

GADSDEN ISD  
 CALCULATION OF CASH BALANCE FOR  
 ACTIVITY FUND 23000

FUND 23000 - ACTIVITY

|                               |                  |
|-------------------------------|------------------|
| June 30, 2013 Fund Balance    | 516,009.25       |
| 2013-14 Revenues              | 567,646.96       |
| 2013-14 Expenditures          | (538,944.71)     |
| June 30, 2014 Fund Balance    | 544,711.50       |
| June 30, 2014 Cash Balance    | 544,711.50       |
| 2014-15 Budgeted Cash Balance | 111111           |
| Amount to be budgeted         | 478,919.00       |
|                               | <u>65,792.50</u> |
|                               | <u>65,793.00</u> |

|                        |            |
|------------------------|------------|
| Cash Balance 6/30/2014 |            |
| Assets                 | 544,747.64 |
| Liabilities            | (36.14)    |
| Due to                 | -          |
| Due from               | 544,711.50 |



**Amount of Increase BAR** 65,793.00 Difference of \$0.50 will be put in a non-expenditure line item and will not be spent

|  |            |                   |
|--|------------|-------------------|
| Cash                                     |            | 544,748.00        |
| <b>Less Liabilities</b>                  |            |                   |
| Accounts Payable per Financial Statement | 3,941.00   |                   |
| Accrued for Financial Reporting          | (3,941.00) |                   |
| A/P on General Ledger                    | -          |                   |
| Payroll Liabilities                      | 36.00      |                   |
| <b>Total Liabilities</b>                 |            | 36.00             |
| Cash available for budgeting per Audit   |            | <b>544,712.00</b> |

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

|   | Athletics<br>22000 | Non-Instructional<br>Support<br>23000 | Migrant Children<br>Education<br>24103 | Entitlement<br>IDEA-B<br>24106 |
|---|--------------------|---------------------------------------|--|--------------------------------|
| <b>ASSETS</b>   |                    |                                       |  |                                |
| Cash and cash equivalents   | \$ 417,268         | \$ 544,748                            | \$ -                                   | \$ -                           |
| Accounts receivable   |                    |                                       |  |                                |
| Taxes   | -                  | -                                     | -                                      | -                              |
| Due from other governments  | -                  | -                                     | 38,736                                 | 615,434                        |
| Interfund receivables   | -                  | -                                     | -                                      | -                              |
| Other   | -                  | -                                     | -                                      | -                              |
| Inventory   | -                  | -                                     | -                                      | -                              |
| <b>Total Assets</b>   | <u>417,268</u>     | <u>544,748</u>                        | <u>38,736</u>                          | <u>615,434</u>                 |
| <b>LIABILITIES</b>  |                    |                                       |  |                                |
| Accounts payable  | 361                | 3,941                                 | 444                                    | 11,930                         |
| Accrued payroll liabilities   | -                  | 36                                    | 4,039                                  | 117,990                        |
| Accrued compensated absences  | -                  | -                                     | -                                      | -                              |
| Interfund payables  | -                  | -                                     | 34,253                                 | 485,514                        |
| <b>Total liabilities</b>  | <u>361</u>         | <u>3,977</u>                          | <u>38,736</u>                          | <u>615,434</u>                 |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                                     |                    |                                       |  |                                |
| Unavailable revenue-property taxes  | -                  | -                                     | -                                      | -                              |
| Unavailable revenue-grants  | -                  | -                                     | -                                      | -                              |
| <b>Total Deferred Inflows of Resources</b>                                | <u>-</u>           | <u>-</u>                              | <u>-</u>                               | <u>-</u>                       |
| <b>FUND BALANCES:</b>   |                    |                                       |  |                                |
| Nonspendable  | -                  | -                                     | -                                      | -                              |
| Restricted  | 3,393              | 61,852                                | -                                      | -                              |
| Committed   | -                  | -                                     | -                                      | -                              |
| Assigned  | 413,514            | 478,919                               | -                                      | -                              |
| Unassigned  | -                  | -                                     | -                                      | -                              |
| <b>Total fund balances</b>  | <u>416,907</u>     | <u>540,771</u>                        | <u>-</u>                               | <u>-</u>                       |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b> | <u>\$ 417,268</u>  | <u>\$ 544,748</u>                     | <u>\$ 38,736</u>                       | <u>\$ 615,434</u>              |

