

GADSDEN ISD
 CALCULATION OF CASH BALANCE FOR
 STUDENT NUTRITION PROGRAM FUND 21000

FUND 21000 STUDENT NUTRITION

June 30, 2018 Fund Balance	13,459,297.19
2018-19 Revenues	7,943,438.00
2018-19 Expenditures	<u>(9,007,807.84)</u>
June 30, 2019 Fund Balance	12,394,927.35
June 30, 2019 Cash Balance	12,394,927.35
2019-20 Budgeted Cash Balance 11111	<u>8,959,533.00</u>
Amount to be budgeted	<u><u>3,435,394.35</u></u>
Amount of Increase BAR	<u><u>3,435,394.00</u></u>



Cash Balance 6/30/2019	
Assets	12,558,982.31
Liabilities	(164,054.96)
Due to	-
Due from	-
	<u>12,394,927.35</u>

Cash		12,558,982.00
Less Liabilities		
Accounts Payable per Financial Statement	41,497.00	
Accrued for Financial Reporting	(41,497.00)	
A/P on General Ledger		
Payroll Liabilities	164,058.00	
Rounding Difference	(3.00)	
Total Liabilities		164,055.00
Cash available for budgeting per Audit		12,394,927.00

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

County:
 PED No.:

Previous Year	06/30/2018	FOOD SERVICES
Report ending date	06/30/2019	FUND
		21000

**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-	13,459,297.19
Line 2	Current Year Rev. to Date (Per Receipts Report-excluding Refunds & including any Deposits in Transit)	+	7,943,438.00
Line 3	Prior Year Warrants Voided	+	0.00
Line 4	Total Resources to Date for Current Year 06/30/2019	=	21,402,735.19
Line 5	Current Year Expenditures to Date Enter as a Minus (Per Expenditure Report)	-	(9,007,807.84)
Line 6	Permanent Cash Transfers/Reversions * Provide Full Explanation on Last Page	+OR-	0.00
Line 7	Total Cash	=	12,394,927.35
	Other Reconciling Items		
Line 8	Payroll Liabilities	+	164,054.96
Line 9	**Adjustments - Provide Full Explanation on Last Page	+OR-	0.00
Line 10	TOTAL RECONCILED CASH BALANCE 06/30/2019	=	12,558,982.31
Line 11	Total Outstanding Loans *** Provide Full Explanation on Last Page	+OR-	0.00
Line 12	Total Ending Cash 06/30/2019	+OR-	12,558,982.31

STATE OF NEW MEXICO
Gadsden Independent School District No. 16
Balance Sheet
Governmental Funds
June 30, 2019

	General Fund 11000, 13000, 14000	Student Nutrition Program 21000	Title I 24101
<i>Assets</i>			
Cash and cash equivalents	\$ 36,086,075	\$ 12,558,982	\$ -
Receivables:			
Property taxes	49,993	-	-
Due from other governments	-	939,545	3,150,414
Other	5,080	-	-
Inventory	676,092	447,555	-
Due from other funds	6,819,071	-	-
Total assets	\$ 43,636,311	\$ 13,946,082	\$ 3,150,414
<i>Liabilities, deferred inflows of resources, and fund balances</i>			
<i>Liabilities</i>			
Accounts payable	\$ 388,059	\$ 41,497	\$ 853
Accrued payroll	4,691,737	164,058	270,490
Due to other funds	-	-	2,879,071
Total liabilities	5,079,796	205,555	3,150,414
<i>Deferred inflows of resources</i>			
Unavailable revenue - property taxes	40,391	-	-
Total deferred inflows of resources	40,391	-	-
<i>Fund balances</i>			
<i>Nonspendable:</i>			
Inventory	676,092	447,555	-
<i>Spendable:</i>			
<i>Restricted for:</i>			
Transportation	13,124	-	-
Instructional materials	1,149,948	-	-
Food services	-	13,292,972	-
Extracurricular activities	-	-	-
Education	-	-	-
Capital acquisitions and improvements	-	-	-
Debt service	-	-	-
<i>Committed for:</i>			
Subsequent year's expenditures	20,666,480	-	-
Unassigned	16,010,480	-	-
Total fund balances	38,516,124	13,740,527	-
Total liabilities, deferred inflows of resources, and fund balances	\$ 43,636,311	\$ 13,946,082	\$ 3,150,414

The accompanying notes are an integral part of these financial statements.

