



**ALBUQUERQUE  
PUBLIC SCHOOLS**



## Comprehensive Annual Financial Report and Audited Financial Statements – Volume 5 of 7

Fiscal Year Ended June 30, 2013

Prepared by:

The Finance Department of Albuquerque Public Schools

P. O. Box 25704

Albuquerque, New Mexico 87125

[www.aps.edu](http://www.aps.edu)

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
STATEMENT OF NET POSITION  
June 30, 2013

	Governmental Activities	Component Unit
<b>ASSETS</b>		
Cash and cash equivalents	\$ 434,973	\$ 65,544
Receivables, net of allowance for uncollectibles:		
Due from other governments	160,001	-
Prepaid expenses	-	-
Total current assets	594,974	65,544
<b>NON-CURRENT ASSETS</b>		
Capital assets:		
Building improvements	232,849	-
Furniture, fixtures and equipment	189,262	-
Less: accumulated depreciation	(181,900)	-
Total non-current assets	240,211	-
<b>TOTAL ASSETS</b>	\$ 835,185	\$ 65,544
<b>LIABILITIES AND NET POSITION</b>		
Accrued liabilities	\$ 15,977	\$ -
Accounts payable	5,008	-
Due to other governments	41	-
Unearned revenue	292,686	-
Total current liabilities	313,712	-
Total liabilities	313,712	-
Net investment in capital assets	240,211	-
Restricted	12,296	-
Unrestricted	268,966	65,544
Total net position	521,473	65,544
<b>TOTAL LIABILITIES AND NET POSITION</b>	\$ 835,185	\$ 65,544

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2013

FUNCTIONS/PROGRAMS	Program Revenues				Net Revenues (Expenses) and Changes in Net Position	Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental activities:						
Instruction	\$ 931,854	\$ 5,017	\$ 173,638	\$ -	\$ (753,199)	\$ -
Support services:						
Students	334,669	-	28,554	-	(306,115)	-
Instruction	16,479	-	3,588	-	(12,891)	-
General Administration	17,602	-	-	-	(17,602)	-
School Administration	304,939	-	-	-	(304,939)	-
Central Services	78,500	-	-	-	(78,500)	-
Operation & Maintenance of Plant	259,352	-	-	-	(259,352)	-
Student Transportation	-	-	-	-	-	-
Operating of Non-instructional Services						
Food Services Operations	66,387	99	71,178	-	4,890	-
Community Services Operations	-	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	168,322	-	149,970	10,524	(7,828)	-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 2,178,104</b>	<b>\$ 5,116</b>	<b>\$ 426,928</b>	<b>\$ 10,524</b>	<b>(1,735,536)</b>	<b>-</b>
<b>COMPONENT UNIT</b>						
Foundation	\$ 325,277	\$ -	\$ -	\$ -	-	(325,277)
	<b>GENERAL REVENUES</b>					
					1,919,170	-
					-	350,751
					-	-
					1,919,170	350,751
					183,634	25,474
					337,839	40,070
					\$ 521,473	\$ 65,544

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	11000 General	14000 Instructional Materials	21000 Food Services	24101 Title I IASA	24106 IDEA-B Entitlement
<b>ASSETS</b>					
Cash and temporary investments	\$ 136,874	\$ -	\$ 7,464	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	3,074	4,809	29,840	36,221
Due from other funds	153,077	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 289,951</b>	<b>\$ 3,074</b>	<b>\$ 12,273</b>	<b>\$ 29,840</b>	<b>\$ 36,221</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ 5,008	\$ -	\$ -	\$ -	\$ -
Accrued expenses	15,977	-	-	-	-
Due to other funds	-	3,051	-	29,840	36,221
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	<u>20,985</u>	<u>3,051</u>	<u>-</u>	<u>29,840</u>	<u>36,221</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	23	12,273	-	-
Committed	222,194	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	46,772	-	-	-	-
Total fund balance (deficit)	<u>268,966</u>	<u>23</u>	<u>12,273</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 289,951</b>	<b>\$ 3,074</b>	<b>\$ 12,273</b>	<b>\$ 29,840</b>	<b>\$ 36,221</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	24153	24154	24162	27106	27154
	English Language Acquisition	Teacher/Principal Training	Title I School Improvement	2010 Library GO Bonds	Beginning Teacher Mentoring
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ -	\$ -	\$ -	\$ 41
Accounts receivable:					
Due from other governments	2,958	12,658	56,201	1,624	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,958</b>	<b>\$ 12,658</b>	<b>\$ 56,201</b>	<b>\$ 1,624</b>	<b>\$ 41</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Due to other funds	2,958	12,658	56,201	1,624	-
Due to other governments	-	-	-	-	41
Unearned revenue	-	-	-	-	-
Total current liabilities	<u>2,958</u>	<u>12,658</u>	<u>56,201</u>	<u>1,624</u>	<u>41</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,958</b>	<b>\$ 12,658</b>	<b>\$ 56,201</b>	<b>\$ 1,624</b>	<b>\$ 41</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>ASSETS</b>				
Cash and temporary investments	\$ -	\$ 290,594	\$ -	\$ 434,973
Accounts receivable:				
Due from other governments	-	2,092	10,524	160,001
Due from other funds	-	-	-	153,077
Prepaid expenses	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 292,686</b>	<b>\$ 10,524</b>	<b>\$ 748,051</b>
<b>LIABILITIES AND FUND BALANCE</b>				
Current liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 5,008
Accrued expenses	-	-	-	15,977
Due to other funds	-	-	10,524	153,077
Due to other governments	-	-	-	41
Unearned revenue	-	292,686	-	292,686
Total current liabilities	-	292,686	10,524	466,789
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	-	-	12,296
Committed	-	-	-	222,194
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	46,772
Total fund balance (deficit)	-	-	-	281,262
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 292,686</b>	<b>\$ 10,524</b>	<b>\$ 748,051</b>

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**LOS PUENTES CHARTER SCHOOL**  
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2013**

<b>Total Fund Balance - Governmental Funds</b>	
<b>(Governmental Fund Balance Sheet)</b>	<b>\$ 281,262</b>

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

The cost of capital assets is	422,111
Accumulated depreciation is	(181,900)
 Total capital assets	 240,211

Long-term and certain other liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term and other liabilities at year end consist of:

Compensated absences payable	-
 Total long-term and other liabilities	 -

<b>Net position of governmental activities (Statement of Net Position)</b>	<b>\$ 521,473</b>
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The accompanying notes are an integral part of the financial statements.

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

Exhibit B-3

	11000	14000	21000	24101	24106
	General	Instructional Materials	Food Services	Title I IASA	IDEA-B Entitlement
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	5,017	-	99	-	-
State sources	1,919,170	14,903	-	-	-
Federal sources	-	-	71,178	49,268	68,168
Interest	-	-	-	-	-
Total revenues	<u>1,924,187</u>	<u>14,903</u>	<u>71,277</u>	<u>49,268</u>	<u>68,168</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	763,445	18,370	-	43,004	64,289
Support services:					
Students	306,115	-	-	4,300	3,879
Instruction	12,891	-	-	1,964	-
General administration	17,602	-	-	-	-
School administration	304,626	-	-	-	-
Central services	78,500	-	-	-	-
Operation & maintenance of plant	258,197	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	58	-	66,329	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,741,434</u>	<u>18,370</u>	<u>66,329</u>	<u>49,268</u>	<u>68,168</u>
Excess (deficiency) of revenues over (under) expenditures	<u>182,753</u>	<u>(3,467)</u>	<u>4,948</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<b>182,753</b>	<b>(3,467)</b>	<b>4,948</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>86,213</b>	<b>3,490</b>	<b>7,325</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 268,966</b>	<b>\$ 23</b>	<b>\$ 12,273</b>	<b>\$ -</b>	<b>\$ -</b>



STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 LOS PUENTES CHARTER SCHOOL  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - GOVERNMENTAL FUNDS  
 Year Ended June 30, 2013

Exhibit B-3

	24153	24154	24162	27106	27154
	English Language Acquisition	Teacher/Principal Training	Title I School Improvement	2010 Library GO Bonds	Beginning Teacher Mentoring
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	-	-	1,624	-
Federal sources	2,958	12,658	56,201	-	-
Interest	-	-	-	-	-
Total revenues	<u>2,958</u>	<u>12,658</u>	<u>56,201</u>	<u>1,624</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	2,958	12,658	35,826	-	-
Support services:					
Students	-	-	20,375	-	-
Instruction	-	-	-	1,624	-
General administration	-	-	-	-	-
School administration	-	-	-	-	-
Central services	-	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>2,958</u>	<u>12,658</u>	<u>56,201</u>	<u>1,624</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 LOS PUENTES CHARTER SCHOOL  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - GOVERNMENTAL FUNDS  
 Year Ended June 30, 2013

	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	5,116
State sources	149,970	-	-	2,085,667
Federal sources	-	-	10,524	270,955
Interest	-	-	-	-
Total revenues	<u>149,970</u>	<u>-</u>	<u>10,524</u>	<u>2,361,738</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	940,550
Support services:				
Students	-	-	-	334,669
Instruction	-	-	-	16,479
General administration	-	-	-	17,602
School administration	-	-	-	304,626
Central services	-	-	-	78,500
Operation & maintenance of plant	-	-	-	258,197
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	66,387
Capital outlay	<u>149,970</u>	<u>-</u>	<u>10,524</u>	<u>160,494</u>
Total expenditures	<u>149,970</u>	<u>-</u>	<u>10,524</u>	<u>2,177,504</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,234</u>
Other financing sources (uses):				
Other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,234</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,028</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 281,262</u>

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**LOS PUENTES CHARTER SCHOOL**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2013**

<b>Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)</b>	<b>\$ <u>184,234</u></b>
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Amounts reported for governmental activities in the Statement of Activities are different because:

In the Statement of Activities, certain operating expenses - compensated absences (sick and annual leave) are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amounts of financial resources used (essentially, the amounts actually paid).