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

## Gadsden Independent Schools

### Trial Balance by Fund

Fiscal Year: 2013-2014

From Date: 7/1/2013

To Date: 6/30/2014

| 23000 - NON-INSTRUCTIONAL SUPPORT         | Opening Balance     | Debits                | Credits                 | Ending Balance      |
|---|---------------------|-----------------------|-------------------------|---------------------|
| <b>ASSET</b>                              |                     |                       |                         |                     |
| 23000.0000.11016.0000.019000.0000.09.0000 | \$232,945.51        | \$632,161.62          | (\$609,318.26)          | \$255,788.87        |
|   |                     |                       |                         |                     |
| 23000.0000.11018.0000.019000.0000.09.0000 | \$0.00              | \$583,428.57          | (\$583,428.57)          | \$0.00              |
|   |                     |                       |                         |                     |
| 23000.0000.11019.0000.019000.0000.09.0000 | \$0.00              | \$9,003.65            | (\$9,003.65)            | \$0.00              |
|   |                     |                       |                         |                     |
| 23000.0000.11026.0000.019000.0000.09.0000 | \$10,000.00         | \$0.00                | \$0.00                  | \$10,000.00         |
|   |                     |                       |                         |                     |
| 23000.0000.12011.0000.019000.0000.09.0000 | \$278,320.11        | \$638.66              | \$0.00                  | \$278,958.77        |
|   |                     |                       |                         |                     |
|   | <u>\$521,265.62</u> | <u>\$1,225,232.50</u> | <u>(\$1,201,750.48)</u> | <u>\$544,747.64</u> |
| <b>LIABILITY</b>                          |                     |                       |                         |                     |
| 23000.0000.21000.0000.019000.0000.09.0000 | \$0.00              | \$551,036.92          | (\$551,036.92)          | \$0.00              |
|   |                     |                       |                         |                     |
| 23000.0000.23011.0000.019000.0000.09.0000 | \$0.00              | \$686.39              | (\$686.39)              | \$0.00              |
|   |                     |                       |                         |                     |
| 23000.0000.23012.0000.019000.0000.09.0000 | \$0.00              | \$1,842.86            | (\$1,842.86)            | \$0.00              |
|   |                     |                       |                         |                     |
| 23000.0000.23100.0000.019000.0000.09.0000 | (\$2,562.75)        | \$2,562.75            | \$0.00                  | \$0.00              |
|   |                     |                       |                         |                     |
| 23000.0000.23101.0000.019000.0000.09.0000 | \$0.00              | \$92.08               | (\$92.08)               | \$0.00              |
|   |                     |                       |                         |                     |
| 23000.0000.23102.0000.019000.0000.09.0000 | (\$101.68)          | \$116.74              | (\$19.28)               | (\$4.22)            |
|   |                     |                       |                         |                     |
| 23000.0000.23110.0000.019000.0000.09.0000 | \$0.00              | \$428.56              | (\$428.56)              | \$0.00              |
|   |                     |                       |                         |                     |
| 23000.0000.23111.0000.019000.0000.09.0000 | (\$1,990.95)        | \$2,107.61            | (\$144.26)              | (\$27.60)           |
|   |                     |                       |                         |                     |
| 23000.0000.23112.0000.019000.0000.09.0000 | (\$294.26)          | \$310.67              | (\$20.34)               | (\$3.93)            |

