

School District of Philadelphia Pennsylvania

Schedule of Financial Assistance



Fiscal Year Ended June 30, 2019

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The School District of Philadelphia
Office of Family and Community Engagement
440 N. Broad Street, Suite 114
Philadelphia, PA 19130-4015
Email: ask@philasd.org
Tel: (215) 400-4000
Fax: (215) 400-4181

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School District of Philadelphia Pennsylvania

Schedule of Financial Assistance

Fiscal Year Ended June 30, 2019

**Prepared By:
Office of General Accounting**

**SCHOOL DISTRICT OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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Section I.

Introductory Section



William R. Hite, Jr., Ed.D.
Superintendent

OFFICE OF THE SUPERINTENDENT
440 North Broad Street, Suite 301
Philadelphia, PA 19130
(215) 400-4100

March 17, 2020

Board of Education
School District of Philadelphia
440 North Broad Street, Suite 101
Philadelphia, PA 19130

Re: Schedule of Financial Assistance and Schedule of Expenditures of Federal Awards

Dear Members of the Board of Education:

The Schedule of Financial Assistance ("SFA") of The School District of Philadelphia ("School District") for the Fiscal Year ended June 30, 2019, which includes the Schedule of Expenditures of Federal Awards ("SEFA"), 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 financial activity of the School District 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 School District'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"), and the President signed the Act into law on July 5, 1996. The Office of Management and Budget ("OMB") issued Title 2 U. S. Code of Federal Regulations Part 200, Uniform Administrative requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), in accordance with the Act, to clarify and establish audit requirements for States, Local Governments and Non-Profit Organizations. The School District is required by the Act to have an annual audit performed on its entire operations, including separate reporting on its federal financial activity or otherwise the SEFA.

The School District's Comprehensive Annual Financial Report ("CAFR") for the Fiscal Year ended June 30, 2019, presents the entire operations of the School District. The CAFR was issued under separate cover on February 7, 2020. 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, dated March 17, 2020, is reported in conjunction with the Independent Auditor's Reports on Compliance for Each Major Program, and Report on Internal Control over Compliance, required by the Uniform Guidance. The financial presentations in each report are derived from the same financial activity in the School District's various funds.

Copies of the reporting package (CAFR and SFA) and Data Collection Form must be forwarded to the Federal Audit Clearinghouse or otherwise the U.S. Bureau of the Census. In addition, a reporting package must be issued to each federal agency providing direct funding and affected by an audit finding on the

Schedule of Findings and Questioned Costs or the Summary Schedule of Prior Year Findings, and to required state or other governments. The report must be forwarded within the earlier of 30 days after receipt of the auditor's report(s), or nine months after our fiscal year end of June 30, 2019, unless extended. In accordance with the Act, the SFA will be made available for public inspection.

The SEFA of the School District is presented in Section II of the SFA.

STATE OF PENNSYLVANIA SINGLE AUDIT REQUIREMENT

In June 2019, the Department of Health and Human Services (DHS) 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 DHS.

COGNIZANT AGENCY

The OMB, in accordance with the Act, assigned the U.S. Department of Health and Human Services, National External Audit Review Center as the Cognizant Agency for the School District.

INDEPENDENT AUDITOR

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

AUDITOR REPORTS

The Single Audit Act, in conjunction with the American Institute of Certified Public Accountants, requires that the auditor issue four reports in connection with its examination of the SEFA: The 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, the Report on Compliance for Each Major Program, Report on Internal Control over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance. These federal and state requirements have been met and the reports are included herein.


PLAN FOR CORRECTIVE ACTION

The Act requires that the School District submit its plan for corrective action to address each audit finding included in the current year auditor's reports. There were no current findings and all prior year findings have been resolved.


ACKNOWLEDGEMENTS

The preparation of this report was made possible by the dedicated service of the entire staff of the Chief Financial Officer, especially the Office of General Accounting and the Office of Grants Development and Compliance. We express our sincere appreciation to all the members of these departments who assisted in and contributed to the preparation of this report. We also thank the Office of the City Controller for their cooperation and assistance.

Respectfully,



William R. Hite, Jr., Ed. D.
Chief Executive Officer and Superintendent



Uri Monson
Chief Financial Officer

Section II.

Schedule of Expenditures of Federal Awards

School District of Philadelphia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

