

School District of Philadelphia Pennsylvania

Schedule of Financial Assistance



Fiscal Year Ended June 30, 2020

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School District of Philadelphia Pennsylvania

Schedule of Financial Assistance

Fiscal Year Ended June 30, 2020

**Prepared By:
Office of General Accounting**

**SCHOOL DISTRICT OF PHILADELPHIA
SCHEDULE OF FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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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 26, 2021

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, 2020, 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, 2020, presents the entire operations of the School District. The CAFR was issued under separate cover on February 15, 2021. 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 26, 2021, 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, 2020, 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 Grant Compliance and Fiscal Services. 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, 2020

Passed- Through Agency	Federal Agency	Federal Program Title	Federal CFDA Number	Source Code	Grant/Contract Number	Other	From	To	Grant Period	Total Grant Award	Receivable 6/30/2019	Cash Receipts	Federal Expenditures	Adjustments	Receivable 6/30/2020	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	07/01/18	-	06/30/19	20,303,360	32,257	32,257	0	0	0	0
		Breakfast - Cash Assistance	10.553	I	N/A	N/A	07/01/19	-	06/30/20	17,774,838	0	16,959,861	17,774,838	0	804,977	0
		Subtotal: 10.553 School Breakfast Program								38,078,198	32,257	17,002,118	17,774,838	0	804,977	0
10.555 National School Lunch Program																
		Lunch and Snack - Cash Assistance	10.555	I	F82024	-	07/01/18	-	06/30/19	50,580,148	56,260	56,260	0	0	0	0
		Lunch and Snack - Cash Assistance	10.555	I	F82024	2,08-51-500	07/01/19	-	06/30/20	40,666,577	0	39,460,111	40,666,577	0	1,186,466	0
		Non-Cash Assistance (Commodities)	10.555	I	-	2,08-51-500	07/01/18	-	06/30/19	8,241,268	(500,909)	0	8,241,268	0	0	0
		Non-Cash Assistance (Commodities)	10.555	I	-	2,08-51-500	07/01/19	-	06/30/20	5,554,136	0	5,954,134	5,554,136	0	(432,672)	0
		Subtotal: 10.555 National School Lunch Program								102,442,157	(444,649)	45,990,505	46,698,943	0	763,789	0
		Subtotal: Child Nutrition Cluster								148,520,355	(412,392)	62,492,624	64,473,781	0	1,588,765	0
10.558 Child and Adult Care Food Program																
		Twilight Feeding - Child and Adult Care Food Program	10.558	I	F92025	-	07/01/18	-	06/30/19	2,656,819	0	0	0	0	0	0
		Twilight Feeding - Child and Adult Care Food Program	10.558	I	F92025	-	07/01/19	-	06/30/20	1,812,100	0	1,812,100	1,812,100	0	0	0
		Child and Adult Care Food Program	10.558	I	F92025	-	07/01/18	-	06/30/19	2,601,630	629,104	629,104	0	0	0	0
		Child and Adult Care Food Program	10.558	I	F92025	-	7/1/2019	-	06/30/20	1,644,802	0	1,644,802	1,644,802	0	0	0
		Subtotal: 10.558 Child and Adult Care Food Program								8,715,351	629,104	4,086,006	3,456,902	0	0	0
10.582 Fresh Fruit and Vegetable Program																
		Lunch and Snack	10.582	I	F82024	-	07/01/18	-	06/30/19	403,657	84,155	84,155	0	0	0	0
		Lunch and Snack	10.582	I	F82024	-	07/01/19	-	06/30/20	169,165	0	156,342	169,165	0	12,823	0
		Subtotal: 10.582 Fresh Fruit and Vegetable Program								572,822	84,155	240,497	169,165	0	12,823	0
		Subtotal: PA Department of Agriculture								148,808,528	300,867	66,319,127	66,099,948	0	1,581,588	0
PA Department of Human Services																
SNAP Cluster																
(Passed Through PENNSYLVANIA UNIVERSITY)																
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program																
		Pennsylvania Nutrition Education Plan	10.561	I	4100069151	5321-SDP-COP-9151	10/01/15	-	09/30/16	3,304,078	(112,988)	0	0	112,988	0	0
		Pennsylvania Nutrition Education Plan	10.561	I	4100069151	5549-SDP-COP-9151	10/01/16	-	09/30/17	3,304,078	(454)	0	0	454	0	0
		Pennsylvania Nutrition Education Plan	10.561	I	4100069151	5549-SDP-COP-9151	10/01/17	-	09/30/18	2,798,907	532	0	0	(532)	0	0
		Pennsylvania Nutrition Education Plan	10.561	I	4100069151	5549-SDP-COP-9151	10/01/18	-	09/30/19	2,619,403	597,511	1,245,589	621,177	0	(26,901)	0
		Pennsylvania Nutrition Education Plan	10.561	I	4100069151	5983-SDP-COP-9151	10/01/19	-	09/30/20	2,369,549	959,455	959,455	1,630,175	0	670,720	0
		Subtotal: 10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program								14,396,014	484,601	2,205,044	2,251,352	112,910	643,819	0
		Subtotal: SNAP Cluster								14,396,014	484,601	2,205,044	2,251,352	112,910	643,819	0
		Subtotal: PA Department of Human Services								14,396,014	484,601	2,205,044	2,251,352	112,910	643,819	0
		Total U.S. Department of Agriculture								164,204,542	785,468	69,024,171	70,351,300	112,910	2,225,407	0

