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Form 990.

Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2008

Open to Public Inspection

► The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning JUL 1, 2008 and ending JUN 30, 2009

|  |   |  |  |   |  |
|--|---|--|--|---|--|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Termination<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br><b>UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA</b><br><b>Doing Business As</b><br><b>Number and street (or P.O. box if mail is not delivered to street address)</b> <b>Room/suite</b><br><b>ONE PENN CTR - 1617 JFK BLVD</b> <b>490</b><br><b>City or town, state or country, and ZIP + 4</b><br><b>PHILADELPHIA, PA 19103</b> |  | <b>D</b> Employer identification number<br><b>23-2227461</b> |   |  |
|  | <b>See Specific Instructions</b>  | <b>E</b> Telephone number<br><b>215-972-5170</b>   |  |   |  |
|  |   | <b>F</b> Name and address of principal officer: <b>JOHN ROWE</b><br><b>ONE PENN CTR-1617 JFK BLVD SUITE 490, PHILAD</b>  |  | <b>G</b> Gross receipts \$ <b>2,079,851.</b>  |  |
|  |   | <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) <input type="checkbox"/> (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 |  | <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                          |  |
|  |   | <b>J</b> Website: ► <a href="http://WWW.UESFACTS.ORG">WWW.UESFACTS.ORG</a>   |  | <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. (see instructions) |  |
|  |   | <b>K</b> Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►  |  | <b>L</b> Year of formation <b>1983</b> <b>M</b> State of legal domicile <b>PA</b>   |  |

## Part I Summary

|  |   |                          |                    |
|--|---|--------------------------|--------------------|
| <b>Activities &amp; Governance</b>                             | 1 Briefly describe the organization's mission or most significant activities: <b>PROVIDE DIRECT FINANCIAL ASSISTANCE TO RESIDENTS UNABLE TO PAY FOR UTILITY BILLS</b> |                          |                    |
|  | 2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.                               |                          |                    |
|  | 3 Number of voting members of the governing body (Part VI, line 1a)   | 3                        | 10                 |
|  | 4 Number of independent voting members of the governing body (Part VI, line 1b)   | 4                        | 10                 |
|  | 5 Total number of employees (Part V, line 2a)   | 5                        | 0                  |
|  | 6 Total number of volunteers (estimate if necessary)  | 6                        | 0                  |
|  | 7a Total gross unrelated business revenue from Part VIII, line 12, column (C)   | 7a                       | 0.                 |
| b Net unrelated business taxable income from Form 990, line 24 | 7b  | 0.                       |                    |
| <b>Revenue</b>   | 8 Contributions and grants (Part VIII, line 1h)   | 1,937,568.               | 2,075,562.         |
|  | 9 Program service revenue (Part VIII, line 2g)  |                          |                    |
|  | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | 14,735.                  | 4,289.             |
|  | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   |                          |                    |
|  | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 1,952,303.               | 2,079,851.         |
|  |   | 1,645,213.               | 1,653,638.         |
|  |   |                          |                    |
| <b>Expenses</b>  | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)   |                          |                    |
|  | 14 Benefits paid to or for members (Part IX, column (A), line 4)  |                          |                    |
|  | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)  | 409,424.                 | 440,073.           |
|  | 16a Professional fundraising fees (Part IX, column (A), line 11e).  |                          |                    |
|  | b Total fundraising expenses (Part IX, column (D), line 25) ► <b>171,966.</b>   |                          |                    |
|  | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)   | 220,022.                 | 259,643.           |
|  | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)  | 2,274,659.               | 2,353,354.         |
| 19 Revenue less expenses. Subtract line 18 from line 12        | -322,356.   | -273,503.                |                    |
| <b>Net Assets or Fund Balances</b>                             |   | <b>Beginning of Year</b> | <b>End of Year</b> |
|  | 20 Total assets (Part X, line 16)   | 726,135.                 | 614,599.           |
|  | 21 Total liabilities (Part X, line 26)  | 337,483.                 | 499,450.           |
|  | 22 Net assets or fund balances. Subtract line 21 from line 20   | 388,652.                 | 115,149.           |

## Part II Signature Block

|                  |   |                |  |
|------------------|---|----------------|--|
| <b>Sign Here</b> | Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. |                |  |
|                  | ►    | Date<br>3-2-10 |  |
|                  | Signature of officer  |                |  |
|                  | ► JOHN ROWE, EXECUTIVE DIRECTOR   |                |  |
|                  | Type or print name and title  |                |  |

|                                 |  |                         |   |  |
|---------------------------------|--|-------------------------|---|--|
| <b>Paid Preparer's Use Only</b> | Preparer's signature ►                                    | Date <b>2/16/10</b>     | Check if self-employed ► <input type="checkbox"/> | Preparer's Social Security number (see instructions) <b>000-48-464</b> |
|                                 | Firm's name (or yours if self-employed), address, and ZIP + 4<br>► HAEFELE, FLANAGAN & CO., P.C.<br>► P.O. BOX 471<br>► MOORESTOWN, NJ 08057 | EIN ► <b>22-3008776</b> | Phone no ► <b>856-722-5300</b>                    |  |

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**UTILITY EMERGENCY SERVICES FUND OF  
PHILADELPHIA**

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**Part III Statement of Program Service Accomplishments (see instructions)**

- 1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION  
**UESF'S MISSION IS TO EMPOWER FAMILIES AND INDIVIDUALS IN CRISIS TO BE  
 SAFE AND SECURE THROUGH THE PROVISION OF SERVICES DESIGNED TO ADDRESS  
 THEIR IMMEDIATE CRISIS AND TO ADDRESS THE ROOT CAUSES OF THEIR CRISIS.  
 SERVICES INCLUDE PROVISION OF FINANCIAL ASSISTANCE SO FAMILIES AND**
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
 If "Yes", describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
 If "Yes", describe these changes on Schedule O.
- 4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.  
 Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:  ) (Expenses \$ **2,053,459.** Including grants of \$  ) (Revenue \$  )  
**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA PROVIDES DIRECT  
 FINANCIAL ASSISTANCE TO LOW INCOME PHILADELPHIA RESIDENTS WHO ARE  
 UNABLE TO PAY THEIR UTILITY BILLS AND WOULD OTHERWISE LOSE THEIR  
 UTILITY SERVICES**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

4b (Code:  ) (Expenses \$  including grants of \$  ) (Revenue \$  )  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

4c (Code:  ) (Expenses \$  including grants of \$  ) (Revenue \$  )  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

4d Other program services. (Describe in Schedule O.)  
 (Expenses \$  including grants of \$  ) (Revenue \$  )  
 4e Total program service expenses ► \$ **2,053,459.** (Must equal Part IX, Line 25, column (B).)

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**Part IV Checklist of Required Schedules**

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  
*If "Yes," complete Schedule A*
- 2 Is the organization required to complete Schedule B, Schedule of Contributors?
- 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*
- 4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*
- 5 **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*
- 6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*
- 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*
- 9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*
- 10 Did the organization hold assets in term, permanent, or quasi-endowments? *If "Yes," complete Schedule D, Part V*
- 11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25?  
*If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*
- 12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*
- 13 Is the organization a school as described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*
- 14a Did the organization maintain an office, employees, or agents outside of the U.S.?  
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? *If "Yes," complete Schedule F, Part I*
- 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II*
- 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III*
- 17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I*
- 18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*
- 19 Did the organization report more than \$15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*
- 20 Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*
- 21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*
- 22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*
- 23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J*
- 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b-24d and complete Schedule K.*  
*If "No", go to question 25*  
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?
- 25a **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*  
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If "Yes," complete Schedule L, Part II*
- 26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*
- 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*

|     | <b>Yes</b> | <b>No</b> |
|-----|------------|-----------|
| 1   | <b>X</b>   |           |
| 2   | <b>X</b>   |           |
| 3   |            | <b>X</b>  |
| 4   |            | <b>X</b>  |
| 5   |            | <b>X</b>  |
| 6   |            | <b>X</b>  |
| 7   |            | <b>X</b>  |
| 8   |            | <b>X</b>  |
| 9   |            | <b>X</b>  |
| 10  |            | <b>X</b>  |
| 11  | <b>X</b>   |           |
| 12  | <b>X</b>   |           |
| 13  | <b>X</b>   |           |
| 14a | <b>X</b>   |           |
| 14b | <b>X</b>   |           |
| 15  | <b>X</b>   |           |
| 16  | <b>X</b>   |           |
| 17  | <b>X</b>   |           |
| 18  | <b>X</b>   |           |
| 19  | <b>X</b>   |           |
| 20  | <b>X</b>   |           |
| 21  | <b>X</b>   |           |
| 22  | <b>X</b>   |           |
| 23  | <b>X</b>   |           |
| 24a | <b>X</b>   |           |
| 24b |            |           |
| 24c |            |           |
| 24d |            |           |
| 25a | <b>X</b>   |           |
| 25b | <b>X</b>   |           |
| 26  | <b>X</b>   |           |
| 27  | <b>X</b>   |           |