Passed-Through Agency	Federal Cluster	Federal Program Title	Federal CFDA Number	Source Code	Grantor Contract Number	Grant Period From To	Total Grant Award	Receivable 7/1/2018	Cash Receipts	Federal Expenditures	Adjustments	Receivable 6/30/2019	Subrecipient Expenditures
							\$	\$	\$	\$	\$	\$	\$
U.S. Department of Agriculture													
PA Department of Agriculture													
Child Nutrition Cluster													
10.553 School Breakfast Program													
		Breakfast - Cash Assistance	10.553	I	N/A	N/A	19,788,400	720,048	720,048	0	0	0	0
		Breakfast - Cash Assistance	10.553	I	N/A	N/A	20,303,360	20,271,150	20,271,150	20,303,360	0	32,257	0
		Subtotal: 10.553 School Breakfast Program					40,091,760	720,048	20,991,151	20,303,360	0	32,257	0
10.555 National School Lunch Program													
		Lunch and Snack - Cash Assistance	10.555	I	F82024	-	50,020,027	1,710,684	1,710,684	0	0	0	0
		Lunch and Snack - Cash Assistance	10.555	I	F82024	-	50,580,148	0	50,708,619	50,580,148	184,731	56,260	0
		Non-Cash Assistance (Commodities)	10.555	I	-	2-06-51-500	5,049,200	(621,571)	0	0	0	0	0
		Non-Cash Assistance (Commodities)	10.555	I	-	2-06-51-500	5,172,328	0	5,241,298	4,740,389	0	(500,909)	0
		Subtotal: 10.555 National School Lunch Program					110,821,702	1,089,113	57,660,601	55,942,108	184,731	(444,649)	0
		Subtotal: Child Nutrition Cluster					150,913,462	1,809,161	78,651,752	76,245,468	184,731	(412,392)	0
10.558 Child and Adult Care Food Program													
		Twilight Feeding - Child and Adult Care Foc	10.558	I	F82025	-	2,477,892	72,923	72,923	0	0	0	0
		Twilight Feeding - Child and Adult Care Foc	10.558	I	F82025	-	2,656,819	0	2,656,819	0	0	0	0
		Child and Adult Care Food Program	10.558	I	F82025	-	2,629,476	761,249	761,249	0	0	0	0
		Child and Adult Care Food Program	10.558	I	F82025	-	2,601,630	0	1,972,526	2,601,630	0	628,104	0
		Subtotal: 10.558 Child and Adult Care Food Program					10,365,817	834,172	3,463,517	5,258,449	0	628,104	0
10.543 Healthier US School Challenge: Smarter Lunchrooms													
		USDA Healthier Schools	10.543	D	NA	-	500	0	500	500	0	0	0
		Subtotal: 10.543 Healthier US Schools Challenge: Smarter Lunchrooms					500	0	500	500	0	0	0
10.582 Fresh Fruit and Vegetable Program													
		Lunch and Snack	10.582	I	F82024	-	427,894	107,619	107,619	0	0	0	0
		Lunch and Snack	10.582	I	F82024	-	403,657	0	319,502	403,657	0	84,155	0
		Subtotal: 10.582 Fresh Fruit and Vegetable Program					831,551	107,619	427,321	403,657	0	84,155	0
		Subtotal: PA Department of Agriculture					162,111,330	2,751,152	84,543,090	81,906,074	184,731	300,868	0
PA Department of Human Services													
SNAP Cluster													
(Passed Through PENN STATE UNIVERSITY)													
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program													
		Pennsylvania Nutrition Education Plan	10.561	I	4300-SDP-COP-6802	10/01/12 - 09/30/13	3,190,449	(27,750)	0	0	27,750	0	0
		Pennsylvania Nutrition Education Plan	10.561	I	4100089151	10/01/15 - 09/30/16	3,304,078	(112,089)	0	0	0	(112,988)	0
		Pennsylvania Nutrition Education Plan	10.561	I	4100089151	10/01/16 - 09/30/17	3,304,078	(454)	0	0	0	(454)	0
		Pennsylvania Nutrition Education Plan	10.561	I	5549-SDP-COP-9151	10/01/17 - 09/30/18	2,798,307	1,175,094	1,773,793	598,231	0	532	0
		Pennsylvania Nutrition Education Plan	10.561	I	5549-SDP-COP-9151	10/01/18 - 09/30/19	2,619,403	0	1,010,618	1,608,128	0	597,511	0
		Subtotal: 10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program					15,206,314	1,033,302	2,784,411	2,207,359	27,750	484,601	0
		Subtotal: SNAP Cluster					15,206,314	1,033,302	2,784,411	2,207,359	27,750	484,601	0
		Subtotal: PA Department of Human Services					15,206,314	1,033,302	2,784,411	2,207,359	27,750	484,601	0
		Total U.S. Department of Agriculture					177,318,245	3,785,054	87,327,500	84,115,433	212,481	785,468	0

The accompanying notes form an integral part of this schedule.
Totals may be off \$1, due to rounding.

School District of Philadelphia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

