

City of Lancaster

Single Audit Report

Year Ended December 31, 2015 with
Independent Auditor's Reports

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CITY OF LANCASTER SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2015

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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 Honorable J. Richard Gray, Mayor
and Members of City Council
City of Lancaster, Pennsylvania

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Lancaster, Pennsylvania (City), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated September 15, 2016. Our report includes a reference to other auditors who audited the financial statements of the Lancaster Industrial Development Authority, the Lancaster Recreation Commission, the Redevelopment Authority of the City of Lancaster, the Lancaster Downtown Investment District Authority, and the City of Lancaster City Revitalization and Improvement Zone Authority, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Parking Authority of the City of Lancaster, the Redevelopment Authority of the City of Lancaster, and the Lancaster Downtown Investment District Authority were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Parking Authority of the City of Lancaster, the Redevelopment Authority of the City of Lancaster, and the Lancaster Downtown Investment District Authority.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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,

To the Honorable J. Richard Gray, Mayor
and Members of City Council
City of Lancaster, Pennsylvania
Independent Auditor's Report on Internal
Control over Financial Reporting

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.

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2015-001, that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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*.

City's Response to Finding

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Maher Duessel

Harrisburg, Pennsylvania
September 15, 2016

Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control over Compliance Required by the Uniform Guidance

To the Honorable J. Richard Gray, Mayor
and Members of City Council
City of Lancaster, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited the City of Lancaster, Pennsylvania's (City) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2015. The City'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 the requirements of 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 City'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 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 City'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 City's compliance.

To the Honorable J. Richard Gray, Mayor
and Members of City Council
City of Lancaster, Pennsylvania
Independent Auditor's Report on Compliance
for Each Major Program

Basis for Qualified Opinion on Community Development Block Grant

As described in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding CFDA 14.218 Community Development Block Grant (CDBG) as described in Finding 2015-002 for Reporting. Compliance with such requirements is necessary, in our opinion, for the City to comply with the requirements applicable to that program.

Qualified Opinion on Community Development Block Grant

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CDBG for the year ended December 31, 2015.

Unmodified Opinion on the Other Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2015.

Other Matters

The City's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the City 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 City'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 City's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material

To the Honorable J. Richard Gray, Mayor
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City of Lancaster, Pennsylvania
Independent Auditor's Report on Compliance
for Each Major Program

weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2015-002 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2015-003 to be a significant deficiency.

The City's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of Expenditures of Federal Awards – Pennsylvania Department of Health

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated September 15, 2016, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Lancaster Industrial Development Authority, the Lancaster Recreation Commission, the Redevelopment Authority of the City of Lancaster, the Lancaster Downtown Investment District Authority, and the City of Lancaster City Revitalization and Improvement Zone Authority. 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 and schedule of expenditures of federal awards – Pennsylvania Department of Health (collectively, the schedules) are presented for purposes of additional analysis as required by the Uniform Guidance and the Commonwealth of Pennsylvania Department of Health and are not a required part of the basic

To the Honorable J. Richard Gray, Mayor
and Members of City Council
City of Lancaster, Pennsylvania
Independent Auditor's Report on Compliance
for Each Major Program

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 schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

Maher Duessel

Harrisburg, Pennsylvania
September 15, 2016

CITY OF LANCASTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2015

Federal Grantor Project Title	Source Code	Federal CFDA Number	Grant Pass-Through Grantor's Number	Period Beginning/ Ending Date	Grant Amount	Expenditures	Outstanding Loan Balance as of 12/31/15	Payments Made to Subrecipients
U.S. Department of Housing and Urban Development:								
Community Development Block Grant	D	14.218	B-14-MC-42-0010	01/01/14 - 12/31/14	\$ 1,559,992	\$ 275,894	\$ -	\$ -
Community Development Block Grant	D	14.218	B-15-MC-42-0010	01/01/15 - 12/31/15	1,562,751	1,161,357	-	11,150
Subtotal 14.218						<u>1,437,251</u>	<u>-</u>	<u>11,150</u>
Passed through the County of Lancaster:								
HOME Investment Partnerships Program	I	14.239	M-15-DC-42-0210	01/01/15 - 12/31/15	438,001	33,513	-	-
Homeless Emergency Shelter Grants Program	D	14.231	E-14-MC-42-0010	01/01/14 - 06/30/15	126,639	40,539	-	37,281
Homeless Emergency Shelter Grants Program	D	14.231	E-15-MC-42-0010	04/09/15 - 06/23/17	139,052	68,729	-	61,501
Subtotal 14.231						<u>109,268</u>	<u>-</u>	<u>98,782</u>
Passed through the PA Department of Health:								
Healthy Homes and Lead Paint	I	14.900	SAP 4100059496	08/01/12-05/31/15	472,035	25,438	-	-
Total U.S. Department of Housing and Urban Development						<u>1,605,470</u>	<u>-</u>	<u>109,932</u>
U.S. Department of Interior:								
Passed through the PA Historical and Museum Commission:								
Historic Preservation Fund - Grants-In-Aid	I	15.904	ME-61504	08/01/14-07/31/15	15,000	14,221	-	-
Total U.S. Department of Interior						<u>14,221</u>	<u>-</u>	<u>-</u>
U.S. Environmental Protection Agency:								
Passed through the National Fish and Wild Life Foundation:								
Chesapeake Bay Program	I	66.466	0602-12-033907	12/01/12-12/01/15	350,000	1,395	-	-
Passed through Pennsylvania Infrastructure Investment Authority:								
Capitalization Grants for Clean Water State Revolving Loan	I	66.458	72405	06/01/12-01/01/17	5,500,000	2,808,090	2,269,611	-
Total U.S. Environmental Protection Agency						<u>2,809,485</u>	<u>2,269,611</u>	<u>-</u>

