

GADSDEN ISD
 CALCULATION OF CASH BALANCE FOR
 SPACEPORT 26204

FUND 26204 - SPACEPORT

| | | |
|-------------------------------|-------|--------------------------|
| June 30, 2014 Fund Balance | | 854,518.00 |
| 2014-15 Revenues | | 982,919.51 |
| 2014-15 Expenditures | | (406,790.25) |
| June 30, 2015 Fund Balance | | <u>1,430,647.26</u> |
| June 30, 2015 Fund Balance | | 1,430,647.26 |
| 2015-16 Budgeted Cash Balance | 11112 | <u>1,050,001.00</u> |
| Amount to be budgeted | | <u><u>380,646.26</u></u> |
| Amount of Increase BAR | | <u><u>380,646.26</u></u> |

| | |
|--------------------------------|---------------------|
| Cash Balance 6/30/2015: | |
| Assets | 1,454,176.52 |
| Liabilities | (23,529.26) |
| Due To | 0.00 |
| Due From | 0.00 |
| | <u>1,430,647.26</u> |



| | | |
|---|-------------|---------------------|
| Cash | | 1,454,177.00 |
| Less Liabilities | | |
| Accounts Payable per Audit Report | 51,077.00 | |
| Less Amount Accrued for Audit Report | (51,077.00) | |
| Payroll Liabilities Per Audit Report | 17,338.00 | |
| Accrued Payroll Liabilities Per Audit Report | (17,338.00) | - |
| A/P on General Ledger | 6,192.47 | - |
| Payroll on General Ledger | 17,336.79 | |
| Total Liabilities | | 23,529.26 |
| Cash available for budgeting per Audit | | 1,430,647.74 |

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

Statement B-1
 (Page 3 of 5)

| | Carl D Perkins Secondary Redistribution 24176 | Carl D Perkins HSTW - Current 24180 | Carl D Perkins HSTW - Unliquidated 24181 | Carl D Perkins HSTW - Redistribution 24182 | Title XIX Medicaid 3/21 Years 25153 | Save the Children 26143 | Spaceport GRT Grant - Dona Ana County 26204 | The Bridge of Southern New Mexico 26215 | Dual Credit Instructional Materials 27103 |
|---|--|--|---|---|--|-------------------------------|--|--|--|
| ASSETS | | | | | | | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ - | \$ - | \$ 914,989 | \$ - | \$ 1,454,177 | \$ 7,449 | \$ - |
| Accounts receivable | - | - | - | - | - | - | - | - | - |
| Taxes | - | - | - | - | - | - | - | - | - |
| Due from other governments | 18,188 | 48,938 | - | 3,683 | 174,431 | 8,556 | - | - | 2,848 |
| Interfund receivables | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - | - | - | - |
| Total Assets | <u>18,188</u> | <u>48,938</u> | <u>-</u> | <u>3,683</u> | <u>1,089,420</u> | <u>8,556</u> | <u>1,454,177</u> | <u>7,449</u> | <u>2,848</u> |
| LIABILITIES | | | | | | | | | |
| Accounts payable | - | - | - | - | 3,357 | - | 51,077 | - | - |
| Accrued payroll liabilities | 2,555 | 1,091 | - | - | 34,134 | 10 | 17,338 | - | - |
| Accrued compensated absences | - | - | - | - | - | - | - | - | - |
| Interfund payables | 15,633 | 47,847 | - | 3,683 | - | 8,546 | - | - | 2,848 |
| Total liabilities | <u>18,188</u> | <u>48,938</u> | <u>-</u> | <u>3,683</u> | <u>37,491</u> | <u>8,556</u> | <u>68,415</u> | <u>-</u> | <u>2,848</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | | | | | |
| Unavailable revenue-property taxes | - | - | - | - | - | - | - | - | - |
| Unavailable revenue-grants | - | 10,958 | - | - | - | - | - | - | - |
| Total Deferred Inflows of Resources | <u>-</u> | <u>10,958</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES: | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - |
| Spendable: | | | | | | | | | |
| Restricted | - | - | - | - | 449,236 | - | 335,761 | - | - |
| Committed | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | 602,693 | - | 1,050,001 | 7,449 | - |
| Unassigned (deficit) | - | (10,958) | - | - | - | - | - | - | - |
| Total fund balances | <u>-</u> | <u>(10,958)</u> | <u>-</u> | <u>-</u> | <u>1,051,929</u> | <u>-</u> | <u>1,385,762</u> | <u>7,449</u> | <u>-</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 18,188</u> | <u>\$ 48,938</u> | <u>\$ -</u> | <u>\$ 3,683</u> | <u>\$ 1,089,420</u> | <u>\$ 8,556</u> | <u>\$ 1,454,177</u> | <u>\$ 7,449</u> | <u>\$ 2,848</u> |

