

GADSDEN ISD
 CALCULATION OF CASH BALANCE FOR
 INSTRUCTIONAL MATERIALS FUND 14000

FUND 14000 - INSTRUCTIONAL MATERIALS

June 30, 2013 Fund Balance	414,078.63
2013-14 Revenues	933,846.35
2013-14 Expenditures	(1,109,494.91)
June 30, 2014 Fund Balance	<u>238,430.07</u>

June 30, 2014 Fund Balance	238,430.07
2014-15 Budgeted Cash Balance	<u>137,090.00</u>

Amount to be budgeted

Amount of Increase BAR

	<u>101,340.07</u>
	<u>101,340.00</u>

Cash Balance 6/30/2014:	
Assets	238,430.07
Liabilities	0.00
Due To	0.00
Due From	0.00
	<u>238,430.07</u>

Cash	238,430.00
Less Liabilities	
Accounts Payable per Financial Statement	-
Accrued for Financial Reporting	0.00
A/P on General Ledger	-
Payroll Liabilities	-
Total Liabilities	-
Cash available for budgeting per Audit	238,430.00

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2013-2014

From Date: 7/1/2013 To Date: 6/30/2014

		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
14000 - INSTRUCTIONAL MATERIALS					
ASSET					
14000.0000.11012.0000.019000.0000.09.0000	WFB - OPERATIONAL	\$414,078.63	\$1,303,830.50	(\$1,479,479.06)	\$238,430.07
14000.0000.11018.0000.019000.0000.09.0000	WFB - ACCOUNTS PAYABLE CLEARING	\$0.00	\$1,065,886.45	(\$1,065,886.45)	\$0.00
	ASSET TOTAL	\$414,078.63	\$2,369,716.95	(\$2,545,365.51)	\$238,430.07
LIABILITY					
14000.0000.21000.0000.019000.0000.09.0000	PAYABLES	\$0.00	\$1,081,710.52	(\$1,081,710.52)	\$0.00
14000.0000.24000.0000.019000.0000.09.0000	DUE TO OTHER FUNDS	\$0.00	\$332,042.51	(\$332,042.51)	\$0.00
	LIABILITY TOTAL	\$0.00	\$1,413,753.03	(\$1,413,753.03)	\$0.00
FUND BALANCE					
14000.0000.32000.0000.019000.0000.09.0000	FUND BALANCES	(\$414,078.63)	\$0.00	\$0.00	(\$414,078.63)
	FUND BALANCE TOTAL	(\$414,078.63)	\$0.00	\$0.00	(\$414,078.63)
REVENUE					
14000.0000.41980.0000.019000.0000.09.0000	REFUND OF PRIOR YEAR'S EXPENDITURES	\$0.00	\$0.00	(\$2,901.63)	(\$2,901.63)
14000.0000.43207.0000.019000.0000.09.0000	INSTRUCTIONAL MATERIALS - CREDIT	\$0.00	\$0.00	(\$525,530.06)	(\$525,530.06)
14000.0000.43211.0000.019000.0000.09.0000	INSTRUCTIONAL MATERIALS - CASH	\$0.00	\$60,058.49	(\$465,473.15)	(\$405,414.66)
	REVENUE TOTAL	\$0.00	\$60,058.49	(\$993,904.84)	(\$933,846.35)
EXPENDITURE					
14000.1000.56107.1010.019000.0000.22.0435	INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS	\$0.00	\$1,000,250.27	(\$676.32)	\$999,573.95
14000.1000.56111.1010.019000.0000.22.0435	INSTRUCTIONAL MATERIALS CASH - 50% TEXTBOOKS	\$0.00	\$163,010.35	(\$53,089.39)	\$109,920.96

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2013-2014

From Date: 7/1/2013 To Date: 6/30/2014

14000 - INSTRUCTIONAL MATERIALS

	<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
EXPENDITURE TOTAL	\$0.00	\$1,163,260.62	(\$53,765.71)	\$1,109,494.91
Fund Totals:	\$0.00	\$5,006,789.09	(\$5,006,789.09)	\$0.00

STATE OF NEW MEXICO
GADSDEN INDEPENDENT SCHOOLS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

	Operational Fund			Food Services 21000
	General 11000	Transportation 13000	Instructional Materials 14000	
ASSETS:				
Cash and cash equivalents	\$ 23,128,666	\$ 4,894	\$ 238,430	\$ 10,672,832
Accounts receivable				
Taxes	49,797	-	-	-
Due from other governments	-	-	-	149,916
Interfund receivables	3,949,536	-	-	-
Inventory	448,686	-	-	284,942
Total Assets	27,576,685	4,894	238,430	11,107,690
LIABILITIES:				
Accounts payable	301,176	-	-	39,096
Accrued payroll liabilities	4,237,127	2,096	-	151,633
Deposits held for others	5,613	-	-	-
Interfund payables	-	-	-	-
Total Liabilities	4,543,916	2,096	-	190,729
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue-property taxes	40,412	-	-	-
Unavailable revenue-grants	-	-	-	-
Total Deferred Inflows of Resources	40,412	-	-	-
FUND BALANCES:				
Nonspendable	448,686	-	-	284,942
Restricted	-	2,798	101,340	977,417
Committed	-	-	-	-
Assigned	11,276,650	-	137,090	9,654,602
Unassigned	11,267,021	-	-	-
Total Fund Balances	22,992,357	2,798	238,430	10,916,961
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 27,576,685	\$ 4,894	\$ 238,430	\$ 11,107,690

The accompanying notes are an integral part of these financial statements