The decrease in compensated absences for the fiscal year was:	<u>-</u>
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Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts were:

Capital outlay	21,469
Depreciation expense	<u>(22,069)</u>
Excess of depreciation expense over capital outlay	<u>(600)</u>

Loss/Adjustments on disposal of assets

<b>Change in net position of governmental activities (Statement of Activities)</b>	<b>\$ <u><u>183,634</u></u></b>
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The accompanying notes are an integral part of the financial statements.

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
GENERAL FUND (FUND 11000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ 200	\$ 4,550	\$ 5,017	\$ 467
State sources	1,859,523	1,905,115	1,919,170	14,055
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>1,859,723</u>	<u>1,909,665</u>	<u>1,924,187</u>	<u>14,522</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	825,118	849,507	762,680	86,827
Support Services:				
Students	330,556	333,222	306,115	27,107
Instruction	15,000	20,000	12,891	7,109
General administration	31,500	29,433	17,202	12,231
School administration	328,371	327,681	303,975	23,706
Central services	82,698	81,959	78,500	3,459
Operation & maintenance of plant	286,889	353,977	255,003	98,974
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	100	100	58	42
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,900,232</u>	<u>1,995,879</u>	<u>1,736,424</u>	<u>259,455</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(40,509)</u>	<u>(86,214)</u>	<u>187,763</u>	<u>(273,977)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	40,509	86,214	-	(86,214)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>40,509</u>	<u>86,214</u>	<u>-</u>	<u>(86,214)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>187,763</u>	<u>\$ 187,763</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			(5,010)	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 182,753</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
INSTRUCTIONAL MATERIALS (FUND 14000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	11,829	14,903	11,829	(3,074)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<b>11,829</b>	<b>14,903</b>	<b>11,829</b>	<b>(3,074)</b>
<b>EXPENDITURES</b>				
Current:				
Instruction	11,829	18,393	18,370	23
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>11,829</b>	<b>18,393</b>	<b>18,370</b>	<b>23</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(3,490)</b>	<b>(6,541)</b>	<b>3,051</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	3,490	-	(3,490)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>3,490</b>	<b>-</b>	<b>(3,490)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(6,541)</b>	<b>\$ (6,541)</b>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			3,074	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<b>\$ (3,467)</b>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
FOOD SERVICES (FUND 21000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 50,000	\$ 99	\$ 99	\$ -
State sources	-	-	-	-
Federal sources	-	68,000	66,369	(1,631)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>50,000</u>	<u>68,099</u>	<u>66,468</u>	<u>(1,631)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	50,000	75,424	66,329	9,095
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>50,000</u>	<u>75,424</u>	<u>66,329</u>	<u>9,095</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(7,325)</u>	<u>139</u>	<u>(7,464)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	7,325	-	(7,325)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>7,325</u>	<u>-</u>	<u>(7,325)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>139</u>	<u>\$ 139</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			4,809	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 4,948</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
TITLE I IASA (FUND 24101)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	44,077	120,365	19,428	(100,937)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>44,077</u>	<u>120,365</u>	<u>19,428</u>	<u>(100,937)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	38,954	114,101	43,004	71,097
Support Services:				
Students	4,300	4,300	4,300	-
Instruction	823	1,964	1,964	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>44,077</u>	<u>120,365</u>	<u>49,268</u>	<u>71,097</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(29,840)</u>	<u>29,840</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(29,840)</u>	<u>\$ (29,840)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			29,840	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
IDEA-B ENTITLEMENT (FUND 24106)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	63,673	68,168	31,944	(36,224)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>63,673</u>	<u>68,168</u>	<u>31,944</u>	<u>(36,224)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	63,673	64,289	64,289	-
Support Services:				
Students	-	3,879	3,879	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>63,673</u>	<u>68,168</u>	<u>68,168</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(36,224)</u>	<u>36,224</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(36,224)</u>	<u>\$ (36,224)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			36,224	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
ENGLISH LANGUAGE ACQUISITION (FUND 24153)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	2,958	2,958	-	(2,958)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>2,958</u>	<u>2,958</u>	<u>-</u>	<u>(2,958)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	2,958	2,958	2,958	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,958</u>	<u>2,958</u>	<u>2,958</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(2,958)</u>	<u>2,958</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(2,958)</u>	<u>\$ (2,958)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			2,958	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
TEACHER/PRINCIPAL TRAINING (FUND 24154)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	8,849	12,657	-	(12,657)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>8,849</u>	<u>12,657</u>	<u>-</u>	<u>(12,657)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	8,849	12,657	12,657	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>8,849</u>	<u>12,657</u>	<u>12,657</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(12,657)</u>	<u>12,657</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(12,657)</u>	<u>\$ (12,657)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			12,657	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
TITLE I SCHOOL IMPROVEMENT (FUND 24162)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	112,168	-	(112,168)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>112,168</u>	<u>-</u>	<u>(112,168)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	47,868	35,826	12,042
Support Services:				
Students	-	64,300	20,375	43,925
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>112,168</u>	<u>56,201</u>	<u>55,967</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(56,201)</u>	<u>56,201</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(56,201)</u>	<u>\$ (56,201)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			56,201	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
2010 GO BONDS STUDENT LIBRARY (FUND 27106)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	2,159	2,159	-	(2,159)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>2,159</u>	<u>2,159</u>	<u>-</u>	<u>(2,159)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	2,159	2,159	1,624	535
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,159</u>	<u>2,159</u>	<u>1,624</u>	<u>535</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(1,624)</u>	<u>1,624</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,624)</u>	<u>\$ (1,624)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			1,624	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 LOS PUENTES CHARTER SCHOOL  
 BEGINNING TEACHER MENTORING PROGRAM (FUND 27154)  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
 Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	149,970	149,970	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>149,970</u>	<u>149,970</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	149,970	149,970	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>149,970</u>	<u>149,970</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
HB33 CAPITAL IMPROVEMENTS (FUND 31600)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 107,117	\$ 107,117	\$ 103,107	\$ (4,010)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>107,117</u>	<u>107,117</u>	<u>103,107</u>	<u>(4,010)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	301,349	301,349	-	301,349
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>301,349</u>	<u>301,349</u>	<u>-</u>	<u>301,349</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(194,232)</u>	<u>(194,232)</u>	<u>103,107</u>	<u>(297,339)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	194,232	194,232	-	(194,232)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>194,232</u>	<u>194,232</u>	<u>-</u>	<u>(194,232)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>103,107</u>	<u>\$ 103,107</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(103,107)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
CAPITAL IMPROVEMENTS SB-9 (FUND 31700)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	10,524	14,669	-	(14,669)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>10,524</u>	<u>14,669</u>	<u>-</u>	<u>(14,669)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	10,524	14,669	10,524	4,145
<b>TOTAL EXPENDITURES</b>	<u>10,524</u>	<u>14,669</u>	<u>10,524</u>	<u>4,145</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(10,524)</u>	<u>10,524</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(10,524)</u>	<u>\$ (10,524)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			10,524	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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



**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**LOS PUENTES CHARTER SCHOOL**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS**  
**June 30, 2013**

	<b>Agency Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 471
<b>TOTAL ASSETS</b>	\$ 471
<b>LIABILITIES</b>	
Deposits held for others	\$ 471
<b>TOTAL LIABILITIES</b>	\$ 471

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**LOS PUENTES CHARTER SCHOOL**  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS**  
**Year Ended June 30, 2013**

	Balance, July 1, 2012	Additions	Deletions	Balance, June 30, 2013
<b>ASSETS</b>				
Other receivable	\$ 912	\$ 5,090	\$ (5,531)	\$ 471
<b>TOTAL ASSETS</b>	<u>\$ 912</u>	<u>\$ 5,090</u>	<u>\$ (5,531)</u>	<u>\$ 471</u>
<b>LIABILITIES</b>				
Deposits held for others	\$ 912	\$ 5,090	\$ (5,531)	\$ 471
<b>TOTAL ASSETS</b>	<u>\$ 912</u>	<u>\$ 5,090</u>	<u>\$ (5,531)</u>	<u>\$ 471</u>

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**LOS PUENTES CHARTER SCHOOL**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
**FOR PUBLIC FUNDS**  
**June 30, 2013**

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2013	Safekeeping Agent
US Bank	FNMA Pool 465373 Matures 06/01/2020	\$ 48,182	US Bank
US Bank	FNMA Pool AE9341 Matures 11/01/2025	37,931	US Bank
US Bank	FNMA Pool AE9826 Matures 12/01/2025	<u>128,609</u>	US Bank
		<u>\$ 214,722</u>	

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**LOS PUENTES CHARTER SCHOOL**  
**SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS**  
**June 30, 2013**

Operating account	\$ 457,792
Activity account	<u>446</u>
Total on deposit	458,238
Reconciling items	<u>(22,794)</u>
Reconciled balance at June 30, 2013	435,444
Less activity funds	<u>(471)</u>
<b>Balance per Exhibit A-1</b>	<u><u>\$ 434,973</u></u>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
CASH RECONCILIATION  
June 30, 2013