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

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Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2015-2016

From Date: 7/1/2015

To Date: 6/30/2016

| | | | <u>Opening Balance</u> | <u>Debits</u> | <u>Credits</u> | <u>Ending Balance</u> |
|---|--------------------------------------|--|------------------------|---------------|----------------|-----------------------|
| 26204 - SPACEPORT GRT GRANT | | | | | | |
| ASSET | | | | | | |
| 26204.0000.11018.0000.019000.0000.09.0000 | WFB - ACCOUNTS PAYABLE CLEARING | | \$0.00 | \$111,089.12 | (\$111,956.42) | (\$867.30) |
| 26204.0000.11019.0000.019000.0000.09.0000 | WFB - PAYROLL CLEARING | | \$0.00 | \$33,785.33 | (\$35,618.58) | (\$1,833.25) |
| 26204.0000.11023.0000.019000.0000.09.0000 | WFB - FEDERAL PROGRAMS | | \$1,454,176.52 | \$6,192.47 | (\$157,168.52) | \$1,303,200.47 |
| | ASSET TOTAL | | \$1,454,176.52 | \$151,066.92 | (\$304,743.52) | \$1,300,499.92 |
| LIABILITY | | | | | | |
| 26204.0000.21000.0000.019000.0000.09.0000 | PAYABLES | | (\$6,192.47) | \$124,341.36 | (\$118,148.89) | \$0.00 |
| 26204.0000.23011.0000.019000.0000.09.0000 | ACCRUED SALARIES AND BENEFITS | | \$0.00 | \$1,878.83 | (\$1,878.83) | \$0.00 |
| 26204.0000.23012.0000.019000.0000.09.0000 | NET SALARIES PAYABLE | | \$0.00 | \$11,004.40 | (\$11,004.40) | \$0.00 |
| 26204.0000.23101.0000.019000.0000.09.0000 | FEDERAL INCOME TAX/EARNED INC CREDIT | | \$0.00 | \$1,517.49 | (\$1,517.49) | \$0.00 |
| 26204.0000.23102.0000.019000.0000.09.0000 | SIT WITHHOLDING | | (\$1,412.51) | \$1,571.86 | (\$357.80) | (\$198.45) |
| 26204.0000.23110.0000.019000.0000.09.0000 | FICA WITHHOLDING | | \$0.00 | \$2,707.94 | (\$2,707.94) | \$0.00 |
| 26204.0000.23111.0000.019000.0000.09.0000 | ERB WITHHOLDING | | (\$14,185.73) | \$16,771.89 | (\$3,699.98) | (\$1,113.82) |
| 26204.0000.23112.0000.019000.0000.09.0000 | NMRHCA WITHHOLDING | | (\$1,733.66) | \$2,103.98 | (\$506.30) | (\$135.98) |
| 26204.0000.23136.0000.019000.0000.09.0000 | WORKERS COMP FEE | | (\$4.89) | \$8.84 | (\$3.95) | \$0.00 |
| | LIABILITY TOTAL | | (\$23,529.26) | \$161,906.59 | (\$139,825.58) | (\$1,448.25) |
| FUND BALANCE | | | | | | |

