

Gadsden Independent Schools

Expen-Fed Grants-SUMMARY

Fiscal Year: 2012-2013

From Date: 7/1/2012

To Date: 2/28/2013

Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
25153.2100.51100.0000.0000.0000.00	SALARIES EXPENSE	\$410,000.00	\$0.00	\$410,000.00	\$205,762.98	\$205,762.98	\$204,237.02	\$161,983.47	\$42,253.55	10.31%
25153.2100.52111.0000.000000.0000.00	EDUCATIONAL RETIREMENT	\$50,500.00	\$0.00	\$50,500.00	\$22,428.29	\$22,428.29	\$28,071.71	\$17,656.27	\$10,415.44	20.62%
25153.2100.52112.0000.000000.0000.00	NMRHCA - RETIREE HEALTH	\$10,000.00	\$0.00	\$10,000.00	\$4,115.34	\$4,115.34	\$5,884.66	\$3,239.74	\$2,644.92	26.45%
25153.2100.52210.0000.000000.0000.00	FICA PAYMENTS	\$25,500.00	\$0.00	\$25,500.00	\$11,836.71	\$11,836.71	\$13,663.29	\$9,317.71	\$4,345.58	17.04%
25153.2100.52220.0000.000000.0000.00	MEDICARE PAYMENTS	\$6,000.00	\$0.00	\$6,000.00	\$2,768.20	\$2,768.20	\$3,231.80	\$2,179.06	\$1,052.74	17.55%
25153.2100.52311.0000.000000.0000.00	HEALTH AND MEDICAL PREMIUMS	\$30,000.00	\$0.00	\$30,000.00	\$17,984.82	\$17,984.82	\$12,015.18	\$14,439.58	(\$2,424.40)	-8.08%
25153.2100.52312.0000.000000.0000.00	LIFE	\$500.00	\$0.00	\$500.00	\$277.30	\$277.30	\$222.70	\$223.25	(\$0.55)	-0.11%
25153.2100.52313.0000.000000.0000.00	DENTAL	\$2,500.00	\$0.00	\$2,500.00	\$1,238.92	\$1,238.92	\$1,261.08	\$1,001.83	\$259.25	10.37%
25153.2100.52314.0000.000000.0000.00	VISION	\$600.00	\$0.00	\$600.00	\$270.49	\$270.49	\$329.51	\$217.71	\$111.80	18.63%
25153.2100.52315.0000.000000.0000.00	DISABILITY	\$500.00	\$0.00	\$500.00	\$306.90	\$306.90	\$193.10	\$238.26	(\$45.16)	-9.03%
25153.2100.52500.0000.000000.0000.00	UNEMPLOYMENT COMPENSATION	\$300.00	\$0.00	\$300.00	\$298.93	\$298.93	\$1.07	\$243.18	(\$242.11)	-80.70%
25153.2100.52710.0000.000000.0000.00	WORKERS COMPENSATION PREMIUM	\$4,500.00	\$0.00	\$4,500.00	\$2,927.64	\$2,927.64	\$1,572.36	\$2,304.72	(\$732.36)	-16.27%
25153.2100.52720.0000.000000.0000.00	WORKERS COMPENSATION EMPLOYERS FEE	\$100.00	\$0.00	\$100.00	\$39.52	\$39.52	\$60.48	\$41.40	\$19.08	19.08%
25153.2100.53414.0000.000000.0000.00	OTHER SERVICES	\$12,000.00	\$0.00	\$12,000.00	\$175.00	\$175.00	\$11,825.00	\$0.00	\$11,825.00	98.54%
25153.2100.54311.0000.000000.0000.00	MAINTENANCE & REPAIR FURNITURE/FIXTURES/EQUIPME	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
25153.2100.56813.0000.000000.0000.00	EMPLOYEE TRAVEL - NON-TEACHERS	\$15,500.00	\$0.00	\$15,500.00	\$3,700.16	\$3,700.16	\$11,799.84	\$10,000.00	\$1,799.84	11.61%
25153.2100.56113.0000.000000.0000.00	SOFTWARE	\$0.00	\$0.00	\$0.00	\$7,875.00	\$7,875.00	(\$7,875.00)	\$0.00	(\$7,875.00)	0.00%
25153.2100.56118.0000.000000.0000.00	GENERAL SUPPLIES AND MATERIALS	\$9,338.00	\$0.00	\$9,338.00	\$250.89	\$250.89	\$9,087.11	\$0.00	\$9,087.11	97.31%
Function: SUPPORT SERVICES-STUDENTS - 2100										
25153.2200.51100.0000.000000.0000.00	SALARIES EXPENSE	\$84,000.00	\$0.00	\$84,000.00	\$47,483.57	\$47,483.57	\$36,516.43	\$28,140.35	\$8,376.08	9.97%
25153.2200.52111.0000.000000.0000.00	EDUCATIONAL RETIREMENT	\$11,020.00	\$0.00	\$11,020.00	\$5,175.69	\$5,175.69	\$5,844.31	\$3,087.29	\$2,777.02	25.20%
25153.2200.52112.0000.000000.0000.00	NMRHCA - RETIREE HEALTH	\$1,680.00	\$0.00	\$1,680.00	\$949.61	\$949.61	\$730.39	\$562.77	\$167.62	9.98%
25153.2200.52210.0000.000000.0000.00	FICA PAYMENTS	\$5,208.00	\$0.00	\$5,208.00	\$2,581.00	\$2,581.00	\$2,627.00	\$1,508.49	\$1,118.51	21.48%
25153.2200.52220.000000.0000.00	MEDICARE PAYMENTS	\$1,220.00	\$0.00	\$1,220.00	\$603.62	\$603.62	\$616.38	\$352.80	\$263.58	21.60%
25153.2200.52311.0000.000000.0000.00	HEALTH AND MEDICAL PREMIUMS	\$15,000.00	\$0.00	\$15,000.00	\$5,453.82	\$5,453.82	\$9,548.18	\$3,549.96	\$5,996.22	39.97%
25153.2200.52312.0000.000000.0000.00	LIFE	\$150.00	\$0.00	\$150.00	\$68.15	\$68.15	\$81.85	\$42.30	\$39.55	26.37%
25153.2200.52313.0000.000000.0000.00	DENTAL	\$700.00	\$0.00	\$700.00	\$577.62	\$577.62	\$122.38	\$360.81	(\$238.43)	-34.06%
25153.2200.52314.0000.000000.0000.00	VISION	\$150.00	\$0.00	\$150.00	\$89.81	\$89.81	\$60.19	\$56.43	\$3.76	2.51%
25153.2200.52315.0000.000000.0000.00	DISABILITY	\$350.00	\$0.00	\$350.00	\$160.52	\$160.52	\$189.48	\$100.17	\$89.31	25.52%
25153.2200.52500.0000.000000.0000.00	UNEMPLOYMENT COMPENSATION	\$100.00	\$0.00	\$100.00	\$60.97	\$60.97	\$39.03	\$42.21	(\$3.18)	-3.18%
25153.2200.52710.0000.000000.0000.00	WORKERS COMPENSATION PREMIUM	\$1,300.00	\$0.00	\$1,300.00	\$675.64	\$675.64	\$624.36	\$400.41	\$223.95	17.23%

