

Gadsden ISD  
 2014-15 Ind Rev Bonds PILOT Year-End Unexpended Cash Balance  
 Fund 29135  
 Calculation of Cash Balance to be returned and budgeted

	Actual Cash per GL	Amounts per Audit	
Cash balance per June 30, 2015 Audited Financial Statements	344,979.67	344,980.00	
June 30, 2015 Outstanding Liabilities	-	-	
	<u>344,979.67</u>	<u>344,980.00</u>	
Adjustments	-	-	
Balance to be budgeted	<u>344,979.67</u>	<u>344,980.00</u>	
Budgeted Cash Balance per 2015-15 Final Approved Budget	<u>277,175.00</u>	<u>277,175.00</u>	
Budget Adjustment Needed to reflect 6-30-15 cash balance	<u>67,804.67</u>	<u>67,805.00</u>	Difference is due to rounding.
Amount per BAR	<u>67,804.00</u>		District is using actual amounts per the General Ledger.

CASH REPORT FOR THE 2014-2015 FISCAL YEAR

School District: GADSDEN INDEPENDENT SCHOOL DISTRICT  
 Charter Name:  
 Month/Quarter 06/30/2015

			LOCAL OR STATE FUND 29135
Line 1	Total Cash Balance 06/30/2014	=	<b>294,086.08</b>
Line 2	Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	<b>109,135.40</b>
Line 3	Prior Year Warrants Voided	+	<b>0.00</b>
Line 4	Total Resources to Date for Current Year 06/30/2015	=	<b>403,221.48</b>
Line 5	Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	<b>(58,241.81)</b>
Line 6	Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	<b>0.00</b>
Line 7	Total Cash	=	<b>344,979.67</b>
	<b><u>Other Reconciling Items</u></b>		
Line 8	Payroll Liabilities	+	<b>0.00</b>
Line 9	**Adjustments - Provide Full Explanation on Last Page	-	<b>0.00</b>
Line 10	TOTAL RECONCILED CASH BALANCE 06/30/2015	=	<b>344,979.67</b>
Line 11	Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	<b>0.00</b>
Line 12	Total Ending Cash 06/30/2015	+OR-	<b>344,979.67</b>

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2015**

	<u>Start Smart K-3 Plus Utah State Study 28191</u>	<u>CYFD Parents as Teachers Model 28193</u>	<u>Private Direct Grants 29102</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Accounts receivable			
Taxes	-	-	-
Due from other governments	27,004	58,291	-
Interfund receivables	-	-	-
Other	-	-	-
Inventory	-	-	-
<b>Total Assets</b>	<u>27,004</u>	<u>58,291</u>	<u>-</u>
<b>LIABILITIES</b>			
Accounts payable	-	1,642	-
Accrued payroll liabilities	4,191	4,608	-
Accrued compensated absences	-	-	-
Interfund payables	22,813	52,041	-
<b>Total liabilities</b>	<u>27,004</u>	<u>58,291</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable revenue-property taxes	-	-	-
Unavailable revenue-grants	-	-	-
<b>Total Deferrred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES:</b>			
Nonspendable	-	-	-
Spendable:			
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned (deficit)	-	-	-
<b>Total fund balances</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 27,004</u>	<u>\$ 58,291</u>	<u>\$ -</u>

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

Industrial Revenue	
Bonds Payments in	
Lieu of Taxes	
29135	Total
<u>          </u>	<u>          </u>
\$ 344,980	\$ 3,743,030
-	-
-	2,739,668
-	-
-	-
<u>          </u>	<u>          </u>
<u>344,980</u>	<u>6,482,698</u>
-	67,173
-	431,606
-	-
-	2,178,382
<u>          </u>	<u>          </u>
<u>          </u>	<u>2,677,161</u>
-	-
<u>          </u>	<u>244,039</u>
<u>          </u>	<u>244,039</u>
-	-
-	975,225
67,805	67,805
277,175	2,762,507
<u>          </u>	<u>(244,039)</u>
<u>344,980</u>	<u>3,561,498</u>
<u>\$ 344,980</u>	<u>\$ 6,482,698</u>

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

## Gadsden Independent Schools

### Trial Balance by Fund

Fiscal Year: 2015-2016

From Date: 7/1/2015

To Date: 10/31/2015

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	WFB - ACCOUNTS PAYABLE CLEARING	\$0.00	\$36,125.82	(\$36,125.82)	\$0.00
29135.0000.11023.0000.019000.0000.09.0000	WFB - FEDERAL PROGRAMS	\$344,979.67	\$3,000.00	(\$36,125.82)	\$311,853.85
<b>ASSET TOTAL</b>		\$344,979.67	\$39,125.82	(\$72,251.64)	\$311,853.85
<b>LIABILITY</b>					
29135.0000.21000.0000.019000.0000.09.0000	PAYABLES	\$0.00	\$36,125.82	(\$36,125.82)	\$0.00
<b>LIABILITY TOTAL</b>		\$0.00	\$36,125.82	(\$36,125.82)	\$0.00
<b>FUND BALANCE</b>					
29135.0000.32000.0000.019000.0000.09.0000	FUND BALANCES	(\$344,979.67)	\$0.00	\$0.00	(\$344,979.67)
<b>FUND BALANCE TOTAL</b>		(\$344,979.67)	\$0.00	\$0.00	(\$344,979.67)
<b>EXPENDITURE</b>					
29135.1000.53330.1010.019000.0000.09.0000	PROFESSIONAL DEVELOPMENT	\$0.00	\$5,779.77	\$0.00	\$5,779.77
29135.1000.53414.1010.019000.0000.09.4140	OTHER SERVICES	\$0.00	\$21,000.00	(\$3,000.00)	\$18,000.00
29135.1000.55915.9000.019000.0000.47.6200	OTHER CONTRACT SERVICES	\$0.00	\$9,346.05	\$0.00	\$9,346.05
<b>EXPENDITURE TOTAL</b>		\$0.00	\$36,125.82	(\$3,000.00)	\$33,125.82
<b>Fund Totals:</b>		\$0.00	\$111,377.46	(\$111,377.46)	\$0.00

Gadsden Independent Schools

**Trial Balance by Fund**

Fiscal Year: 2015-2016

From Date: 7/1/2015

To Date: 10/31/2015

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<b>Grand Total:</b>	\$0.00	\$111,377.46	(\$111,377.46)	\$0.00
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End of Report