

State Monitor
Financial Plan
Rochester City School District

FY 2020 -FY 2025

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State Monitor

December 1, 2020

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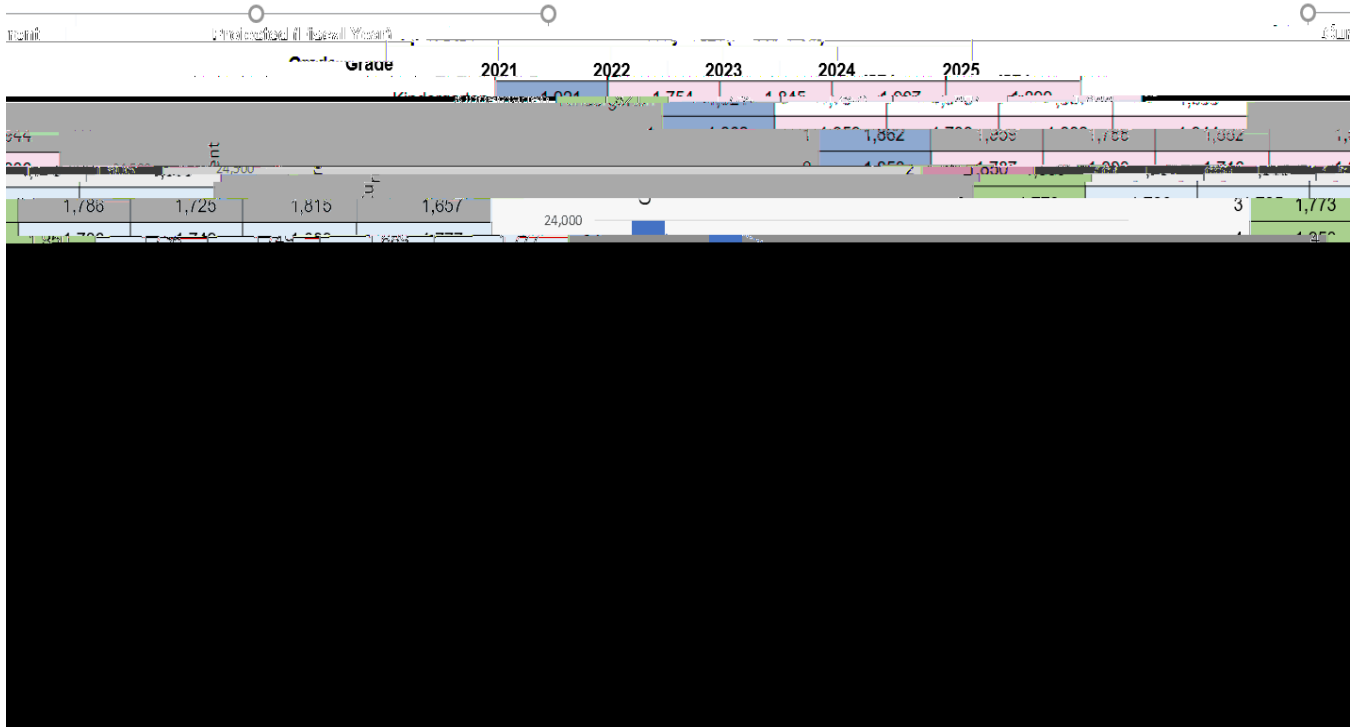
Introduction

Background Information on the Rochester Schools

The city of Rochester is located in upstate New York. The city sits on the southern shore of Lake Ontario. The Genesee River bisects the city. Rochester is the third most populous city after New York City and Buffalo. Rochester is located in Monroe County. The city is part of a region known for science, technology, research, and development. The University of Rochester and the Rochester Institute of Technology along with notable smaller colleges like St. John Fisher College also support the economy of the city and region.

Just over 63% of the city's residents are from historically underrepresented and marginalized cultural groups.

Student Enrollment – Current & Projected *



The role of the State Monitor Work Plan is to direct and guide the improvement of designated outcomes as a coordinated effort, working with all stakeholders; especially the newly appointed Dr. Lesli Small. Dr. Lesli Myer-Small was hired as Superintendent prior to the appointment and arrival of the State Monitor. The Rochester City School District (RCSD), has been struggling for more than a decade, with six superintendents and ten chief financial officers in conjunction with many local and state efforts to improve its performance. As a result, Chapter 56 of the Laws of 2020, Commissioner Shannon Tahoe to appoint a Monitor to the Rochester City School District to provide oversight, guidance, and technical assistance related to the academic and fiscal policies, practices, programs, and decisions of the District, the Board of Education, and the Superintendent. The State Monitor began on May 26, 2020. The primary responsibilities of the Monitor include the following:

- Serve as a nonvoting ex officio member of the Board.

- Assist the Board in adopting a conflict of interest policy that ensures board members and administrators act in the District's best interest.

- Work with the Board to develop a proposed academic improvement plan and proposed financial plan for the District no later than November 1, 2020, for the 2021 school year and the four subsequent school years.

- Beginning with the 2022 school year budget, ensure that the budget is balanced and consistent with the District's long-term financial plan.

