

GADSDEN ISD
 FY 2015-16
 RECONCILIATION OF FUND 31700 CASH BALANCE TO 6-30-15 AUDIT REPORT

	UNRESTRICTED	RESTRICTED	TOTAL
6-30-15 CASH BALANCE PER AUDIT REPORT	\$ 4,195,833	\$ -	\$ 4,195,833
ADJUSTMENT FOR RECEIVABLES AND LIABILITIES:			
RECEIVABLES:			
6-30-15 ACCOUNTS RECEIVABLE - TAXES PER AUDIT REPORT	\$ 308,116		
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(308,116)</u>		
	<u>\$ -</u>	-	-
6-30-15 ACCOUNTS RECEIVABLE - DUE FOR OTHER GOVERNMENTS PER AUDIT REPORT	\$ 960,846		
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(960,846)</u>		
	<u>\$ -</u>	-	-
PAYROLL LIABILITIES		-	-
DEPOSITS HELD FOR OTHERS		-	-
ACCOUNTS PAYABLE:			
6-30-15 ACCOUNTS PAYABLE PER AUDIT REPORT	\$ 262,985		
AMOUNT ADJUSTED FOR AUDIT REPORT	<u>57,765</u>		
	<u>\$ 320,750</u>	\$ (320,750)	(320,750)
DEFERRED INFLOWS OF RESOURCES			
6/30/2015 DEFERRED INFLOWS OF RESOURCES PER AUDIT REPORT	\$ 1,216,209		
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(1,216,209)</u>		
	<u>\$ -</u>	\$ -	-
ADJUSTMENT FOR ROUNDING ON AUDIT REPORT		(1)	(1)
CASH AVAILABLE FOR BUDGETING PER FINAL ADJUSTED CASH REPORT	<u>\$ 3,875,082</u>	<u>\$ -</u>	<u>\$ 3,875,082</u>
TOTAL FUND 31700 CASH AVAILABLE FOR BUDGETING PER 6-30-15 FINAL ADJUSTED CASH REPORT			<u>\$ 3,875,082.54</u>
BUDGET AMOUNT BEFORE BAR	<u>\$ 3,786,367</u>	<u>\$ -</u>	<u>\$ 3,786,367</u>
BAR AMOUNT	<u>\$ 88,715</u>	<u>\$ -</u>	<u>\$ 88,715</u>

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

CAPITAL IMPROV.
 SB9
 31700

Line 1	Total Cash Balance 06/30/2014	=	3,191,851.21
Line 2	Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	5,007,100.81
Line 3	Prior Year Warrants Voided	+	0.00
Line 4	Total Resources to Date for Current Year 06/30/2015	=	8,198,952.02
Line 5	Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	(4,323,869.48)
Line 6	Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	0.00
Line 7	Total Cash	=	3,875,082.54
	<u>Other Reconciling Items</u>		
Line 8	Payroll Liabilities	+	0.00
Line 9	**Adjustments - Provide Full Explanation on Last Page	-	320,750.35
Line 10	TOTAL RECONCILED CASH BALANCE 06/30/2015	=	4,195,832.89
Line 11	Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	0.00
Line 12	Total Ending Cash 06/30/2015	+OR-	4,195,832.89

STATE OF NEW MEXICO
GADSDEN INDEPENDENT SCHOOLS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2015

	Public School Capital Outlay 31200	Special Capital Outlay - Local 31300	Special Capital Outlay - State 31400
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ -
Accounts receivable			
Taxes	-	-	-
Intergovernmental receivables	-	-	-
Interfund receivables	-	-	-
Other	-	-	-
Inventory	-	-	-
Total Assets	-	-	-
LIABILITIES			
Accounts payable	-	-	-
Accrued payroll liabilities	-	-	-
Accrued compensated absences	-	-	-
Interfund payables	-	-	-
Total Liabilities	-	-	-
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenue-property taxes	-	-	-
Unavailable revenue-grants	-	-	-
Total Deferred Inflows of Resources	-	-	-
FUND BALANCES:			
Nonspendable	-	-	-
Spendable:			
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total Fund Balances	-	-	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ -	\$ -	\$ -