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**Part IV Checklist of Required Schedules (continued)**

- 28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:  
 a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV  
 b Have a family member who had a direct or indirect business relationship with the organization?  
 If "Yes," complete Schedule L, Part IV  
 c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV
- 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M
- 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M
- 31 Did the organization liquidate, terminate, or dissolve and cease operations?  
 If "Yes," complete Schedule N, Part I
- 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II
- 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I
- 34 Was the organization related to any tax-exempt or taxable entity?  
 If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1
- 35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?  
 If "Yes," complete Schedule R, Part V, line 2
- 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?  
 If "Yes," complete Schedule R, Part V, line 2
- 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

|     | Yes | No |
|-----|-----|----|
| 28a |     | X  |
| 28b |     | X  |
| 28c |     | X  |
| 29  |     | X  |
| 30  |     | X  |
| 31  |     | X  |
| 32  |     | X  |
| 33  |     | X  |
| 34  |     | X  |
| 35  |     | X  |
| 36  |     | X  |
| 37  |     | X  |

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**

|   | Yes | No  |
|---|-----|-----|
| 1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable   | 1a  | 0   |
| 1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  | 1b  | 0   |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?  | 1c  | X   |
| 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return  | 2a  | 0   |
| b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)</i>                                     | 2b  |     |
| 3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?   | 3a  | X   |
| b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O  | 3b  |     |
| 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?   | 4a  | X   |
| b If "Yes," enter the name of the foreign country: ►<br>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.   | 5a  | X   |
| 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  | 5b  | X   |
| b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?  | 5c  |     |
| c If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?  | 6a  | X   |
| 6a Did the organization solicit any contributions that were not tax deductible?   | 6b  |     |
| b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?   | 7a  | X   |
| 7 Organizations that may receive deductible contributions under section 170(c).   | 7b  |     |
| a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?   | 7c  | X   |
| b If "Yes," did the organization notify the donor of the value of the goods or services provided?   | 7d  |     |
| c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?  | 7e  | X   |
| d If "Yes," indicate the number of Forms 8282 filed during the year   | 7f  | X   |
| e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?   | 7g  | X   |
| f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  | 7h  | X   |
| g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?  | 8   | X   |
| h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?   |     |     |
| 8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? |     |     |
| 9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.   |     |     |
| a Did the organization make any taxable distributions under section 4966?   | 9a  | X   |
| b Did the organization make a distribution to a donor, donor advisor, or related person?  | 9b  | X   |
| 10 Section 501(c)(7) organizations. Enter: N/A  | 10a |     |
| a Initiation fees and capital contributions included on Part VIII, line 12  | 10b |     |
| b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities   |     |     |
| 11 Section 501(c)(12) organizations. Enter: N/A   | 11a |     |
| a Gross income from members or shareholders   | 11b |     |
| b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)  | 12a |     |
| 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?  | N/A | 12b |
| b If "Yes," enter the amount of tax-exempt interest received or accrued during the year   |     |     |

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**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

**Section A. Governing Body and Management**

- For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
- 1a Enter the number of voting members of the governing body      1a      10  
 b Enter the number of voting members that are independent      1b      10
- 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?      2      X
- 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?      3      X
- 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?      4      X
- 5 Did the organization become aware during the year of a material diversion of the organization's assets?      5      X
- 6 Does the organization have members or stockholders?      6      X
- 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?      7a      X  
 b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?      7b      X
- 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  
 a The governing body?      8a      X  
 b Each committee with authority to act on behalf of the governing body?      8b      X
- 9a Does the organization have local chapters, branches, or affiliates?      9a      X  
 b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?      9b
- 10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990      10      X
- 11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O      11      X

**Section B. Policies**

- 12a Does the organization have a written conflict of interest policy? If "No," go to line 13  
 b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  
 c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done
- 13 Does the organization have a written whistleblower policy?
- 14 Does the organization have a written document retention and destruction policy?
- 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:  
 a The organization's CEO, Executive Director, or top management official?  
 b Other officers or key employees of the organization?  
 Describe the process in Schedule O. (see instructions)
- 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  
 b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

|     | Yes | No |
|-----|-----|----|
| 12a | X   |    |
| 12b | X   |    |
| 12c | X   |    |
| 13  | X   |    |
| 14  | X   |    |
| 15a | X   |    |
| 15b | X   |    |
| 16a | X   |    |
| 16b |     |    |

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ►PA
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website       Another's website       Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►  
 JOHN ROWE — 215-972-5170  
 ONE PENN CENTER, 1617 JFK BLVD-SUITE 490, PHILADELPHIA, PA 19103

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.**

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

Name and Title      Average      Position      Reportable

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**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

**1b Total**

10

81,423.

8

0.

- 2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization

1

0

- 3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

Yes No

- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person.

A horizontal number line with five tick marks. The first tick mark from the left is labeled '5'. The second tick mark from the left is labeled 'X'. There are two unlabeled tick marks between the '5' and the 'X'.

**Section B. Independent Contractors**

- 1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. **NONE**

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**Part VIII Statement of Revenue**

|   |   | <b>(A)<br/>Total revenue</b> | <b>(B)<br/>Related or<br/>exempt function<br/>revenue</b> | <b>(C)<br/>Unrelated<br/>business<br/>revenue</b> | <b>(D)<br/>Revenue<br/>excluded from<br/>tax under<br/>sections 512,<br/>513, or 514</b> |  |
|---|---|------------------------------|---|---|--|--|
| <b>Contributions, gifts, grants<br/>and other similar amounts</b>   | 1 a Federated campaigns .....   | 1a                           |   |   |  |  |
|   | b Membership dues .....   | 1b                           |   |   |  |  |
|   | c Fundraising events .....  | 1c                           | 23,696.   |   |  |  |
|   | d Related organizations .....   | 1d                           |   |   |  |  |
|   | e Government grants (contributions) .....   | 1e                           |   |   |  |  |
|   | f All other contributions, gifts, grants, and<br>similar amounts not included above ..... | 1f                           | 2051866.  |   |  |  |
|   | g Noncash contributions included in lines 1a-1f \$ .....                                  |                              |   |   |  |  |
| <b>h Total. Add lines 1a-1f .....</b>   |   | <b>► 2,075,562.</b>          |   |   |  |  |
| <b>Program Service<br/>Revenue</b>  | 2 a .....   | Business Code                |   |   |  |  |
|   | b .....   |                              |   |   |  |  |
|   | c .....   |                              |   |   |  |  |
|   | d .....   |                              |   |   |  |  |
|   | e .....   |                              |   |   |  |  |
|   | f All other program service revenue .....   |                              |   |   |  |  |
|   | <b>g Total. Add lines 2a-2f .....</b>   |                              | <b>►</b>  |   |  |  |
| <b>Other Revenue</b>  | 3 Investment income (including dividends, interest, and<br>other similar amounts) .....   | ►                            | 4,289.  | 4,289.  |  |  |
|   | 4 Income from investment of tax-exempt bond proceeds .....                                | ►                            |   |   |  |  |
|   | 5 Royalties .....   | ►                            |   |   |  |  |
|   | 6 a Gross Rents .....   | (i) Real                     | (ii) Personal   |   |  |  |
|   | b Less: rental expenses .....   |                              |   |   |  |  |
|   | c Rental income or (loss) .....   |                              |   |   |  |  |
|   | d Net rental income or (loss) .....   | ►                            |   |   |  |  |
| 7 a Gross amount from sales of<br>assets other than inventory .....   | (i) Securities  | (ii) Other                   |   |   |  |  |
| b Less: cost or other basis<br>and sales expenses .....   |   |                              |   |   |  |  |
| c Gain or (loss) .....  |   |                              |   |   |  |  |
| d Net gain or (loss) .....  | ►   |                              |   |   |  |  |
| 8 a Gross income from fundraising events (not<br>including \$ ..... of<br>contributions reported on line 1c). See<br>Part IV, line 18 ..... | a   |                              |   |   |  |  |
| b Less: direct expenses .....   | b   |                              |   |   |  |  |
| c Net income or (loss) from fundraising events .....  | ►   |                              |   |   |  |  |
| 9 a Gross income from gaming activities. See<br>Part IV, line 19 .....  | a   |                              |   |   |  |  |
| b Less: direct expenses .....   | b   |                              |   |   |  |  |
| c Net income or (loss) from gaming activities .....   | ►   |                              |   |   |  |  |
| 10 a Gross sales of inventory, less returns<br>and allowances .....   | a   |                              |   |   |  |  |
| b Less: cost of goods sold .....  | b   |                              |   |   |  |  |
| c Net income or (loss) from sales of inventory .....  | ►   |                              |   |   |  |  |
| <b>Miscellaneous Revenue</b>  | Business Code   |                              |   |   |  |  |
| 11 a .....  |   |                              |   |   |  |  |
| b .....   |   |                              |   |   |  |  |
| c .....   |   |                              |   |   |  |  |
| d All other revenue .....   |   |                              |   |   |  |  |
| <b>e Total. Add lines 11a-11d .....</b>   |   | <b>►</b>                     |   |   |  |  |
| <b>12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e</b>  |   | <b>► 2,079,851.</b>          | <b>4,289.</b>   | <b>0.</b>   | <b>0.</b>  |  |

