

GADSDEN ISD
 CALCULATION OF CASH BALANCE FOR
 MEDICAID FUND 25153

FUND 25153 - MEDICAID

June 30, 2013 Fund Balance	737,996.24	
2013-14 Revenues	958,150.35	
2013-14 Expenditures	(914,433.41)	
June 30, 2014 Fund Balance	<u>781,713.18</u>	
June 30, 2014 Fund Balance	781,713.18	
2014-15 Budgeted Cash Balance	<u>883,277.00</u>	11112
Amount to be budgeted	<u>(101,563.82)</u>	
Amount of Decrease BAR	<u>\$ (101,564.00)</u>	

Cash Balance 6/30/2013:	
Assets	815,031.81
Liabilities	(33,318.63)
Due To	0.00
Due From	0.00
	<u>781,713.18</u>

Difference of .18 will be put in a non-expenditure line item and will not be spent.

Cash	815,032.00
Less Liabilities	
Accounts Payable per Financial Statement	657.00
Accrued for Financial Reporting	(657.00)
A/P on General Ledger	-
Payroll Liabilities	33,318.63
Total Liabilities	33,318.63
Cash available for budgeting per Audit	781,713.37

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2013-2014

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

25153 - TITLE XIX MEDICAID 3/21 YEARS

ASSET

		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
25153.0000.11018.0000.019000.0000.09.0000	WFB - ACCOUNTS PAYABLE CLEARING	\$0.00	\$241,922.30	(\$241,922.30)	\$0.00
25153.0000.11019.0000.019000.0000.09.0000	WFB - PAYROLL CLEARING	\$0.00	\$710,981.24	(\$710,981.24)	\$0.00
25153.0000.11023.0000.019000.0000.09.0000	WFB - FEDERAL PROGRAMS	\$765,267.11	\$980,349.84	(\$930,585.14)	\$815,031.81

ASSET TOTAL

\$765,267.11 \$1,933,253.38 (\$1,883,488.68) \$815,031.81

LIABILITY

25153.0000.21000.0000.019000.0000.09.0000	PAYABLES	\$0.00	\$234,253.21	(\$234,253.21)	\$0.00
25153.0000.23011.0000.019000.0000.09.0000	ACCRUED SALARIES AND BENEFITS	\$0.00	\$4,489.98	(\$4,489.98)	\$0.00
25153.0000.23012.0000.019000.0000.09.0000	NET SALARIES PAYABLE	\$0.00	\$331,516.96	(\$331,516.96)	\$0.00
25153.0000.23100.0000.019000.0000.09.0000	HEALTH PREMIUM WITHHOLDING	(\$9,558.32)	\$86,798.13	(\$89,245.07)	(\$12,005.26)
25153.0000.23101.0000.019000.0000.09.0000	FEDERAL INCOME TAX/EARNED INC CREDIT	\$0.00	\$38,980.39	(\$38,980.39)	\$0.00
25153.0000.23102.0000.019000.0000.09.0000	SIT WITHHOLDING	(\$1,434.23)	\$11,231.06	(\$11,363.52)	(\$1,566.69)
25153.0000.23110.0000.019000.0000.09.0000	FICA WITHHOLDING	\$0.00	\$70,861.28	(\$70,861.28)	\$0.00
25153.0000.23111.0000.019000.0000.09.0000	ERB WITHHOLDING	(\$12,885.83)	\$111,607.65	(\$114,352.27)	(\$15,630.45)
25153.0000.23112.0000.019000.0000.09.0000	NMRHCA WITHHOLDING	(\$1,904.34)	\$14,647.51	(\$14,763.28)	(\$2,020.11)
25153.0000.23133.0000.019000.0000.09.0000	DENTAL WITHHOLDING	(\$708.03)	\$5,523.74	(\$5,572.28)	(\$756.57)
25153.0000.23134.0000.019000.0000.09.0000	VISION WITHHOLDING	(\$144.94)	\$998.44	(\$985.92)	(\$132.42)

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2013-2014

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

25153 - TITLE XIX MEDICAID 3/21 YEARS		Opening Balance	Debits	Credits	Ending Balance
25153.0000.23135.0000.019000.0000.09.0000	DISABILITY WITHHOLDING	(\$169.91)	\$1,187.84	(\$1,155.58)	(\$137.65)
25153.0000.23136.0000.019000.0000.09.0000	WORKERS COMP FEE	(\$47.30)	\$198.83	(\$200.34)	(\$48.81)
25153.0000.23141.0000.019000.0000.09.0000	AFLAC/ALLSTATE	(\$267.97)	\$6,426.68	(\$6,921.04)	(\$762.33)
25153.0000.23143.0000.019000.0000.09.0000	WAGE WORKS SEC.125	(\$150.00)	\$2,341.70	(\$2,450.04)	(\$258.34)
25153.0000.23145.0000.019000.0000.09.0000	ANNUITY(403b) PAYABLE	\$0.00	\$4,550.00	(\$4,550.00)	\$0.00
25153.0000.23190.0000.019000.0000.09.0000	UNION DUES	\$0.00	\$545.50	(\$545.50)	\$0.00
FUND BALANCE					
LIABILITY TOTAL		(\$27,270.87)	\$926,158.90	(\$932,206.66)	(\$33,318.63)
25153.0000.32000.0000.019000.0000.09.0000	FUND BALANCES	(\$737,996.24)	\$0.00	\$0.00	(\$737,996.24)
FUND BALANCE TOTAL		(\$737,996.24)	\$0.00	\$0.00	(\$737,996.24)
REVENUE					
25153.0000.44301.0000.019000.0000.09.0000	OTHER RESTRICTED GRANTS - FEDERAL DIRECT	\$0.00	\$11,601.10	(\$969,751.45)	(\$958,150.35)
REVENUE TOTAL		\$0.00	\$11,601.10	(\$969,751.45)	(\$958,150.35)
EXPENDITURE					
25153.1000.55817.1010.019000.0000.59.0000	STUDENT TRAVEL	\$0.00	\$638.13	\$0.00	\$638.13
25153.2100.51100.0000.019000.1215.59.0000	SALARIES EXPENSE	\$0.00	\$203,702.84	\$0.00	\$203,702.84
25153.2100.51100.0000.019000.1216.59.0000	SALARIES EXPENSE	\$0.00	\$2,982.43	\$0.00	\$2,982.43
25153.2100.51100.0000.019000.1218.59.0000	SALARIES EXPENSE	\$0.00	\$210,888.94	\$0.00	\$210,888.94

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

	Carl D Perkins Secondary Redistribution 24176	Carl D Perkins HSTW Current 24180	Carl D Perkins HSTW Redistribution 24182	Title XIX Medicaid 3/21 Years 25153
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 815,032
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	41,946	2,961	181,952
Interfund receivables	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Total Assets	-	41,946	2,961	996,984
LIABILITIES				
Accounts payable	-	284	186	657
Accrued payroll liabilities	-	-	-	33,318
Accrued compensated absences	-	-	-	-
Interfund payables	-	41,662	2,775	-
Total liabilities	-	41,946	2,961	33,975
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue-property taxes	-	-	-	-
Unavailable revenue-grants	-	-	-	-
Total Deferrred Inflows of Resources	-	-	-	-
FUND BALANCES:				
Nonspendable	-	-	-	-
Restricted	-	-	-	79,732
Committed	-	-	-	-
Assigned	-	-	-	883,277
Unassigned	-	-	-	-
Total fund balances	-	-	-	963,009
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ -	\$ 41,946	\$ 2,961	\$ 996,984

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