142328	93.991	ME 02014	219,340	788
Injury Prevention Program	142419	93.991	SAP 4100025691	209,340	204,054
Tuberculosis Control (Fed App-719)	142409	93.991	ME 03018	123,000	82,478
Child & Adolescent Services	142371	93.994	ME 02033	1,882,171	41,257
Child & Adolescent Services	142461	93.994	SAP 410029203	457,993	443,699
Childhood Lead Poisoning Prevent	142372	93.994	ME 02022	517,809	235
Childhood Lead Poisoning Prevent	142462	93.994	SAP 4100025159	544,000	449,927
Children w/ Special Health Care Needs	142339	93.994	ME 02033	109,734	2,897
Children w/ Special Health Care Needs	142430	93.994	SAP 4100029203	2,452,166	2,178,134
MIC Primary Preventive Services	142337	93.994	ME 02033	1,395,805	51,041
MIC Primary Preventive Services	142428	93.994	SAP 4100029203	533,149	525,094
Subtotal PA Department of Health:				51,683,250	21,782,836
Passed-Through - PA Department of Public Welfare:					
MH-Homeless Grant (769)	150157	93.150	Award Letter	394,255	394,255
Co-occurring Sys & Svc Integration Init	150179	93.243	Award Letter 08/11/06	150,000	150,000
MH-Pub Hlth Prep & Resp for Bio-Terror	150193	93.283	Award Letter 09/06/05	4,255	4,255
Temporary Assistance to Needy Families	220408	93.558	Certification Letter	30,205,388	30,205,388
Child Support Enforcement	690241	93.563	Title IV - D	919,348	919,348
Child Support Program	840341	93.563	Title IV - D	18,344,905	18,344,905
Unallocated IV-D Payments	840008	93.563	ME 4513321800	3,362,055	3,312,015
Refugee Targeted Assistance	100326	93.566	SAP 4100023062-01	1,302,078	643,797
Emergency Energy Assistance	260098	93.568	SAP 4100021598	369,300	5,848
Emergency Energy Assistance	260119	93.568	SAP 4100021598	382,600	382,600
Title IV-B	220414	93.645	Certification Letter	2,735,193	2,735,193
ITG - Federal	220409	93.658	ME 105111600	727,739	727,739
Title IV-E Placement Maintenance	220411	93.658	Certification Letter	107,673,316	107,673,316
Title IV-E Program Income	229995	93.658	Child Support SSI	3,912,543	3,912,543
Title IV-E Reimb Administrative Claims	840370	93.658	Title IVE, Social Secu	1,808,181	1,808,181
Title IV-E Adoption Assistance	220412	93.659	Certification Letter	23,362,799	23,362,799
Child Protective Services	221088	93.667	Award Lettter 03/17/05	2,888,308	2,888,308
Family Preservation Funds - Title XX	150151	93.667	Award Letter 03/17/05	605,304	605,304
HAP - Administration	240620	93.667	Award Letter	736,332	736,332
HAP - Bridge Housing	240621	93.667	Award Letter	3,287,963	3,287,963

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HAP - Case Management	240607	93.667	Award Letter	158,705	158,705
HAP - Program Income	240613	93.667	Program Income	13,356	13,356
MH-SSBG (734)	150155	93.667	Award Letter	7,902,745	7,902,745
MR-SSBG (933)	150163	93.667	Award Letter	2,408,719	2,408,719
MR-SSBG-EI (935)	150164	93.667	Award Letter	329,345	329,345
Title IV-E Independent Living	221097	93.674	Award Letter 11/21/05	1,248,107	722,519
Title IV-E Independent Living	221081	93.674	Award Letter 04/12/04	1,165,710	34,826
MH-Intensive Case Mgmt (717/956)	150156	93.778	Award Letter	19,989	19,989
MR-Program Income	150999	93.778	Program Income	21,518,387	21,518,387
MR-TSM Admin Costs (931)	150168	93.778	Award Letter	1,892,739	1,892,739
MR-Waiver (931)	150165	93.778	Award Letter	116,795,073	116,597,683
MR-Waiver Admin (931)	150166	93.778	Award Letter	7,128,256	7,128,256
MR-Waiver-EI (942)	150167	93.778	Award Letter	3,192,249	3,192,249
Title IV-E Medical Assistance	220413	93.778	P. L. 96-272 of 1980	678,986	678,986
MH-Bio-Terror Hospital Preparedness	150194	93.889	Award Letter 09/06/05	11,830	11,830
MH-CMHSBG (903)	150158	93.958	Award Letter	1,523,270	1,523,270
HAP - Bridge Housing - PENNFREE	240609	93.959	Award Letter	1,251,800	1,251,791
HAP - Program Income - PENNFREE	240612	93.959	Program Income	46,056	46,056
MH-Fed Regular Svcs Crisis Counseling	150237	93.982	Award Letter 04/12/06	156,293	156,293
Subtotal PA Department of Public Welfare:				370,613,477	367,687,833
Passed-Through - PA Department of Community and Economic Development:					
PA Access Grant - TANF	06ADA1	93.558	C000002599	646,198	144,221
Supported Work Program	080230	93.558	Client Funding & Alloc	984,774	16,449
Supported Work Program	080241	93.558	Client Funding & Alloc	731,328	672,214
Community Services Block Grant	160317	93.569	C000002932 - 01	500,000	500,000
Community Services Block Grant	142475	93.569	C000002932 - 01	478,442	478,442
Community Services Block Grant	142471	93.569	C000002932 - 01	10,558	10,558
CSBG - Administration	080212	93.569	C000002932 - 01	4,937,430	1,108,696
CSBG - Case Management	240629	93.569	C000002932 - 01	500,000	500,000
CSBG - CSP	080213	93.569	C000002932 - 01	8,659,806	3,234,561
Empowerment Zone	080035	93.585	907151470	79,017,404	11,305,962
Subtotal PA Department of Community and Economic Development:				96,465,940	17,971,103
Passed-Through - PA Executive Offices:					
Welfare Fraud Unit	690246	93.560	Co-op Agreement/FC40	950,000	940,929
Subtotal PA Executive Offices:				950,000	940,929

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2005 to June 30, 2006

<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>
Passed-Through - Miscellaneous Other:					
Title IV-E Training (Regional Tr Ctr)	221083	93.658	Contracted Services Ag	280,580	102
Title IV-E Training (Regional Tr Ctr)	221099	93.658	Award Letter 09/30/05	62,090	51,412
Subtotal Miscellaneous Other:				342,670	51,514
Passed-Through - Miscellaneous Foundation/Trust Funding:					
Comm on Aging - Consumer Edu Pgm	050258	93.779	Award Letter 07/27/04	9,400	333
Comm on Aging - Consumer Edu Pgm	050261	93.779	Award Letter 07/1/05	5,000	8
Subtotal Miscellaneous Foundation/Trust Funding:				14,400	341
Passed-Through - Family Planning Council:					
Circle of Care - Pediatric AIDS	142411	93.153	060305 / Award Letter	71,128	71,128
Family Planning Services	142405	93.217	060301	166,039	163,416
Family Planning Genetic Screening	142406	93.994	060302	13,975	13,975
Walk-In Pregnancy Testing Demo	142401	93.994	060304	12,025	12,025
Subtotal Family Planning Council:				263,167	260,544
Passed-Through - Philadelphia Corporation for the Aging:					
Older Adult Program	160300	93.044	PCA Allocation	592,620	425
Older Adult Program	160314	93.044	PCA Allocation	594,132	590,607
West Oak Lane Senior Center	080222	93.045	113-00-3105	130,699	343
West Oak Lane Senior Center	080233	93.045	113-00-3105 Amend	6,312	1,082
West Oak Lane Senior Center	080237	93.045	113-00	130,699	111,259
Comm on Aging - Apprise	050257	93.779	Award Letter 06/18/04	33,020	9,889
Comm on Aging - Apprise	050260	93.779	Award Letter 06/07/05	40,248	35,339
Subtotal Philadelphia Corporation for the Aging:				1,527,730	748,944
Passed-Through - Philadelphia Workforce Development Corporation:					
TANF Youth Grant	221103	93.558	YO06-141	3,236,560	2,979,549
Subtotal Philadelphia Workforce Development Corporation:				3,236,560	2,979,549
Total U.S. Department of Health & Human Services:				659,367,889	466,567,017
<u>U.S. Corporation for National & Community Service</u>					
Direct - U.S. Corporation for National & Community Service:					
Foster Grandparents	080221	94.011	05SFAPA001/05SFO5051	484,167	237,104
Foster Grandparents	080236	94.011	05SFAPA001	484,167	237,409

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2005 to June 30, 2006

<u>Grantor Agency/</u> Project Title	City ID	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal U.S. Corporation for National & Community Service:				968,334	474,513
Total U.S. Corporation for National & Community Service:				968,334	474,513
<u>U.S. Social Security Administration</u>					
Direct - U.S. Social Security Administration:					
SSA Prisoner Incentive Payments	230026	96.006	PA0102	326,200	326,200
Subtotal U.S. Social Security Administration:				326,200	326,200
Total U.S. Social Security Administration:				326,200	326,200
<u>U.S. Department of Homeland Security</u>					
Direct - U.S. Department of Homeland Security:					
Fire Prevention & Safety Program	130026	97.044	EMW-2004-FP-01609	346,031	15,678
Explosive Detection Canine Team	422175	97.072	DTF01-02-X-02034	839,828	399,500
Law Enforcement Grant	422179	97.074	HSTS01-04-A-LEF-068	878,540	221,440
Law Enforcement Grant	422180	97.074	HSTS01-04-A-LEF-068	904,820	676,756
Subtotal U.S. Department of Homeland Security:				2,969,219	1,313,374
Passed-Through - PA Department of Public Welfare:					
MH-Crisis Counseling Immediate Svcs Pgm (804	150195	97.032	Award Letter 11/09/05	186,181	151,934
Subtotal PA Department of Public Welfare:				186,181	151,934
Passed-Through - PA Emergency Management Agency:					
Project Brotherly Love - Hurricane Katrina	230082	97.036	FEMA 101-UMWBG-00	4,652	4,652
Project Brotherly Love - Hurricane Katrina	168378	97.036	FEMA 101-UMWBG-00	38,140	38,140
Project Brotherly Love - Hurricane Katrina	130100	97.036	FEMA 101-UMWBG-00	11,197	11,196
Project Brotherly Love - Hurricane Katrina	226242	97.036	FEMA 101-UMWBG-00	67,545	67,545
Project Brotherly Love - Hurricane Katrina	260265	97.036	FEMA 101-UMWBG-00	57,906	57,905
Project Brotherly Love - Hurricane Katrina	104431	97.036	FEMA 101-UMWBG-00	89,405	89,404
Project Brotherly Love - Hurricane Katrina	110120	97.036	FEMA 101-UMWBG-00	17,014	17,013
Project Brotherly Love - Hurricane Katrina	250900	97.036	FEMA 101-UMWBG-00	9,268	9,268
Project Brotherly Love - Hurricane Katrina	243340	97.036	FEMA 101-UMWBG-00	937,365	937,364
Project Brotherly Love - Hurricane Katrina	208734	97.036	FEMA 101-UMWBG-00	157,954	157,954
Citizens Corps Program	100357	97.053	GR 4100028466	51,612	51,612
Emergency Management Performance	100345	97.067	Emergency Mgmt S & FB	99,523	99,523

City of Philadelphia
Schedule of Expenditures of Federal Awards
July 1, 2005 to June 30, 2006

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA	Contract Number	Federal Awards	Federal Expenditures
Subtotal PA Emergency Management Agency:				<u>1,541,581</u>	<u>1,541,576</u>
Passed-Through - Bucks County:					
Homeland Security Grant	100336	97.067	SAP 4100022320	596,516	2,010
State Homeland Security Grant Part II	100335	97.073	SAP 4100016490	322,014	42,407
Subtotal Bucks County:				<u>918,530</u>	<u>44,417</u>
Total U.S. Department of Homeland Security:				<u>5,615,511</u>	<u>3,051,301</u>
Total Schedule of Expenditures of Federal Awards:				<u><u>2,249,693,952</u></u>	<u><u>677,861,235</u></u>

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

CONTENTS

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**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

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	\$ 388,906,341
Community College of Philadelphia	\$ 48,221,792
Redevelopment Authority of the City of Philadelphia	\$ 55,103,588
Philadelphia Housing Authority	\$ 337,051,029
Philadelphia Housing Development Corporation	\$ 20,650,238
Philadelphia Authority for Industrial Development	\$ 4,098,236

CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

3. NOTES TO SPECIFIC PROGRAMS

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

- A. HUD Section 108 Loans (14.218) – The Federal Department of Housing and Urban Development (HUD) awards Section 108 Loans to the city for the purposes of Housing and Economic Development. The Housing portion is received by the primary government and disclosed on the Schedule of Expenditures of Federal Awards under CFDA 14.218 (City ID Numbers: 060159, 060378, 06981 and 06SE24). The Economic Development portion is received by the Philadelphia Industrial Development Corporation (PIDC), a quasi-governmental agency. During fiscal year 2006 the city, through PIDC, loaned \$6,011,987 (\$49,082 under contract B-97-MC-420012-E (Pool 4), and \$5,962,905 under contract B-97-MC-420012-F (Pool 5)). Loan repayments and investment proceeds from unloaned funds are used to repay HUD. Collateral for repayment of the funds includes future Community Development Block Grant entitlements due to the City from HUD.
- B. Department of Homeland Security – Personal Property (97.000): – The city received property and equipment indirectly, under two U.S. Department of Homeland Security (DHS) programs, valued at \$1,872,265 during fiscal year 2006. The federal programs providing DHS funding are: State Homeland Security Grant Program, CFDA 97.073, (\$1,176,765) and the Urban Areas Security Initiative, CFDA 97.008, (\$695,500). The state is the prime recipient for both programs, and is the sole procurement agent. The Southeastern Pa. Counter-Terrorism Task Force (Task Force) is the sub-grantee. Property and equipment purchased by the state ultimately becomes the property of the counties included in the Task Force.