**UTILITY EMERGENCY SERVICES FUND OF  
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**Part IX Statement of Functional Expenses**

**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.**

**All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>   | <b>(A)<br/>Total expenses</b> | <b>(B)<br/>Program service<br/>expenses</b> | <b>(C)<br/>Management and<br/>general expenses</b> | <b>(D)<br/>Fundraising<br/>expenses</b> |
|---|-------------------------------|---|--|---|
| 1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21   |                               |   |  |   |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22   | 1,653,638.                    | 1,653,638.                                  |  |   |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16  |                               |   |  |   |
| 4 Benefits paid to or for members   |                               |   |  |   |
| 5 Compensation of current officers, directors, trustees, and key employees  |                               |   |  |   |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   |                               |   |  |   |
| 7 Other salaries and wages  | 329,242.                      | 188,781.                                    | 42,214.  | 98,247.                                 |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)   |                               |   |  |   |
| 9 Other employee benefits   | 84,320.                       | 48,348.                                     | 10,811.  | 25,161.                                 |
| 10 Payroll taxes  | 26,511.                       | 15,201.                                     | 3,399.   | 7,911.                                  |
| 11 Fees for services (non-employees):   |                               |   |  |   |
| a Management  |                               |   |  |   |
| b Legal   |                               |   |  |   |
| c Accounting  | 16,904.                       |   | 16,904.  |   |
| d Lobbying  |                               |   |  |   |
| e Professional fundraising services See Part IV, line 17  |                               |   |  |   |
| f Investment management fees  | 114,052.                      | 104,052.                                    | 10,000.  |   |
| g Other   |                               |   |  |   |
| 12 Advertising and promotion  |                               |   |  |   |
| 13 Office expenses  | 24,494.                       | 13,868.                                     | 6,810.   | 3,816.                                  |
| 14 Information technology   | 15,402.                       |   | 15,402.  |   |
| 15 Royalties  |                               |   |  |   |
| 16 Occupancy  | 31,657.                       | 17,869.                                     | 8,780.   | 5,008.                                  |
| 17 Travel   | 5,225.                        | 691.  | 3,219.   | 1,315.                                  |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                               |   |  |   |
| 19 Conferences, conventions, and meetings   |                               |   |  |   |
| 20 Interest   |                               |   |  |   |
| 21 Payments to affiliates   |                               |   |  |   |
| 22 Depreciation, depletion, and amortization  | 392.                          |   | 392.   |   |
| 23 Insurance  | 5,052.                        | 2,859.                                      | 1,405.   | 788.                                    |
| 24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)  |                               |   |  |   |
| a MISCELLANEOUS   | 24,380.                       |   |  | 24,380.                                 |
| b POSTAGE   | 8,044.                        | 4,553.                                      | 2,237.   | 1,254.                                  |
| c TELEPHONE   | 5,858.                        | 3,317.                                      | 1,629.   | 912.                                    |
| d PUBLIC RELATIONS  | 4,505.                        |   | 4,505.   |   |
| e PRINTING  | 3,678.                        | 282.  | 222.   | 3,174.                                  |
| f All other expenses  |                               |   |  |   |
| 25 Total functional expenses. Add lines 1 through 24f   | 2,353,354.                    | 2,053,459.                                  | 127,929.   | 171,966.                                |
| 26 Joint Costs. Check here ► <input type="checkbox"/> if following<br>SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation |                               |   |  |   |

**UTILITY EMERGENCY SERVICES FUND OF  
PHILADELPHIA**

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**Part X Balance Sheet**

|                                    |   | <b>(A)</b><br>Beginning of year |        | <b>(B)</b><br>End of year |
|------------------------------------|---|---------------------------------|--------|---------------------------|
| <b>Assets</b>                      | 1 Cash - non-interest-bearing   | 287,949.                        | 1      | 108,855.                  |
|                                    | 2 Savings and temporary cash investments  |                                 | 2      |                           |
|                                    | 3 Pledges and grants receivable, net  | 387,431.                        | 3      | 163,494.                  |
|                                    | 4 Accounts receivable, net  | 35,735.                         | 4      | 325,782.                  |
|                                    | 5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L                            |                                 | 5      |                           |
|                                    | 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L      |                                 | 6      |                           |
|                                    | 7 Notes and loans receivable, net   |                                 | 7      |                           |
|                                    | 8 Inventories for sale or use   |                                 | 8      |                           |
|                                    | 9 Prepaid expenses and deferred charges   | 3,699.                          | 9      | 3,649.                    |
|                                    | 10a Land, buildings, and equipment: cost basis  | 10a 36,603.                     |        |                           |
|                                    | b Less: accumulated depreciation. Complete Part VI of Schedule D  | 10b 33,203.                     | 1,902. | 10c 3,400.                |
|                                    | 11 Investments - publicly traded securities   |                                 | 11     |                           |
|                                    | 12 Investments - other securities. See Part IV, line 11   |                                 | 12     |                           |
|                                    | 13 Investments - program-related. See Part IV, line 11  |                                 | 13     |                           |
|                                    | 14 Intangible assets  |                                 | 14     |                           |
| <b>Liabilities</b>                 | 15 Other assets. See Part IV, line 11   | 9,419.                          | 15     | 9,419.                    |
|                                    | 16 Total assets. Add lines 1 through 15 (must equal line 34)  | 726,135.                        | 16     | 614,599.                  |
|                                    | 17 Accounts payable and accrued expenses  | 325,276.                        | 17     | 496,092.                  |
|                                    | 18 Grants payable   |                                 | 18     |                           |
| <b>Liabilities</b>                 | 19 Deferred revenue   | 12,207.                         | 19     |                           |
|                                    | 20 Tax-exempt bond liabilities  |                                 | 20     |                           |
|                                    | 21 Escrow account liability. Complete Part IV of Schedule D   |                                 | 21     |                           |
|                                    | 22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L |                                 | 22     |                           |
|                                    | 23 Secured mortgages and notes payable to unrelated third parties   |                                 | 23     |                           |
|                                    | 24 Unsecured notes and loans payable  |                                 | 24     |                           |
|                                    | 25 Other liabilities. Complete Part X of Schedule D   | 0.                              | 25     | 3,358.                    |
|                                    | 26 Total liabilities. Add lines 17 through 25   | 337,483.                        | 26     | 499,450.                  |
| <b>Net Assets or Fund Balances</b> | Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.                             |                                 |        |                           |
|                                    | 27 Unrestricted net assets  | 146,587.                        | 27     | 115,149.                  |
|                                    | 28 Temporarily restricted net assets  | 242,065.                        | 28     | 0.                        |
|                                    | 29 Permanently restricted net assets  |                                 | 29     |                           |
|                                    | Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.  |                                 |        |                           |
|                                    | 30 Capital stock or trust principal, or current funds   |                                 | 30     |                           |
|                                    | 31 Paid-in or capital surplus, or land, building, or equipment fund   |                                 | 31     |                           |
|                                    | 32 Retained earnings, endowment, accumulated income, or other funds   |                                 | 32     |                           |
|                                    | 33 Total net assets or fund balances  | 388,652.                        | 33     | 115,149.                  |
|                                    | 34 Total liabilities and net assets/fund balances   | 726,135.                        | 34     | 614,599.                  |

**Part XI Financial Statements and Reporting**

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits?

|    | Yes | No |
|----|-----|----|
| 2a | X   |    |
| 2b | X   |    |
| 2c | X   |    |
| 3a | X   |    |
| 3b |     |    |

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)  
nonexempt charitable trusts.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No. 1545-0047

**2008**  
Open to Public  
Inspection

Name of the organization **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA** Employer identification number **23-2227461**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).  
 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)  
 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)  
 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_  
 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)  
 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).  
 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)  
 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)  
 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete the Part III.)

- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see Instructions)  
 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other

e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?  
 (ii) A family member of a person described in (i) above?  
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?

|          | Yes | No |
|----------|-----|----|
| 11g(i)   |     |    |
| 11g(ii)  |     |    |
| 11g(iii) |     |    |

h Provide the following information about the organizations the organization supports.

| (I) Name of supported organization | (II) EIN | (III) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in col. (I) listed in your governing document? | (v) Did you notify the organization in col (I) of your support? |    | (vi) Is the organization in col (I) organized in the U.S.? | (vii) Amount of support |
|------------------------------------|----------|---|---|---|----|--|-------------------------|
|                                    |          |   |   | Yes   | No |  |                         |
|                                    |          |   |   |   |    |  |                         |
|                                    |          |   |   |   |    |  |                         |
|                                    |          |   |   |   |    |  |                         |
|                                    |          |   |   |   |    |  |                         |
|                                    |          |   |   |   |    |  |                         |
|                                    |          |   |   |   |    |  |                         |
| Total                              |          |   |   |   |    |  |                         |

## UTILITY EMERGENCY SERVICES FUND OF

Schedule A (Form 990 or 990-EZ) 2008 PHILADELPHIA

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**Part I** Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)
**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")  | 1393634. | 1473613. | 1102884. | 1937568. | 2075562. | 7983261.  |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| 4 Total. Add lines 1-3  | 1393634. | 1473613. | 1102884. | 1937568. | 2075562. | 7983261.  |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |          |          |          |          |          |           |
| 6 Public Support. Subtract line 5 from line 4   |          |          |          |          |          | 7983261.  |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►  | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total                |
|--|----------|----------|----------|----------|----------|--------------------------|
| 7 Amounts from line 4  | 1393634. | 1473613. | 1102884. | 1937568. | 2075562. | 7983261.                 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources   | 6,142.   | 15,460.  | 11,593.  | 14,735.  | 4,289.   | 52,219.                  |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on   |          |          |          |          |          |                          |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)   |          |          |          |          |          |                          |
| 11 Total support. Add lines 7 through 10   |          |          |          |          |          | 8035480.                 |
| 12 Gross receipts from related activities, etc. (see instructions)   |          |          |          |          | 12       |                          |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here |          |          |          |          |          | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|   |    |                                     |   |
|---|----|-------------------------------------|---|
| 14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))   | 14 | 99.35                               | % |
| 15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f  | 15 | 60.43                               | % |
| 16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization  |    | <input checked="" type="checkbox"/> |   |
| b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization   |    | <input type="checkbox"/>            |   |
| 17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization    |    | <input type="checkbox"/>            |   |
| b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization |    | <input type="checkbox"/>            |   |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions   |    | <input type="checkbox"/>            |   |

Schedule A (Form 990 or 990-EZ) 2008

**Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I)****Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")  |          |          |          |          |          |           |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose              |          |          |          |          |          |           |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513  |          |          |          |          |          |           |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 - 5   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b  |          |          |          |          |          |           |
| <b>8 Public support</b> (Subtract line 7c from line 6)  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6  |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                          |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b  |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on     |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                                 |          |          |          |          |          |           |
| <b>13 Total support</b> (Add lines 9, 10c, 11, and 12)  |          |          |          |          |          |           |

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

**Section C. Computation of Public Support Percentage**

|  |           |   |
|--|-----------|---|
| <b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) | <b>15</b> | % |
| <b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g                    | <b>16</b> | % |

**Section D. Computation of Investment Income Percentage**

|   |           |   |
|---|-----------|---|
| <b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) | <b>17</b> | % |
| <b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h                      | <b>18</b> | % |

**19a 33 1/3% support tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

**b 33 1/3% support tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and **see instructions** ►

**Schedule D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

**2008**

Open to Public  
Inspection

Name of the organization **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA** Employer identification number **23-2227461**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

|  | (a) Donor advised funds | (b) Funds and other accounts |
|--|-------------------------|------------------------------|
| 1 Total number at end of year              |                         |                              |
| 2 Aggregate contributions to (during year) |                         |                              |
| 3 Aggregate grants from (during year)      |                         |                              |
| 4 Aggregate value at end of year           |                         |                              |

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?  Yes  No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or pleasure)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of certified historic structure  
 Preservation of open space

- 2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

- a Total number of conservation easements  
b Total acreage restricted by conservation easements  
c Number of conservation easements on a certified historic structure included in (a)  
d Number of conservation easements included in (c) acquired after 8/17/06

|    | Held at the End of the Year |
|----|-----------------------------|
| 2a |                             |
| 2b |                             |
| 2c |                             |
| 2d |                             |

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ► \_\_\_\_\_

- 4 Number of states where property subject to conservation easement is located ► \_\_\_\_\_

- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?  Yes  No

- 6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ► \_\_\_\_\_

- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$ \_\_\_\_\_

- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

- 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

- b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

- (i) Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_  
(ii) Assets included in Form 990, Part X ► \$ \_\_\_\_\_

- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

- a Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_  
b Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**UTILITY EMERGENCY SERVICES FUND OF  
PHILADELPHIA**

Schedule D (Form 990) 2008

23-2227461 Page 2

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):
- |  |  |
|--|--|
| a <input type="checkbox"/> Public exhibition                   | d <input type="checkbox"/> Loan or exchange programs |
| b <input type="checkbox"/> Scholarly research                  | e <input type="checkbox"/> Other _____               |
| c <input type="checkbox"/> Preservation for future generations |  |
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Trust, Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- |    | Amount |
|----|--------|
| 1c |        |
| 1d |        |
| 1e |        |
| 1f |        |
- 2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if organization answered "Yes" to Form 990, Part IV, line 10.

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     |                  |                |                    |                      |                     |
| b Contributions                                  |                  |                |                    |                      |                     |
| c Investment earnings or losses                  |                  |                |                    |                      |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            |                  |                |                    |                      |                     |

- 2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► \_\_\_\_\_ %

b Permanent endowment ► \_\_\_\_\_ %

c Term endowment ► \_\_\_\_\_ %

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization

by:

(i) unrelated organizations

(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

| Yes    | No |
|--------|----|
| 3a(i)  |    |
| 3a(ii) |    |
| 3b     |    |

- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

| Description of investment  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------|----------------|
| 1a Land  | 1,890.                               |                                 |                  | 1,890.         |
| b Buildings  | 34,713.                              |                                 | 33,203.          | 1,510.         |
| c Leasehold improvements   |                                      |                                 |                  |                |
| d Equipment  |                                      |                                 |                  |                |
| e Other  |                                      |                                 |                  |                |
| <b>Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)</b> |                                      |                                 |                  | 3,400.         |

Schedule D (Form 990) 2008

UTILITY EMERGENCY SERVICES FUND OF  
PHILADELPHIA

**Schedule D (Form 990) 2008**

23-2227461 Page 3

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

| (a) Description of security or category<br>(including name of security) | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|----------------|--|
| Financial derivatives and other financial products                      |                |  |
| Closely-held equity interests   |                |  |
| Other   |                |  |
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Total. (Col (b) should equal Form 990, Part X, col (B) line 12) ►

**Part VIII Investments - Program Related. See Form 990, Part X, line 13.**

Total. (Col (b) should equal Form 990, Part X, col (B) line 13) ►

**Part IX** **Other Assets.** See Form 990, Part X, line 15.

**Total. (Column (b) should equal Form 990, Part X, col (B) line 15.)**

**Part X** **Other Liabilities.** See Form 990, Part X, line 25.

| (a) Description of liability | (b) Amount    |
|------------------------------|---------------|
| Federal income taxes         |               |
| <b>DEFERRED RENT</b>         | <b>3,358.</b> |
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**Total.** (Column (b) should equal Form 990, Part X, col (B) line 25.)