In July 2018, Commissioner MaryEllen Elia appointed Dr. Jaime Aquino to be the Distinguished Educator to the District. He issued a report in November 2018 with 84 recommendations that the District has been working to implement. It is an expectation that the Financial Plan developed by the Monitor and the Board will incorporate some of the work of Dr. Aquino. In June 2020, the Office of the New York State Comptroller (OSC) recommended RCSD work with the State Monitor to develop comprehensive multi-year financial plans with structurally balanced budgets that:

Include realistic estimates of revenues and appropriations based on historical trends or other known factors.

Fiscal Improvement Plan (FIP):

Services, Chief Academic Officer, and Chief Financial Officer. Twice monthly since early June, the State Monitor has actively participated in Board deliberations.

The second data collection method used was through individual interviews and focus groups. Participants were selected based on staff recommendations, affiliation, or oversight within the District, volunteers, and references identified in documents from previous reviews of the District. Multiple informal interviews were conducted with SD employees and external partners as documented in Tables 13. Documents reviewed are in Appendix A and B.

Table 1. Summary of RCSD Interviews Conducted

STAKEHOLDER	NO. MEETINGS	STAKEHOLDER	NO. MEETINGS
Superintendent	20+	Directors	10+
Deputy Superintendent	5+	Union Leadership	4
Executive Directors	15+	Board of Education Commissioners	15+
Principals	6+	Chiefs	30+
Teachers	4+	Staff (e.g., transportation, academics, technology, special education, accountability, placement, grants, legal, finance)	30+

Regent Norwood	2	BOCES, Monroe 1 and 2	5
Race, Equity, and Leadership, Howard Eagle Members and former employees	2	University of Rochester, Finance Support, Dr. Finnegan, Arian, Steve	2
CFOs other NY Districts	5	Executive Leadership. other NY Districts	6
Cornhill neighborhood residents	2	ECG Engineers	1

Budget Forecast Based on State Aid Reductions

New York State is anticipating a loss in revenues in part due to the impact of the pandemic. A flurry of communications from the Department of Education stipulates the strong possibility of a reduction in funds that constitute 80% of the total revenues within the RCSD budget.

The District contracted with Forecast5, a financial consulting firm to produce three (3) scenarios based on the anticipation of various levels of state aid reduction. Each scenario includes the loss of state aid due to a reduction in reimbursable services. To explain, the onset of COVID forced RCSD students to remain home for virtual instruction. This phenomenon resulted in a reduction in transportation needed to transport students to and from school from March 13, 2020, through the school year. Consequently, a reduction in transportation service one school year corresponds to a reduction in transportation aid the following school year. For RCSD the reduction in transportation aid totaled \$23,100,000 for the 2020/21 school year. The District's response to COVID also resulted in a reduction of services to special education students learning in a virtual environment. The reduction in billable services to students in one year resulted in an estimated reduction of \$840,000 in educational reimbursements for services to students with disabilities during the same time period as transportation for the 2020/21 school year.

Major Revenue Assumptions

1. The current assumption is that the City of Rochester will continue to contribute \$119,100,000 on an annual basis. (This amount has been consistent for the previous 8 years of forecast data.)
2. State Aid: The Governor of New York announced a 20% cut in aid to school districts in June. Two months of payments were reduced by 20% from various state funding sources. Full payments were restored to districts for the month of September. At the time of the writing of this document an updated announcement about the future of state aid to districts has not been forthcoming from the Governor's office. The fact that 80% of the revenue for RCSD comes from state aid and the fact the fund balance for the District is well below a level that could withstand fluctuations in funding from the state, position the District in a vulnerable financial position.

Due to the lack of information about the District's short term financial future, a conservative

- b. Computer Software
- c. Computer Hardware
- d. Library materials

An additional \$16,198,296 has been budgeted in 2020/21 in the form of state aid. Included within this figure is approximately \$10M building aid based on estimates from the RCSD business office staff. Also included in this figure is Bullet Aid of \$1.2M which the District has not yet received as well as

