

GADSDEN ISD  
 CALCULATION OF CASH BALANCE FOR  
 INSTRUCTIONAL MATERIALS FUND 14000

FUND 14000 INSTRUCTIONAL MATERIALS

|                                     |                        |
|-------------------------------------|------------------------|
| June 30, 2018 Fund Balance          | 869,943.85             |
| 2018-19 Revenues                    | 441,734.58             |
| 2018-19 Expenditures                | <u>(161,730.05)</u>    |
| June 30, 2019 Fund Balance          | 1,149,948.38           |
| June 30, 2019 Cash Balance          | 1,149,948.38           |
| 2019-20 Budgeted Cash Balance 11112 | <u>1,143,141.00</u>    |
| Amount to be budgeted               | <u><u>6,807.38</u></u> |
| <b>Amount of Increase BAR</b>       | <u><u>6,807.00</u></u> |

|                        |                     |
|------------------------|---------------------|
| Cash Balance 6/30/2018 |                     |
| Assets                 | 1,149,948.38        |
| Liabilities            | -                   |
| Due to                 | -                   |
| Due from               | -                   |
|                        | <u>1,149,948.38</u> |



|   |   |                     |
|---|---|---------------------|
| Cash  |   | 1,149,948.00        |
| <b>Less Liabilities</b>                       |   |                     |
| Accounts Payable per Financial Statement      | - |                     |
| Accrued for Financial Reporting               | - |                     |
| A/P on General Ledger                         |   |                     |
| Payroll Liabilities                           | - |                     |
| Rounding Difference                           | - |                     |
| <b>Total Liabilities</b>                      |   | -                   |
| <b>Cash available for budgeting per Audit</b> |   | <b>1,149,948.00</b> |

School District: GADSDEN INDEPENDENT SCHOOL DISTRICT  
 Charter Name:  
 Month/Quarter 06/30/2019

County:  
 PED No.:

|                    |            |                 |
|--------------------|------------|-----------------|
| Previous Year      | 06/30/2018 | INST. MATERIALS |
| Report ending date | 06/30/2019 | FUND            |
|                    |            | 14000           |

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

|         |   |      |                     |
|---------|---|------|---------------------|
| Line 1  | Total Cash Balance 06/30/2018   | +OR- | <b>869,943.85</b>   |
| Line 2  | Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit) | +    | <b>441,734.58</b>   |
| Line 3  | Prior Year Warrants Voided  | +    | <b>0.00</b>         |
| Line 4  | Total Resources to Date for Current Year 06/30/2019   | =    | <b>1,311,678.43</b> |
| Line 5  | Current Year Expenditures to Date<br>Enter as a Minus (Per Expenditure Report)                        | -    | <b>(161,730.05)</b> |
| Line 6  | Permanent Cash Transfers/Reversions<br>* Provide Full Explanation on Last Page                        | +OR- | <b>0.00</b>         |
| Line 7  | Total Cash  | =    | <b>1,149,948.38</b> |
|         | <b><u>Other Reconciling Items</u></b>   |      |                     |
| Line 8  | Payroll Liabilities   | +    | <b>0.00</b>         |
| Line 9  | **Adjustments - Provide Full Explanation on Last Page   | +OR- | <b>0.00</b>         |
| Line 10 | TOTAL RECONCILED CASH BALANCE 06/30/2019  | =    | <b>1,149,948.38</b> |
| Line 11 | Total Outstanding Loans<br>*** Provide Full Explanation on Last Page                                  | +OR- | <b>0.00</b>         |
| Line 12 | Total Ending Cash 06/30/2019  | +OR- | <b>1,149,948.38</b> |

**STATE OF NEW MEXICO**  
**Gadsden Independent School District No. 16**  
**Combining Balance Sheet**  
**General Fund**  
**June 30, 2019**