3,358.

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

UTILITY EMERGENCY SERVICES FUND OF  
PHILADELPHIA

**Schedule D (Form 990) 2008**

23-2227461 Page 4

**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

|    |            |
|----|------------|
| 1  | 2,079,851. |
| 2  | 2,353,354. |
| 3  | -273,503.  |
| 4  |            |
| 5  |            |
| 6  |            |
| 7  |            |
| 8  |            |
| 9  | 0.         |
| 10 | -273,503.  |

## Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

|   |   |    |            |
|---|---|----|------------|
| 1 | Total revenue, gains, and other support per audited financial statements          | 1  | 2,079,851. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12:               |    |            |
| a | Net unrealized gains on investments   | 2a |            |
| b | Donated services and use of facilities  | 2b |            |
| c | Recoveries of prior year grants   | 2c |            |
| d | Other (Describe in Part XIV)  | 2d |            |
| e | Add lines 2a through 2d   | 2e | 0.         |
| 3 | Subtract line 2e from line 1  | 3  | 2,079,851. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1:              |    |            |
| a | Investment expenses not included on Form 990, Part VIII, line 7b                  | 4a |            |
| b | Other (Describe in Part XIV)  | 4b |            |
| c | Add lines 4a and 4b   | 4c | 0.         |
| 5 | Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.) | 5  | 2,079,851. |

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

|   |  |    |            |
|---|--|----|------------|
| 1 | Total expenses and losses per audited financial statements                         | 1  | 2,353,354. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25:                  |    |            |
| a | Donated services and use of facilities   | 2a |            |
| b | Prior year adjustments   | 2b |            |
| c | Losses reported on Form 990, Part IX, line 25                                      | 2c |            |
| d | Other (Describe in Part XIV)   | 2d |            |
| e | Add lines 2a through 2d  | 2e | 0.         |
| 3 | Subtract line 2e from line 1   | 3  | 2,353,354. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1:                 |    |            |
| a | Investment expenses not included on Form 990, Part VIII, line 7b                   | 4a |            |
| b | Other (Describe in Part XIV)   | 4b |            |
| c | Add lines 4a and 4b  | 4c | 0.         |
| 5 | Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.) | 5  | 2,353,354. |

## **Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

**SCHEDULE O**

(Form 990)

Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990**

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

**2008**Open to Public  
Inspection

Name of the organization

UTILITY EMERGENCY SERVICES FUND OF  
PHILADELPHIAEmployer identification number  
23-2227461**FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**INDIVIDUALS CAN AVOID UTILITY TERMINATION OR GET UTILITY SERVICERESTORED; PROVISION OF TECHNICAL ASSISTANCE; FORMATION OF PARTNERSHIPS;ADVOCACY ACTIVITIES; AND OTHER ENERGY RELATED SERVICES.

FORM 990, PART VI, SECTION A, LINE 10: THE ORGANIZATIONS EXECUTIVE DIRECTOR RECEIVES THE DRAFT 990 AND FOWARDS VIA EMAIL A DRAFT OF THE 990 TO THE BOARD OFFICERS. THE EXECUTIVE DIRECTOR THEN RESPONDS TO ANY QUESTIONS, CHANGES OR COMMENTS AND FOWARDS TO PREPARER.

FORM 990, PART VI, SECTION B, LINE 12C: THE ORGANIZATION AT ITS FIRST MEETING OF THE NEW YEAR ASKS BOARD MEMBERS AND KEY EMPLOYEES IF THERE ARE ANY CONFLICTS OF INTEREST.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION HAS NOT CURRENTLY PAID THESE ITEMS AVAILABLE TO THE GENERAL PUBLIC. THE EXECUTIVE DIRECTOR IS CURRENTLY REVIEWING METHODS TO MAKE THESE ITEMS AVAILABLE TO THE GENERAL PUBLIC.

**UTILITY EMERGENCY SERVICES FUND  
OF PHILADELPHIA**

**FINANCIAL STATEMENTS**

**JUNE 30, 2009**

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA  
FINANCIAL STATEMENTS  
JUNE 30, 2009**

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# HAEFELE FLANAGAN

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Utility Emergency Services Fund of Philadelphia  
Philadelphia, Pennsylvania

We have audited the accompanying statement of financial position of **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA** as of June 30, 2009 and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *City of Philadelphia Subrecipient Audit Guide*. Those standards and the City of Philadelphia Subrecipient Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA** as of June 30, 2009 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 16, 2009 on our consideration of **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**'s internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA** taken as a whole. The accompanying schedule of expenditures of federal and city awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA** taken as a whole. The accompanying statements located on pages 18 – 21 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information in those schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly presented in all material respects in relation to the basic financial statements. The information in those schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly presented in all material respects in relation to the basic financial statements taken as a whole.

*Haefele, Flanagan + Co., P.C.*

Moorestown, New Jersey  
December 16, 2009

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2009**

**CURRENT ASSETS**

|                          |                |
|--------------------------|----------------|
| Cash                     | \$ 108,855     |
| Accounts receivable      | 121,253        |
| Contracts receivable     | 257,949        |
| Contributions receivable | 110,074        |
| Prepaid expenses         | <u>3,649</u>   |
| Total current assets     | <u>601,780</u> |

**FIXED ASSETS**

|  |       |
|--|-------|
| Property and equipment, net of accumulated depreciation<br>of \$33,203 | 3,400 |
|--|-------|

**OTHER ASSETS**

|                  |                   |
|------------------|-------------------|
| Security deposit | <u>9,419</u>      |
| Total assets     | <u>\$ 614,599</u> |

**CURRENT LIABILITIES**

|                           |                |
|---------------------------|----------------|
| Utility accounts payable  | \$ 424,448     |
| Trade accounts payable    | 38,311         |
| Accrued expenses          | <u>33,333</u>  |
| Total current liabilities | <u>496,092</u> |

**OTHER LIABILITIES**

|                   |                |
|-------------------|----------------|
| Deferred rent     | <u>3,358</u>   |
| Total liabilities | <u>499,450</u> |

**NET ASSETS**

|                                  |                   |
|----------------------------------|-------------------|
| Unrestricted                     | 115,149           |
| Temporarily restricted           | -0-               |
| Total net assets                 | <u>115,149</u>    |
|                                  |                   |
| Total liabilities and net assets | <u>\$ 614,599</u> |

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2009**

|                                       | <u>Unrestricted</u>   | <u>Temporarily<br/>Restricted</u> | <u>Total</u>          |
|---------------------------------------|-----------------------|-----------------------------------|-----------------------|
| <b>SUPPORT AND REVENUES</b>           |                       |                                   |                       |
| Contract revenue                      | \$ 1,403,959          | \$ -0-                            | \$ 1,403,959          |
| Foundation grants                     | 25,000                | -0-                               | 25,000                |
| Corporate and individual grants       | 646,603               | -0-                               | 646,603               |
| Interest income                       | 4,289                 | -0-                               | 4,289                 |
| Net assets released from restrictions | <u>242,065</u>        | <u>(242,065)</u>                  | <u>-0-</u>            |
| <br>Total support and revenue         | <br><u>2,321,916</u>  | <br><u>(242,065)</u>              | <br><u>2,079,851</u>  |
| <b>EXPENSES</b>                       |                       |                                   |                       |
| Program services                      | 2,053,459             | -0-                               | 2,053,459             |
| Management and general                | 127,929               | -0-                               | 127,929               |
| Fundraising                           | <u>171,966</u>        | <u>-0-</u>                        | <u>171,966</u>        |
| <br>Total expenses                    | <br><u>2,353,354</u>  | <br><u>-0-</u>                    | <br><u>2,353,354</u>  |
| <br>Change in net assets              | <br>(31,438)          | <br>(242,065)                     | <br>(273,503)         |
| <br>Net assets, Beginning of year     | <br><u>146,587</u>    | <br><u>242,065</u>                | <br><u>388,652</u>    |
| <br>Net assets, End of year           | <br><u>\$ 115,149</u> | <br><u>\$ -0-</u>                 | <br><u>\$ 115,149</u> |

