

GADSDEN ISD  
 FY 2017-18  
 RECONCILIATION OF FUND 31701 CASH BALANCE TO 6-30-17 AUDIT REPORT

	UNRESTRICTED	RESTRICTED	TOTAL	
6-30-17 CASH BALANCE PER AUDIT REPORT	\$ 3,470,492	\$ -	\$ 3,470,492	
ADJUSTMENT FOR RECEIVABLES AND LIABILITIES:				
RECEIVABLES:				
6-30-17 ACCOUNTS RECEIVABLE - TAXES PER AUDIT REPORT	\$ 302,302			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(302,302)</u>			
	<u>\$ -</u>	-	-	-
6-30-17 ACCOUNTS RECEIVABLE - DUE FOR OTHER GOVERNMENTS PER AUDIT REPORT	\$ -			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>-</u>			
	<u>\$ -</u>	-	-	-
PAYROLL LIABILITIES		-	-	-
DEPOSITS HELD FOR OTHERS		-	-	-
ACCOUNTS PAYABLE:				
6-30-17 ACCOUNTS PAYABLE PER AUDIT REPORT	\$ 8,998			
AMOUNT ADJUSTED FOR AUDIT REPORT	<u>(8,998)</u>			
	<u>\$ -</u>	\$ -	-	-
DEFERRED INFLOWS OF RESOURCES				
6/30/2017 DEFERRED INFLOWS OF RESOURCES PER AUDIT REPORT	\$ 216,551			
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(216,551)</u>			
	<u>\$ -</u>	\$ -	-	-
ADJUSTMENT FOR ROUNDING ON AUDIT REPORT		(1)		(1)
CASH AVAILABLE FOR BUDGETING PER FINAL ADJUSTED CASH REPORT	<u>\$ 3,470,491</u>	<u>\$ -</u>	<u>\$ 3,470,491</u>	
TOTAL FUND 31701 CASH AVAILABLE FOR BUDGETING PER 6-30-17 FINAL ADJUSTED CASH REPORT			<u>\$ 3,470,491.89</u>	\$ (0.89)
BUDGET AMOUNT BEFORE BAR	<u>\$ 3,164,420</u>	<u>\$ -</u>	<u>\$ 3,164,420</u>	
BAR AMOUNT	<u>\$ 306,071</u>	<u>\$ -</u>	<u>\$ 306,071</u>	

School District: GADSDEN INDEPENDENT SCHOOL DISTRICT  
Charter Name:  
Month/Quarter 06/30/2017

		CAPITAL IMPROV. SB9 31701
Line 1	Total Cash Balance 06/30/2016	= 0.00
Line 2	Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+ 1,786,674.36
Line 3	Prior Year Warrants Voided	+ 0.00
Line 4	Total Resources to Date for Current Year 06/30/2017	= 1,786,674.36
Line 5	Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	- (2,045,948.36)
Line 6	Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR- 3,316,961.38
Line 7	Total Cash	= 3,057,687.38
<b><u>Other Reconciling Items</u></b>		
Line 8	Payroll Liabilities	+ 0.00
Line 9	**Adjustments - Provide Full Explanation on Last Page	- 412,804.51
Line 10	TOTAL RECONCILED CASH BALANCE 06/30/2017	= 3,470,491.89
Line 11	Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR- 0.00
Line 12	Total Ending Cash 06/30/2017	+OR- 3,470,491.89

**STATE OF NEW MEXICO**  
**Gadsden Independent School District No. 16**  
**Combining Balance Sheet**  
**Nonmajor Capital Project Funds**  
**June 30, 2017**

	<b>Special Capital Outlay - State 31400</b>	<b>Capital Improvements SB-9 31700</b>	<b>Capital Improvements SB-9 Local 31701</b>
<i>Assets</i>			
Cash and cash equivalents	\$ -	\$ -	\$ 3,470,492
Receivables:			
Property taxes	-	-	302,302
Due from other governments	-	998,350	-
Due from other funds	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 998,350</b>	<b>\$ 3,772,794</b>
 <i>Liabilities, deferred inflows of resources, and fund balances</i>			
<i>Liabilities</i>			
Accounts payable	\$ -	\$ 66,059	\$ 8,998
Due to other funds	-	378,088	-
<b>Total liabilities</b>	<b>-</b>	<b>444,147</b>	<b>8,998</b>
 <i>Deferred inflows of resources</i>			
Unavailable revenue - property taxes	-	-	216,551
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>216,551</b>
 <i>Fund balances</i>			
<i>Spendable:</i>			
<i>Restricted for:</i>			
Capital acquisitions and improvements	-	554,203	3,547,245
<b>Total fund balances</b>	<b>-</b>	<b>554,203</b>	<b>3,547,245</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ -</b>	<b>\$ 998,350</b>	<b>\$ 3,772,794</b>

See independent auditors' report.