School District of Philadelphia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Passed- Through Federal Agency	Federal Cluster	Federal Program Title	Federal CFDA Number	Source Code	Grantor Contract Number	Grant Period From To	Total Grant Award	Receivable 6/30/2019	Cash Receipts	Federal Expenditures	Adjustments	Receivable 6/30/2020	Subrecipient Expenditures
U.S. Department of Education													
Direct Programs													
		84.041 Impact Aid											
		Impact Area Aid	84.041	D	S041B-2018-4404	07/01/19 - 06/30/20	317,229	0	317,229	317,229	0	0	0
		Subtotal: 84.041 Impact Aid					317,229	0	317,229	317,229	0	0	0
		84.051 Career and Technical Education -- National Programs											
		Juvenile Justice Reentry Education	84.051	D	V051A160016	07/01/17 - 06/30/18	406,166	2,410	2,410	0	0	0	0
		Juvenile Justice Reentry Education	84.051	D	V051A160016	07/01/18 - 06/30/19	349,951	17,897	33,814	15,907	10	0	0
		Subtotal: 84.051 Career and Technical Education -- National Programs					756,117	20,307	36,224	15,907	10	0	0
		84.184 School Safety National Activities											
		School Safety National Activities	84.184	D	S184G140369-18	10/01/16 - 06/30/20	743,412	27,633	27,633	0	0	0	0
		School Safety National Activities	84.184	D	S184G140369-19	10/01/17 - 06/30/21	654,416	20,663	361,353	378,440	0	37,790	0
		Project Partnerships	84.184	D	S184H190011	10/01/19 - 09/30/20	30,596	48,316	388,966	352,360	0	37,920	0
		Subtotal: 84.184 School Safety National Activities					1,677,525	48,316	388,966	352,360	0	41,710	0
		84.215 Innovative Approaches to Literacy, Full service Community Schools, and Promise Neighborhoods											
		Innovative Approach to Literacy	84.215	D	S215G160049	10/01/16 - 09/30/19	1,500,000	225,975	248,787	22,812	0	0	0
		Subtotal: 84.215 Innovative Approaches to Literacy, Full service Community Schools, and Promise Neighborhoods					1,500,000	225,975	248,787	22,812	0	0	0
		84.334 Gaining Early Awareness and Readiness for Undergraduate Programs											
		GEAR UP Partnership	84.334	D	P344A140100	09/25/18 - 09/24/21	4,370,400	1,051,058	1,196,614	145,566	0	0	0
		GEAR UP Partnership	84.334	D	P344A140100	09/25/19 - 09/24/21	4,370,400	0	1,401,856	2,358,575	0	956,819	0
		Subtotal: 84.334 Gaining Early Awareness and Readiness for Undergraduate Programs					8,740,800	1,051,058	2,598,470	2,504,231	0	956,819	0
		Subtotal: Direct Programs					12,991,669	1,345,656	3,889,677	3,242,540	10	988,529	0