Schedule III

	Operational Account 11000	Instructional Materials 14000	Food Services 21000	Federal Projects Account 24000	State Flowthrough Fund 27000
<b>Cash, June 30, 2012</b>	\$ 21,782	\$ 3,490	\$ 7,325	\$ -	\$ 41
<b>Add:</b>					
2012-13 revenues	1,924,187	11,829	66,468	51,372	-
Loans from other funds	-	-	-	-	-
<b>Total cash available</b>	<u>1,945,969</u>	<u>15,319</u>	<u>73,793</u>	<u>51,372</u>	<u>41</u>
<b>Less:</b>					
2012-13 expenditures	(1,736,426)	(18,370)	(66,329)	(189,250)	(1,624)
Prior year outstanding loans	64,431	-	-	(61,611)	(2,820)
Total outstanding loans	(153,077)	3,051	-	137,878	1,624
Receivables/payables	15,977	-	-	61,611	2,820
<b>Cash, June 30, 2013</b>	<u>136,874</u>	<u>-</u>	<u>7,464</u>	<u>-</u>	<u>41</u>
<b>Fund balance reconciliation to GAAP basis:</b>					
Audit reclassifications to cash	-	-	-	-	-
<b>Cash per books</b>	<u>\$ 136,874</u>	<u>\$ -</u>	<u>\$ 7,464</u>	<u>\$ -</u>	<u>\$ 41</u>
<b>Fund balance reconciliation to GAAP basis:</b>					
Modified accrual adjustments	<u>\$ 132,092</u>	<u>\$ 23</u>	<u>\$ 4,809</u>	<u>\$ -</u>	<u>\$ (41)</u>
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ 268,966</u>	<u>\$ 23</u>	<u>\$ 12,273</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
LOS PUENTES CHARTER SCHOOL  
CASH RECONCILIATION  
June 30, 2013

Schedule III

	Public School Capital Outlay 31200	Capital Improve. HP 33 31600	Capital Improve. SB 9 31700	Total Primary Government
<b>Cash, June 30, 2012</b>	\$ -	\$ 187,487	\$ -	\$ 220,125
<b>Add:</b>				
2012-13 revenues	149,970	103,107	-	2,306,933
Loans from other funds	-	-	-	-
<b>Total cash available</b>	<u>149,970</u>	<u>290,594</u>	<u>-</u>	<u>2,527,058</u>
<b>Less:</b>				
2012-13 expenditures	(149,970)	-	(10,524)	(2,172,493)
Prior year outstanding loans	-	-	-	-
Total outstanding loans	-	-	10,524	-
Receivables/payables	-	-	-	80,408
<b>Cash, June 30, 2013</b>	<u>-</u>	<u>290,594</u>	<u>-</u>	<u>434,973</u>
<b>Fund balance reconciliation to GAAP basis:</b>				
Audit reclassifications to cash	-	-	-	-
<b>Cash per books</b>	<u>\$ -</u>	<u>\$ 290,594</u>	<u>\$ -</u>	<u>\$ 434,973</u>
<b>Fund balance reconciliation to GAAP basis:</b>				
Modified accrual adjustments	<u>\$ -</u>	<u>\$ (290,594)</u>	<u>\$ -</u>	<u>\$ (153,711)</u>
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 281,262</u>

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**MONTESSORI OF THE RIO GRANDE**  
**STATEMENT OF NET POSITION**  
**June 30, 2013**

	<u>Governmental Activities</u>	<u>Component Unit</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 203,927	\$ 14,774
Receivables, net of allowance for uncollectibles:		
Due from other governments	2,198	-
Prepaid expenses	-	-
Total current assets	<u>206,125</u>	<u>14,774</u>
<b>NON-CURRENT ASSETS</b>		
Capital assets:		
Construction in progress	327,037	-
Furniture, fixtures and equipment	197,708	-
Less: accumulated depreciation	<u>(106,779)</u>	<u>-</u>
Total non-current assets	<u>417,966</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 624,091</u>	<u>\$ 14,774</u>
<b>LIABILITIES AND NET POSITION</b>		
Accounts payable	\$ -	\$ 5,000
Accrued liabilities	-	-
Due to other governments	-	-
Unearned revenue	<u>-</u>	<u>-</u>
Total current liabilities	<u>-</u>	<u>5,000</u>
Total liabilities	<u>-</u>	<u>5,000</u>
Net investment in capital assets	417,966	-
Restricted	11,741	9,774
Unrestricted (deficit)	<u>194,384</u>	<u>-</u>
Total net position (deficit)	<u>624,091</u>	<u>9,774</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 624,091</u>	<u>\$ 14,774</u>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2013

	<u>Program Revenues</u>			<b>Net Revenues (Expenses) and Changes in Net Position</b>	<b>Component Unit</b>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		
<b>FUNCTIONS/PROGRAMS</b>					
Governmental activities:					
Instruction	\$ 956,421		\$ 347,343	\$ -	\$ (609,078)
Support services:					
Students	56,331	-	29,215	-	(27,116)
Instruction	-	-	-	-	-
General Administration	12,091	-	-	-	(12,091)
School Administration	164,658	-	-	-	(164,658)
Central Services	94,732	-	-	-	(94,732)
Operation & Maintenance of Plant	124,681	-	-	-	(124,681)
Student Transportation	-	-	-	-	-
Operation of non-instructional services:					
Food Services Operations	-	-	-	-	-
Community Services Operations	81,120	-	-	-	(81,120)
Facilities, Materials, Supplies and Other Services	<u>245,794</u>	<u>-</u>	<u>118,948</u>	<u>4,535</u>	<u>(122,311)</u>
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 1,735,828</b>	<b>\$ -</b>	<b>\$ 495,506</b>	<b>\$ 4,535</b>	<b>(1,235,787)</b>
<b>COMPONENT UNIT</b>					
Foundation	<u>\$ 104,041</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (104,041)</u>
<b>GENERAL REVENUES</b>					
				1,144,155	-
State Equalization Guarantee				114,959	-
Property Taxes				-	97,945
Miscellaneous				<u>1,259,114</u>	<u>97,945</u>
Total general revenues					
Change in net position				23,327	(6,096)
Net position, beginning of year				<u>600,764</u>	<u>15,870</u>
Net position, end of year				<u>\$ 624,091</u>	<u>\$ 9,774</u>

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	11000	14000	24106	24154	26163
	General	Instructional Support	IDEA-B Entitlement	Teacher/Principal Training	Golden Apple Foundation
<b>ASSETS</b>					
Cash and temporary investments	\$ 194,384	\$ 8,480	\$ -	\$ -	\$ 1,063
Accounts receivable:					
Due from other governments	-	2,198	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 194,384</b>	<b>\$ 10,678</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,063</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	10,678	-	-	1,063
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	194,384	-	-	-	-
Total fund balance (deficit)	194,384	10,678	-	-	1,063
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 194,384</b>	<b>\$ 10,678</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,063</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	27171 2010 GOB Instructional	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ -	\$ -	\$ -	\$ 203,927
Accounts receivable:					
Due from other governments	-	-	-	-	2,198
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 206,125</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	11,741
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	194,384
Total fund balance (deficit)	-	-	-	-	206,125
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 206,125</b>

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**MONTESSORI OF THE RIO GRANDE**  
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2013**

<b>Total Fund Balance - Governmental Funds</b>	
<b>(Governmental Fund Balance Sheet)</b>	<b>\$ 206,125</b>

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

The cost of capital assets is	524,745
Accumulated depreciation is	<u>(106,779)</u>

Total capital assets	<u>417,966</u>
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Long-term and certain other liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term and other liabilities at year end consist of:

Compensated absences payable	<u>-</u>
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Total long-term and other liabilities	<u>-</u>
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<b>Net position of governmental activities (Statement of Net Position)</b>	<b>\$ <u>624,091</u></b>
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The accompanying notes are an integral part of the financial statements.

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

Exhibit B-3

	11000 General	14000 Instructional Support	24106 IDEA-B Entitlement	24154 Teacher/Principal Training	26163 Golden Apple Foundation
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	308,853	-	-	-	2,937
State sources	1,144,155	15,131	-	-	-
Federal sources	-	-	29,215	12,657	-
Interest	-	-	-	-	-
Total revenues	<u>1,453,008</u>	<u>15,131</u>	<u>29,215</u>	<u>12,657</u>	<u>2,937</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	918,194	8,705	-	12,657	1,874
Support services:					
Students	27,116	-	29,215	-	-
Instruction	-	-	-	-	-
General administration	12,091	-	-	-	-
School administration	164,658	-	-	-	-
Central services	94,732	-	-	-	-
Operation & maintenance of plant	119,978	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	81,120	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,417,889</u>	<u>8,705</u>	<u>29,215</u>	<u>12,657</u>	<u>1,874</u>
Excess (deficiency) of revenues over (under) expenditures	<u>35,119</u>	<u>6,426</u>	<u>-</u>	<u>-</u>	<u>1,063</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<b>35,119</b>	<b>6,426</b>	<b>-</b>	<b>-</b>	<b>1,063</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>159,265</u>	<u>4,252</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 194,384</u>	<u>\$ 10,678</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,063</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

Exhibit B-3

	27171 2010 GOB Instructional	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ 114,959	\$ -	\$ 114,959
Local and county sources	-	-	-	-	311,790
State sources	7,765	118,948	-	4,535	1,290,534
Federal sources	-	-	-	-	41,872
Interest	-	-	-	-	-
Total revenues	<u>7,765</u>	<u>118,948</u>	<u>114,959</u>	<u>4,535</u>	<u>1,759,155</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	7,765	-	-	-	949,195
Support services:					
Students	-	-	-	-	56,331
Instruction	-	-	-	-	-
General administration	-	-	-	-	12,091
School administration	-	-	-	-	164,658
Central services	-	-	-	-	94,732
Operation & maintenance of plant	-	-	-	-	119,978
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	81,120
Food services operations	-	-	-	-	-
Capital outlay	-	118,948	114,959	4,535	238,442
Total expenditures	<u>7,765</u>	<u>118,948</u>	<u>114,959</u>	<u>4,535</u>	<u>1,716,547</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	42,608
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
<b>NET CHANGES IN FUND BALANCES</b>	-	-	-	-	42,608
<b>FUND BALANCES, BEGINNING OF YEAR</b>	-	-	-	-	163,517
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 206,125</u>

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**MONTESSORI OF THE RIO GRANDE**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2013**

<b>Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)</b>	<b>\$ 42,608</b>
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Amounts reported for governmental activities in the Statement of Activities are different because:

In the Statement of Activities, certain operating expenses - compensated absences (sick and annual leave) are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amounts of financial resources used (essentially, the amounts actually paid).