Education Technology Equipment Act 31900		Total	
\$	159,136	\$	3,629,628
	-		302,302
	-		998,350
	-		-
<b>\$</b>	<b>159,136</b>	<b>\$</b>	<b>4,930,280</b>
<hr/>			
\$	10,199	\$	85,256
	-		378,088
	10,199		463,344
<hr/>			
	-		216,551
<hr/>			
	-		216,551
<hr/>			
	148,937		4,250,385
<hr/>			
	148,937		4,250,385
<hr/>			
<b>\$</b>	<b>159,136</b>	<b>\$</b>	<b>4,930,280</b>

See independent auditors' report.

**Gadsden Independent Schools**

**Trial Balance by Fund**

Fiscal Year: 2017-2018

From Date: 7/1/2017 To Date: 6/30/2018

**31701 - CAPITAL IMPROVEMENTS SB-8 (LOCAL)**

	<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>ASSET</b>				
31701.0000.11017.0000.019000.0000.09.0000 WFB- BUILDING	\$3,470,491.89	\$107,250.87	(\$740,529.65)	\$2,837,213.11
31701.0000.11018.0000.019000.0000.09.0000 WFB - ACCOUNTS PAYABLE CLEARING	\$0.00	\$574,164.37	(\$574,164.37)	\$0.00
<b>ASSET TOTAL</b>	<b>\$3,470,491.89</b>	<b>\$681,415.24</b>	<b>(\$1,314,694.02)</b>	<b>\$2,837,213.11</b>
<b>LIABILITY</b>				
31701.0000.21000.0000.019000.0000.09.0000 PAYABLES	\$0.00	\$527,385.88	(\$527,385.88)	\$0.00
<b>LIABILITY TOTAL</b>	<b>\$0.00</b>	<b>\$527,385.88</b>	<b>(\$527,385.88)</b>	<b>\$0.00</b>
<b>FUND BALANCE</b>				
31701.0000.32000.0000.019000.0000.09.0000 FUND BALANCES	(\$3,470,491.89)	\$0.00	\$0.00	(\$3,470,491.89)
<b>FUND BALANCE TOTAL</b>	<b>(\$3,470,491.89)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$3,470,491.89)</b>
<b>REVENUE</b>				
31701.0000.41110.0000.019000.0000.09.0000 AD VALOREM TAXES - SCHOOL DISTRICT	\$0.00	\$2,069.15	(\$106,288.03)	(\$104,218.88)
31701.0000.41500.0000.019000.0000.09.0000 INVESTMENT INCOME	\$0.00	\$0.00	(\$735.41)	(\$735.41)
31701.0000.41953.0000.019000.0000.09.0000 INSURANCE RECOVERIES	\$0.00	\$275.00	(\$1,105.00)	(\$830.00)
31701.0000.41980.0000.019000.0000.09.0000 REFUND OF PRIOR YEAR'S EXPENDITURES	\$0.00	\$0.00	(\$81.76)	(\$81.76)
<b>REVENUE TOTAL</b>	<b>\$0.00</b>	<b>\$2,344.15</b>	<b>(\$108,210.20)</b>	<b>(\$105,866.05)</b>
<b>EXPENDITURE</b>				
31701.2300.53712.0000.019000.0000.09.0000 COUNTY TAX COLLECTION COSTS	\$0.00	\$1,063.12	(\$20.90)	\$1,042.22
31701.4000.54315.0000.019000.0000.09.9815 MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)	\$0.00	\$164,627.45	\$0.00	\$164,627.45