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2015-2016

From Date: 7/1/2015

To Date: 6/30/2016

| | | <u>Opening Balance</u> | <u>Debits</u> | <u>Credits</u> | <u>Ending Balance</u> |
|---|-------------------------|-------------------------|---------------|----------------|-------------------------|
| 26204 - SPACEPORT GRT GRANT | | | | | |
| 26204.0000.32000.0000.019000.0000.09.0000 | FUND BALANCES | (\$1,430,647.26) | \$0.00 | \$0.00 | (\$1,430,647.26) |
| FUND BALANCE TOTAL | | (\$1,430,647.26) | \$0.00 | \$0.00 | (\$1,430,647.26) |
| EXPENDITURE | | | | | |
| 26204.1000.51100.1010.019200.1411.12.0491 | SALARIES EXPENSE | \$0.00 | \$68.18 | \$0.00 | \$68.18 |
| 26204.1000.51300.1010.019000.1411.12.0491 | ADDITIONAL COMPENSATION | (\$1,770.82) | \$12,395.74 | (\$1,770.82) | \$10,624.92 |
| 26204.1000.51300.1010.019003.1411.12.0477 | ADDITIONAL COMPENSATION | \$0.00 | \$206.25 | \$0.00 | \$206.25 |
| 26204.1000.51300.1010.019003.1621.12.0477 | ADDITIONAL COMPENSATION | \$0.00 | \$550.00 | (\$50.00) | \$500.00 |
| 26204.1000.51300.1010.019018.1621.12.0477 | ADDITIONAL COMPENSATION | \$0.00 | \$1,950.00 | \$0.00 | \$1,950.00 |
| 26204.1000.51300.1010.019200.1621.12.0477 | ADDITIONAL COMPENSATION | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 |
| 26204.1000.52111.0000.019000.0000.12.0491 | EDUCATIONAL RETIREMENT | \$0.00 | \$246.22 | (\$255.70) | (\$9.48) |
| 26204.1000.52111.1010.019000.1411.12.0491 | EDUCATIONAL RETIREMENT | \$0.00 | \$1,723.54 | (\$246.22) | \$1,477.32 |
| 26204.1000.52111.1010.019003.1411.12.0477 | EDUCATIONAL RETIREMENT | \$0.00 | \$28.67 | \$0.00 | \$28.67 |
| 26204.1000.52111.1010.019003.1621.12.0477 | EDUCATIONAL RETIREMENT | \$0.00 | \$76.45 | (\$6.95) | \$69.50 |
| 26204.1000.52111.1010.019018.1621.12.0477 | EDUCATIONAL RETIREMENT | \$0.00 | \$130.31 | \$0.00 | \$130.31 |
| 26204.1000.52111.1010.019200.1411.12.0491 | EDUCATIONAL RETIREMENT | \$0.00 | \$9.48 | \$0.00 | \$9.48 |
| 26204.1000.52111.1010.019200.1621.12.0477 | EDUCATIONAL RETIREMENT | \$0.00 | \$139.00 | \$0.00 | \$139.00 |
| 26204.1000.52112.0000.019000.0000.12.0491 | NMRHCA - RETIREE HEALTH | \$0.00 | \$35.33 | (\$36.69) | (\$1.36) |

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2015-2016

From Date: 7/1/2015

To Date: 6/30/2016

| | | <u>Opening Balance</u> | <u>Debits</u> | <u>Credits</u> | <u>Ending Balance</u> |
|---|-------------------------|------------------------|---------------|----------------|-----------------------|
| 26204 - SPACEPORT GRT GRANT | | | | | |
| 26204.1000.52112.1010.019000.1411.12.0491 | NMRHCA - RETIREE HEALTH | \$0.00 | \$247.31 | (\$35.33) | \$211.98 |
| 26204.1000.52112.1010.019003.1411.12.0477 | NMRHCA - RETIREE HEALTH | \$0.00 | \$4.13 | \$0.00 | \$4.13 |
| 26204.1000.52112.1010.019003.1621.12.0477 | NMRHCA - RETIREE HEALTH | \$0.00 | \$11.00 | (\$1.00) | \$10.00 |
| 26204.1000.52112.1010.019018.1621.12.0477 | NMRHCA - RETIREE HEALTH | \$0.00 | \$18.75 | \$0.00 | \$18.75 |
| 26204.1000.52112.1010.019200.1411.12.0491 | NMRHCA - RETIREE HEALTH | \$0.00 | \$1.36 | \$0.00 | \$1.36 |
| 26204.1000.52112.1010.019200.1621.12.0477 | NMRHCA - RETIREE HEALTH | \$0.00 | \$20.00 | \$0.00 | \$20.00 |
| 26204.1000.52210.0000.019000.0000.12.0491 | FICA PAYMENTS | \$0.00 | \$106.92 | (\$110.89) | (\$3.97) |
| 26204.1000.52210.1010.019000.1411.12.0491 | FICA PAYMENTS | \$0.00 | \$740.25 | (\$105.64) | \$634.61 |
| 26204.1000.52210.1010.019003.1411.12.0477 | FICA PAYMENTS | \$0.00 | \$10.89 | \$0.00 | \$10.89 |
| 26204.1000.52210.1010.019003.1621.12.0477 | FICA PAYMENTS | \$0.00 | \$33.67 | (\$3.10) | \$30.57 |
| 26204.1000.52210.1010.019018.1621.12.0477 | FICA PAYMENTS | \$0.00 | \$120.91 | \$0.00 | \$120.91 |
| 26204.1000.52210.1010.019200.1411.12.0491 | FICA PAYMENTS | \$0.00 | \$3.97 | \$0.00 | \$3.97 |
| 26204.1000.52210.1010.019200.1621.12.0477 | FICA PAYMENTS | \$0.00 | \$59.11 | \$0.00 | \$59.11 |
| 26204.1000.52220.0000.019000.0000.12.0491 | MEDICARE PAYMENTS | \$0.00 | \$1,795.83 | (\$1,864.94) | (\$69.11) |
| 26204.1000.52220.1010.019000.1411.12.0491 | MEDICARE PAYMENTS | \$0.00 | \$173.15 | (\$24.71) | \$148.44 |
| 26204.1000.52220.1010.019003.1411.12.0477 | MEDICARE PAYMENTS | \$0.00 | \$2.55 | \$0.00 | \$2.55 |

