

GADSDEN ISD

FY 2016-17

RECONCILIATION OF FUND 31700 CASH BALANCE TO 6-30-16 AUDIT REPORT (FOR FY16-17 FUND 31701 WAS CREATED SPECIFICALLY TO BUDGET SB-9 LOCAL AD-VALOREM TAXES)

	UNRESTRICTED	RESTRICTED	TOTAL	
6-30-16 CASH BALANCE PER AUDIT REPORT	\$ 3,316,961	\$ -	\$ 3,316,961	
ADJUSTMENT FOR RECEIVABLES AND LIABILITIES:				
RECEIVABLES:				
6-30-16 ACCOUNTS RECEIVABLE - TAXES PER AUDIT REPORT	\$ 692,391			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	(692,391)			
	<u>\$ -</u>	-	-	-
6-30-16 ACCOUNTS RECEIVABLE - DUE FOR OTHER GOVERNMENTS PER AUDIT REPORT	\$ 621,789			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	(621,789)			
	<u>\$ -</u>	-	-	-
PAYROLL LIABILITIES		-	-	-
DEPOSITS HELD FOR OTHERS		-	-	-
ACCOUNTS PAYABLE:				
6-30-16 ACCOUNTS PAYABLE PER AUDIT REPORT	\$ 277,846			
AMOUNT ADJUSTED FOR AUDIT REPORT	(277,846)			
	<u>\$ -</u>	\$ -	\$ -	
DEFERRED INFLOWS OF RESOURCES				
6/30/2016 DEFERRED INFLOWS OF RESOURCES PER AUDIT REPORT	\$ 248,596			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	(248,596)			
	<u>\$ -</u>	\$ -	\$ -	
ADJUSTMENT FOR ROUNDING ON AUDIT REPORT		(1)	(1)	
OTHER ADJUSTMENTS: MAY 2016 DONA ANA TAXES A/R (AJE 36)		412,805	412,805	
CASH AVAILABLE FOR BUDGETING PER FINAL ADJUSTED CASH REPORT	<u>\$ 3,729,765</u>	<u>\$ -</u>	<u>\$ 3,729,765</u>	
TOTAL FUND 31700 CASH AVAILABLE FOR BUDGETING PER 6-30-16 FINAL ADJUSTED CASH REPORT			<u>\$ 3,729,765.89</u>	\$ (0.89)
BUDGET AMOUNT BEFORE BAR	<u>\$ 3,492,112</u>	<u>\$ -</u>	<u>\$ 3,492,112</u>	
BAR AMOUNT	<u>\$ 237,653</u>	<u>\$ -</u>	<u>\$ 237,653</u>	

School District: GADSDEN INDEPENDENT SCHOOL DISTRICT

Charter Name:

Month/Quarter 06/30/2016

		CAPITAL IMPROV. SB9 31700
Line 1	Total Cash Balance 06/30/2015	= 3,875,082.54
Line 2	Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+ 4,729,861.90
Line 3	Prior Year Warrants Voided	+ 0.00
Line 4	Total Resources to Date for Current Year 06/30/2016	= 8,604,944.44
Line 5	Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	- (4,875,178.55)
Line 6	Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR- 0.00
Line 7	Total Cash	= 3,729,765.89
<u>Other Reconciling Items</u>		
Line 8	Payroll Liabilities	+ 0.00
Line 9	**Adjustments - Provide Full Explanation on Last Page	- (412,804.51)
Line 10	TOTAL RECONCILED CASH BALANCE 06/30/2016	= 3,316,961.38
Line 11	Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR- 0.00
Line 12	Total Ending Cash 06/30/2016	+OR- 3,316,961.38

