

GADSDEN ISD  
 FY 2021-22  
 RECONCILIATION OF FUND 31100 CASH BALANCE TO 6-30-21 AUDIT REPORT

	UNRESTRICTED	RESTRICTED	TOTAL
6-30-21 CASH BALANCE PER AUDIT REPORT	\$ 27,120,508	\$ -	\$ 27,120,508
ADJUSTMENT FOR RECEIVABLES AND LIABILITIES:			
UNREALIZED GAIN/LOSS ON INVESTMENTS			
AT 6-30-21 GADSDEN ISD HAD AN UNREALIZED GAIN	\$ -		
ON INVESTMENTS IN US GOVT OBLIGATIONS	\$ -		
PAYROLL LIABILITIES			
DEPOSITS HELD FOR OTHERS	-	-	-
ACCOUNTS PAYABLE:			
6-30-21 ACCOUNTS PAYABLE PER AUDIT REPORT	\$ 90,371		
LESS AMOUNT ACCRUED FOR AUDIT REPORT	(90,371)		
	\$ -	\$ -	\$ -
ADJUSTMENT FOR ROUNDING ON AUDIT REPORT			
	-	-	-
CASH AVAILABLE FOR BUDGETING PER FINAL ADJUSTED CASH REPORT	<u>\$ 27,120,508</u>	<u>\$ -</u>	<u>\$ 27,120,508</u>
TOTAL FUND 31100 CASH AVAILABLE FOR BUDGETING PER 6-30-21			
FINAL ADJUSTED CASH REPORT		\$	<u>27,120,507.88</u>
			(0.12) rounding difference
BUDGET AMOUNT BEFORE BAR	<u>\$ 23,726,555</u>	<u>\$ -</u>	<u>\$ 23,726,555</u>
BAR AMOUNT	<u>\$ 3,393,953</u>	<u>\$ -</u>	<u>\$ 3,393,953</u>

School District:  
 Charter Name:  
 County:  
 PED No.:

Independent School  
 Dona Ana  
 019-000

Refer to "Instructions for PED Cash Report" for details on how to properly complete this form.			Education Technology 31100
Line 1	Total Cash Balance 6/30/2020	+OR-	20,633,336.81
Line 2	Current Year Revenue to Date <i>(Per OBMS Actuals Revenue Report)</i>	+	9,570,706.09
Line 3	Prior Year Warrants Voided	+	0.00
<b>Line 4</b>	<b>Total Resources to Date for Current Year 6/30/2021</b>	=	<b>30,204,042.90</b>
Line 5	Current Year Expenditures to Date <i>(Per OMBS Actuals Expenditure Report)</i>	-	(3,083,535.02)
Line 6	Permanent Cash Transfers/Reversions <i>*Provide Explanation on Last Page</i>	+OR-	0.00
<b>Line 7</b>	<b>Total Cash</b>	=	<b>27,120,507.88</b>
<b>Other Reconciling Items</b>			
Line 8	Payroll Liabilities <i>**Provide Explanation on Last Page</i>	+	0.00
Line 9	Adjustments <i>***Provide Explanation on Last Page</i>	+OR-	0.00
<b>Line 10</b>	<b>Total Reconciled Cash Balance 6/30/2021</b>	=	<b>27,120,507.88</b>
Line 11	Total Outstanding Loans <i>****Provide Explanation on Last Page</i>	+OR-	0.00
<b>Line 12</b>	<b>Total Ending Cash 6/30/2021</b>	=	<b>27,120,507.88</b>

