

GADSDEN ISD
 CALCULATION OF CASH BALANCE FOR
 SPACEPORT 26204

FUND 26204 - SPACEPORT

June 30, 2016 Fund Balance	1,471,543.65
2016-17 Revenues	878,134.26
2016-17 Expenditures	(345,707.38)
June 30, 2017 Fund Balance	<u>2,003,970.53</u>
June 30, 2017 Fund Balance	2,003,970.53
2017-18 Budgeted Cash Balance	<u>1,610,000.00</u>
Amount to be budgeted	<u><u>393,970.53</u></u>
Amount of Increase BAR	<u><u>393,970.53</u></u>

Cash Balance 6/30/2017:

Assets	2,016,780.49
Liabilities	(12,809.96)
Due To	0.00
Due From	<u>0.00</u>
	<u>2,003,970.53</u>

Cash	2,016,780.00
Less Liabilities	
Accounts Payable per Audit Report	41,985.00
Less Amount Accrued for Audit Report	(41,985.00)
Payroll Liabilities Per Audit Report	2,309.00
Accrued Payroll Liabilities Per Audit Report	(2,309.00)
A/P on General Ledger	12,809.96
Payroll on General Ledger	
Total Liabilities	12,809.96
Cash available for budgeting per Audit	2,003,970.04

STATE OF NEW MEXICO
Gadsden Independent School District No. 16
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2017

	English Language Acquisition 24153	Teacher/Princi pal Training & Recruitment 24154	Immigrant Funding - Title III 24163	Carl D Perkins Secondary - Current 24174
<i>Assets</i>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Receivables:				
Property taxes	-	-	-	-
Due from other governments	113,536	237,696	-	16,970
Due from other funds	-	-	-	-
Total assets	\$ 113,536	\$ 237,696	\$ -	\$ 16,970
<i>Liabilities, deferred inflows of resources, and fund balances</i>				
<i>Liabilities</i>				
Accounts payable	\$ -	\$ 5	\$ -	\$ -
Accrued payroll	1,401	52,668	-	-
Due to other funds	112,135	185,023	-	16,970
Total liabilities	113,536	237,696	-	16,970
<i>Deferred inflows of resources</i>				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
<i>Fund balances</i>				
<i>Spendable:</i>				
<i>Restricted for:</i>				
Extracurricular activities	-	-	-	-
Education	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities, deferred inflows of resources, and fund balances	\$ 113,536	\$ 237,696	\$ -	\$ 16,970

See independent auditors' report.

Carl D Perkins Secondary Redistribution 24176	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
\$ -	\$ 2,287,123	\$ 2,157	\$ 2,016,780	\$ 2,499
-	-	-	-	-
15,933	159,085	-	-	-
-	-	-	-	-
<u>\$ 15,933</u>	<u>\$ 2,446,208</u>	<u>\$ 2,157</u>	<u>\$ 2,016,780</u>	<u>\$ 2,499</u>
\$ 3,149	\$ 389	\$ -	\$ 52,486	\$ -
-	34,279	-	2,309	-
12,784	-	-	-	-
<u>15,933</u>	<u>34,668</u>	<u>-</u>	<u>54,795</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	2,411,540	2,157	1,961,985	2,499
-	-	-	-	-
<u>-</u>	<u>2,411,540</u>	<u>2,157</u>	<u>1,961,985</u>	<u>2,499</u>
<u>\$ 15,933</u>	<u>\$ 2,446,208</u>	<u>\$ 2,157</u>	<u>\$ 2,016,780</u>	<u>\$ 2,499</u>

See independent auditors' report.