School District of Philadelphia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Passed- Through Federal Agency	Federal Agency	Federal Program Title	Federal CFDA Number	Source Code	Grant/Contract Number	Other	Grant Period From To	Total Grant Award	Receivable 6/30/2019	Cash Receipts	Federal Expenditures	Adjustments	Receivable 6/30/2020	Subrecipient Expenditures
PA Department of Education														
84.010 Title I Grants to Local Educational Agencies														
	84.010	Part A - Basic			S010A130038A		013-18-0335	138,442.475	4,365,136					
	84.010	Part A - Basic			S010A130038A		013-19-0335	143,964.983	1,459,020					
	84.010	Part A - Basic			S010A130038A		07/01/18 - 09/30/20	141,184.602	27,515,332					
	84.010	School Improvement - Self Aside			S010A090038A		06/30/18 - 09/30/21	8,526,225	1,421,038			1,000	16,383,831	
	84.010	School Improvement - Self Aside			S010A090038A		04/2-18-0335	40,177,355	20,088,658				10,417,977	
	84.010	Title I (IU26)			S010A090038A		08/14/19 - 09/30/19	50,000	22,588				28,307	
	84.010	Title I (IU26)			-		07/01/18 - 09/30/20	50,000	14,000					
	84.010	IU 26 Statewide System of Support Standard Base			-		07/01/18 - 06/30/19	9,600	5,544					
	84.010	IU 26 Statewide System of Support Standard Base			-		07/01/18 - 06/30/20	16,250						
	84.010	IU 26 Statewide System of Support Standard Base			-		147-20-0026	28,000						
	84.010	A Self Aside Competitive			-		155-18-0026	5,589,356	(1,156,731)					
	84.010	Title I Grantback			-		07/02/18 - 09/30/19	5,389,354						
	84.010				-		015-2-9335	483,411,066	6,139,595	176,663,028	197,958,866	1,000	27,322,425	0
Subtotal: 84.010 Title I Grants to Local Educational Agencies														
(1) 84.027 Special Education Grants to States														
	84.027	IDEA-B			H027A160162		062-19-0026A	42,748,549	11,323,048					
	84.027	IDEA-B			H027A160162		062-20-0026A	42,123,716	0					
	84.027	Post Graduation - John Bartram			062-16-0-033		07/01/18 - 06/30/21	100,000	(644)					
	84.027	Post Graduation - John Bartram			062-17-0-033/PaTTAN		07/01/17 - 06/30/19	50,000	(86)					
	84.027	Post Graduation - John Bartram			062-19-0-033/PaTTAN		07/01/18 - 06/30/20	25,000	22,763					
	84.027	ABA Services Grant			062-18-0035		07/01/18 - 06/30/19	742,440	277,424					
	84.027	ABA Services Grant			062-18-0035		07/01/19 - 06/30/20	583,874	0					
	84.027	P2G Sim Stipend			NA		07/01/18 - 06/30/19	1,500	(890)					
		Subtotal: 84.027 Special Education Grants to States						86,400,079	11,621,616	28,230,765	41,340,886	(21,815)	24,649,731	11,731,839
84.377 School Improvement Grants														
	84.377	School Improvement Grant			-		142-18-0035	1,220,629	(151,331)					
	84.377	School Improvement Grant - Cohort 5			S377A150039		07/01/18 - 09/30/19	374,429	64,668					
	84.377	School Improvement Grant - Cohort 5			S377A150039		12/03/19 - 09/30/20	1,969,487	0					
		Subtotal: 84.377 School Improvement Grants							(86,663)	610,941	640,279	0	(67,325)	0
