

Gadsden ISD  
 2013-14 Transportation Year-End Unexpended Cash Balance  
 Fund 13000

Calculation of Cash Balance to be returned and budgeted

	Actual Cash per GL	Amounts per Audit	
Cash balance per June 30, 2014 Audited Financial Statements	4,894.16	4,894	
June 30, 2014 Outstanding Liabilities	<u>(2,095.76)</u>	<u>(2,096)</u>	
	2,798.40	2,798	
One-half of cash balance to be returned to PED	1,399.20	1,399	
Balance to be budgeted	<u>1,399.20</u>	<u>1,399</u>	
Budgeted Cash Balance per 2014-15 Final Approved Budget	<u>-</u>	<u>-</u>	
Budget Adjustment Needed to reflect 6-30-14 cash balance	<u>1,399.20</u>	<u>1,399</u>	Difference is due to rounding.
Amount per BAR	<u><u>1,399.00</u></u>		District is using actual amounts per the General Ledger.

## CASH REPORT FOR THE 2012-2013 FISCAL YEAR

School District: GADSDEN INDEPENDENT SCHOOL DISTRICT

Charter Name:

Month/Quarter 06/30/2014

Previous Year	06/30/2013	TRANSPORTATION
Report ending date	06/30/2014	FUND
		13000
<b>Refer to "Instructions for PED Cash Report" for details on how to properly complete this form.</b>		
Total Cash Balance 06/30/2013	+OR-	12,120.78
Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	4,986,724.00
Prior Year Warrants Voided	+	0.00
Total Resources to Date for Current Year 06/30/2014	=	4,998,844.78
Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	(4,989,985.99)
Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	(6,060.39)
Total Cash	=	2,798.40
<b>Other Reconciling Items</b>		
Pavroll Liabilities	+	2,095.76
**Adjustments - Provide Full Explanation on Last Page	+OR-	0.00
TOTAL RECONCILED CASH BALANCE 06/30/2014	=	4,894.16
Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	0.00
Total Ending Cash 06/30/2014	+OR-	4,894.16

**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
<u>-</u>	<u>-</u>	<u>1,344,895</u>	<u>1,479,206</u>	<u>2,864,513</u>
-	-	-	-	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>

The accompanying notes are an integral part of these financial statements



COPY

STATE OF NEW MEXICO  
PUBLIC EDUCATION DEPARTMENT  
300 DON GASPAR  
SANTA FE, NEW MEXICO 87501-2786  
Telephone (505) 827-5800  
[www.ped.state.nm.us](http://www.ped.state.nm.us)

HANNA SKANDERA  
SECRETARY OF EDUCATION

SUSANA MARTINEZ  
GOVERNOR

December 3, 2014

MEMORANDUM

**TO:** Superintendents, Business Managers, and Transportation Directors

**FROM:** Antonio Ortiz, Director <sup>A.O.</sup>  
Student Services and Transportation Division

**RE:** 2013-2014 Transportation Year-End Unexpended Cash Balances

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The purpose of this memo is to remind you that when a school district's transportation allocation exceeds the amount required to meet obligations to provide "to and from" transportation, 50 percent of the remaining balance as of June 30, 2014 shall be deposited into the emergency transportation fund. The remaining 50 percent may be used as follows:

1. At least twenty-five percent for "to and from" related services, excluding salaries and benefits
2. Up to twenty-five percent for other transportation related services, excluding salaries and benefits

Please account for any unliquidated obligations, as described on page 35 of supplement 19, before making the 50 percent of unexpended cash balance calculation.

To appropriately account for your district's year-end unexpended cash balance, we are requesting that you submit a check for the 50 percent of your district's unexpended balance and submit a Budget Adjustment Request (BAR) into OBMS for the remaining 50 percent. When submitting the BAR, include a copy of your district's audited cash balance report, a copy of the check sent to the Public Education Department (PED) for 50 percent of your districts unexpended balance along with a brief description of your intended use of the funds. On the "memo" line of the check to PED please reference "13-14 transportation cash balance, fund 889". Attach a copy of this letter to each check and mail directly to:

Amelia Saiz, Audit & Accounting Manager  
New Mexico Public Education Department  
300 Don Gaspar, Rm. 230  
Santa Fe, NM 87501

If you have any questions please contact Ronnie Jaramillo at (505) 827-6644 or [Ronnie.jaramillo@state.nm.us](mailto:Ronnie.jaramillo@state.nm.us).

**Cc:** Paul Aguilar, Deputy Secretary of Finance & Operations  
Amelia Saiz, Audit & Accounting Manager

0008796 11-24  
Office AU # 1210(8)

### CASHIER'S CHECK

SERIAL #: 0879600963

Remitter: LUDYM MARTINEZ  
Purchaser: LUDYM MARTINEZ  
Purchaser Account: 7372018833  
Operator I.D.: u309445 albu3089  
Funding Source: Paper Items(s)

ACCOUNT#: 4861-512523

December 05, 2014

PAY TO THE ORDER OF \*\*\*NM PUBLIC EDUCATION DEPT\*\*\*  
\*\*\*RE:13-14 TRANSPORTATION CASH BALANCE 889\*\*\*

\*\*\*One thousand three hundred ninety-nine dollars and 20 cents\*\*\*

\*\*\*\$1,399.20\*\*\*

Payee Address:  
Memo:

WELLS FARGO BANK, N.A.  
1275 COUNTRY CLUB RD  
SUNLAND PARK, NM 88008  
FOR INQUIRIES CALL (480) 394-3122

NOTICE TO PURCHASER-IF THIS INSTRUMENT IS LOST,  
STOLEN OR DESTROYED, YOU MAY REQUEST CANCELLATION  
AND REISSUANCE. AS A CONDITION TO CANCELLATION AND  
REISSUANCE, WELLS FARGO & COMPANY MAY IMPOSE A  
FEE AND REQUIRE AN INDEMNITY AGREEMENT AND BOND.

VOID IF OVER US \$ 1,399.20

NON-NEGOTIABLE

### Purchaser Copy

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0008796 11-24  
Office AU # 1210(8)

### CASHIER'S CHECK

0879600963

Remitter: LUDYM MARTINEZ  
Operator I.D.: u309445 albu3089

December 05, 2014

PAY TO THE ORDER OF \*\*\*NM PUBLIC EDUCATION DEPT\*\*\*  
\*\*\*RE:13-14 TRANSPORTATION CASH BALANCE 889\*\*\*

\*\*\*One thousand three hundred ninety-nine dollars and 20 cents\*\*\*

\*\*\*\$1,399.20\*\*\*

Payee Address:  
Memo:

WELLS FARGO BANK, N.A.  
1275 COUNTRY CLUB RD  
SUNLAND PARK, NM 88008  
FOR INQUIRIES CALL (480) 394-3122

VOID IF OVER US \$ 1,399.20

*Richard Levy*  
CONTROLLER

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Security Features Included

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