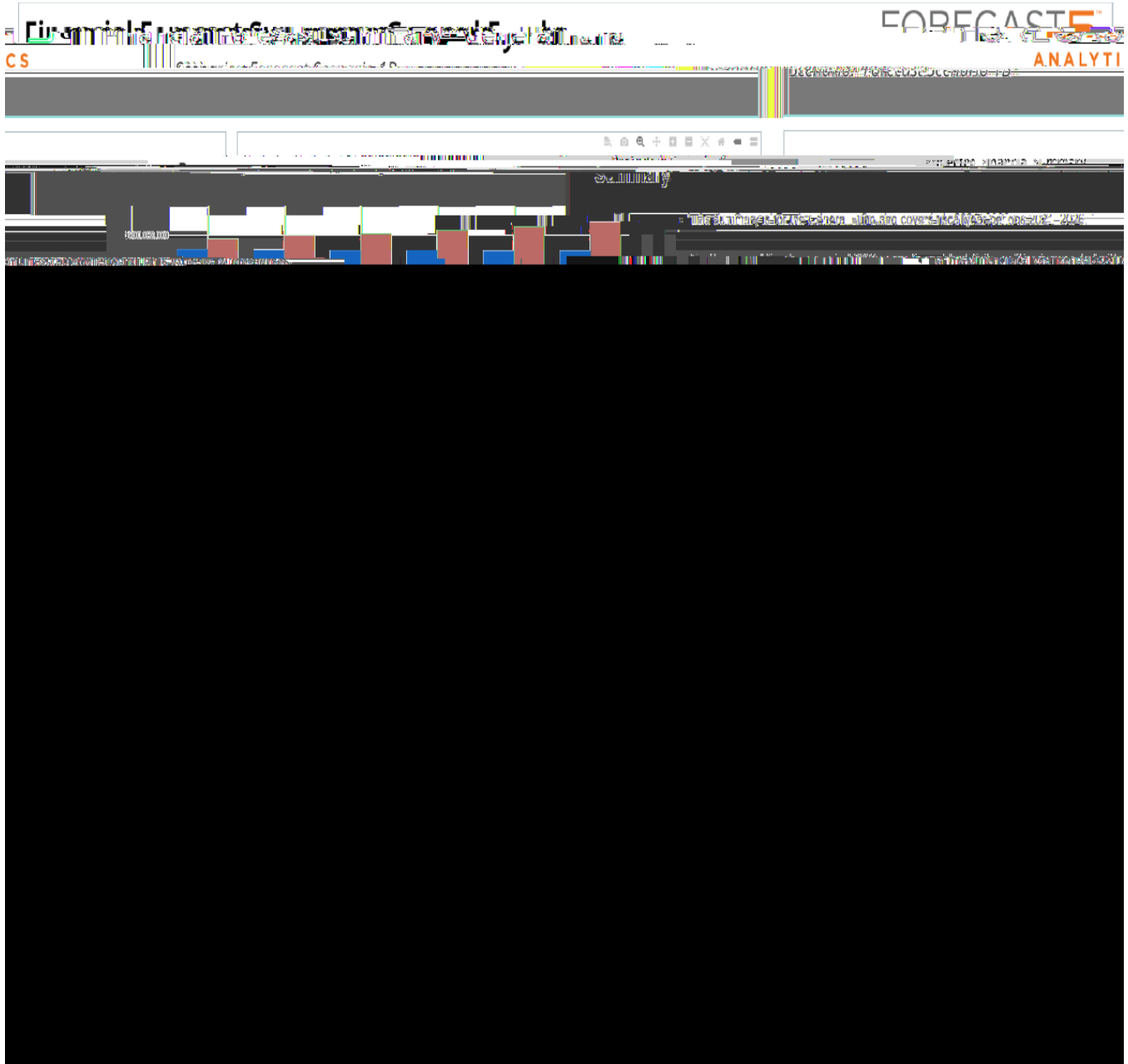
Scenario 3B – 10% State Aid Reduction which equates to 15.36% given above

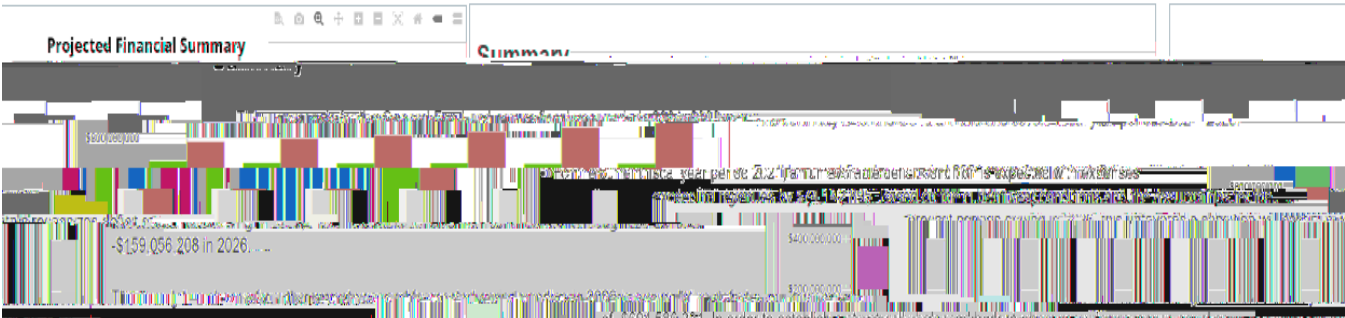
NOTE: **These budget forecast scenarios contain estimates of revenues and expenditures. The actual*