84.196 Education for Homeless Children and Youth														
	84.196	Homeless Children & Youth			-		081-18-0150	559,655	5,058					
	84.196	Homeless Children & Youth			-		081-19-0150	355,641	0					
		Subtotal: 84.196 Education for Homeless Children and Youth						1,065,296	5,058	605,468	340,929	0	71,254	0
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth														
	84.013	Neglected and Delinquent Children			S010A100038A		107-18-0335	252,450	18,032					
	84.013	Neglected and Delinquent Children			S010A100038A		07/01/18 - 09/30/20	281,542	120,542					
	84.013	Neglected and Delinquent Children			S010A100038A		07/01/19 - 09/30/20	125,954	0					
		Subtotal: 84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth						659,946	138,574	350,460	211,576	0	0	0
84.048 Career and Technical Education - Basic Grants to States														
	84.048	Secondary Allocation			V048A120038		07/01/18 - 06/30/19	5,152,508	550,408					
	84.048	Secondary Allocation			V048A120038		07/01/19 - 06/30/20	5,394,673	4,945,117					
		Subtotal: 84.048 Career and Technical Education - Basic Grants to States						10,547,181	550,408	5,882,651	5,217,542	(5,953)	(120,954)	0
84.365 English Language Acquisition State Grants														
	84.365	Title III Language LEP			-		010-19-0335A	3,239,466	1,006,335					
	84.365	Title III Language LEP			-		010-20-0335A	3,263,684	0					
		Subtotal: 84.365 English Language Acquisition State Grants						6,503,150	1,006,335	4,398,002	3,727,110	0	335,443	0
84.366 Mathematics and Science Partnerships														
	84.366	PDE/MSP Title II Part B Math and Science			-		075-14-0335	270,197	(36,447)					
		Subtotal: 84.366 Mathematics and Science Partnerships						270,197	(36,447)	0	0	0	(36,447)	0
84.367 Supporting Effective Instruction State Grants														
	84.367	Improving Teacher Quality (Class Size Reduction)			S367A150051		020-19-0335	12,028,636	(1,626,671)					
	84.367	Improving Teacher Quality (Class Size Reduction)			S367A150051		020-20-0335	22,611,579	0					
		Subtotal: 84.367 Supporting Effective Instruction State Grants							(1,626,671)	13,652,263	10,832,076	0	(4,446,876)	0
84.424 Student Support and Academic Enrichment Program														
	84.424	Title I Student Support and Academic Enrichment Program			-		144-19-0335	10,127,341	2,025,468					
	84.424	Title I Student Support and Academic Enrichment Program			-		144-20-0335	10,821,979	0					
		Subtotal: 84.424 Student Support and Academic Enrichment Program						20,949,320	2,025,468	8,912,182	10,831,979	0	3,935,265	0
84.938 Disaster Recovery Assistance for Education														
	84.938	Assistance for Homeless Children & Youth			138B/F20		09/19/18 - 07/31/19	177,103	0					
		Subtotal: 84.938 Disaster Recovery Assistance for Education						177,103	0	177,103	177,103	0	0	0
Subtotal: PA Department of Education														
								634,564,367	19,728,272	239,544,863	271,495,975	(26,768)	51,652,516	11,731,839