The decrease in compensated absences for the fiscal year was:	-
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Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts were:

Capital outlay	-
Depreciation expense	(11,929)
Excess of depreciation expense over capital outlay	(11,929)
Loss/Adjustments on disposal of assets	(7,352)

<b>Change in net position of governmental activities (Statement of Activities)</b>	<b>\$ <u>23,327</u></b>
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The accompanying notes are an integral part of the financial statements.

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
GENERAL FUND (FUND 11000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ 231,000	\$ 284,553	\$ 308,853	\$ 24,300
State sources	1,134,120	1,135,775	1,144,155	8,380
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>1,365,120</u>	<u>1,420,328</u>	<u>1,453,008</u>	<u>32,680</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	948,560	1,011,303	918,194	93,109
Support Services:				
Students	27,100	27,100	27,116	(16)
Instruction	-	-	-	-
General administration	17,000	20,000	12,091	7,909
School administration	121,690	171,690	164,658	7,032
Central services	97,490	101,490	94,732	6,758
Operation & maintenance of plant	135,340	160,340	119,978	40,362
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	87,170	87,670	81,120	6,550
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,434,350</u>	<u>1,579,593</u>	<u>1,417,889</u>	<u>161,704</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(69,230)</u>	<u>(159,265)</u>	<u>35,119</u>	<u>(194,384)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	69,230	159,265	-	(159,265)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>69,230</u>	<u>159,265</u>	<u>-</u>	<u>(159,265)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>35,119</u>	<u>\$ 35,119</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 35,119</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
INSTRUCTIONAL SUPPORT (FUND 14000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	12,933	12,933	15,131	2,198
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>12,933</u>	<u>12,933</u>	<u>15,131</u>	<u>2,198</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	12,933	17,185	8,705	8,480
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>12,933</u>	<u>17,185</u>	<u>8,705</u>	<u>8,480</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(4,252)</u>	<u>6,426</u>	<u>(10,678)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	4,252	-	(4,252)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>4,252</u>	<u>-</u>	<u>(4,252)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>6,426</u>	<u>\$ 6,426</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 6,426</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
IDEA-B ENTITLEMENT (FUND 24106)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	27,288	29,215	29,215	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>27,288</u>	<u>29,215</u>	<u>29,215</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	27,288	29,215	29,215	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>27,288</u>	<u>29,215</u>	<u>29,215</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
TEACHER/PRINCIPAL TRAINING (FUND 24154)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	8,849	12,657	12,657	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>8,849</u>	<u>12,657</u>	<u>12,657</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	8,849	12,657	12,657	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>8,849</u>	<u>12,657</u>	<u>12,657</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
GOLDEN APPLE FOUNDATION (FUND 26163)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 2,937	\$ 2,937	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>2,937</u>	<u>2,937</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	2,937	1,874	1,063
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>2,937</u>	<u>1,874</u>	<u>1,063</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>1,063</u>	<u>(1,063)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>1,063</u>	<u>\$ 1,063</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 1,063</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
2010 GOB INSTRUCTIONAL (FUND 27171)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	12,042	7,765	(4,277)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>12,042</u>	<u>7,765</u>	<u>(4,277)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	12,042	7,765	4,277
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>12,042</u>	<u>7,765</u>	<u>4,277</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	118,948	118,948	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>118,948</u>	<u>118,948</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	118,948	118,948	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>118,948</u>	<u>118,948</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
HB33 CAPITAL IMPROVEMENTS (FUND 31600)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 117,177	\$ 117,177	\$ 114,959	\$ (2,218)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>117,177</u>	<u>117,177</u>	<u>114,959</u>	<u>(2,218)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,171	1,171	-	1,171
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	116,006	116,006	114,959	1,047
<b>TOTAL EXPENDITURES</b>	<u>117,177</u>	<u>117,177</u>	<u>114,959</u>	<u>2,218</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
SB9 CAPITAL IMPROVEMENTS (FUND 31700)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	4,535	4,535	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	4,535	4,535	-
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	4,535	4,535	-
<b>TOTAL EXPENDITURES</b>	-	4,535	4,535	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	\$ -	\$ -	-	\$ -
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			\$ -	

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**MONTESSORI OF THE RIO GRANDE**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
**FOR PUBLIC FUNDS**  
**June 30, 2013**

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2013	Safekeeping Agent
US Bank	FHLMC GOLD POOL G11311 Matures 10/01/2017	\$ 61,882	US Bank
US Bank	FHLMC GOLD POOL L00015 Matures 09/01/2035	<u>69,303</u>	US Bank
		<u>\$ 131,185</u>	

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



**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**MONTESSORI OF THE RIO GRANDE**  
**SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS**  
**June 30, 2013**

Operating account	\$ 270,713
Reconciling items	<u>(66,786)</u>
Reconciled balance at June 30, 2013	203,927
Less activity funds	<u>-</u>
<b>Balance per Exhibit A-1</b>	<b><u>\$ 203,927</u></b>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
CASH RECONCILIATION  
June 30, 2013

Schedule III

	11000 Operational Account 11000	13000 Instructional Materials 14000	Federal 14000 Projects Account 24000	Local 21000 Grants Fund 26000	22000 State Flowthrough Fund 27000
<b>Cash, June 30, 2012</b>	\$ 148,998	\$ 4,252	\$ -	\$ -	\$ -
Add:					
2012-13 revenues	1,453,007	15,131	41,872	2,937	7,765
Loans from other funds	-	-	-	-	-
<b>Total cash available</b>	<u>1,602,005</u>	<u>19,383</u>	<u>41,872</u>	<u>2,937</u>	<u>7,765</u>
Less:					
2012-13 expenditures	(1,417,888)	(8,705)	(41,872)	(1,874)	(7,765)
Prior year outstanding loans	10,267	-	-	-	-
Total outstanding loans	-	-	-	-	-
Receivables/payables	-	(2,198)	-	-	-
<b>Cash, June 30, 2013</b>	<u>194,384</u>	<u>8,480</u>	<u>-</u>	<u>1,063</u>	<u>-</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
<b>Cash per books</b>	<u>\$ 194,384</u>	<u>\$ 8,480</u>	<u>\$ -</u>	<u>\$ 1,063</u>	<u>\$ -</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	-	2,198	-	-	-
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ 194,384</u>	<u>\$ 10,678</u>	<u>\$ -</u>	<u>\$ 1,063</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MONTESSORI OF THE RIO GRANDE  
CASH RECONCILIATION  
June 30, 2013

Schedule III

	24101 Public School Capital Outlay 31200	Capital Improve. HP 33 31600	Capital Improve. SB 9 31700	Total Primary Government
<b>Cash, June 30, 2012</b>	\$ -	\$ -	\$ -	\$ 153,250
Add:				-
2012-13 revenues	118,948	114,959	4,535	1,759,154
Loans from other funds	-	-	-	-
Total cash available	<u>118,948</u>	<u>114,959</u>	<u>4,535</u>	<u>1,912,404</u>
Less:				
2012-13 expenditures	(118,948)	(114,959)	(4,535)	(1,716,546)
Prior year outstanding loans	-	-	-	10,267
Total outstanding loans	-	-	-	-
Receivables/payables	-	-	-	(2,198)
<b>Cash, June 30, 2013</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>203,927</u>
Fund balance reconciliation to GAAP basis:				
Audit reclassifications to cash	-	-	-	-
<b>Cash per books</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203,927</u>
Fund balance reconciliation to GAAP basis:				
Modified accrual adjustments	-	-	-	2,198
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 206,125</u>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
STATEMENT OF NET POSITION  
June 30, 2013

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 468,744
Receivables, net of allowance for uncollectibles:	
Due from other governments	21,269
Other accounts receivable	-
Prepaid expenses	-
Total current assets	<u>490,013</u>
<b>NON-CURRENT ASSETS</b>	
Capital assets:	
Building improvements	83,685
Furniture, fixtures and equipment	49,745
Less: accumulated depreciation	<u>(56,020)</u>
Total non-current assets	<u>77,410</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 567,423</u></u>
<b>LIABILITIES AND NET POSITION</b>	
Accrued liabilities	\$ 50,841
Accounts payable	4,648
Due to other governments	-
Unearned revenue	245,627
Compensated absences	-
Total current liabilities	<u>301,116</u>
Total liabilities	<u>301,116</u>
Net investment in capital assets	77,410
Restricted	26,780
Unrestricted (deficit)	<u>162,117</u>
Total net position (deficit)	<u>266,307</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u><u>\$ 567,423</u></u>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2013

	Program Revenues				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net Revenues (Expenses) and Changes in Net Position
<b>FUNCTIONS/PROGRAMS</b>					
Governmental activities:					
Instruction	\$ 935,644	\$ 8,656	\$ 81,014	\$ -	\$ (845,974)
Support services:					
Students	91,441	-	-	-	(91,441)
Instruction	91	-	-	-	(91)
General Administration	86,109	-	-	-	(86,109)
School Administration	140,119	-	-	-	(140,119)
Central Services	82,163	-	-	-	(82,163)
Operation & Maintenance of Plant	97,782	-	-	-	(97,782)
Student Transportation	-	-	-	-	-
Operating of Non-instructional Services:					
Food Services Operations	29,589	-	31,632	-	2,043
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	109,895	-	106,741	-	(3,154)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 1,572,833</b>	<b>\$ 8,656</b>	<b>\$ 219,387</b>	<b>\$ -</b>	<b>(1,344,790)</b>
<b>GENERAL REVENUES</b>					
					1,357,815
					-
			Total general revenues		1,357,815
			Change in net position		13,025
			Net position, beginning of year		253,282
			Net position, end of year		<b>\$ 266,307</b>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	11000 General	14000 Instructional Materials	21000 Food Services	24106 IDEA-B Entitlement	24154 Teacher/Principal Training
<b>ASSETS</b>					
Cash and temporary investments	\$ 200,862	\$ 7,716	\$ 3,011	\$ -	\$ 3
Accounts receivable:					
Due from other governments	-	4,528	-	-	-
Other accounts receivable	-	-	-	-	-
Due from other funds	16,741	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 217,603</b>	<b>\$ 12,244</b>	<b>\$ 3,011</b>	<b>\$ -</b>	<b>\$ 3</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ 4,648	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	50,838	-	-	-	3
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	<u>55,486</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	12,244	3,011	-	-
Committed	156,799	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	5,318	-	-	-	-
Total fund balance (deficit)	<u>162,117</u>	<u>12,244</u>	<u>3,011</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 217,603</b>	<b>\$ 12,244</b>	<b>\$ 3,011</b>	<b>\$ -</b>	<b>\$ 3</b>