4. MAJOR PROGRAMS

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

5. CITY ID NUMBER

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

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

6. GOVERNMENTAL FUNDING AWARDED BY THE CITY

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

<u>Source</u>	<u>Program</u>	<u>Funding</u>
10.558	Child and Adult Care Food Program	293,212
11.552	Technology Opportunities	108,123
14.218	Community Development Block Grants/Entitlement Grants	53,902,344
14.231	Emergency Shelter Grants Program	5,074,809
14.235	Supportive Housing Program	5,838,959
14.238	Shelter Plus Care	4,322,979
14.239	HOME Investment Partnerships Program	2,256,717
14.241	Housing Opportunities for Persons with AIDS	6,910,744
14.244	Empowerment Zones Program	42,225
14.246	CDBG/Brownfields Economic Development Initiative	177,930
14.866	Demolition and Revitalization of Severely Distressed Public Housing	12,000
14.871	Section 8 Housing Choice Vouchers	191,334
16.523	Juvenile Accountability Incentive Block Grants	1,128,290
16.590	Grants to Encourage Arrest Policies & Enforce Protection Orders	78,399
84.027	Special Education - Grants to States	1,366,488
84.181	Special Education-Grants for Infants & Families with Disabilities	1,760,761
84.186	Safe & Drug-Free Schools & Communities – State	259,169
93.150	Projects for Assistance in Transition from Homelessness (PATH)	2,014,406
93.151	Health Center Grants for Homeless Populations	81,259
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	150,000
93.558	Temporary Assistance for Needy Families	24,373,608
93.569	Community Services Block Grant	882,116
93.585	Empowerment Zone Program	10,143,473
93.658	Foster Care -Title IV-E	56,432,431
93.667	Social Service Block Grant	14,930,906
93.778	Medical Assistance Program	126,273,096
93.889	National Bioterrorism Hospital Preparedness Program	455,192
93.914	HIV Emergency Relief Project Grants	17,272,437
93.926	Healthy Start Initiative	2,700,674
93.940	HIV Prevention Activities - Health Department Based	3,437,897
93.944	HIV/AIDS Surveillance	1,213,302

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Note 6 (Continued)

<u>Source</u>	<u>Program</u>	<u>Funding</u>
93.958	Block Grants for Community Mental Health Services	336,230
93.959	Block Grants for Prevention & Treatment of Substance Abuse	12,729,903
93.994	Maternal & Child Health Services Block Grant to the States	2,330,491
	Total Subrecipient Funding:	<u><u>359,481,904</u></u>

**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, 2005 to June 30, 2006

<u>Pa. DPW Program</u>	City ID			Grant Awards	Grant Expenditures
Project Title	Number	CFDA	Contract Number		
<u>Mental Health/Mental Retardation</u>					
MH-Behavioral MH Svs (173)	150161	00.000	Award Letter	5,498,751	5,498,751
MH-Bio-Terror Hospital Preparedness	150194	93.889	Award Letter 09/06/05	11,830	11,830
MH-CMHSBG (903)	150158	93.958	Award Letter	1,523,270	1,523,270
MH-Crisis Counseling Immediate Svcs	150195	97.032	Award Letter 11/09/05	186,181	151,934
MH-Homeless Grant (769)	150157	93.150	Award Letter	394,255	394,255
MH-Intensive Case Mgmt (717/956)	150156	93.778	Award Letter	19,989	19,989
MH-Prep & Resp for Bio-Terror	150193	93.283	Award Letter 09/06/05	4,255	4,255
MH-Program Income	150998	00.000	Award Letter	28,743,054	28,743,054
MH-Program Maintenance (140)	150159	00.000	Award Letter	122,457,044	122,250,192
MH-Regular Svcs Crisis Counseling	150237	93.982	Award Letter 04/12/06	156,293	156,293
MH-Specialized Residences (160)	150160	00.000	Award Letter	1,275,238	1,275,238
MH-SSBG (734)	150155	93.667	Award Letter	7,902,745	7,902,745
MR-Community Services (156)	150172	00.000	Award Letter	27,869,934	27,869,934
MR-Early Intervention (117)	150171	00.000	Award Letter	11,027,184	10,568,779
MR-Early Intervention (907)	150162	84.181	Award Letter	1,760,760	1,760,760
MR-Program Income	150999	93.778	Program Income	21,518,387	21,518,387
MR-SSBG (933)	150163	93.667	Award Letter	2,408,719	2,408,719
MR-SSBG-EI (935)	150164	93.667	Award Letter	329,345	329,345
MR-TSM Admin Costs (931)	150168	93.778	Award Letter	1,892,739	1,892,739
MR-Waiver (156)	150169	00.000	Award Letter	97,052,922	96,801,364
MR-Waiver (931)	150165	93.778	Award Letter	116,795,073	116,597,683
MR-Waiver Admin (156)	150170	00.000	Award Letter	7,128,256	7,128,256
MR-Waiver Admin (931)	150166	93.778	Award Letter	7,128,256	7,128,256
MR-Waiver-EI (942)	150167	93.778	Award Letter	3,192,249	3,192,249
Total Mental Health/Mental Retardation:				<u>466,276,729</u>	<u>465,128,277</u>

Children and Youth Program

Act 148 Child Welfare Overmatch Recovery	220416	00.000	Certification Letter	11,434,857	11,434,857
Act 148 Child Welfare Services	220416	00.000	Certification Letter	316,607,317	316,607,317
Act 148 YDC Costs	220416	00.000	State Invoice	6,725,759	6,725,759

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2005 to June 30, 2006

<u>Pa. DPW Program</u>	City ID			Grant Awards	Grant Expenditures
Project Title	Number	CFDA	Contract Number		
Child Protective Services	221088	93.667	Award Lettter 03/17/05	2,888,308	2,888,308
TANF Transition Funds - State	220426	00.000	Certification Letter	20,784,897	20,784,897
Temporary Assistance to Needy Families	220408	93.558	Certification Letter	30,205,388	30,205,388
Title IV B - State Match	220415	00.000	Certification Letter	729,388	729,388
Title IV-B	220414	93.645	Certification Letter	2,735,193	2,735,193
Title IV-E Adoption Assistance	220412	93.659	Certification Letter	23,362,799	23,362,799
Title IV-E Independent Living	221097	93.674	Award Letter 11/21/05	1,248,107	722,519
Title IV-E Independent Living	221081	93.674	Award Letter 04/12/04	1,165,710	34,826
Title IV-E Medical Assistance	220413	93.778	P. L. 96-272 of 1980	678,986	678,986
Title IV-E Placement Maintenance	220411	93.658	Certification Letter	107,673,316	107,673,316
Title IV-E Program Income	229995	93.658	Child Support SSI	3,912,543	3,912,543
Total Children and Youth Program:				<u>530,152,568</u>	<u>528,496,096</u>
 <u>Combined Homeless Assistance Program</u>					
HAP - Administration	240620	93.667	Award Letter	736,332	736,332
HAP - Bridge Housing	240615	00.000	Award Letter	577,703	577,703
HAP - Bridge Housing	240621	93.667	Award Letter	3,287,963	3,287,963
HAP - Bridge Housing - PENNFREE	240609	93.959	Award Letter	1,251,800	1,251,791
HAP - Case Management	240614	00.000	Award Letter	1,736,246	1,736,246
HAP - Case Management	240607	93.667	Award Letter	158,705	158,705
HAP - ESG	240617	00.000	Award Letter	570,231	570,231
HAP - Program Income	240619	00.000	Program Income	609,062	603,141
HAP - Program Income	240613	93.667	Program Income	13,356	13,356
HAP - Program Income - PENNFREE	240612	93.959	Program Income	46,056	46,056
HAP - Rental Assistance	240616	00.000	Award Letter	459,139	459,139
Total Combined Homeless Assistance Program:				<u>9,446,593</u>	<u>9,440,663</u>
 <u>Human Services Development Fund</u>					
HSDF - AACO	142477	00.000	Award Letter 04/08/05	1,000,000	1,000,000
HSDF - After School Enhancement Pgm	160313	00.000	Award Letter 04/08/05	279,094	279,094
HSDF - Case Mgmt Group A	240623	00.000	Award Letter 04/08/05	1,076,813	1,076,813

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2005 to June 30, 2006

<u>Pa. DPW Program</u>	City ID	CFDA	Contract Number	Grant Awards	Grant Expenditures
Project Title	Number				
HSDF - Case Mgmt Group B	240624	00.000	Award Letter 04/08/05	361,062	361,062
HSDF - Case Mgmt Group C	240625	00.000	Award Letter 04/08/05	2,493,341	2,493,341
HSDF - Case Mgmt Special Svcs	240626	00.000	Award Letter 04/08/05	307,030	307,030
HSDF - Children & Youth	221091	00.000	Award Letter 04/08/05	250,000	250,000
HSDF - Community Based Prev Svcs	221092	00.000	Award Letter 04/08/05	299,100	299,100
HSDF - DSS Infection Control	142492	00.000	Award Letter 04/08/05	3,790	3,790
HSDF - Financial Administration	142434	00.000	Award Letter 04/08/05	500,137	500,137
HSDF - Global Philadelphia Initiative	100354	00.000	Award Letter 04/08/05	409,158	409,158
HSDF - Lead Abatement	142435	00.000	Award Letter 04/08/05	520,026	520,026
HSDF - MH	150176	00.000	Award Letter 04/08/05	922,545	922,545
HSDF - Program Income	142436	00.000	Interest	77,496	77,496
HSDF - Violence Reduction	160311	00.000	Award Letter 04/08/05	541,600	541,600
HSDF - Welcome New Families	142432	00.000	Award Letter 04/08/05	466,263	466,263
HSDF - Youth Access Centers	160312	00.000	Award Letter 04/08/05	376,749	376,749
Total Human Services Development Fund:				<u>9,884,204</u>	<u>9,884,204</u>
 <u>Child Support Enforcement</u>					
Child Support Enforcement	690241	93.563	Title IV - D	919,348	919,348
Child Support Program	840341	93.563	Title IV - D	18,344,905	18,344,905
Unallocated IV-D Payments	840008	93.563	ME 4513321800	3,362,055	3,312,015
Total Child Support Enforcement:				<u>22,626,308</u>	<u>22,576,268</u>
 <u>Other PaDPW Assistance</u>					
Act 152 (App 120)	150143	00.000	Award Letter 09/24/04	2,417,295	50,213
Act 152 (App 120)(10237)	150191	00.000	Award Letter 08/11/06	2,475,062	2,369,442
Act 1992 -24 Reimburse Lawyer's Fees	840365	00.000	ME 6300119871	13,736	13,736
AIDS Personal Care Services	142323	00.000	SAP 4100021401	600,000	17,374
AIDS Personal Care Services	142476	00.000	SAP 4100021401-01	600,000	593,654
Behavioral Health Services/IGT (173)	150105	00.000	Award Letter 09/24/04	12,351,595	185,537
Behavioral Health Services/IGT (173)(10262)	150153	00.000	Award Letter 08/11/06	10,957,131	10,889,715
Child Welfare Ed for Leadership	221090	00.000	Agreement	1,289,603	1,289,603

City of Philadelphia
Schedule of Expenditures of Pennsylvania Department of Public Welfare Awards
July 1, 2005 to June 30, 2006

<u>Pa. DPW Program</u>	City ID			Grant Awards	Grant Expenditures
Project Title	Number	CFDA	Contract Number		
Co-occurring Sys & Svc Integration Init	150179	93.243	Award Letter 08/11/06	150,000	150,000
Emergency Energy Assistance	260119	93.568	SAP 4100021598	382,600	382,600
Emergency Energy Assistance	260098	93.568	SAP 4100021598	369,300	5,848
Family Preservation Funds - Title XX	150151	93.667	Award Letter 03/17/05	605,304	605,304
ITG - Federal	220409	93.658	ME 105111600	727,739	727,739
ITG - State	220410	00.000	ME 105111600	770,888	770,888
Refugee Targeted Assistance	100326	93.566	SAP 4100023062-01	1,302,078	643,797
Title IV-E Reimb Administrative Claims	840370	93.658	Title IVE, Social Secu	1,808,181	1,808,181
Total Other PaDPW Assistance:				<u>36,820,512</u>	<u>20,503,631</u>
Total Schedule of Expenditures of PaDPW Awards:				1,075,206,914	1,056,029,139

**CITY OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

1. BASIS OF ACCOUNTING

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

2. DEPARTMENT OF PUBLIC WELFARE MAJOR PROGRAMS

The following represent major programs from the Pennsylvania Department of Public Welfare as defined in their **Single Audit Supplement** (Reissued July 26, 2006):

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

3. GOVERNMENTAL FUNDING AWARDED BY THE CITY

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

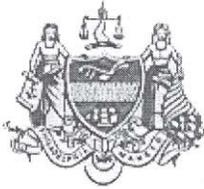
<u>Source</u>	<u>Program</u>	<u>Funding</u>
State - DPW Mental Health/Mental Retardation		\$ 116,080,419
State - DPW Behavioral Health Services Initiative		11,075,252
State - DPW Children and Youth Program		206,785,451
State - DPW Combined Homeless Assistance Programs		4,609,944
Total Pa. DPW Awards to Subrecipients:		\$338,551,066

INDEPENDENT AUDITOR'S SECTION

Auditor's Reports

Schedule of Findings and Questioned Costs

Summary Schedule of Prior Audit Findings



CITY OF PHILADELPHIA

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ALAN BUTKOVITZ
City Controller

ALBERT F. SCAPEROTTO
Deputy City Controller

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Philadelphia, Pennsylvania as of and for the year ended June 30, 2006, which collectively comprise the City of Philadelphia, Pennsylvania's basic financial statements and have issued our report thereon dated February 23, 2007. 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
Penn's Landing Corporation
Pennsylvania Convention Center Authority
Philadelphia Housing Authority
Philadelphia Parking Authority
Redevelopment Authority of the City of Philadelphia
Community Behavioral Health
Philadelphia Authority for Industrial Development
Philadelphia Gas Works

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, Penn's Landing Corporation, Pennsylvania Convention Center Authority, Philadelphia Parking Authority, Community Behavioral Health, and the Philadelphia Gas Works were not audited in accordance with *Government Auditing Standards*.

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Philadelphia, Pennsylvania's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City of Philadelphia, Pennsylvania's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 06-01 through 06-06.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 06-01 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

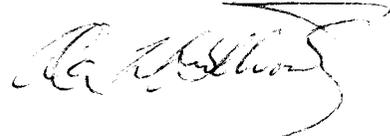
CITY OF PHILADELPHIA
OFFICE OF THE CONTROLLER

However, we noted certain conditions 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 conditions to management of the City of Philadelphia, Pennsylvania in separate reports.

This report is intended solely for the information and use of city management, 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 23, 2007


ALBERT F. SCAPEROTTO, CPA
Deputy City Controller


ALAN BUTKOVITZ
City Controller



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ALAN BUTKOVITZ
City Controller

ALBERT F. SCAPEROTTO
Deputy City Controller

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

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

Compliance

We have audited the compliance of the City of Philadelphia, Pennsylvania with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *Pennsylvania Department of Public Welfare (DPW) Single Audit Supplement* that are applicable to each of its major federal and DPW programs for the year ended June 30, 2006. 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*.

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, 2006. 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 06-07 through 06-09.

Internal Control Over Compliance

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

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

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

This report is intended solely for the information and use of city management, 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.

September 28, 2007


ALBERT F. SCAPEROTTO, CPA
Deputy City Controller


ALAN BUTKOVITZ
City Controller



Schedule of Findings And Questioned Costs

CITY OF PHILADELPHIA

Schedule of Findings and Questioned Costs – June 30, 2006

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

Noncompliance material to financial statements noted? yes no

Federal Awards:

Internal control over major programs:

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

Type of 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>
14.235	Supportive Housing Program
14.238	Shelter Plus Care
14.239	HOME Investment Partnerships Program
14.900	Lead-Based Paint Hazard Control in Privately-Owned Housing
20.106	Airport Improvement Program
20.205	Highway Planning and Construction
90.401	Help America Vote Act Requirements Payments
93.268	Immunization Grants
93.558	Temporary Assistance for Needy Families
93.585	Empowerment Zone Program
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
93.914	HIV Emergency Relief Project Grants
93.940	HIV Prevention Activities – Health Department Based
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.994	Maternal and Child Health Services Block Grant to the States

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

Auditee qualified as low-risk auditee? yes no

CITY OF PHILADELPHIA

Schedule of Findings and Questioned Costs – June 30, 2006

<u>Finding No.</u>		<u>Page</u>	<u>Questioned Costs</u>
<u>Section II - Financial Audit Reportable Conditions:</u>			
06-01.	Enterprise Fund Financial Reporting	52	
06-02.	Component Unit Financial Data	55	
06-03.	Real Property Assets	56	
06-04.	Cash	59	
06-05.	Real Estate Assessment Procedures	62	
06-06.	Standard Accounting Procedures	65	
<u>Section III - Federal and Pennsylvania Department of Public Welfare Findings and Questioned Costs:</u>			
06-07.	Children and Youth Program	67	
	Child Welfare Services – State Grants – CFDA #93.645		\$3,120
	Foster Care Title IV-E – CFDA #93.658		\$119,092
	Adoption Assistance – CFDA #93.659		\$25,840
	Medical Assistance Program – CFDA #93.778		\$708
	Act 148 – Pennsylvania Department of Public Welfare		\$380,842
06-08.	Children and Youth Program	69	
	Temporary Assistance for Needy Families – CFDA #93.558		
	Act 148 – Pennsylvania Department of Public Welfare		\$645,471
06-09.	Children and Youth Program	71	
	Foster Care Title IV-E – CFDA #93.658		

06-01. ENTERPRISE FUND FINANCIAL REPORTING

Previously, we reported that the Office of the Director of Finance (Finance), which has overall responsibility for the city's accounting and financial reporting functions, had not established controls to ensure the accuracy of the reporting of the city's enterprise funds. Instead, Finance delegated its responsibility for the preparation of the full accrual financial statements of the Aviation Fund and the Water and Sewer Fund to the Division of Aviation (DOA) and the Philadelphia Water Department (PWD), respectively. Finance's lack of oversight over this process coupled with the DOA's and the PWD's failure to adequately review these full accrual financial statements led to the occurrence of several significant errors which remained undetected until found by us during the prior audit.