(Continued)

CITY OF LANCASTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Federal Grantor Project Title	Source Code	Federal CFDA Number	Grant Pass-Through Grantor's Number	Period Beginning/ Ending Date	Grant Amount	Expenditures	Outstanding Loan Balance as of 12/31/15	Payments Made to Subrecipients
U.S. Department of Justice:								
Edward Byrne Justice Assistance Grant	D	16.738	2012-DJ-BX-0091	10/01/11-09/30/15	48,515	10,018	-	-
Edward Byrne Justice Assistance Grant	D	16.738	2014-DJ-BX-0556	10/01/13-09/30/17	49,675	32,094	-	-
Edward Byrne Justice Assistance Grant	D	16.738	2015-DJ-BX-0856	10/01/14-09/30/18	44,140	3,994	-	-
Subtotal 16.738						<u>46,106</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Justice						<u>46,106</u>	<u>-</u>	<u>-</u>
U.S. Department of Homeland Security:								
Staffing for Adequate Fire and Emergency Response	D	97.044	EMW-2011-FH-00682	08/06/12-04/05/15	873,617	84,401	-	-
Total U.S. Department of Homeland Security						<u>84,401</u>	<u>-</u>	<u>-</u>
Total Expenditures of Federal Awards						<u>\$ 4,559,683</u>	<u>\$ 2,269,611</u>	<u>\$ 109,932</u>

Legend:

- D - Direct Funding
- I - Indirect Funding
- CFDA - Catalog of Federal Domestic Assistance

(Concluded)

See accompanying notes to schedule of expenditures of federal awards.

CITY OF LANCASTER SINGLE AUDIT REPORT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

1. BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal grant activity of the City of Lancaster (City) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the City's financial statements.

Such expenditures are recognized following, as applicable, either the cost principles in U.S. Office of Management and Budget (OMB) Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The City has not elected to use the 10-percent de minimis indirect cost rate, as allowed under the Uniform Guidance.

2. RECONCILIATION OF PENNVEST DRAWS AND EXPENDITURES

The following is a reconciliation of the draws made during the year ended December 31, 2015 to the total expenditures, as presented on the Schedule:

Draws received during year ended December 31, 2015	\$ 1,936,482
Accounts payable as of December 31, 2014	(113,605)
Accounts payable as of December 31, 2015	360,814
Expenditures paid prior to year ended December 31, 2014, draw received subsequent to December 31, 2014	(98,595)
Expenditures paid prior to year ended December 31, 2015, draw received subsequent to December 31, 2015	<u>722,994</u>
Current year expenditures, as reported on the Schedule of Expenditures of Federal Awards	<u><u>\$ 2,808,090</u></u>

The balance of the loan outstanding as of December 31, 2015 was \$2,269,611.

**CITY OF LANCASTER
SINGLE AUDIT REPORT**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2015

None

CITY OF LANCASTER SINGLE AUDIT REPORT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2015

I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified

2. Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)?

yes none reported

3. Noncompliance material to financial statements noted? yes no

4. Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)?

yes none reported

5. Type of auditor's report issued on compliance for major programs: Qualified

6. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? yes no

7. Major Programs:

CFDA Numbers

14.218

66.458

Name of Federal Program or Cluster:

Community Development Block Grant

Capitalization Grants for Clean Water State

Revolving Loan

8. Dollar threshold used to distinguish between type A and type B programs: \$750,000

9. Auditee qualified as low-risk auditee? yes no

CITY OF LANCASTER SINGLE AUDIT REPORT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2015

- II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

Finding 2015-001 – Recording Prepaid Expense

Criteria: In accordance with accounting principles generally accepted in the United States of America, current period costs are expensed and costs related to future years are recorded as prepaid expenses.

Condition: The City of Lancaster (City) entered into a contract with a vendor to build and maintain a City-wide wireless network, whereby the City will have access to 50% of the entire network. The contract term is 20 years and total costs paid to the vendor during the year ended December 31, 2015 totaled \$532,240, \$252,814 of which related to future years.