Gadsden Independent Schools

Expen-Fed Grants-SUMMARY

Fiscal Year: 2012-2013

From Date: 7/1/2012 To Date: 2/28/2013

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
25153.2200.52720.0000.000000.0000.00	WORKERS COMPENSATION EMPLOYERS FEE	\$30.00	\$0.00	\$30.00	\$9.20	\$9.20	\$20.80	\$9.20	\$11.60	38.67%
25153.2200.53330.0000.000000.0000.00	PROFESSIONAL DEVELOPMENT	\$15,000.00	\$0.00	\$15,000.00	\$975.00	\$975.00	\$14,025.00	\$0.00	\$14,025.00	93.50%
25153.2200.53414.0000.000000.0000.00	OTHER SERVICES	\$13,000.00	\$0.00	\$13,000.00	\$14,901.71	\$14,901.71	(\$1,901.71)	\$13,076.58	(\$14,978.29)	-115.22%
25153.2200.55813.0000.000000.0000.00	EMPLOYEE TRAVEL - NON-TEACHERS	\$1,500.00	\$0.00	\$1,500.00	\$704.02	\$704.02	\$795.98	\$568.38	\$227.60	15.17%
25153.2200.56118.0000.000000.0000.00	GENERAL SUPPLIES AND MATERIALS	\$1,500.00	\$0.00	\$1,500.00	\$3,584.53	\$3,584.53	(\$2,084.53)	\$1,457.30	(\$3,541.83)	-236.12%
Function: SUPPORT SERVICES-INSTRUCTION - 2200		\$151,908.00	\$0.00	\$151,908.00	\$84,054.48	\$84,054.48	\$67,853.52	\$53,295.45	\$14,558.07	9.56%
25153.2300.53713.0000.000000.0000.00	INDIRECT COSTS	\$13,268.00	\$0.00	\$13,268.00	\$6,048.45	\$6,048.45	\$7,219.55	\$0.00	\$7,219.55	54.41%
Function: SUPPORT SERVICES-GENERAL ADMINISTRATION - 2300		\$13,268.00	\$0.00	\$13,268.00	\$6,048.45	\$6,048.45	\$7,219.55	\$0.00	\$7,219.55	54.41%
25153.2600.54416.0000.000000.0000.00	COMMUNICATIONS	\$350.00	\$0.00	\$350.00	\$197.45	\$197.45	\$152.55	\$142.55	\$10.00	2.86%
Function: OPERATION AND MAINTENANCE OF PLANT - 2600		\$350.00	\$0.00	\$350.00	\$197.45	\$197.45	\$152.55	\$142.55	\$10.00	2.86%
Fund: TITLE XIX MEDICAID 3/21 YEARS - 25153		\$745,364.00	\$0.00	\$745,364.00	\$372,557.47	\$372,557.47	\$372,806.53	\$276,524.18	\$96,282.35	12.92%

