

GADSDEN ISD  
 FY 2014-15  
 RECONCILIATION OF FUND 11000 CASH BALANCE TO 6-30-14 AUDIT REPORT

	UNRESTRICTED	RESTRICTED	TOTAL	
6-30-13 CASH BALANCE PER AUDIT REPORT	\$ 23,064,928	\$ 63,738	\$ 23,128,666	
ADJUSTMENT FOR RECEIVABLES AND LIABILITIES:				
PROPERTY TAXES RECEIVABLE:				
6-30-13 TAXES RECEIVABLE PER AUDIT REPORT	\$ 49,797			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(49,797)</u>			
	<u>\$ -</u>	-	-	-
PAYROLL LIABILITIES		(4,237,127)		(4,237,127)
DEPOSITS HELD FOR OTHERS		(5,613)		(5,613)
ACCOUNTS PAYABLE:				
6-30-13 ACCOUNTS PAYABLE PER AUDIT REPORT	\$ 301,176			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(301,176)</u>			
	<u>\$ -</u>	-	-	-
ADJUSTMENT FOR ROUNDING ON AUDIT REPORT		(4)		(4)
RETURN OF CASH BALANCE TO PED FOR MOE		(287,052)		(287,052)
CASH AVAILABLE FOR BUDGETING PER FINAL ADJUSTED CASH REPORT	<u>\$ 18,535,132</u>	<u>\$ 63,738</u>	<u>\$ 18,598,870</u>	
TOTAL FUND 11000 CASH AVAILABLE FOR BUDGETING PER 6-30-13 FINAL ADJUSTED CASH REPORT			<u>\$ 18,598,870.87</u>	\$ (0.87)
BUDGET AMOUNT BEFORE BAR				
	<u>\$ 11,215,961</u>	<u>\$ 60,689</u>	<u>\$ 11,276,650</u>	
BAR AMOUNT				
	<u>\$ 7,319,171</u>	<u>\$ 3,049</u>	<u>\$ 7,322,220</u>	

School District: GADSDEN INDEPENDENT SCHOOL DISTRICT  
 Charter Name:  
 Month/Quarter 06/30/2014

Previous Year	06/30/201	OPERATIONAL
Report ending date	06/30/201	FUND
		11000

**Refer to "Instructions for PED Cash Report"  
 for details on how to properly complete this form.**

Line 1	Total Cash Balance 06/30/2013	+OR-	<b>18,869,731.30</b>
Line 2	Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	<b>97,865,501.80</b>
Line 3	Prior Year Warrants Voided	+	<b>0.00</b>
Line 4	Total Resources to Date for Current Year 06/30/2014	=	<b>116,735,233.10</b>
Line 5	Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	<b>(93,899,772.23)</b>
Line 6	Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	<b>0.44</b>
Line 7	Total Cash	=	<b>22,835,461.31</b>
<b><u>Other Reconciling Items</u></b>			
Line 8	Payroll Liabilities	+	<b>4,237,130.80</b>
Line 9	**Adjustments - Provide Full Explanation on Last Page	+OR-	<b>5,612.66</b>
Line 10	TOTAL RECONCILED CASH BALANCE 06/30/2014	=	<b>27,078,204.77</b>
Line 11	Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	<b>(3,949,538.44)</b>
Line 12	Total Ending Cash 06/30/2014	+OR-	<b>23,128,666.33</b>

LINE 7 MINUS LINE 11 OUTSTANDING LOANS ADJUSTMENT	<b>18,885,922.87</b>
RETURN OF CASH TO PED FOR MOE PAYBACK	<b>(287,052.00)</b>
CASH AVAILABLE FOR BUDGETING	<b>18,598,870.87</b>

TOTAL CASH LINE 12 LESS PAYROLL LIABILITIES LINE 8 AND LESS LINE 9 ADJUSTMENTS	<b>18,885,922.87</b>
RETURN OF CASH TO PED FOR MOE PAYBACK	<b>(287,052.00)</b>
CASH AVAILABLE FOR BUDGETING	<b>18,598,870.87</b>

**COMPUTATION OF OPERATIONAL  
JUNE 2014  
75% CREDIT**

**PED 930F  
Revised 06/10/14**

In accordance with NMSA 22-8-25(F), this form is required. Enter amounts received in the bank for June 2014 at 100%. If an Impact Aid payment was received during the month of June 2014, enter the operational amount received. If you require additional information regarding the impact aid disbursement received, please contact your assigned budget analyst.

