

GADSDEN ISD  
 FY 2016-17  
 RECONCILIATION OF FUND 11000 CASH BALANCE TO 6-30-16 AUDIT REPORT

	UNRESTRICTED	RESTRICTED	TOTAL	
6-30-16 CASH BALANCE PER AUDIT REPORT	\$ 27,297,285	\$ 75,262	\$ 27,372,547	
ADJUSTMENT FOR RECEIVABLES AND LIABILITIES:				
ACCOUNTS RECEIVABLE:				
6-30-16 DUE FROM OTHER GOVERNMENTS	\$ -			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>-</u>			
	\$ -			
6-30-16 OTHER	\$ 1,323			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>-</u>			
	\$ 1,323	1,323	-	1,323
PROPERTY TAXES RECEIVABLE:				
6-30-16 TAXES RECEIVABLE PER AUDIT REPORT	\$ 138,258			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(138,258)</u>			
	\$ -			
PAYROLL LIABILITIES		(4,715,720)		(4,715,720)
DEPOSITS HELD FOR OTHERS		(3,355)		(3,355)
ACCOUNTS PAYABLE:				
6-30-15 ACCOUNTS PAYABLE PER AUDIT REPORT	\$ 346,466			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(323,949)</u>			
	\$ 22,517	\$ (22,517)		(22,517)
ADJUSTMENT FOR ROUNDING ON AUDIT REPORT		(1)		(1)
OTHER ADJUSTMENTS: MAY 2016 DONA ANA TAXES A/R (AJE 36)		86,523		86,523
CASH AVAILABLE FOR BUDGETING PER FINAL ADJUSTED CASH REPORT	<u>\$ 22,643,538</u>	<u>\$ 75,262</u>	<u>\$ 22,718,800.00</u>	
TOTAL FUND 11000 CASH AVAILABLE FOR BUDGETING PER 6-30-16 FINAL ADJUSTED CASH REPORT			<u>\$ 22,718,799.94</u>	0.06
BUDGET AMOUNT BEFORE BAR	<u>\$ 17,111,661</u>	<u>\$ 67,212</u>	<u>\$ 17,178,873</u>	
BAR AMOUNT	<u>\$ 5,531,877</u>	<u>\$ 8,050</u>	<u>\$ 5,539,927</u>	

School District: GADSDEN INDEPENDENT SCHOOL DISTRICT  
Charter Name:  
Month/Quarter 06/30/2016

Previous Year	06/30/2015	OPERATIONAL
Report ending date	06/30/2016	FUND
		11000

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

Line 1	Total Cash Balance 06/30/2015	+OR-	25,479,488.75
Line 2	Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	102,264,003.65
Line 3	Prior Year Warrants Voided	+	0.00
Line 4	Total Resources to Date for Current Year 06/30/2016	=	127,743,492.40
Line 5	Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	(100,646,934.11)
Line 6	Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	0.00
Line 7	Total Cash	=	27,096,558.29
	<b><u>Other Reconciling Items</u></b>		
Line 8	Payroll Liabilities	+	4,715,722.20
Line 9	**Adjustments - Provide Full Explanation on Last Page	+OR-	(61,974.74)
Line 10	TOTAL RECONCILED CASH BALANCE 06/30/2016	=	31,750,305.75
Line 11	Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	(4,377,758.35)
Line 12	Total Ending Cash 06/30/2016	+OR-	27,372,547.40

LINE 7 MINUS LINE 11 OUTSTANDING LOANS ADJUSTMENT	22,718,799.94
	0.00
CASH AVAILABLE FOR BUDGETING	<u>22,718,799.94</u>
TOTAL CASH LINE 12 LESS PAYROLL LIABILITIES LINE 8 AND LESS LINE 9 ADJUSTMENTS	22,718,799.94
	0.00
CASH AVAILABLE FOR BUDGETING	<u>22,718,799.94</u>

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOL DISTRICT NO. 16**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2016**

	Operational Fund			
	General 11000	Transportation 13000	Instructional Materials 14000	Food Services 21000
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 27,372,547	\$ 3,345	\$ 809,690	\$ 13,302,009
Accounts receivable				
Taxes	138,258	-	-	-
Intergovernmental receivables	-	-	-	169,476
Interfund receivables	4,377,758	-	-	-
Other	1,323	-	-	-
Inventory	522,865	-	-	376,950
<b>Total Assets</b>	<b>32,412,751</b>	<b>3,345</b>	<b>809,690</b>	<b>13,848,435</b>
<b>LIABILITIES:</b>				
Accounts payable	346,466	169	863	152,076
Accrued payroll liabilities	4,715,720	3,007	-	163,826
Deposits held for others	3,355	-	-	-
Interfund payables	-	-	-	-
<b>Total Liabilities</b>	<b>5,065,541</b>	<b>3,176</b>	<b>863</b>	<b>315,902</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unavailable revenue-property taxes	41,617	-	-	-
Unavailable revenue-grants	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>41,617</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>				
Nonspendable	522,865	-	-	376,950
Spendable:				
Restricted	-	169	9,191	13,155,583
Committed	-	-	-	-
Assigned	17,178,873	-	799,636	-
Unassigned (deficit)	9,603,855	-	-	-
<b>Total Fund Balances</b>	<b>27,305,593</b>	<b>169</b>	<b>808,827</b>	<b>13,532,533</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 32,412,751</b>	<b>\$ 3,345</b>	<b>\$ 809,690</b>	<b>\$ 13,848,435</b>

The accompanying notes are an integral part of these financial statements

<u>Title I 24101</u>	<u>Bond Building 31100</u>	<u>Debt Service 41000</u>	<u>Other Governmental Funds</u>	<u>Total Primary Government</u>
\$ -	\$ 21,227,056	\$ 6,657,325	\$ 10,718,823	\$ 80,090,795
-	-	3,572,641	2,116,414	5,827,313
2,231,808	-	-	3,810,038	6,211,322
-	-	-	-	4,377,758
-	-	-	-	1,323
-	-	-	-	899,815
<u>2,231,808</u>	<u>21,227,056</u>	<u>10,229,966</u>	<u>16,645,275</u>	<u>97,408,326</u>
4,078	1,566,029	-	339,243	2,408,924
272,924	-	-	441,311	5,596,788
-	-	-	-	3,355
1,954,806	-	-	2,422,952	4,377,758
<u>2,231,808</u>	<u>1,566,029</u>	<u>-</u>	<u>3,203,506</u>	<u>12,386,825</u>
-	-	1,260,538	602,635	1,904,790
4,155	-	-	29,922	34,077
<u>4,155</u>	<u>-</u>	<u>1,260,538</u>	<u>632,557</u>	<u>1,938,867</u>
-	-	-	-	899,815
-	19,661,027	8,969,428	11,680,785	53,476,183
-	-	-	37,025	37,025
-	-	-	1,098,206	19,076,715
(4,155)	-	-	(6,804)	9,592,896
<u>(4,155)</u>	<u>19,661,027</u>	<u>8,969,428</u>	<u>12,809,212</u>	<u>83,082,634</u>
<u>\$ 2,231,808</u>	<u>\$ 21,227,056</u>	<u>\$ 10,229,966</u>	<u>\$ 16,645,275</u>	<u>\$ 97,408,326</u>

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