Gadsden ISD
 2011-12 Year-End Unexpended Cash Balance
 Fund 25153
 Calculation of Cash Balance to be budgeted

	Actual Cash per GL	Amounts per Audit	
Cash balance per June 30, 2012 Audited Financial Statements	651,838.43	651,838	
June 30, 2012 Outstanding Liabilities	<u>(21,600.86)</u>	<u>(21,601)</u>	
Cash Balance Available to be budgeted	630,237.57	630,237	
Budgeted Cash Balance per 2012-13 Final Approved Budget	<u>375,364.00</u>	<u>375,364</u>	
Budget Adjustment Needed to reflect 6-30-12 cash balance	<u>254,873.57</u>	<u>254,873</u>	Difference is due to rounding.
			District is using actual amounts
Amount per BAR	<u>254,873.00</u>		per the General Ledger.

Title XIX Medicaid 3/21 Years 25153	Career Access Program 25158	TANF/GRADS HSD 25162	ROTC 25200	Emer. Response Plans for School Safety Initiative 25249	SEG Federal Stimulus 25250
\$ 651,838	\$ 139	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>651,838</u>	<u>139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7,253	-	-	-	-	-
21,601	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	139	-	-	-	-
<u>28,854</u>	<u>139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
247,620	-	-	-	-	-
-	-	-	-	-	-
375,364	-	-	-	-	-
-	-	-	-	-	-
<u>622,984</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 651,838</u>	<u>\$ 139</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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

25153 - TITLE XIX MEDICAID 3/21 YEARS

			<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET						
25153.0000.11018.0000.019000.0000.09.0000	ACCOUNTS PAYABLE CLEARING		\$0.00	\$29,064.12	(\$29,064.12)	\$0.00
25153.0000.11019.0000.019000.0000.09.0000	PAYROLL CLEARING		\$0.00	\$278,969.20	(\$278,969.20)	\$0.00
25153.0000.11023.0000.019000.0000.09.0000	FEDERAL PROGRAMS		\$651,838.43	\$328,297.69	(\$300,081.85)	\$680,054.27
	ASSET TOTAL		\$651,838.43	\$636,331.01	(\$608,115.17)	\$680,054.27
LIABILITY						
25153.0000.21000.0000.019000.0000.09.0000	PAYABLES		\$0.00	\$29,143.10	(\$29,143.10)	\$0.00
25153.0000.23011.0000.019000.0000.09.0000	ACCRUED SALARIES AND BENEFITS		\$0.00	\$2,142.64	(\$2,142.64)	\$0.00
25153.0000.23012.0000.019000.0000.09.0000	NET SALARIES PAYABLE		\$0.00	\$138,773.20	(\$138,773.20)	\$0.00
25153.0000.23100.0000.019000.0000.09.0000	PAYROLL DEDUCTIONS AND WITHHOLDINGS		(\$7,885.84)	\$32,588.70	(\$30,638.30)	(\$5,935.44)
25153.0000.23101.0000.019000.0000.09.0000	FEDERAL INCOME TAX/EARNED INC CREDIT		\$0.00	\$14,686.48	(\$14,686.48)	\$0.00
25153.0000.23102.0000.019000.0000.09.0000	SIT WITHHOLDING		(\$927.41)	\$4,533.56	(\$4,443.77)	(\$837.62)
25153.0000.23110.0000.019000.0000.09.0000	FICA WITHHOLDING		\$0.00	\$24,135.54	(\$24,135.54)	\$0.00
25153.0000.23111.0000.019000.0000.09.0000	ERB RETIREMENT WITHHOLDING		(\$10,471.61)	\$42,984.73	(\$40,096.21)	(\$7,583.09)
25153.0000.23112.0000.019000.0000.09.0000	NMRHCA WITHHOLDING		(\$1,419.08)	\$6,224.04	(\$5,925.63)	(\$1,120.67)
25153.0000.23133.0000.019000.0000.09.0000	DENTAL WITHHOLDING		(\$595.85)	\$2,489.09	(\$2,334.48)	(\$441.24)
25153.0000.23134.0000.019000.0000.09.0000	VISION WITHHOLDING		(\$118.28)	\$493.66	(\$463.80)	(\$88.42)
25153.0000.23135.0000.019000.0000.09.0000	DISABILITY WITHHOLDING		(\$144.09)	\$634.49	(\$602.96)	(\$112.56)
25153.0000.23136.0000.019000.0000.09.0000	WORKERS COMPENSATION FEE		(\$38.70)	\$81.70	(\$91.09)	(\$48.09)
25153.0000.23141.0000.019000.0000.09.0000	AFLAC/ALLSTATE		\$0.00	\$3,677.92	(\$3,752.92)	(\$75.00)
25153.0000.23145.0000.019000.0000.09.0000	ANNUITY(403b) PAYABLE		\$0.00	\$1,825.00	(\$1,825.00)	\$0.00
25153.0000.23190.0000.019000.0000.09.0000	UNION DUES		\$0.00	\$261.84	(\$261.84)	\$0.00