Our current audit found that this condition has deteriorated. Our testing disclosed errors totaling \$749 million in the Aviation Fund and the Water and Sewer Fund full accrual financial statements that were not detected by the current fiscal year-end reporting process:

Aviation Fund

For the past several years, the DOA has contracted with an independent accounting firm to compile its financial statements. However, the firm's employee who had performed this function in the past left the firm, and therefore the fiscal 2006 financial statements were prepared by different firm personnel. This personnel change increased the risk of errors and, consequently, the need for responsible DOA personnel to perform an even more detailed review of these financial statements and supporting documents before submitting them to Finance for inclusion in the city's Comprehensive Annual Financial Report (CAFR).

We observed a certification signed by a responsible DOA employee attesting that the financial statements were reviewed and that, to the best of the employee's knowledge, the statements were complete and free of material misstatement. Despite this signed certification, the review did not appear to be a detailed, meaningful one. Our testing of the Aviation Fund financial statements found twenty separate errors totaling \$249 million. Several of these errors consisted of misclassifications and posting errors that should have been detected by a detailed review. For example, the buildings asset balance recorded on the financial statements was \$40 million less than the balance per the DOA's subsidiary capital asset records due to a misclassification between the asset categories of buildings and construction in progress. Also, operating expenses were understated by \$12.6 million because, in posting expenses from city accounting system reports, the consultant recorded \$1.4 million instead of the correct amount of \$14 million.

Additionally, when we brought certain financial statement errors to the attention of the DOA and its consultant, other errors arose when improper adjustments were made by the consultant that were not detected by DOA personnel. In several cases, DOA personnel and the consultant relied on Controller's staff to prepare the proper entries necessary to correct the errors.

The primary cause of the difficulty in determining the proper entries to correct errors was that a traditional double-entry accounting system was not used to compile the financial statements. For most adjusting entries, the offsetting account used was Net Assets, instead of the appropriate asset, liability, revenue, or expense account used in traditional double-entry accounting. This practice did not provide a clear trail of the two-sided effect of transactions and, therefore increased the risk of errors, and made it difficult to determine the proper entries to correct errors.

Water and Sewer Fund

The PWD also had new personnel preparing the fiscal 2006 Water and Sewer Fund financial statements due to accounting staff retirement and, therefore, also experienced an increased risk for errors. However, there was still no evidence that a detailed review of the preparation of the financial statements was performed. Consequently, similar to the Aviation condition described above, significant financial statement errors were not detected by PWD personnel. Our testing found one error which resulted in \$417 million of misclassifications between net asset categories. We also noted seven other financial statement errors totaling \$83 million. Some of these errors would have been detected if at least a cursory review had been performed. For example, our testing noted differences between equity in treasurer's account balances on the PWD's trial balance and amounts per the city's accounting system, resulting in a \$27 million overstatement in the equity in treasurer's account. In addition, we found that \$4.8 million of interest expense was improperly recorded as a deduction from interest income thereby misstating both accounts by that amount.

Given the significant level of errors we have found in the Aviation Fund and the Water and Sewer Fund financial statements over the last two fiscal years, it is highly probable that material errors will continue to occur if no action is taken to improve controls. Therefore, we continue to recommend that Finance establish specific internal control policies that govern the preparation of the Aviation Fund and Water and Sewer Fund financial statements. To ensure that there is a detailed, meaningful review of these financial statements, these policies should include specific review procedures to be performed by both DOA and 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 DOA/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.

The performance of these review procedures should be documented on a checklist, signed by a responsible DOA and PWD official, to 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. We also recommend that additional training be provided to DOA and PWD personnel on governmental accounting procedures and pronouncements.

CITY OF PHILADELPHIA

Financial Audit Reportable Conditions – June 30, 2006

Subsequent to the issuance of the CAFR, a Finance official met with DOA and PWD personnel and proposed a method to improve controls over the accuracy of preparation of their accrual based financial statements. Specifically, Finance offered to work with the DOA and PWD to set up separate accrual funds in the city's FAMIS accounting system (similar to the one used for governmental funds) where appropriate year-end adjustments would be booked to arrive at final amounts for inclusion in the full accrual financial statements. In addition, Finance would provide the manual they developed documenting necessary year-end accrual adjustments and how to post them to the funds.

Although it is understood that supporting schedules would continue to be necessary to arrive at certain adjustment amounts, we believe that utilizing FAMIS Water and Aviation Accrual Funds would improve controls because it would introduce a standardized (and double-entry) format for posting year-end accrual adjustments that is fully documented in a written manual. Accordingly, we strongly recommend that this proposal be adopted.

City's Response

We have met with finance managers in the Water department and Airport. Both have taken steps to ensure that the preparation of financial statements is performed by individuals with expertise in financial reporting.

The Water department has contracted with a former employee, Thomas Gallagher, who has a significant amount of experience preparing the Water fund financial statements, to prepare the Financial Reports and train the appropriate staff in the proper approach to preparing the financial reports. The new personal property system is up and running. Written procedures have been prepared and set in place with monthly reconciliations. Development on the new Fixed Asset system has continued and is expected to be utilized in the preparation of the FY 2007 statements. One minor quirk concerning labor costs included in the fixed asset system that has been identified is being corrected. The construction (voucher) data has been properly updated and reconciled each month. Written procedures will also be prepared for the Fixed Asset System.

Aviation has recently reassigned the preparation of the financial statement compilation. To insure an accurate compilation for FY 2007, the following additional tasks are presently being performed: 1) a complete review of the FY 2006 compilation and restoration of the current system to assure its integrity; 2) documentation of the system, including written user instructions; 3) training of Aviation personnel on the compilation process; 4) review of the City's FAMIS double-entry format for possible application to the Aviation Fund; and 5) assistance with the implementation and transition to a new double-entry accounting system for Aviation, if deemed practical.

06-02. COMPONENT UNIT FINANCIAL DATA

For the past several years, we noted that late submission of financial data by some of the city's component units delayed the entire financial reporting and auditing process. When financial data is submitted late, the Accounting Bureau must make significant changes to the financial statements and footnotes each time new data is received.

This situation has not improved. We noted that most of the city's twelve component units failed to submit their reports by the due date requested by Finance. Furthermore, late reports from two component units were the primary cause for the significant delay in the issuance of the city's CAFR until February 23, 2007.

We again recommend that the director of finance solicit the assistance of the mayor or other administrative officials, early in the CAFR preparation process, to secure the cooperation of all component unit directors in submitting their financial data to the Accounting Bureau.

City's Response

In previous years, late reporting from some of the City's Component Units reports have caused delays in the City's ability to publish the CAFR. We are currently exploring various options to increase the reliability and timeliness of the component unit's reporting.

06-03. REAL PROPERTY ASSETS

Philadelphia's Home Rule Charter requires that city management compile and maintain current and comprehensive records of all real property belonging to the city. Related to this responsibility, in June of 1958 the Office of the Director of Finance (Finance) issued Standard Accounting Procedure Number E-7201 that:

- Allowed the Water Department and the Division of Aviation to maintain separate subsidiary real property records, and required providing this information to the Procurement Department, the Department of Public Property, and Finance, and
- Specified that the Procurement Department shall inspect all city owned real property on a cyclical basis, check against a history file, and determine the actual existence, condition and use of the property.

For the past few years we have reported that controls over the city's real property assets were weak because the city does not have a real property management system. While Finance does maintain a fixed asset ledger that accumulates the cost of real property, and both the Water Department and the Division of Aviation maintain their own records, there is no comprehensive system to provide detailed records and account for all of the city's real property assets. This situation, which has not been corrected, impedes financial reporting and remains a major concern as the results of our current review indicates.

Water Department's Attempt to Design a New Fixed Asset System

During fiscal year 2006, the Water Department attempted to design and implement a new fixed asset system to account for the Water and Sewer Fund's real property assets and personal property. However, at year-end it was determined that the new system could not be relied upon to produce accurate financial data. Therefore, department personnel had to re-enter all fiscal 2006 fixed asset transactions into a makeshift system employing spreadsheet software to generate detailed year-end balances and related depreciation amounts. This situation could have been avoided if the department had used a standard computer application development technique, often referred to as parallel testing, whereby both the old and new systems operate concurrently for a specified period of time until the new system is proved reliable.

As a consequence of the effort to try to resolve problems with the new system, and to develop and input data to the makeshift system, the Water Department did not make a final determination of Water and Sewer Fund fixed asset balances until late December 2006. These circumstances substantially delayed the year-end financial reporting process and required more extensive testing to address the increased audit risk.

Land Costs Not Properly Allocated to Asset Locations

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

Asset Information Not Properly Recorded

The city, as part of an effort to sell surplus city property, sold fourteen properties during fiscal 2006 that generated \$4.1 million of revenue. Only two of the properties sold were recorded in the city's fixed asset ledger. There were no records in this ledger for the other twelve properties. Most of these properties had been acquired from various sources over many years. The most recent acquisition was in 2005, while the oldest acquisition dates back to 1962. Without a reliable system for recording detailed real property asset information, Finance cannot be assured of the completeness of their real property records. Furthermore, it is difficult to accurately calculate, and report on the financial statements, any gain or loss that should be recognized when recording the disposal of surplus real property.

Periodic Physical Inventory of Real Property Assets Is Needed

Emphasizing the need for effective controls over fixed asset balances, the Government Finance Officers Association (GFOA) recommends that every government 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.

During our audit and based on discussions with departmental personnel, we found evidence that only the Water Department and the Division of Aviation periodically check the physical existence and condition of their real property assets. We could not find evidence that the city's other real property assets have been recently inventoried by the city as required by the Home Rule Charter.

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

- (1) Design or purchase a computerized real property management system that will provide accurate and useful information such as the book value for each city owned asset.
- (2) Ensure that parallel testing is employed upon the implementation of any new significant computer application.
- (3) 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.

City's Response

The Controller's Office suggested that resolving the above-mentioned issues could be accomplished through implementing a citywide comprehensive capital assets system. We will explore the feasibility of purchasing such a system.

06-04. CASH

Our testing of procedures for the reconciliation and reporting of cash account activity found control weaknesses and breakdowns which increased the risk that financial reporting errors and irregularities could occur and go undetected.

Treasurer Did Not Perform Timely Investigation of Reconciling Items

Previously, we commented that the Office of the City Treasurer's (Treasurer) bank reconciliations contained numerous and old reconciling items. The June 30, 2005 bank reconciliation for the Treasurer's consolidated cash account contained 202 items over one year old, 94 of which were over five years old. Untimely investigation and disposition of reconciling items increases the risk of undetected errors or irregularities.

Our current audit disclosed that the Treasurer wrote off all unresolved consolidated cash reconciling items from calendar year 2004 and prior. The total write-off amounted to 218 items with a net dollar value of \$296,636. As a result, the June 30, 2006 bank reconciliation contained only 55 reconciling items over one year old, a significant decrease from the prior year.

However, our current testing found that Treasurer's personnel still failed to perform timely investigation of reconciling items. On the June 30, 2006 consolidated cash account bank reconciliation, we noted a \$2.3 million reconciling item described as a cash receipts error that had been carried forward on each reconciliation since July 2005. Only when we inquired about this reconciling item did the Treasurer's accountant who prepared the bank reconciliation investigate the item. The accountant found that, in August 2005, another Treasurer's employee had prepared an adjustment which deducted this \$2.3 million cash receipts error from the account's book balance recorded in the city's accounting system. Since this adjustment was reflected in the account's ending July 2005 book balance, there should have been no need to include this amount as a reconciling item in the July 2005 and all subsequent bank reconciliations. The Treasurer's accountant could not explain why this item was included in the reconciliations. Because this reconciling item has to be deducted from the account's book balance in order to reconcile to the account's bank balance, it represents either a \$2.3 million overstatement of the book balance or a \$2.3 million shortage in the bank account.

To improve controls over cash and provide for the timely detection of fraud, we continue to recommend that Treasurer's personnel promptly investigate all differences between the book and bank balances so that any errors can be quickly identified and resolved. For the \$2.3 million reconciling item described above, the Treasurer should contact Finance for their assistance in determining the cause of this discrepancy and the appropriate corrective action.

City's Response

Finance and the Treasurer's Office are working together to resolve this issue.

Finance Did Not Review Treasurer’s Bank Reconciliations

Review and analysis of the Treasurer’s bank reconciliations is one of the supervisory and review responsibilities charged to Finance by their own standard accounting procedures (SAPs). The city’s accounting system (FAMIS) maintains two sets of cash balances: (1) book balances for all Treasurer bank accounts and (2) general ledger balances for each fund’s equity in the Treasurer’s group of bank accounts. SAP # 7.1.3.b requires that Finance personnel verify the Treasurer’s bank reconciliation balances to FAMIS system balances in the Treasurer’s Account Group, and maintain Treasurer’s bank reconciliations as an aid in reconciling general ledger equity balances to treasury cash balances. These procedures are crucial because the general ledger equity balances are the source for the vast majority of cash amounts reported in the city’s CAFR.

In the prior audit, we reported that Finance personnel did not perform any review procedures on the Treasurer’s bank reconciliations. Our current audit disclosed that Finance personnel now compares the book balance on each bank reconciliation to the account’s book balance recorded on the city’s accounting system. However, this comparison was not documented, such as by initialing and dating the bank reconciliation form.

As for the review of reconciling items on the Treasurer’s bank reconciliations, we noted that Finance’s grants accounting and administration unit now investigates and attempts to resolve items representing unrecorded grant receipts. However, Finance personnel responsible for maintaining general ledger equity balances still did not analyze the reconciling items on the Treasurer’s bank reconciliations to determine whether the Treasurer’s account book balances and consequently the general ledger equity balances required adjustment. This lack of review increases the risk for undetected fraud and misstatements of the cash balances reported in the CAFR. For example, the \$2.3 million discrepancy noted above, which was carried forward for twelve months at the time of our review, was not identified by Finance as a reconciling item requiring follow-up.

We continue to recommend that Finance personnel review the Treasurer’s bank reconciliations each month, paying particular attention to unusual and significant reconciling items. Finance personnel should work with the Treasurer to ensure these reconciling items are investigated and resolved and that the account book balances and general ledger equity balances recorded in the accounting system are adjusted accordingly. Finance employees should document the completion of this process by initialing and dating the bank reconciliation form.

