

GADSDEN ISD  
 FY 2015-16  
 RECONCILIATION OF FUND 11000 CASH BALANCE TO 6-30-15 AUDIT REPORT

	UNRESTRICTED	RESTRICTED	TOTAL	
6-30-15 CASH BALANCE PER AUDIT REPORT	\$ 25,121,134	\$ 67,212	\$ 25,188,346	
ADJUSTMENT FOR RECEIVABLES AND LIABILITIES:				
ACCOUNTS RECEIVABLE:				
6-30-15 DUE FROM OTHER GOVERNMENTS	\$ 28,596			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(28,596)</u>			
	<u>\$ -</u>	-	-	-
6-30-15 OTHER	\$ 1,323			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>-</u>			
	<u>\$ 1,323</u>	1,323	-	1,323
PROPERTY TAXES RECEIVABLE:				
6-30-15 TAXES RECEIVABLE PER AUDIT REPORT	\$ 58,173			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(58,173)</u>			
	<u>\$ -</u>	-	-	-
PAYROLL LIABILITIES		(4,646,476)		(4,646,476)
DEPOSITS HELD FOR OTHERS		(1,023)		(1,023)
ACCOUNTS PAYABLE:				
6-30-15 ACCOUNTS PAYABLE PER AUDIT REPORT	\$ 293,817			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(293,403)</u>			
	<u>\$ 414</u>	\$ (414)		(414)
ADJUSTMENT FOR ROUNDING ON AUDIT REPORT		-		-
OTHER ADJUSTMENTS		-		-
CASH AVAILABLE FOR BUDGETING PER FINAL ADJUSTED CASH REPORT	<u>\$ 20,474,544</u>	<u>\$ 67,212</u>	<u>\$ 20,541,756</u>	
TOTAL FUND 11000 CASH AVAILABLE FOR BUDGETING PER 6-30-15 FINAL ADJUSTED CASH REPORT			<u>\$ 20,541,756.25</u>	\$ (0.25)
BUDGET AMOUNT BEFORE BAR	<u>\$ 14,761,654</u>	<u>\$ 63,737</u>	<u>\$ 14,825,391</u>	
BAR AMOUNT	<u>\$ 5,712,890</u>	<u>\$ 3,475</u>	<u>\$ 5,716,365</u>	

School District: GADSDEN INDEPENDENT SCHOOL DISTRICT

Charter Name:

Month/Quarter 06/30/2015

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 06/30/2014	+OR-	<b>22,835,461.31</b>
Line 2	Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	<b>100,973,976.26</b>
Line 3	Prior Year Warrants Voided	+	<b>0.00</b>
Line 4	Total Resources to Date for Current Year 06/30/2015	=	<b>123,809,437.57</b>
Line 5	Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	<b>(98,042,896.82)</b>
Line 6	Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	<b>(287,052.00)</b>
Line 7	Total Cash	=	<b>25,479,488.75</b>
	<b><u>Other Reconciling Items</u></b>		
Line 8	Payroll Liabilities	+	<b>4,646,476.34</b>
Line 9	**Adjustments - Provide Full Explanation on Last Page	+OR-	<b>113.13</b>
Line 10	TOTAL RECONCILED CASH BALANCE 06/30/2015	=	<b>30,126,078.22</b>
Line 11	Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	<b>(4,937,732.50)</b>
Line 12	Total Ending Cash 06/30/2015	+OR-	<b>25,188,345.72</b>

LINE 7 MINUS LINE 11 OUTSTANDING LOANS ADJUSTMENT	<b>20,541,756.25</b>
RETURN OF CASH TO PED FOR MOE PAYBACK	<b>0.00</b>
CASH AVAILABLE FOR BUDGETING	<b>20,541,756.25</b>

TOTAL CASH LINE 12 LESS PAYROLL LIABILITIES LINE 8 AND LESS LINE 9 ADJUSTMENTS	<b>20,541,756.25</b>
RETURN OF CASH TO PED FOR MOE PAYBACK	<b>0.00</b>
CASH AVAILABLE FOR BUDGETING	<b>20,541,756.25</b>

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2015**

	Operational Fund			
	General 11000	Transportation 13000	Instructional Materials 14000	Food Services 21000
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 25,188,346	\$ 11,834	\$ 609,656	\$ 11,767,794
Accounts receivable				
Taxes	58,173	-	-	-
Intergovernmental receivables	28,596	-	-	178,804
Interfund receivables	4,937,733	-	-	-
Other	1,323	-	-	-
Inventory	435,835	-	-	423,415
<b>Total Assets</b>	<b>30,650,006</b>	<b>11,834</b>	<b>609,656</b>	<b>12,370,013</b>
<b>LIABILITIES:</b>				
Accounts payable	293,817	9	402	42,965
Accrued payroll liabilities	4,646,476	2,684	-	169,933
Deposits held for others	1,023	-	-	-
Interfund payables	-	-	-	-
<b>Total Liabilities</b>	<b>4,941,316</b>	<b>2,693</b>	<b>402</b>	<b>212,898</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenue-property taxes	47,838	-	-	-
Unavailable revenue-grants	-	-	-	178,804
<b>Total Deferred Inflows of Resources</b>	<b>47,838</b>	<b>-</b>	<b>-</b>	<b>178,804</b>
<b>FUND BALANCES:</b>				
Nonspendable	435,835	-	-	423,415
Spendable:				
Restricted	-	9,141	29,720	3,722,088
Committed	-	-	-	-
Assigned	14,825,391	-	579,534	7,832,808
Unassigned (deficit)	10,399,626	-	-	-
<b>Total Fund Balances</b>	<b>25,660,852</b>	<b>9,141</b>	<b>609,254</b>	<b>11,978,311</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 30,650,006</b>	<b>\$ 11,834</b>	<b>\$ 609,656</b>	<b>\$ 12,370,013</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
\$ -	\$ 21,024,690	\$ 10,336,100	\$ 10,307,163	\$ 79,245,583
-	-	1,824,114	620,210	2,502,497
3,045,619	-	-	3,700,514	6,953,533
-	-	-	-	4,937,733
-	-	-	-	1,323
-	-	-	-	859,250
<u>3,045,619</u>	<u>21,024,690</u>	<u>12,160,214</u>	<u>14,627,887</u>	<u>94,499,919</u>
175	369,607	-	365,119	1,072,094
286,093	-	-	431,606	5,536,792
-	-	-	-	1,023
2,759,351	-	-	2,178,382	4,937,733
<u>3,045,619</u>	<u>369,607</u>	<u>-</u>	<u>2,975,107</u>	<u>11,547,642</u>
-	-	1,502,490	509,276	2,059,604
2,035,464	-	-	1,204,885	3,419,153
<u>2,035,464</u>	<u>-</u>	<u>1,502,490</u>	<u>1,714,161</u>	<u>5,478,757</u>
-	-	-	-	859,250
-	3,803,487	10,657,724	3,354,559	21,576,719
-	-	-	67,805	67,805
-	16,851,596	-	6,760,294	46,849,623
(2,035,464)	-	-	(244,039)	8,120,123
<u>(2,035,464)</u>	<u>20,655,083</u>	<u>10,657,724</u>	<u>9,938,619</u>	<u>77,473,520</u>
<u>\$ 3,045,619</u>	<u>\$ 21,024,690</u>	<u>\$ 12,160,214</u>	<u>\$ 14,627,887</u>	<u>\$ 94,499,919</u>

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