## Gadsden Independent Schools

### Trial Balance by Fund

Fiscal Year: 2017-2018

From Date: 7/1/2017 To Date: 6/30/2018

#### 31701 - CAPITAL IMPROVEMENTS SB-9 (LOCAL)

			<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
31701.4000.54315.0000.019000.0000.21.0430	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)		\$0.00	\$1,300.00	\$0.00	\$1,300.00
31701.4000.54315.0000.019000.0000.40.0000	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)		\$0.00	\$197,692.07	\$0.00	\$197,692.07
31701.4000.54315.0000.019001.0000.61.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)		\$0.00	\$2,870.28	\$0.00	\$2,870.28
31701.4000.54315.0000.019003.0000.63.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)		\$0.00	\$3,000.00	\$0.00	\$3,000.00
31701.4000.54315.0000.019008.0000.61.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)		\$0.00	\$1,435.14	\$0.00	\$1,435.14
31701.4000.54315.0000.019013.0000.61.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)		\$0.00	\$1,435.14	\$0.00	\$1,435.14
31701.4000.54315.0000.019035.0000.61.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)		\$0.00	\$1,435.14	\$0.00	\$1,435.14
31701.4000.54315.0000.019052.0000.62.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)		\$0.00	\$1,435.14	\$0.00	\$1,435.14
31701.4000.54315.0000.019175.0000.62.9780	MAINTENANCE & REPAIR - BLDGS/GRNDS/EQUIPMENT (SB9)		\$0.00	\$118.68	\$0.00	\$118.68
31701.4000.56118.0000.019000.0000.21.9818	GENERAL SUPPLIES AND MATERIALS		\$0.00	\$9,290.00	\$0.00	\$9,290.00
31701.4000.56118.0000.019000.0000.40.0000	GENERAL SUPPLIES AND MATERIALS		\$0.00	\$79,682.35	\$0.00	\$79,682.35
31701.4000.57331.0000.019000.0000.40.0000	FIXED ASSETS MORE THAN \$5,000		\$0.00	\$16,540.00	\$0.00	\$16,540.00
31701.4000.57332.0000.019000.0000.21.0415	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$16,336.70	\$0.00	\$16,336.70
31701.4000.57332.0000.019000.0000.21.9818	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$2,659.83	\$0.00	\$2,659.83
31701.4000.57332.0000.019000.0000.40.0000	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$6,856.80	(\$166.34)	\$6,690.46
31701.4000.57332.0000.019000.0000.47.0651	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$12,000.00	\$0.00	\$12,000.00

**Gadsden Independent Schools**

**Trial Balance by Fund**

Fiscal Year: 2017-2018

From Date: 7/1/2017 To Date: 6/30/2018

**31701 - CAPITAL IMPROVEMENTS SB-9 (LOCAL)**

			<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
31701.4000.57332.0000.019001.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$768.84	\$0.00	\$768.84
31701.4000.57332.0000.019003.0000.63.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$5,812.57	\$0.00	\$5,812.57
31701.4000.57332.0000.019013.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$8,234.49	\$0.00	\$8,234.49
31701.4000.57332.0000.019016.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$159.98	\$0.00	\$159.98
31701.4000.57332.0000.019020.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$11,261.00	\$0.00	\$11,261.00
31701.4000.57332.0000.019025.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$23,393.06	\$0.00	\$23,393.06
31701.4000.57332.0000.019030.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$16,199.52	\$0.00	\$16,199.52
31701.4000.57332.0000.019032.0000.62.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$13,887.20	\$0.00	\$13,887.20
31701.4000.57332.0000.019035.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$9,946.12	\$0.00	\$9,946.12
31701.4000.57332.0000.019040.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$8,053.54	\$0.00	\$8,053.54
31701.4000.57332.0000.019052.0000.62.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$3,384.24	\$0.00	\$3,384.24
31701.4000.57332.0000.019054.0000.63.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$51,419.00	\$0.00	\$51,419.00
31701.4000.57332.0000.019086.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$5,979.63	\$0.00	\$5,979.63
31701.4000.57332.0000.019104.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$10,765.37	\$0.00	\$10,765.37
31701.4000.57332.0000.019120.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$625.03	\$0.00	\$625.03
31701.4000.57332.0000.019140.0000.61.9780	SUPPLY ASSETS \$5,000 OR LESS		\$0.00	\$10,941.00	\$0.00	\$10,941.00

**Gadsden Independent Schools**

**Trial Balance by Fund**

Fiscal Year: 2017-2018

From Date: 7/1/2017 To Date: 6/30/2018

**31701 - CAPITAL IMPROVEMENTS SB-9 (LOCAL)**

		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
31701.4000	57332.0000.019175.0000.62.9780	\$0.00	\$3,784.87	\$0.00	\$3,784.87
	SUPPLY ASSETS \$5,000 OR LESS				
31701.4000	57332.0000.019200.0000.63.9780	\$0.00	\$35,000.76	(\$61.99)	\$34,938.77
	SUPPLY ASSETS \$5,000 OR LESS				
<b>EXPENDITURE TOTAL</b>		<b>\$0.00</b>	<b>\$739,394.06</b>	<b>(\$249.23)</b>	<b>\$739,144.83</b>
<b>Fund Totals:</b>		<b>\$0.00</b>	<b>\$1,950,539.33</b>	<b>(\$1,950,539.33)</b>	<b>\$0.00</b>

**Gadsden Independent Schools**

**Trial Balance by Fund**

Fiscal Year: 2017-2018

From Date: 7/1/2017

To Date: 6/30/2018

Grand Total:

\$0.00      \$1,950,539.33      (\$1,950,539.33)      \$0.00

End of Report