

**ROCHESTER CITY SCHOOL**  
**DISTRICT, NEW YORK**  
*Federal Awards Information*  
*for the Year Ended June 30, 2023 and*  
*Independent Auditors' Reports*



**ROCHESTER CITY SCHOOL DISTRICT, NEW YORK**  
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**Year Ended June 30, 2023**

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

The President and Members of the  
Board of Education of the  
Rochester City School District  
Rochester, New York:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rochester City School District, New York (the "District"), a component unit of the City of Rochester, New York, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2023.

***Report on Internal Control Over Financial Reporting***

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

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

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

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

*Drescher & Malecki LLP*

December 5, 2023

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

The President and Members of the  
Board of Education of the  
Rochester City School District  
Rochester, New York:

**Report on Compliance for Each Major Federal Program**

*Opinion on Each Major Federal Program*

We have audited the Rochester City School District, New York's (the "District"), a component unit of the City of Rochester, New York, compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

*Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

## ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated December 5, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Drescher & Malecki LLP*

December 5, 2023



**ROCHESTER CITY SCHOOL DISTRICT, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

Federal Grantor /Pass-through Grantor/Program or Cluster Title (1a)	Federal Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- recipients	Total Federal Expenditures (1d)
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>				
<i>Direct Program:</i>				
Farm to School State Formula Grant	10.575	FNSF2S22	\$ -	\$ 15,888
<i>Passed through City of Rochester:</i>				
<i>Child Nutrition Cluster:</i>				
Summer Food Service Program	10.559	261600010000	-	105,033
<i>Passed through New York State Bureau of School Food Management:</i>				
<i>Child Nutrition Cluster:</i>				
School Breakfast Program	10.553	261600010000	-	6,179,664
National School Lunch Program	10.555	261600010000	-	14,925,196
Summer Food Service Program	10.559	261600010000	-	564,900
Fresh Fruit and Vegetable Program	10.582	0004-18-0016	-	963,747
Total Child Nutrition Cluster			-	22,738,540
<i>Passed through New York State Department of Education:</i>				
<i>SNAP Cluster:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	C00929GG	-	10,137
Total SNAP Cluster			-	10,137
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			-	22,764,565
<b>U.S. DEPARTMENT OF JUSTICE:</b>				
<i>Direct Program:</i>				
STOP School Violence	16.839	BJA18456-22	-	63,087
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			-	63,087
<b>U.S. FEDERAL COMMUNICATIONS COMMISSION:</b>				
<i>Direct Program:</i>				
Emergency Connectivity Fund Program	32.009	2190000234	-	2,479,865
Emergency Connectivity Fund Program	32.009	2190000759	-	680,000
Emergency Connectivity Fund Program	32.009	2190000832	-	62,023
<b>TOTAL U.S. FEDERAL COMMUNICATIONS COMMISSION</b>			-	3,221,888
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES:</b>				
<i>Direct Program:</i>				
Grants to States	45.310	ARPALIB22	-	8,972
<b>TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES</b>			-	8,972
<b>U.S. DEPARTMENT OF EDUCATION:</b>				
<i>Passed through New York State Department of Education:</i>				
Adult Education - Basic Grants to States	84.002	2338-23-6101	-	457,275
Adult Education - Basic Grants to States	84.002	0138-23-6300	-	248,969
Adult Education - Basic Grants to States	84.002	0040-23-6201	-	289,057
Adult Education - Basic Grants to States	84.002	2338-23-6402	-	140,242
Adult Education - Basic Grants to States	84.002	2338-23-6400	-	84,909
Adult Education - Basic Grants to States	84.002	2338-22-3202	-	(126)
Adult Education - Basic Grants to States	84.002	2338-23-6401	-	149,287
Adult Education - Basic Grants to States	84.002	2338-23-6403	-	135,343
Total Adult Education - Basic Grants to States			-	1,504,956
Title I Grants to Local Educational Agencies	84.010	0021-23-1395	-	433,873
Title I Grants to Local Educational Agencies	84.010	0021-22-1395	-	208,986
Title I Grants to Local Educational Agencies	84.010	0016-23-1395	-	26,716,011
Title I Grants to Local Educational Agencies	84.010	0016-22-1395	-	2,822,382
Title I Grants to Local Educational Agencies	84.010	0011-23-8004	-	210,987
Title I Grants to Local Educational Agencies	84.010	0011-23-1004	-	95,803
Title I Grants to Local Educational Agencies	84.010	0011-22-1004	-	57,522
Title I Grants to Local Educational Agencies	84.010	0011-23-2004	-	4,285,974
Title I Grants to Local Educational Agencies	84.010	0011-22-2004	-	351,907
Title I Grants to Local Educational Agencies	84.010	0011-23-6004	-	3,116,651
Title I Grants to Local Educational Agencies	84.010	0011-22-6004	-	1,772,388
Total Title I Grants to Local Educational Agencies			-	40,072,484

(continued)

