

Financial Report of

ROCHELLE

INDEPENDENT SCHOOL DISTRICT

Rochelle, Texas

Year Ended August 31, 2020

CERTIFICATE OF THE BOARD

ROCHELLE INDEPENDENT SCHOOL DISTRICT

Name of School District

McCULLOCH

County

160-904

County -
District
Number

We, the undersigned, certify that the attached annual financial report of the above-named School District was reviewed and

approved disapproved for the year ended August 31, 2020, at a meeting of the Board of Trustees of such School District
(Check One)

on the 13th day of January, 2021.



Signature of Board Secretary



Signature of Board President

If the Board of Trustees disapproved the annual financial report, the reason(s) for disapproving it is (are) (attach list as necessary):

ROCHELLE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes	10 General Fund	Other Funds	Total Governmental Funds
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 982,684	\$ -	\$ 982,684
5800 State Program Revenues	1,627,061	87,011	1,714,072
5900 Federal Program Revenues	99,913	90,509	190,422
5020 Total Revenues	<u>2,709,658</u>	<u>177,520</u>	<u>2,887,178</u>
EXPENDITURES:			
Current:			
0011 Instruction	1,431,274	152,520	1,583,794
0012 Instructional Resources and Media Services	15,071	-	15,071
0013 Curriculum and Instructional Staff Development	14,300	-	14,300
0023 School Leadership	118,138	-	118,138
0031 Guidance, Counseling, and Evaluation Services	73,427	-	73,427
0033 Health Services	46,598	-	46,598
0034 Student (Pupil) Transportation	83,609	-	83,609
0035 Food Services	128,661	-	128,661
0036 Extracurricular Activities	215,456	-	215,456
0041 General Administration	197,346	-	197,346
0051 Facilities Maintenance and Operations	290,699	-	290,699
0052 Security and Monitoring Services	4,270	25,000	29,270
0053 Data Processing Services	53,166	-	53,166
0061 Community Services	31,637	-	31,637
Debt Service:			
0071 Principal on Long-Term Debt	9,452	-	9,452
0072 Interest on Long-Term Debt	103	-	103
Intergovernmental:			
0093 Payments to Fiscal Agent/Member Districts of SSA	60,153	-	60,153
0099 Other Intergovernmental Charges	17,710	-	17,710
6030 Total Expenditures	<u>2,791,070</u>	<u>177,520</u>	<u>2,968,590</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(81,412)</u>	<u>-</u>	<u>(81,412)</u>
OTHER FINANCING SOURCES (USES):			
7915 Transfers In	30,000	-	30,000
8911 Transfers Out (Use)	(30,000)	-	(30,000)
7080 Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
1200 Net Change in Fund Balances	(81,412)	-	(81,412)
0100 Fund Balance - September 1 (Beginning)	1,137,229	-	1,137,229
1300 Increase (Decrease) in Fund Balance	(1,320)	-	(1,320)
3000 Fund Balance - August 31 (Ending)	<u>\$ 1,054,497</u>	<u>\$ -</u>	<u>\$ 1,054,497</u>

ROCHELLE INDEPENDENT SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
Year Ended August 31, 2020

A. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	<u>Unmodified</u>
Internal Control Over Financial Reporting	
Material weaknesses identified?	___ Yes <u> X </u> No
Significant deficiencies identified that are not considered to be material weaknesses?	___ Yes <u> X </u> None Reported
Noncompliance material to financial statements noted?	___ Yes <u> X </u> No

B. Findings - Financial Statements Audit

None

C. Findings - State Compliance

None