

GADSDEN ISD
 FY 2015-16
 RECONCILIATION OF FUND 11000 CASH BALANCE TO 6-30-15 AUDIT REPORT

	UNRESTRICTED	RESTRICTED	TOTAL	
6-30-15 CASH BALANCE PER AUDIT REPORT	\$ 25,121,134	\$ 67,212	\$ 25,188,346	
ADJUSTMENT FOR RECEIVABLES AND LIABILITIES:				
ACCOUNTS RECEIVABLE:				
6-30-15 DUE FROM OTHER GOVERNMENTS	\$ 28,596			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(28,596)</u>			
	<u>\$ -</u>	-	-	-
6-30-15 OTHER	\$ 1,323			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>-</u>			
	<u>\$ 1,323</u>	1,323	-	1,323
PROPERTY TAXES RECEIVABLE:				
6-30-15 TAXES RECEIVABLE PER AUDIT REPORT	\$ 58,173			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(58,173)</u>			
	<u>\$ -</u>	-	-	-
PAYROLL LIABILITIES		(4,646,476)		(4,646,476)
DEPOSITS HELD FOR OTHERS		(1,023)		(1,023)
ACCOUNTS PAYABLE:				
6-30-15 ACCOUNTS PAYABLE PER AUDIT REPORT	\$ 293,817			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(293,403)</u>			
	<u>\$ 414</u>	\$ (414)		(414)
ADJUSTMENT FOR ROUNDING ON AUDIT REPORT		-		-
OTHER ADJUSTMENTS		-		-
CASH AVAILABLE FOR BUDGETING PER FINAL ADJUSTED CASH REPORT	<u>\$ 20,474,544</u>	<u>\$ 67,212</u>	<u>\$ 20,541,756</u>	
TOTAL FUND 11000 CASH AVAILABLE FOR BUDGETING PER 6-30-15 FINAL ADJUSTED CASH REPORT			<u>\$ 20,541,756.25</u>	\$ (0.25)
BUDGET AMOUNT BEFORE BAR	<u>\$ 14,761,654</u>	<u>\$ 63,737</u>	<u>\$ 14,825,391</u>	
BAR AMOUNT	<u>\$ 5,712,890</u>	<u>\$ 3,475</u>	<u>\$ 5,716,365</u>	

School District: GADSDEN INDEPENDENT SCHOOL DISTRICT

Charter Name:

Month/Quarter 06/30/2015

Previous Year	06/30/201	OPERATIONAL
Report ending date	06/30/201	FUND
		11000

Refer to "Instructions for PED Cash Report" for details on how to properly complete this form.

Line 1	Total Cash Balance 06/30/2014	+OR-	22,835,461.31
Line 2	Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	100,973,976.26
Line 3	Prior Year Warrants Voided	+	0.00
Line 4	Total Resources to Date for Current Year 06/30/2015	=	123,809,437.57
Line 5	Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	(98,042,896.82)
Line 6	Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	(287,052.00)
Line 7	Total Cash	=	25,479,488.75
	<u>Other Reconciling Items</u>		
Line 8	Payroll Liabilities	+	4,646,476.34
Line 9	**Adjustments - Provide Full Explanation on Last Page	+OR-	113.13
Line 10	TOTAL RECONCILED CASH BALANCE 06/30/2015	=	30,126,078.22
Line 11	Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	(4,937,732.50)
Line 12	Total Ending Cash 06/30/2015	+OR-	25,188,345.72

LINE 7 MINUS LINE 11 OUTSTANDING LOANS ADJUSTMENT	20,541,756.25
RETURN OF CASH TO PED FOR MOE PAYBACK	0.00
CASH AVAILABLE FOR BUDGETING	20,541,756.25

TOTAL CASH LINE 12 LESS PAYROLL LIABILITIES LINE 8 AND LESS LINE 9 ADJUSTMENTS	20,541,756.25
RETURN OF CASH TO PED FOR MOE PAYBACK	0.00
CASH AVAILABLE FOR BUDGETING	20,541,756.25