Statement E-1

|  | Operating<br>11000   | Pupil<br>Transportation<br>13000 | Instructional<br>Materials<br>14000 | Total                |
|--|----------------------|----------------------------------|-------------------------------------|----------------------|
| <i>Assets</i>  |                      |                                  |                                     |                      |
| Cash and cash equivalents  | \$ 34,921,367 ✓      | \$ 14,760                        | \$ 1,149,948                        | \$ 36,086,075        |
| Receivables:   |                      |                                  |                                     |                      |
| Property taxes   | 49,993 ✓             | -                                | -                                   | 49,993               |
| Other  | 5,080                | -                                | -                                   | 5,080                |
| Inventory  | 676,092 ✓            | -                                | -                                   | 676,092              |
| Due from other funds   | 6,819,071            | -                                | -                                   | 6,819,071            |
| <b>Total assets</b>  | <b>\$ 42,471,603</b> | <b>\$ 14,760</b>                 | <b>\$ 1,149,948</b>                 | <b>\$ 43,636,311</b> |
| <i>Liabilities, deferred inflows of resources, and fund balances</i>       |                      |                                  |                                     |                      |
| <i>Liabilities</i>   |                      |                                  |                                     |                      |
| Accounts payable   | \$ 388,035           | \$ 24                            | \$ -                                | \$ 388,059           |
| Accrued payroll  | 4,690,125            | 1,612                            | -                                   | 4,691,737            |
| <b>Total liabilities</b>   | <b>5,078,160</b>     | <b>1,636</b>                     | <b>-</b>                            | <b>5,079,796</b>     |
| <i>Deferred inflows of resources</i>                                       |                      |                                  |                                     |                      |
| Unavailable revenue - property taxes                                       | 40,391               | -                                | -                                   | 40,391               |
| <b>Total deferred inflows of resources</b>                                 | <b>40,391</b>        | <b>-</b>                         | <b>-</b>                            | <b>40,391</b>        |
| <i>Fund Balances</i>   |                      |                                  |                                     |                      |
| Nonspendable:  |                      |                                  |                                     |                      |
| Inventory  | 676,092              | -                                | -                                   | 676,092              |
| Spendable:   |                      |                                  |                                     |                      |
| Restricted for:  |                      |                                  |                                     |                      |
| Transportation   | -                    | 13,124                           | -                                   | 13,124               |
| Instructional materials  | -                    | -                                | 1,149,948                           | 1,149,948            |
| Committed for:   |                      |                                  |                                     |                      |
| Subsequent year's expenditures   | 20,666,480           | -                                | -                                   | 20,666,480           |
| Unassigned   | 16,010,480           | -                                | -                                   | 16,010,480           |
| <b>Total fund balances</b>   | <b>37,353,052</b>    | <b>13,124</b>                    | <b>1,149,948</b>                    | <b>38,516,124</b>    |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 42,471,603</b> | <b>\$ 14,760</b>                 | <b>\$ 1,149,948</b>                 | <b>\$ 43,636,311</b> |

See independent auditors' report.

## Gadsden Independent Schools

### Trial Balance by Fund

Fiscal Year: 2018-2019

From Date: 7/1/2018

To Date: 6/30/2019

| 14000 - INSTRUCTIONAL MATERIALS   | <u>Opening Balance</u> | <u>Debits</u>       | <u>Credits</u>        | <u>Ending Balance</u> |
|---|------------------------|---------------------|-----------------------|-----------------------|
| <b>ASSET</b>  |                        |                     |                       |                       |
| 14000.0000.11012.0000.019000.0000.09.0000      WFB - OPERATIONAL                              | \$869,943.85           | \$505,665.35        | (\$225,660.82)        | \$1,149,948.38        |
| 14000.0000.11018.0000.019000.0000.09.0000      WFB - ACCOUNTS PAYABLE CLEARING                | \$0.00                 | \$197,120.05        | (\$197,120.05)        | \$0.00                |
| <b>ASSET TOTAL</b>  | <b>\$869,943.85</b>    | <b>\$702,785.40</b> | <b>(\$422,780.87)</b> | <b>\$1,149,948.38</b> |
| <b>LIABILITY</b>  |                        |                     |                       |                       |
| 14000.0000.21000.0000.019000.0000.09.0000      PAYABLES                                       | \$0.00                 | \$197,120.05        | (\$197,120.05)        | \$0.00                |
| <b>LIABILITY TOTAL</b>  | <b>\$0.00</b>          | <b>\$197,120.05</b> | <b>(\$197,120.05)</b> | <b>\$0.00</b>         |
| <b>FUND BALANCE</b>   |                        |                     |                       |                       |
| 14000.0000.32000.0000.019000.0000.09.0000      FUND BALANCES                                  | (\$869,943.85)         | \$0.00              | \$0.00                | (\$869,943.85)        |
| <b>FUND BALANCE TOTAL</b>   | <b>(\$869,943.85)</b>  | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>(\$869,943.85)</b> |
| <b>REVENUE</b>  |                        |                     |                       |                       |
| 14000.0000.41980.0000.019000.0000.09.0000      REFUND OF PRIOR YEAR'S EXPENDITURES            | \$0.00                 | \$11.05             | (\$690.13)            | (\$679.08)            |
| 14000.0000.43211.0000.019000.0000.09.0000      INSTRUCTIONAL MATERIALS - CASH                 | \$0.00                 | \$0.00              | (\$441,055.50)        | (\$441,055.50)        |
| <b>REVENUE TOTAL</b>  | <b>\$0.00</b>          | <b>\$11.05</b>      | <b>(\$441,745.63)</b> | <b>(\$441,734.58)</b> |
| <b>EXPENDITURE</b>  |                        |                     |                       |                       |
| 14000.1000.56107.1010.019000.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$60,366.55         | (\$60,366.55)         | \$0.00                |
| 14000.1000.56107.1010.019001.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$4,257.05          | \$0.00                | \$4,257.05            |
| 14000.1000.56107.1010.019003.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$22,510.70         | (\$3,286.15)          | \$19,224.55           |
| 14000.1000.56107.1010.019008.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$1,031.53          | \$0.00                | \$1,031.53            |