Federal Agency	Passed-Through Agency	Federal Program Title	Federal CFDA Number	Source Code	Grantor Contract Number	Other	Grant Period		Total Grant Award	Receivable 7/1/2018	Cash Receipts	Federal Expenditures	Adjustments		Receivable 6/30/2019	Subrecipient Expenditures													
							From	To					\$	\$			\$	\$											
U.S. Department of Education																													
Direct Programs																													
		84.041 Impact Aid	84.041	D	S041B-2017-4404	48-PA-2017-1012	07/01/17	- 06/30/18	230,224	0	0	0	0	0	0	0													
																	Impact Area Aid	84.041	D	S041B-2018-4404	48-PA-2017-1012	07/01/18	- 06/30/19	92,351	92,351	92,351	0	0	
																	Subtotal: 84.041 Impact Aid							322,576	0	92,351	92,351	0	0
		84.051 Career and Technical Education - National Programs	84.051	D	V051A160016	-	07/01/17	- 06/30/18	406,166	84,747	82,336	0	0	0	2,410	0	0												
																		Juvenile Justice Reentry Education	84.051	D	V051A160016	07/01/18	- 06/30/19	349,951	308,555	326,451	0	17,897	
																		Subtotal: 84.051 Career and Technical Education - National Programs							756,117	84,747	390,891	326,451	0
		84.165 Magnet Schools Assistance	84.165	D	U165A070081	-	10/01/10	- 09/30/11	1,320,896	(3,179)	0	0	0	3,179	0	0	0												
																		Magnet Schools Assistance Programs							1,320,896	(3,179)	0	0	3,179
				84.184 School Safety National Activities	84.184	D	S184G140369-17	-	10/01/17	- 09/30/20	743,412	101,549	627,438	553,522	0	0	27,633	0											
																			School Safety National Activities	84.184	D	S184G140369-18	10/01/17	- 09/30/19	624,416	78,473	20,683		
Subtotal: 84.184 School Safety National Activities																								1,367,828	101,549	685,228	631,995	0	48,316
		84.215 Innovative Approaches to Literacy, Full service Community Schools, and Promise Neighborhoods	84.215	D	S215G160049	-	10/01/16	- 09/30/19	1,500,000	214,467	329,196	340,704	0	225,975	0	0													
																	Innovative Approach to Literacy							1,500,000	214,467	329,196	340,704	0	225,975
																	Subtotal: 84.215 Innovative Approaches to Literacy, Full service Community Schools, and Promise Neighborhoods												
		84.334 Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	D	P344A090131-14	-	07/31/14	- 07/30/16	3,814,400	(2,500)	0	0	2,500	0	0	0													
																	GEAR UP Partnership	84.334	D	P344A140100	09/25/17	- 09/24/21	4,370,400	1,728,765	626,852	0	0		
																	Subtotal: 84.334 Gaining Early Awareness and Readiness for Undergraduate Programs							12,555,200	1,100,414	4,902,551	4,850,695	2,500	1,051,058
		Subtotal: Direct Programs							17,822,616	1,497,998	6,400,217	6,242,197	5,679	1,345,657															

School District of Philadelphia
School Expenses and Financial Awards
For the Year Ended June 30, 2019