STATE OF NEW MEXICO
GADSDEN INDEPENDENT SCHOOL DISTRICT NO. 16
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2016

	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
\$ 3,316,961	\$ 98,144	\$ 3,415,105
692,391	-	692,391
621,789	-	621,789
-	-	-
-	-	-
-	-	-
<u>4,631,141</u>	<u>98,144</u>	<u>4,729,285</u>
277,846	525	278,371
-	-	-
-	-	-
-	-	-
<u>277,846</u>	<u>525</u>	<u>278,371</u>
227,635	-	227,635
20,961	-	20,961
<u>248,596</u>	<u>-</u>	<u>248,596</u>
-	-	-
4,104,699	97,619	4,202,318
-	-	-
-	-	-
-	-	-
<u>4,104,699</u>	<u>97,619</u>	<u>4,202,318</u>
<u>\$ 4,631,141</u>	<u>\$ 98,144</u>	<u>\$ 4,729,285</u>

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

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2016-2017

From Date: 7/1/2016 To Date: 11/30/2016

31701 - CAPITAL IMPROVEMENTS SB-9 (LOCAL)

	<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET				
31701.0000.11017.0000.019000.0000.09.0000 WFB- BUILDING	\$0.00	\$8,290,956.83	(\$5,243,451.08)	\$3,047,505.75
31701.0000.11018.0000.019000.0000.09.0000 WFB - ACCOUNTS PAYABLE CLEARING	\$0.00	\$450,923.86	(\$450,923.86)	\$0.00
31701.0000.14000.0000.019000.0000.09.0000 DUE FROM OTHER FUNDS	\$0.00	\$271,447.65	(\$107,793.58)	\$163,654.07
ASSET TOTAL	\$0.00	\$9,013,328.34	(\$5,802,168.52)	\$3,211,159.82
LIABILITY				
31701.0000.21000.0000.019000.0000.09.0000 PAYABLES	\$0.00	\$493,179.90	(\$493,179.90)	\$0.00
LIABILITY TOTAL	\$0.00	\$493,179.90	(\$493,179.90)	\$0.00
FUND BALANCE				
31701.0000.32000.0000.019000.0000.09.0000 FUND BALANCES	\$0.00	\$3,729,765.89	(\$7,459,531.78)	(\$3,729,765.89)
FUND BALANCE TOTAL	\$0.00	\$3,729,765.89	(\$7,459,531.78)	(\$3,729,765.89)
REVENUE				
31701.0000.41110.0000.019000.0000.09.0000 AD VALOREM TAXES - SCHOOL DISTRICT	\$0.00	\$0.00	(\$70,672.47)	(\$70,672.47)
31701.0000.41500.0000.019000.0000.09.0000 INVESTMENT INCOME	\$0.00	\$29.57	(\$195.89)	(\$166.32)
31701.0000.41953.0000.019000.0000.09.0000 INSURANCE RECOVERIES	\$0.00	\$410.00	(\$410.00)	\$0.00
31701.0000.41980.0000.019000.0000.09.0000 REFUND OF PRIOR YEAR'S EXPENDITURES	\$0.00	\$9,504.50	(\$9,504.50)	\$0.00
31701.0000.43204.0000.019000.0000.09.9505 RESTRICTED GRANTS-STATE PY BALANCES	\$0.00	\$600,827.90	(\$600,827.90)	\$0.00
REVENUE TOTAL	\$0.00	\$610,771.97	(\$681,610.76)	(\$70,838.79)

EXPENDITURE

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Page: 1

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2016-2017

From Date: 7/1/2016 To Date: 11/30/2016

31701 - CAPITAL IMPROVEMENTS SB-9 (LOCAL)

