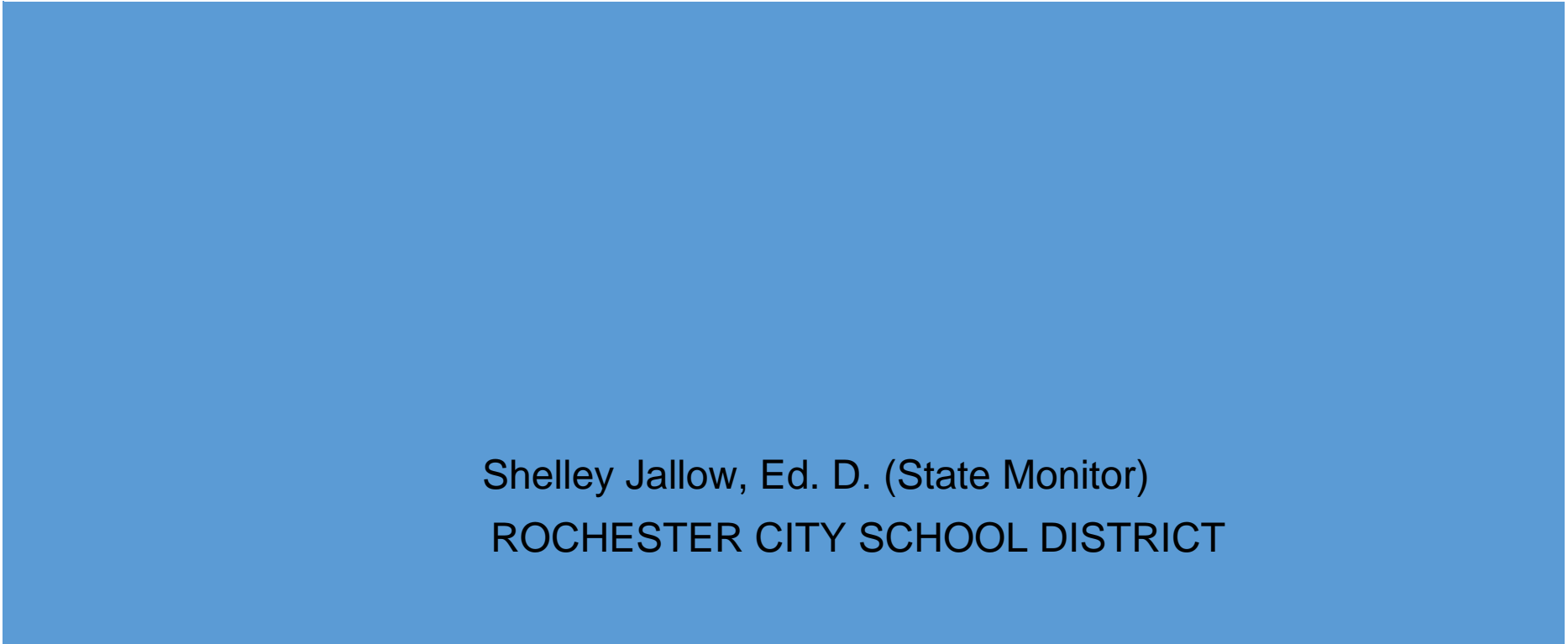


Response to Quarterly Financial
Plan Report for RCSD
February 28, 2021



Shelley Jallow, Ed. D. (State Monitor)
ROCHESTER CITY SCHOOL DISTRICT

L 2UJDQLJDWLRQ RI WKH 5HSRUW

2UJDQLJDWLRQ RI WKH 5HSRUW

,QWURGXFWLRQ

3URFHVV

6WDWXV RI 6SHFLILF 5HFRPPHQGDWLRQV DQG 3URJUHVV %HQFKPDUNV

*HQHUDO)LVFDO 3UDFWLFHV

*RYHUQDQFH DQG 3URJUDPPDWLF 'HFLVLRQ 0DNLQJ

/HJDO

%XGJHW 'HYHORSPHQW

2UJDQLJDWLRQDO 6WUXFWXUH DQG ,QWHUQDO 2SHUDWLRQDO (IILFLHQF\

7UDQVSRUWDWLRQ

0RGLILFDWLRQV \$PHQGPHQWV DQG 9LRODWLRQV

&RQFOXVLRQV

1H[W 6WHSV

\$SSHQGLFHV

LL , QWURGXFWRQ

2Q EHKDOI RI WKH 5RFKHVWHU &LW\ 6FKRRO 'LVWULFW , DP VXEPLWWLQJ
)LQDQFLDO 3ODQ 7KLV GRFXPHQW LV EHLQJ VHQW WR \RX LQ DFFRUGDQF
7KH 4XDUWHUO\ 5HSRUW ZDV VKDUHG ZLWK WKH 5&6' %RDUG RQ 7KXUVD
4XDUWHUO\ 5HSRUW ZDV VXEPLWWHG WR WKH %RDUG RQ 0DUFK , C
'HSDUWPHQW 5&6' DGPLQLVWUDWLRQ DQG WKH 5&6' %RDUG DV ZH ZRUN
RXWFRPHV IRU VWXGHQWV



LLL3URFHVV

7KH SURFHVV IRU GDWD FROOHFWLRQ LQFOXGHG LQIRUPDWLRQ JDWKHUH
DGPLQLVWUDWLRQ LQ WKH IRUP RI SUHVHQWDWLRQV DQG REVHUYDWLRQV
H[WHQW WR ZKLFK UHFRPPHQGDWLRQV ZHUH DGGUHVHVG DV RI 'HFHPEHU
DGGDWLRQDO SHUVRQDO QRWHV WR FRPSOHWH WKH SURJUHVV UHSRUW V

