

Gadsden ISD
 2011-12 Year-End Unexpended Cash Balance
 Fund 22000
 Calculation of Cash Balance to be budgeted

	Actual Cash per GL	Amounts per Audit	
Cash balance per June 30, 2012 Audited Financial Statements	212,173.10	212,174	
June 30, 2012 Outstanding Liabilities	-	-	
Cash Balance Available to be budgeted	<u>212,173.10</u>	<u>212,174</u>	
 Budgeted Cash Balance per 2012-13 Final Approved Budget	 <u>277,403.00</u>	 <u>277,403</u>	
 Budget Adjustment Needed to reflect 6-30-12 cash balance	 <u>(65,229.90)</u>	 <u>(65,229)</u>	Difference is due to rounding. District is using actual amounts per the General Ledger.
Amount per BAR	<u>(65,230.00)</u>		

**STATE OF NEW MEXICO
GADSDEN INDEPENDENT SCHOOLS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2012**

	Athletics 22000	Non-Instructional Support 23000	Title I 24101	Migrant Children Education 24103
ASSETS				
<i>Current Assets</i>				
Cash and temporary investments	\$ 212,174	\$ 520,704	\$ -	\$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	-	4,435,844	81,993
Interfund receivables	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
<i>Total assets</i>	<u>212,174</u>	<u>520,704</u>	<u>4,435,844</u>	<u>81,993</u>
LIABILITIES AND FUND BALANCES				
<i>Current Liabilities:</i>				
Accounts payable	1,065	1,836	3,586	-
Accrued payroll liabilities	-	4,438	231,765	1,844
Accrued compensated absences	-	-	-	-
Interfund payables	-	-	4,200,493	80,149
Deferred revenue - property taxes	-	-	-	-
Deferred revenue - other	-	-	-	-
<i>Total liabilities</i>	<u>1,065</u>	<u>6,274</u>	<u>4,435,844</u>	<u>81,993</u>
<i>Fund Balance:</i>				
Fund Balance:				
Nonspendable	-	-	-	-
Restricted	(66,294)	136,629	-	-
Committed	-	-	-	-
Assigned	277,403	377,801	-	-
Unassigned	-	-	-	-
<i>Total fund balance</i>	<u>211,109</u>	<u>514,430</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balance</i>	<u>\$ 212,174</u>	<u>\$ 520,704</u>	<u>\$ 4,435,844</u>	<u>\$ 81,993</u>

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

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2012-2013

From Date: 7/1/2012

To Date: 12/31/2012

22000 - ATHLETICS

		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
22000.0000.11014.0000.019000.0000.09.0000	ATHLETICS	\$111,829.53	\$95,793.30	(\$22,118.84)	\$185,503.99
22000.0000.11018.0000.019000.0000.09.0000	ACCOUNTS PAYABLE CLEARING	\$0.00	\$25,575.30	(\$25,575.30)	\$0.00
22000.0000.11031.0000.019003.0000.47.0000	CHANGE FUND - CHS	\$0.00	\$1,500.00	\$0.00	\$1,500.00
22000.0000.11031.0000.019032.0000.47.0000	CHANGE FUND - CMS	\$0.00	\$300.00	\$0.00	\$300.00
22000.0000.11031.0000.019052.0000.47.0000	CHANGE FUND - GMS	\$0.00	\$300.00	\$0.00	\$300.00
22000.0000.11031.0000.019054.0000.47.0000	CHANGE FUND - GHS	\$100.00	\$1,500.00	(\$100.00)	\$1,500.00
22000.0000.11031.0000.019175.0000.47.0000	CHANGE FUND - STMS	\$0.00	\$300.00	\$0.00	\$300.00
22000.0000.11031.0000.019200.0000.47.0000	CHANGE FUND - STHS	\$0.00	\$1,500.00	\$0.00	\$1,500.00
22000.0000.12011.0000.019000.0000.09.0000	INVESTMENTS	\$100,243.57	\$133.57	\$0.00	\$100,377.14
ASSET TOTAL		\$212,173.10	\$126,902.17	(\$47,794.14)	\$291,281.13
LIABILITY					
22000.0000.21000.0000.019000.0000.09.0000	PAYABLES	\$0.00	\$25,749.54	(\$25,749.54)	\$0.00
LIABILITY TOTAL		\$0.00	\$25,749.54	(\$25,749.54)	\$0.00
FUND BALANCE					
22000.0000.32000.0000.019000.0000.09.0000	FUND BALANCES	(\$212,173.10)	\$0.00	\$0.00	(\$212,173.10)
FUND BALANCE TOTAL		(\$212,173.10)	\$0.00	\$0.00	(\$212,173.10)
REVENUE					
22000.0000.41500.0000.019000.0000.09.0000	INVESTMENT INCOME	\$0.00	\$0.00	(\$133.57)	(\$133.57)
22000.0000.41705.0000.019000.0000.09.0000	GATE RECEIPTS	\$0.00	\$30.00	(\$95,270.30)	(\$95,240.30)
22000.0000.41980.0000.019000.0000.09.0000	REFUND OF PRIOR YEAR'S EXPENDITURES	\$0.00	\$0.00	(\$423.00)	(\$423.00)
REVENUE TOTAL		\$0.00	\$30.00	(\$95,826.87)	(\$95,796.87)

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2012-2013

From Date: 7/1/2012

To Date: 12/31/2012

22000 - ATHLETICS

		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
EXPENDITURE					
22000.1000.53711.9000.019000.0000.47.0651	OTHER CHARGES	\$0.00	\$9,292.50	(\$5,400.00)	\$3,892.50
22000.1000.54311.9000.019000.0000.47.0651	MAINTENANCE & REPAIR FURNITURE/FIXTURES/EQUIPMENT	\$0.00	\$1,773.67	\$0.00	\$1,773.67
22000.1000.54620.9000.019000.0000.47.0651	COPIER LEASE	\$0.00	\$1,077.46	(\$1,077.46)	\$0.00
22000.1000.55817.9000.019000.0000.47.0651	STUDENT TRAVEL	\$0.00	\$5,177.00	(\$177.00)	\$5,000.00
22000.1000.56118.9000.019000.0000.47.0651	GENERAL SUPPLIES AND MATERIALS	\$0.00	\$4,940.91	(\$174.24)	\$4,766.67
22000.1000.57332.9000.019000.0000.47.0000	SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$1,256.00	\$0.00	\$1,256.00
EXPENDITURE TOTAL		\$0.00	\$23,517.54	(\$6,828.70)	\$16,688.84
Fund Totals:		\$0.00	\$176,199.25	(\$176,199.25)	\$0.00

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2012-2013

From Date: 7/1/2012

To Date: 12/31/2012

Grand Total:	\$0.00	\$176,199.25	(\$176,199.25)	\$0.00
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End of Report