School District of Philadelphia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

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 6/30/2019	Cash Receipts	Federal Expenditures	Adjustments	Receivable 6/30/2020	Subrecipient Expenditures
								\$	\$	\$	\$	\$	\$	\$
Drexel University		84.215 Innovative Approaches to Literacy, Full service Community Schools; and Promise Neighborhoods Behavioral Health	84.215	I	U215N160055		05/01/18 - 12/31/19	800,000	629,645	736,681	170,355	0	63,319	0
		Behavioral Health	84.215	I	U215N160055		01/01/20 - 12/31/20	800,000	0	0	449,312	0	449,312	0
		Promise of a Strong Partnership for Education Reform	84.215	I	U215N160055	-	01/01/19 - 03/30/20	246,535	0	246,535	112,568	0	(133,867)	0
		Subtotal: 84.215 Innovative Approaches to Literacy, Full service Community Schools; and Promise Neighborhoods						1,846,535	629,645	983,216	732,335	0	378,764	0
Subtotal: Drexel University								1,846,535	629,645	983,216	732,335	0	378,764	0
University of Pennsylvania		84.305 Education Research, Development and Dissemination Efficacy Education Policy Study	84.305	I	R305A160109	569844	07/01/16 - 12/31/19	64,367	18,581	18,577	0	(4)	0	0
		Subtotal: 84.305 Education Research, Development and Dissemination						64,367	18,581	18,577	0	(4)	0	0
Subtotal: University of Pennsylvania								64,367	18,581	18,577	0	(4)	0	0
(1) Subtotal: Special Education Cluster														
Total U.S. Department of Education								86,400,079	11,621,616	28,290,755	41,340,686	(21,875)	24,649,731	11,731,839
U.S. Department of Defense								643,466,958	21,722,154	244,136,333	275,470,749	(26,762)	53,029,808	11,731,839
Direct Programs														
		12.002 Procurement Technical Assistance For Business Firms												
		JROTC Programs	12.002	D	20USC83475	-	07/01/18 - 06/30/19	871,156	89,109	89,109	0	0	0	0
		JROTC Programs	12.002	D	20USC83475	-	07/01/19 - 06/30/20	799,828	0	720,065	799,828	0	79,763	0
		Subtotal: 12.002 Procurement Technical Assistance For Business Firms						1,670,984	89,109	809,174	799,828	0	79,763	0
Subtotal: Direct Programs								1,670,984	89,109	809,174	799,828	0	79,763	0
Total U.S. Department of Defense								1,670,984	89,109	809,174	799,828	0	79,763	0
U.S. Department of Health and Human Services														
Direct Programs														
		93.600 Head Start												
		Basic Grant	93.600	D	03CH10025-04-01	-	07/01/18 - 06/30/19	41,570,096	4,687,218	4,694,089	6,871	0	0	0
		Basic Grant	93.600	D	03CH10025-05-01	-	07/01/19 - 10/31/20	42,143,873	0	35,855,433	41,798,873	0	5,943,440	22,636,085
		Subtotal: 93.600 Head Start						83,713,969	4,687,218	40,549,522	41,805,744	0	5,943,440	22,636,085
		93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIVSTD 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	5U87PS004289	-	08/01/18 - 07/31/19	300,000	110,008	253,586	143,578	0	0	0
		Project ARREST	93.079	D	5U87PS004289	-	08/01/19 - 07/31/20	300,000	0	86,557	199,292	0	112,736	0
		Youth Risk Behavior	93.079	D	5U87PS004289	-	08/01/17 - 07/30/19	60,000	36,967	60,000	23,033	0	27,021	0
		Youth Risk Behavior	93.079	D	5U87PS004289	-	08/01/18 - 07/30/20	60,000	0	15,763	42,784	0	(6,500)	0
		Youth Risk Behavior	93.079	D	5U87PS004289	-	08/01/14 - On Going	1,039,310	(1,500)	420,306	408,687	0	132,886	0
		Subtotal: 93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIVSTD Prevention and						1,039,310	146,075	420,306	408,687	0	132,886	0
Subtotal: Direct Programs								84,753,779	4,832,293	40,370,428	42,214,431	0	6,076,296	22,636,085