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2018-2019

From Date: 7/1/2018

To Date: 6/30/2019

21000 - FOOD SERVICES		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
ASSET					
21000.0000.11013.0000.019000.0000.09.0000	WFB - STUDENT NUTRITION	\$13,629,855.47	\$8,133,918.45	(\$9,205,211.61)	\$12,558,562.31
21000.0000.11018.0000.019000.0000.09.0000	WFB - ACCOUNTS PAYABLE CLEARING	\$0.00	\$5,407,293.00	(\$5,407,293.00)	\$0.00
21000.0000.11019.0000.019000.0000.09.0000	WFB - PAYROLL CLEARING	\$1,363.43	\$4,201,267.12	(\$4,202,630.55)	\$0.00
21000.0000.11031.0000.019000.0000.09.0000	CASH ON HAND	\$410.00	\$0.00	\$0.00	\$410.00
21000.0000.11031.0000.019025.0000.09.0000	CASH ON HAND	\$10.00	\$0.00	\$0.00	\$10.00
ASSET TOTAL		\$13,631,638.90	\$17,742,478.57	(\$18,815,135.16)	\$12,558,982.31
LIABILITY					
21000.0000.21000.0000.019000.0000.09.0000	PAYABLES	\$0.00	\$5,567,680.53	(\$5,567,680.53)	\$0.00
21000.0000.23011.0000.019000.0000.09.0000	ACCRUED SALARIES AND BENEFITS	\$0.00	\$292,392.54	(\$292,392.54)	\$0.00
21000.0000.23012.0000.019000.0000.09.0000	NET SALARIES PAYABLE	\$307.42	\$1,725,419.73	(\$1,725,419.73)	\$307.42
21000.0000.23100.0000.019000.0000.09.0000	HEALTH PREMIUM WITHHOLDING	(\$66,363.17)	\$462,827.94	(\$458,811.80)	(\$62,347.03)
21000.0000.23101.0000.019000.0000.09.0000	FEDERAL INCOME TAX/EARNED INC CREDIT	\$0.00	\$97,242.33	(\$97,242.33)	\$0.00
21000.0000.23102.0000.019000.0000.09.0000	SIT WITHHOLDING	(\$3,239.64)	\$27,554.79	(\$27,245.21)	(\$2,930.06)
21000.0000.23110.0000.019000.0000.09.0000	FICA WITHHOLDING	\$0.00	\$396,697.84	(\$396,697.84)	\$0.00
21000.0000.23111.0000.019000.0000.09.0000	ERB WITHHOLDING	(\$85,306.28)	\$762,515.21	(\$759,391.46)	(\$82,182.53)
21000.0000.23112.0000.019000.0000.09.0000	NMRHCA WITHHOLDING	(\$11,132.17)	\$91,139.77	(\$90,730.53)	(\$10,722.93)

Gadsden Independent Schools

Trial Balance by Fund

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To Date: 6/30/2019

21000 - FOOD SERVICES		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
21000.0000.23130.0000.019000.0000.09.0000	OPTIONAL LIFE INSURANCE	(\$55.66)	\$1,332.00	(\$1,332.00)	(\$55.66)
21000.0000.23133.0000.019000.0000.09.0000	DENTAL WITHHOLDING	(\$3,207.34)	\$22,233.11	(\$22,005.69)	(\$2,979.92)
21000.0000.23134.0000.019000.0000.09.0000	VISION WITHHOLDING	(\$735.07)	\$4,681.60	(\$4,604.11)	(\$657.58)
21000.0000.23135.0000.019000.0000.09.0000	DISABILITY WITHHOLDING	(\$583.64)	\$4,488.95	(\$4,476.55)	(\$571.24)
21000.0000.23136.0000.019000.0000.09.0000	WORKERS COMP FEE	(\$711.76)	\$2,985.64	(\$2,981.41)	(\$707.53)
21000.0000.23141.0000.019000.0000.09.0000	ALLSTATE	(\$644.68)	\$10,188.96	(\$10,254.88)	(\$710.60)
21000.0000.23145.0000.019000.0000.09.0000	ANNUITY(403b) PAYABLE	\$0.00	\$2,055.00	(\$2,055.00)	\$0.00
21000.0000.23170.0000.019000.0000.09.0000	GARNISHMENT	(\$328.06)	\$8,893.49	(\$8,574.93)	(\$9.50)
21000.0000.23190.0000.019000.0000.09.0000	UNION DUES	(\$341.66)	\$4,935.27	(\$5,081.41)	(\$487.80)
LIABILITY TOTAL		(\$172,341.71)	\$9,485,264.70	(\$9,476,977.95)	(\$164,054.96)
FUND BALANCE					
21000.0000.32000.0000.019000.0000.09.0000	FUND BALANCES	(\$13,459,297.19)	\$0.00	\$0.00	(\$13,459,297.19)
FUND BALANCE TOTAL		(\$13,459,297.19)	\$0.00	\$0.00	(\$13,459,297.19)
REVENUE					
21000.0000.41500.0000.019000.0000.42.0000	INVESTMENT INCOME	\$0.00	\$1,971.21	(\$24,642.26)	(\$22,671.05)
21000.0000.41603.0000.019000.0000.42.0000	FEES-ADULTS/FOOD SERVICES	\$0.00	\$1,297.00	(\$66,701.02)	(\$65,404.02)
21000.0000.41605.0000.019000.0000.42.0000	FEES - OTHER/FOOD SERVICES	\$0.00	\$23,135.84	(\$261,346.35)	(\$238,210.51)