PA Department of Education	Passed-Through Agency	Federal Agency	Federal Cluster	Federal Program Title	Federal CFDA Number	Source Code	Grantor Contract Number	Other	Grant Period From	To	Total Grant Award	Receivable 7/1/2018	Cash Receipts	Federal Expenditures	Adjustments	Receivable 6/30/2019	Subrecipient Expenditures
84.010 Title I Grants to Local Educational Agencies																	
				Part A - Basic	84.010	I	S010A130036A	013-17-0335	07/01/16	-	09/30/18	(15,484,833)	0	15,484,833	0	0	0
				Part A - Basic	84.010	I	S010A130036A	013-18-0335	07/01/17	-	09/30/19	138,442,175	74,128,969	15,668,345	1,365,200	4,365,136	0
				Part A - Basic	84.010	I	S010A130036A	013-19-0335	07/01/18	-	09/30/20	143,964,893	116,449,653	117,990,673	0	1,459,020	0
				School Improvement - Set Aside	84.010	I	S010A0900036A	042-16-0335	07/01/16	-	09/30/18	7,986,330	1,996,330	0	0	0	0
				School Improvement - Set Aside	84.010	I	S010A0900036A	042-17-0335	07/01/16	-	09/30/19	8,526,225	71,05,188	8,526,225	0	1,421,038	0
				Title III (L256)	84.010	I	-	013-19-0626	07/01/16	-	09/30/18	9,591,000	0	0	0	23,350	0
				Title III (L256)	84.010	I	-	013-19-0626	07/01/16	-	09/30/19	9,591,000	0	0	0	22,588	0
				IL26 Statewide System of Support Data C	84.010	I	-	142-18-0024	10/01/16	-	06/30/18	145,900	72,750	0	0	0	0
				IL26 Statewide System of Support Data C	84.010	I	-	142-18-0024	10/01/17	-	06/30/19	12,822	6,311	0	0	0	0
				IL26 Statewide System of Support Standi	84.010	I	-	155-19-0026	07/01/18	-	06/30/19	14,000	0	14,000	0	14,000	0
				IL26 Statewide System of Support Standi	84.010	I	-	147-19-0026	07/01/18	-	06/30/19	9,600	0	9,600	0	9,600	0
				A Set Aside Competitive	84.010	I	-	152-19-0335	10/01/18	-	09/30/19	5,558,356	2,779,178	1,622,447	0	(1,156,731)	0
				Subtotal:								48,061,004	202,275,711	159,280,040	1,365,200	6,130,593	0
(I) 84.027 Special Education Grants to States																	
				IDEA-B	84.027	I	H027-A160162	062-18-0026	07/01/17	-	09/30/19	41,545,340	10,884,843	1,871,565	0	0	0
				IDEA-B	84.027	I	H027-A160162	062-19-0026	07/01/18	-	09/30/20	42,748,249	28,498,033	39,822,081	0	11,323,048	11,280,412
				Post Graduation - John Barram	84.027	I	062-16-0-033	C167-7046	07/01/15	-	09/30/17	100,000	(644)	0	0	(644)	0
				Post Graduation - John Barram	84.027	I	062-17-0-033/ PatTAN	C178-8019	07/01/17	-	09/30/18	50,000	40,458	0	0	0	0
				Post Graduation - John Barram	84.027	I	062-19-0-033/ PatTAN	C18880-19	07/01/18	-	09/30/19	25,000	0	0	0	0	0
				ABA Services Grant	84.027	I	-	062-18-0035	07/01/17	-	06/30/18	742,400	608,613	0	22,763	0	0
				ABA Services Grant	84.027	I	-	062-18-0035	07/01/17	-	06/30/19	366,200	0	0	0	0	0
				P20 Sim Stipend	84.027	I	NA	NA	07/01/17	-	06/30/19	0	1,500	277,424	0	277,424	0
				Subtotal:								9,661,706	40,034,354	41,994,443	0	11,621,015	11,280,412
84.318 Educational Technology State Grants																	
				Education Technology	84.318	I	9991006268	055-10-0626	03/29/10	-	09/30/11	1,688,785	(9,354)	0	9,354	0	0
				Subtotal:								1,688,785	(9,354)	0	9,354	0	0
84.377 School Improvement Grants																	
				School Improvement Grant	84.377	I	-	142-180335	07/10/15	-	09/30/20	1,220,629	(60,006)	697,502	0	0	0
				School Improvement Grant	84.377	I	-	142-170335	07/18/16	-	09/30/20	1,220,629	508,595	357,265	0	(151,331)	0
				School Improvement Grant - Cohort 5	84.377	I	S377A150039	142-18-1335	07/01/17	-	09/30/18	374,488	51,762	108,470	0	(0)	0
				School Improvement Grant - Cohort 5	84.377	I	S377A150039	142-19-1335	07/01/18	-	09/30/19	374,429	218,417	283,085	0	64,668	0
				Subtotal:								3,190,855	1,584,984	1,506,566	0	(86,663)	0
84.186 Education for Homeless Children and Youth																	
				Homeless Children & Youth	84.186	I	-	061-17-150	07/01/17	-	09/30/18	357,443	42,220	76,928	0	0	0
				Homeless Children & Youth	84.186	I	-	061-18-150	07/01/18	-	09/30/19	599,655	0	223,862	0	5,038	0
				Subtotal:								42,220	343,010	303,946	0	5,038	0
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth																	
				Neglected and Delinquent Children	84.013	I	S010A10036A	107-18-0035	07/01/17	-	09/30/19	252,460	180,321	173,239	0	18,032	0
				Neglected and Delinquent Children	84.013	I	S010A10036A	107-19-0035	07/01/18	-	09/30/20	281,542	75,078	195,620	0	120,542	0
				Subtotal:								533,992	255,399	368,859	0	138,574	0
84.048 Career and Technical Education - Basic Grants to States																	
				Secondary Allocation	84.048	I	V048A120038	380-18-0053	07/01/17	-	06/30/18	5,084,564	285,039	212,333	0	0	0
				Secondary Allocation	84.048	I	V048A120038	380-19-0053	07/01/18	-	06/30/19	5,152,508	4,041,208	4,591,616	0	550,408	0
				Subtotal:								10,237,072	4,326,246	4,803,949	0	550,408	0
84.186 Safe and Drug-Free Schools and Communities - State Grants																	
				Non Public Drug Free	84.186	I	S186A060039	100-08-0626	07/01/07	-	09/30/09	485,115	(254)	0	0	254	0
				Non Public Drug Free	84.186	I	S186A060039	100-09-0626	07/01/08	-	09/30/09	381,543	(67)	0	0	67	0
				Subtotal:								846,658	0	0	321	0	0
84.066 TRIO Educational Opportunity Centers																	
				University of Pennsylvania (IES Partnership)	84.066	I	R305H140097	8-564385	07/01/15	-	06/30/16	101,512	(3,273)	0	0	3,273	0
				Subtotal:								101,512	(3,273)	0	3,273	0	0
84.325 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities																	
				Project MAX	84.325	I	H923A120004	-	07/01/16	-	06/30/18	26,404	7,404	0	0	0	0
				Subtotal:								26,404	7,404	0	0	0	0
84.365 English Language Acquisition State Grants																	
				Title III Language LEP	84.365	I	-	010-17-335A	07/01/16	-	09/30/18	3,928,618	0	218,508	0	0	0
				Title III Language LEP	84.365	I	-	010-18-335A	07/01/17	-	09/30/19	3,764,229	1,613,241	1,749,967	0	0	0
				Title III Language LEP	84.365	I	-	010-19-335A	07/01/18	-	09/30/20	3,239,466	1,511,751	2,516,096	0	1,006,335	0
				Subtotal:								10,932,313	3,124,992	4,486,561	0	1,006,335	0
84.366 Mathematics and Science Partnerships																	
				PDE/NSP Title II Part B Math and Science	84.366	I	-	075-14-0335	07/01/14	-	09/30/15	270,197	(38,447)	0	0	(38,447)	0
				PDE/NSP Title II Part B Math and Science	84.366	I	-	075-17-0335	06/01/17	-	09/30/18	81,752	(8,527)	110,181	0	(38,447)	0
				Subtotal:								842,318	81,754	110,181	0	(38,447)	0
84.367 Supporting Effective Instruction State Grants																	
				Improving Teacher Quality (Class Size Rec	84.367	I	S367A150051	020-18-0335	07/01/17	-	09/30/19	12,326,212	5,234,089	9,824,530	0	0	0
				Improving Teacher Quality (Class Size Rec	84.367	I	S367A150051	020-19-0335	07/01/18	-	09/30/20	12,028,636	3,258,353	1,631,682	0	(1,626,671)	0
				Subtotal:								24,354,848	8,492,452	11,456,212	0	(1,626,671)	0

School District of Philadelphia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