School District of Philadelphia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Passed-Through Federal Agency	Federal Agency Cluster	Federal Program Title	Federal CFDA Number	Source Code	Grantor Contract Number	Other	Grant Period From	To	Total Grant Award	Receivable 6/30/2019	Cash Receipts	Federal Expenditures	Adjustments	Receivable 6/30/2020	Subrecipient Expenditures
PA Department of Education															
TANF Cluster															
		93.558 Temporary Assistance for Needy Families (TANF)	93.558	I	-	41000714100	07/01/18	- 06/30/19	3,276,000	1,296,688	1,296,688	0	0	0	0
		ELECT	93.558	I	-	41000714100	07/01/19	- 06/30/20	4,072,000	0	2,570,634	3,686,125	0	1,115,491	0
		ELECT	93.558	I	-				7,348,000	1,296,688	3,867,322	3,686,125	0	1,115,491	0
		Subtotal: 93.558 Temporary Assistance for Needy Families (TANF)													
		Subtotal: TANF Cluster							7,348,000	1,296,688	3,867,322	3,686,125	0	1,115,491	0
		Subtotal: PA Department of Education							7,348,000	1,296,688	3,867,322	3,686,125	0	1,115,491	0
PA Department of Human Services															
Medicaid Cluster															
		93.778 Medical Assistance Program	93.778	I	N/A	N/A	07/01/17	On Going	267,207	(267,207)	0	267,207	0	0	0
		Health Related Transportation and Administration	93.778	I	N/A	N/A	07/01/17	On Going	619,695	(619,695)	0	619,695	0	0	0
		Health Related Transportation and Administration	93.778	I	N/A	N/A	07/01/17	On Going	794,336	(794,336)	0	794,336	0	0	0
		Health Related Transportation and Administration	93.778	I	N/A	N/A	07/01/17	On Going	710,494	0	710,494	318,462	0	(392,032)	0
		Subtotal: 93.778 Medical Assistance Program							2,392,032	(1,681,538)	710,494	2,000,000	0	(392,032)	0
		Subtotal: Medicaid Cluster							2,392,032	(1,681,538)	710,494	2,000,000	0	(392,032)	0
		Subtotal: PA Department of Human Services							2,392,032	(1,681,538)	710,494	2,000,000	0	(392,032)	0
Total U.S. Department of Health and Human Services															
									94,493,811	4,447,443	46,548,244	47,900,566	0	6,799,755	22,636,085
National Science Foundation															
		47.076 Education and Human Resources	47.076	I	DRL1621333		09/15/17	- 02/28/18	19,115	386	386	0	0	0	0
		Ongoing Assessment Project	47.076	I	DRL1621333		03/01/18	- 02/28/19	15,749	2,699	2,699	0	0	0	0
		Ongoing Assessment Project	47.076	I	DRL1621333		03/01/19	- 02/28/20	7,206	398	398	0	0	0	0
		Subtotal: 47.076 Education and Human Resources							42,070	3,483	3,483	0	0	0	0
		Subtotal: Education and Human Resources							42,070	3,483	3,483	0	0	0	0
Total National Science Foundation															
									42,070	3,483	3,483	0	0	0	0
Department of Commerce															
		11.620 Science, Technology, Business and / or Education Outreach	11.620	I	70NANB19H035		07/08/19	- 08/01/19	32,000	0	32,000	32,000	0	0	0
		Net Summer Institute							32,000	0	32,000	32,000	0	0	0
		Subtotal: 11.620 Science, Technology, Business and / or Education Outreach													
		Subtotal: Science, Technology, Business and / or Education							32,000	0	32,000	32,000	0	0	0
		Subtotal: Department of Commerce							32,000	0	32,000	32,000	0	0	0
Department of Justice															
		16.710 Public Safety Partnership and Community Policing Grants	16.710	I	2019SVWX0006		09/23/19	- 09/30/21	500,000	0	0	581	0	581	0
		COPS SVPP							500,000	0	0	581	0	581	0
		Subtotal: 16.710 Public Safety Partnership and Community Policing Grants													
		Subtotal: Public Safety Partnership and Community Policing							500,000	0	0	581	0	581	0
		Subtotal: Department of Justice							500,000	0	0	581	0	581	0
Grand Total															
									910,410,366	27,047,657	399,553,404	394,554,914	86,148	62,135,314	34,367,924

**SCHOOL DISTRICT OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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**SCHOOL DISTRICT OF PHILADELPHIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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 204,600 students. The School District is the tenth largest in the United States in enrollment and employs more than 20,050 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 2020 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, 2020

2. Organization and Scope

For the fiscal year ended June 30, 2020 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, 2020. 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, 2020, 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, 2020**

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

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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, 2020, 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 15, 2021.

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) as a basis for designing 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.

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

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 financial statements. 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 15, 2021



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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, 2020. 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

C I T Y O F P H I L A D E L P H I A
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, 2020.

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, 2020, 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 15, 2021, 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 26, 2021

Section IV.

Schedule of Findings and Questioned Costs

SCHOOL DISTRICT OF PHILADELPHIA
Schedule of Findings and Questioned Costs – June 30, 2020

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>
Title I Grants to Local Educational Agencies	84.010
Student Support and Academic Enrichment Program	84.424
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334

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, 2020**

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 2020:

The progress that corrected this finding has been maintained.

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