General (A) Fund | Revenue Analysis

REVENUE PROJECTIONS

BUDGET

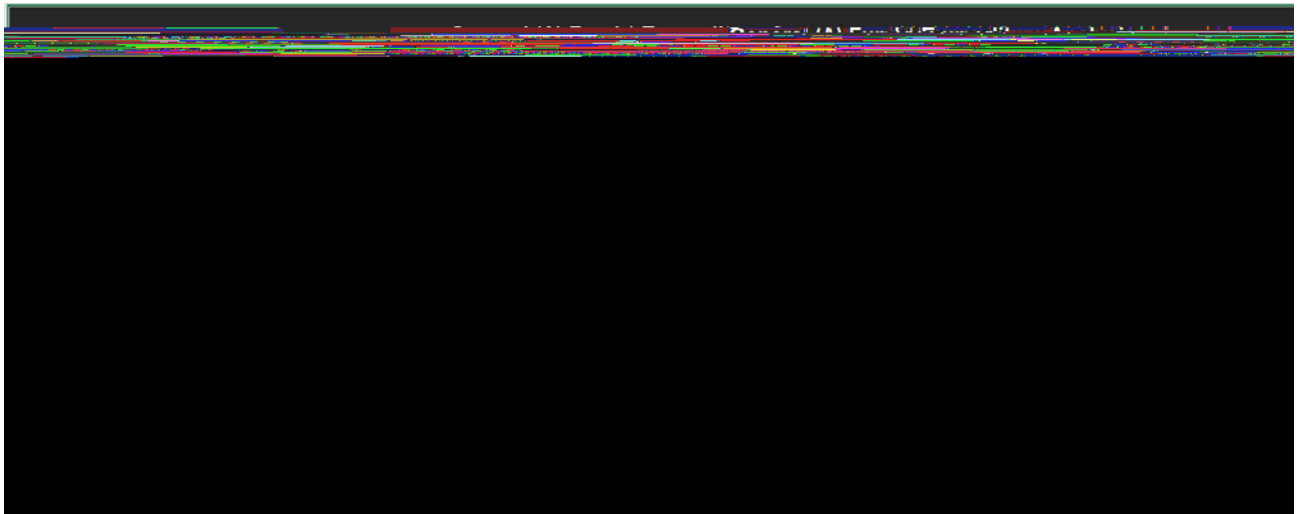
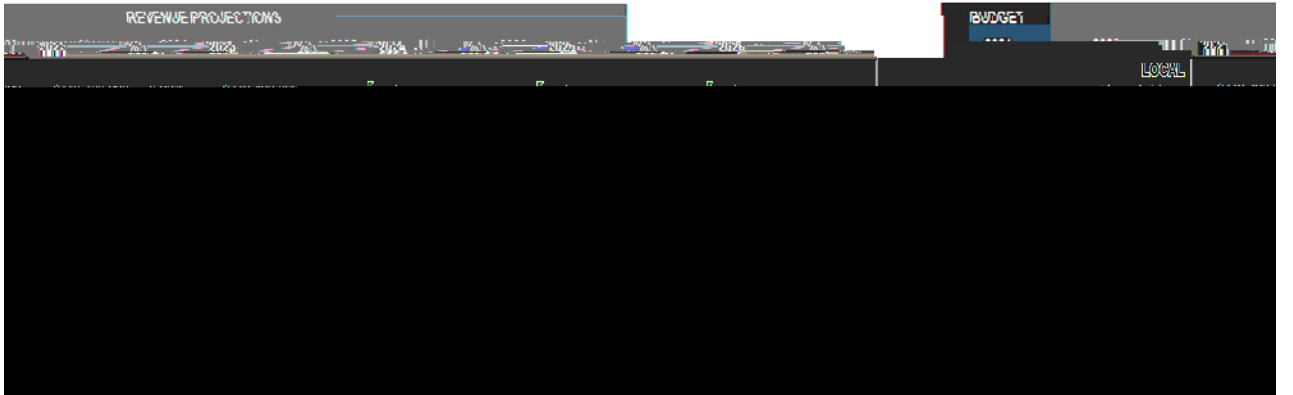




Summary

Category	Value
Revenue	~\$1,000,000,000
Operating Expenses	~\$800,000,000
Operating Income	~\$200,000,000
Interest Expense	~\$50,000,000
Income Before Tax	~\$150,000,000
Income Tax Expense	~\$30,000,000
Net Income	~\$120,000,000
Depreciation & Amortization	~\$100,000,000
Change in Working Capital	~\$20,000,000
Net Change in Cash	~\$240,000,000