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

Statement C-1

	Capital Improvements SB-9 31700	Education Technology Equipment Act 31900	Total
\$	4,195,833	\$ 246,381	\$ 4,442,214
	308,116	-	308,116
	960,846	-	960,846
	-	-	-
	-	-	-
	-	-	-
	<u>5,464,795</u>	<u>246,381</u>	<u>5,711,176</u>
	262,985	34,961	297,946
	-	-	-
	-	-	-
	-	-	-
	<u>262,985</u>	<u>34,961</u>	<u>297,946</u>
	255,363	-	255,363
	960,846	-	960,846
	<u>1,216,209</u>	<u>-</u>	<u>1,216,209</u>
	-	-	-
	199,234	-	199,234
	-	-	-
	3,786,367	211,420	3,997,787
	-	-	-
	<u>3,985,601</u>	<u>211,420</u>	<u>4,197,021</u>
\$	<u>5,464,795</u>	<u>\$ 246,381</u>	<u>\$ 5,711,176</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

31700 - CAPITAL IMPROVEMENTS SB-9		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
31700.0000.11017.0000.019000.0000.09.0000	WFB- BUILDING	\$4,195,832.89	\$1,009,993.04	(\$1,474,713.44)	\$3,731,112.49
31700.0000.11018.0000.019000.0000.09.0000	WFB - ACCOUNTS PAYABLE CLEARING	\$0.00	\$1,473,836.25	(\$1,473,836.25)	\$0.00
31700.0000.11019.0000.019000.0000.09.0000	WFB - PAYROLL CLEARING	\$0.00	\$877.19	(\$877.19)	\$0.00
ASSET TOTAL		\$4,195,832.89	\$2,484,706.48	(\$2,949,426.88)	\$3,731,112.49
LIABILITY					
31700.0000.21000.0000.019000.0000.09.0000	PAYABLES	(\$320,750.35)	\$1,795,463.79	(\$1,474,713.44)	\$0.00
LIABILITY TOTAL		(\$320,750.35)	\$1,795,463.79	(\$1,474,713.44)	\$0.00
FUND BALANCE					
31700.0000.32000.0000.019000.0000.09.0000	FUND BALANCES	(\$3,875,082.54)	\$0.00	\$0.00	(\$3,875,082.54)
FUND BALANCE TOTAL		(\$3,875,082.54)	\$0.00	\$0.00	(\$3,875,082.54)
REVENUE					
31700.0000.41110.0000.019000.0000.09.0000	AD VALOREM TAXES - SCHOOL DISTRICT	\$0.00	\$0.00	(\$70,364.72)	(\$70,364.72)
31700.0000.41500.0000.019000.0000.09.0000	INVESTMENT INCOME	\$0.00	\$0.00	(\$97.92)	(\$97.92)
31700.0000.41953.0000.019000.0000.09.0000	INSURANCE RECOVERIES	\$0.00	\$0.00	(\$29,728.71)	(\$29,728.71)
31700.0000.43204.0000.019000.0000.09.9504	RESTRICTED GRANTS-STATE PY BALANCES	\$0.00	\$0.00	(\$907,491.05)	(\$907,491.05)
REVENUE TOTAL		\$0.00	\$0.00	(\$1,007,682.40)	(\$1,007,682.40)
EXPENDITURE					
31700.2300.53712.0000.019000.0000.09.0000	COUNTY TAX COLLECTION COSTS	\$0.00	\$703.64	\$0.00	\$703.64

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2015-2016

From Date: 7/1/2015

To Date: 10/31/2015

31700 - CAPITAL IMPROVEMENTS SB-9		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
31700.4000.54315.0000.019000.0000.09.0000	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$4,092.86	\$0.00	\$4,092.86
31700.4000.54315.0000.019000.0000.09.9815	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$150,016.95	\$0.00	\$150,016.95
31700.4000.54315.0000.019000.0000.21.0430	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$1,800.22	\$0.00	\$1,800.22
31700.4000.54315.0000.019000.0000.40.0000	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$440,572.57	(\$171,095.22)	\$269,477.35
31700.4000.54315.0000.019008.0000.61.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$1,308.31	\$0.00	\$1,308.31
31700.4000.54315.0000.019030.0000.61.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$1,308.31	\$0.00	\$1,308.31
31700.4000.54315.0000.019032.0000.62.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$1,308.31	\$0.00	\$1,308.31
31700.4000.54315.0000.019035.0000.61.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$1,308.31	\$0.00	\$1,308.31
31700.4000.54315.0000.019040.0000.61.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$1,308.31	\$0.00	\$1,308.31
31700.4000.54315.0000.019052.0000.62.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$1,626.37	\$0.00	\$1,626.37
31700.4000.54315.0000.019054.0000.09.7540	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$657.00	\$0.00	\$657.00
31700.4000.54315.0000.019076.0000.61.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$1,308.31	\$0.00	\$1,308.31
31700.4000.54315.0000.019120.0000.61.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$1,944.21	\$0.00	\$1,944.21
31700.4000.54315.0000.019175.0000.62.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$4,412.89	\$0.00	\$4,412.89
31700.4000.54500.0000.019000.0000.40.0000	CONSTRUCTION SERVICES	\$0.00	\$8,820.00	\$0.00	\$8,820.00
31700.4000.56118.0000.019000.0000.40.0000	GENERAL SUPPLIES AND MATERIALS	\$0.00	\$248,502.44	(\$52,624.10)	\$195,878.34

