

Financial Report of

**ROCHELLE
INDEPENDENT SCHOOL DISTRICT**

Rochelle, Texas

Year Ended August 31, 2023

ROCHELLE INDEPENDENT SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
 Year Ended August 31, 2023

A. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued

Unmodified

Internal Control Over Financial Reporting

Material weaknesses identified?

___ Yes X No

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

___ Yes X None Reported

Noncompliance material to financial statements noted?

___ Yes X No

B. Findings - Financial Statements Audit

None

C. Findings - State Compliance

None

ROCHELLE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023

Data Control Codes	10 General Fund	ESSER III ARP	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 1,499,262	\$ -	\$ -	\$ 1,499,262
5800 State Program Revenues	1,326,665	-	138,522	1,465,187
5900 Federal Program Revenues	126,886	131,046	217,126	475,058
5020 Total Revenues	<u>2,952,813</u>	<u>131,046</u>	<u>355,648</u>	<u>3,439,507</u>
EXPENDITURES:				
Current:				
0011 Instruction	1,507,020	69,546	198,804	1,775,370
0012 Instructional Resources and Media Services	26,793	2,000	8,583	37,376
0013 Curriculum and Instructional Staff Development	23,091	-	-	23,091
0023 School Leadership	114,289	-	2,029	116,318
0031 Guidance, Counseling, and Evaluation Services	53,663	24,570	1,014	79,247
0033 Health Services	44,920	-	1,014	45,934
0034 Student (Pupil) Transportation	96,745	-	-	96,745
0035 Food Services	171,913	-	2,536	174,449
0036 Extracurricular Activities	226,232	-	-	226,232
0041 General Administration	253,914	7,705	2,029	263,648
0051 Facilities Maintenance and Operations	341,240	4,275	4,058	349,573
0052 Security and Monitoring Services	5,861	-	138,172	144,033
0053 Data Processing Services	84,360	22,950	1,014	108,324
0061 Community Services	52,264	-	2,029	54,293
Debt Service:				
0071 Principal on Long-Term Liabilities	5,100	-	5,940	11,040
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	55,085	-	-	55,085
0099 Other Intergovernmental Charges	25,915	-	-	25,915
6030 Total Expenditures	<u>3,088,405</u>	<u>131,046</u>	<u>367,222</u>	<u>3,586,673</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(135,592)</u>	<u>-</u>	<u>(11,574)</u>	<u>(147,166)</u>
OTHER FINANCING SOURCES (USES):				
7913 Proceeds of Right-to-Use SBITA	-	-	11,574	11,574
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>11,574</u>	<u>11,574</u>
1200 Net Change in Fund Balances	(135,592)	-	-	(135,592)
0100 Fund Balance - September 1 (Beginning)	889,176	-	-	889,176
3000 Fund Balance - August 31 (Ending)	<u>\$ 753,584</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 753,584</u>

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