Passed-Through Agency	Federal Cluster	Federal Program Title	Federal CFDA Number	Source Code	Grantor Contract Number	Other	Grant Period From	To	Total Grant Award	Receivable 7/1/2018	Cash Receipts	Federal Expenditures	Adjustments	Receivable 6/30/2019	Subrecipient Expenditures
									\$	\$	\$	\$	\$	\$	\$
		84.424 Student Support and Academic Enrichment Program													
		Title 4 Student Support and Academic Enrichment Program					07/01/17	- 09/30/18	3,185,607	0	455,087	3,185,607	(2,730,520)	0	0
		Title 4 Student Support and Academic Enrichment Program					07/01/18	- 09/30/19	10,127,341	0	8,101,873	10,127,341	0	2,025,468	0
		Subtotal: 84.424 Student Support and Academic Enrichment Program							13,312,948	0	8,556,960	13,312,948	(2,730,520)	2,025,468	0
		84.395 Disaster Recovery Assistance for Education													
		Temporary Emergency Impact Aid					08/15/18	- 12/31/18	2,424,194	0	2,424,194	2,424,194	0	0	0
		Subtotal: 84.395 Disaster Recovery Assistance for Education							2,424,194	0	2,424,194	2,424,194	0	0	0
		Subtotal: PA Department of Education							587,305,185	52,838,422	271,807,840	240,043,800	(1,352,313)	19,728,270	11,260,412
		PA Department of Education (PaTTAN)													
		(f) 84.027 Special Education Grants to States													
		School Based Behavior Health					08/01/08	- 06/30/09	45,000	(88)	0	0	0	88	0
		Subtotal: 84.027 Special Education Grants to States							45,000	(88)	0	0	88	0	0
		Subtotal: PA Department of Education (PaTTAN)							45,000	(88)	0	0	88	0	0
		Elwyn													
		(f) 84.173 Special Education Preschool Grants													
		Preschool Early Intervention					07/01/18	- 06/30/19	67,304	0	67,304	67,304	0	0	0
		Subtotal: 84.173 Special Education Preschool Grants							67,304	0	67,304	67,304	0	0	0
		Subtotal: Elwyn							67,304	0	67,304	67,304	0	0	0
		Drexel University													
		84.215 Innovative Approaches to Literacy, Full service Community Schools, and Promise Neighborhoods													
		Behavioral Health					05/01/18	- 12/31/19	800,000	0	0	629,645	0	629,645	0
		Promises of a Strong Partnership for Education					02/17/17	- 12/31/18	207,235	144,553	207,235	62,682	0	0	0
		Subtotal: 84.215 Innovative Approaches to Literacy, Full service Community Schools, and Promise Neighborhoods							1,007,235	144,553	207,235	692,327	0	629,645	0
		Subtotal: Drexel University							1,007,235	144,553	207,235	692,327	0	629,645	0
		University of Pennsylvania													
		84.305 Education Research, Development and Dissemination													
		Efficacy Evaluation of Zoology					07/01/16	- 12/31/19	64,367	2,800	11,952	27,733	0	18,581	0
		Subtotal: 84.305 Education Research, Development and Dissemination							64,367	2,800	11,952	27,733	0	18,581	0
		Subtotal: University of Pennsylvania							64,367	2,800	11,952	27,733	0	18,581	0
		University of Wisconsin System													
		84.411 Education Innovation and Research													
		IS Fast					01/01/13	- 05/31/18	501,651	65,725	64,206	(2,145)	625	0	0
		Subtotal: 84.411 Education Innovation and Research							501,651	65,725	64,206	(2,145)	625	0	0
		Subtotal: University of Wisconsin System							501,651	65,725	64,206	(2,145)	625	0	0
		(f) Subtotal: Special Education Cluster							85,691,333	9,661,618	40,101,638	42,061,747	88	11,621,615	11,260,412
		Total U.S. Department of Education							606,813,358	54,549,410	278,536,953	247,077,216	(1,345,921)	21,722,153	11,260,412

The accompanying notes form an integral part of this schedule.
Tots may be off \$1, due to rounding.

School District of Philadelphia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