**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> |
|---|--------------------------------------|------------------------|---------------------|-----------------------|-----------------------|
| <b>23000 - NON-INSTRUCTIONAL SUPPORT</b>  |                                      |                        |                     |                       |                       |
| 23000.0000.23133.0000.019000.0000.09.0000 | DENTAL WITHHOLDING                   | (\$197.97)             | \$197.97            | \$0.00                | \$0.00                |
| 23000.0000.23134.0000.019000.0000.09.0000 | VISION WITHHOLDING                   | (\$39.99)              | \$39.99             | \$0.00                | \$0.00                |
| 23000.0000.23136.0000.019000.0000.09.0000 | WORKERS COMP FEE                     | (\$17.20)              | \$17.20             | (\$0.39)              | (\$0.39)              |
| 23000.0000.23141.0000.019000.0000.09.0000 | AFLAC/ALLSTATE                       | (\$51.57)              | \$51.57             | \$0.00                | \$0.00                |
| <b>LIABILITY TOTAL</b>                    |                                      |                        |                     |                       |                       |
| <b>FUND BALANCE</b>                       |                                      | <b>(\$5,256.37)</b>    | <b>\$559,491.31</b> | <b>(\$554,271.08)</b> | <b>(\$36.14)</b>      |
| 23000.0000.32000.0000.019000.0000.09.0000 | FUND BALANCES                        | (\$516,009.25)         | \$0.00              | \$0.00                | (\$516,009.25)        |
| <b>REVENUE</b>                            |                                      |                        |                     |                       |                       |
| <b>FUND BALANCE TOTAL</b>                 |                                      | <b>(\$516,009.25)</b>  | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>(\$516,009.25)</b> |
| 23000.0000.41500.0000.019000.0000.09.0000 | INVESTMENT INCOME                    | \$0.00                 | \$638.66            | (\$638.66)            | \$0.00                |
| 23000.0000.41500.0000.019000.0000.09.6010 | GISD ACTIVITY FUND INTEREST EARNINGS | \$0.00                 | \$0.00              | (\$638.66)            | (\$638.66)            |
| 23000.0000.41701.0000.019000.0000.09.0000 | FEES - ACTIVITIES                    | \$0.00                 | \$2,669.15          | (\$2,669.15)          | \$0.00                |
| 23000.0000.41701.0000.019000.0000.09.6010 | FEES - ACTIVITIES                    | \$0.00                 | \$0.00              | (\$207.86)            | (\$207.86)            |
| 23000.0000.41701.0000.019000.0000.22.6980 | LOST TEXTBOOKS                       | \$0.00                 | \$1,352.64          | (\$1,352.64)          | \$0.00                |
| 23000.0000.41701.0000.019000.0000.24.6010 | FEES - ACTIVITIES                    | \$0.00                 | \$0.00              | (\$73.80)             | (\$73.80)             |
| 23000.0000.41701.0000.019000.0000.24.7460 | PRE K CENTERS                        | \$0.00                 | \$214.74            | (\$5,139.53)          | (\$4,924.79)          |
| 23000.0000.41701.0000.019000.0000.40.6010 | FEES - ACTIVITIES                    | \$0.00                 | \$0.00              | (\$63.87)             | (\$63.87)             |