**ROCHESTER CITY SCHOOL DISTRICT, NEW YORK**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

Federal Grantor /Pass-through Grantor/Program or Cluster Title (1a)	Federal Assistance Listing Number (1b)	Pass-Through Entity Identifying Number (1c)	Passed Through to Sub- recipients	Total Federal Expenditures (1d)
(concluded)				
Special Education Cluster:				
Special Education - Grants to States	84.027	0032-23-0370	-	9,669,219
Special Education - Grants to States - ARP	84.027X	5532-22-0370	-	1,544,453
Special Education - Grants to States - ARP	84.027X	5533-22-0370	-	162,414
Special Education - Preschool Grants	84.173	0033-23-0370	-	535,343
Total Special Education Cluster			-	11,911,429
Career and Technical Education - Basic Grants to States	84.048	8000-23-0024	-	320,993
Career and Technical Education - Basic Grants to States	84.048	0639-23-0012	-	301,309
Total Career and Technical Education - Basic Grants to States			-	622,302
Education for Homeless Children and Youth	84.196	0212-23-3023	-	104,862
Twenty-First Century Community Learning Centers	84.287	0187-22-7114	-	(8)
English Language Acquisition State Grants	84.365	0293-23-1395	-	382,870
English Language Acquisition State Grants	84.365	0293-22-1395	-	187,751
Total English Language Acquisition State Grants			-	570,621
Supporting Effective Instruction State Grants	84.367	0147-23-1395	-	1,938,986
Supporting Effective Instruction State Grants	84.367	0147-22-1395	-	232,687
Total Supporting Effective Instruction State Grants			-	2,171,673
Supporting Effective Educator Development Program	84.423	S423A200129	-	10,675
Student Support and Academic Enrichment Program	84.424	0204-23-1395	-	1,822,620
Student Support and Academic Enrichment Program	84.424	0204-22-1395	-	999,024
Total Support and Academic Enrichment Program			-	2,821,644
Education Stabilization Fund:				
Elementary and Secondary School Emergency Relief Fund	84.425D	5891-21-1395	-	65,953,185
American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	5880-21-1395	-	53,367,208
American Rescue Plan Elementary and Secondary School Emergency Relief Fund - Homeless Children and Youth	84.425W	5212-21-3023	-	7,842
American Rescue Plan Elementary and Secondary School Emergency Relief Fund - Homeless Children and Youth	84.425W	5218-21-1395	-	262,472
Total Education Stabilization Fund			-	119,590,707
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			-	179,381,345
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>				
<i>Passed through New York State Office of Temporary and Disability Assistance:</i>				
Refugee and Entrant Assistance - State Administered Programs	93.566	0635-23-3605	-	39,878
Refugee and Entrant Assistance - State Administered Programs	93.566	C00953GG23	-	114,128
Refugee and Entrant Assistance - State Administered Programs	93.566	C00953GG22	-	76,851
Refugee and Entrant Assistance - State Administered Programs	93.566	C00414GG-5	-	139,967
Refugee and Entrant Assistance - State Administered Programs	93.566	C00414GG-4	-	353,705
Total Refugee and Entrant Assistance - State Administered Programs			-	724,529
Refugee and Entrant Assistance Discretionary Grants	93.576	C00483GG-23	-	58,461
Refugee and Entrant Assistance Discretionary Grants	93.576	C00483GG-22	-	3,257
Total Refugee and Entrant Assistance Discretionary Grants			-	61,718
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			-	786,247
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS (1e)</b>			\$ -	\$ 206,226,104

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

**ROCHESTER CITY SCHOOL DISTRICT, NEW YORK**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

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**1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of Rochester City School District, New York (the “District”) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District. The following notes were identified on the Schedule:

- (a) Includes all federal award programs of the Rochester City School District, New York.
- (b) Source: Federal Assistance Listing Numbers (“ALN”), previously known as Catalog of Federal Domestic Assistance (“CFDA”).
- (c) Pass-through entity identifying numbers are presented where available.
- (d) Prepared under accounting principles generally accepted in the United States of America and includes all federal award programs.
- (e) A reconciliation to the financial statements is available.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has not elected to use the 10 percent de minimus indirect cost rate, as allowed under the Uniform Guidance.

**3. NON-MONETARY FEDERAL PROGRAM**

The District is the recipient of a federal award program that does not result in cash receipts or disbursements termed a “non-monetary program.” During the year ended June 30, 2023, the District used \$1,418,077 worth of commodities.

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**ROCHESTER CITY SCHOOL DISTRICT, NEW YORK**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2023**

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**Section I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements:**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ Yes \_\_\_\_\_  No

Significant deficiency(ies) identified? \_\_\_\_\_ Yes \_\_\_\_\_  None reported

Noncompliance material to the financial statements noted? \_\_\_\_\_ Yes \_\_\_\_\_  No

**Federal Awards:**

Internal control over major federal programs:

Material weakness(es) identified? \_\_\_\_\_ Yes \_\_\_\_\_  No

Significant deficiency(ies) identified? \_\_\_\_\_ Yes \_\_\_\_\_  None reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ Yes \_\_\_\_\_  No

Identification of major federal programs:

<u>Name of Federal Program or Cluster</u>	<u>Federal Assistance Listing Number</u>
Child Nutrition Cluster	10.553/10.555/10.559
Adult Education - Basic Grants to States	84.002
Special Education Cluster	84.027/84.027X/84.173
Education Stabilization Fund	84.425D/84.425U/84.425W

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

Auditee qualified as low-risk auditee? \_\_\_\_\_  Yes \_\_\_\_\_ No

**Section II. FINANCIAL STATEMENT FINDINGS**

No findings noted.

**Section III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No findings noted.

**ROCHESTER CITY SCHOOL DISTRICT, NEW YORK**  
**Summary Schedule of Prior Year Audit Findings and Corrective Action Plan**  
**Year Ended June 30, 2023**  
**(Follow-up of June 30, 2022 Findings)**

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No findings noted.