**Gadsden Independent Schools**

**Trial Balance by Fund**

Fiscal Year: 2018-2019

From Date: 7/1/2018

To Date: 6/30/2019

| <b>14000 - INSTRUCTIONAL MATERIALS</b>    |  | <u>Opening Balance</u> | <u>Debits</u> | <u>Credits</u> | <u>Ending Balance</u> |
|---|--|------------------------|---------------|----------------|-----------------------|
| 14000.1000.56107.1010.019009.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$726.77      | \$0.00         | \$726.77              |
| 14000.1000.56107.1010.019013.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$213.69      | \$0.00         | \$213.69              |
| 14000.1000.56107.1010.019016.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$3,959.39    | \$0.00         | \$3,959.39            |
| 14000.1000.56107.1010.019017.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$2,288.84    | \$0.00         | \$2,288.84            |
| 14000.1000.56107.1010.019018.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$17,198.91   | (\$10,963.95)  | \$6,234.96            |
| 14000.1000.56107.1010.019020.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$1,676.28    | \$0.00         | \$1,676.28            |
| 14000.1000.56107.1010.019025.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$2,975.00    | \$0.00         | \$2,975.00            |
| 14000.1000.56107.1010.019030.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$1,998.55    | \$0.00         | \$1,998.55            |
| 14000.1000.56107.1010.019032.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$5,954.56    | \$0.00         | \$5,954.56            |
| 14000.1000.56107.1010.019040.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$676.84      | \$0.00         | \$676.84              |
| 14000.1000.56107.1010.019052.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$3,298.75    | \$0.00         | \$3,298.75            |
| 14000.1000.56107.1010.019054.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$17,321.63   | (\$3,594.44)   | \$13,727.19           |
| 14000.1000.56107.1010.019076.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$2,950.49    | \$0.00         | \$2,950.49            |
| 14000.1000.56107.1010.019104.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$1,824.21    | \$0.00         | \$1,824.21            |
| 14000.1000.56107.1010.019120.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$3,496.94    | \$0.00         | \$3,496.94            |
| 14000.1000.56107.1010.019140.0000.22.0435 | INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$2,858.41    | \$0.00         | \$2,858.41            |

## Gadsden Independent Schools

### Trial Balance by Fund

Fiscal Year: 2018-2019

From Date: 7/1/2018

To Date: 6/30/2019

| 14000 - INSTRUCTIONAL MATERIALS   | <u>Opening Balance</u> | <u>Debits</u>  | <u>Credits</u>   | <u>Ending Balance</u> |
|---|------------------------|----------------|------------------|-----------------------|
| 14000.1000.56107.1010.019175.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$4,749.25     | \$0.00           | \$4,749.25            |
| 14000.1000.56107.1010.019200.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$27,270.12    | (\$270.00)       | \$27,000.12           |
| 14000.1000.56111.1010.019000.0000.22.0435      INSTRUCTIONAL MATERIALS CASH - 50% TEXTBOOKS   | \$0.00                 | \$40,951.49    | (\$76,341.49)    | (\$35,390.00)         |
| 14000.1000.56111.1010.019003.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$8,131.31     | \$0.00           | \$8,131.31            |
| 14000.1000.56111.1010.019006.0000.22.0435      INSTRUCTIONAL MATERIALS CASH - 50% TEXTBOOKS   | \$0.00                 | \$4,236.24     | \$0.00           | \$4,236.24            |
| 14000.1000.56111.1010.019007.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$2,822.57     | \$0.00           | \$2,822.57            |
| 14000.1000.56111.1010.019018.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$42,395.56    | (\$135.00)       | \$42,260.56           |
| 14000.1000.56111.1010.019032.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$881.08       | \$0.00           | \$881.08              |
| 14000.1000.56111.1010.019054.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$23,290.19    | (\$4,006.40)     | \$19,283.79           |
| 14000.1000.56111.1010.019076.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$673.40       | \$0.00           | \$673.40              |
| 14000.1000.56111.1010.019175.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$881.08       | \$0.00           | \$881.08              |
| 14000.1000.56111.1010.019200.0000.22.0435      INSTRUCTIONAL MATERIALS CREDIT - 50% TEXTBOOKS | \$0.00                 | \$5,851.65     | \$0.00           | \$5,851.65            |
| 14000.1000.56113.1010.019054.0000.22.0435      SOFTWARE                                       | \$0.00                 | \$975.00       | \$0.00           | \$975.00              |
| <b>EXPENDITURE TOTAL</b>  | \$0.00                 | \$320,694.03   | (\$158,963.98)   | \$161,730.05          |
| <b>Fund Totals:</b>   | \$0.00                 | \$1,220,610.53 | (\$1,220,610.53) | \$0.00                |

# Gadsden Independent Schools

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## Trial Balance by Fund

Fiscal Year: 2018-2019

From Date: 7/1/2018

To Date: 6/30/2019

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|                     |        |                |                  |        |
|---------------------|--------|----------------|------------------|--------|
| <b>Grand Total:</b> | \$0.00 | \$1,220,610.53 | (\$1,220,610.53) | \$0.00 |
|---------------------|--------|----------------|------------------|--------|

End of Report