City’s Response

The Accounting Bureau will review the treasurer’s bank reconciliations and we will work with the City Treasurer’s office to resolve ongoing reconciling items.

Departmental Custodial Account Information Was Incomplete and Outdated

SAP # 7.1.3.b requires that city agencies submit monthly bank reconciliations for their custodial accounts to Finance for 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. Failure to obtain this information precludes Finance from having assurance that city agencies are performing this critical internal control function and increases the risk of financial reporting errors.

Our testing of Finance's supporting calculations for Departmental Custodial Accounts found that Finance did not receive fiscal year 2006 bank reconciliations from thirteen city agencies, most notably the Office of the Sheriff whose accounts represent more than one third of this fund's assets. However, prior to this matter being brought to their attention, Finance did not contact any of these agencies to request the fiscal year 2006 reconciliations. In the absence of current information, Finance simply used the last cash and investments balance provided by the agency, which in most cases was the previous year's balance. Consequently, we found that the reported cash and investments balance for Departmental Custodial Accounts was understated by \$33 million. Upon notification, Finance booked our proposed adjustment.

To improve internal controls over, and the accuracy of reporting for Departmental Custodial Accounts, we recommend that Finance's Accounting Bureau send a reminder to city agencies instructing them that they are required to submit custodial account bank reconciliations each month to Finance. When agencies fail to comply, Finance personnel should immediately contact those agencies to request their cooperation in providing the bank reconciliations.

City's Response

The Accounting Bureau will contact each departmental custodian when they are not timely with their reconciliations.

06-05. REAL ESTATE ASSESSMENT PROCEDURES

Real estate assessments made by the Board of Revision of Taxes (BRT) are the basis for the annual real estate and use and occupancy tax billings, collections of which totaled over \$1 billion in fiscal 2006. Our testing of the BRT’s assessment procedures disclosed control weaknesses and breakdowns which increased the risk for errors and irregularities in the establishment of real estate assessments that could adversely impact tax revenue.

Criteria Used to Justify Market Value Reductions Are Not Documented; Assessment Guidelines Are Not Current

Our current testing found that BRT evaluators did not document the criteria they applied to justify market value reductions used in establishing real estate assessments. Evaluators told us what criteria they *might* have applied in reaching their decision to reduce a property’s market value, but they could not tell us what criteria they *did* apply. Therefore, market value reductions for millions of dollars were processed without any documentation as to reason or cause.

The following table illustrates two examples noted during the course of our testing of real estate assessment change transactions:

MARKET-VALUE REDUCTIONS WITHOUT DOCUMENTED CRITERIA						
(dollar amounts in millions)						
Tax year	Property A				Property B	
	2005		2006		2005	
Mkt value	From	To	From	To	From	To
	\$66	\$55	\$55	\$50	\$48	\$38
Change	\$16 24 percent				\$10 21 percent	

When we reviewed these market value determinations applying criteria the evaluators *might* have used, the market values assigned to the real estate in question did not appear out of line or unjustified. However, because errors in transaction processing are always possible, and because the risk of willful manipulation increases with the size of the transaction, adjustments of this magnitude must be fully documented.

This lack of documentation resulted from the BRT’s failure to establish current assessment rules and guidelines for its evaluators to follow. State law (72 P.S. § 5341.7) requires that the BRT issue annual evaluator precepts (i.e. assessment rules and guidelines). Our review disclosed that the last precepts issued were for tax year 1993.

We found that BRT personnel were not following these outdated precepts. The 1993 precepts require the following for market value reductions over \$75,000 for residential properties and reductions over \$150,000 for commercial and industrial properties:

The responsible evaluator, prior to any notice being given to the property owner/or the property owner's authorized agent, shall submit a written report which clearly defines the evaluator's reasoning for the reduction to the board for its review and approval.

As noted above, evaluators are not documenting the basis for market value reductions. Also, our discussions with the BRT's chairman disclosed that the board is not routinely reviewing all market value decreases exceeding the thresholds established by the 1993 precepts.

To ensure that there are current assessment guidelines for evaluators to follow, we recommend that the BRT begin issuing precepts annually. To reduce the risk of error and willful manipulation in the tax assessment process, these precepts should establish specific documentation criteria and require board approval for all market value reductions over an established dollar threshold.

City's Response

Criteria Used to Justify Market Value Reductions Are Not Documented

We stress to our evaluation staff the importance of placing accurate supportable market values on their assigned properties. Although our office continues to suffer a loss of senior staff due to the DROP program and retirement, we have reorganized to improve accountability and documentation. In 2007, The Board instituted a policy to require that all reductions in market value and assessment must be signed by both the responsible evaluator and the division supervisor. The reason for the reduction must be indicated in the comment section of the appropriate money change sheet. If an answer in the comment section of the money change sheet is not sufficient to describe the reason for the reduction, a summary document must be attached to the money change sheet for supervisory review prior to approval. A copy of the money change sheet and summary document shall be kept in the supervisor's file for reference.

Assessment Guidelines Are Not Current

The actual requirement for Precepts predates World War II. At that time, there were no computers nor specific assessment standards. All record keeping was done by hand.

Precepts are instructions to our Evaluators which provide practices and procedures to standardize the assessment process. The latest publication of the Precepts are in effect "in futuro" until rescinded. The latest Precepts have not been rescinded. Currently, the BRT functions within the standards articulated within those Precepts. Therefore, we are confident that the legal requirements of 72 P.S. subsection 5341.7 have been met. However, we have no objection to meeting with our staff each year to communicate the Precepts to them. As part of our ongoing CAMA project, we plan to update our Precepts to reflect the standards, operating procedures, and requirements under which the BRT functions.

**Verification of Transaction Processing Is Not Documented
or Subject to Supervisory Review**

When changing a property's market value, an evaluator prepares a money change form, which is forwarded to the BRT's data processing unit for input into the BRT's assessment file. After the file is updated, the data processing unit creates a file-maintenance run. A copy of this run and a file-maintenance control sheet is sent to the clerical assistant for the BRT's director of assessments. The clerical assistant distributes the file-maintenance run to the evaluator's supervisor, who signs the control sheet attesting to receipt of the file-maintenance run. The control sheet is retained by the clerical assistant. The supervisor forwards the file-maintenance run to the evaluator, who verifies the accuracy of the data input by comparing the run to the money change form.

When the evaluator finishes the verification, the file-maintenance run is discarded. The run is not returned to the supervisor for review and approval. We were informed that supervisors are supposed to review the file-maintenance run before they submit it to the evaluator. However, there was no evidence of this review since supervisors are not required to sign the file-maintenance run and the run is discarded. As indicated above, the supervisor's signature on the file-maintenance control sheet attests only to the receipt of the file-maintenance run.

Unless transaction verification is documented and subject to supervisory review, there is an increased risk of processing error. For example, during our testing of 41 sample transactions, auditors noted that the market value for one property was input at ten times the actual value, but the error was not detected by the evaluator or supervisor. The error was subsequently adjusted when brought to BRT's attention by the taxpayer.

To reduce the risk of processing error, BRT management should require evaluators to check off file-maintenance entries as they are verified, sign the file-maintenance run, and return it to their supervisors. Management should require supervisors to review the file-maintenance run for unusual entries, spot-check it for accuracy, and sign off the file-maintenance run attesting to completion of the verification process. The file-maintenance run evidencing the reviews should be retained for audit purposes one year after audit.

City's Response

We believe existing procedures represent appropriate verification of transaction processing. However, we shall consider the Controller's findings and recommendations in conjunction with the implementation of our new appraisal software program. We expect our new CAMA software will contribute to better control and documentation.

06-06. STANDARD ACCOUNTING PROCEDURES

The city does not have up-to-date accounting procedures. 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. As part of the effort to comply with this mandate, the Office of the Director of Finance has established over 200 Standard Accounting Procedures (SAP) 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. Today, most of the SAPs are out-of-date. Some are over fifty years old and do not reflect current technology as well as day-to-day practices.

In our last four reports to management, we noted that the city's SAPs have not been revised to reflect various automated processing applications and practices currently in use. Some of these SAPs, which were written to support a paper documentation accounting system that the city changed over a decade ago, offer little or no guidance on procedures departmental personnel should perform when executing and approving transactions.

The Government Finance Officers Association (GFOA) has developed a series of recommended practices designed to provide guidance to governments on sound financial management practices. In its recommended practices, the GFOA 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.

With regard to the process of documenting procedures, the GFOA offers the following specific recommendations:

- Accounting procedures should be evaluated annually,
- These procedures should be updated periodically, but not less than once every three years,
- Changes in policies and procedures that occur between periodic reviews should be updated as they occur,
- Procedures should delineate authority and responsibility, indicate which employees are to perform specific procedures, and should describe accounting processes as they are actually intended to be performed,
- A specific employee should be assigned the duty of overseeing the process of documenting accounting procedures, and
- Management should ensure that this duty is performed consistently.

CITY OF PHILADELPHIA

Financial Audit Reportable Conditions – June 30, 2006

Over the past seven years, Finance has revised several SAPs and issued a few new procedures that are now posted on its web site; however, none of these have been recently updated. We believe Finance should follow the suggestions offered in the GFOA's recommended practice for documenting and maintaining internal control procedures. We continue to recommend that the director of finance obtain the necessary resources to allow Finance to conduct a thorough review of its SAPs. Those that are no longer pertinent should be rescinded. Those that are out-of-date but can be used to document significant internal controls should be revised to reflect the automated processes and the practices in use today. Once this review is completed, Finance should develop a schedule for periodically updating SAPs in the future.

City's Response

We agree that the SAP's need to be evaluated and updated. Over the last several years the resources have not been available to allow for the kind of review and update that the GFOA is recommending. However, we plan in FY2008 to assign an employee to oversee the process of reviewing, updating or deleting the SAP's toward the goal of eventually complying with the GFOA's recommended practices.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2006

06-07. CHILDREN AND YOUTH PROGRAM

Child Welfare Services – State Grants – CFDA #93.645

Foster Care Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Condition

The Department of Human Services (DHS) included in its fiscal 2006 County Children and Youth Social Service Programs Fiscal Summary unspent (encumbered) funds as expenditures. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria

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

Cause

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

Effect

The fiscal 2006 County Children and Youth Social Service Programs Fiscal Summary included ineligible expenditures of \$659,806. Because DHS is reimbursed a percentage of the expenditures it reports to DPW, we calculate the reporting of ineligible costs has resulted in excess reimbursement requests of \$529,602. This amount represents questioned costs distributed to the following programs:

Funding Source	Encumbrances
CFDA #93.645	\$3,120
CFDA #93.658	\$119,092
CFDA #93.659	\$25,840
CFDA #93.778	\$708
DPW – Act 148	\$380,842
Total	\$529,602

Recommendation

DHS should exercise greater care in developing its accounts payable listing to avoid including encumbrance balances as actual costs.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2006

06-07. CHILDREN AND YOUTH PROGRAM (Continued)

Child Welfare Services – State Grants – CFDA #93.645

Foster Care Title IV-E – CFDA #93.658

Adoption Assistance – CFDA #93.659

Medical Assistance Program – CFDA #93.778

Act 148 – Pennsylvania Department of Public Welfare

Grantee's Response

DHS agrees with this finding.

For Fiscal year 2007, providers were sent letters reminding them that they have a contractual obligation to submit their final invoices by two months after the end of the fiscal year.

DHS is also continuing to develop an accurate accounts payable listing, and has had a huge improvement over prior years.

In Fiscal Year 2006, the error rate in the accounts payable schedule has declined to less than one-half % of the total DHS purchase of service expenditures.

Contact Person: John Zanier, Fiscal Officer, Department of Human Services (215) 683-6063.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2006

06-08. CHILDREN AND YOUTH PROGRAM

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

Act 148 – Pennsylvania Department of Public Welfare

Condition

The Department of Human Services (DHS) included inadequately documented expenditures related to a Recreation Department after-school care program in its fiscal 2006 County Children and Youth Social Service Programs Fiscal Summary. The Recreation Department did not adequately document the allocation of employee time spent working on TANF activities and non-TANF activities. The employees whose salaries were allocated did not prepare, maintain, or approve contemporaneous personnel activity reports or an equivalent form of documentation. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).

Criteria

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

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

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

Cause

The Recreation Department believes that monthly personnel activity reports are onerous for program staff out in the field who are focused on programming for children and who have little administrative support. Consequently, only quarterly personnel activity reports were prepared. Activity reports for one pay period ending in October 2005, February 2006 and May 2006 were used as the basis for allocating payroll costs for the entire program year.

CITY OF PHILADELPHIA

Federal and PA. Department of Public Welfare Findings and Questioned Costs – June 30, 2006

06-08. CHILDREN AND YOUTH PROGRAM (Continued)

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

Act 148 – Pennsylvania Department of Public Welfare

Effect

The fiscal 2006 County Children and Youth Social Service Programs Fiscal Summary included inadequately documented expenditures of \$806,838 related to the after-school program. This program was funded by the TANF grant and DPW Act 148 funds.

Considering that DHS was reimbursed a percentage of the expenditures it reported to DPW, we calculate the reporting of inadequately documented costs has resulted in excess DPW Act 148 reimbursement requests of \$645,471. This amount represents a questioned cost.

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

Recommendation

DHS should either obtain DPW approval for the use of quarterly personnel activity reports or require the Recreation Department to document the allocation of employees' time through the use of contemporaneously prepared personnel activity reports on a monthly basis.

Grantee's Response

The Recreation department's use of quarterly surveys for allocating the costs of Recreation personnel to the After School program is consistent with other DPW administrative allocation procedures which are completed on a quarterly basis. In Fiscal Year 2006, the three quarterly surveys were conducted in the Fall, Winter and Spring. We believe that these three surveys were representative of all pay periods in the nine month program, and therefore contend that the full claim amount is valid.

In the Fiscal Year 2007 Act 148 billing to the State, DHS will only include the direct cost associated with the operation of the After School program. This will eliminate this audit finding in the future.

Contact Person: John Zanier, Fiscal Officer, Department of Human Services (215) 683-6063.