LY 6WDWXV RI 6SHFLILF 5HFRPPHQGDWLRQV DQG 3URJUHVV

*HQHUDO)LVFDO 3UDFWLFHV


<p>5HFRPPHQGDW 5HFRPPHQGDW</p>	<p>%HQFKPD 6XPPDU\ R VWDWXV GLVWUL DWWDLQP SURJUH EHQFKPD FRQWDLQH ORQLWRU</p>	<p>(YLGHQFH RI ,QGLFDWH HYLGHQFH FD RI WKH \$FWLRQV WD GLVWULF</p>	<p>6WDWH ORQLWRU</p>	<p>)LQDO ' WR &RPSOH ,PSOHP</p>
------------------------------------	--	--	----------------------	---


)HEUXDU\ %XVLQHVV			
<p>7KH %RDUG DQG D VKDOO H[DPLQH DQG SURJUDPV S GLUHFW VHUYLFH WKH IROORZLQJ</p> <ul style="list-style-type: none"> ◦ (YLGHQFH RI LF VWXGHQW RXW ◦ \$OLJQPHQW WF VWUDWHJLF SC ◦ 'XSOLFDWLRQ ◦ &RVW HIIHFWL ◦)HDVLELOLW\ (TXLW\ 1HHG 6XVWDLQDELO 			<p>7KH GLVWULFW KDV GHPRQVWUDWH WK DFWLRQ WKH UHFR H[DPLQH DOO FRQW SURJUDPV SURYLG VHUYLFH WR VWXG DQG FRQVLVWHQW GRHV QRW DOLJQ Z UHFRPPHQGDWLRQ</p> <p style="text-align: center;"></p>	<p>(IIHFWI ,PPHGLD</p>
<p>7KH GLVWULFW V FURVV GLVFLSOL PHPEHUV RI WKH FDSLWDO WHDFK OHDUQLQJ DQG V GHSDUWPHQWV V VWDIILQJ DQG EX WHDP VKDOO HQV DOO VWDIILQJ I VWDII UHTXHVVV EXGJHW</p>			<p>7KH GLVWULFW KDV WKURXJK HYLGHQF WKH UHFRPPHQGDV FURVV GLVFLSOLQ OHDSHUVKLS WHDF HQUROOPHQW VWI EXGJHWLQJ KDV EH FRQWLQXHVV WR RS</p> <p style="text-align: center;"></p>	<p>(IIHFWI ,PPHGLD</p>