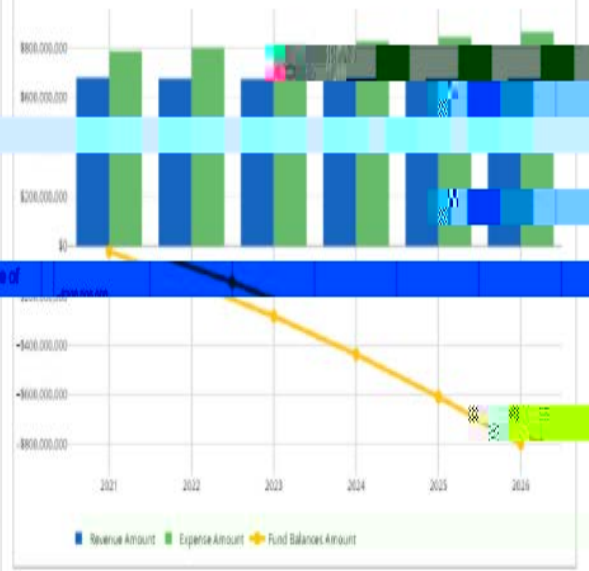
Scenario 3B -40% State Aid Reduction



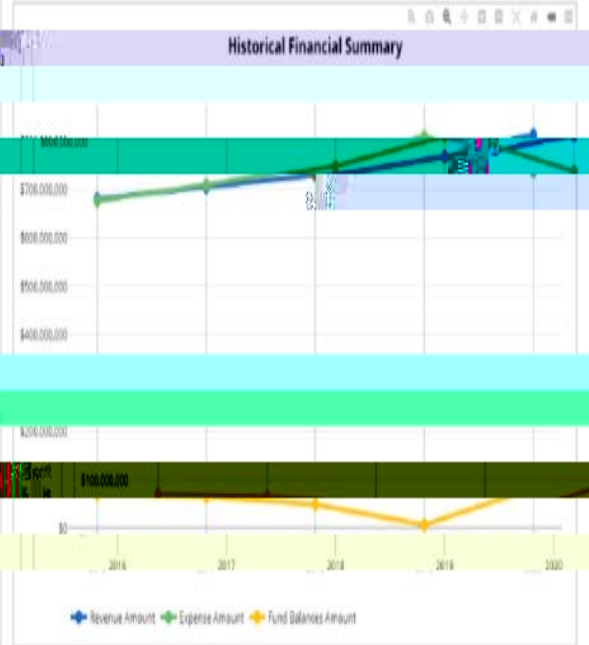
Financial Forecast summary - General Fund

Scenario: Forecast

- This summary is for the General Fund and covers fiscal year periods 2021-2026.
- For the current fiscal year period 2021, an unfavorable deficit condition is expected with expenses exceeding revenues by \$102,136,932. Based on the current year conditions and the assumptions for the forecast periods ending in 2026, this unfavorable condition will continue with a recognized deficit of -\$187,050,245 in 2026.
- The cumulative change from the current year and forecasted periods ending in 2026 is a cumulative deficit of -\$862,550,553. In order to establish a structurally balanced budget where recurring revenues equal or exceed recurring expenses, these periods, expenses are to be reduced by an average of 17.6% for each year without additional revenues.
- Over the past historical periods (2016-2020) an aggregate surplus condition was recognized, with the revenues exceeding the expenses by an average of \$5,038,163, or a 0.7% favorable surplus (as a percentage of expenses). However, some variations were seen year to year including a surplus of \$77,447,588 (10.5% of expenses) in 2020, and a deficit of -\$40,234,199 (-5.0% of expenses) in 2019.
- Based on the assumptions for the forecasted periods (2022-2026), total revenues are expected to stay mostly flat with the average yearly decrease of -0.2%. Over the same period total expenses are expected to increase consistently with average yearly increase of 1.9%.
- For the historical periods (2016-2020), total revenues increased consistently with average yearly increase of 4.5%. Total expenses increased by 2.2% per year on average, with some variability year to year including a decrease of -0.6% in 2020 but otherwise fairly to top up the surplus's amount. Other contributions, Supportive Other (-14.6%), as well as an increase of 8.3% in 2019.



Based on the assumptions for the current and forecasted periods, total General Fund balances are expected to decrease from \$19,341,946 in 2021 to -\$177,735,149 in 2026, representing a -391.3% change. (Note: These balance projections are based on the final balance of \$82,736,504 in the last historical period (2020) as a starting point, and are adjusted for the applied exclusions () in revenues and expenses. These exclusions-related adjustments range between +\$3,209,438 in 2021 and +\$19,296,628 in 2026.)



General Fund balances reported as a percent of total revenues and expenditures provide a comparative analysis for measuring the predictability and volatility of key revenue sources and expenditures. For the forecasted periods (2021-2026), fund balances are expected to decrease from 50.0% of revenues in 2021 to -39.8% of revenues in 2026. These fund balances fail to meet the established fund balance targets (50.0% of revenues/expenditures) in all of the years of the forecasted period (2021-2026). This projected decrease in fund balance over the forecasted periods is considered inadequate. The projected decrease in fund balance over the forecasted periods is considered material and may be an indicator of structurally imbalanced budget conditions related to increasing revenues and expenses and use of reserves or other short-term balancing actions.

RCSD Fiscal Practices

According to the State Comptroller's Office, there are three (3) central themes or goals necessary for fiscal improvement:

1. *Expenditure Reduction:* Recurring reductions in operating expenditures can be achieved through many actions, including more efficient service provision, ~~or~~ services, or other methods.
2. *Revenue Generation:* Recurring revenue can be generated in a variety of ways, such as generating growth in the municipality's real estate property tax base, increasing the sales tax base, and bringing fees into line with the cost of providing services.
3. *Reserves:* Maintaining a reasonable level of unrestricted fund balances can provide insurance against unanticipated expenditures or revenue shortfalls.