Passed- Federal Agency	Through Federal Cluster	Federal Program Title	Federal CFDA Number	Source Code	Grantor Contract Number	Grant Period From To	Total Grant Award	Receivable 7/1/2018	Cash Receipts	Federal Expenditures	Adjustments	Receivable 6/30/2019	Subrecipient Expenditures
							\$	\$	\$	\$	\$	\$	\$
U.S. Department of Defense													
Direct Programs													
12.002 Procurement Technical Assistance For Business Firms													
		JROTC Programs	12.002	D	20USC03475	07/01/17 - 06/30/18	753,889	63,010	63,810	0	0	0	0
		JROTC Programs	12.002	D	20USC03475	07/01/18 - 06/30/19	87,156	0	792,847	871,156	0	88,109	0
		Subtotal: 12.002 Procurement Technical Assistance For Business Firms					1,625,144	63,010	845,657	871,156	0	88,109	0
		Subtotal: Direct					1,625,144	63,010	845,657	871,156	0	88,109	0
Total U.S. Department of Defense													
U.S. Department of Health and Human Services													
Direct Programs													
93.600 Head Start													
		Basic Grant	93.600	D	03CH10025-03-02	07/01/17 - 06/30/18	40,528,847	3,346,170	3,346,170	0	0	0	0
		Basic Grant	93.600	D	03CH10025-04-01	07/01/18 - 06/30/19	41,570,966	0	36,876,007	41,563,225	0	4,687,218	22,532,135
		Subtotal: 93.600 Head Start					82,098,343	3,346,170	40,222,176	41,563,225	0	4,687,218	22,532,135
93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance													
		Project ARREST	93.079	D	5U87PS00415203	08/01/15 - 07/31/16	313,310	(400)	0	0	0	(400)	0
		Project ARREST	93.079	D	5U87PS00415205	08/01/16 - 07/31/17	320,000	94,096	151,506	56,812	0	0	0
		Project ARREST	93.079	D	5U87PS004285	08/01/17 - 07/31/18	300,000	0	46,411	156,222	0	110,008	0
		Youth Risk Behavior	93.079	D	5U87PS004152	08/01/14 - 07/31/15	1,900	(1,500)	0	0	0	(1,500)	0
		Youth Risk Behavior	93.079	D	5U87PS004152	08/01/17 - 07/30/18	58,750	30,325	58,750	28,425	0	0	0
		Youth Risk Behavior	93.079	D	5U87PS004152	08/01/17 - 07/30/19	60,000	0	0	36,967	0	36,967	0
		Subtotal: 93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD					1,053,560	123,121	256,672	278,626	0	145,075	0
		Subtotal: Direct					83,152,303	3,469,291	40,478,849	41,841,851	0	4,832,293	22,532,135
PA Department of Education													
TANF Cluster													
		93.558 Temporary Assistance for Needy Families (TANF)											
		ELECT	93.558	I	-	07/01/17 - 06/30/18	3,276,000	2,325,072	2,325,072	0	0	0	0
		ELECT	93.558	I	4100071410	07/01/18 - 06/30/19	3,276,000	0	1,979,312	3,276,000	0	1,296,688	0
		Philadelpia Apprenticeship	93.558	I	4100071410	10/01/17 - 06/30/18	164,149	164,149	164,149	0	0	0	0
		Subtotal: 93.558 Temporary Assistance for Needy Families (TANF)					6,716,149	2,499,220	4,468,532	3,276,000	0	1,296,688	0
		Subtotal: TANF Cluster					6,716,149	2,499,220	4,468,532	3,276,000	0	1,296,688	0
		Subtotal: PA Department of Education					6,716,149	2,499,220	4,468,532	3,276,000	0	1,296,688	0
PA Department of Human Services													
Medicaid Cluster													
		93.778 Medical Assistance Program											
		Health Related Transportation and Admini	93.778	I	N/A	07/01/17 - on going	267,207	(267,207)	0	0	0	(267,207)	0
		Health Related Transportation and Admini	93.778	I	N/A	07/01/17 - on going	619,995	(619,995)	0	0	0	(619,995)	0
		Health Related Transportation and Admini	93.778	I	N/A	07/01/17 - on going	794,336	0	794,336	0	0	(794,336)	0
		Subtotal: 93.778 Medical Assistance Program					1,681,538	(887,202)	794,336	0	0	(1,681,538)	0
		Subtotal: Medicaid Cluster					1,681,538	(887,202)	794,336	0	0	(1,681,538)	0
		Subtotal: PA Department of Human Services					1,681,538	(887,202)	794,336	0	0	(1,681,538)	0
		Subtotal: PA Department of Health and Human Services					91,550,190	5,071,309	45,741,717	45,117,851	0	4,447,443	22,532,135

The accompanying notes form an integral part of this schedule.
Totals may be off \$1, due to rounding.

School District of Philadelphia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

