

GADSDEN ISD  
 FY 2021-22  
 RECONCILIATION OF FUND 31100 CASH BALANCE TO 6-30-22 AUDIT REPORT

		UNRESTRICTED	RESTRICTED	TOTAL	
6-30-22 CASH BALANCE PER AUDIT REPORT		\$ 34,348,759	\$ -	\$ 34,348,759	
ADJUSTMENT FOR RECEIVABLES AND LIABILITIES:					
UNREALIZED GAIN/LOSS ON INVESTMENTS					
AT 6-30-21 GADSDEN ISD HAD AN UNREALIZED GAIN	\$ -				
ON INVESTMENTS IN US GOVT OBLIGATIONS	-				
	<u>\$ -</u>	-	-	-	
PAYROLL LIABILITIES		-	-	-	
DEPOSITS HELD FOR OTHERS		-	-	-	
ACCOUNTS PAYABLE:					
6-30-21 ACCOUNTS PAYABLE PER AUDIT REPORT	\$ 85,613				
LESS AMOUNT ACCRUED FOR AUDIT REPORT	<u>(85,613)</u>				
	<u>\$ -</u>	-	-	-	
ADJUSTMENT FOR ROUNDING ON AUDIT REPORT		-		-	
CASH AVAILABLE FOR BUDGETING PER FINAL ADJUSTED CASH REPORT		<u>\$ 34,348,759</u>	<u>\$ -</u>	<u>\$ 34,348,759</u>	
TOTAL FUND 31100 CASH AVAILABLE FOR BUDGETING PER 6-30-22 FINAL ADJUSTED CASH REPORT				<u>\$ 34,348,758.45</u>	(0.55) rounding difference
BUDGET AMOUNT BEFORE BAR		<u>\$ 33,549,601</u>	<u>\$ -</u>	<u>\$ 33,549,601</u>	
BAR AMOUNT		<u>\$ 799,158</u>	<u>\$ -</u>	<u>\$ 799,158</u>	

School District:  
 Charter Name:  
 County:  
 PED No.:

in Independent School  
 Dona Ana  
 019-000

Refer to "Instructions for PED Cash Report" for details on how to properly complete this form.			Education Technology 31100
Line 1	Total Cash Balance 6/30/2021	+OR-	27,120,507.88
Line 2	Current Year Revenue to Date <i>(Per OBMS Actuals Revenue Report)</i>	+	9,583,790.26
Line 3	Prior Year Warrants Voided	+	0.00
<b>Line 4</b>	<b>Total Resources to Date for Current Year 6/30/2022</b>	=	<b>36,704,298.14</b>
Line 5	Current Year Expenditures to Date <i>(Per OMBS Actuals Expenditure Report)</i>	-	(2,355,539.69)
Line 6	Permanent Cash Transfers/Reversions <i>*Provide Explanation on Last Page</i>	+OR-	0.00
<b>Line 7</b>	<b>Total Cash</b>	=	<b>34,348,758.45</b>
<b>Other Reconciling Items</b>			
Line 8	Payroll Liabilities <i>**Provide Explanation on Last Page</i>	+	0.00
Line 9	Adjustments <i>***Provide Explanation on Last Page</i>	+OR-	0.00
<b>Line 10</b>	<b>Total Reconciled Cash Balance 6/30/2022</b>	=	<b>34,348,758.45</b>
Line 11	Total Outstanding Loans <i>****Provide Explanation on Last Page</i>	+OR-	0.00
<b>Line 12</b>	<b>Total Ending Cash 6/30/2022</b>	=	<b>34,348,758.45</b>

