

SINGLE AUDIT REPORT

ROCHESTER CITY SCHOOL DISTRICT
ROCHESTER, NEW YORK

JUNE 30, 2021

**ROCHESTER CITY SCHOOL DISTRICT
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

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

We have audited the Rochester City School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 District as of and for the year ended June 30, 2021, and have issued our report thereon dated December 1, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 financial statements or to the 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 financial statements as whole.

Freed Maxick CPAs, P.C.

Rochester, New York
April 27, 2022

**ROCHESTER CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
<i>Passed through New York State Bureau of School Food Management:</i>				
<i>Child Nutrition Cluster</i>				
National School Lunch Program - Food Distribution	10.555	261600010000	\$ -	\$ 618,531
COVID-19 - Summer Food Service Program for Children	10.559	261600010000	-	8,043,543
<i>Passed through City of Rochester:</i>				
Summer Food Service Program for Children	10.559	261600010000	-	410,623
<i>Total Child Nutrition Cluster</i>			-	9,072,697
<i>Passed through NYS Department of Education:</i>				
Fresh Fruit and Vegetable Program	10.582	0004180016	-	250,739
<i>Total U.S. Department of Agriculture</i>			-	9,323,436
U.S. Department of Treasury				
<i>Passed through Monroe County</i>				
COVID-19 - Coronavirus Relief Fund	21.019	N/A	-	175,000
<i>Total U.S. Department of Treasury</i>			-	175,000
U.S. Department of Education				
<i>Direct Program:</i>				
Impact Aid	84.041	N/A	-	93
<i>Passed through New York State Education Department:</i>				
Adult Education - Basic Grants to States	84.002	2338213204	-	93,495
Adult Education - Basic Grants to States	84.002	2338213203	-	120,351
Adult Education - Basic Grants to States	84.002	2338213202	-	111,768
Adult Education - Basic Grants to States	84.002	2338213192	-	122,933
Adult Education - Basic Grants to States	84.002	2338213177	-	265,428
Adult Education - Basic Grants to States	84.002	0138212050	-	242,112
Adult Education - Basic Grants to States	84.002	0138212050	-	(13,738)
<i>Total Adult Education - Basic Grants to States</i>			-	942,349
Title I Grants to Local Educational Agencies	84.010	0021211395	-	24,723,361
Title I Grants to Local Educational Agencies	84.010	0021201395	-	1,515,219
Title I Grants to Local Educational Agencies	84.010	0021191395	-	(21,948)
Title I Grants to Local Educational Agencies	84.010	0016211395	-	392,560
Title I Grants to Local Educational Agencies	84.010	0016201395	-	52,371
Title I Grants to Local Educational Agencies	84.010	0011215027	-	387,883
Title I Grants to Local Educational Agencies	84.010	0011215026	-	471,233
Title I Grants to Local Educational Agencies	84.010	0011215022	-	521,712
Title I Grants to Local Educational Agencies	84.010	0011212704	-	1,959,177
Title I Grants to Local Educational Agencies	84.010	0011212304	-	18,947
Title I Grants to Local Educational Agencies	84.010	0011212004	-	3,434,685
Title I Grants to Local Educational Agencies	84.010	0011202704	-	251,218
Title I Grants to Local Educational Agencies	84.010	0011202004	-	45,503
Title I Grants to Local Educational Agencies	84.010	0011197130	-	108,413
Title I Grants to Local Educational Agencies	84.010	0011215078	-	504,756
Title I Grants to Local Educational Agencies	84.010	0011205040	-	846
Title I Grants to Local Educational Agencies	84.010	0011205021	-	54,338
<i>Total Title I Grants to Local Educational Agencies</i>			-	34,420,274
<i>Special Education Cluster:</i>				
Special Education - Grants to States	84.027	0032210370	-	8,640,905
Special Education - Grants to States	84.027	0032200370	-	(294)
Special Education - Preschool Grants	84.173	0033210370	-	356,969
Special Education - Preschool Grants	84.173	0033200370	-	1,025
<i>Total Special Education Cluster</i>			-	8,998,605
Career and Technical Education - Basic Grants to States	84.048	8039210012	-	300,713
Career and Technical Education - Basic Grants to States	84.048	8039200012	-	1,493
Career and Technical Education - Basic Grants to States	84.048	8000219020	-	80,325
Career and Technical Education - Basic Grants to States	84.048	8000210024	-	250,504
<i>Total Career and Technical Education - Basic Grants to States</i>			-	633,035

See notes to schedule of expenditures of federal awards.