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2015-2016

From Date: 7/1/2015

To Date: 6/30/2016

| | | | <u>Opening Balance</u> | <u>Debits</u> | <u>Credits</u> | <u>Ending Balance</u> |
|---|------------------------------|--|------------------------|---------------|----------------|-----------------------|
| 26204 - SPACEPORT GRT GRANT | | | | | | |
| 26204.1000.52220.1010.019003.1621.12.0477 | MEDICARE PAYMENTS | | \$0.00 | \$7.88 | (\$0.73) | \$7.15 |
| 26204.1000.52220.1010.019018.1621.12.0477 | MEDICARE PAYMENTS | | \$0.00 | \$28.27 | \$0.00 | \$28.27 |
| 26204.1000.52220.1010.019200.1411.12.0491 | MEDICARE PAYMENTS | | \$0.00 | \$0.93 | \$0.00 | \$0.93 |
| 26204.1000.52220.1010.019200.1621.12.0477 | MEDICARE PAYMENTS | | \$0.00 | \$13.83 | \$0.00 | \$13.83 |
| 26204.1000.52500.0000.019000.0000.12.0491 | UNEMPLOYMENT COMPENSATION | | \$0.00 | \$1.57 | (\$1.63) | (\$0.06) |
| 26204.1000.52500.1010.019000.1411.12.0491 | UNEMPLOYMENT COMPENSATION | | \$0.00 | \$10.97 | (\$1.57) | \$9.40 |
| 26204.1000.52500.1010.019003.1411.12.0477 | UNEMPLOYMENT COMPENSATION | | \$0.00 | \$0.19 | \$0.00 | \$0.19 |
| 26204.1000.52500.1010.019003.1621.12.0477 | UNEMPLOYMENT COMPENSATION | | \$0.00 | \$0.49 | (\$0.04) | \$0.45 |
| 26204.1000.52500.1010.019018.1621.12.0477 | UNEMPLOYMENT COMPENSATION | | \$0.00 | \$1.81 | \$0.00 | \$1.81 |
| 26204.1000.52500.1010.019200.1411.12.0491 | UNEMPLOYMENT COMPENSATION | | \$0.00 | \$0.06 | \$0.00 | \$0.06 |
| 26204.1000.52500.1010.019200.1621.12.0477 | UNEMPLOYMENT COMPENSATION | | \$0.00 | \$0.93 | \$0.00 | \$0.93 |
| 26204.1000.52710.0000.019000.0000.12.0491 | WORKERS COMPENSATION PREMIUM | | \$0.00 | \$31.17 | (\$32.37) | (\$1.20) |
| 26204.1000.52710.1010.019000.1411.12.0491 | WORKERS COMPENSATION PREMIUM | | \$0.00 | \$218.19 | (\$31.17) | \$187.02 |
| 26204.1000.52710.1010.019003.1411.12.0477 | WORKERS COMPENSATION PREMIUM | | \$0.00 | \$3.63 | \$0.00 | \$3.63 |
| 26204.1000.52710.1010.019003.1621.12.0477 | WORKERS COMPENSATION PREMIUM | | \$0.00 | \$9.69 | (\$0.88) | \$8.81 |
| 26204.1000.52710.1010.019018.1621.12.0477 | WORKERS COMPENSATION PREMIUM | | \$0.00 | \$34.34 | \$0.00 | \$34.34 |