<p>DOO KLUHG VWI DSSURSULDWHO\ 'LVWULFW V VRIV LQFOXGLQJ SRVL DQG EXGJHW FRG DQ\ PRGLILFDW VWDIILQJ DUH PD FRQVXOWDWLRQ SULQFLSDO DQG</p>				
<p>6XSHULQWHQGHQ VKRXOG EHLPSO</p>			<p>7KH GLVWULFW KDV WKURXJK HYLGHQF UHFRRPHQGDWLRQ HYDOXDWLRQ SURF VXSHULQWHQGHQV</p> <p style="text-align: right;">+</p>	<p>(IIHFWI ,PPHGLD</p>
<p>7KH GLVWULFW V LPSOHPHQWDWL</p>			<p>7KH GLVWULFW KDV WKURXJK HYLGHQF WKH UHFRRPHQGDV LPSOHPHQW 3ROLF ILGHOLW\ KDV EHH FRQWLQXHVVWRRS</p> <p style="text-align: right;">+</p>	<p>(IIHFWI ,PPHGLD</p>




<p>\$GKHUH WR FR VWDIILQJ UDWLR ,QFUHDVH HQU 5&6' VFKRROV E\ DFKLHYHPHQW D SURJUDPV WKDW DQG LQWHUHVW\ WKHLU IDPLOLHV</p>			<p>7KH GLVWULFW KD FKDOOHQJHG WR C WKURXJK HYLGHQ UHFRPPHQGDWLR FRQWUDFW VWDII WKH EXGJHW GHYH SURFHVV LQ D WLF FRQVLVWHQW PDC " (PSOR\LQJD FRPSUHKHQV DSSURDFK WR WKH VWXGHQ JHQHUDO HGX ELOLQJXD H VSHFLDO HGX VWDIILQJ DQC SURFHVV LV D FKDOOHQJH " 'DWD LQWHJU UHJDUGLQJ W RI VWDIIDQG SRVLWLRQV L LV DVHFRQG I " 7KH HQFORVH FKDUW LQFOX FKDQJHV IURF \HDUV DQG LV LQIRUPDWLRQ " (YLGHQFH VXI XQUHODWHG UHFRPPHQGD 1R HYLGHQFH KDV WR VXSSRUW HIIR</p>	<p>(IIHFWI ,PPHGLD</p>
--	--	--	---	-----------------------------

			WKH VWXGHQW SR FKDUWHU VFKRRO 	
7KH %RDUG VKRX DOO %RDUG JRDC			, PSURYH WKH)L &RQGLWLRQ RI 5& " 7KH FRRUGLQ EHWZHHQ GHS DQG VFKRROV LGHQWLI\LQJ HIIHFWLYHO\ UHVRXUFHV E VWXGHQW IRF WR EHD FKDO " \$SSURSULDW DQG DQDO\VL DQG IXWXUH F SURMHFWV DU " 7KH XSJUDGH ILQDQFLDO D PDQDJHPHQW LV QHHGHG " 6\QHUI\EHWZ VWXGHQWV V ILQDQFLDO PI V\VWHPV LV Q " 5HOLDQFH RQ DQG D GLVSURSRUW IXQG EDODQF HIIRUWV WR F UHOLDEOH IL SODQQLQJ	(IIHFWI ,PPHGLD

