

GADSDEN ISD
FY 2018-19
RECONCILIATION OF FUND 31701 CASH BALANCE TO 6-30-18 AUDIT REPORT

| | | UNRESTRICTED | RESTRICTED | TOTAL | |
|---|------------------|---------------------|-------------|------------------------|---------|
| 6-30-18 CASH BALANCE PER AUDIT REPORT | | \$ 2,747,576 | \$ - | \$ 2,747,576 | |
| ADJUSTMENT FOR RECEIVABLES AND LIABILITIES: | | | | | |
| RECEIVABLES: | | | | | |
| 6-30-18 ACCOUNTS RECEIVABLE - TAXES PER AUDIT REPORT | \$ - | | | | |
| LESS AMOUNT ACCRUED FOR AUDIT REPORT | <u>-</u> | | | | |
| | \$ - | - | - | - | |
| 6-30-18 ACCOUNTS RECEIVABLE - DUE FOR OTHER GOVERNMENTS PER AUDIT REPORT | \$ - | | | | |
| LESS AMOUNT ACCRUED FOR AUDIT REPORT | <u>-</u> | | | | |
| | \$ - | - | - | - | |
| PAYROLL LIABILITIES | | - | - | - | |
| DEPOSITS HELD FOR OTHERS | | - | - | - | |
| ACCOUNTS PAYABLE: | | | | | |
| 6-30-18 ACCOUNTS PAYABLE PER AUDIT REPORT | \$ 24,402 | | | | |
| AMOUNT ADJUSTED FOR AUDIT REPORT | <u>(24,402)</u> | | | | |
| | \$ - | \$ - | | - | |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| 6/30/2018 DEFERRED INFLOWS OF RESOURCES PER AUDIT REPORT | \$ 267,633 | | | | |
| LESS AMOUNT ACCRUED FOR AUDIT REPORT | <u>(267,633)</u> | | | | |
| | \$ - | \$ - | | - | |
| ADJUSTMENT FOR ROUNDING ON AUDIT REPORT | | - | | - | |
| CASH AVAILABLE FOR BUDGETING PER FINAL ADJUSTED CASH REPORT | | <u>\$ 2,747,576</u> | <u>\$ -</u> | <u>\$ 2,747,576</u> | |
| 8TOTAL FUND 31701 CASH AVAILABLE FOR BUDGETING PER 6-30-18 FINAL ADJUSTED CASH REPORT | | | | <u>\$ 2,747,575.97</u> | \$ 0.03 |
| BUDGET AMOUNT BEFORE BAR | | <u>\$ 2,301,914</u> | <u>\$ -</u> | <u>\$ 2,301,914</u> | |
| BAR AMOUNT | | <u>\$ 445,662</u> | <u>\$ -</u> | <u>\$ 445,662</u> | |

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

CAPITAL IMPROV.
SB9
31701

| | | | |
|---------|---|------|----------------|
| Line 1 | Total Cash Balance 06/30/2017 | = | 3,470,491.89 |
| Line 2 | Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit) | + | 1,933,832.36 |
| Line 3 | Prior Year Warrants Voided | + | 0.00 |
| Line 4 | Total Resources to Date for Current Year 06/30/2018 | = | 5,404,324.25 |
| Line 5 | Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report) | - | (2,656,748.28) |
| Line 6 | Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page | +OR- | 0.00 |
| Line 7 | Total Cash | = | 2,747,575.97 |
| | <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 | = | 2,747,575.97 |
| Line 11 | Total Outstanding Loans *** Provide Full Explanation on Last Page | +OR- | 0.00 |
| Line 12 | Total Ending Cash 06/30/2018 | +OR- | 2,747,575.97 |

Gadsden Independent School District No. 16
Combining Balance Sheet
Nonmajor Capital Project Funds
June 30, 2018

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| | Capital Improvements SB-9 31700 | Capital Improvements SB-9 Local 31701 | Education Technology Equipment Act 31900 | Total |
|--|--|--|---|---------------------|
| <i>Assets</i> | | | | |
| Cash and cash equivalents | \$ - | \$ 2,747,576 | \$ 598,692 | \$ 3,346,268 |
| Receivables: | | | | |
| Property taxes | - | 267,633 | - | 267,633 |
| Due from other governments | 1,025,050 | - | - | 1,025,050 |
| <i>Total assets</i> | <u>\$ 1,025,050</u> | <u>\$ 3,015,209</u> | <u>\$ 598,692</u> | <u>\$ 4,638,951</u> |
| <i>Liabilities, deferred inflows of resources, and fund balances</i> | | | | |
| <i>Liabilities</i> | | | | |
| Accounts payable | \$ 97,530 | \$ 24,402 | \$ 15,774 | \$ 137,706 |
| Due to other funds | 423,715 | - | - | 423,715 |
| <i>Total liabilities</i> | <u>521,245</u> | <u>24,402</u> | <u>15,774</u> | <u>561,421</u> |
| <i>Deferred inflows of resources</i> | | | | |
| Unavailable revenue - property taxes | - | 222,566 | - | 222,566 |
| <i>Total deferred inflows of resources</i> | <u>-</u> | <u>222,566</u> | <u>-</u> | <u>222,566</u> |
| <i>Fund balances</i> | | | | |
| Spendable: | | | | |
| Restricted for: | | | | |
| Capital acquisitions and improvements | 503,805 | 2,768,241 | 582,918 | 3,854,964 |
| <i>Total fund balances</i> | <u>503,805</u> | <u>2,768,241</u> | <u>582,918</u> | <u>3,854,964</u> |
| <i>Total liabilities, deferred inflows of resources, and fund balances</i> | <u>\$ 1,025,050</u> | <u>\$ 3,015,209</u> | <u>\$ 598,692</u> | <u>\$ 4,638,951</u> |