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2015-2016

From Date: 7/1/2015

To Date: 6/30/2016

| | | <u>Opening Balance</u> | <u>Debits</u> | <u>Credits</u> | <u>Ending Balance</u> |
|---|------------------------------------|------------------------|---------------|----------------|-----------------------|
| 26204 - SPACEPORT GRT GRANT | | | | | |
| 26204.1000.52710.1010.019200.1411.12.0491 | WORKERS COMPENSATION PREMIUM | \$0.00 | \$1.20 | \$0.00 | \$1.20 |
| 26204.1000.52710.1010.019200.1621.12.0477 | WORKERS COMPENSATION PREMIUM | \$0.00 | \$17.61 | \$0.00 | \$17.61 |
| 26204.1000.52720.1010.019000.1411.12.0491 | WORKERS COMPENSATION EMPLOYERS FEE | \$0.00 | \$2.13 | \$0.00 | \$2.13 |
| 26204.1000.53330.1010.019000.0000.12.5170 | PROFESSIONAL DEVELOPMENT | \$0.00 | \$100.00 | \$0.00 | \$100.00 |
| 26204.1000.53414.1010.019000.0000.12.0481 | OTHER SERVICES | \$0.00 | \$6,356.82 | \$0.00 | \$6,356.82 |
| 26204.1000.53414.1010.019000.0000.12.0483 | OTHER SERVICES | \$0.00 | \$26,296.90 | \$0.00 | \$26,296.90 |
| 26204.1000.53414.1010.019000.0000.12.0486 | OTHER SERVICES | \$0.00 | \$675.98 | \$0.00 | \$675.98 |
| 26204.1000.53414.1010.019000.0000.12.0493 | OTHER SERVICES | \$0.00 | \$41,859.98 | \$0.00 | \$41,859.98 |
| 26204.1000.53414.1010.019000.0000.12.0495 | OTHER SERVICES | \$0.00 | \$18,000.00 | \$0.00 | \$18,000.00 |
| 26204.1000.53711.1010.019000.0000.12.0488 | OTHER CHARGES | \$0.00 | \$2,000.00 | \$0.00 | \$2,000.00 |
| 26204.1000.55817.1010.019000.0000.12.0484 | STUDENT TRAVEL | \$0.00 | \$5,034.24 | \$0.00 | \$5,034.24 |
| 26204.1000.56118.1010.019000.0000.12.0475 | GENERAL SUPPLIES AND MATERIALS | \$0.00 | \$248.22 | \$0.00 | \$248.22 |
| 26204.1000.56118.1010.019000.0000.12.0488 | PLTW GS&M | \$0.00 | \$303.96 | \$0.00 | \$303.96 |
| 26204.1000.56118.1010.019000.0000.12.0490 | GENERAL SUPPLIES AND MATERIALS | \$0.00 | \$3,830.09 | \$0.00 | \$3,830.09 |
| 26204.1000.57332.1010.019003.0000.12.0475 | SUPPLY ASSETS \$5,000 OR LESS | \$0.00 | \$7,250.23 | \$0.00 | \$7,250.23 |
| 26204.2300.53713.0000.019000.0000.12.0000 | INDIRECT COSTS | \$0.00 | \$1,925.69 | \$0.00 | \$1,925.69 |

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2015-2016

From Date: 7/1/2015

To Date: 6/30/2016

| 26204 - SPACEPORT GRT GRANT | <u>Opening Balance</u> | <u>Debits</u> | <u>Credits</u> | <u>Ending Balance</u> |
|-----------------------------|------------------------|---------------|----------------|-----------------------|
| EXPENDITURE TOTAL | \$0.00 | \$136,175.97 | (\$4,580.38) | \$131,595.59 |
| Fund Totals: | \$0.00 | \$449,149.48 | (\$449,149.48) | \$0.00 |

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2015-2016

From Date: 7/1/2015

To Date: 6/30/2016

Grand Total:

\$0.00

\$449,149.48

(\$449,149.48)

\$0.00

End of Report

End of Report