

Gadsden ISD  
 2015-16 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, 2016 Audited Financial Statements	395,197.65	395,198.00	
June 30, 2016 Outstanding Liabilities	<u>-</u>	<u>-</u>	
	395,197.65	395,198.00	
Adjustments			
Balance to be budgeted	<u>395,197.65</u>	<u>395,198.00</u>	
Budgeted Cash Balance per 2016-17 Final Approved Budget	<u>358,173.00</u>	<u>358,173.00</u>	
Budget Adjustment Needed to reflect 6-30-15 cash balance	<u>37,024.65</u>	<u>37,025.00</u>	Difference is due to rounding. District is using actual amounts per the General Ledger.
Amount per BAR	<u>37,025.00</u>		

CASH REPORT FOR THE 2014-2015 FISCAL YEAR

School District: GADSDEN INDEPENDENT SCHOOL DISTRICT		LOCAL OR
Charter Name:		STATE
Month/Quarter 06/30/2016		FUND
		29135
Line 1	Total Cash Balance 06/30/2015	= 344,979.67
Line 2	Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+ 86,973.80
Line 3	Prior Year Warrants Voided	+ 0.00
Line 4	Total Resources to Date for Current Year 06/30/2016	= 431,953.47
Line 5	Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	- (36,755.82)
Line 6	Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR- 0.00
Line 7	Total Cash	= 395,197.65
<b>Other Reconciling Items</b>		
Line 8	Payroll Liabilities	+ 0.00
Line 9	**Adjustments - Provide Full Explanation on Last Page	- 0.00
Line 10	TOTAL RECONCILED CASH BALANCE 06/30/2016	= 395,197.65
Line 11	Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR- 0.00
Line 12	Total Ending Cash 06/30/2016	+OR- 395,197.65

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

	Start Smart K-3 Plus Utah State Study 28191	CYFD Parents as Teachers Model 28193	Private Direct Grants 29102
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Accounts receivable			
Taxes	-	-	-
Intergovernmental receivables	-	111,285	-
Interfund receivables	-	-	-
Other	-	-	-
Inventory	-	-	-
<b>Total Assets</b>	<b>-</b>	<b>111,285</b>	<b>-</b>
<b>LIABILITIES</b>			
Accounts payable	-	1,675	-
Accrued payroll liabilities	-	7,004	-
Accrued compensated absences	-	-	-
Interfund payables	-	102,606	-
<b>Total liabilities</b>	<b>-</b>	<b>111,285</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable revenue-property taxes	-	-	-
Unavailable revenue-grants	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>			
Nonspendable	-	-	-
Spendable:			
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned (deficit)	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ -</b>	<b>\$ 111,285</b>	<b>\$ -</b>

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

Industrial Revenue		Bonds Payments in	
Lieu of Taxes		29135	
		Total	
\$	395,198	\$	4,137,785
	-		-
	-		3,188,249
	-		-
	-		-
	-		-
	<u>395,198</u>		<u>7,326,034</u>
	-		60,872
	-		441,311
	-		-
	-		2,422,952
	<u>-</u>		<u>2,925,135</u>
	-		-
	-		8,961
	<u>-</u>		<u>8,961</u>
	-		-
	358,173		3,263,511
	37,025		37,025
	-		1,098,206
	-		(6,804)
	<u>395,198</u>		<u>4,391,938</u>
\$	<u>395,198</u>	\$	<u>7,326,034</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

		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>29135 - IND REV BONDS PILOT</b>					
<b>ASSET</b>					
29135.0000.11018.0000.019000.0000.09.0000	WFB - ACCOUNTS PAYABLE CLEARING	\$0.00	\$13,650.00	(\$13,650.00)	\$0.00
29135.0000.11023.0000.019000.0000.09.0000	WFB - FEDERAL PROGRAMS	\$395,197.65	\$6,000.00	(\$19,650.00)	\$381,547.65
	<b>ASSET TOTAL</b>	<b>\$395,197.65</b>	<b>\$19,650.00</b>	<b>(\$33,300.00)</b>	<b>\$381,547.65</b>
<b>LIABILITY</b>					
29135.0000.21000.0000.019000.0000.09.0000	PAYABLES	\$0.00	\$19,650.00	(\$19,650.00)	\$0.00
	<b>LIABILITY TOTAL</b>	<b>\$0.00</b>	<b>\$19,650.00</b>	<b>(\$19,650.00)</b>	<b>\$0.00</b>
<b>FUND BALANCE</b>					
29135.0000.32000.0000.019000.0000.09.0000	FUND BALANCES	(\$395,197.65)	\$0.00	\$0.00	(\$395,197.65)
	<b>FUND BALANCE TOTAL</b>	<b>(\$395,197.65)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$395,197.65)</b>
<b>EXPENDITURE</b>					
29135.1000.53330.1010.019000.0000.09.0000	PROFESSIONAL DEVELOPMENT	\$0.00	\$6,000.00	\$0.00	\$6,000.00
29135.1000.55915.9000.019000.0000.47.6200	OTHER CONTRACT SERVICES	\$0.00	\$7,650.00	\$0.00	\$7,650.00
	<b>EXPENDITURE TOTAL</b>	<b>\$0.00</b>	<b>\$13,650.00</b>	<b>\$0.00</b>	<b>\$13,650.00</b>
	<b>Fund Totals:</b>	<b>\$0.00</b>	<b>\$52,950.00</b>	<b>(\$52,950.00)</b>	<b>\$0.00</b>

**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      \$52,950.00      (\$52,950.00)      \$0.00

End of Report