General Findings

The State Monitor's 42 findings and 55 recommendations have been organized in Tables six (6) through nine (9). Recommendations have been grouped based on the estimated year of implementation and completion over the next three years. After working with staff, listening to district constituents, reviewing documents, and examining student data, the Monitor has identified seven (7) takeaways from these early experiences in the District:

1. RCSD at all levels of the organization should make a ~~long~~ term commitment to focusing resources on the ~~acceleration~~ of student achievement in the District.
2. RCSD at all levels of the organization should make a ~~long~~ commitment to redirect resources away from programs, practices, and partners that have been unable to demonstrate evidence of producing positive outcomes for students. This will be critical in order to make resources available to implement the recommendations contained in this report and priorities identified in the RCSD Strategic Plan.
3. RCSD should align District resources according to a ~~dedicated~~ student population.
4. RCSD should make a systemic commitment to adhere to the budget constraints of the District and refrain from a culture of buying now and trying to figure out how to pay for it later.
5. RCSD should adopt a goal to reduce borrowing ~~over~~ next 5 years.
6. RCSD should optimize all processes related to the collection of money owed to the District.
7. RCSD should demonstrate the courage to examine ~~standing~~ beliefs, practices, and structures that may be contributing to the growing budget ~~gap~~.

8. RCSD should reestablish the nonnegotiable practice of regularly communicating expectations and holding every level of the organization responsible and accountable for student success and financial solvency.

Tables 49 look specifically at findings related to fundamental fiscal practices contributing to the current

	<p>overstaffed. Staffing allocation data indicates administrators and teachers are assigned to schools in an inconsistent and inequitable manner.</p>		<p>The District shall use class size guidelines in all schools for staffing/budget development.</p> <p>The District shall develop guidelines based on the documented need for related service providers for budget development.</p> <p>The District shall conduct a comprehensive analysis of current enrollments and staffing in each school and central office by February 1, 2021.</p> <p>Effective immediately, create a crossdiscipline team with members of the human capital, teaching and learning, and the finance departments specifically for staffing and budgeting. The team shall ensure:</p> <ol style="list-style-type: none"> 1) all staffing and contingent staff requests are in the budget, 2) all hired staff are appropriately placed in the District's software program including position control and budget code, 3) any modifications to staffing are made in consultation with the team, principal, and chief. <p>This should help maximize resources and create efficiencies throughout the District while reducing expenses.</p>	<p>of staffing and budgeting by February 2021 and every year thereafter.</p> <p>Develop a process to revisit enrollments and staffing using BEDS data, after each semester and 30 days before the start of school.</p> <p>Communicate staff allocation designations for all collective bargaining unit members on a yearly basis by July 1st.</p> <p>Artifacts may include staffing reports, BEDS data, budget reports</p>
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Table 4: Specific Findings and Recommendations from General Fis
Practices Continued

NO.	Finding	Type	Recommendation	Evidence of Implementation
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	<p>The current student information management system (SIMS) has not been fully implemented. All necessary staff members have not been adequately trained. There is evidence a comprehensive implementation plan was not executed with fidelity for the launch of the system in the District.</p> <p>The current student information management system used for students with disabilities does not align accurately with the financial Management system and the core student information management system.</p> <p>These systems are designed to provide accurate information regarding District, attendance, enrollment, staffing, revenue, and expenditures. Critical controls within the financial management system have been deactivated. Access to the system has been granted to employees in a random fashion. District data is compromised when either one of these systems is not properly serviced by the vendor, not complemented with adequate training, not upgraded, or underfunded.</p>	<p>revenue. Will also increase efficiency in every department in the District.</p>	<p>Implement the action plan beginning July 1, 2022, through July 1, 2024.</p>
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Table 4: Specific Findings and Recommendations from General Financial Practices Continued

NO.	Finding	Type	Recommendation	Evidence of Implementation
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6	<p>P-Cards and CONCUR are used in the District for Direct Pay transactions. The list of allowable direct pay purchases is extensive. P-Cards and CONCUR purchases are not encumbered in the A Fund of the budget. In many instances funds are expended prior to</p>			
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administrator regarding
this program. 3.
Regular Medicaid
training for RCSD
employees must exist.
4. A confidential
disclosure mechanism
must exist to enable
anonymous reporting.
5. Procedures must
support non-
intimidation and non
retaliation for good
faith reporting.
6. A process to assure
fair enforcement and
ramifications for non
compliant behavior or
failure to report non-
compliance must exist.
7. A process is to be
defined and enacted to
resolve non
compliance and assure

Table 4: Specific Findings and Recommendations from General Fisheries Practices Continued

NO.	Finding	Type	Recommendation	Evidence of Implementation
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Cabinet members are not informed of the implications of

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Table 5: Governance and Programmatic Decision Making Findings and Recommendations from Financial Audit

NO.	Finding	Type	Recommendation	Evidence of Implementation
12	Plans, initiatives, and programs are often initiated by the District but are not executed long enough to measure results. This may be due to the high turnover rate of superintendents and other key leadership positions throughout the District.	New State Monitor Finding	District priorities, goals, and major initiatives are sustained through the life of the RCSD Strategic Plan unless officially modified through a majority Board action. A multiyear commitment to the academic and financial plans will force any new leaders entering the organization to commit to the	

Table 5: Governance and Programmatic Decision Making Findings and Recommendations from Financial Audit Continued

NO.	Finding	Type	Recommendation	Evidence of Implementation
15	The RCSD School Board goals have been approved. They are as follows; 1) Improve the financial condition of RCSD, 2) Increase academic achievement, and 3) Equity. How these goals will be defined, achieved, monitored, or measured has yet to be determined by the RCSD School Board.	Updated Distinguished Educator Finding	The Board should adhere to a Board goals.	Artifacts might include Board agendas, minutes, district dashboards, board presentations, Superintendent evaluation materials.