STATE OF NEW MEXICO
GADSDEN INDEPENDENT SCHOOLS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015

	Operational Fund			
	General 11000	Transportation 13000	Instructional Materials 14000	Food Services 21000
ASSETS:				
Cash and cash equivalents	\$ 25,188,346	\$ 11,834	\$ 609,656	\$ 11,767,794
Accounts receivable				
Taxes	58,173	-	-	-
Intergovernmental receivables	28,596	-	-	178,804
Interfund receivables	4,937,733	-	-	-
Other	1,323	-	-	-
Inventory	435,835	-	-	423,415
Total Assets	30,650,006	11,834	609,656	12,370,013
LIABILITIES:				
Accounts payable	293,817	9	402	42,965
Accrued payroll liabilities	4,646,476	2,684	-	169,933
Deposits held for others	1,023	-	-	-
Interfund payables	-	-	-	-
Total Liabilities	4,941,316	2,693	402	212,898
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue-property taxes	47,838	-	-	-
Unavailable revenue-grants	-	-	-	178,804
Total Deferred Inflows of Resources	47,838	-	-	178,804
FUND BALANCES:				
Nonspendable	435,835	-	-	423,415
Spendable:				
Restricted	-	9,141	29,720	3,722,088
Committed	-	-	-	-
Assigned	14,825,391	-	579,534	7,832,808
Unassigned (deficit)	10,399,626	-	-	-
Total Fund Balances	25,660,852	9,141	609,254	11,978,311
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 30,650,006	\$ 11,834	\$ 609,656	\$ 12,370,013

The accompanying notes are an integral part of these financial statements

Title I 24101	Bond Building 31100	Debt Service 41000	Other Governmental Funds	Total Primary Government
\$ -	\$ 21,024,690	\$ 10,336,100	\$ 10,307,163	\$ 79,245,583
-	-	1,824,114	620,210	2,502,497
3,045,619	-	-	3,700,514	6,953,533
-	-	-	-	4,937,733
-	-	-	-	1,323
-	-	-	-	859,250
<u>3,045,619</u>	<u>21,024,690</u>	<u>12,160,214</u>	<u>14,627,887</u>	<u>94,499,919</u>
175	369,607	-	365,119	1,072,094
286,093	-	-	431,606	5,536,792
-	-	-	-	1,023
2,759,351	-	-	2,178,382	4,937,733
<u>3,045,619</u>	<u>369,607</u>	<u>-</u>	<u>2,975,107</u>	<u>11,547,642</u>
-	-	1,502,490	509,276	2,059,604
2,035,464	-	-	1,204,885	3,419,153
<u>2,035,464</u>	<u>-</u>	<u>1,502,490</u>	<u>1,714,161</u>	<u>5,478,757</u>
-	-	-	-	859,250
-	3,803,487	10,657,724	3,354,559	21,576,719
-	-	-	67,805	67,805
-	16,851,596	-	6,760,294	46,849,623
(2,035,464)	-	-	(244,039)	8,120,123
<u>(2,035,464)</u>	<u>20,655,083</u>	<u>10,657,724</u>	<u>9,938,619</u>	<u>77,473,520</u>
<u>\$ 3,045,619</u>	<u>\$ 21,024,690</u>	<u>\$ 12,160,214</u>	<u>\$ 14,627,887</u>	<u>\$ 94,499,919</u>

The accompanying notes are an integral part of these financial statements

**COMPUTATION OF OPERATIONAL
JUNE 2015
75% CREDIT**

PED 930F
Revised 06/15/15

In accordance with NMSA 22-8-25(F), this form is required. Enter amounts received in the bank for June 2015 at 100%. If an Impact Aid payment was received during the month of June 2015, enter the operational amount received. If you require additional information regarding the impact aid disbursement received, please contact your assigned budget analyst.

JUNE 2015 RECEIPTS, 100%: (use cents)

41110	Res./Non-Res. Taxes		<u>\$89,615.72</u>
41113	Oil and Gas Taxes		<u>\$0.00</u>
41114	Copper Production Taxes		<u>\$0.00</u>
44103	Impact Aid (exclude Spec. Ed/Indian Ed.)		<u>\$0.00</u>
44204	Forest Reserve		<u>\$0.00</u>
	TOTAL RECEIPTS:	(A)	<u><u>\$89,615.72</u></u>
	June 75% Restricted Credits (B x 75%)	(B)	<u>\$67,211.79</u>

County: Doña Ana

District: Gadsden PED# 19