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2016-2017

From Date: 7/1/2016 To Date: 6/30/2017

	<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	\$0.00	\$277,833.81	(\$277,833.81)	\$0.00
26204.0000.11019.0000.019000.0000.09.0000	\$0.00	\$80,597.62	(\$80,597.62)	\$0.00
26204.0000.11023.0000.019000.0000.09.0000	\$1,488,854.96	\$903,178.88	(\$375,253.35)	\$2,016,780.49
	<u>\$1,488,854.96</u>	<u>\$1,261,610.31</u>	<u>(\$733,684.78)</u>	<u>\$2,016,780.49</u>
ASSET TOTAL				
LIABILITY				
26204.0000.21000.0000.019000.0000.09.0000	(\$5,590.62)	\$296,640.15	(\$301,550.59)	(\$10,501.06)
26204.0000.23011.0000.019000.0000.09.0000	\$0.00	\$3,154.09	(\$3,154.09)	\$0.00
26204.0000.23012.0000.019000.0000.09.0000	\$0.00	\$34,132.45	(\$34,132.45)	\$0.00
26204.0000.23101.0000.019000.0000.09.0000	\$0.00	\$5,192.43	(\$5,192.43)	\$0.00
26204.0000.23102.0000.019000.0000.09.0000	(\$976.81)	\$2,219.46	(\$1,438.80)	(\$196.15)
26204.0000.23110.0000.019000.0000.09.0000	\$0.00	\$8,246.74	(\$8,246.74)	\$0.00
26204.0000.23111.0000.019000.0000.09.0000	(\$9,572.26)	\$24,026.28	(\$16,337.72)	(\$1,883.70)
26204.0000.23112.0000.019000.0000.09.0000	(\$1,167.67)	\$2,796.74	(\$1,858.12)	(\$229.05)
26204.0000.23136.0000.019000.0000.09.0000	(\$3.95)	\$7.90	(\$3.95)	\$0.00
	<u>(\$17,311.31)</u>	<u>\$376,416.24</u>	<u>(\$371,914.89)</u>	<u>(\$12,809.96)</u>
FUND BALANCE				

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2016-2017

From Date: 7/1/2016 To Date: 6/30/2017

		<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	(\$1,471,543.65)	\$0.00	\$0.00	(\$1,471,543.65)
REVENUE					
FUND BALANCE TOTAL		(\$1,471,543.65)	\$0.00	\$0.00	(\$1,471,543.65)
26204.0000.41921.0000.019000.0000.09.0000	INSTRUCTIONAL - CATEGORICAL	\$0.00	\$12,654.74	(\$890,560.50)	(\$877,905.76)
26204.0000.41980.0000.019000.0000.09.0000	REFUND OF PRIOR YEAR'S EXPENDITURES	\$0.00	\$0.00	(\$228.50)	(\$228.50)
REVENUE TOTAL		\$0.00	\$12,654.74	(\$890,789.00)	(\$878,134.26)
EXPENDITURE					
26204.1000.51100.1010.019200.1411.12.0491	SALARIES EXPENSE	\$0.00	\$3,166.67	(\$166.67)	\$3,000.00
26204.1000.51300.1010.019000.1411.12.0477	ADDITIONAL COMPENSATION	\$0.00	\$4,512.50	\$0.00	\$4,512.50
26204.1000.51300.1010.019000.1411.12.0491	ADDITIONAL COMPENSATION	\$0.00	\$43,469.44	(\$1,942.59)	\$41,526.85
26204.1000.51300.1010.019054.1411.12.5170	ADDITIONAL COMPENSATION	\$0.00	\$100.00	\$0.00	\$100.00
26204.1000.51300.1010.019200.1411.12.5170	ADDITIONAL COMPENSATION	\$0.00	\$600.00	\$0.00	\$600.00
26204.1000.52111.1010.019000.1411.12.0477	EDUCATIONAL RETIREMENT	\$0.00	\$627.24	\$0.00	\$627.24
26204.1000.52111.1010.019000.1411.12.0491	EDUCATIONAL RETIREMENT	\$0.00	\$6,043.87	(\$270.09)	\$5,773.78
26204.1000.52111.1010.019054.1411.12.5170	EDUCATIONAL RETIREMENT	\$0.00	\$13.90	\$0.00	\$13.90
26204.1000.52111.1010.019200.1411.12.0491	EDUCATIONAL RETIREMENT	\$0.00	\$440.22	(\$23.17)	\$417.05
26204.1000.52111.1010.019200.1411.12.5170	EDUCATIONAL RETIREMENT	\$0.00	\$83.40	\$0.00	\$83.40