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 June 30, 2013

Exhibit B-1

	26123 PNM Foundation	26177 EMSI	26195 Friends of Mountain Mahogany	29102 Private Direct Grants	31200 Public School Capital Outlay
<b>ASSETS</b>					
Cash and temporary investments	\$ 684	\$ -	\$ 1,258	\$ 9,583	\$ -
Accounts receivable:					
Due from other governments	-	-	-	-	16,741
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 684</b>	<b>\$ -</b>	<b>\$ 1,258</b>	<b>\$ 9,583</b>	<b>\$ 16,741</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	16,741
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	-	-	-	-	16,741
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	684	-	1,258	9,583	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	684	-	1,258	9,583	-
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 684</b>	<b>\$ -</b>	<b>\$ 1,258</b>	<b>\$ 9,583</b>	<b>\$ 16,741</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	31600 HB33 Capital Improvements	Total Primary Government
<b>ASSETS</b>		
Cash and temporary investments	\$ 245,627	\$ 468,744
Accounts receivable:		
Due from other governments	-	21,269
Other accounts receivable	-	-
Due from other funds	-	16,741
Prepaid expenses	-	-
<b>TOTAL ASSETS</b>	<b>\$ 245,627</b>	<b>\$ 506,754</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Current liabilities:		
Accounts payable	\$ -	\$ 4,648
Accrued liabilities	-	50,841
Due to other funds	-	16,741
Due to other governments	-	-
Unearned revenue	245,627	245,627
Total current liabilities	245,627	317,857
Fund balances:		
Nonspendable	-	-
Restricted	-	26,780
Committed	-	156,799
Assigned	-	-
Unassigned (deficit)	-	5,318
Total fund balance (deficit)	-	188,897
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 245,627</b>	<b>\$ 506,754</b>

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



**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**MOUNTAIN MAHOGANY COMMUNITY SCHOOL**  
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2013**

<b>Total Fund Balance - Governmental Funds</b>	
<b>(Governmental Fund Balance Sheet)</b>	<b>\$ <u>188,897</u></b>

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

The cost of capital assets is	133,430
Accumulated depreciation is	<u>(56,020)</u>

Total capital assets	<u>77,410</u>
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Long-term and certain other liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term and other liabilities at year end consist of:

Compensated absences payable	<u>-</u>
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Total long-term and other liabilities	<u>-</u>
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<b>Net position of governmental activities (Statement of Net Position)</b>	<b>\$ <u><u>266,307</u></u></b>
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The accompanying notes are an integral part of the financial statements.

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

Exhibit B-3

	11000	14000	21000	24106	24154
	General	Instructional Materials	Food Services	IDEA-B Entitlement	Teacher/Principal Training
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	8,656	-	10,513	-	-
State sources	1,357,815	15,587	-	-	-
Federal sources	-	-	21,119	50,314	10,812
Interest	-	-	-	-	-
Total revenues	<u>1,366,471</u>	<u>15,587</u>	<u>31,632</u>	<u>50,314</u>	<u>10,812</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	867,749	5,589	-	50,314	10,812
Support services:					
Students	91,441	-	-	-	-
Instruction	91	-	-	-	-
General administration	81,808	-	-	-	-
School administration	140,119	-	-	-	-
Central services	82,163	-	-	-	-
Operation & maintenance of plant	97,782	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	29,589	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,361,153</u>	<u>5,589</u>	<u>29,589</u>	<u>50,314</u>	<u>10,812</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,318</u>	<u>9,998</u>	<u>2,043</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	5,318	9,998	2,043	-	-
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>156,799</u>	<u>2,246</u>	<u>968</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 162,117</u>	<u>\$ 12,244</u>	<u>\$ 3,011</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

Exhibit B-3

	26123 PNM Foundation	26177 EMSI	26195 Friends of Mountain Mahogany	29102 Private Direct Grants	31200 Public School Capital Outlay
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	4,301	-	-	-
State sources	-	-	-	-	106,741
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>-</u>	<u>4,301</u>	<u>-</u>	<u>-</u>	<u>106,741</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	-	-	8,374	-
Support services:					
Students	-	-	-	-	-
Instruction	-	-	-	-	-
General administration	-	4,301	-	-	-
School administration	-	-	-	-	-
Central services	-	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	106,741
Total expenditures	<u>-</u>	<u>4,301</u>	<u>-</u>	<u>8,374</u>	<u>106,741</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,374)</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,374)</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>684</u>	<u>-</u>	<u>1,258</u>	<u>17,957</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 684</u>	<u>\$ -</u>	<u>\$ 1,258</u>	<u>\$ 9,583</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

Exhibit B-3

	31600 HB33 Capital Improvements	Total Primary Government
<b>REVENUES</b>		
Property taxes	\$ -	\$ -
Local and county sources	-	23,470
State sources	-	1,480,143
Federal sources	-	82,245
Interest	-	-
Total revenues	-	1,585,858
<b>EXPENDITURES</b>		
Current:		
Instruction	-	942,838
Support services:		
Students	-	91,441
Instruction	-	91
General administration	-	86,109
School administration	-	140,119
Central services	-	82,163
Operation & maintenance of plant	-	97,782
Student transportation	-	-
Other support services	-	-
Operation of non-instructional services:		
Community services operations	-	-
Food services operations	-	29,589
Capital outlay	-	106,741
Total expenditures	-	1,576,873
Excess (deficiency) of revenues over (under) expenditures	-	8,985
Other financing sources (uses):		
Other financing uses	-	-
Total other financing sources (uses)	-	-
<b>NET CHANGES IN FUND BALANCES</b>	-	8,985
<b>FUND BALANCES, BEGINNING OF YEAR</b>	-	179,912
<b>FUND BALANCES, END OF YEAR</b>	\$ -	\$ 188,897

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**MOUNTAIN MAHOGANY COMMUNITY SCHOOL**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2013**

<b>Net Changes in Fund Balances - Total Governmental Funds</b>	
<b>(Statement of Revenues, Expenditures, and Changes in</b>	
<b>Fund Balances)</b>	<b>\$ <u>8,985</u></b>

Amounts reported for governmental activities in the Statement of Activities are different because:

In the Statement of Activities, certain operating expenses - compensated absences (sick and annual leave) are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amounts of financial resources used (essentially, the amounts actually paid).

The decrease in compensated absences for the fiscal year was:	<u>7,194</u>
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Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts were:

Capital outlay	-
Depreciation expense	<u>(3,154)</u>
Excess of depreciation expense over capital outlay	<u>(3,154)</u>
Loss/Adjustments on disposal of assets	

<b>Change in net position of governmental activities</b>	
<b>(Statement of Activities)</b>	<b>\$ <u>13,025</u></b>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
GENERAL FUND (FUND 11000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ 20,368	\$ 27,258	\$ 8,656	\$ (18,602)
State sources	1,220,119	1,347,870	1,357,815	9,945
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>1,240,487</u>	<u>1,375,128</u>	<u>1,366,471</u>	<u>(8,657)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	827,617	977,366	867,649	109,717
Support Services:			-	
Students	70,166	101,363	89,595	11,768
Instruction	-	125	91	34
General administration	88,028	82,225	81,808	417
School administration	142,898	141,056	140,119	937
Central services	85,201	112,189	82,163	30,026
Operation & maintenance of plant	136,753	117,603	94,980	22,623
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,350,663</u>	<u>1,531,927</u>	<u>1,356,405</u>	<u>175,522</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(110,176)</u>	<u>(156,799)</u>	<u>10,066</u>	<u>(166,865)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	110,176	156,799	-	(156,799)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>110,176</u>	<u>156,799</u>	<u>-</u>	<u>(156,799)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>10,066</u>	<u>\$ 10,066</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			(4,748)	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 5,318</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
INSTRUCTIONAL MATERIALS FUND (FUND 14000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	11,059	15,587	11,059	(4,528)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>11,059</u>	<u>15,587</u>	<u>11,059</u>	<u>(4,528)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	11,059	17,833	5,589	12,244
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>11,059</u>	<u>17,833</u>	<u>5,589</u>	<u>12,244</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(2,246)</u>	<u>5,470</u>	<u>(7,716)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	2,246	-	(2,246)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>2,246</u>	<u>-</u>	<u>(2,246)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>5,470</u>	<u>\$ 5,470</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			4,528	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 9,998</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
FOOD SERVICES (FUND 21000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ 17,500	\$ 17,500	\$ 10,513	\$ (6,987)
State sources	-	-	-	-
Federal sources	17,500	17,500	21,119	3,619
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>35,000</u>	<u>35,000</u>	<u>31,632</u>	<u>(3,368)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	35,000	35,968	29,589	6,379
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>35,000</u>	<u>35,968</u>	<u>29,589</u>	<u>6,379</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(968)</u>	<u>2,043</u>	<u>(3,011)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	968	-	(968)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>968</u>	<u>-</u>	<u>(968)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>2,043</u>	<u>\$ 2,043</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 2,043</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
IDEA-B ENTITLEMENT (FUND 24106)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	46,996	50,314	51,669	1,355
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>46,996</u>	<u>50,314</u>	<u>51,669</u>	<u>1,355</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	30,115	50,314	50,314	-
Support Services:				
Students	16,881	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>46,996</u>	<u>50,314</u>	<u>50,314</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>1,355</u>	<u>(1,355)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>1,355</u>	<u>\$ 1,355</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(1,355)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
TEACHER/PRINCIPAL TRAINING (FUND 24154)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	7,560	10,812	10,812	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>7,560</u>	<u>10,812</u>	<u>10,812</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	6,760	10,812	10,812	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	800	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>7,560</u>	<u>10,812</u>	<u>10,812</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
PNM FOUNDATION (FUND 26123)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	\$ -	\$ -	-	\$ -
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			\$ -	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
EMSI (FUND 26177)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ 5,113	\$ 5,113
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>5,113</u>	<u>5,113</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	4,301	(4,301)
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>4,301</u>	<u>(4,301)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>812</u>	<u>(812)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>812</u>	<u>\$ 812</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(812)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
FRIENDS OF MOUNTAIN MAHOGANY (FUND 26195)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
PRIVATE DIRECT GRANT (FUND 29102)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	8,374	(8,374)
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	4,270	4,270	-	4,270
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	13,687	-	13,687
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>4,270</u>	<u>17,957</u>	<u>8,374</u>	<u>9,583</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(4,270)</u>	<u>(17,957)</u>	<u>(8,374)</u>	<u>(9,583)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	4,270	17,957	-	(17,957)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>4,270</u>	<u>17,957</u>	<u>-</u>	<u>(17,957)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(8,374)</u>	<u>\$ (8,374)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (8,374)</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	106,741	90,000	(16,741)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>106,741</u>	<u>90,000</u>	<u>(16,741)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	106,741	106,741	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>106,741</u>	<u>106,741</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(16,741)</u>	<u>16,741</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(16,741)</u>	<u>\$ (16,741)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			16,741	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
HB33 CAPITAL IMPROVEMENTS (FUND 31600)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ 51,727	\$ 51,727	\$ 97,298	\$ 45,571
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>51,727</u>	<u>51,727</u>	<u>97,298</u>	<u>45,571</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	116,688	116,688	-	116,688
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	83,368	-	83,368
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>116,688</u>	<u>200,056</u>	<u>-</u>	<u>200,056</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(64,961)</u>	<u>(148,329)</u>	<u>97,298</u>	<u>(245,627)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	64,961	148,329	-	(148,329)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>64,961</u>	<u>148,329</u>	<u>-</u>	<u>(148,329)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>97,298</u>	<u>\$ 97,298</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(97,298)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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