Passed- Through Federal Agency	Federal Cluster	Federal Program Title	Federal CFDA Number	Source Code	Grantor Contract Number	From	To	Grant Period	Total Grant Award	Receivable 7/1/2018	Cash Receipts	Federal Expenditures	Adjustments	Receivable 6/30/2019	Subrecipient Expenditures
									\$	\$	\$	\$	\$	\$	\$
U.S. Department of Labor															
Direct Programs															
17.261 WIOA Pilots, Demonstrations, and Research Projects															
		Project U Turn Expansion	17.261	D	YF163480760A-42			07/01/07 - 12/31/10	5,860,000	(2,700)	0	0	2,700	0	0
		DOL Placements MEES	17.261	D	YF171510			07/01/08 - 08/31/12	545,965	(1,3972)	0	0	1,3972	0	0
		DOL Career MEES	17.261	D	YF201551060A-42			02/19/10 - 08/31/12	6,270,000	34,188	0	0	96	0	0
		DOL F&S MEES	17.261	D	YF201551060A-42			02/19/10 - 08/31/13	6,270,000	(9,620)	0	0	(9,620)	0	0
		DOL Frankford MEES	17.261	D	YF201551060A-42			02/19/10 - 08/31/13	6,270,000	56,663	0	0	9,620	0	0
		Subtotal: 17.261 WIOA Pilots, Demonstrations, and Research Projects							31,485,955	65,137	0	0	(65,137)	0	0
17.270 Reentry Employment Opportunities															
		DOL University MEES	17.270	D	YF17516CV1			07/01/08 - 08/31/13	2,312,891	6,576	0	0	(6,576)	0	0
		DOL Germantown MEES	17.270	D	YF175126R1			07/01/08 - 08/31/13	2,312,891	(20,759)	0	0	20,759	0	0
		Subtotal: 17.270 Reentry Employment Opportunities							4,625,782	(14,182)	0	0	14,182	0	0
Subtotal: Direct Programs															
									36,111,737	50,955	0	0	(50,955)	0	0
Philadelphia Works, Inc.															
17.259 WIOA Youth Activities															
		Philadelphia Works BEP Grant	17.259	I	9015342			04/17/17 - 03/31/18	33,086	3,015	3,015	0	0	0	0
		Subtotal: 17.259 WIOA Youth Activities							33,086	3,015	3,015	0	0	0	0
17.280 WIOA Dislocated Worker National Reserve Demonstration Grants															
		Summer Jobs and Beyond Career	17.280	I	M289931660A-42			07/01/17 - 06/19/18	25,000	3,673	3,673	0	0	0	0
		Pathways for Youth	17.280	I	M289931660A-42			05/20/16 - 06/19/18	126,000	23,350	56,325	32,974	0	0	0
		Phila Works Inc Rec	17.280	I	M289931660A-42				151,000	27,023	59,997	32,974	0	0	0
		Subtotal: 17.280 WIOA Dislocated Worker National Reserve Demonstration Grants							184,086	30,038	63,012	32,974	0	0	0
Subtotal: Philadelphia Works, Inc.															
									36,295,823	80,993	63,012	32,974	(50,955)	0	0
Total U.S. Department of Labor															
National Science Foundation															
47.076 Education and Human Resources															
		Ongoing Assessment Project	47.076	I	DRL1621333			09/15/17 - 02/28/18	19,115	4,247	3,861	0	0	386	0
		Ongoing Assessment Project	47.076	I	DRL1621333			03/01/18 - 02/28/19	15,749	1,291	0	1,408	0	2,699	0
		Ongoing Assessment Project	47.076	I	DRL1621333			03/01/19 - 02/28/20	7,206	0	0	398	0	398	0
		Subtotal: 47.076 Education and Human Resources							42,070	5,538	3,861	1,805	0	3,482	0
Subtotal: Education Human Resources															
									42,070	5,538	3,861	1,805	0	3,482	0
Total National Science Foundation															
									42,070	5,538	3,861	1,805	0	3,482	0
Grand Total															
									913,644,831	63,556,113	412,540,499	377,216,436	(1,184,395)	27,047,655	33,792,547

**SCHOOL DISTRICT OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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SCHOOL DISTRICT OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

1. Government of the School District

The School District of Philadelphia (the “School District”) is a separate and independent home rule school district of the first class established by the Education Supplement to the Philadelphia Home Rule Charter (the “Charter”) in December 1965. It is the largest school district in the Commonwealth of Pennsylvania (the “Commonwealth”), serving over 204,500 students. The School District is the tenth largest in the United States in enrollment and employs more than 19,100 full-time professional and non-professional persons. The boundaries of the School District are coterminous with the boundaries of the City of Philadelphia (the “City”).

The School District is a political subdivision of the Commonwealth created to assist in the administration of the General Assembly’s duties under the Constitution of the Commonwealth to “provide for the maintenance and support of a thorough and efficient system of public education to serve the needs of the Commonwealth”. Although the School District is an independent legal entity, it is considered to be a component unit of the City of Philadelphia for reporting purposes and is included in the City’s Comprehensive Annual Financial Report.

Effective December 2001 and in a cooperative effort with the City of Philadelphia to address the School District’s financial needs, the Commonwealth of Pennsylvania assumed governing control of the School District by declaring it financially distressed in accordance with Sections 691 and 696 of the Public School Code of 1949. However, in December 2017 School Reform Commission (SRC) Board resolutions returned the governance to local control on July 1, 2018. The new Board of Education smoothly transitioned from the School Reform Commission as planned and has been in governance since the start of Fiscal Year 2019.

Local governance by a Board of Education (Board) consisting of nine members appointed by the Mayor of the City of Philadelphia began on July 1, 2018 to coincide with the dissolution of the SRC at the end of the reporting period of Fiscal Year 2018. As prescribed, the Board is responsible for the overall operation, management, and educational programs of the School District, including all budgetary and financial matters presented herein. The duties of the Board generally include, but are not limited to, the formulation of educational policy, the adoption of an annual budget, the development of a comprehensive capital improvement budget and program, and the incurrence of indebtedness. The Superintendent of Schools beginning on July 1, 2018 reports to the local Board. The Superintendent during the Fiscal Year 2019 reporting period was Dr. William R. Hite, Jr., and the Chief Financial Officer was Uri Z. Monson.

The School District also serves as the agent for the Intermediate Unit No. 26, an entity established by the Commonwealth to provide special education, special education transportation, and related management services.

SCHOOL DISTRICT OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

2. Organization and Scope

For the fiscal year ended June 30, 2019 the School District of Philadelphia is presenting a Single Audit Report on expenditures of federal awards. This report is issued in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The U.S. Department of Health and Human Services, National External Audit Review Center has been designated the organization-wide cognizant agency for the School District of Philadelphia's single audit.

3. Major Programs

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

4. Schedule of Expenditures of Federal Awards

Information contained in the Schedule of Expenditures of Federal Awards (SEFA) is derived from the School District's accounting systems. For reporting purposes, the School District adheres to the significant accounting policies which are in conformance with generally accepted accounting principles (GAAP) for local governmental units as prescribed by the Governmental Accounting Standards Board. Program expenditures recorded in the SEFA are presented on the modified accrual basis of accounting.