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2016-2017

From Date: 7/1/2016 To Date: 6/30/2017

	<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
26204 - SPACEPORT GRT GRANT				
26204.1000.52112.1010.019000.1411.12.0477 NMRHCA - RETIREE HEALTH	\$0.00	\$90.25	\$0.00	\$90.25
26204.1000.52112.1010.019000.1411.12.0491 NMRHCA - RETIREE HEALTH	\$0.00	\$867.27	(\$38.76)	\$828.51
26204.1000.52112.1010.019054.1411.12.5170 NMRHCA - RETIREE HEALTH	\$0.00	\$2.00	\$0.00	\$2.00
26204.1000.52112.1010.019200.1411.12.0491 NMRHCA - RETIREE HEALTH	\$0.00	\$63.27	(\$3.33)	\$59.94
26204.1000.52112.1010.019200.1411.12.5170 NMRHCA - RETIREE HEALTH	\$0.00	\$12.00	\$0.00	\$12.00
26204.1000.52210.1010.019000.1411.12.0477 FICA PAYMENTS	\$0.00	\$273.95	\$0.00	\$273.95
26204.1000.52210.1010.019000.1411.12.0491 FICA PAYMENTS	\$0.00	\$2,579.12	(\$116.10)	\$2,463.02
26204.1000.52210.1010.019054.1411.12.5170 FICA PAYMENTS	\$0.00	\$6.18	\$0.00	\$6.18
26204.1000.52210.1010.019200.1411.12.0491 FICA PAYMENTS	\$0.00	\$194.16	(\$10.21)	\$183.95
26204.1000.52210.1010.019200.1411.12.5170 FICA PAYMENTS	\$0.00	\$35.65	\$0.00	\$35.65
26204.1000.52220.1010.019000.1411.12.0477 MEDICARE PAYMENTS	\$0.00	\$64.08	\$0.00	\$64.08
26204.1000.52220.1010.019000.1411.12.0491 MEDICARE PAYMENTS	\$0.00	\$603.29	(\$27.16)	\$576.13
26204.1000.52220.1010.019054.1411.12.5170 MEDICARE PAYMENTS	\$0.00	\$1.44	\$0.00	\$1.44
26204.1000.52220.1010.019200.1411.12.0491 MEDICARE PAYMENTS	\$0.00	\$45.44	(\$2.39)	\$43.05
26204.1000.52220.1010.019200.1411.12.5170 MEDICARE PAYMENTS	\$0.00	\$8.34	\$0.00	\$8.34
26204.1000.52500.1010.019000.1411.12.0477 UNEMPLOYMENT COMPENSATION	\$0.00	\$4.21	\$0.00	\$4.21