**JUNE 2014 RECEIPTS, 100%: (use cents)**

41110	Res./Non-Res. Taxes		<u>\$84,983.06</u>
41113	Oil and Gas Taxes		<u>\$0.00</u>
41114	Copper Production Taxes		<u>\$0.00</u>
44103	Impact Aid (exclude Spec. Ed/Indian Ed.)		<u>\$0.00</u>
44204	Forest Reserve		<u>\$0.00</u>
	<b>TOTAL RECEIPTS:</b>	(A)	<u><u>\$84,983.06</u></u>
	June 75% Restricted Credits (B x 75%)	(B)	<u>\$63,737.30</u>

County:           DONA ANA          

District:           GADSDEN           PED# **019**

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2014**

	Operational Fund			Food Services 21000
	General 11000	Transportation 13000	Instructional Materials 14000	
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 23,128,666	\$ 4,894	\$ 238,430	\$ 10,672,832
Accounts receivable				
Taxes	49,797	-	-	-
Due from other governments	-	-	-	149,916
Interfund receivables	3,949,536	-	-	-
Inventory	448,686	-	-	284,942
<b>Total Assets</b>	<b>27,576,685</b>	<b>4,894</b>	<b>238,430</b>	<b>11,107,690</b>
<b>LIABILITIES:</b>				
Accounts payable	301,176	-	-	39,096
Accrued payroll liabilities	4,237,127	2,096	-	151,633
Deposits held for others	5,613	-	-	-
Interfund payables	-	-	-	-
<b>Total Liabilities</b>	<b>4,543,916</b>	<b>2,096</b>	<b>-</b>	<b>190,729</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenue-property taxes	40,412	-	-	-
Unavailable revenue-grants	-	-	-	-
<b>Total Deferrred Inflows of Resources</b>	<b>40,412</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>				
Nonspendable	448,686	-	-	284,942
Restricted	-	2,798	101,340	977,417
Committed	-	-	-	-
Assigned	11,276,650	-	137,090	9,654,602
Unassigned	11,267,021	-	-	-
<b>Total Fund Balances</b>	<b>22,992,357</b>	<b>2,798</b>	<b>238,430</b>	<b>10,916,961</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 27,576,685</b>	<b>\$ 4,894</b>	<b>\$ 238,430</b>	<b>\$ 11,107,690</b>

The accompanying notes are an integral part of these financial statements

Title I 24101	Bond Building 31100	Debt Service 41000	Other Governmental Funds	Total Primary Government
\$ -	\$ 24,509,475	\$ 10,254,497	\$ 10,988,105	\$ 79,796,899
-	-	1,637,434	558,829	2,246,060
1,544,648	-	-	4,652,623	6,347,187
-	-	-	-	3,949,536
-	-	-	-	733,628
<u>1,544,648</u>	<u>24,509,475</u>	<u>11,891,931</u>	<u>16,199,557</u>	<u>93,073,310</u>
348	2,785,602	-	334,921	3,461,143
261,106	-	-	385,836	5,037,798
-	-	-	-	5,613
1,283,194	-	-	2,666,342	3,949,536
<u>1,544,648</u>	<u>2,785,602</u>	<u>-</u>	<u>3,387,099</u>	<u>12,454,090</u>
-	-	1,344,895	457,359	1,842,666
-	-	-	1,021,847	1,021,847
-	-	1,344,895	1,479,206	2,864,513
-	-	-	-	733,628
-	3,367,018	10,547,036	4,896,177	19,891,786
-	-	-	23,453	23,453
-	18,356,855	-	6,791,962	46,217,159
-	-	-	(378,340)	10,888,681
<u>-</u>	<u>21,723,873</u>	<u>10,547,036</u>	<u>11,333,252</u>	<u>77,754,707</u>
<u>\$ 1,544,648</u>	<u>\$ 24,509,475</u>	<u>\$ 11,891,931</u>	<u>\$ 16,199,557</u>	<u>\$ 93,073,310</u>

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