06-09. CHILDREN AND YOUTH PROGRAM

Foster Care Title IV-E – CFDA #93.658

<u>Condition</u>	<p>Our examination of 26 cases that the Department of Human Services (DHS) included on placement maintenance reimbursement invoices revealed four cases where the child was documented as being 18-years old. In all four cases, DHS acknowledged that the child was ineligible. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).</p>
<u>Criteria</u>	<p>Pennsylvania Code, Title 55, Chapters 3140.111 and 3140.130, requires the county to determine the eligibility of each child and allows the county to claim placement maintenance reimbursement for a child from the date that the child meets eligibility requirements.</p> <p>Per 45 CFR 233.10 a child must be under age 18, or between the ages of 18 and 19 and expected to graduate from a secondary school, GED program, or training program before their 19th birthday.</p>
<u>Cause</u>	<p>DHS has a control in the Family and Children Tracking System (FACTS) that determines all 19-year old children to be ineligible. The 18-year old children, if ineligible, must be edited out manually. In these four cases, they were not removed from the placement maintenance reimbursement invoices.</p>
<u>Effect</u>	<p>Placement maintenance services costing \$39,442 for four ineligible children were billed to the state. Subsequently, DHS reversed the billing for these services. Accordingly, no questioned costs are recognized.</p>
<u>Recommendation</u>	<p>DHS should adjust the controls in its FACTS so that all 18-year old children are considered ineligible and then manually edit in the eligible 18-year old children expected to graduate.</p>
<u>Grantee's Response</u>	<p>We agree that the <u>condition</u>, <u>criteria</u>, <u>cause</u> and <u>effect</u> are accurate.</p> <p>We also agree with the recommendation and plan to obtain Departmental approval to have FACTS re-programmed to terminate IV-E eligibility automatically on the eighteenth birthday. This will ensure that we do not claim IV-E funds for any ineligible 18 year olds. During the initial IV-E eligibility determination process and the yearly re-determination process, we will claim, within the two-year limit, all 18 year-olds who are in school with a plan to graduate by the 19th birthday.</p> <p>Contact Person: Craig Meixsell, CPPS Manager, Department of Human Services (215) 683-6031.</p>

Summary Schedule of Prior Years Audit Findings

**CITY OF PHILADELPHIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR ENDED JUNE 30, 2006**

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**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006**

Reference Number	Status	Questioned Costs
PA Department of Community & Economic Development		
Community Services Block Grant		
2004 - 06	Resolved	\$0
Condition : The Mayor's Office of Community Services (MOCS) does not have a system in place to monitor subrecipient activities. MOCS did not receive and review an audit report of its one subrecipient that received \$359,783 in funding.		
2006 Update : Resolved per letter from PaDCED dated September 25, 2007.		
Contact : Ralph Blakney (215) 685-3602		
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2004 - 07	Resolved	\$0
Condition : The Mayor's Office of Community Services (MOCS) included the costs to store property and materials from old, closed-out programs in the Community Services Block Grant (CSBG) fiscal year 2004 Fiscal Status Report.		
2006 Update : Finding resolved per letter from PaDCED dated September 25, 2007. In May 2007 the city remitted \$14,569 to PaDCED to repay questioned costs.		
Contact : Ralph Blakney (215) 685-3602		
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Total PA Department of Community & Economic Development Questioned Costs:		\$0

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006**

Reference Number	Status	Questioned Costs
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PA Department of Public Welfare

Child Support Enforcement

2005 - 13	Unresolved	\$0
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Condition : The Domestic Relations Division (DRD) of the First Judicial District did not establish case records within the required 20-day period for 14 of 29 clients tested. The delay in creating these case records ranged between 1 and 231 days after receipt of applications for child support services.

2006 Update : Corrective action planned: continued training will be provided to employees in the 643 Lab, which processes welfare referrals utilizing documented written procedures. Sufficient staff will be allocated to the 643 Lab to ensure that case records are established in a timely manner. Corrective action implemented: Standard training requirements have been established. All staff clearing referrals are now at the job classification level of Legal Clerk I, or higher. Two Court Administrative Officer I team leaders, with specialized locate knowledge, track the efficiency of referral processing. Management has issued performance standards for the number of referrals to be processed per 643 Lab employee, effective May 31, 2005. A new automated clearance program with BCSE resulted in reducing the inventory of unprocessed referrals. The Pennsylvania Department of Welfare (DPW), Bureau of Child Support Enforcement (BCSE) have improved the timeliness of the electronic welfare referrals processed on the statewide PACSES computer. The anticipated completion date is June 30, 2007.

Contact : Joseph Kamnik (215) 686-8950

2005 - 14	Unresolved	\$0
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Condition : The Domestic Relations Division (DRD) of the First Judicial District is holding unclaimed funds payable to child support beneficiaries that have been outstanding for over five years. Over \$2.7 million has not been escheated to the state as of June 30, 2005.

2006 Update : Corrective action planned: The Domestic Relations Division (DRD) will transfer escheatable amounts by the fourth quarter of FY 2007 to the city's unclaimed monies fund. Corrective action implemented: The Domestic Relations Division (DRD) is cooperating with the Pennsylvania Treasury Department, Bureau of Audits, and will implement the recommendation made. The UDC Team continues to successfully distribute unclaimed funds in compliance with established procedures by utilizing existing locate resources. The anticipated completion date is June 30, 2007.

Contact : Joseph Kamnik (215) 686-8950

Children and Youth Program

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006**

Reference Number	Status	Questioned Costs
2005 - 09	Unresolved	\$9,079,162
<p>Condition : The Department of Human Services (DHS) included in its fiscal 2005 County Children and Youth Social Service Programs Fiscal Summary unspent (encumbered) funds as expenditures.</p> <p>2006 Update : The fiscal year 2005 final invoices are in the process of being revised and will include actual payments and outstanding payables. It is expected that these invoices will be submitted to the state in February 2007.</p> <p>Contact : John Zanier (215) 683-6063</p>		
2005 - 10	Unresolved	\$107,163
<p>Condition : During fiscal 2005, the Department of Human Services (DHS) transferred computer equipment costing \$792,714 purchased with Children & Youth Program grant funds to other city departments for uses unrelated to the Children and Youth Program. DHS did not determine the remaining value of the transferred equipment and did not reimburse the program as required.</p> <p>2006 Update : This problem was corrected in fiscal year 2006. DHS will continue to properly dispose of fixed assets.</p> <p>Contact : John Zanier (215) 683-6063</p>		
2005 - 11	Unresolved	\$1,146,525
<p>Condition : The Department of Human Services (DHS) included \$1,433,157 in inadequately documented expenditures related to a Recreation Department after-school care program in its fiscal 2005 County Children and Youth Social Service Programs Fiscal Summary. For seven of nine months Recreation employees whose salaries were allocated to TANF and non-TANF activities did not prepare, maintain, or approve contemporaneous personal activity reports.</p> <p>2006 Update : DHS is awaiting the State's review, and approval, of alternative methods used to allocate salaries.</p> <p>Contact : John Zanier (215) 683-6063</p>		

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006**

Reference Number	Status	Questioned Costs
2005 - 12	Unresolved	\$3,330,106
<p>Condition : The Department of Human Services (DHS) has one subrecipient that continues to obtain audit reports that do not reference the Pennsylvania Department of Public Welfare (DPW) Single Audit Compliance Supplement and/or the City of Philadelphia Subrecipient Audit Guide. The subrecipient responded to request for corrective action letters by stating that to add the references in the audit reports would require additional audit fees.</p> <p>2006 Update : DHS has received the subrecipient's FY 2006 Single Audit Report and it contains the appropriate references.</p> <p>Contact : Stanley Odyniec (215) 683-4208</p>		
2004 - 08	Unresolved	\$1,259,457
<p>Condition : The Department of Human Services (DHS) included in its fiscal year 2004 County Children and Youth Social Service Programs Fiscal Summary unspent (encumbered) funds as expenditures.</p> <p>2006 Update : Per a letter from PaDPW dated July 2, 2007 the questioned costs were reduced from \$6,105,118 to \$1,259,457 this amount will be considered at settlement.</p> <p>Contact : John Zanier (215) 683-6063</p>		
2004 - 09	Resolved	\$0
<p>Condition : Our examination of 25 cases that the Department of Human Services included on invoices for Title IV-E Placement Maintenance (IV-E PM) services disclosed two cases where the children were documented as ineligible.</p> <p>2006 Update : Eligibility determinations continue to be performed by DHS staff and are reviewed by supervisors. Finding resolved per letter from PaDPW dated July 2, 2007.</p> <p>Contact : Craig Meixsell (215) 683-6031</p>		
2004 - 10	Unresolved	\$215,940
<p>Condition : The Department of Human Services (DHS) acquired computers with grant funds and transferred this equipment to other city departments for uses that were unrelated to the purpose of the Children and Youth Program.</p> <p>2006 Update : DHS is complying with the grant regulations governing equipment. Per letter from the PaDPW dated July 2, 2007 the questioned costs of \$215,940 will be considered at settlement.</p> <p>Contact : Kevin Gallagher (215) 683-5708</p>		

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006**

Reference Number	Status	Questioned Costs
2004 - 11	Resolved	\$0
Condition : The funding source of equipment purchased with federal and state funds is not identified on the city's centralized property inventory.		
2006 Update : Finding resolved per letter from PaDPW dated July 2, 2007.		
Contact : Kevin Gallagher (215) 683-5708		
<hr/>		
2004 - 12	Unresolved	\$1,594,329
Condition : The Department of Human Services (DHS) included inadequately documented expenditures related to a Recreation Department after-school care program in its fiscal year 2004 County Children and Youth Social Service Programs Fiscal Summary. The Recreation Department did not document the allocation of employee time spent working on TANF activities and non-TANF activities. The employees whose salaries were allocated did not prepare, maintain, or approve contemporaneous personal activity reports or an equivalent form of documentation.		
2006 Update : DHS is awaiting the State's review and approval of an alternative method used to allocate salaries. Per letter from the PaDPW dated July 2, 2007 the questioned costs of \$1,594,329 will be considered at settlement.		
Contact : John Zanier (215) 683-6063		
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2004 - 13	Resolved	\$0
Condition : The Department of Human Services (DHS) prepared its final fiscal year 2004 Act 148 County Children and Youth Social Service Programs Fiscal Summary omitting \$834,448 of program income.		
2006 Update : The program income amount has been revised and a revised Final Act 148 invoice for Fiscal Year 2004 was submitted to DPW on September 19, 2006. Finding resolved, and questioned costs of \$698,111 negated, per letter from PaDPW dated July 2, 2007.		
Contact : Craig Meixsell (215) 683-6031		
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**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006**

Reference Number	Status	Questioned Costs
2003 - 02	Resolved	\$0
<p>Condition : The Department of Human Services (DHS) overstated the fiscal year 2003 County Children and Youth Social Service Programs Fiscal Summary by including ineligible costs related to the Riverview Home for the Aged. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).</p>		
<p>2006 Update : On January 20, 2005, DHS submitted a revised Final FY 2003 Act 148 invoice to reflect the change in the FY 2003 CAP rate from 12.97% to 12.75%. The TANF and Title IV-E invoices were also changed to reflect this change in the CAP rate. The finding was resolved, and questioned costs of \$140,898 negated, per letter from PaDPW dated July 2, 2007.</p>		
<p>Contact : John Zanier (215) 683-6063</p>		
2003 - 03	Unresolved	\$75,639
<p>Condition : The Department of Human Services (DHS) included in its fiscal year 2003 County Children and Youth Social Service Programs Fiscal Summary unspent (encumbered) funds as well as undocumented expenditures. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).</p>		
<p>2006 Update : Per letter from PaDPW dated July 2, 2007 questioned costs were reduced from \$517,626 to \$75,639. This amount will be considered at settlement.</p>		
<p>Contact : John Zanier (215) 683-6063</p>		
2003 - 04	Resolved	\$0
<p>Condition : The Temporary Assistance for Needy Families (TANF) grant is a component of the Children and Youth Program. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW). TANF charges are billed to DPW based on unit costs. The Department of Human Service (DHS) did not properly calculate the unit cost on quarterly TANF invoices.</p>		
<p>2006 Update : On January 20, 2005, DHS submitted four (4) TANF supplemental invoices for Fiscal Year 2003 that decreased the total TANF Juvenile Detention costs by \$2,221,650. This decrease reflects the correct amount of the TANF Juvenile Detention costs for Fiscal Year 2003. Finding resolved, and questioned costs of \$1,096,233 negated, per July 2, 2007 PaDPW letter.</p>		
<p>Contact : John Zanier (215) 683-6063</p>		

City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006

Reference Number	Status	Questioned Costs
2003 - 05	Unresolved	\$1,784,462
<p>Condition : The Department of Human Services (DHS) included undocumented expenditures related to a Recreation Department after school care program in its fiscal year 2003 County Children and Youth Social Service Programs Fiscal Summary. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).</p>		
<p>2006 Update : Per a letter from PaDPW dated July 2, 2007 questioned costs were reduced from \$2,582,000 to \$1,784,462. This amount will be considered at settlement.</p>		
<p>Contact : John Zanier (215) 683-6063</p>		
2003 - 06	Unresolved	\$0
<p>Condition : The Department of Human Services (DHS) did not properly document eligibility for all children receiving Title IV-E Placement Maintenance (IV-E PM) services. For five of nineteen Title IV-E PM case files tested, DHS did not have documentation to indicate that a review of the child's eligibility occurred every six months, as required. Funding for this program is received through the Pennsylvania Department of Public Welfare (DPW).</p>		
<p>2006 Update : A Re-Determination Unit has been established and is solely responsible for all re-determinations.</p>		
<p>Contact : Craig Meixsell (215) 683-6031</p>		
1999 - 05	Unresolved	\$3,177,395
<p>Condition : DHS prepared its final fiscal year 1999 County Children and Youth Social Service Programs Fiscal Summary using total obligations that consisted of expenditures and encumbered funds. At the time of audit, DHS had not adjusted its report to the State for any unspent encumbered funds.</p>		
<p>2006 Update : On February 1, 2006, DHS contacted the PaDPW Bureau of Audit Resolution to determine the status of this finding.</p>		
<p>Contact : John Zanier (215) 683-6063</p>		
1999 - 08	Unresolved	\$187,872
<p>Condition : DHS prepared its final fiscal year 1999 Adoption and Foster Care Analysis and Reporting System (AFCARS) invoice using total obligations that consisted of expenditures and encumbered funds. At the time of audit, DHS had not adjusted its report to the State for any unspent encumbered funds.</p>		
<p>2006 Update : On February 1, 2006, DHS contacted the PaDPW Bureau of Audit Resolution to determine the status of this finding.</p>		
<p>Contact : John Zanier (215) 683-6063</p>		

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006**

Reference Number	Status	Questioned Costs
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1998 - 15	Unresolved	\$958,808
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Condition : DHS reported total obligation in its FY98 Children & Youth Fiscal Summary and did not adjust for amounts encumbered but unspent, as of the date of the audit.

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

Contact : John Zanier (215) 683-6063

Combined Homeless Assistance Program

2005 - 08	Unresolved	\$0
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Condition : The Office of Emergency Shelter Services (OESS) does not have a system in place to monitor subrecipient activity which amounted to \$5,011,402 for fiscal 2005. OESS does not follow-up on the status of Single Audit reports due from subrecipients, desk review audit reports that have been received, and follow-up on audit findings cited in reports.

2006 Update : The Fiscal Officer has been performing cursory reviews of audits submitted by subrecipients. The review was to determine if any questioned cost were cited by the independent auditor. The review was also to determine if expenditures audited were consistent with expenditures reported by subrecipient. The Office of Supportive Housing (OSH), formerly OESS, has also submitted a request via workforce plan to hire a Contracts Auditor. This person will be responsible for: department Audit Guide updates; assist in developing an audit review protocol; help ensure that Letters of Audit Submission and Engagement be sent to all subrecipients; perform desk reviews of subrecipient audit reports; follow up on findings and questioned costs cited in audit reports; use audited expenditures to determine final payments to providers; and, perform site visits and agency reviews, as needed.

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

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006**

Reference Number	Status	Questioned Costs
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2002 - 06	Unresolved	\$0
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Condition : The Office of Emergency Shelter Services (OESS) does not follow-up on the status of Single Audit reports due from subrecipients, desk review results for subrecipient audits that have been received, and audit findings cited in reports. The Health Department performs desk reviews of subrecipient audit reports on behalf of OESS. Desk reviews for fiscal 2002 audits indicated that 18 of 26 reports were either deficient with regard to reporting in accordance with established standards and requirements, or contained audit findings to be followed-up. OESS took no action to follow-up on either the deficient reports or the audit findings. In addition, two subrecipients that received \$489,599 in funding have not yet submitted their required audit reports.

