

GADSDEN ISD
 FY 2017-18
 RECONCILIATION OF FUND 11000 CASH BALANCE TO 6-30-16 AUDIT REPORT

	UNRESTRICTED	RESTRICTED	TOTAL
6-30-17 CASH BALANCE PER AUDIT REPORT	\$ 26,162,146	\$ 66,025	\$ 26,228,171
ADJUSTMENT FOR RECEIVABLES AND LIABILITIES:			
ACCOUNTS RECEIVABLE:			
6-30-17 DUE FROM OTHER GOVERNMENTS	\$ -		
LESS AMOUNT ACCRUED FOR AUDIT REPORT	-		
	<u>\$ -</u>		
6-30-17 OTHER	\$ 1,323		
LESS AMOUNT ACCRUED FOR AUDIT REPORT	-		
	<u>\$ 1,323</u>	1,323	1,323
PROPERTY TAXES RECEIVABLE:			
6-30-17 TAXES RECEIVABLE PER AUDIT REPORT	\$ 57,536		
LESS AMOUNT ACCRUED FOR AUDIT REPORT	(57,536)		
	<u>\$ -</u>		
PAYROLL LIABILITIES		(4,774,762)	(4,774,762)
TO REVERSE PRIOR YEAR ACCRUALS		(173)	(173)
DEPOSITS HELD FOR OTHERS		(7,287)	(7,287)
ACCOUNTS PAYABLE:			
6-30-16 ACCOUNTS PAYABLE PER AUDIT REPORT	\$ 362,784		
LESS AMOUNT ACCRUED FOR AUDIT REPORT	(340,267)		
	<u>\$ 22,517</u>	\$ (22,517)	(22,517)
ADJUSTMENT FOR ROUNDING ON AUDIT REPORT		2	2
CASH AVAILABLE FOR BUDGETING PER FINAL ADJUSTED CASH REPORT	<u>\$ 21,358,732</u>	<u>\$ 66,025</u>	<u>\$ 21,424,757.00</u>
TOTAL FUND 11000 CASH AVAILABLE FOR BUDGETING PER 6-30-17 FINAL ADJUSTED CASH REPORT			<u>\$ 21,424,757.72</u>
BUDGET AMOUNT BEFORE BAR	<u>\$ 13,968,365</u>	<u>\$ 75,262</u>	<u>\$ 14,043,627</u>
BAR AMOUNT	<u>\$ 7,390,367</u>	<u>\$ (9,237)</u>	<u>\$ 7,381,130</u>

STATE OF NEW MEXICO
Gadsden Independent School District No. 16
Combining Balance Sheet
General Fund
June 30, 2017

Statement E-1

	Operating 11000	Pupil Transportation 13000	Instructional Materials 14000	Total
<i>Assets</i>				
Cash and cash equivalents	\$ 26,228,171	\$ 2,895	\$ 1,283,565	\$ 27,514,631
Investments	-	-	-	-
Receivables:				
Property taxes	57,536	-	-	57,536
Inventory	721,117	-	-	721,117
Due from other funds	3,413,647	-	-	3,413,647
<i>Total assets</i>	<u>\$ 30,420,471</u>	<u>\$ 2,895</u>	<u>\$ 1,283,565</u>	<u>\$ 31,706,931</u>
<i>Liabilities, deferred inflows of resources, and fund balances</i>				
<i>Liabilities</i>				
Accounts payable	\$ 362,784	\$ 66	\$ 1,008	\$ 363,858
Accrued payroll	4,774,762	2,532	-	4,777,294
Due to other funds	-	-	-	-
<i>Total liabilities</i>	<u>5,137,546</u>	<u>2,598</u>	<u>1,008</u>	<u>5,141,152</u>
<i>Deferred inflows of resources</i>				
Unavailable revenue - property taxes	38,351	-	-	38,351
<i>Total deferred inflows of resources</i>	<u>38,351</u>	<u>-</u>	<u>-</u>	<u>38,351</u>
<i>Fund Balances</i>				
Nonspendable:				
Inventory	721,117	-	-	721,117
Spendable:				
Restricted for:				
Transportation	-	297	-	297
Instructional materials	-	-	1,282,557	1,282,557
Committed for:				
Subsequent year's expenditures	18,778,907	-	-	18,778,907
Unassigned	5,744,550	-	-	5,744,550
<i>Total fund balances</i>	<u>25,244,574</u>	<u>297</u>	<u>1,282,557</u>	<u>26,527,428</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 30,420,471</u>	<u>\$ 2,895</u>	<u>\$ 1,283,565</u>	<u>\$ 31,706,931</u>

See independent auditors' report.

School District: GADSDEN INDEPENDENT SCHOOL DISTRICT

Charter Name:

Month/Quarter 06/30/2017

	Previous Year	06/30/2016	OPERATIONAL
	Report ending date	06/30/2017	FUND
			11000
	Refer to "Instructions for PED Cash Report" for details on how to properly complete this form.		
Line 1	Total Cash Balance 06/30/2016	+OR-	27,096,558.29
Line 2	Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	98,881,048.97
Line 3	Prior Year Warrants Voided	+	0.00
Line 4	Total Resources to Date for Current Year 06/30/2017	=	125,977,607.26
Line 5	Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	(101,139,201.30)
Line 6	Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	0.00
Line 7	Total Cash	=	24,838,405.96
	Other Reconciling Items		
Line 8	Payroll Liabilities	+	4,774,934.61
Line 9	**Adjustments - Provide Full Explanation on Last Page	+OR-	28,480.21
Line 10	TOTAL RECONCILED CASH BALANCE 06/30/2017	=	29,641,820.78
Line 11	Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	(3,413,648.24)
Line 12	Total Ending Cash 06/30/2017	+OR-	26,228,172.54
	LINE 7 MINUS LINE 11 OUTSTANDING LOANS ADJUSTMENT		21,424,757.72
	CASH AVAILABLE FOR BUDGETING		0.00
			21,424,757.72
	TOTAL CASH LINE 12 LESS PAYROLL LIABILITIES LINE 8 AND LESS LINE 9 ADJUSTMENTS		21,424,757.72
	CASH AVAILABLE FOR BUDGETING		0.00
			21,424,757.72

**COMPUTATION OF OPERATIONAL
JUNE 2017**

**PED 930F
Rev 6-27-17**

75% CREDIT

In accordance with NMSA 22-8-25(F), this form is required. Enter amounts received in the bank for June 2017 at 100%. If an Impact Aid payment was received during the month of June 2017, enter the operational amount received. If you require additional information regarding the impact aid disbursement received, please contact your assigned budget analyst.

JUNE 2017 RECEIPTS, 100%: (use cents)

41110	Res./Non-Res. Taxes		<u>\$88,033.19</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>\$88,033.19</u></u>
	June 75% Restricted Credits (B x 75%)	(B)	<u>\$66,024.89</u>

County: DOÑA ANA

District: GADSDEN PED# 19