**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**MOUNTAIN MAHOGANY COMMUNITY SCHOOL**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
**FOR PUBLIC FUNDS**  
**June 30, 2013**

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2013	Safekeeping Agent
New Mexico Educators Federal Credit Union	FNMA 3135G0XP3 Matures 09/30/2013	\$ 5,000,000	New Mexico Educators Federal Credit Union
		<u>\$ 5,000,000</u>	

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**MOUNTAIN MAHOGANY COMMUNITY SCHOOL**  
**SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS**  
**June 30, 2013**

Operating account (US Bank)	\$ 120,722
Operating account (NMEFCU)	373,646
Activity account	<u>-</u>
Total on deposit	494,368
Reconciling items	<u>(25,624)</u>
Reconciled balance at June 30, 2013	468,744
Less activity funds	<u>-</u>
<b>Balance per Exhibit A-1</b>	<b><u>\$ 468,744</u></b>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
CASH RECONCILIATION  
June 30, 2013

Schedule III

	Operational Account 11000	Instructional Materials 14000	Food Services 21000	Federal Projects Account 24000	Local Grants Fund 26000
<b>Cash, June 30, 2012</b>	\$ 156,746	\$ 2,246	\$ 968	\$ 23	\$ 1,942
Add:					
2012-13 revenues	1,366,471	11,059	31,632	62,481	5,113
Loans from other funds	-	-	-	-	-
Total cash available	<u>1,523,217</u>	<u>13,305</u>	<u>32,600</u>	<u>62,504</u>	<u>7,055</u>
Less:					
2012-13 expenditures	(1,361,153)	(5,589)	(29,589)	(61,126)	(4,301)
Prior year outstanding loans	7,534	-	-	(1,355)	(812)
Total outstanding loans	(16,741)	-	-	-	-
Receivables/payables	48,005	-	-	(20)	-
<b>Cash, June 30, 2013</b>	<u>200,862</u>	<u>7,716</u>	<u>3,011</u>	<u>3</u>	<u>1,942</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
<b>Cash per books</b>	<u>\$ 200,862</u>	<u>\$ 7,716</u>	<u>\$ 3,011</u>	<u>\$ 3</u>	<u>\$ 1,942</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	(38,745)	4,528	-	(3)	-
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ 162,117</u>	<u>\$ 12,244</u>	<u>\$ 3,011</u>	<u>\$ -</u>	<u>\$ 1,942</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
CASH RECONCILIATION  
June 30, 2013

Schedule III

	State Flowthrough Fund 27000	Local/State Account 29000	Public School Capital Outlay 31200	Capital Improve. HP 33 31600	Capital Improve. SB 9 31700
<b>Cash, June 30, 2012</b>	\$ -	\$ 17,957	\$ -	\$ 148,329	\$ -
Add:					
2012-13 revenues	2,126	-	90,000	97,298	3,241
Loans from other funds	-	-	-	-	-
Total cash available	<u>2,126</u>	<u>17,957</u>	<u>90,000</u>	<u>245,627</u>	<u>3,241</u>
Less:					
2012-13 expenditures	-	(8,374)	(106,741)	-	-
Prior year outstanding loans	(2,126)	-	-	-	(3,241)
Total outstanding loans	-	-	16,741	-	-
Receivables/payables	-	-	-	-	-
<b>Cash, June 30, 2013</b>	<u>-</u>	<u>9,583</u>	<u>-</u>	<u>245,627</u>	<u>-</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
<b>Cash per books</b>	<u>\$ -</u>	<u>\$ 9,583</u>	<u>\$ -</u>	<u>\$ 245,627</u>	<u>\$ -</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	-	-	-	(245,627)	-
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ -</u>	<u>\$ 9,583</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 MOUNTAIN MAHOGANY COMMUNITY SCHOOL  
 CASH RECONCILIATION  
 June 30, 2013

Schedule III

	Total Primary Government
<b>Cash, June 30, 2012</b>	\$ 328,211
Add:	
2012-13 revenues	1,669,421
Loans from other funds	-
<b>Total cash available</b>	<b>1,997,632</b>
Less:	
2012-13 expenditures	(1,576,873)
Prior year outstanding loans	-
Total outstanding loans	-
Receivables/payables	47,985
<b>Cash, June 30, 2013</b>	<b>468,744</b>
Fund balance reconciliation to GAAP basis:	
Audit reclassifications to cash	-
<b>Cash per books</b>	<b>\$ 468,744</b>
Fund balance reconciliation to GAAP basis:	
Modified accrual adjustments	(279,847)
<b>Fund balance, modified accrual basis (deficit)</b>	<b>\$ 188,897</b>

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NATIVE AMERICAN COMMUNITY ACADEMY**  
**STATEMENT OF NET POSITION**  
**June 30, 2013**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 242,142
Receivables, net of allowance for uncollectibles:	
Due from other governments	112,979
Other	46,325
Prepaid expenses	<u>-</u>
Total current assets	<u>401,446</u>
<b>NON-CURRENT ASSETS</b>	
Capital assets:	
Building improvements	-
Furniture, fixtures and equipment	13,900
Less: accumulated depreciation	<u>(13,900)</u>
Total non-current assets	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 401,446</u>
<b>LIABILITIES AND NET POSITION</b>	
Accrued liabilities	\$ 55,828
Due to other governments	224,282
Unearned revenue	<u>67,877</u>
Total current liabilities	<u>347,987</u>
Total liabilities	<u>347,987</u>
Net investment in capital assets	-
Restricted	32,027
Unrestricted	<u>21,432</u>
Total net position	<u>53,459</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 401,446</u>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2013

	Program Revenues				Net Revenues
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	(Expenses) and Changes in Net Position
<b>FUNCTIONS/PROGRAMS</b>					
Governmental activities:					
Instruction	\$ 1,684,540	\$ -	\$ 170,221	\$ -	\$ (1,514,319)
Support services:					
Students	755,180	-	568,970	-	(186,210)
Instruction	-	-	-	-	-
General Administration	113,176	-	54,025	-	(59,151)
School Administration	164,703	-	30,000	-	(134,703)
Central Services	262,163	-	5,620	-	(256,543)
Operation & Maintenance of Plant	119,936	-	-	-	(119,936)
Student Transportation	136,612	-	110,330	-	(26,282)
Operating of Non-instructional Services:					
Food Services Operations	130,952	7,917	147,825	-	24,790
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	479,042	-	283,795	11,472	(183,775)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 3,846,304</b>	<b>\$ 7,917</b>	<b>\$ 1,370,786</b>	<b>\$ 11,472</b>	<b>(2,456,129)</b>
<b>GENERAL REVENUES</b>					
					2,361,730
					34,204
					183,775
			Total general revenues		2,579,709
			Change in net position		123,580
			Net position, beginning of year		(70,121)
			Net position, end of year		\$ 53,459

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	11000	13000	14000	21000	24101
	General	Pupil Transportation	Instructional Materials	Food Services	Title I
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ -	\$ 12,735	\$ 15,348	\$ -
Accounts receivable:					
Due from other governments	19,247	-	2,493	-	53,809
Other	-	-	-	-	-
Due from other funds	43,454	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 62,701</b>	<b>\$ -</b>	<b>\$ 15,228</b>	<b>\$ 15,348</b>	<b>\$ 53,809</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	41,269	-	-	-	3,426
Due to other funds	-	-	-	-	50,383
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
<b>Total current liabilities</b>	<b>41,269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,809</b>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	15,228	15,348	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	21,432	-	-	-	-
<b>Total fund balance (deficit)</b>	<b>21,432</b>	<b>-</b>	<b>15,228</b>	<b>15,348</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 62,701</b>	<b>\$ -</b>	<b>\$ 15,228</b>	<b>\$ 15,348</b>	<b>\$ 53,809</b>