2006 Update : The Fiscal Officer has been performing cursory reviews of audits submitted by subrecipients. The review was to determine if any questioned cost were cited by the independent auditor. The review was also to determine if expenditures audited were consistent with expenditures reported by subrecipient. The Office of Supportive Housing (OSH), formerly OESS, has also submitted a request via workforce plan to hire a Contracts Auditor. This person will be responsible for: department Audit Guide updates; assist in developing an audit review protocol; help ensure that Letters of Audit Submission and Engagement be sent to all subrecipients; perform desk reviews of subrecipient audit reports; follow up on findings and questioned costs cited in audit reports; use audited expenditures to determine final payments to providers; and, perform site visits and agency reviews, as needed.

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

Temporary Assistance for Needy Families

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

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

Contact : John Zanier (215) 683-6063

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006**

Reference Number	Status	Questioned Costs
2000 - 03	Resolved	\$0
Condition : DHS overstated TANF's reimbursable expenditures for the second, third and fourth quarters.		
2006 Update : Per PaDPW's April 15, 2003 letter, the finding was resolved and questioned costs were to be considered at settlement. Per PaDPW's May 2, 2006 letter, the OCYF reviewed the Auditor General's FY 2000 audit report and a future Act 148 payment was increased, to finalize and close out the audit.		
Contact : John Zanier (215) 683-6063		
2000 - 04	Resolved	\$0
Condition : DHS prepared the final TANF invoice using total obligations that consisted of expenditures and encumbrances.		
2006 Update : Per PaDPW's April 15, 2003 letter, the finding was resolved and questioned costs were to be considered at settlement. Per PaDPW's May 2, 2006 letter, the OCYF reviewed the Auditor General's FY 2000 audit report and a future Act 148 payment was increased, to finalize and close out the audit.		
Contact : John Zanier (215) 683-6063		
Total PA Department of Public Welfare Questioned Costs:		\$23,416,858

City of Philadelphia
 Summary Schedule of Prior Audit Findings
 Fiscal Year Ended June 30, 2006

Reference Number	Status	Questioned Costs
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PA Department of Transportation

Davis-Bacon Act

2005 - 06	Unresolved	\$0
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Condition : The city’s Labor Standards Unit did not perform monitoring procedures for Commerce Department – Division of Aviation (Airport), Streets Department and Fairmount Park grant-funded capital programs that would ensure compliance with minimum wage regulations of the Davis-Bacon Act.

2006 Update : Since 2006, the Philadelphia Labor Standards Unit (PLSU) has conducted in-house employee training on how to monitor prevailing wage projects. This training included the proper documentation to be maintained in the file folder (wage rates, bid opening date, NTP, sub-contractors list). In addition, the training focused on how to properly review, and monitor, certified payroll reports, and the importance of matching on-site employee interviews to the corresponding certified payroll report. The PLSU staff was instructed to monitor each, and every, certified payroll report for compliance. Staff members were told of the procedures to take when discrepancies are discovered. In 2007, the PLSU had a representative from HUD come in to conduct a training seminar on prevailing wage compliance, as it relates to federally funded public works projects. This acted to reinforce what the in-house training provided. Today, the PLSU has three (3) dedicated field inspectors to conduct on-site employee interviews. The PLSU is now in compliance with reviewing all construction contracts for compliance with the Davis-Bacon Act.

Contact : Perritti DiVirgilio (215) 686-2132

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006**

Reference Number	Status	Questioned Costs
2004 - 05	Unresolved	\$0
<p>Condition : The city's Labor Standards Unit did not perform monitoring procedures for Street's Department grant funded capital programs that would ensure compliance with minimum wage regulations of the Davis-Bacon Act.</p> <p>2006 Update : Since 2006, the Philadelphia Labor Standards Unit (PLSU) has conducted in-house employee training on how to monitor prevailing wage projects. This training included the proper documentation to be maintained in the file folder (wage rates, bid opening date, NTP, sub-contractors list). In addition, the training focused on how to properly review, and monitor, certified payroll reports, and the importance of matching on-site employee interviews to the corresponding certified payroll report. The PLSU staff was instructed to monitor each, and every, certified payroll report for compliance. Staff members were told of the procedures to take when discrepancies are discovered. In 2007, the PLSU had a representative from HUD come in to conduct a training seminar on prevailing wage compliance, as it relates to federally funded public works projects. This acted to reinforce what the in-house training provided. Today, the PLSU has three (3) dedicated field inspectors to conduct on-site employee interviews. The PLSU is now in compliance with reviewing all construction contracts for compliance with the Davis-Bacon Act.</p> <p>Contact : Perritti DiVirgilio (215) 686-2132</p>		
Total PA Department of Transportation Questioned Costs:		\$0

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006**

Reference Number	Status	Questioned Costs
U.S. Department of Housing & Urban Development		
Community Development Block Grant		
2005 - 07	Unresolved	\$0
<p>Condition : The Office of Housing and Community Development (OHCD) indefinitely extended the pay-off date for an \$8 million Community Development Block Grant (CDBG) float loan (due in 1997) without properly identifying the loan extensions as new activity in subsequent action plans as required. As of June 30, 2005, the float loan was still outstanding. However, on August 1, 2006 the float loan was repaid.</p> <p>2006 Update : The OHCD concurs with this comment. The OHCD's Policy and Planning Unit will ensure that should a float loan extend beyond the maximum loan period, as indicated in the code of federal regulations, the loan will be identified as a new activity in subsequent action plans.</p> <p>Contact : Ezra Tepel (215) 686-9725</p>		
Supportive Housing Program		
2005 - 08	Unresolved	\$0
<p>Condition : The Office of Emergency Shelter Services (OESS) does not have a system in place to monitor subrecipient activity which amounted to \$5,011,402 for fiscal 2005. OESS does not follow-up on the status of Single Audit reports due from subrecipients, desk review audit reports that have been received, and follow-up on audit findings cited in reports.</p> <p>2006 Update : The Fiscal Officer has been performing cursory reviews of audits submitted by subrecipients. The review was to determine if any questioned cost were cited by the independent auditor. The review was also to determine if expenditures audited were consistent with expenditures reported by subrecipient. The Office of Supportive Housing (OSH), formerly OESS, has also submitted a request via workforce plan to hire a Contracts Auditor. This person will be responsible for: department Audit Guide updates; assist in developing an audit review protocol; help ensure that Letters of Audit Submission and Engagement be sent to all subrecipients; perform desk reviews of subrecipient audit reports; follow up on findings and questioned costs cited in audit reports; use audited expenditures to determine final payments to providers; and, perform site visits and agency reviews, as needed.</p> <p>Contact : Robert V. Hess (215) 686-7106</p>		
Total U.S. Department of Housing & Urban Development Questioned Costs:		\$0

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006**

Reference Number	Status	Questioned Costs
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U.S. Department of Transportation

Davis-Bacon Act

2005 - 06	Unresolved	\$0
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Condition : The city’s Labor Standards Unit did not perform monitoring procedures for Commerce Department – Division of Aviation (Airport), Streets Department and Fairmount Park grant-funded capital programs that would ensure compliance with minimum wage regulations of the Davis-Bacon Act.

2006 Update : Since 2006, the Philadelphia Labor Standards Unit (PLSU) has conducted in-house employee training on how to monitor prevailing wage projects. This training included the proper documentation to be maintained in the file folder (wage rates, bid opening date, NTP, sub-contractors list). In addition, the training focused on how to properly review, and monitor, certified payroll reports, and the importance of matching on-site employee interviews to the corresponding certified payroll report. The PLSU staff was instructed to monitor each, and every, certified payroll report for compliance. Staff members were told of the procedures to take when discrepancies are discovered. In 2007, the PLSU had a representative from HUD come in to conduct a training seminar on prevailing wage compliance, as it relates to federally funded public works projects. This acted to reinforce what the in-house training provided. Today, the PLSU has three (3) dedicated field inspectors to conduct on-site employee interviews. The PLSU is now in compliance with reviewing all construction contracts for compliance with the Davis-Bacon Act.

Contact : Perritti DiVirgilio (215) 686-2132

**City of Philadelphia
Summary Schedule of Prior Audit Findings
Fiscal Year Ended June 30, 2006**

Reference Number	Status	Questioned Costs
2004 - 05	Unresolved	\$0
<p>Condition : The city's Labor Standards Unit did not perform monitoring procedures for Street's Department grant funded capital programs that would ensure compliance with minimum wage regulations of the Davis-Bacon Act.</p> <p>2006 Update : Since 2006, the Philadelphia Labor Standards Unit (PLSU) has conducted in-house employee training on how to monitor prevailing wage projects. This training included the proper documentation to be maintained in the file folder (wage rates, bid opening date, NTP, sub-contractors list). In addition, the training focused on how to properly review, and monitor, certified payroll reports, and the importance of matching on-site employee interviews to the corresponding certified payroll report. The PLSU staff was instructed to monitor each, and every, certified payroll report for compliance. Staff members were told of the procedures to take when discrepancies are discovered. In 2007, the PLSU had a representative from HUD come in to conduct a training seminar on prevailing wage compliance, as it relates to federally funded public works projects. This acted to reinforce what the in-house training provided. Today, the PLSU has three (3) dedicated field inspectors to conduct on-site employee interviews. The PLSU is now in compliance with reviewing all construction contracts for compliance with the Davis-Bacon Act.</p> <p>Contact : Perritti DiVirgilio (215) 686-2132</p>		
Total U.S. Department of Transportation Questioned Costs:		\$0

SUPPLEMENTARY FINANCIAL INFORMATION SECTION

Pennsylvania Department of Public Welfare

**Pennsylvania Department of Community and
Economic Development**



CITY OF PHILADELPHIA

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

ALAN BUTKOVITZ
City Controller

ALBERT F. SCAPEROTTO
Deputy City Controller

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

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

To the Commonwealth of Pennsylvania,
Department of Public Welfare

We have performed the procedures enumerated below, which were agreed to by the City of Philadelphia, Pennsylvania and the Commonwealth of Pennsylvania, Department of Public Welfare (DPW) solely to assist you in evaluating the financial schedules and exhibits required by the DPW Single Audit Supplement for the year ended June 30, 2006. 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, 2006, 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. We also compared the example schedules in the DPW Single Audit Supplement to these schedules to determine that they are presented, at a minimum, at the level of detail and in the format required by the DPW Single Audit Supplement pertaining to this period.

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

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Program	A-1(a)	Summary of Expenditures
Title VI-D Child Support Program – Supplemental (2004)	A-1(a)	Summary of Expenditures
Title IV-D Child Support Program – Supplemental (2005)	A-1(a)	Summary of Expenditures
Title IV-D Child Support Program – Supplemental (2006)	A-1(a)	Summary of Expenditures
County Children and Youth Social Service Programs	I	Revenues and Expenditures
Low Income Home Energy Assistance Program Crisis Administration	II	Revenues and Expenditures
Mental Health/Mental Retardation	IV(a)MH IV(b)MH IV(c)MR IV(d)MR	Revenues, Expenditures and Carryover Funds – MH Income and Expenditures – MH Revenues, Expenditures and Carryover Funds – MR Income and Expenditures – MR
Human Services Development Fund	X	Revenues and Expenditures
Combined Homeless Assistance Program	XIX(a)	Revenues and Expenditures
Pennfree Bridge Housing Program	-	Revenues and Expenditures

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

CITY OF PHILADELPHIA
OFFICE OF THE CONTROLLER

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

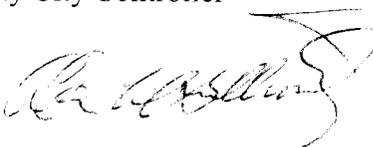
- Expenditures are overstated by \$659,806 as a result of the inclusion of \$659,806 in encumbered but unspent funds. Of this amount, \$529,602 has been reported as reimbursable through DPW from state and federal funds.
- Expenditures are overstated by \$68,749 in payroll costs disallowed by DPW.

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.

September 28, 2007


ALBERT F. SCAPEROTTO, CPA
Deputy City Controller


ALAN BUTKOVITZ
City Controller

PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2006

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES

County: Philadelphia				Year Ended: Fiscal Year 2006				Single Audit Over/Under Reported			
Single Audit Expenditures				Reported Expenditures				Single Audit Over/Under Reported			
Quarter Ending:	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable Net	Amt Paid
09/30/05											
1. Salary/Overhead	6,490,546.00	377,414.00	6,113,132.00	4,034,667.00	6,490,546.00	377,414.00	6,113,132.00	4,034,667.00	0.00	0.00	0.00
2. Fee/Costs	83.00		83.00	55.00	83.00		83.00	55.00	0.00	0.00	0.00
3. Interest & Program Income	41,107.00	523.00	40,584.00	26,785.00	41,107.00	523.00	40,584.00	26,785.00	0.00	0.00	0.00
4. Blood Testing Fee	16,820.00		16,820.00	15,138.00	16,820.00		16,820.00	15,138.00	0.00	0.00	0.00
5. Blood Testing Costs	40,194.00		40,194.00	36,175.00	40,194.00		40,194.00	36,175.00	0.00	0.00	0.00
6. ADP	5,677.00	71.00	5,606.00	3,700.00	5,677.00	71.00	5,606.00	3,700.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	6,478,407.00	376,962.00	6,101,445.00	4,032,564.00	6,478,407.00	376,962.00	6,101,445.00	4,032,564.00	0.00	0.00	0.00
12/31/05											
1. Salary/Overhead	7,819,176.00	362,999.00	7,456,177.00	4,921,077.00	7,819,176.00	362,999.00	7,456,177.00	4,921,077.00	0.00	0.00	0.00
2. Fee/Costs	73.00		73.00	48.00	73.00		73.00	48.00	0.00	0.00	0.00
3. Interest & Program Income	81,170.00	1,152.00	80,018.00	52,812.00	81,170.00	1,152.00	80,018.00	52,812.00	0.00	0.00	0.00
4. Blood Testing Fee	18,370.00		18,370.00	16,533.00	18,370.00		18,370.00	16,533.00	0.00	0.00	0.00
5. Blood Testing Costs	59,026.00		59,026.00	53,123.00	59,026.00		59,026.00	53,123.00	0.00	0.00	0.00
6. ADP	10,103.00	140.00	9,963.00	6,576.00	10,103.00	140.00	9,963.00	6,576.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	7,788,692.00	361,987.00	7,426,705.00	4,911,383.00	7,788,692.00	361,987.00	7,426,705.00	4,911,383.00	0.00	0.00	0.00
03/31/06											
1. Salary/Overhead	8,274,093.00	1,191,876.00	7,082,217.00	4,674,263.00	8,274,093.00	1,191,876.00	7,082,217.00	4,674,263.00	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
3. Interest & Program Income	52,376.00	770.00	51,606.00	34,060.00	52,376.00	770.00	51,606.00	34,060.00	0.00	0.00	0.00
4. Blood Testing Fee	19,577.00		19,577.00	17,619.00	19,577.00		19,577.00	17,619.00	0.00	0.00	0.00
5. Blood Testing Costs	77,462.00		77,462.00	69,716.00	77,462.00		77,462.00	69,716.00	0.00	0.00	0.00
6. ADP	2,155.00	32.00	2,123.00	1,401.00	2,155.00	32.00	2,123.00	1,401.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	8,281,706.00	1,191,138.00	7,090,568.00	4,693,667.00	8,281,706.00	1,191,138.00	7,090,568.00	4,693,667.00	0.00	0.00	0.00
06/30/06											
1. Salary/Overhead	9,081,097.00	1,244,091.00	7,837,006.00	5,172,424.00	9,081,097.00	1,244,091.00	7,837,006.00	5,172,424.00	0.00	0.00	0.00
2. Fee/Costs	79.00		79.00	52.00	79.00		79.00	52.00	0.00	0.00	0.00
3. Interest & Program Income	52,300.00	796.00	51,504.00	33,993.00	52,300.00	796.00	51,504.00	33,993.00	0.00	0.00	0.00
4. Blood Testing Fee	19,117.00		19,117.00	17,205.00	19,117.00		19,117.00	17,205.00	0.00	0.00	0.00
5. Blood Testing Costs	64,878.00		64,878.00	58,390.00	64,878.00		64,878.00	58,390.00	0.00	0.00	0.00
6. ADP	22,288.00	359.00	21,929.00	14,473.00	22,288.00	359.00	21,929.00	14,473.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	9,096,767.00	1,243,654.00	7,853,113.00	5,194,037.00	9,096,767.00	1,243,654.00	7,853,113.00	5,194,037.00	0.00	0.00	0.00

**PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2006**

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia				Year Ended: Fiscal Year 2004									
Single Audit Expenditures				Reported Expenditures					Single Audit Over/Under Reported				
Quarter Ending: 09/30/03	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Quarter Ending: 12/31/03	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	7,952.00	115.00	7,837.00	5,172.00	7,952.00	115.00	7,837.00	5,172.00	0.00	0.00	0.00	0.00	
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Total (1-2-3-4+5+6)	(7,952.00)	(115.00)	(7,837.00)	(5,172.00)	(7,952.00)	(115.00)	(7,837.00)	(5,172.00)	0.00	0.00	0.00	0.00	
Quarter Ending: 03/31/04	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
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	4,396.00	61.00	4,335.00	2,861.00	4,396.00	61.00	4,335.00	2,861.00	0.00	0.00	0.00	0.00	
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Total (1-2-3-4+5+6)	(4,396.00)	(61.00)	(4,335.00)	(2,861.00)	(4,396.00)	(61.00)	(4,335.00)	(2,861.00)	0.00	0.00	0.00	0.00	
Quarter Ending: 06/30/04	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

**PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2006**

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia				Year Ended: Fiscal Year 2005									
Single Audit Expenditures				Reported Expenditures					Single Audit Over/Under Reported				
Quarter Ending: 09/30/04	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Quarter Ending: 12/31/04	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Quarter Ending: 03/31/05	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Quarter Ending: 06/30/05	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	
1. Salary/Overhead	8.00	0.00	8.00	5.00	8.00	0.00	8.00	5.00	0.00	0.00	0.00	0.00	
2. Fee/Costs	25.00	0.00	25.00	17.00	25.00	0.00	25.00	17.00	0.00	0.00	0.00	0.00	
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Net Total (1-2-3-4+5+6)	(17.00)	0.00	(17.00)	(12.00)	(17.00)	0.00	(17.00)	(12.00)	0.00	0.00	0.00	0.00	

**PHILADELPHIA COUNTY
SUMMARY OF EXPENDITURES
TITLE IV-D CHILD SUPPORT PROGRAM
FISCAL YEAR ENDED JUNE 30, 2006**

COMPARISON OF SINGLE AUDIT EXPENDITURES WITH THE REPORTED EXPENDITURES - SUPPLEMENTALS

County: Philadelphia				Year Ended: Fiscal Year 2006								
Single Audit Expenditures				Reported Expenditures				Single Audit Over/Under Reported				
Quarter Ending: 09/30/05	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	663,582.00	7,891.00	655,691.00	432,756.00	663,582.00	7,891.00	655,691.00	432,756.00	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	12,306.00	170.00	12,136.00	8,010.00	12,306.00	170.00	12,136.00	8,010.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	675,888.00	8,061.00	667,827.00	440,766.00	675,888.00	8,061.00	667,827.00	440,766.00	0.00	0.00	0.00	0.00
Quarter Ending: 12/31/05	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 03/31/06	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
Net Total (1-2-3-4+5+6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quarter Ending: 06/30/06	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid	Total	Unallowable	Net	Amt Paid
1. Salary/Overhead	0.00	181.00	(181.00)	(119.00)	0.00	181.00	(181.00)	(119.00)	0.00	0.00	0.00	0.00
2. Fee/Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Interest & Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Blood Testing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Blood Testing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. ADP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Total (1-2-3-4+5+6)	0.00	181.00	(181.00)	(119.00)	0.00	181.00	(181.00)	(119.00)	0.00	0.00	0.00	0.00

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
COUNTY CHILDREN AND YOUTH PROGRAM
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2006**

	GRAND TOTAL	FEDERAL TITLE XX	FEDERAL TITLE IV-E	FEDERAL TITLE IV-B	FEDERAL OTHER	FEDERAL TANF	MEDICAL ASSISTANCE	PROGRAM INCOME	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES :											
01. 100 % Reimbursement	9,216,140	0	1,075,722	0	0	0	0	0	8,140,418	8,140,418	0
02. 90 % Reimbursement	21,305,869	0	4,412,895	0	0	1,792,779	0	95,032	15,005,163	13,504,648	1,500,515
03. 80 % Reimbursement	434,689,391	3,493,612	85,072,799	2,735,196	0	13,049,541	0	25,086,632	305,251,611	244,201,286	61,050,325
04. 60 % Reimbursement	132,716,001	0	32,911,920	0	0	0	620,279	906,464	98,277,338	58,966,403	39,310,935
05. 50 % Reimbursement	41,533,830	0	4,801,636	0	0	15,363,068	0	0	21,369,126	10,684,566	10,684,560
06. Other Reimbursement	0	0	0	0	0	0	0	0	0	0	0
07. TOTAL (Lines 1 - 6)	639,461,231	3,493,612	128,274,972	2,735,196	0	30,205,388	620,279	26,088,128	448,043,656	335,497,321	112,546,335
YDC/YFC PLACEMENT COSTS											
08. 80 % DPW Participation	0	0	0	0	0	0	0	0	0	0	0
09. 60 % DPW Participation	16,814,396	0	0	0	0	0	0	0	16,814,396	10,088,637	6,725,759
10. TOTAL YDC/YFC COST	16,814,396	0	0	0	0	0	0	0	16,814,396	10,088,637	6,725,759
11. RESERVED DPW USE	0	0	0	0	0	0	0	0	0	0	0
12. NON-ALLOWABLE EXPENDITURES :	12,318,068	0	4,009,250	0	0	0	58,707	0	8,250,111	0	8,250,111
13. TOTAL EXPENDITURES :	668,593,695	3,493,612	132,284,222	2,735,196	0	30,205,388	678,986	26,088,128	473,108,163	345,585,958	127,522,205
14. Total HSDF Used for Child Welfare : 549,100											
15. Total Title IV-D Collections : 3,912,543											
16. Total IV-D/IV-E Collections : 2,726,274											
A. State Act 148, Line 7 : 335,497,321											
B. State Act 148 Allocation : 324,062,464											
C. Adj. State Share (Lower of A or B) : 324,062,464											

NOTE: The Pennsylvania Department of Public Welfare disallowed payroll costs on the Roster of Personnel (PW1171) in the amount of \$68,749

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES AND EXPENDITURES
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM CRISIS ADMINISTRATION
Contract No. ME15101004
FOR THE YEAR ENDED JUNE 30, 2006

<u>REVENUES</u>	<u>Reported</u>	<u>Actual</u>
PA. Department of Public Welfare	382,600	382,600
Interest Income	0	0
Total Revenues	<u>382,600</u>	<u>382,600</u>
 <u>EXPENDITURES</u>		
Personnel:		
Wages	245,465	245,465
FICA	0	0
Workmen's Compensation	0	0
Unemployment Compensation	0	0
Retirement	0	0
Medical Insurance	0	0
Total Personnel	<u>245,465</u>	<u>245,465</u>
Operating Costs:		
Travel - Staff	4,390	4,390
Telephone	5,001	5,001
Advertising	0	0
Postage	0	0
Printing	0	0
Freight Charges	0	0
Rental of Real Estate	0	0
Housekeeping Supplies	0	0
Office Supplies	1,200	1,200
Equipment Rental	0	0
Community Groups	126,544	126,544
Total Operating	<u>137,135</u>	<u>137,135</u>
Audit Costs	0	0
Total Expenditures	<u>382,600</u>	<u>382,600</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>0</u>

**PHILADELPHIA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
MENTAL HEALTH SERVICES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2006**

SOURCE OF DPW FUNDS	APP	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation	Balance of Funds	Grant Fund Adjs.	CSR State Grant Fund Adjs.	CSR - Pomise Adjs.	Total Fund Balance
		Carryover Funds	Allotment	Total Allocation						
A. MH SERVICES	10248	120,000	122,337,044	122,457,044	122,250,192	206,852	0	0	0	206,852
B. OTHER STATE FUNDS										
1. Specialized Residences	10258	0	1,275,238	1,275,238	1,275,238	0	0	0	0	0
2. BH Initiative	10262	0	4,601,940	4,601,940	4,601,940	0	0	0	0	0
3. BH IGT	10262	0	896,811	896,811	896,811	0	0	0	0	0
4. Reserved	00001	0	0	0	0	0	0	0	0	0
5. Total Other State		0	6,773,989	6,773,989	6,773,989	0	0	0	0	0
C. SSBG	70135	0	7,902,745	7,902,745	7,902,745	0	0	0	0	0
D. CMHSBG	70167	0	1,523,270	1,523,270	1,523,270	0	0	0	0	0
E. OTHER FEDERAL FUNDS										
1. Max. Part. Proj.	70121	0	0	0	0	0	0	0	0	0
2. Reserved	70145	0	0	0	0	0	0	0	0	0
3. PATH Homeless	70154	0	394,255	394,255	394,255	0	0	0	0	0
4. Capitalization of POMS	70522	0	0	0	0	0	0	0	0	0
5. COSIG Grant	70561	0	0	0	0	0	0	0	0	0
6. MH Systems Transformation	70589	0	0	0	0	0	0	0	0	0
7. Terrorism Related Disaster Relief	80168	0	0	0	0	0	0	0	0	0
8. Bioterrorism Hosp Prep/Pub Hth Prep Resp	80343	0	16,085	16,085	16,085	0	0	0	0	0
9. Federal Crisis Counseling Immed Svs Prog	80401	0	186,181	186,181	151,934	34,247	(34,247)	0	0	0
10. Fed Reg Svs Crisis Counseling Prog	80413	0	156,293	156,293	156,293	0	0	0	0	0
11. Reserved	00002	0	0	0	0	0	0	0	0	0
12. Reserved	00003	0	0	0	0	0	0	0	0	0
13. Total Other Federal		0	752,814	752,814	718,567	34,247	(34,247)	0	0	0
F. TOTAL		120,000	139,289,862	139,409,862	139,168,763	241,099	(34,247)	0	0	206,852

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2006

MENTAL HEALTH PROGRAM	Adult Dvpt Training	Admin Management	Admin Office	Community Employ Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	0	9,978,060	8,648,799	0
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	684,240	0
B. County Funded Ineligible	0	0	630,756	0
C. Other Eligible	0	52,762	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	52,762	1,314,996	0
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	9,219	0	0
C. Medical Assistance	0	1,291	0	0
D. Medical Assistance - MA 325	0	0	0	0
E. Medical Assistance - Admin Claims	0	0	20,150	0
F. Room and Board	0	0	0	0
G. Earned Interest	0	203,117	0	0
H. Other	0	492,083	0	0
I. Total Revenue :	0	705,710	20,150	0
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	3,935,128	6,582,288	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	570,445	0	0
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	4,276,779	0	0
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	0	437,236	731,365	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	9,219,588	7,313,653	0
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2006**

MENTAL HEALTH PROGRAM	Crisis Intervention	Community Services	Day Treatment	Emergency Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	0	5,754,339	1,614,056	22,297,148
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	148,976
C. Other Eligible	0	0	0	829,835
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	0	0	978,811
IV. REVENUES				
A. Program Service Fees	0	0	12,303	153
B. Private Insurance	0	0	39,695	715,445
C. Medical Assistance	0	0	128,792	159,656
D. Medical Assistance - MA 325	0	0	0	0
E. Medical Assistance - Admin Claims	0	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	0	537	0	198,285
H. Other	0	437,265	16,197	8,073,171
I. Total Revenue :	0	437,802	196,987	9,146,710
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	3,570,791	0	10,544,019
B. Base Allocation 100 %	0	0	910,158	0
C. DPW Categorical Funding 90% Subtotal	0	0	0	0
D. DPW Categorical Funding 100% Subtotal	0	1,301,479	506,911	57,902
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	47,512	0	398,148
VI. COUNTY MATCH				
10 % County Match	0	396,755	0	1,171,558
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	5,316,537	1,417,069	12,171,627
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2006**

MENTAL HEALTH PROGRAM	Fam Based Services	Fam Sup Services	Housing Support Services	Int Case Management
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	313,292	191,792	26,864	3,768,123
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	162,124
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	117,406	0	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	117,406	0	0	162,124
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
C. Medical Assistance	2,179	0	0	116,997
D. Medical Assistance - MA 325	0	0	0	0
E. Medical Assistance - Admin Claims	0	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	0	0	0	0
H. Other	0	34	0	0
I. Total Revenue :	2,179	34	0	116,997
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	172,582	24,178	0
B. Base Allocation 100 %	193,707	0	0	2,327,580
C. DPW Categorical Funding 90% Subtotal	0	0	0	0
D. DPW Categorical Funding 100% Subtotal	0	0	0	1,161,422
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
VI. COUNTY MATCH				
10 % County Match	0	19,176	2,686	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	193,707	191,758	26,864	3,489,002
VIII. TOTAL CARRYOVER				

PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2006

MENTAL HEALTH PROGRAM	Psychiatric Inpt Hosp	Outpatient	Psychiatric Rehab	Comm Res Services
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	1,468,943	17,917,867	56,261	94,311,846
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	21,680	0	2,047,125
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	292,380	2,751,077	0	0
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	292,380	2,772,757	0	2,047,125
IV. REVENUES				
A. Program Service Fees	0	646,882	0	870
B. Private Insurance	0	893,759	0	0
C. Medical Assistance	0	236,369	0	0
D. Medical Assistance - MA 325	0	0	0	0
E. Medical Assistance - Admin Claims	0	0	0	0
F. Room and Board	0	0	0	6,343,977
G. Earned Interest	0	40,937	0	50,399
H. Other	30,967	1,566,885	0	6,076,933
I. Total Revenue :	30,967	3,384,832	0	12,472,179
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	6,349,802	0	16,686,412
B. Base Allocation 100 %	1,145,596	0	56,261	0
C. DPW Categorical Funding 90% Subtotal	0	0	0	2,895,343
D. DPW Categorical Funding 100% Subtotal	0	4,649,216	0	58,035,037
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	55,726	0	0
VI. COUNTY MATCH				
10 % County Match	0	705,534	0	2,175,750
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	1,145,596	11,760,278	56,261	79,792,542
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2006**