**Gadsden Independent School District No. 16**

Balance Sheet  
Governmental Funds  
June 30, 2022

	<u>General Fund</u>	<u>Title I 24101</u>	<u>CRRSA, ESSER II 24308</u>
<i>Assets</i>			
Cash and cash equivalents	\$ 62,712,731	\$ -	\$ -
Investments	1,250,000	-	-
Receivables:			
Property taxes	49,990	-	-
Due from other governments	-	2,101,888	4,514,625
Other	6,014	-	-
Inventory	1,550,785	-	-
Due from other funds	9,669,744	-	-
<i>Total assets</i>	<u>\$ 75,239,264</u>	<u>\$ 2,101,888</u>	<u>\$ 4,514,625</u>
<i>Liabilities, deferred inflows of resources, and fund balances</i>			
<i>Liabilities</i>			
Accounts payable	\$ 533,808	\$ 3,954	\$ 1,270,687
Accrued payroll	5,406,075	319,185	214,749
Due to other funds	-	1,778,749	3,029,189
<i>Total liabilities</i>	<u>5,939,883</u>	<u>2,101,888</u>	<u>4,514,625</u>
<i>Deferred inflows of resources</i>			
Unavailable revenue - property taxes	<u>38,314</u>	<u>-</u>	<u>-</u>
<i>Total deferred inflows of resources</i>	<u>38,314</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>			
<i>Nonspendable:</i>			
Inventory	1,550,785	-	-
<i>Spendable:</i>			
<i>Restricted for:</i>			
Transportation	1	-	-
Instructional materials	154	-	-
Food services	-	-	-
Extracurricular activities	-	-	-
Education	-	-	-
Capital acquisitions and improvements	-	-	-
Debt service	-	-	-
<i>Committed for:</i>			
Subsequent year's expenditures	48,217,532	-	-
Assigned	19,492,595	-	-
Unassigned	-	-	-
<i>Total fund balances</i>	<u>69,261,067</u>	<u>-</u>	<u>-</u>
<i>Total liabilities, deferred inflows of resources, and fund balances</i>	<u>\$ 75,239,264</u>	<u>\$ 2,101,888</u>	<u>\$ 4,514,625</u>

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

Bond Building Capital Projects Fund 31100	Debt Service Fund 41000	Other Governmental Funds	Total
\$ 34,348,759	\$ 17,535,343	\$ 38,871,447	\$ 153,468,280
-	-	-	1,250,000
-	1,653,109	588,040	2,291,139
-	-	7,913,561	14,530,074
-	-	-	6,014
-	-	687,595	2,238,380
-	-	-	9,669,744
<u>\$ 34,348,759</u>	<u>\$ 19,188,452</u>	<u>\$ 48,060,643</u>	<u>\$ 183,453,631</u>
\$ 85,613	\$ -	\$ 111,768	\$ 2,005,830
-	-	738,553	6,678,562
-	-	4,861,806	9,669,744
<u>85,613</u>	<u>-</u>	<u>5,712,127</u>	<u>18,354,136</u>
-	1,298,944	463,693	1,800,951
-	1,298,944	463,693	1,800,951
-	-	687,595	2,238,380
-	-	-	1
-	-	-	154
-	-	11,777,638	11,777,638
-	-	2,223,771	2,223,771
-	-	12,788,817	12,788,817
34,263,146	-	11,521,403	45,784,549
-	17,889,508	2,885,599	20,775,107
-	-	-	48,217,532
-	-	-	19,492,595
-	-	-	-
<u>34,263,146</u>	<u>17,889,508</u>	<u>41,884,823</u>	<u>163,298,544</u>
<u>\$ 34,348,759</u>	<u>\$ 19,188,452</u>	<u>\$ 48,060,643</u>	<u>\$ 183,453,631</u>

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

## Gadsden Independent Schools

### Trial Balance by Fund

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 6/30/2022

31100 - BOND BUILDING	<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>ASSET</b>				
31100.0000.11015.0000.019000.0000.09.0000 BOKF - NEW MEXICO FINANCE AUTHORITY	\$14,806,413.76	\$9,570,139.71	(\$1,799,120.56)	\$22,577,432.91
31100.0000.11017.0000.019000.0000.09.0000 WFB- BUILDING	\$4,723,125.10	\$1,891,179.63	(\$2,439,675.91)	\$4,174,628.82
31100.0000.11018.0000.019000.0000.09.0000 WFB - ACCOUNTS PAYABLE CLEARING	\$0.00	\$2,438,693.99	(\$2,438,693.99)	\$0.00
31100.0000.11025.0000.019000.0000.09.0000 WFB SAVINGS - BUILDING	\$5,057,445.10	\$4,560.67	\$0.00	\$5,062,005.77
31100.0000.11027.0000.019000.0000.09.0000 FIRST AMERICAN BANK - BUILDING	\$2,533,523.92	\$1,266.13	(\$99.10)	\$2,534,690.95
<b>ASSET TOTAL</b>	<b>\$27,120,507.88</b>	<b>\$13,905,840.13</b>	<b>(\$6,677,589.56)</b>	<b>\$34,348,758.45</b>
<b>LIABILITY</b>				
31100.0000.21000.0000.019000.0000.09.0000 PAYABLES	\$0.00	\$2,343,755.68	(\$2,343,755.68)	\$0.00
<b>LIABILITY TOTAL</b>	<b>\$0.00</b>	<b>\$2,343,755.68</b>	<b>(\$2,343,755.68)</b>	<b>\$0.00</b>
<b>FUND BALANCE</b>				
31100.0000.32000.0000.019000.0000.09.0000 FUND BALANCES	(\$27,120,507.88)	\$0.00	\$0.00	(\$27,120,507.88)
<b>FUND BALANCE TOTAL</b>	<b>(\$27,120,507.88)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$27,120,507.88)</b>
<b>REVENUE</b>				
31100.0000.41500.0000.019000.0000.09.0000 INVESTMENT INCOME	\$0.00	\$298.94	(\$76,439.95)	(\$76,141.01)
31100.0000.41980.0000.019000.0000.09.0000 REFUND OF PRIOR YEAR'S EXPENDITURES	\$0.00	\$0.00	(\$7,649.25)	(\$7,649.25)
31100.0000.45110.0000.019000.0000.09.0000 BOND PRINCIPAL	\$0.00	\$0.00	(\$9,500,000.00)	(\$9,500,000.00)
<b>REVENUE TOTAL</b>	<b>\$0.00</b>	<b>\$298.94</b>	<b>(\$9,584,089.20)</b>	<b>(\$9,583,790.26)</b>
<b>EXPENDITURE</b>				



