

Gadsden ISD  
 2011-12 Year-End Unexpended Cash Balance  
 Fund 29135  
 Calculation of Cash Balance to be budgeted

	Actual Cash per GL	Amounts per Audit	
Cash balance per June 30, 2012 Audited Financial Statements	208,993.17	208,995	
June 30, 2012 Outstanding Liabilities	-	-	
	<u>208,993.17</u>	<u>208,995</u>	
Cash Balance Available to be budgeted			
	<u>208,993.17</u>	<u>208,995</u>	
Budgeted Cash Balance per 2012-13 Final Approved Budget	<u>176,267.00</u>	<u>176,267</u>	
	<u>176,267.00</u>	<u>176,267</u>	
Budget Adjustment Needed to reflect 6-30-12 cash balance	<u>32,726.17</u>	<u>32,728</u>	Difference is due to rounding. District is using actual amounts per the General Ledger.
	<u>32,726.17</u>	<u>32,728</u>	
Amount per BAR	<u>32,726.00</u>		

**STATE OF NEW MEXICO  
GADSDEN INDEPENDENT SCHOOLS  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2012**

Statement B-1  
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	School Based Health Clinics 29130	Industrial Revenue Bonds Payments in Lieu of Taxes 29135	Total
<b>ASSETS</b>			
<i>Current Assets</i>			
Cash and temporary investments	\$ 6,999	\$ 208,995	\$ 3,154,369
Accounts receivable			
Taxes	-	-	-
Due from other governments	-	-	7,421,511
Interfund receivables	-	-	-
Other	-	-	-
Inventory	-	-	-
<i>Total assets</i>	<u>6,999</u>	<u>208,995</u>	<u>10,575,880</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<i>Current Liabilities:</i>			
Accounts payable	-	-	111,493
Accrued payroll liabilities	-	-	574,124
Accrued compensated absences	-	-	-
Interfund payables	-	-	6,747,297
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	131,585
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>7,564,499</u>
<i>Fund Balance:</i>			
Fund Balance:			
Nonspendable	-	-	-
Restricted	-	-	603,018
Committed	6,999	32,728	47,052
Assigned	-	176,267	2,361,311
Unassigned	-	-	-
<i>Total fund balance</i>	<u>6,999</u>	<u>208,995</u>	<u>3,011,381</u>
<i>Total liabilities and fund balance</i>	<u>\$ 6,999</u>	<u>\$ 208,995</u>	<u>\$ 10,575,880</u>

The accompanying notes are an integral part of these financial statements.

## Gadsden Independent Schools

### Trial Balance by Fund

Fiscal Year: 2012-2013

From Date: 7/1/2012

To Date: 12/31/2012

#### 29135 - IND REV BONDS PILOT

		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>ASSET</b>					
29135.0000.11018.0000.019000.0000.09.0000	ACCOUNTS PAYABLE CLEARING	\$0.00	\$43,689.42	(\$43,689.42)	\$0.00
29135.0000.11023.0000.019000.0000.09.0000	FP-IND REV BONDS PILOT	\$208,993.17	\$0.00	(\$55,698.71)	\$153,294.46
<b>ASSET TOTAL</b>		<u>\$208,993.17</u>	<u>\$43,689.42</u>	<u>(\$99,388.13)</u>	<u>\$153,294.46</u>
<b>LIABILITY</b>					
29135.0000.21000.0000.019000.0000.09.0000	PAYABLES	\$0.00	\$43,689.42	(\$43,689.42)	\$0.00
<b>LIABILITY TOTAL</b>		<u>\$0.00</u>	<u>\$43,689.42</u>	<u>(\$43,689.42)</u>	<u>\$0.00</u>
<b>FUND BALANCE</b>					
29135.0000.32000.0000.019000.0000.09.0000	FUND BAL - IND REV BONDS PILOT	(\$208,993.17)	\$0.00	\$0.00	(\$208,993.17)
<b>FUND BALANCE TOTAL</b>		<u>(\$208,993.17)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$208,993.17)</u>
<b>EXPENDITURE</b>					
29135.1000.53414.1010.019000.0000.09.4140	TEACH FOR AMERICA CONTRACT	\$0.00	\$27,000.00	\$0.00	\$27,000.00
29135.1000.55915.9000.019000.0000.47.6200	YMCA SPORTS	\$0.00	\$11,305.00	\$0.00	\$11,305.00
29135.1000.56118.1010.019003.0000.09.0000	CHS GS&M	\$0.00	\$12,009.29	\$0.00	\$12,009.29
29135.1000.56118.9000.019054.0000.09.7270	GHS YEARBOOK	\$0.00	\$5,384.42	\$0.00	\$5,384.42
<b>EXPENDITURE TOTAL</b>		<u>\$0.00</u>	<u>\$55,698.71</u>	<u>\$0.00</u>	<u>\$55,698.71</u>
<b>Fund Totals:</b>		<u>\$0.00</u>	<u>\$143,077.55</u>	<u>(\$143,077.55)</u>	<u>\$0.00</u>

**Gadsden Independent Schools**

**Trial Balance by Fund**

Fiscal Year: 2012-2013

From Date: 7/1/2012

To Date: 12/31/2012

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<b>Grand Total:</b>	\$0.00	\$143,077.55	(\$143,077.55)	\$0.00
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End of Report