

Financial Report of

**ROCHELLE
INDEPENDENT SCHOOL DISTRICT**

Rochelle, Texas

Year Ended August 31, 2019

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

X approved ___ disapproved for the year ended August 31, 2019, at a meeting of the Board of Trustees of such School District
(Check One)

on the 15th day of January, 2020.



Signature of Board Vice President



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, 2019

Data Control Codes	10 General Fund	Instructional Materials Allotment	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 1,006,352	\$ -	\$ -	\$ 1,006,352
5800 State Program Revenues	1,593,739	29,686	350	1,623,775
5900 Federal Program Revenues	128,163	-	89,637	217,800
5020 Total Revenues	<u>2,728,254</u>	<u>29,686</u>	<u>89,987</u>	<u>2,847,927</u>
EXPENDITURES:				
Current:				
0011 Instruction	1,314,277	29,686	89,987	1,433,950
0012 Instructional Resources and Media Services	14,995	-	-	14,995
0013 Curriculum and Instructional Staff Development	12,004	-	-	12,004
0023 School Leadership	110,399	-	-	110,399
0031 Guidance, Counseling, and Evaluation Services	64,122	-	-	64,122
0033 Health Services	36,328	-	-	36,328
0034 Student (Pupil) Transportation	75,657	-	-	75,657
0035 Food Services	136,831	-	-	136,831
0036 Extracurricular Activities	159,719	-	-	159,719
0041 General Administration	223,533	-	-	223,533
0051 Facilities Maintenance and Operations	339,893	-	-	339,893
0052 Security and Monitoring Services	488	-	-	488
0053 Data Processing Services	51,965	-	-	51,965
0061 Community Services	19,033	-	-	19,033
Debt Service:				
0071 Principal on Long-Term Debt	33,723	-	-	33,723
0072 Interest on Long-Term Debt	1,722	-	-	1,722
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	66,044	-	-	66,044
6030 Total Expenditures	<u>2,660,733</u>	<u>29,686</u>	<u>89,987</u>	<u>2,780,406</u>
1200 Net Change in Fund Balances	67,521	-	-	67,521
0100 Fund Balance - September 1 (Beginning)	1,074,711	-	-	1,074,711
1300 Increase (Decrease) in Fund Balance	(5,003)	-	-	(5,003)
3000 Fund Balance - August 31 (Ending)	<u>\$ 1,137,229</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,137,229</u>

The notes to the financial statements are an integral part of this statement.

ROCHELLE INDEPENDENT SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
Year Ended August 31, 2019

A. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued

Unmodified

Internal Control Over Financial Reporting

Material weaknesses identified?

Yes No

Significant deficiencies identified that are not considered to be material weaknesses?

Yes None Reported

Noncompliance material to financial statements noted?

Yes No

B. Findings - Financial Statements Audit

None

C. Findings - State Compliance

None