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2009**

|                                 | <b>Supportive Services</b> |                               |                    | <b>Total</b>               |                     |
|---------------------------------|----------------------------|-------------------------------|--------------------|----------------------------|---------------------|
|                                 | <b>Program Expenses</b>    | <b>Management and General</b> | <b>Fundraising</b> | <b>Supportive Services</b> | <b>Total</b>        |
| <b>Payroll and benefits</b>     |                            |                               |                    |                            |                     |
| Payroll                         | \$ 188,781                 | \$ 42,214                     | \$ 98,247          | \$ 140,461                 | \$ 329,242          |
| Payroll taxes                   | 15,201                     | 3,399                         | 7,911              | 11,310                     | 26,511              |
| Employee benefits               | 48,348                     | 10,811                        | 25,161             | 35,972                     | 84,320              |
| Total payroll and benefits      | <u>252,330</u>             | <u>56,424</u>                 | <u>131,319</u>     | <u>187,743</u>             | <u>440,073</u>      |
| <b>Settlements</b>              |                            |                               |                    |                            |                     |
| PECO                            | 274,715                    | -0-                           | -0-                | -0-                        | 274,715             |
| Philadelphia Gas Works          | 1,153,569                  | -0-                           | -0-                | -0-                        | 1,153,569           |
| Philadelphia Water Dept.        | 225,354                    | -0-                           | -0-                | -0-                        | 225,354             |
| Total settlements               | <u>1,653,638</u>           | <u>-0-</u>                    | <u>-0-</u>         | <u>-0-</u>                 | <u>1,653,638</u>    |
| <b>Other expenses</b>           |                            |                               |                    |                            |                     |
| Accounting                      | -0-                        | 16,904                        | -0-                | 16,904                     | 16,904              |
| Fees paid to community agencies | 104,052                    | -0-                           | -0-                | -0-                        | 104,052             |
| Fundraising                     | -0-                        | -0-                           | 24,380             | 24,380                     | 24,380              |
| Public relations                | -0-                        | 4,505                         | -0-                | 4,505                      | 4,505               |
| Printing                        | 282                        | 222                           | 3,174              | 3,396                      | 3,678               |
| Occupancy                       | 17,869                     | 8,780                         | 5,008              | 13,788                     | 31,657              |
| Information technology project  | -0-                        | 15,402                        | -0-                | 15,402                     | 15,402              |
| Insurance                       | 2,859                      | 1,405                         | 788                | 2,193                      | 5,052               |
| Postage                         | 4,553                      | 2,237                         | 1,254              | 3,491                      | 8,044               |
| Travel and meetings             | 691                        | 3,219                         | 1,315              | 4,534                      | 5,225               |
| Telephone                       | 3,317                      | 1,629                         | 912                | 2,541                      | 5,858               |
| Depreciation                    | -0-                        | 392                           | -0-                | 392                        | 392                 |
| Office and other                | 13,868                     | 6,810                         | 3,816              | 10,626                     | 24,494              |
| Professional services           | -0-                        | 10,000                        | -0-                | 10,000                     | 10,000              |
| Total other expenses            | <u>147,491</u>             | <u>71,505</u>                 | <u>40,647</u>      | <u>112,152</u>             | <u>259,643</u>      |
| <b>Total expenses</b>           | <b>\$ 2,053,459</b>        | <b>\$ 127,929</b>             | <b>\$ 171,966</b>  | <b>\$ 299,895</b>          | <b>\$ 2,353,354</b> |

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**CASH FLOWS FROM OPERATING ACTIVITIES**

|  |                  |
|--|------------------|
| Change in net assets   | \$ (273,503)     |
| Adjustments to reconcile change in net assets to net cash used in operating activities |                  |
| Depreciation   | 392              |
| (AIncrease) decrease in:   |                  |
| Accounts receivable  | (85,518)         |
| Contracts receivable   | (90,667)         |
| Contributions receivable   | 110,075          |
| Prepaid expenses   | 50               |
| Increase (decrease) in liabilities:  |                  |
| Utility accounts payable   | 128,667          |
| Trade accounts payable   | 38,311           |
| Accrued expenses   | 3,838            |
| Deferred rent  | <u>(8,849)</u>   |
| Net cash used in operating activities  | <u>(177,204)</u> |

**CASH FLOWS FROM INVESTING ACTIVITIES**

|   |                |
|---|----------------|
| Payments for purchase of property and equipment | <u>(1,890)</u> |
| Net cash used in investing activities           | <u>(1,890)</u> |

**CASH FLOWS FROM FINANCING ACTIVITIES**

|                         |                   |
|-------------------------|-------------------|
|                         | <u>-0-</u>        |
| Net decrease in cash    | <u>(179,094)</u>  |
| Cash, Beginning of year | <u>287,949</u>    |
| Cash, End of year       | <u>\$ 108,855</u> |

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**Note 1 – Organizational Activity**

Utility Emergency Services Fund of Philadelphia ("UESF") was organized on January 20, 1983 as a Pennsylvania not-for-profit corporation. UESF provides direct financial assistance to low-income Philadelphia residents who are unable to pay their utility bills solely with their own funds and face the loss of their electric, gas or water services. UESF is funded through government grants, public and private donations. In addition, participating utility companies fund staff and office operating costs for UESF.

**Note 2 – Summary of Significant Accounting Policies**

**Basis of Accounting**

The financial statements of UESF have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

**Basis of Presentation**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, UESF is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. For the year ended June 30, 2009, UESF had no permanently restricted net assets.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Expense Allocation**

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**Note 2 – Summary of Significant Accounting Policies (continued)**

**Restricted and Unrestricted Revenue**

Donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

**Contract Revenue**

UESF receives substantially all of its contract revenue from City agencies. UESF recognizes contract revenue from its contracts either on a pro-rata basis over a 12-month period, which represents the service period for certain contracts, or to the extent of expenses.

Any of the funding sources may, at its discretion, request reimbursement for expenses or return of funds, or both, as a result of non-compliance by UESF with the terms of the grants/contracts.

**Property and Equipment and Depreciation**

Property and equipment are stated at cost. Depreciation of property and equipment is provided using the straight-line method over the estimated useful lives of the property and equipment.

**Accounts, Contracts and Contributions Receivable**

Accounts, contracts and contributions receivable are stated at the amount management expects to collect from outstanding balances. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to bad debt expense.

**Income Taxes**

The Internal Revenue Service has classified UESF as exempt from federal income taxes under Section 501(c)(3) of the United States Federal Income Tax Code; and as an organization, contributions to which are deductible under section 170(c) of the Code; and as an organization that is not a private foundation as defined in Section 509(a) of the Code.

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2009**

**Note 2 – Summary of Significant Accounting Policies (continued)**

**Statement of Cash Flows**

UESF considers all investments purchased with a maturity of three months or less to be cash equivalents.

**Note 3 – Funding Sources**

**Settlements**

Settlement of past due utility bills for qualified applicants are funded by grants from the Office of Housing and Community Development (OHCD) and private donations. Amounts paid to the utility company by UESF are matched by the participating utility and, whenever possible, a contribution is made by the applicant. UESF will provide assistance for PECO, Philadelphia Gas Works (PGW) and the Philadelphia Water Department (PWD) applicants up to the maximum of \$500 per applicant, including the amount matched by the utility. In addition, UESF under a different contract will provide assistance to Philadelphia Gas Works (PGW) for applicants up to the maximum of \$1,000 per applicant.

OHCD provides grants to be paid to the participating utility companies on behalf of eligible households. OHCD contracted to provide funds totaling \$1,525,000 for the year ended June 30, 2009.

**Administrative Expenses**

Three participating utility companies are the primary source of funding for UESF's operating costs.

**Note 4 – Pension Plan**

UESF sponsors a Simplified Employee Pension (SEP) plan for their employees. The SEP is funded by UESF for each employee based upon a predetermined percentage of salary. For the year ended June 30, 2009, contributions under this plan were \$28,734.

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**Note 5 – Contributions from Utility Companies**

The following represents a summary of contributions received by UESF for the year ended June 30, 2009 from PECO, PGW, and PWD for operating expenses and public relations activities:

|       |                  |
|-------|------------------|
| PECO  | \$220,149        |
| PGW   | 220,149          |
| PWD   | <u>220,149</u>   |
| Total | <u>\$660,447</u> |

UESF anticipates funding from the utility companies for the year ending June 30, 2010 of \$660,147. As of June 30, 2009, PWD has committed to funding \$220,149 for operating and public relations expenditures. Subsequent to year end, PGW and PECO has committed to their share of \$220,149.

**Note 6 – Satisfaction of Program Restrictions**

Net assets of \$242,065 were released from donor restrictions for the year ended June 30, 2009 by incurring expenses satisfying the restricted purposes specified by the donors.