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2012-2013

From Date: 7/1/2012 To Date: 12/31/2012

FUND BALANCE	(\$21,600.86)	\$304,675.69	(\$299,316.96)	(\$16,242.13)
LIABILITY TOTAL				
FUND BALANCE				
25153.0000.32000.0000.019000.0000.09.0000				
FUND BALANCES				
	(\$630,237.57)	\$0.00	\$0.00	(\$630,237.57)
FUND BALANCE TOTAL				
REVENUE				
25153.0000.41980.0000.019000.0000.09.0000	\$0.00	\$0.00	(\$69.00)	(\$69.00)
REFUND OF PRIOR YEAR'S EXPENDITURES				
25153.0000.44301.0000.019000.0000.09.0000	\$0.00	\$0.00	(\$328,228.69)	(\$328,228.69)
OTHER RESTRICTED GRANTS - FEDERAL DIRECT				
REVENUE TOTAL				
EXPENDITURE				
25153.2100.51100.0000.019000.1215.59.0000	\$0.00	\$0.00	(\$328,297.69)	(\$328,297.69)
SALARIES EXPENSE				
25153.2100.51100.0000.019000.1218.59.0000	\$0.00	\$73,515.45	\$0.00	\$73,515.45
SALARIES EXPENSE				
25153.2100.52111.0000.019000.1215.59.0000	\$0.00	\$85,898.96	\$0.00	\$85,898.96
EDUCATIONAL RETIREMENT				
25153.2100.52111.0000.019000.1218.59.0000	\$0.00	\$8,013.21	\$0.00	\$8,013.21
EDUCATIONAL RETIREMENT				
25153.2100.52112.0000.019000.1215.59.0000	\$0.00	\$9,363.06	\$0.00	\$9,363.06
NMRHCA - RETIREE HEALTH				
25153.2100.52112.0000.019000.1218.59.0000	\$0.00	\$1,470.25	\$0.00	\$1,470.25
NMRHCA - RETIREE HEALTH				
25153.2100.52210.0000.019000.1215.59.0000	\$0.00	\$1,718.09	\$0.00	\$1,718.09
FICA PAYMENTS				
25153.2100.52210.0000.019000.1218.59.0000	\$0.00	\$4,239.57	\$0.00	\$4,239.57
FICA PAYMENTS				
25153.2100.52220.0000.019000.1215.59.0000	\$0.00	\$4,936.69	\$0.00	\$4,936.69
MEDICARE PAYMENTS				
25153.2100.52220.0000.019000.1218.59.0000	\$0.00	\$991.48	\$0.00	\$991.48
MEDICARE PAYMENTS				
25153.2100.52311.0000.019000.1215.59.0000	\$0.00	\$1,154.51	\$0.00	\$1,154.51
HEALTH AND MEDICAL PREMIUMS				
25153.2100.52311.0000.019000.1218.59.0000	\$0.00	\$6,091.93	\$0.00	\$6,091.93
HEALTH AND MEDICAL PREMIUMS				
25153.2100.52312.0000.019000.1215.59.0000	\$0.00	\$7,797.68	\$0.00	\$7,797.68
LIFE				
25153.2100.52312.0000.019000.1218.59.0000	\$0.00	\$105.75	\$0.00	\$105.75
LIFE				
25153.2100.52312.0000.019000.1218.59.0000	\$0.00	\$108.10	\$0.00	\$108.10