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	24106 IDEA-B Entitlement	24154 Teacher/Principal Training	25146 Safe Route to School	25147 Impact Aid Indian Education	25184 Indian Education Formula Grant
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ -	\$ -	\$ 951	\$ -
Accounts receivable:					
Due from other governments	5,826	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 5,826</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 951</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	1,624	-	-	-	-
Due to other funds	4,202	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	<u>5,826</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	951	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>951</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 5,826</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 951</b>	<b>\$ -</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	26121 Kellogg Foundation	26176 NM Community Foundation	26185 CES	26198 Albuquerque Community	26207 CNM Foundation Fund
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ -	\$ -	\$ 500	\$ 412
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other	21,325	25,000	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 21,325</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 412</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	5,233	3,558	-	-	15
Due to other funds	16,092	11,335	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	10,107	-	-	397
Total current liabilities	<u>21,325</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>412</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	500	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 21,325</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 412</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	27175 Intervention for D & F Schools	28158 Suicide Prevention	29102 Private Direct Grants	29114 McCune Charitable Foundation	29131 Value Options/DOH
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ 4,908	\$ 53,168	\$ -	\$ -
Accounts receivable:					
Due from other governments	24,264	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 24,264</b>	<b>\$ 4,908</b>	<b>\$ 53,168</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	703	-	-
Due to other funds	24,264	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	4,908	52,465	-	-
Total current liabilities	<u>24,264</u>	<u>4,908</u>	<u>53,168</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 24,264</b>	<b>\$ 4,908</b>	<b>\$ 53,168</b>	<b>\$ -</b>	<b>\$ -</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>ASSETS</b>				
Cash and temporary investments	\$ -	\$ 154,120	\$ -	\$ 242,142
Accounts receivable:				
Due from other governments	-	3,369	3,971	112,979
Other	-	-	-	46,325
Due from other funds	-	66,793	-	110,247
Prepaid expenses	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 224,282</b>	<b>\$ 3,971</b>	<b>\$ 511,693</b>
<b>LIABILITIES AND FUND BALANCE</b>				
Current liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	55,828
Due to other funds	-	-	3,971	110,247
Due to other governments	-	224,282	-	224,282
Unearned revenue	-	-	-	67,877
Total current liabilities	-	224,282	3,971	458,234
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	-	-	32,027
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	21,432
Total fund balance (deficit)	-	-	-	53,459
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 224,282</b>	<b>\$ 3,971</b>	<b>\$ 511,693</b>

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

**STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
June 30, 2013**

**Total Fund Balance - Governmental Funds**  
**(Governmental Fund Balance Sheet)** \$ 53,459

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

The cost of capital assets is	13,900
Accumulated depreciation is	<u>(13,900)</u>
 Total capital assets	 <u>-</u>

Long-term and certain other liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term and other liabilities at year end consist of:

Compensated absences payable	<u>-</u>
 Total long-term and other liabilities	 <u>-</u>

**Net position of governmental activities (Statement of Net Position)** \$ 53,459

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

Exhibit B-3

	11000	13000	14000	21000	24101
	General	Pupil Transportation	Instructional Materials	Food Services	Title I
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	34,204	-	-	7,917	-
State sources	2,361,730	110,330	28,969	-	-
Federal sources	-	-	-	147,825	90,780
Interest	-	-	-	-	-
Total revenues	<u>2,395,934</u>	<u>110,330</u>	<u>28,969</u>	<u>155,742</u>	<u>90,780</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	1,519,652	-	20,196	-	88,072
Support services:					
Students	185,254	-	-	-	2,708
Instruction	-	-	-	-	-
General administration	59,151	-	-	-	-
School administration	133,199	-	-	-	-
Central services	256,543	-	-	-	-
Operation & maintenance of plant	119,936	-	-	-	-
Student transportation	-	136,612	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	130,952	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>2,273,735</u>	<u>136,612</u>	<u>20,196</u>	<u>130,952</u>	<u>90,780</u>
Excess (deficiency) of revenues over (under) expenditures	<u>122,199</u>	<u>(26,282)</u>	<u>8,773</u>	<u>24,790</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	122,199	(26,282)	8,773	24,790	-
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>(100,767)</u>	<u>26,282</u>	<u>6,455</u>	<u>(9,442)</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 21,432</u>	<u>\$ -</u>	<u>\$ 15,228</u>	<u>\$ 15,348</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

Exhibit B-3

	24106 IDEA-B Entitlement	24154 Teacher/Principal Training	25146 Safe Route to School	25147 Impact Aid Indian Education	25184 Indian Education Formula Grant
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	77,906	25,123	1,000	7,691	30,000
Interest	-	-	-	-	-
Total revenues	<u>77,906</u>	<u>25,123</u>	<u>1,000</u>	<u>7,691</u>	<u>30,000</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	25,123	1,000	-	-
Support services:					
Students	77,906	-	-	6,740	-
Instruction	-	-	-	-	-
General administration	-	-	-	-	-
School administration	-	-	-	-	30,000
Central services	-	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>77,906</u>	<u>25,123</u>	<u>1,000</u>	<u>6,740</u>	<u>30,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>951</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	-	-	-	951	-
<b>FUND BALANCES, BEGINNING OF YEAR</b>	-	-	-	-	-
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 951</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

Exhibit B-3

	26121 Kellogg Foundation	26176 NM Community Foundation	26185 CES	26198 Albuquerque Community	26207 CNM Foundation Fund
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	303,261	51,760	-	-	603
State sources	-	-	-	-	-
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>303,261</u>	<u>51,760</u>	<u>-</u>	<u>-</u>	<u>603</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	571	2,869	-	603
Support services:					
Students	297,144	52,743	-	-	-
Instruction	-	-	-	-	-
General administration	497	-	-	-	-
School administration	-	-	-	-	-
Central services	5,620	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>303,261</u>	<u>53,314</u>	<u>2,869</u>	<u>-</u>	<u>603</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(1,554)</u>	<u>(2,869)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>(1,554)</u>	<u>(2,869)</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>1,554</u>	<u>2,869</u>	<u>500</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

Exhibit B-3

	27175 Intervention for D & F Schools	28158 Suicide Prevention	29102 Private Direct Grants	29114 McCune Charitable Foundation	29131 Value Options/DOH
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	50,435	-	103,059	15,200	-
State sources	-	92	-	-	42,957
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>50,435</u>	<u>92</u>	<u>103,059</u>	<u>15,200</u>	<u>42,957</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	8,618	-	17,836	-	-
Support services:					
Students	41,817	92	31,695	15,200	43,881
Instruction	-	-	-	-	-
General administration	-	-	53,528	-	-
School administration	-	-	-	-	-
Central services	-	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>50,435</u>	<u>92</u>	<u>103,059</u>	<u>15,200</u>	<u>43,881</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(924)</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(924)</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>924</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>REVENUES</b>				
Property taxes	\$ -	\$ 183,775	\$ -	\$ 183,775
Local and county sources	-	-	-	566,439
State sources	283,795	-	11,472	2,839,345
Federal sources	-	-	-	380,325
Interest	-	-	-	-
	<u>283,795</u>	<u>183,775</u>	<u>11,472</u>	<u>3,969,884</u>
Total revenues				
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	1,684,540
Support services:				
Students	-	-	-	755,180
Instruction	-	-	-	-
General administration	-	-	-	113,176
School administration	-	-	-	163,199
Central services	-	-	-	262,163
Operation & maintenance of plant	-	-	-	119,936
Student transportation	-	-	-	136,612
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	130,952
Capital outlay	283,795	183,775	11,472	479,042
	<u>283,795</u>	<u>183,775</u>	<u>11,472</u>	<u>3,844,800</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,084</u>
Other financing sources (uses):				
Other financing uses	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	-	-	-	125,084
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(71,625)</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,459</u>

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NATIVE AMERICAN COMMUNITY ACADEMY**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2013**

<b>Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)</b>	<b>\$ <u>125,084</u></b>
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Amounts reported for governmental activities in the Statement of Activities are different because:

In the Statement of Activities, certain operating expenses - compensated absences (sick and annual leave) are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amounts of financial resources used (essentially, the amounts actually paid).

The decrease in compensated absences for the fiscal year was:	<u>-</u>
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Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts were:

Capital outlay	-
Depreciation expense	<u>(1,504)</u>

Excess of depreciation expense over capital outlay	<u>(1,504)</u>
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Loss/Adjustments on disposal of assets	<u>-</u>
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<b>Change in net position of governmental activities (Statement of Activities)</b>	<b>\$ <u>123,580</u></b>
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The accompanying notes are an integral part of the financial statements.