Purpose restrictions accomplished were:

|                             |                  |
|-----------------------------|------------------|
| Strategic plan & technology | \$ 21,916        |
| Operating expenditures      | <u>220,149</u>   |
|                             | <u>\$242,065</u> |

**Note 7 – Subsequent Event**

UESF has evaluated subsequent events through December 10, 2009, which is the date the financial statements were available to be issued.

# HAEFELE FLANAGAN

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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**INDEPENDENT AUDITORS' REPORT OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS***

Board of Directors  
Utility Emergency Services Fund of Philadelphia  
Philadelphia, Pennsylvania

We have audited the financial statements of **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA** for the year ended June 30, 2009, and have issued our report thereon dated December 16, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*, issued by the Comptroller General of the United States.

This report is intended solely for the information and use of management, Board of Directors, others within the organization, the Office of Housing and Community Development, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Haefele, Flanagan & Co., P.C.*

Moorestown, New Jersey  
December 16, 2009

# HAEFELE FLANAGAN

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB  
CIRCULAR A-133**

Board of Directors  
Utility Emergency Services Fund of Philadelphia  
Philadelphia, Pennsylvania

Compliance

We have audited the compliance of **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA** with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs are the responsibility of **UTILITY EMERGENCY SERVICE FUND OF PHILADELPHIA**'s management. Our responsibility is to express an opinion on **UTILITY EMERGENCY SERVICE FUND OF PHILADELPHIA**'s compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 major federal programs occurred.

An audit includes examining, on a test basis, evidence about **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**'s compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**'s compliance with those requirements.

In our opinion, **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA** complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

#### Internal Control Over Compliance

The management of **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA** is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**'s internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined above. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, Board of Directors, others within the organization, the Office of Housing and Community Development, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Haefele, Flanagan & Co. P.C.

Moorestown, New Jersey  
December 16, 2009

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND CITY AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

| <b>Federal Grantor<br/>Pass-Through Grantor<br/>Program Title</b>              | <b>CFDA<br/>Number</b> | <b>Award /<br/>Contract / Grant<br/>Number</b> | <b>Grant<br/>Period</b> | <b>Program<br/>Award<br/>Amount</b> | <b>Expenditures</b> |
|--|------------------------|--|-------------------------|-------------------------------------|---------------------|
| <b>FEDERAL FINANCIAL ASSISTANCE</b>  |                        |  |                         |                                     |                     |
| <b>U.S. Department of Housing and Urban Development</b>                        |                        |  |                         |                                     |                     |
| Pass-through City of Philadelphia, Office of Housing and Community Development |                        |  |                         |                                     |                     |
| Community Development Block Grant/Entitlement                                  | 14.218                 | 920118   | 7/1/08-6/30/09          | \$ 525,000                          | \$ 403,959          |
| Total Federal Financial Assistance   |                        |  |                         |                                     | <u>403,959</u>      |
| <b>CITY FINANCIAL ASSISTANCE</b>   |                        |  |                         |                                     |                     |
| City of Philadelphia, Office of Housing and Community Development              |                        |  |                         |                                     |                     |
| City General Funds   | NA                     | 08-20021-01                                    | 7/1/08-6/30/09          | 1,000,000                           | <u>1,000,000</u>    |
| Total City Financial Assistance  |                        |  |                         |                                     | <u>1,000,000</u>    |
| Total Federal and City Financial Assistance                                    |                        |  |                         |                                     | <u>\$ 1,403,959</u> |

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND CITY  
AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009**

**Note 1 - General Information**

The accompanying schedule of expenditures of federal and city awards presents the activities in all the federal programs of Utility Emergency Services Fund of Philadelphia (UESF). All financial assistance received directly from federal agencies as well as financial assistance passed through other governmental agencies or not-for-profit organizations are included in the schedule.

The UESF Community Development Block Grant contract number 0920118 was established by the U.S. Department of Housing and Urban Development through the City of Philadelphia, Office of Housing and Community Development (OHCD) as grantee, to assist needy Philadelphia residents in settling their past-due utility bills. In addition, the City of Philadelphia directly provides \$1,000,000 for the same purpose under contract 0820021-02.

Funds made available through this contract were to be expended only as grants to be paid to participating utility companies on behalf of eligible households. Revenues and expenditures relating to Contract Numbers 0920118 and 0820021-02 are included in the UESF financial statements.

Under Contract Numbers 0920118 and 0820021-01, between OHCD and UESF commencing on July 1, 2008, OHCD agreed to pay compensation for services provided in the Contracts, a sum not to exceed \$525,000 and \$1,000,000, respectively for the year ended June 30, 2009, of which \$525,000 was federal financial assistance and the \$1,000,000 was from City financial assistance.

**Note 2 - Basis of Accounting**

The accompanying schedule of expenditures of federal and city awards is presented using the accrual basis of accounting. The amounts reported in this schedule as expenditures may differ from certain financial reports submitted to federal agencies due to those reports being submitted on either a cash or modified accrual basis of accounting.

**Note 3 – Relationship to Basic Financial Statements**

Federal and city awards and expenditures are reported on the statements of activities and functional expenses as program services. In certain programs, the expenditures reported in the basic financial statements may differ from the expenditures reported in the schedule of federal and city awards due to program expenditures exceeding grant or contract budget limitations which are not included as federal and city awards.

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**  
**OHCD CONTRACT #0920118**  
**STATEMENT OF SOURCE AND STATUS OF FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

|  | <b>CDBG<br/>Funds</b> | <b>Program<br/>Income</b> | <b>Other<br/>City<br/>Funds</b> | <b>Non-<br/>City<br/>Funds</b> | <b>Total</b>      |
|--|-----------------------|---------------------------|---------------------------------|--------------------------------|-------------------|
| Total Contract (Final Authorized Budget) | \$ 525,000            | \$ -0-                    | \$ -0-                          | \$ 660,447                     | \$1,185,447       |
| <b>Less:</b>                             |                       |                           |                                 |                                |                   |
| Funds Drawn Down - Prior Fiscal Year     | -0-                   | -0-                       | -0-                             | -0-                            | -0-               |
| Funds Drawn Down - Current Year          | <u>403,959</u>        | <u>-0-</u>                | <u>-0-</u>                      | <u>660,447</u>                 | <u>1,064,406</u>  |
| Total Funds Drawn Down                   | <u>403,959</u>        | <u>-0-</u>                | <u>-0-</u>                      | <u>660,447</u>                 | <u>1,064,406</u>  |
| Funds Still Available for Draw Down      | <u>\$ 121,041</u>     | <u>\$ -0-</u>             | <u>\$ -0-</u>                   | <u>\$ -0-</u>                  | <u>\$ 121,041</u> |
| Total Funds Drawn Down                   | \$ 403,959            | \$ -0-                    | \$ -0-                          | \$ 660,447                     | \$1,064,406       |
| <b>Add:</b>                              |                       |                           |                                 |                                |                   |
| Program Income                           | -0-                   | -0-                       | -0-                             | -0-                            | -0-               |
| Total Funds Received                     | 403,959               | -0-                       | -0-                             | 660,447                        | 1,064,406         |
| <b>Less:</b>                             |                       |                           |                                 |                                |                   |
| Program Income Expended                  | -0-                   | -0-                       | -0-                             | -0-                            | -0-               |
| Funds Applied - Prior Fiscal Years       | -0-                   | -0-                       | -0-                             | -0-                            | -0-               |
| Funds Applied - Current Fiscal Years     | <u>403,959</u>        | <u>-0-</u>                | <u>-0-</u>                      | <u>660,447</u>                 | <u>1,064,406</u>  |
| Total Funds Applied                      | <u>403,959</u>        | <u>-0-</u>                | <u>-0-</u>                      | <u>660,447</u>                 | <u>1,064,406</u>  |
| Total Funds Due From Funding Source      | <u>\$ -0-</u>         | <u>\$ -0-</u>             | <u>\$ -0-</u>                   | <u>\$ -0-</u>                  | <u>\$ -0-</u>     |
| Total Funds Available for Disposition    | <u>\$ 121,041</u>     | <u>\$ -0-</u>             | <u>\$ -0-</u>                   | <u>\$ -0-</u>                  | <u>\$ 121,041</u> |