MENTAL HEALTH PROGRAM	Resource Coordination	Soc Rehab Services	Vocational Rehab	Totals
I. TOTAL ALLOCATION				139,409,862
II. TOTAL EXPENDITURES	691,542	9,579,417	5,827,944	182,446,293
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	420,779	0	3,335,948
B. County Funded Ineligible	0	0	0	779,732
C. Other Eligible	0	0	0	4,043,460
D. Other Ineligible	0	0	0	0
E. Total Costs Over Allocation	0	420,779	0	8,159,140
IV. REVENUES				
A. Program Service Fees	0	495	0	660,703
B. Private Insurance	0	20,109	0	1,678,227
C. Medical Assistance	34,910	29,161	0	709,355
D. Medical Assistance - MA 325	0	0	0	0
E. Medical Assistance - Admin Claims	0	0	0	20,150
F. Room and Board	0	74,316	0	6,418,293
G. Earned Interest	0	4,358	0	497,633
H. Other	0	663,959	1,421,188	18,778,682
I. Total Revenue :	34,910	792,398	1,421,188	28,763,043
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	3,735,428	2,702,163	54,302,791
B. Base Allocation 100 %	616,622	0	0	5,249,924
C. DPW Categorical Funding 90% Subtotal	0	0	0	2,895,343
D. DPW Categorical Funding 100% Subtotal	0	980,748	31,530	67,294,690
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	2,505,374	1,120,592	7,902,745
SSBG 100% Child	0	0	0	0
F. CMHSBG (ADAMH) 90%	0	0	0	0
CMHSBG (ADAMH) 100%	40,010	729,643	252,231	1,523,270
VI. COUNTY MATCH				
10 % County Match	0	415,047	300,240	6,355,347
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	656,632	8,366,240	4,406,756	145,524,110
VIII. TOTAL CARRYOVER				241,099

PHILADELPHIA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CARRYOVER FUNDS
MENTAL RETARDATION SERVICES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2006

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						
A. MR SERVICES										
1. Community (NR/Res)	10255	108,122	27,761,812	27,869,934	27,869,934	0	0	0	0	0
2. SSBG	70177	0	2,408,719	2,408,719	2,408,719	0	0	0	0	0
3. Reserved	00001	0	0	0	0	0	0	0	0	0
4. Subtotal MR Services :		108,122	30,170,531	30,278,653	30,278,653	0	0	0	0	0
B. WAIVER										
1. Cons Waiver Services	10255/70175	568,483	201,485,412	202,053,895	201,604,947	448,948	0	0	0	448,948
2. Waiver Admin.	10255/70175	0	14,256,512	14,256,512	14,256,512	0	0	0	0	0
3. PFDS Waiver Services	10255/70175	0	11,794,100	11,794,100	11,794,100	0	0	0	0	0
4. Reserved	00002	0	0	0	0	0	0	0	0	0
5. Subtotal Waiver :		568,483	227,536,024	228,104,507	227,655,559	448,948	0	0	0	448,948
C. EARLY INTERVENTION										
1. State Early Inter.	10235	494,815	8,050,316	8,545,131	8,110,208	434,923	0	0	0	434,923
2. EI Admin	10235	0	2,482,053	2,482,053	2,458,571	23,482	0	0	0	23,482
3. Infants and Toddlers	70170	0	1,760,760	1,760,760	1,760,760	0	0	0	0	0
4. SSBG - EI	70178	0	329,345	329,345	329,345	0	0	0	0	0
5. ITF Waiver Serv.	10235/70184	0	2,389,549	2,389,549	2,389,549	0	0	0	0	0
6. ITF Waiver Admin.	10235/70184	0	802,700	802,700	802,700	0	0	0	0	0
7. Reserved	00003	0	0	0	0	0	0	0	0	0
8. Reserved	00004	0	0	0	0	0	0	0	0	0
9. Subtotal Early Intervention :		494,815	15,814,723	16,309,538	15,851,133	458,405	0	0	0	458,405
D. OTHER										
1. Elwyn	10236	0	0	0	0	0	0	0	0	0
2. Pennhurst Dispersal	10241	0	0	0	0	0	0	0	0	0
3. Penn Disp-Cons Wvr	10241/70175	0	0	0	0	0	0	0	0	0
4. Reserved	00005	0	0	0	0	0	0	0	0	0
5. Subtotal Other :		0	0	0	0	0	0	0	0	0
E. TOTAL		1,171,420	273,521,278	274,692,698	273,785,345	907,353	0	0	0	907,353

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2006**

MENTAL RETARDATION PROGRAM	Admin Office	Community Habilitation	Community Residential	Early Intervention
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	22,671,889	9,775,620	192,843,368	13,091,140
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	1,579,607	0	0	0
B. County Funded Ineligible	982,584	0	0	0
C. Other Eligible	0	908	0	0
D. Other Ineligible	0	0	3,489	0
E. Total Costs Over Allocation	2,562,191	908	3,489	0
IV. REVENUES				
A. Program Service Fees	0	0	0	17,855
B. Private Insurance Fees	0	0	0	0
C. Medical Assistance - Gen	0	0	0	0
D. Medical Assistance - MA EI	0	0	0	1,660,674
E. Medical Assistance - Admin Claims	300,884	0	0	0
F. Room and Board	0	0	7,823,136	0
G. Earned Interest	0	17,885	578,385	38
H. Other	14,063	435,670	1,003,365	0
I. Total Revenue :	314,947	453,555	9,404,886	1,678,567
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	1,532,618	211,177	0	0
B. Base Allocation 100 %	0	0	12,447,610	0
C. DPW Categorical 90% Subtotal	2,458,571	74,072	0	7,791,377
D. DPW Categorical 100% Subtotal	15,360,096	9,004,214	169,093,983	2,389,549
E. SSBG 90% Adult	0	0	0	0
SSBG 90% Child	0	0	0	329,345
SSBG 100% Adult	0	0	1,893,400	0
SSBG 100% Child	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	443,466	31,694	0	902,302
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	19,794,751	9,321,157	183,434,993	11,412,573
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2006**

MENTAL RETARDATION PROGRAM	Employment Services	Home & Community	Pre-Voc	Respite
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	7,832,608	20,077,539	11,090,618	2,021,948
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	0
B. County Funded Ineligible	0	0	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	196	0	0	0
E. Total Costs Over Allocation	196	0	0	0
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
C. Medical Assistance - Gen	0	0	0	0
D. Medical Assistance - MA EI	0	0	0	0
E. Medical Assistance - Admin Claims	0	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	8,981	9,872	19,501	0
H. Other	486,288	67,152	941,491	0
I. Total Revenue :	495,269	77,024	960,992	0
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	1,996,140	1,393,177	880,925	736,294
B. Base Allocation 100 %	0	0	0	0
C. DPW Categorical 90% Subtotal	0	581,739	0	0
D. DPW Categorical 100% Subtotal	4,721,367	17,806,164	8,976,086	1,203,843
E. SSBG 90% Adult	358,058	0	157,261	0
SSBG 90% Child	0	0	0	0
SSBG 100% Adult	0	0	0	0
SSBG 100% Child	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	261,578	219,435	115,354	81,811
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	7,337,143	20,000,515	10,129,626	2,021,948
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2006**

MENTAL RETARDATION PROGRAM	Special Support	Supports Coordination	Transportation	Other
I. TOTAL ALLOCATION				
II. TOTAL EXPENDITURES	1,971,234	20,311,182	903,634	11,997
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	276,184	0	0
B. County Funded Ineligible	0	76,292	0	0
C. Other Eligible	0	0	0	0
D. Other Ineligible	0	0	18	0
E. Total Costs Over Allocation	0	352,476	18	0
IV. REVENUES				
A. Program Service Fees	0	0	0	0
B. Private Insurance	0	0	0	0
C. Medical Assistance - Gen	0	6,798,891	0	0
D. Medical Assistance - MA EI	0	3,093,111	0	0
E. Medical Assistance - Admin Claims	0	0	0	0
F. Room and Board	0	0	0	0
G. Earned Interest	0	133,875	0	0
H. Other	8	0	0	0
I. Total Revenue :	8	10,025,877	0	0
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	0	3,905	0
B. Base Allocation 100 %	0	0	0	11,997
C. DPW Categorical 90% Subtotal	2,511	3,874,916	1,175	0
D. DPW Categorical 100% Subtotal	1,968,436	5,627,367	897,972	0
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
VI. COUNTY MATCH				
10 % County Match	279	430,546	564	0
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	1,971,226	9,932,829	903,616	11,997
VIII. TOTAL CARRYOVER				

**PHILADELPHIA COUNTY
REPORT OF INCOME AND EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2006**

MENTAL RETARDATION PROGRAM				Total
I. TOTAL ALLOCATION				274,692,698
II. TOTAL EXPENDITURES				302,602,777
III. COSTS OVER ALLOCATION				
A. County Funded Eligible	0	0	0	1,855,791
B. County Funded Ineligible	0	0	0	1,058,876
C. Other Eligible	0	0	0	908
D. Other Ineligible	0	0	0	3,703
E. Total Costs Over Allocation	0	0	0	2,919,278
IV. REVENUES				
A. Program Service Fees	0	0	0	17,855
B. Private Insurance	0	0	0	0
C. Medical Assistance - Gen	0	0	0	6,798,891
D. Medical Assistance - MA EI	0	0	0	4,753,785
E. Medical Assistance - Admin Claims	0	0	0	300,884
F. Room and Board	0	0	0	7,823,136
G. Earned Interest	0	0	0	768,537
H. Other	0	0	0	2,948,037
I. Total Revenue :	0	0	0	23,411,125
V. DPW REIMBURSEMENT				
A. Base Allocation 90 %	0	0	0	6,754,236
B. Base Allocation 100 %	0	0	0	12,459,607
C. DPW Categorical 90% Subtotal	0	0	0	14,784,361
D. DPW Categorical 100% Subtotal	0	0	0	237,049,077
E. SSBG 90% Adult	0	0	0	515,319
SSBG 90% Child	0	0	0	329,345
SSBG 100% Adult	0	0	0	1,893,400
SSBG 100% Child	0	0	0	0
VI. COUNTY MATCH				
10 % County Match	0	0	0	2,487,029
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	0	0	0	276,272,374
VIII. TOTAL CARRYOVER				907,353

**PHILADELPHIA COUNTY
HUMAN SERVICES DEVELOPMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 2006**

<u>REVENUE</u>	<u>Reported</u>	<u>Actual</u>
Pa. Department of Public Welfare	9,806,708	9,806,708
Interest Income	77,496	77,496
Fees	0	0
Client Contributions	0	0
Other	0	0
Total Revenue	<u>9,884,204</u>	<u>9,884,204</u>
 Expenditures		
Categorical:		
Adult Services	4,419,351	4,419,351
Aging	0	0
Drug and Alcohol	0	0
Children and Youth	250,000	250,000
Mental Health	734,478	734,478
Mental Retardation	0	0
Homeless Assistance	1,338,921	1,338,921
Specialized	2,342,533	2,342,533
Generic	0	0
Service Coordination	282500	282500
County Administration	516,421	516,421
Total Expenditures	<u>9,884,204</u>	<u>9,884,204</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>0</u>

PHILADELPHIA COUNTY
 SCHEDULE OF REVENUES AND EXPENDITURES
 COMBINED HOMELESS ASSISTANCE PROGRAM
 FISCAL YEAR ENDED JUNE 30, 2006

EXHIBIT XIX (a)

I. SOURCES OF FUNDING	TOTAL AVAILABLE FUNDS
DPW Allocation	7,526,319
Client Contributions	63,048
Other	532,252
Interest Earned	27,118
TOTAL HAP FUNDING:	8,148,737

II. Expenses	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Specilaized Programs	TOTAL
On Behalf of Clients	629,581		459,139	445,414		1,534,134
Personnel	2,729,850	2,324,298				5,054,148
Operating	606,136	200,535				806,671
Fixed Assets\Equipment	103,082					103,082
SUBTOTAL	4,068,649	2,524,833	459,139	445,414	0	7,498,035

COUNTY ADMINISTRATION	644,781
TOTAL HAP EXPENSES	8,142,816
TOTAL UNEXPENDED FUNDS	5,921

**PHILADELPHIA COUNTY
 PENNFREE BRIDGE HOUSING PROGRAM
 SCHEDULE OF REVENUES AND EXPENDITURES
 FISCAL YEAR ENDED JUNE 30, 2006**

INCOME

SOURCES OF FUNDING	
Allocations	1,251,800
Interest	873
Client Contributions	42,329
Other	2,855
TOTAL FUNDING	1,297,856

EXPENSES

PERSONNEL	
Wages and Salaries	408,670
Benefits	104,302
Training/Conferences	429
SUB TOTAL	513,401

OPERATING	
Rent	205,828
Communications	9,466
Insurance	20,077
Legal Service/Audits	535
Supplies	6,909
Staff Travel	11,272
Overhead	67,030
SUB TOTAL	321,117

FIXED ASSETS	
Repairs	15,775
SUB TOTAL	15,775

CLIENTS	
Food	2,675
Rent	194,382
Utilities	54,051
Purchased Service	14,305
Transportation	182,141
SUB TOTAL	447,554

TOTAL EXPENSES	1,297,847
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UNEXPENDED FUNDS	9
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CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER
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ALAN BUTKOVITZ
City Controller

ALBERT F. SCAPEROTTO
Deputy City Controller

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

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

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

We have performed the procedures enumerated below, which were agreed to by the City of Philadelphia, Pennsylvania and the Commonwealth of Pennsylvania, Department of Community and Economic Development (DCED) solely to assist you in evaluating the financial schedule required by the DCED for the year ended June 30, 2006. 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, 2006 to the corresponding amounts in the books and records of the City of Philadelphia. We also compared the example schedule required by DCED to this schedule to determine that it is presented, at a minimum, at the level of detail and in the format required by the DCED.

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

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

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

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

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

September 28, 2007


ALBERT F. SCAPEROTTO, CPA
Deputy City Controller


ALAN BUTKOVITZ
City Controller

City of Philadelphia
Schedule of Federal Cash Receipts Passed Through the Pennsylvania
Department of Community and Economic Development
July 1, 2005 to June 30, 2006

<u>Grantor Agency/</u> Project Title	City ID Number	CFDA Number	Contract Number	Federal Awards	Federal Receipts
<u>U.S. Department of Housing & Urban Development</u>					
Passed-Through - PA Department of Community and Economic Development:					
Shelter Project - DCED	240397	14.231	21-721-0020	315,000	18,906
Shelter Project - DCED	240402	14.231	22-721-0020	260,000	4,287
Shelter Project - DCED	240458	14.231	23-215-0003	205,000	275,000
Shelter Project - DCED	240469	14.231	C000007429	140,000	88,500
Subtotal: Emergency Shelter Grants Program				920,000	386,693
Total U.S. Department of Housing & Urban Development:				920,000	386,693
<u>U.S. Department of Health & Human Services</u>					
Passed-Through - PA Department of Community and Economic Development:					
PA Access Grant - TANF	06ADA1	93.558	C000002599	646,198	172,541
Supported Work Program	080230	93.558	Client Funding & Alloc	984,774	548,200
Supported Work Program	080241	93.558	Client Funding & Alloc	731,328	591,513
Subtotal: Temporary Assistance for Needy Families				2,362,300	1,312,254
Community Services Block Grant	160317	93.569	C000002932 - 01	500,000	500,000
Community Services Block Grant	142475	93.569	C000002932 - 01	478,442	478,442
Community Services Block Grant	142471	93.569	C000002932 - 01	10,558	10,558
CSBG - Case Management	240629	93.569	C000002932 - 01	500,000	500,000
CSBG - CSP	080213	93.569	C000002932 - 01	8,659,806	2,260,711
Subtotal: Community Services Block Grant				10,148,806	3,749,711
Empowerment Zone	080035	93.585	907151470	79,017,404	4,477,692
Subtotal: Empowerment Zone Program				79,017,404	4,477,692
Total U.S. Department of Health & Human Services:				91,528,510	9,539,657
Total Federal Cash Receipts Passed Through PaDCED:				92,448,510	9,926,350