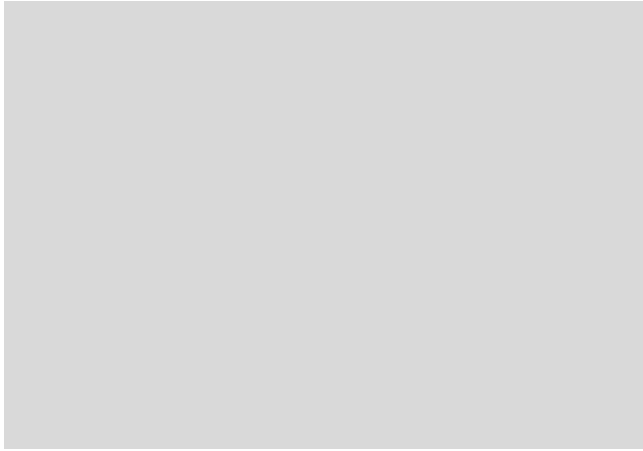
			11	
				

--	--	--	--	--



			, QFUHDVH (TXLV 6WXGHQWV 	
7KH 2IILFH RI WK \$XGLWRU *HQUH FRQGXFWD PLQL ZRUNIORZ IRU FR GHYHORS PHQW D \HDU 5DQGRUPHYLHZ RI E\WKH 6WDWH OF DUULYDO WR OHJ PRQWKO\ EDVLV			7KH GLVWULFW KD WKURXJK HYLGHQ WKDW WKH UHFRP DVVLJQ WKH 'LVW *HQHUDO WR OHJ ZRUNIORZ KDV EH DQG FRQWLQXHVV	(IIHFWI , PPHGLD
(IIHFWLYH LPPHC FRQWUDFWV DQC ZLWK D ILQDQFLD IRU WKH 'LVWULFW LQFOXGH HYDOX DQDO\VLV +ROG VWDII DFFR FRPSOLDQFH ZLV SURWRFR			7KH GLVWULFW KD GHPRQVUDWH W RU DFWLRQ WKH U WR H[DPLQH DOO F UHVROXWLRQV ZL	




<p>\$OO FRQWUDFWV ZLWK D ILQDQFLD IRU WKH 'LVWULF VKRXOG LQFOXG DQG FRVW DQDO VXSSRUW WKH GI SURFHVV IRU WK</p> <p>\$OO FRQWUDFWV VKRXOG EH ZULW PDQQHU WKDW S LQIRUPDWLRQ DO VSHFLILHV WKH U DFWLRQ RI WKH %</p> <p>\$OO UHVROXWLR LQFOXGH UHIHUF RWKHU UHODWHQ</p> <p>%RDUG PHPEHUV HQFRXUDJHG WR DW FRPPLWWHH I WKURXJK WKH %F /RJ WR JDLQ JUHI XQGHUVWDQGLQ RQ D UHVROXWLR</p>			<p>7KH GLVWULFW KD GHPRVWUDWH W RU DFWLRQ WKH U WR FRQLVWHQW " DOO FRQWUDI UHVROXWLRQ ILQDQFLDO RI WKH 'LVWULF VKRXOG HYDOXDWLRQ DQDO\VLV " DOO FRQWUDI UHVROXWLRQ ZULWWHQ LQ WKDW SURYLQ LQIRUPDWLRQ VSHFLILHV WH DFWLRQ RI WK " DOO UHVROXV LQFOXGH UHI DQ\ RWKHU UH DFWLRQV</p> <p style="text-align: right;">+</p> <p>7KH GLVWULFW KD WKURXJK HYLGHQ WKDW WKH UHFRP HQFRXUDJH %RDU SRVH TXHVWLRQV DQG WKURXJK WKH 4XHVWLRQ /RJ KD HVWDEOLVKHG</p> <p style="text-align: right;">+</p>
---	--	--	---

(IIFW)
,PPHGLD



2UJDQLJDWLRQDO 6WUXFWXUH DQG ,QWHUQDO 2SHUDWL

<p>5HFRPPHQGDW</p>	<p>%HQFKPD 6XPPDU\ R VWDWXV GLVWUL DWWDLQF SURJUH EHQFKPD FRQWDLQ ORQLWRU RU HVWDE WKH GLV</p>	<p>(YLGHQFH RI ,QGLFDWH HYLGHQFH FD RI WKH DFWL WKH GLVW</p>	<p>6WDWH ORQLWRU</p>	<p>)LQDO ' WR &RPSOH ,PSOHP</p>
<p>'LVWULFW DGPLQ WKH %RDUG VKR WR GHYHORS DQC SURFHVV IRU UHJ UHYLHZLQJ DOO</p>			<p>7KH GLVWULFW KDV WKURXJK HYLGHQFH WKH UHFRPPHQGDW SURFHVV WR UHYLH KDV EHHQ HVWDEOL</p> <p style="text-align: right;"></p>	<p>-DQXDU</p>
			<p style="text-align: right;"></p>	