**Gadsden Independent Schools**

**Trial Balance by Fund**

Fiscal Year: 2013-2014

From Date: 7/1/2013

To Date: 6/30/2014

| 23000 - NON-INSTRUCTIONAL SUPPORT         |                                     | Opening Balance | Debits      | Credits        | Ending Balance |
|---|-------------------------------------|-----------------|-------------|----------------|----------------|
| 23000.0000.41920.0000.019200.0000.09.7200 | CONTRIBUTIONS AND DONATIONS NJROTC  | \$0.00          | \$432.10    | (\$34,410.50)  | (\$33,978.40)  |
| 23000.0000.41920.0000.019200.0000.63.7200 | CONTRIBUTIONS AND DONATIONS NJROTC  | \$0.00          | \$0.00      | (\$2,284.80)   | (\$2,284.80)   |
| 23000.0000.41953.0000.019054.0000.09.7200 | INSURANCE RECOVERIES                | \$0.00          | \$0.00      | (\$9,837.19)   | (\$9,837.19)   |
| 23000.0000.41980.0000.019000.0000.09.6010 | REFUND OF PRIOR YEAR'S EXPENDITURES | \$0.00          | \$372.42    | (\$372.42)     | \$0.00         |
| 23000.0000.41980.0000.019003.0000.63.6010 | REFUND OF PRIOR YEAR'S EXPENDITURES | \$0.00          | \$0.00      | (\$372.42)     | (\$372.42)     |
| <b>EXPENDITURE</b>                        | <b>REVENUE TOTAL</b>                | \$0.00          | \$47,648.19 | (\$615,295.15) | (\$567,646.96) |
| 23000.1000.51100.9000.019008.1624.61.6010 | SALARIES EXPENSE                    | \$0.00          | \$111.52    | (\$1.62)       | \$109.90       |
| 23000.1000.51100.9000.019035.1624.61.6010 | SALARIES EXPENSE                    | \$0.00          | \$1,774.20  | (\$25.77)      | \$1,748.43     |
| 23000.1000.51100.9000.019054.1624.63.6010 | SALARIES EXPENSE                    | \$0.00          | \$29.27     | (\$0.43)       | \$28.84        |
| 23000.1000.51200.9000.019054.1624.63.6010 | OVERTIME EXPENSE                    | \$0.00          | \$106.30    | (\$1.55)       | \$104.75       |
| 23000.1000.51200.9000.019140.1624.61.6010 | OVERTIME EXPENSE                    | \$0.00          | \$76.05     | (\$1.11)       | \$74.94        |
| 23000.1000.51200.9000.019175.1624.62.0000 | OVERTIME EXPENSE                    | \$0.00          | \$340.01    | (\$5.36)       | \$334.65       |
| 23000.1000.51200.9000.019200.1624.63.6010 | OVERTIME EXPENSE                    | \$0.00          | \$33.00     | (\$0.75)       | \$32.25        |
| 23000.1000.51200.9000.019200.1624.63.7200 | OVERTIME EXPENSE                    | \$0.00          | \$57.04     | (\$0.83)       | \$56.21        |
| 23000.1000.51300.9000.019003.1624.63.0796 | ADDITIONAL COMPENSATION             | \$0.00          | \$337.50    | (\$337.50)     | \$0.00         |
| 23000.1000.52111.9000.019054.1624.63.6010 | EDUCATIONAL RETIREMENT              | \$0.00          | \$17.57     | \$0.00         | \$17.57        |

**Gadsden Independent Schools**

**Trial Balance by Fund**

Fiscal Year: 2013-2014

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

**23000 - NON-INSTRUCTIONAL SUPPORT**

|   | <u>Opening Balance</u> | <u>Debits</u>         | <u>Credits</u>          | <u>Ending Balance</u> |
|---|------------------------|-----------------------|-------------------------|-----------------------|
| 23000.1000.57332.9000.019120.0000.61.6010 | \$0.00                 | \$190.00              | \$0.00                  | \$190.00              |
|   |                        |                       |                         |                       |
| 23000.1000.57332.9000.019140.0000.61.6010 | \$0.00                 | \$1,004.26            | \$0.00                  | \$1,004.26            |
|   |                        |                       |                         |                       |
| 23000.1000.57332.9000.019175.0000.62.6010 | \$0.00                 | \$99.00               | \$0.00                  | \$99.00               |
|   |                        |                       |                         |                       |
| 23000.1000.57332.9000.019200.0000.63.7200 | \$0.00                 | \$399.00              | \$0.00                  | \$399.00              |
|   |                        |                       |                         |                       |
| <b>EXPENDITURE TOTAL</b>                  | <b>\$0.00</b>          | <b>\$559,689.77</b>   | <b>(\$20,745.06)</b>    | <b>\$538,944.71</b>   |
| <b>Fund Totals:</b>                       | <b>\$0.00</b>          | <b>\$2,392,061.77</b> | <b>(\$2,392,061.77)</b> | <b>\$0.00</b>         |