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2015-2016

From Date: 7/1/2015

To Date: 10/31/2015

31700 - CAPITAL IMPROVEMENTS SB-9		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
31700.4000.57112.0000.019000.0000.43.9875	DISTRICT PAVING PROJECT	\$0.00	\$62,474.44	(\$45,375.77)	\$17,098.67
31700.4000.57311.0000.019000.0000.40.0000	VEHICLES GENERAL	\$0.00	\$93,066.00	(\$24,468.00)	\$68,598.00
31700.4000.57331.0000.019000.0000.40.0000	FIXED ASSETS MORE THAN \$5,000	\$0.00	\$73,830.00	(\$8,275.00)	\$65,555.00
31700.4000.57332.0000.019000.0000.09.0700	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$39,828.02	\$0.00	\$39,828.02
31700.4000.57332.0000.019000.0000.09.9605	SA \$5,000 OR LESS - INSURANCE REPLACEMENT	\$0.00	\$4,375.00	\$0.00	\$4,375.00
31700.4000.57332.0000.019000.0000.21.0415	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$3,175.82	\$0.00	\$3,175.82
31700.4000.57332.0000.019000.0000.40.0000	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$106,707.04	(\$23,775.13)	\$82,931.91
31700.4000.57332.0000.019000.0000.44.9880	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$81,799.00	\$0.00	\$81,799.00
31700.4000.57332.0000.019001.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$670.00	\$0.00	\$670.00
31700.4000.57332.0000.019003.0000.63.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$10,670.32	\$0.00	\$10,670.32
31700.4000.57332.0000.019007.0000.63.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$10,328.23	\$0.00	\$10,328.23
31700.4000.57332.0000.019008.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$2,601.40	\$0.00	\$2,601.40
31700.4000.57332.0000.019009.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$401.02	\$0.00	\$401.02
31700.4000.57332.0000.019016.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$16,649.92	\$0.00	\$16,649.92
31700.4000.57332.0000.019017.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$4,619.45	\$0.00	\$4,619.45
31700.4000.57332.0000.019018.0000.63.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$453.14	\$0.00	\$453.14

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2015-2016

From Date: 7/1/2015

To Date: 10/31/2015

31700 - CAPITAL IMPROVEMENTS SB-9		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
31700.4000.57332.0000.019020.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$3,968.99	\$0.00	\$3,968.99
31700.4000.57332.0000.019030.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$4,040.55	\$0.00	\$4,040.55
31700.4000.57332.0000.019032.0000.62.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$2,167.95	\$0.00	\$2,167.95
31700.4000.57332.0000.019035.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$424.15	\$0.00	\$424.15
31700.4000.57332.0000.019040.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$39,449.58	\$0.00	\$39,449.58
31700.4000.57332.0000.019052.0000.62.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$661.90	\$0.00	\$661.90
31700.4000.57332.0000.019054.0000.63.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$21,848.48	\$0.00	\$21,848.48
31700.4000.57332.0000.019086.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$3,611.60	\$0.00	\$3,611.60
31700.4000.57332.0000.019104.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$4,533.67	(\$295.48)	\$4,238.19
31700.4000.57332.0000.019120.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$11,721.99	\$0.00	\$11,721.99
31700.4000.57332.0000.019140.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$1,013.56	\$0.00	\$1,013.56
31700.4000.57332.0000.019175.0000.62.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$4,094.58	(\$2,793.66)	\$1,300.92
31700.4000.57332.0000.019200.0000.63.9780	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$170.00	\$0.00	\$170.00
EXPENDITURE TOTAL		\$0.00	\$1,480,354.81	(\$328,702.36)	\$1,151,652.45
Fund Totals:		\$0.00	\$5,760,525.08	(\$5,760,525.08)	\$0.00

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2015-2016

From Date: 7/1/2015

To Date: 10/31/2015

Grand Total:	\$0.00	\$5,760,525.08	(\$5,760,525.08)	\$0.00
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End of Report