## Gadsden Independent Schools

### Trial Balance by Fund

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 6/30/2022

31100 - BOND BUILDING		<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
31100.4000.53414.0000.019000.0000.09.0700	BOND ISSUANCE COSTS	\$0.00	\$75,319.46	\$0.00	\$75,319.46
31100.4000.53414.0000.019000.0000.43.9839	ADA COMPLIANCE PJT 2002	\$0.00	\$16,012.12	\$0.00	\$16,012.12
31100.4000.54500.0000.019000.0000.43.9607	DW MINOR CONSTRUCTION CONTROL	\$0.00	\$996,740.68	(\$16,183.30)	\$980,557.38
31100.4000.54500.0000.019000.0000.43.9612	DW ROOFING ALLOCATION PROJECTS	\$0.00	\$162,530.11	\$0.00	\$162,530.11
31100.4000.54500.0000.019000.0000.43.9613	SECURITY/ELEC/HVAC ALLOC CONT	\$0.00	\$415,924.28	\$0.00	\$415,924.28
31100.4000.54500.0000.019000.0000.43.9791	CMS IMPROVEMENT PROJECT	\$0.00	\$16,241.80	\$0.00	\$16,241.80
31100.4000.54500.0000.019000.0000.43.9794	SYSTEM UPGRADES - LLE	\$0.00	\$56,621.04	\$0.00	\$56,621.04
31100.4000.54500.0000.019000.0000.43.9795	GADSDEN MIDDLE SCHOOL IMPROVEMENT PROJECT	\$0.00	\$35,878.17	\$0.00	\$35,878.17
31100.4000.54500.0000.019000.0000.43.9802	ASBESTOS REMOVAL-VARIOUS	\$0.00	\$1,932.18	\$0.00	\$1,932.18
31100.4000.54500.0000.019000.0000.43.9839	ADA COMPLIANCE PJT 2002	\$0.00	\$7,673.48	\$0.00	\$7,673.48
31100.4000.54500.0000.019001.0000.43.9980	RE-PIPING PROJECT	\$0.00	\$70,945.73	\$0.00	\$70,945.73
31100.4000.54500.0000.019016.0000.43.9939	DESERT PRIDE ACADEMY KITCHEN	\$0.00	\$963.17	\$0.00	\$963.17
31100.4000.54500.0000.019020.0000.43.9946	STMS LOCKER ROOM	\$0.00	\$998.37	\$0.00	\$998.37
31100.4000.57112.0000.019000.0000.43.9609	DISTRICT ROAD FUND	\$0.00	\$173,440.73	\$0.00	\$173,440.73
31100.4000.57112.0000.019000.0000.43.9611	DW WELL & WW IMPROV CONTROL	\$0.00	\$340,026.15	\$0.00	\$340,026.15
31100.4000.57332.0000.019000.0000.43.9839	ADA COMPLIANCE PJT 2002	\$0.00	\$475.52	\$0.00	\$475.52

## Gadsden Independent Schools

### Trial Balance by Fund

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 6/30/2022

**31100 - BOND BUILDING**

	<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>EXPENDITURE TOTAL</b>	\$0.00	\$2,371,722.99	(\$16,183.30)	\$2,355,539.69
<b>Fund Totals:</b>	\$0.00	\$18,621,617.74	(\$18,621,617.74)	\$0.00

## Gadsden Independent Schools

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### Trial Balance by Fund

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 6/30/2022

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<b>Grand Total:</b>	\$0.00	\$18,621,617.74	(\$18,621,617.74)	\$0.00
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End of Report