Basic Filters | Account Range Filter

Filter Criteria | Account Filter: 230000 2222 12222 2222 222222 2222 22 2222

Account Type: All

Budget Control Group: Exclude Inactive Accounts

Apply Selection

Clear Selection

| Active                              | Account                                 | Description                          | Account Type | Budget Control | Budget | YTD Transactions | Balance     |
|-------------------------------------|---|--------------------------------------|--------------|----------------|--------|------------------|-------------|
| <input checked="" type="checkbox"/> | 23000 0000 11016 0000 019000 0000 09 00 | WFB - ACTIVITY                       | ASSET        |                | \$0.00 | \$344,563.04     | (\$344,563) |
| <input checked="" type="checkbox"/> | 23000 0000 11018 0000 019000 0000 09 00 | WFB - ACCOUNTS PAYABLE CLEARING      | ASSET        |                | \$0.00 | \$0.00           | \$0         |
| <input checked="" type="checkbox"/> | 23000 0000 11019 0000 019000 0000 09 00 | WFB - PAYROLL CLEARING               | ASSET        |                | \$0.00 | (\$5,841)        | \$5         |
| <input checked="" type="checkbox"/> | 23000 0000 11026 0000 019000 0000 09 00 | FIRST AMERICAN BANK - ACTIVITY       | ASSET        |                | \$0.00 | \$10,000.00      | (\$10,000)  |
| <input checked="" type="checkbox"/> | 23000 0000 11031 0000 019003 0000 09 00 | CASH ON HAND                         | ASSET        |                | \$0.00 | \$0.00           | \$0         |
| <input checked="" type="checkbox"/> | 23000 0000 11041 0000 019000 0000 09 00 | CASH WITH FISCAL AGENTS              | ASSET        |                | \$0.00 | \$0.00           | \$0         |
| <input checked="" type="checkbox"/> | 23000 0000 11111 0000 019000 0000 09 00 | UNRESTRICTED CASH                    | ASSET        |                | \$0.00 | \$0.00           | \$0         |
| <input checked="" type="checkbox"/> | 23000 0000 12000 0000 019000 0000 09 00 | INVESTMENT ASSETS                    | ASSET        |                | \$0.00 | (\$478,919.00)   | (\$478,919) |
| <input checked="" type="checkbox"/> | 23000 0000 12011 0000 019000 0000 09 00 | INVESTMENTS                          | ASSET        |                | \$0.00 | \$0.00           | \$0         |
| <input checked="" type="checkbox"/> | 23000 0000 12111 0000 019000 0000 09 00 | OTTOLE CERTIFICATE OF DEPOSIT        | ASSET        |                | \$0.00 | \$279,160.61     | (\$279,160) |
| <input checked="" type="checkbox"/> | 23000 0000 12112 0000 019000 0000 09 00 | MACHRE CAUSEY CERTIFICATE OF DEPOSIT | ASSET        |                | \$0.00 | \$0.00           | \$0         |
| <input checked="" type="checkbox"/> | 23000 0000 14000 0000 019000 0000 09 00 | DUE FROM OTHER FUNDS                 | ASSET        |                | \$0.00 | \$0.00           | \$0         |
| <input checked="" type="checkbox"/> | 23000 0000 16011 0000 019000 0000 09 00 | INVENTORIES FOR CONSUMPTION          | ASSET        |                | \$0.00 | \$0.00           | \$0         |

Totals

|                     |                  |                 |                  |                             |                  |
|---------------------|------------------|-----------------|------------------|-----------------------------|------------------|
| Budget:             | (\$478,919.00)   | Encumbrance:    | \$0.00           | Pre Encumbrance:            | \$0.00           |
| YTD Transactions:   | \$533,716.81     | Budget Balance: | (\$1,112,635.81) | Pending Invoices:           | \$0.00           |
| Unexpended Balance: | (\$1,112,635.81) |                 |                  | Uncommitted Budget Balance: | (\$1,112,635.81) |