

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE RESOLUTION

No. 76 Session of  
2019

---

INTRODUCED BY CRUZ, YOUNGBLOOD, HILL-EVANS, BERNSTINE AND  
NEILSON, FEBRUARY 11, 2019

---

REFERRED TO COMMITTEE ON EDUCATION, FEBRUARY 11, 2019

---

A RESOLUTION

1 Directing the Legislative Budget and Finance Committee to  
2 conduct a study and issue a report on the Federal, State and  
3 city funds allocated to the School District of Philadelphia  
4 and urging the Auditor General to conduct a forensic audit of  
5 the expenditures of the School District of Philadelphia and  
6 issue a report.

7 WHEREAS, The School District of Philadelphia's finances  
8 appear to reflect a gap between revenues and expenses that will  
9 continue to grow if left uncorrected; and

10 WHEREAS, The school district's expenditures have outpaced  
11 revenues, requiring significant reductions in services to  
12 students; and

13 WHEREAS, In addition to the operating budget, the district  
14 will receive Federal, State and city funds for fiscal year 2019-  
15 2020; and

16 WHEREAS, The General Assembly cannot, in good conscience,  
17 continue to spend increasing amounts of taxpayer money on the  
18 School District of Philadelphia without a greater level of  
19 accountability regarding how the district spends the funding it  
20 receives; and

1       WHEREAS, The General Assembly must receive more detailed  
2 information regarding the school district's finances, including,  
3 but not limited to, its expenditure of Federal, State and city  
4 funds; therefore be it

5       RESOLVED, That the House of Representatives direct the  
6 Legislative Budget and Finance Committee to conduct a  
7 comprehensive study of the Federal, State and city funds  
8 allocated to the School District of Philadelphia and how these  
9 funds have been spent and prepare a report of its findings; and  
10 be it further

11       RESOLVED, That the Legislative Budget and Finance Committee  
12 submit a report of its findings to the House of Representatives  
13 and the Auditor General within one year of the adoption of this  
14 resolution; and be it further

15       RESOLVED, That the House of Representatives urge the Auditor  
16 General to conduct a forensic audit of the School District of  
17 Philadelphia based on the Legislative Budget and Finance  
18 Committee's report to provide a complete picture of the  
19 district's finances, expenditures and use of funds and grants  
20 since 2008; and be it further

21       RESOLVED, That the Auditor General submit a report with its  
22 findings and recommendations to the General Assembly within six  
23 months of receiving the Legislative Budget and Finance  
24 Committee's report to aid the school district's current fiscal  
25 crisis; and be it further

26       RESOLVED, That the forensic audit address any improprieties,  
27 negligence or misuse of funds.