**GADSDEN INDEPENDENT SCHOOL DISTRICT NO. 16**

Balance Sheet  
Governmental Funds  
June 30, 2021

	<b>General Fund</b>	<b>Title I 24101</b>	<b>Bond Building Capital Projects Fund 31100</b>
<i>Assets</i>			
Cash and cash equivalents	\$ 56,333,255	\$ -	\$ 27,120,508
Investments	1,250,000	-	-
Receivables:			
Property taxes	50,893	-	-
Due from other governments	-	2,080,297	-
Other	58,604	-	-
Inventory	1,704,560	-	-
Due from other funds	6,132,799	-	-
<b>Total assets</b>	<b>\$ 65,530,111</b>	<b>\$ 2,080,297</b>	<b>\$ 27,120,508</b>
<i>Liabilities, deferred inflows of resources, and fund balances</i>			
<i>Liabilities</i>			
Accounts payable	\$ 358,703	\$ 1,824	\$ 90,371
Accrued payroll	5,522,045	298,336	-
Due to other funds	-	1,780,137	-
<b>Total liabilities</b>	<b>5,880,748</b>	<b>2,080,297</b>	<b>90,371</b>
<i>Deferred inflows of resources</i>			
Unavailable revenue - property taxes	32,156	-	-
<b>Total deferred inflows of resources</b>	<b>32,156</b>	<b>-</b>	<b>-</b>
<i>Fund balances</i>			
Nonspendable:			
Inventory	1,704,560	-	-
Spendable:			
Restricted for:			
Transportation	11,896	-	-
Instructional materials	99,407	-	-
Food services	-	-	-
Extracurricular activities	-	-	-
Education	-	-	-
Capital acquisitions and improvements	-	-	27,030,137
Debt service	-	-	-
Committed for:			
Subsequent year's expenditures	47,804,344	-	-
Assigned	10,960,000	-	-
Unassigned	(963,000)	-	-
<b>Total fund balances</b>	<b>59,617,207</b>	<b>-</b>	<b>27,030,137</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 65,530,111</b>	<b>\$ 2,080,297</b>	<b>\$ 27,120,508</b>

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

**Gadsden Independent Schools**

**Trial Balance by Fund**

Fiscal Year: 2020-2021

From Date: 7/1/2020 To Date: 6/30/2021

		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>31100 - BOND BUILDING</b>					
<b>ASSET</b>					
31100.0000.11015.0000.019000.0000.09.0000	BOKF - NEW MEXICO FINANCE AUTHORITY	\$10,300,622.49	\$9,564,221.85	(\$5,058,430.58)	\$14,806,413.76
31100.0000.11017.0000.019000.0000.09.0000	WFB- BUILDING	\$2,748,637.02	\$5,243,296.82	(\$3,268,808.74)	\$4,723,125.10
31100.0000.11018.0000.019000.0000.09.0000	WFB - ACCOUNTS PAYABLE CLEARING	\$0.00	\$3,198,251.28	(\$3,198,251.28)	\$0.00
31100.0000.11025.0000.019000.0000.09.0000	WFB SAVINGS - BUILDING	\$5,051,871.15	\$5,573.95	\$0.00	\$5,057,445.10
31100.0000.11027.0000.019000.0000.09.0000	FIRST AMERICAN BANK - BUILDING	\$2,532,206.15	\$1,317.77	\$0.00	\$2,533,523.92
	<b>ASSET TOTAL</b>	<b>\$20,633,336.81</b>	<b>\$18,012,661.67</b>	<b>(\$11,525,490.60)</b>	<b>\$27,120,507.88</b>
<b>LIABILITY</b>					
31100.0000.21000.0000.019000.0000.09.0000	PAYABLES	\$0.00	\$3,103,717.10	(\$3,103,717.10)	\$0.00
	<b>LIABILITY TOTAL</b>	<b>\$0.00</b>	<b>\$3,103,717.10</b>	<b>(\$3,103,717.10)</b>	<b>\$0.00</b>
<b>FUND BALANCE</b>					
31100.0000.32000.0000.019000.0000.09.0000	FUND BALANCES	(\$20,633,336.81)	\$0.00	\$0.00	(\$20,633,336.81)
	<b>FUND BALANCE TOTAL</b>	<b>(\$20,633,336.81)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$20,633,336.81)</b>
<b>REVENUE</b>					
31100.0000.41500.0000.019000.0000.09.0000	INVESTMENT INCOME	\$0.00	\$407.48	(\$71,113.57)	(\$70,706.09)
31100.0000.41953.0000.019000.0000.09.0000	INSURANCE RECOVERIES	\$0.00	\$22,808.50	(\$22,808.50)	\$0.00
31100.0000.45110.0000.019000.0000.09.0000	BOND PRINCIPAL	\$0.00	\$0.00	(\$9,500,000.00)	(\$9,500,000.00)
	<b>REVENUE TOTAL</b>	<b>\$0.00</b>	<b>\$23,215.98</b>	<b>(\$9,593,922.07)</b>	<b>(\$9,570,706.09)</b>