The accompanying SEFA includes the federal grant activity of the School District under federal financial assistance programs for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of operations of the School District, it is not intended to present the financial position or changes in net position. Federal programs considered active during the year ended June 30, 2019, are reflected in the SEFA. An active federal program is defined as a federal program that incurred expenditures (adjustments) of funds or accrued (deferred) grant revenue adjustments during the fiscal year or a federal program considered as not completed or closed out at the beginning of the fiscal year.

Accrued and Unearned Grant Revenue — various worksheet schedules are used for the federal awards received by the School District. Consequently, timing differences between the recognition of revenues and related cash receipts can exist at the beginning and end of the fiscal year. Accrued grant revenue balances represent the excess of revenue recognized over cash received to date. Unearned grant revenue balances represent the excess of cash received over revenue recognized to date.

SCHOOL DISTRICT OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

5. Schedule of Expenditures of Federal Awards – CFDA #10.555 – National School Lunch Program

Information contained in the Schedule of Expenditures of Federal Awards (SEFA) for CFDA #10.555 – National School Lunch Program – includes Non-Cash Assistance pertaining to food commodities distributed by the United States Department of Agriculture (USDA). For fiscal years beginning July 1, 2008, commodities are identified with the programs under which USDA donated the commodities. Prior to this period, commodities were presented under a separate CFDA number (#10.550), which has been deleted by the USDA.

6. Indirect Cost Rate

The amount expended includes amounts claimed as indirect cost recovery using an approved indirect cost rate percent by the Pennsylvania Department of Education or as per the funding agencies approved budget. The School District has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Section III.

Independent Auditor's

Reports on Compliance and

Internal Control



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

REBECCA RHYNHART
City Controller

CHRISTY BRADY
Deputy City Controller

INDEPENDENT AUDITOR'S 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 President and Members of
The Board of Education of the
School District of Philadelphia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the School District of Philadelphia, Pennsylvania (School District), a component unit of the City of Philadelphia, Pennsylvania, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated February 07, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

CITY OF PHILADELPHIA
OFFICE OF THE CONTROLLER

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CHRISTY BRADY, CPA
Deputy City Controller
Philadelphia, Pennsylvania
February 07, 2020



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

REBECCA RHYNHART
City Controller

CHRISTY BRADY
Deputy City Controller

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the President and Members of
The Board of Education of the
School District of Philadelphia

Report on Compliance for Each Major Federal Program

We have audited the School District of Philadelphia, Pennsylvania's (School District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2019. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School District's major federal programs based on our audit of the types of compliance requirements referred to above. 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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance

CITY OF PHILADELPHIA
OFFICE OF THE CONTROLLER

requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the School District, a component unit of the City of Philadelphia, Pennsylvania, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated February 07, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CHRISTY BRADY, CPA
Deputy City Controller
Philadelphia, Pennsylvania
March 17, 2020

Section IV.

Schedule of Findings and Questioned Costs

SCHOOL DISTRICT OF PHILADELPHIA

Schedule of Findings and Questioned Costs – June 30, 2019

Section I – Summary of Auditor's Results:

Financial Statements:

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ___ yes ___ X no

Significant deficiency(ies) identified? ___ yes ___ X none reported

Noncompliance material to financial statements noted? ___ yes ___ X no

Federal Awards:

Internal control over major federal programs:

Material weakness(es) identified? ___ yes ___ X no

Significant deficiency(ies) identified? ___ yes ___ X none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) ___ yes ___ X no

Identification of major federal programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number(s)</u>
Child and Adult Care Food Program	10.558
Special Education Cluster:	
Special Education Grants to States	84.027
Special Education Preschool Grants	84.173
Supporting Effective Instruction State Grants	84.367
Student Support and Academic Enrichment Program	84.424
Temporary Assistance for Needy Families	93.558
Head Start	93.600

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

Auditee qualified as low-risk auditee? ___ X yes ___ no

Section II – Financial Statement Findings:

None

Section III – Federal Awards Findings and Questioned Costs:

None

Section V.

Summary Schedule of Prior Audit Findings

**SCHOOL DISTRICT OF PHILADELPHIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR ENDED JUNE 30, 2019**

2016-001. SPECIAL TESTS – COMPARABILITY: Title I Grants to Local Educational Agencies

CFDA #84.010

Status: **Resolved**

Questioned Cost: \$0

Resolution Agency: **PA Department of Education**

Condition:

The School District was not in compliance with the requirement that services provided with Title I funding are substantially comparable between each school. The final school comparability analysis submitted to the Pennsylvania Department of Education (PDE) indicated that 23 schools must add 45.2 full time equivalent (FTE) positions to make them comparable as required by federal regulations. Our current testing of those 23 schools found that 17 (6 high schools, 2 middle schools, and 9 elementary schools) remained non-comparable, and 29 FTE positions were still not filled. Funding for the Title I is received from the U.S. Department of Education and passed-through the PDE.

Update 2019:

The School District made substantial progress in 2018 recruiting positions required to be filled due to Comparability. That progress has been maintained for 2019 despite the challenges presented in filling the SSA position.

The Comparability analysis for the 2018-2019 school year (FY19 audit) indicated that 21 three hour SSAs positions and 8 four hour SSAs would need to be hired. Data from the Talent Office indicates that 27 were filled by April 1, 2019 (93%) with the remaining two thereafter.

This audit finding is no longer valid or does not warrant further action based on the directions of 2 CFR 200.511 (b)(3).