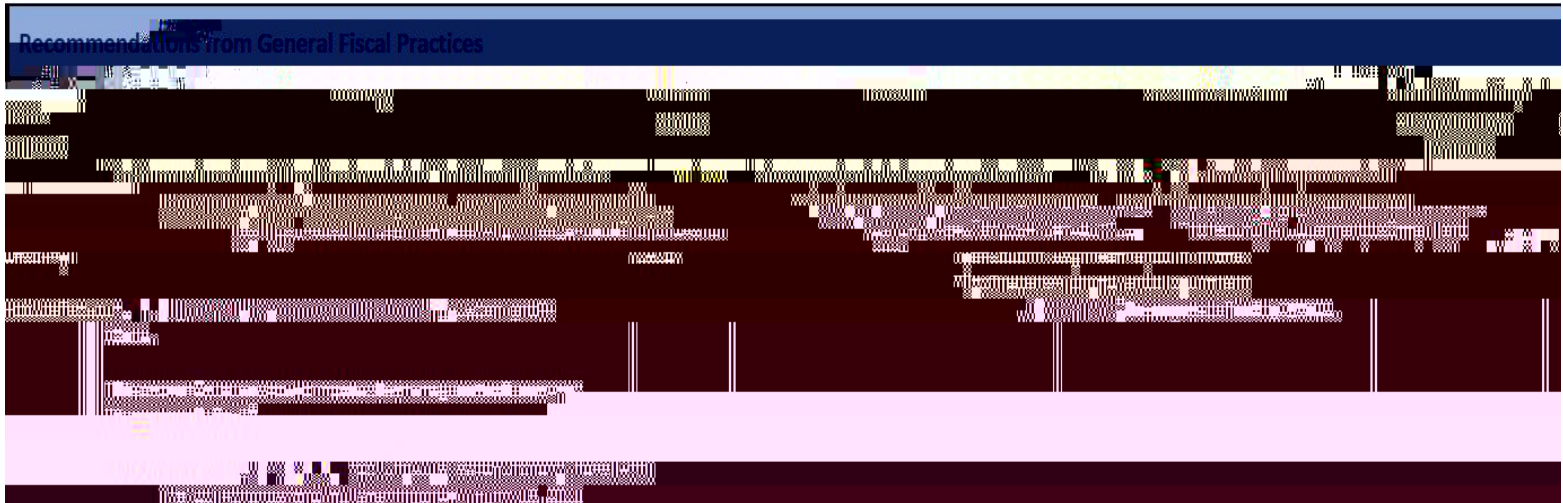
'L V W U L F W V K R X C L P S O H P H Q W D W L 5			7 K H G L V W U L F W K D V G H P R Q V W U D W H W K U D F W L R Q W K H U H F R P L P S O H P H Q W 5 & 6 ' 3 R Z L W K I L G H O L W \ D Q G 	(I I H F W , P P H G L D
'L V W U L F W V K R X C L P S O H P H Q W D W L			7 K H G L V W U L F W K D V W K U R X J K H Y L G H Q F H W K H U H F R P P H Q G D W 5 & 6 ' 3 R O L F \ Z L W D Q G F R Q V L V W H Q F \ I D Q G F R Q W L Q X H V W F 	(I I H F W , P P H G L D
'L V W U L F W V K R X C P R Q L W R U D Q G H V H U Y L F H S U R Y L G L Q W K H , (3 ' L U H F O R J D O O V H U Y L F H Y H Q W V S U H Y H Q G H O L Y H U \ R I V H U K R X U V R I G H O L V H U Y L F H 'L V W U L F W V K R X C L P S O H P H Q W D S U H I I H F W L Y H O \ P R C V H U Y L F H V S U R Y L U H O D W H G V H U Y L L Q D F F R U G D Q F H , (3 V (Q V X U H D O O \ U H O D W H G V H U Y L			" 7 K H G L V W U L F W K D V G H P R Q V W U D W H W K U D F W L R Q W R V X E V W D W K H U H F R P P H Q G D W 6 S H F L D O (G X F D W L R D Q G D G G L W L R Q D O H 	- D Q X D U