Gadsden Independent Schools

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Fiscal Year: 2016-2017

From Date: 7/1/2016 To Date: 6/30/2017

26204 - SPACEPORT GRT GRANT		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
26204.1000.52500.1010.019000.1411.12.0491	UNEMPLOYMENT COMPENSATION	\$0.00	\$38.37	(\$1.72)	\$36.65
26204.1000.52500.1010.019054.1411.12.5170	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.09	\$0.00	\$0.09
26204.1000.52500.1010.019200.1411.12.0491	UNEMPLOYMENT COMPENSATION	\$0.00	\$2.85	(\$0.15)	\$2.70
26204.1000.52500.1010.019200.1411.12.5170	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.54	\$0.00	\$0.54
26204.1000.52710.1010.019000.1411.12.0477	WORKERS COMPENSATION PREMIUM	\$0.00	\$79.48	\$0.00	\$79.48
26204.1000.52710.1010.019000.1411.12.0491	WORKERS COMPENSATION PREMIUM	\$0.00	\$765.12	(\$34.19)	\$730.93
26204.1000.52710.1010.019054.1411.12.5170	WORKERS COMPENSATION PREMIUM	\$0.00	\$1.76	\$0.00	\$1.76
26204.1000.52710.1010.019200.1411.12.0491	WORKERS COMPENSATION PREMIUM	\$0.00	\$55.85	(\$2.94)	\$52.91
26204.1000.52710.1010.019200.1411.12.5170	WORKERS COMPENSATION PREMIUM	\$0.00	\$10.56	\$0.00	\$10.56
26204.1000.53330.1010.019000.0000.12.5170	PROFESSIONAL DEVELOPMENT	\$0.00	\$48,598.96	\$0.00	\$48,598.96
26204.1000.53414.1010.019000.0000.12.0483	OTHER SERVICES	\$0.00	\$13,653.79	\$0.00	\$13,653.79
26204.1000.53414.1010.019000.0000.12.0486	OTHER SERVICES	\$0.00	\$19,852.88	\$0.00	\$19,852.88
26204.1000.53414.1010.019000.0000.12.0493	OTHER SERVICES	\$0.00	\$54,136.57	\$0.00	\$54,136.57
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	\$8,000.00	\$0.00	\$8,000.00
26204.1000.55917.1010.019000.0000.12.0000	STUDENT TRAVEL	\$0.00	\$22,830.54	(\$228.50)	\$22,602.04

Gadsden Independent Schools

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From Date: 7/1/2016 To Date: 6/30/2017

			<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
26204 - SPACEPORT GRT GRANT						
26204.1000.55817.1010.019000.0000.12.0475	STUDENT TRAVEL		\$0.00	\$1,731.65	\$0.00	\$1,731.65
26204.1000.55817.1010.019000.0000.12.0483	STUDENT TRAVEL		\$0.00	\$875.09	\$0.00	\$875.09
26204.1000.55817.1010.019000.0000.12.0484	STUDENT TRAVEL		\$0.00	\$6,405.00	\$0.00	\$6,405.00
26204.1000.56113.1010.019000.0000.12.0000	SOFTWARE		\$0.00	\$5,848.50	\$0.00	\$5,848.50
26204.1000.56113.1010.019000.0000.12.0494	SOFTWARE		\$0.00	\$46,960.31	\$0.00	\$46,960.31
26204.1000.56118.1010.019000.0000.12.0475	GENERAL SUPPLIES AND MATERIALS		\$0.00	\$9,492.55	\$0.00	\$9,492.55
26204.1000.56118.1010.019000.0000.12.0490	GENERAL SUPPLIES AND MATERIALS		\$0.00	\$960.80	\$0.00	\$960.80
26204.1000.56118.1010.019018.0000.12.0475	GENERAL SUPPLIES AND MATERIALS		\$0.00	\$1,702.89	\$0.00	\$1,702.89
26204.1000.57331.1010.019018.0000.12.0475	FIXED ASSETS MORE THAN \$5,000		\$0.00	\$6,116.64	\$0.00	\$6,116.64
26204.1000.57332.1010.019000.0000.12.0000	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$599.00	\$0.00	\$599.00
26204.1000.57332.1010.019003.0000.12.0475	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$5,929.06	\$0.00	\$5,929.06
26204.1000.57332.1010.019200.0000.12.0490	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$6,139.58	\$0.00	\$6,139.58
26204.2300.53713.0000.019000.0000.12.0000	INDIRECT COSTS		\$0.00	\$5,879.03	\$0.00	\$5,879.03

EXPENDITURE TOTAL

Fund Totals:

\$0.00	\$348,575.35	(\$2,867.97)	\$345,707.38
\$0.00	\$1,999,256.64	(\$1,999,256.64)	\$0.00