Cause: Due to staffing shortage in the Accounting Department, adequate review of financial information was not able to be performed.

Effect: The City's Water Fund prepaid expenses were understated and total expenses were overstated by \$252,814 for the year ended December 31, 2015. A journal entry was proposed and accepted by management to correct the financial statements.

Recommendation: We recommend that the City implement procedures for adequate review of financial information to ensure that only current period costs are expensed during the year and that prepaid expenses are properly recorded.

Grantee Response: The City Accounting Department has filled all vacant positions, and current staffing should be adequate to review accuracy of financial information.

CITY OF LANCASTER SINGLE AUDIT REPORT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2015

III. Findings and questioned costs for federal awards.

Finding 2015-002 – Reporting

U.S. Department of Housing and Urban Development – Community Development Block Grant (CFDA #14.218)

Criteria: Each recipient that administers covered public and Indian housing assistance, regardless of the amount expended, and each recipient that administers covered housing and community development assistance in excess of \$200,000 in a program year are required by 24 CFR Sections 135.3(a)(1) and 135.90 to submit HUD 60002 information using the Section 3 Summary Reporting System.

Condition: The City did not complete or submit the Form HUD 60002, Section 3 Summary Report, Economic Opportunities for Low and Very Low-Income Persons.

Cause: The Section 3 Summary Reporting System was disabled by HUD in 2012 due to technical errors and lapses in information security. Since that date, no reports have been able to be submitted. On August 24, 2015, HUD re-launched the Section 3 Performance Evaluation and Registry System (SPEARS) which allowed the annual reports to be submitted. All submissions of 2013 and 2014 Section 3 summary reports were to be submitted no later than October 30, 2015. The deadline for 2015 reports was January 10, 2016. The City of Lancaster was unaware that the SPEARS site had been re-launched.

Effect: The City is not in compliance with reporting requirements, and failure to comply with grant award requirements could jeopardize future funding.

Questioned Costs: None

Recommendation: We recommend that the City continue its efforts in evaluating its procedures to ensure that all required reports are submitted.

Grantee Response: The City has completed HUD 60002 reports for 2013, 2014, and 2015 and these reports are ready to be submitted into the HUD 60002 SPEARS reporting system. These reports will be submitted as soon as the SPEARS registration process is completed. The City will submit the HUD 60002 report annually, as required, now that the SPEARS system has been re-launched.

CITY OF LANCASTER SINGLE AUDIT REPORT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2015

Finding 2015-003 – Allowability

U.S. Department of Housing and Urban Development – Community Development Block Grant (CFDA #14.218)

Criteria: It is the City's policy to directly allocate payroll costs to federal programs based upon actual time recorded by employees on weekly timesheets. These weekly timesheets are retained by the City as supporting documentation for the monthly allocations.

Condition: During our audit, it was noted that actual time as recorded on individuals' timesheets was not accurately reported on the City's allocation calculation spreadsheet, which determines the amount charged to each program. Out of 24 individuals selected for testing, two were found to be improperly allocated. There were also two weekly timesheets missing for two out of the twelve employees that charged their time to CDBG funding during one of the two months tested.

Cause: Due to staffing shortage in the Accounting Department, the payroll allocations were not reviewed.

Effect: The City did not properly allocate payroll costs to CDBG and not all supporting documentation was maintained as in accordance with the City's payroll allocation process.

Questioned Costs: The City undercharged CDBG for allocated costs in the amount of \$3,497. Unsupported timesheets for payroll charged to CDBG amounted to \$6,029.

Recommendation: We recommend that the City take steps to ensure adequate staffing is available in order to establish a review process for payroll allocations charged to federal programs.

Grantee Response: The City has assigned responsibility to review processes for payroll allocations charged to federal programs to specific individuals.

CITY OF LANCASTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS -
PENNSYLVANIA DEPARTMENT OF HEALTH
YEAR ENDED DECEMBER 31, 2015

Federal Grantor Project Title	Source Code	Federal CFDA Number	Pass-Through Entity Identifying Number	Grant Period Beginning- Ending Date	Grant Amount	Total Received for the Year	Accrued (Deferred) Revenue at 12/31/14	Revenue Recognized	Expenditures	Accrued (Deferred) Revenue at 12/31/15
U.S. Department of Housing and Urban Development: Passed through the Pennsylvania Department of Health:										
Healthy Homes and Lead Paint	I	14.900	SAP 4100059496	08/01/12-05/31/15	\$ 472,035	\$ 35,899	\$ 10,461	\$ 25,438	\$ 25,438	\$ -
Total Passed through the Pennsylvania Department of Health						<u>\$ 35,899</u>	<u>\$ 10,461</u>	<u>\$ 25,438</u>	<u>\$ 25,438</u>	<u>\$ -</u>