Gadsden Independent Schools

Trial Balance by Fund

Fiscal Year: 2018-2019

From Date: 7/1/2018

To Date: 6/30/2019

21000 - FOOD SERVICES		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
21000.0000.41953.0000.019000.0000.09.0000	INSURANCE RECOVERIES	\$0.00	\$0.00	(\$3,491.00)	(\$3,491.00)
21000.0000.41980.0000.019000.0000.42.0000	REFUND OF PRIOR YEAR'S EXPENDITURES	\$0.00	\$0.00	(\$630.69)	(\$630.69)
21000.0000.44500.0000.019000.0000.42.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNME	\$0.00	\$0.00	(\$7,613,030.73)	(\$7,613,030.73)
REVENUE TOTAL		\$0.00	\$26,404.05	(\$7,969,842.05)	(\$7,943,438.00)
EXPENDITURE					
21000.3100.51100.0000.019000.1113.42.0000	SALARIES EXPENSE	\$0.00	\$21,532.81	\$0.00	\$21,532.81
21000.3100.51100.0000.019000.1114.42.0000	SALARIES EXPENSE	\$0.00	\$252,301.90	\$0.00	\$252,301.90
21000.3100.51100.0000.019000.1217.42.0000	SALARIES EXPENSE	\$0.00	\$109,934.80	\$0.00	\$109,934.80
21000.3100.51100.0000.019000.1611.42.0000	SALARIES EXPENSE	\$0.00	\$40,447.50	\$0.00	\$40,447.50
21000.3100.51100.0000.019000.1616.42.0000	SALARIES EXPENSE	\$0.00	\$317,627.49	\$0.00	\$317,627.49
21000.3100.51100.0000.019000.1617.42.0000	SALARIES EXPENSE	\$0.00	\$121,547.98	\$0.00	\$121,547.98
21000.3100.51100.0000.019001.1617.42.0000	SALARIES EXPENSE	\$0.00	\$71,581.08	\$0.00	\$71,581.08
21000.3100.51100.0000.019003.1617.42.0000	SALARIES EXPENSE	\$0.00	\$123,508.66	(\$2,628.60)	\$120,880.06
21000.3100.51100.0000.019007.1617.42.0000	SALARIES EXPENSE	\$0.00	\$10,417.69	\$0.00	\$10,417.69
21000.3100.51100.0000.019008.1611.42.0000	SALARIES EXPENSE	\$0.00	\$933.75	\$0.00	\$933.75
21000.3100.51100.0000.019008.1617.42.0000	SALARIES EXPENSE	\$0.00	\$80,655.47	\$0.00	\$80,655.47
21000.3100.51100.0000.019009.1617.42.0000	SALARIES EXPENSE	\$0.00	\$78,422.93	(\$219.05)	\$78,203.88

Gadsden Independent Schools

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To Date: 6/30/2019

21000 - FOOD SERVICES	<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
21000.3100.54313.0000.019000.0000.42.0000 MAINTENANCE & REPAIR - VEHICLES	\$0.00	\$17,089.13	\$0.00	\$17,089.13
21000.3100.54411.0000.019000.0000.42.0000 ELECTRICITY	\$0.00	\$110,258.07	\$0.00	\$110,258.07
21000.3100.54415.0000.019000.0000.42.0000 WATER/SEWAGE	\$0.00	\$8,711.60	\$0.00	\$8,711.60
21000.3100.54416.0000.019000.0000.42.0000 COMMUNICATIONS	\$0.00	\$55,602.44	(\$6,807.06)	\$48,795.38
21000.3100.55813.0000.019000.0000.42.0000 EMPLOYEE TRAVEL - NON-TEACHERS	\$0.00	\$24,424.54	(\$22.00)	\$24,402.54
21000.3100.56113.0000.019000.0000.42.0000 SOFTWARE	\$0.00	\$8,963.48	\$0.00	\$8,963.48
21000.3100.56116.0000.019000.0000.42.0000 FOOD - INSTRUCTIONAL PROGRAMS	\$0.00	\$3,452,158.51	(\$65,487.77)	\$3,386,670.74
21000.3100.56116.0000.019000.0000.42.4116 FOOD - INSTRUCTIONAL PROGRAMS	\$0.00	\$7,578.80	(\$426.74)	\$7,152.06
21000.3100.56117.0000.019000.0000.42.0000 NON-FOOD - INSTRUCTIONAL PROGRAMS	\$0.00	\$505,920.48	\$0.00	\$505,920.48
21000.3100.56118.0000.019000.0000.42.0000 GENERAL SUPPLIES AND MATERIALS	\$0.00	\$237,417.90	(\$715.00)	\$236,702.90
21000.3100.57311.0000.019000.0000.42.0000 VEHICLES GENERAL	\$0.00	\$217,390.05	(\$13,575.00)	\$203,815.05
21000.3100.57331.0000.019000.0000.42.0000 FIXED ASSETS MORE THAN \$5,000	\$0.00	\$702,848.90	(\$263,551.18)	\$439,297.72
21000.3100.57332.0000.019000.0000.42.0000 SUPPLY ASSETS \$5,000 OR LESS	\$0.00	\$233,568.05	(\$30,929.60)	\$202,638.45
EXPENDITURE TOTAL	\$0.00	\$9,426,067.06	(\$418,259.22)	\$9,007,807.84
Fund Totals:	\$0.00	\$36,680,214.38	(\$36,680,214.38)	\$0.00