**ROCHESTER CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal Expenditures
Education for Homeless Children & Youth	84.196	0212213023	-	116,453
Twenty-First Century Community Learning Centers	84.287	0187217114	-	714,437
Twenty-First Century Community Learning Centers	84.287	0187207114	-	19,626
<i>Total Twenty-First Century Community Learning Centers</i>			-	734,063
English Language Acquisition State Grants	84.365	0293211395	-	485,357
English Language Acquisition State Grants	84.365	0293201395	-	111,633
English Language Acquisition State Grants	84.365	0149211395	-	18,426
<i>Total English Language Acquisition State Grants</i>			-	615,416
Supporting Effective Instruction State Grant	84.367	0147211395	-	2,150,443
Supporting Effective Instruction State Grant	84.367	0147201395	-	160,028
Supporting Effective Instruction State Grant	84.367	0145211004	-	234,743
Supporting Effective Instruction State Grant	84.367	0145201004	-	93,372
<i>Total Supporting Effective Instruction State Grant</i>			-	2,638,586
Performance Partnership Pilots For Disconnected Youth	84.420	0144200007	-	18,887
Student Support and Academic Enrichment Program	84.424	0204211395	-	1,034,467
Student Support and Academic Enrichment Program	84.424	0204201395	-	22,863
<i>Total Student Support and Academic Enrichment Program</i>			-	1,057,330
COVID-19 - Education Stabilization Fund - Governor's Emergency Education Relief Fund	84.425C	5895211395	-	842,515
COVID-19 - Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	84.425D	5890211395	-	4,934,588
<i>Total Education Stabilization Fund</i>			-	5,777,103
Disaster Recovery Assistance for Education	84.938	0084191395	-	(2)
<i>Total U.S. Department of Education</i>			-	55,952,192
U.S. Department of Health and Human Services				
Passed through NYS Office of Temporary & Disability Assistance:				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	C00414GG-3	-	22,039
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	C00414GG-2	-	437,519
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	C00414GG-2	-	(172)
<i>Total Refugee and Entrant Assistance State/Replacement Designee Administered Programs</i>			-	459,386
Refugee And Entrant Assistance Discretionary Grants	93.576	C00483GG-21	-	73,515
Refugee And Entrant Assistance Discretionary Grants	93.576	C00483GG	-	41,633
<i>Total Refugee And Entrant Assistance Discretionary Grants</i>			-	115,148
Passed through Health Resources & Services Administration:				
Grants to Support School-Based Health Centers	93.501	C1232592	-	11,850
<i>Total U.S. Department of Education</i>			-	586,384
Total Expenditures of Federal Awards			\$ -	\$ 66,037,012

See notes to schedule of expenditures of federal awards.

**ROCHESTER CITY SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the federal grant activity of all federal financial assistance programs administered by the District. 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). The District's reporting entity is defined in Note I.A. in the Financial Statements of the District. 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.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. The amounts reported as federal expenditures were obtained from the District's financial reporting system, which is the source of the District's basic financial statements. Such expenditures are recognized following cost principals contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited 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.

NOTE 3. INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**ROCHESTER CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes X no

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Grants to Local Educational Agencies
84.367	Supporting Effective Instruction State Grants
84.425C/84.425D	COVID-19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,981,110

Auditee qualified as low-risk auditee? X yes no

II. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted for the fiscal year ended June 30, 2021.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings or questioned costs noted for the fiscal year ended June 30, 2021.

**ROCHESTER CITY SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

I. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted for the fiscal year ended June 30, 2020.

II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings or questioned costs noted for the fiscal year ended June 30, 2020.