

Gadsden ISD  
 2013-14 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, 2014 Audited Financial Statements	294,086.08	294,086	
June 30, 2014 Outstanding Liabilities	-	-	
	<u>294,086.08</u>	<u>294,086</u>	
Adjustments	-	-	
Balance to be budgeted	<u>294,086.08</u>	<u>294,086</u>	
Budgeted Cash Balance per 2014-15 Final Approved Budget	<u>270,633.00</u>	<u>270,633.00</u>	
Budget Adjustment Needed to reflect 6-30-14 cash balance	<u>23,453.08</u>	<u>23,453</u>	Difference is due to rounding.
Amount per BAR	<u><u>23,453.00</u></u>		District is using actual amounts per the General Ledger.

CASH REPORT FOR THE 2012-2013 FISCAL YEAR

School District: GADSDEN INDEPENDENT SCHOOL DISTRICT  
 Charter Name:  
 Month/Quarter 06/30/2014

		LOCAL OR STATE FUND 29135
Line 1	Total Cash Balance 06/30/2013	= 241,629.49
Line 2	Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+ 137,740.09
Line 3	Prior Year Warrants Voided	+ 0.00
Line 4	Total Resources to Date for Current Year 06/30/2014	= 379,369.58
Line 5	Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	- (85,283.06)
Line 6	Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR- (0.44)
Line 7	Total Cash	= 294,086.08
<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 06/30/2014	= 294,086.08
Line 11	Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR- 0.00
Line 12	Total Ending Cash 06/30/2014	+OR- 294,086.08

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2014**

Statement B-1  
(Page 5 of 5)

	Smart Start K-3 Utah State Study 28191	Private Direct Grants 29102	Industrial Revenue Bonds Payments in Lieu of Taxes 29135	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 294,086	\$ 2,989,873
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	41,549	-	-	3,514,268
Interfund receivables	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
<b>Total Assets</b>	<u>41,549</u>	<u>-</u>	<u>294,086</u>	<u>6,504,141</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	-	76,501
Accrued payroll liabilities	5,474	-	-	385,836
Accrued compensated absences	-	-	-	-
Interfund payables	36,075	-	-	2,650,379
<b>Total liabilities</b>	<u>41,549</u>	<u>-</u>	<u>-</u>	<u>3,112,716</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenue-property taxes	-	-	-	-
Unavailable revenue-grants	-	-	-	378,340
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>378,340</u>
<b>FUND BALANCES:</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	144,977
Committed	-	-	23,453	23,453
Assigned	-	-	270,633	3,222,995
Unassigned	-	-	-	(378,340)
<b>Total fund balances</b>	<u>-</u>	<u>-</u>	<u>294,086</u>	<u>3,013,085</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 41,549</u>	<u>\$ -</u>	<u>\$ 294,086</u>	<u>\$ 6,504,141</u>

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