PRQLWRUHG DQG				
PRQLWRULQJ SHI				

,(3V SDUWLFXODU				
-----------------	--	--	---	--

YL 0RGLILFDWLRQV \$PHQGPHQWV DQG 9LR0DWLRQV

7KH 5&6' DGPLQLVWUDWLRQ LV UHTXHVWLQJ DQ H[WHQVLRQ 7KH 6WDW
GLVWULFW WR FRPSOHWH WKH UHFRPPHQGDWLRQ RQ 0DUFK



YLL&RQFOXVLRQV

7KH 'LVWULFW KDV PDGH D VWURQJ ILUVW DWWHPSW WR DGKHUH WR V
)LQDQFLDO 30DQ 0DQ\ GHFLVLRQ PDNHUV LQ WKH 5&6' ([HFXWLYH &DEL
PRQWKV 7KH FKDOOHQJHV RI UHRSHQLQJ VFKRROV ILQDQFLDO PDQDJH
KDYH KLJKOLJKWHG WKH VWUHQQJWKV DQG ZHDNQHVVHV RI D QHZ WHDP
OHDGHUVKLS WHDP IRU D KLJK QHHGV XWURDQHGFRPSULFDWLRQ WQZ ERWK WKH VUH
ERWK WKH \$FDGHPLF 30DQ DQG WKH)LQDQFLDO 30DQ %\ FRQWLQX 0 `

VWUXFWXUH IRU WKH SODQV FUHDWHV D WZR PRQWK GHOD\ IRU GRFXPH
%RDUG

7KHUH DUH DUHDV RI FRQFHUQ IURP 'HFHPEHU WKURXJK WKH ZULWLQJ
ZLWK UHYLHZLQJ UHVROXWLRQV DQG FRQWUDFWV RQ D FRQVLVWHQW ED
REOLJDWLRQ QRU WKH HYLGHQFH RI SRVLWLYH VWXGHQW RXWFRPHV FI
SURFHVV 7KH %RDUG RIWHQ YRWHV RQ FRQWUDFWV DQG UHVROXWLRQV
02\$V DQG 028V RQ WKH FXUUHQW DQG IXWXUH EXGJHWV DV ZHOO DV WI
LV LV XQFOHDU KRZ WKH 5&6' %RDUG ZLOO PRQLWRU SURJUHVV RI WKH
DFDGHPLFV WKURXJK WKH (6\$ &RPPLWWHH RI WKH :KROH PRUH DQDO\V
UHTXLUH 1R UHFRPPHQGDWLRQV IRU EXGJHW SULRULWLHV KDYH EHHQ

YLLH[W 6WHSV

7KH 6WDWH 0RQLWRU ZLOO FRQWLQXH WR LPSOHPHQW D WKUHH SURQJH
SDUWLFLSDWH LQ GDLO\ ZRUN DFWLYLWLHV RI FHQWUDO DQG VFKRRO V
DSSURSULDWH DQG VXSSRUW WKHLU HIIRUWV WR LPSOHPHQW WKH UHFR
EH YLRODWLRQV RU LQDGHTXDWH SURJUHVV 0HHWLQJ ZLWK LQWHUQDO
SODQV VHHN LQSXW IRU IXWXUH PRGLLFDWLRQV DQG LGHQWLI\ DUHDV
ZLOO FRQWLQXH WR UHYLHZ GLVWULFW GRFXPHQWV DQG RWKHU DUWLID
SODQ 7KH PRVW FULWLFDO QH[W VWHS LV WR VXSSRUW WKH GLVWULFW
WKH 5&6' EXGJHW GHYHORSPHQW SURFHVV DQG ZLOO QH[W LEJXGWHW LPSOXH
SUDFWLFHV WR RYHUFRPH SUHYLRXV GLVWULFW FLWDWLRQV KLQGHULQ

L[\$SSHQGLFHV