			<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
31701.2300	53712.0000	019000.0000.09.0000	COUNTY TAX COLLECTION COSTS	\$706.71	\$0.00	\$706.71
31701.4000	54315.0000	019000.0000.09.9815	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$138,079.66	\$0.00	\$138,079.66
31701.4000	54315.0000	019000.0000.21.0430	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$10,064.56	\$0.00	\$10,064.56
31701.4000	54315.0000	019000.0000.21.9816	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$855.28	\$0.00	\$855.28
31701.4000	54315.0000	019000.0000.40.0000	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$107,129.01	\$0.00	\$107,129.01
31701.4000	54315.0000	019175.0000.62.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$415.24	\$0.00	\$415.24
31701.4000	56118.0000	019000.0000.40.0000	GENERAL SUPPLIES AND MATERIALS	\$33,986.88	(\$471.38)	\$33,515.50
31701.4000	57311.0000	019000.0000.40.0000	VEHICLES GENERAL	\$3,980.00	\$0.00	\$3,980.00
31701.4000	57331.0000	019000.0000.21.9818	FIXED ASSETS MORE THAN \$5,000	\$5,782.00	\$0.00	\$5,782.00
31701.4000	57331.0000	019000.0000.47.0651	FIXED ASSETS MORE THAN \$5,000	\$8,554.04	\$0.00	\$8,554.04
31701.4000	57332.0000	019000.0000.21.0415	SUPPLY ASSETS \$5,000 OR LESS	\$15,165.67	\$0.00	\$15,165.67
31701.4000	57332.0000	019000.0000.21.9816	SUPPLY ASSETS \$5,000 OR LESS	\$13,777.59	\$0.00	\$13,777.59
31701.4000	57332.0000	019000.0000.21.9818	SUPPLY ASSETS \$5,000 OR LESS	\$63,632.91	\$0.00	\$63,632.91
31701.4000	57332.0000	019000.0000.40.0000	SUPPLY ASSETS \$5,000 OR LESS	\$504.04	\$0.00	\$504.04
31701.4000	57332.0000	019000.0000.47.0651	SUPPLY ASSETS \$5,000 OR LESS	\$7,512.40	\$0.00	\$7,512.40
31701.4000	57332.0000	019001.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS	\$17,849.44	\$0.00	\$17,849.44

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2016-2017

From Date: 7/1/2016

To Date: 11/30/2016

31701 - CAPITAL IMPROVEMENTS SB-9 (LOCAL)

			<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
31701.4000.57332.0000.019003.0000.63.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$5,538.49	\$0.00	\$5,538.49
31701.4000.57332.0000.019006.0000.63.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$1,401.56	\$0.00	\$1,401.56
31701.4000.57332.0000.019008.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$9,146.00	\$0.00	\$9,146.00
31701.4000.57332.0000.019013.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$3,101.20	\$0.00	\$3,101.20
31701.4000.57332.0000.019016.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$1,361.66	\$0.00	\$1,361.66
31701.4000.57332.0000.019017.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$149.98	\$0.00	\$149.98
31701.4000.57332.0000.019025.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$17,033.40	\$0.00	\$17,033.40
31701.4000.57332.0000.019030.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$15,084.71	\$0.00	\$15,084.71
31701.4000.57332.0000.019032.0000.62.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$12,845.44	\$0.00	\$12,845.44
31701.4000.57332.0000.019035.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$16,740.00	\$0.00	\$16,740.00
31701.4000.57332.0000.019040.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$12,330.02	\$0.00	\$12,330.02
31701.4000.57332.0000.019054.0000.63.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$12,719.51	\$0.00	\$12,719.51
31701.4000.57332.0000.019086.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$14,414.79	\$0.00	\$14,414.79
31701.4000.57332.0000.019104.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$8,064.91	\$0.00	\$8,064.91
31701.4000.57332.0000.019120.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$14,222.09	\$0.00	\$14,222.09
31701.4000.57332.0000.019140.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$11,759.40	\$0.00	\$11,759.40

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2016-2017

From Date: 7/1/2016 To Date: 11/30/2016

31701 - CAPITAL IMPROVEMENTS SB-9 (LOCAL)

	<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
31701.4000.57332.0000.019175 0000 62.9780 SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$605.11	\$0.00	\$605.11
31701.4000.57332.0000.019200 0000 63.9780 SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$5,402.54	\$0.00	\$5,402.54
EXPENDITURE TOTAL	\$0.00	\$589,916.24	(\$471.38)	\$589,444.86
Fund Totals:	\$0.00	\$14,436,962.34	(\$14,436,962.34)	\$0.00

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2016-2017

From Date: 7/1/2016

To Date: 11/30/2016

Grand Total:

\$0.00 \$14,436,962.34 (\$14,436,962.34) \$0.00

End of Report