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**  
**OHCD CONTRACT #0920118**  
**STATEMENT OF PROGRAM EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2009**

|                                     | Project Budget   |                        |                                |                    | Expenditures<br>for the year ended June 30,2009 |                        |                                |                    |
|-------------------------------------|------------------|------------------------|--------------------------------|--------------------|---|------------------------|--------------------------------|--------------------|
|                                     | CDBG<br>Funds    | Other<br>City<br>Funds | Other<br>Non-<br>City<br>Funds | Total<br>Funds     | CDBG<br>Funds                                   | Other<br>City<br>Funds | Other<br>Non-<br>City<br>Funds | Total<br>Funds     |
|                                     |                  |                        |                                |                    |   |                        |                                |                    |
| Direct costs                        |                  | \$ -0-                 | \$ -0-                         | \$ -0-             | \$ -0-  | \$ -0-                 | \$ -0-                         | \$ -0-             |
| <b>Other</b>                        |                  |                        |                                |                    |   |                        |                                |                    |
| Settlements of qualified applicants |                  |                        |                                |                    |   |                        |                                |                    |
| Past-due utility bills              | 525,000          | -0-                    | 660,447                        | 1,185,447          | 403,959   | -0-                    | 660,447                        | 1,064,406          |
| Subtotal                            | 525,000          | -0-                    | 660,447                        | 1,185,447          | 403,959   | -0-                    | 660,447                        | 1,064,406          |
| Audit costs                         | -0-              | -0-                    | -0-                            | -0-                | -0-   | -0-                    | -0-                            | -0-                |
| Contract total                      | <u>\$525,000</u> | <u>\$ -0-</u>          | <u>\$660,447</u>               | <u>\$1,185,447</u> | <u>\$ 403,959</u>                               | <u>\$ -0-</u>          | <u>\$660,447</u>               | <u>\$1,064,406</u> |

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**  
**OHCD CONTRACT #0920118**  
**SCHEDULE OF PROGRAM INCOME**  
**FOR THE YEAR ENDED JUNE 30, 2009**

|  | <b>Sale<br/>Proceeds</b> | <b>Other</b>  | <b>Total</b>  |
|--|--------------------------|---------------|---------------|
| Program Income                                       | \$ -0-                   | \$ -0-        | \$ -0-        |
| Less: Program Income Expended in Prior Years         | -0-                      | -0-           | -0-           |
| Beginning Balance (July 1, 2008)                     | -0-                      | -0-           | -0-           |
| Add: Program Income Received in Current Fiscal Year  | -0-                      | -0-           | -0-           |
| Less: Program Income Expended in Current Fiscal Year | -0-                      | -0-           | -0-           |
| Ending Balance (June 30, 2009)                       | -0-                      | -0-           | -0-           |
| Total Funds Due From Funding Source                  | <u>\$ -0-</u>            | <u>\$ -0-</u> | <u>\$ -0-</u> |
| Total Funds Available for Disposition                | <u>\$ -0-</u>            | <u>\$ -0-</u> | <u>\$ -0-</u> |

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA**  
**OHCD CONTRACT #0920118**  
**RECONCILIATION SCHEDULE**  
**FOR THE YEAR ENDED JUNE 30, 2009**

|                    | <b>Amount<br/>Per<br/>6/30/09</b> | <b>Amount<br/>Per<br/>6/30/09</b> |                    |
|--------------------|-----------------------------------|-----------------------------------|--------------------|
|                    | <b>Books and<br/>Records</b>      | <b>Subrecipient<br/>Invoices</b>  | <b>Differences</b> |
| Contract Amount    | \$ 525,000                        | \$ 403,959                        | \$ 121,041         |
| Program Cost       |                                   |                                   |                    |
| Current Year       | 403,959                           | 403,959                           | -0-                |
| Cumulative         | 403,959                           | 403,959                           | -0-                |
| Funds Drawn Down   |                                   |                                   |                    |
| Current Year       | 403,959                           | 403,959                           | -0-                |
| Cumulative         | 403,959                           | 403,959                           | -0-                |
| Balance of Advance | \$ -0-                            | \$ -0-                            | \$ -0-             |

**UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2009**

**Summary of Audit Results**

1. The auditors' report expresses an unqualified opinion on the financial statements of Utility Emergency Services Fund of Philadelphia.
2. No control deficiencies were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Utility Emergency Services Fund of Philadelphia were disclosed during the audit.
4. No control deficiencies were identified during the audit of the major federal and city award programs.
5. The auditors' report on compliance for the major federal and state award programs for Utility Emergency Services Fund of Philadelphia expresses an unqualified opinion.
6. Audit findings that are required to be reported in accordance with Section 501(a) of OMB Circular A-133 are reported in this schedule. There were no such findings.
7. The programs tested as major programs are as follows:

Community Development Block Grant/Entitlement 14.218

8. The threshold for distinguishing Type A and Type B was \$300,000.
9. Utility Emergency Services Fund of Philadelphia was determined to be a low-risk auditee.

**Findings – Financial Statement Audit**

NONE

**Findings and Questioned Costs – Major Federal and State Award Programs Audit**

NONE

## Application for Extension of Time To File an Exempt Organization Return

► File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box  ►
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

### Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only  ►

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

|  |   |   |
|--|---|---|
| Type or print  | Name of Exempt Organization<br><b>UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA</b>                                     | Employer identification number<br><b>23-2227461</b> |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>ONE PENN CTR - 1617 JFK BLVD, NO. 490</b>    |   |
|  | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>PHILADELPHIA, PA 19103</b> |   |

Check type of return to be filed (file a separate application for each return):

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

**JOHN ROWE - ONE PENN CENTER, 1617 JFK BLVD-SUITE 490 -**

- The books are in the care of ► **PHILADELPHIA, PA 19103**

Telephone No. ► **215-972-5170** FAX No. ► **215-972-5174**

- If the organization does not have an office or place of business in the United States, check this box  ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ►  If it is for part of the group, check this box ►  and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **FEBRUARY 15, 2010**, to file the exempt organization return for the organization named above. The extension

is for the organization's return for:

- calendar year  or  
►  tax year beginning **JUL 1, 2008**, and ending **JUN 30, 2009**

- 2 If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

|  |                  |
|--|------------------|
| 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.  | 3a \$            |
| b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.   | 3b \$            |
| c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c \$ <b>N/A</b> |

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box  ►

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

|  |  |  |
|--|--|--|
| Type or print<br><br>File by the extended due date for filing the return. See instructions | Name of Exempt Organization<br><br>UTILITY EMERGENCY SERVICES FUND OF PHILADELPHIA                                     | Employer identification number<br><br>23-2227461 |
|  | Number, street, and room or suite no. If a P.O. box, see Instructions.<br><br>ONE PENN CTR - 1617 JFK BLVD, NO. 490    | For IRS use only                                 |
|  | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><br>PHILADELPHIA, PA 19103 |  |

Check type of return to be filed (File a separate application for each return):

- |  |                                      |   |                                      |                                    |                                    |
|--|--------------------------------------|---|--------------------------------------|------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 4720   | <input type="checkbox"/> Form 6069 |                                    |

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

JOHN ROWE - ONE PENN CENTER, 1617 JFK BLVD-SUITE 490 -

- The books are in the care of ► **PHILADELPHIA, PA 19103**

Telephone No. ► **215-972-5170**

FAX No. ► **215-972-5174**

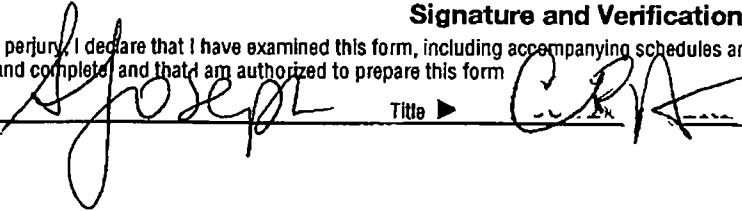
- If the organization does not have an office or place of business in the United States, check this box  ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ►  . If it is for part of the group, check this box ►  and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until **MAY 15, 2010**.
- For calendar year **JUL 1, 2008**, and ending **JUN 30, 2009**.
- If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period
- State in detail why you need the extension

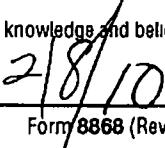
|   |                  |
|---|------------------|
| 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.   | 8a \$            |
| b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. | 8b \$            |
| c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.              | 8c \$ <b>N/A</b> |

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete and that I am authorized to prepare this form

Signature ► 

Title ► 

Date ► 

Form 8868 (Rev. 4-2009)