**EXPENDITURE**

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## Gadsden Independent Schools

### Trial Balance by Fund

Fiscal Year: 2020-2021

From Date: 7/1/2020 To Date: 6/30/2021

31100 - BOND BUILDING	Opening Balance	Debits	Credits	Ending Balance
31100.4000.53414.0000.019000.0000.09.0700 BOND ISSUANCE COSTS	\$0.00	\$75,086.20	\$0.00	\$75,086.20
31100.4000.53414.0000.019000.0000.14.9608 OTHER SERVICES	\$0.00	\$44,727.94	\$0.00	\$44,727.94
31100.4000.54500.0000.019000.0000.43.9607 DW MINOR CONSTRUCTION CONTROL	\$0.00	\$1,234,686.52	(\$16,519.24)	\$1,218,167.28
31100.4000.54500.0000.019000.0000.43.9612 DW ROOFING ALLOCATION PROJECTS	\$0.00	\$101,039.68	\$0.00	\$101,039.68
31100.4000.54500.0000.019000.0000.43.9613 SECURITY/ELEC/HVAC ALLOC CONT	\$0.00	\$337,232.37	(\$106,360.72)	\$230,871.65
31100.4000.54500.0000.019000.0000.43.9793 SYSTEM UPGRADES - DTE	\$0.00	\$77,060.30	\$0.00	\$77,060.30
31100.4000.54500.0000.019000.0000.43.9794 SYSTEM UPGRADES - LLE	\$0.00	\$58,894.39	(\$10,839.67)	\$48,054.72
31100.4000.54500.0000.019000.0000.43.9802 ASBESTOS REMOVAL-VARIOUS	\$0.00	\$18,841.00	\$0.00	\$18,841.00
31100.4000.54500.0000.019000.0000.43.9839 ADA COMPLIANCE PJT 2002	\$0.00	\$238,930.63	(\$38,930.63)	\$200,000.00
31100.4000.54500.0000.019000.0000.43.9981 BOY GHS GYM	\$0.00	\$171,222.40	\$0.00	\$171,222.40
31100.4000.54500.0000.019016.0000.43.9939 DESERT PRIDE ACADEMY KITCHEN	\$0.00	\$166,978.00	\$0.00	\$166,978.00
31100.4000.54500.0000.019020.0000.43.9946 STMS LOCKER ROOM	\$0.00	\$225,594.31	\$0.00	\$225,594.31
31100.4000.57112.0000.019000.0000.43.9609 DISTRICT ROAD FUND	\$0.00	\$268,816.50	\$0.00	\$268,816.50
31100.4000.57112.0000.019000.0000.43.9611 DW WELL & WW IMPROV CONTROL	\$0.00	\$237,075.04	\$0.00	\$237,075.04
<b>EXPENDITURE TOTAL</b>	<b>\$0.00</b>	<b>\$3,256,185.28</b>	<b>(\$172,650.26)</b>	<b>\$3,083,535.02</b>
<b>Fund Totals:</b>	<b>\$0.00</b>	<b>\$24,395,780.03</b>	<b>(\$24,395,780.03)</b>	<b>\$0.00</b>

**Gadsden Independent Schools**

**Trial Balance by Fund**

Fiscal Year: 2020-2021

From Date: 7/1/2020

To Date: 6/30/2021

**Grand Total:** \$0.00 \$24,395,780.03 (\$24,395,780.03) \$0.00

End of Report