Although it is considered a best practice for school board decisions to be based on data and deliberation, the RCSD Budget Book is a lengthy, cumbersome document that includes

15 significant issues (p. 2) (p. 4) (p. 8) (p. 10) (p. 11) (p. 12) (p. 13) (p. 14) (p. 15) (p. 16) (p. 17) (p. 18) (p. 19) (p. 20) (p. 21) (p. 22) (p. 23) (p. 24) (p. 25) (p. 26) (p. 27) (p. 28) (p. 29) (p. 30) (p. 31) (p. 32) (p. 33) (p. 34) (p. 35) (p. 36) (p. 37) (p. 38) (p. 39) (p. 40) (p. 41) (p. 42) (p. 43) (p. 44) (p. 45) (p. 46) (p. 47) (p. 48) (p. 49) (p. 50) (p. 51) (p. 52) (p. 53) (p. 54) (p. 55) (p. 56) (p. 57) (p. 58) (p. 59) (p. 60) (p. 61) (p. 62) (p. 63) (p. 64) (p. 65) (p. 66) (p. 67) (p. 68) (p. 69) (p. 70) (p. 71) (p. 72) (p. 73) (p. 74) (p. 75) (p. 76) (p. 77) (p. 78) (p. 79) (p. 80) (p. 81) (p. 82) (p. 83) (p. 84) (p. 85) (p. 86) (p. 87) (p. 88) (p. 89) (p. 90) (p. 91) (p. 92) (p. 93) (p. 94) (p. 95) (p. 96) (p. 97) (p. 98) (p. 99) (p. 100)

Table 5: Governance and Programmatic Decision Making Findings and Recommendations from Financial Audit Continued

NO.	Finding	Type	Recommendation	Evidence of Implementation
18	<p>A review of contract requests indicates a significant number of errors and omissions on contract request forms submitted to legal counsel for review prior to final contract development. Conflicting and missing fee amounts; vague and missing evaluations, vague and missing scopes of work, and missing deliverables result in a long and laborious workflow.</p>	<p>New State Monitor Finding</p>	<p>Effective July 1, 2021, review the contract request process with chiefs, directors, and school administration. Develop a mandatory training online to support staff with the contract request process. Hold staff accountable for adhering to the guidelines.</p> <p>Updating the current financial management system should make this process more efficient.</p> <p>Hold all parties accountable for adhering to the guidelines for requesting and approving contracts.</p>	<p>The process should begin immediately.</p> <p>The Office of the District Auditor General should conduct a mini audit of the workflow for contract development at least twice a year.</p> <p>Random preview of contracts by the State Monitor prior to arrival to legal counsel on a monthly basis</p>

Table 5: Governance and Programmatic Decision Making Findings and Recommendations from Financial Audit Continued

NO.	Finding	Type	Recommendation	Evidence of Implementation
19	<p>The Board convenes monthly for a business meeting. There are six committees: Audit, Governance, Policy, Excellence in Student Achievement, Community and Intergovernmental Relations, and Finance. A Bylaw amendment restored the Excellence in Student Achievement Committee. Since the DE's departure, the committee meetings have been changed to committees of the whole, attended by all board members. Although this increases the number of meetings per month, it has facilitated the active engagement of all members of the board in the work of the District. To reduce the number of meeting nights, some committees meet on the same night.</p>	<p>Updated Distinguished Educator Finding</p>	<p>The Board should review this practice yearly to measure to what degree Board goals were met or surpassed.</p>	<p>Artifacts might include Board evaluations, self</p>

20	Most resolutions that are presented to the board do not include a cost analysis to help the Board determine the financial implications of the actions being requested in resolutions.	State Monitor Finding	Effective immediately, all contracts and resolutions with a financial obligation for the District should include evaluations and cost analysis. This will support the decision making process for the Board.	All contracts and resolutions with a financial obligation for the District should include evaluations and cost analysis. This will support the decisionmaking process for the Board. This should start immediately and continue indefinitely. Artifacts might include contracts and resolutions.
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Table 5: Governance and Programmatic Decision Making Findings and Recommendations

Table 6: Legal Findings and Recommendations from Financial Audit

NO.	Finding	Type	Recommendation	Evidence of Implementation
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**Table 6: Legal Findings and Recommendations from Financial Aud
Continued**

NO.	Finding	Type	Recommendation	Evidence of Implementation
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Legal Counsel provides inadequate communication to District administration about MOAs and MOUs. An MOA with one bargaining unit, involving 6,4 employees resulted in those employees working prior to a notification to the Payroll department. The Payroll department was

23

This will help with managing expenses.

