

GADSDEN ISD
FY 2018-19
RECONCILIATION OF FUND 31100 CASH BALANCE TO 6-30-18 AUDIT REPORT

		UNRESTRICTED	RESTRICTED	TOTAL
6-30-18 CASH BALANCE PER AUDIT REPORT		\$ 18,403,396	\$ -	\$ 18,403,396
ADJUSTMENT FOR RECEIVABLES AND LIABILITIES:				
UNREALIZED GAIN/LOSS ON INVESTMENTS				
AT 6-30-18 GADSDEN ISD HAD AN UNREALIZED GAIN	\$ -			
ON INVESTMENTS IN US GOVT OBLIGATIONS	-			
	<u>\$ -</u>	-	-	-
PAYROLL LIABILITIES		-	-	-
DEPOSITS HELD FOR OTHERS		-	-	-
ACCOUNTS PAYABLE:				
6-30-18 ACCOUNTS PAYABLE PER AUDIT REPORT	\$ 988,397			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	(988,397)			
	<u>\$ -</u>	\$ -		-
ADJUSTMENT FOR ROUNDING ON AUDIT REPORT		-		-
CASH AVAILABLE FOR BUDGETING PER FINAL ADJUSTED CASH REPORT		<u>\$ 18,403,396</u>	<u>\$ -</u>	<u>\$ 18,403,396</u>
TOTAL FUND 31100 CASH AVAILABLE FOR BUDGETING PER 6-30-18 FINAL ADJUSTED CASH REPORT				<u>\$ 18,403,396.80</u>
BUDGET AMOUNT BEFORE BAR		<u>\$ 15,075,702</u>	<u>\$ -</u>	<u>\$ 15,075,702</u>
BAR AMOUNT		<u>\$ 3,327,694</u>	<u>\$ -</u>	<u>\$ 3,327,694</u>

School District: GADSDEN INDEPENDENT SCHOOL DISTRICT
Charter Name:
Month/Quarter 06/30/2018

BOND
BUILDING
FUND
31100

Line 1	Total Cash Balance 06/30/2017	=	20,492,075.68
Line 2	Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	9,614,833.58
Line 3	Prior Year Warrants Voided	+	0.00
Line 4	Total Resources to Date for Current Year 06/30/2018	=	30,106,909.26
Line 5	Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	(11,703,512.46)
Line 6	Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	0.00
Line 7	Total Cash	=	18,403,396.80
	<u>Other Reconciling Items</u>		
Line 8	Payroll Liabilities	+	0.00
Line 9	**Adjustments - Provide Full Explanation on Last Page	-	0.00
Line 10	TOTAL RECONCILED CASH BALANCE 06/30/2018	=	18,403,396.80
Line 11	Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	0.00
Line 12	Total Ending Cash 06/30/2018	+OR-	18,403,396.80

Gadsden Independent School District No. 16
Balance Sheet
Governmental Funds
June 30, 2018

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	General Fund 11000, 13000, 14000	Student Nutrition Program 21000	Title I 24101
<i>Assets</i>			
Cash and cash equivalents	\$ 31,318,624	\$ 13,631,638	\$ -
Receivables:			
Property taxes	49,018	-	-
Due from other governments	-	147,983	2,139,278
Inventory	682,160	636,074	-
Due from other funds	4,918,964	-	-
<i>Total assets</i>	<u>\$ 36,968,766</u>	<u>\$ 14,415,695</u>	<u>\$ 2,139,278</u>
<i>Liabilities, deferred inflows of resources, and fund balances</i>			
<i>Liabilities</i>			
Accounts payable	\$ 369,721	\$ 82,015	\$ 1,237
Accrued payroll	4,562,118	172,343	248,302
Due to other funds	-	-	1,889,739
<i>Total liabilities</i>	<u>4,931,839</u>	<u>254,358</u>	<u>2,139,278</u>
<i>Deferred inflows of resources</i>			
Unavailable revenue - property taxes	40,524	-	-
<i>Total deferred inflows of resources</i>	<u>40,524</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>			
Nonspendable:			
Inventory	682,160	636,074	-
Spendable:			
Restricted for:			
Transportation	4,599	-	-
Instructional materials	869,944	-	-
Food services	-	13,525,263	-
Extracurricular activities	-	-	-
Education	-	-	-
Capital acquisitions and improvements	-	-	-
Debt service	-	-	-
Committed for:			
Subsequent year's expenditures	16,757,700	-	-
Unassigned	13,682,000	-	-
<i>Total fund balances</i>	<u>31,996,403</u>	<u>14,161,337</u>	<u>-</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 36,968,766</u>	<u>\$ 14,415,695</u>	<u>\$ 2,139,278</u>

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Bond Building Capital Projects Fund 31100	Debt Service Fund 41000	Other Governmental Funds	Total
\$ 18,403,396	\$ 10,906,191	\$ 13,993,424	\$ 88,253,273
-	1,601,609	615,096	2,265,723
-	-	4,313,462	6,600,723
-	-	-	1,318,234
-	-	-	4,918,964
<u>\$ 18,403,396</u>	<u>\$ 12,507,800</u>	<u>\$ 18,921,982</u>	<u>\$ 103,356,917</u>
\$ 988,397	\$ -	\$ 246,335	\$ 1,687,705
-	-	458,516	5,441,279
-	-	3,029,225	4,918,964
<u>988,397</u>	<u>-</u>	<u>3,734,076</u>	<u>12,047,948</u>
-	1,335,529	507,135	1,883,188
-	1,335,529	507,135	1,883,188
-	-	-	1,318,234
-	-	-	4,599
-	-	-	869,944
-	-	-	13,525,263
-	-	1,439,376	1,439,376
-	-	6,829,952	6,829,952
17,414,999	-	3,854,964	21,269,963
-	11,172,271	2,556,479	13,728,750
-	-	-	16,757,700
-	-	-	13,682,000
<u>17,414,999</u>	<u>11,172,271</u>	<u>14,680,771</u>	<u>89,425,781</u>
<u>\$ 18,403,396</u>	<u>\$ 12,507,800</u>	<u>\$ 18,921,982</u>	<u>\$ 103,356,917</u>