All MOAs and MOUs that have an impact on the teaching and learning process and the District finances should be presented to the Board for discussion, effective immediately.

All MOAs and MOUs should be negotiated by administrators selected by the Superintendent to serve on the

28	<p>The District has deviated from the Uniform Code System as defined by New York State for Account Codes. By doing so, the District runs the risk of not properly aligning certain expenditures with possible offsetting revenues. In addition, not using standard codes requires the expenditure of time, labor, and money to convert district codes to standard NY state account codes for state reporting purposes, like Transparency and ESSA Reports.</p> <p>At year-end, some programs and accounts have negative balances</p>	<p>Previous OSC and Timbs Findings</p>	<p>Budget codes must reflect intended expenditures. They are not intended to hold funds for future transfers to cover accounts that have not been budgeted. All accounts must be reconciled to have a zero or positive balance at year-end.</p> <p>The District will transition all budget codes to the Uniform Code System by June 1, 2021.</p>	<p>All unused budget codes should be eliminated by July 1, 2024.</p> <p>The practice of recording negative dollar amounts in account codes should cease by July 1, 2021.</p> <p>The District will transition to the standard Uniform Code System, as documented by the New York State Comptroller's Office by July 2024.</p>
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**Table 8: Organization Structure and Internal Operational Efficiency
Findings and Recommendations from Financial Audit**

NO.	Finding	Type	Recommendation	Evidence of Implementation
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Many RCSD Board policies have not been reviewed or updated. An excerpt from the minutes of the Policy Committee of the Whole scheduled on June 2, 2020, indicated the c 0.0042, 2tio W

Table 8: Organization Structure and Internal Operational Efficiency Findings and Recommendations from Financial Audit Continued

NO.	Finding	Type	Recommendation	Evidence of Implementation
30	<p>There is a lack of evidence Policy 6700R is being executed with fidelity. The Board of Education shall require the Chief Legal Counsel to provide quarterly reports on any contracts for goods and services issued under \$35,000. These reports shall include the name of the vendor, length of the contract, date contract was signed, amount of the contract, brief description of the services to be provided, and verification that the contract was reviewed by the Department of Law and executed by the Superintendent. IA budget, finance, and information technology resolutions will go before the Finance Committee for their review and action before being submitted to the full Board of Education at a business or special meeting for its approval. In order to adhere to this policy, all contracts must proceed through the same workflow process. Currently, the legal department does not receive or review all district contracts.</p>	State Monitor Finding	<p>Effective immediately, the District should initiate full implementation of Policy 6700R.</p> <p>Help support the management of district expenses.</p>	<p>Artifacts may include quarterly reports of contracts issued under \$35,000 shared with the Board.</p>

Table 8: Organization Structure and Internal Operational Efficiency Findings and Recommendations from Financial Audit Continued

NO.	Finding	Type	Recommendation	Evidence of Implementation
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Reports indicate significant discrepancies in documentation from service providers serving students with disabilities. This has an impact on the District's ability to claim

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servider we.nu9 (c)4.2 (e)4.8we(1-p)-7 (a)-2.8 4rm3i28 qu96 38ec1anm 1 Tf -0.00((i)2.9 (n)-4 ()JTJ 0.006 T2(on f)I2

36	<p>Transportation costs emanate from two general sources, general education and special education. Transportation services are generated by information included on IEPs during annual review meetings. The level of monitoring and supervision of IEP meetings may contribute to the rising costs associated with transportation.</p>	State Monitor Finding	<p>Effective immediately the District should initiate the following:</p> <p>1- A review of the services and accommodations written on IEPs, particularly the need for transportation.</p> <p>2- Consider renegotiating all contracts with transportation vendors.</p> <p>Help support the management of district expenses.</p>	<p>Artifacts might include contracts, monthly transportation reports, IEPs,</p>
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			conducive to RCSD operations.	
38	There is no evidence of periodic review of long-range financial planning.	State Monitor Finding	Annually, by September 1 each year, the District shall submit to the monitor an updated fiveyear financial plan such that for each school year the annual aggregate operating expenses	

Table 10: Fiscal Improvement Plan Goals, Strategies, and Board Considerations

Goals	Recommended Actions for Board Consideration
Potential Strategies for Increasing Revenue	<ol style="list-style-type: none"> 1. Increase grant acquisitions 2. Better processes for Medicaid and other reimbursements 3. Compete for charter school students 4. Monitor enrollment data for nonresident students attending RCSD schools 5. Shared space with charter schools
Potential Strategies for Decreasing Expenditures	<ol style="list-style-type: none"> 1. Greater employee contributions to health care 2. Staff reductions 3. Close and consolidate schools 4. Review and renegotiate all contracts, particularly transportation 5. Outsource selected services 6. Appeal for a yearround Virtual Secondary School 7. Eliminate all spaces leased by the District 8. Minimize the legal requirement services to charters schools

APPENDICES

APPENDIX A: Documents Reviewed by State Monitor

Distinguished Educators'

APPENDIX B: Contextual Reference Material Used By State Monitor

DOCUMENT	LINK
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Managing For Results in America's Great City