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
GENERAL FUND (FUND 11000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ 14,956	\$ 14,956
State sources	2,381,549	2,344,435	2,361,730	17,295
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>2,381,549</u>	<u>2,344,435</u>	<u>2,376,686</u>	<u>32,251</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	1,522,378	1,597,378	1,519,652	77,726
Support Services:				
Students	531,349	431,209	185,254	245,955
Instruction	-	-	-	-
General administration	28,069	28,069	59,151	(31,082)
School administration	96,656	96,656	133,199	(36,543)
Central services	164,012	126,898	256,543	(129,645)
Operation & maintenance of plant	53,225	53,225	119,936	(66,711)
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	11,000	-	11,000
<b>TOTAL EXPENDITURES</b>	<u>2,395,689</u>	<u>2,344,435</u>	<u>2,273,735</u>	<u>70,700</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(14,140)</u>	<u>-</u>	<u>102,951</u>	<u>(102,951)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	14,140	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>14,140</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>102,951</u>	<u>\$ 102,951</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			19,248	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 122,199</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
PUPIL TRANSPORTATION (FUND 13000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 110,330	\$ 110,330	\$ -
State sources	125,541	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>125,541</u>	<u>110,330</u>	<u>110,330</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	125,541	110,330	136,612	(26,282)
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>125,541</u>	<u>110,330</u>	<u>136,612</u>	<u>(26,282)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(26,282)</u>	<u>26,282</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(26,282)</u>	<u>\$ (26,282)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (26,282)</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
INSTRUCTIONAL MATERIALS (FUND 14000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	26,476	28,969	26,476	(2,493)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>26,476</u>	<u>28,969</u>	<u>26,476</u>	<u>(2,493)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	26,476	35,424	20,196	15,228
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>26,476</u>	<u>35,424</u>	<u>20,196</u>	<u>15,228</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(6,455)</u>	<u>6,280</u>	<u>(12,735)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	6,455	-	(6,455)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>6,455</u>	<u>-</u>	<u>(6,455)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>6,280</u>	<u>\$ 6,280</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			2,493	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 8,773</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
FOOD SERVICES (FUND 21000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ 9,675	\$ 7,656	\$ 7,917	\$ 261
State sources	-	-	107,765	107,765
Federal sources	87,075	127,283	40,060	(87,223)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>96,750</u>	<u>134,939</u>	<u>155,742</u>	<u>20,803</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	96,750	134,939	130,952	3,987
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>96,750</u>	<u>134,939</u>	<u>130,952</u>	<u>3,987</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>24,790</u>	<u>(24,790)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>24,790</u>	<u>\$ 24,790</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 24,790</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
TITLE I FUND (FUND 24101)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	60,551	90,779	36,971	(53,808)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>60,551</u>	<u>90,779</u>	<u>36,971</u>	<u>(53,808)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	60,551	88,073	88,073	-
Support Services:				
Students	-	2,706	2,706	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>60,551</u>	<u>90,779</u>	<u>90,779</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(53,808)</u>	<u>53,808</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(53,808)</u>	<u>\$ (53,808)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			53,808	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
IDEA-B ENTITLEMENT (FUND 24106)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	72,769	77,907	72,080	(5,827)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>72,769</u>	<u>77,907</u>	<u>72,080</u>	<u>(5,827)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	72,769	-	-	-
Support Services:				
Students	-	77,907	77,907	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>72,769</u>	<u>77,907</u>	<u>77,907</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(5,827)</u>	<u>5,827</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(5,827)</u>	<u>\$ (5,827)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			5,827	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
TEACHER/PRINCIPAL TRAINING (FUND 24154)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	17,565	25,123	25,123	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>17,565</u>	<u>25,123</u>	<u>25,123</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	25,123	25,123	-
Support Services:				
Students	17,565	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>17,565</u>	<u>25,123</u>	<u>25,123</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
SAFE ROUTE TO SCHOOL (FUND 25146)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	1,000	1,000	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	1,000	(1,000)
Support Services:				
Students	-	1,000	-	1,000
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
IMPACT AID INDIAN EDUCATION (FUND 25147)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	6,740	7,691	951
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>6,740</u>	<u>7,691</u>	<u>951</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	6,740	-	6,740
Support Services:				
Students	-	-	6,740	(6,740)
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>6,740</u>	<u>6,740</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>951</u>	<u>(951)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>951</u>	<u>\$ 951</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 951</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
INDIAN EDUCATION FORMULA GRANT (FUND 25184)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	30,000	30,000	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	30,000	-	30,000
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	30,000	(30,000)
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
KELLOGG FOUNDATION (FUND 26121)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 310,300	\$ -	\$ (310,300)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>310,300</u>	<u>-</u>	<u>(310,300)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	586,117	297,145	288,972
Instruction	-	-	-	-
General administration	-	500	496	4
School administration	-	-	-	-
Central services	-	5,619	5,619	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>592,236</u>	<u>303,260</u>	<u>288,976</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(281,936)</u>	<u>(303,260)</u>	<u>21,324</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	281,936	-	(281,936)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>281,936</u>	<u>-</u>	<u>(281,936)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(303,260)</u>	<u>\$ (303,260)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			303,260	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
NEW MEXICO COMMUNITY FOUNDATION (FUND 26176)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 25,000	\$ 36,867	\$ 11,867
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>25,000</u>	<u>36,867</u>	<u>11,867</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	571	571	-
Support Services:				
Students	-	24,429	52,743	(28,314)
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>25,000</u>	<u>53,314</u>	<u>(28,314)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(16,447)</u>	<u>16,447</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(16,447)</u>	<u>\$ (16,447)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			14,893	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (1,554)</u>	

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 NATIVE AMERICAN COMMUNITY ACADEMY  
 CES (FUND 26185)  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
 Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 2,869	\$ -	\$ (2,869)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>2,869</u>	<u>-</u>	<u>(2,869)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	2,869	(2,869)
Support Services:				
Students	-	2,869	-	2,869
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>2,869</u>	<u>2,869</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(2,869)</u>	<u>2,869</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(2,869)</u>	<u>\$ (2,869)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (2,869)</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
ALBUQUERQUE COMMUNITY FOUNDATION (FUND 26198)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	500	-	500
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(500)</u>	<u>-</u>	<u>(500)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	500	-	(500)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
CNM FOUNDATION (FUND 26207)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 500	\$ 1,000	\$ 500
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>500</u>	<u>1,000</u>	<u>500</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	500	603	(103)
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>500</u>	<u>603</u>	<u>(103)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>397</u>	<u>(397)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>397</u>	<u>\$ 397</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(397)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
INTERVENTION FOR D AND F SCHOOLS (FUND 27175)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 63,100	\$ 26,171	\$ (36,929)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	63,100	26,171	(36,929)
<b>EXPENDITURES</b>				
Current:				
Instruction	-	8,618	8,618	-
Support Services:				
Students	-	54,482	41,817	12,665
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	63,100	50,435	12,665
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	(24,264)	24,264
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	\$ -	\$ -	(24,264)	\$ (24,264)
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			24,264	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			\$ -	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
SUICIDE PREVENTION (FUND 28158)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	5,000	5,000	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	5,000	92	4,908
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>5,000</u>	<u>92</u>	<u>4,908</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>4,908</u>	<u>(4,908)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>4,908</u>	<u>\$ 4,908</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(4,908)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
PRIVATE DIRECT GRANTS (FUND 29102)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 150,274	\$ 112,750	\$ (37,524)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>150,274</b>	<b>112,750</b>	<b>(37,524)</b>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	22,774	17,837	4,937
Support Services:				
Students	-	77,500	31,693	45,807
Instruction	-	-	-	-
General administration	-	50,000	53,528	(3,528)
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>150,274</b>	<b>103,058</b>	<b>47,216</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>9,692</b>	<b>(9,692)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>9,692</b>	<b>\$ 9,692</b>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(9,692)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<b>\$ -</b>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
MCCUNE CHARITABLE FOUNDATION (FUND 29114)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	15,200	15,200	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>15,200</u>	<u>15,200</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(15,200)</u>	<u>(15,200)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	15,200	-	(15,200)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>15,200</u>	<u>-</u>	<u>(15,200)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(15,200)</u>	<u>\$ (15,200)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			15,200	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
VALUE OPTIONS/DOH (FUND 29131)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	42,797	97,900	55,103
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>42,797</u>	<u>97,900</u>	<u>55,103</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	42,797	43,881	(1,084)
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>42,797</u>	<u>43,881</u>	<u>(1,084)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>54,019</u>	<u>(54,019)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>54,019</u>	<u>\$ 54,019</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(54,943)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (924)</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	283,795	338,795	55,000
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>283,795</b>	<b>338,795</b>	<b>55,000</b>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	283,795	283,795	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>283,795</b>	<b>283,795</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>55,000</b>	<b>(55,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>55,000</b>	<b>\$ 55,000</b>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(55,000)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<b>\$ -</b>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
HB33 CAPITAL IMPROVEMENTS (FUND 31600)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 160,000	\$ 160,000	\$ 235,169	\$ 75,169
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>160,000</u>	<u>160,000</u>	<u>235,169</u>	<u>75,169</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	160,000	160,000	183,775	(23,775)
<b>TOTAL EXPENDITURES</b>	<u>160,000</u>	<u>160,000</u>	<u>183,775</u>	<u>(23,775)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>51,394</u>	<u>(51,394)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>51,394</u>	<u>\$ 51,394</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(51,394)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
CAPITAL IMPROVEMENTS SB9 (FUND 31700)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	8,620	17,942	18,337	395
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>8,620</u>	<u>17,942</u>	<u>18,337</u>	<u>395</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	8,620	17,942	11,472	6,470
<b>TOTAL EXPENDITURES</b>	<u>8,620</u>	<u>17,942</u>	<u>11,472</u>	<u>6,470</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>6,865</u>	<u>(6,865)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>6,865</u>	<u>\$ 6,865</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(6,865)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NATIVE AMERICAN COMMUNITY ACADEMY**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS**  
**June 30, 2013**

	<b>Agency Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 10,251
Other	-
<b>TOTAL ASSETS</b>	<b>\$ 10,251</b>
<b>LIABILITIES</b>	
Deposits held for others	\$ 10,251
<b>TOTAL LIABILITIES</b>	<b>\$ 10,251</b>

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NATIVE AMERICAN COMMUNITY ACADEMY**  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS**  
**Year Ended June 30, 2013**

	Balance, July 1, 2012	Additions	Deletions	Balance, June 30, 2013
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	99,827	(89,576)	\$ 10,251
Other	1,500	-	(1,500)	-
<b>TOTAL ASSETS</b>	<u>\$ 1,500</u>	<u>\$ 99,827</u>	<u>\$ (91,076)</u>	<u>\$ 10,251</u>
<b>LIABILITIES</b>				
Deposits held for others	\$ 1,500	\$ 99,827	\$ (91,076)	\$ 10,251
<b>TOTAL ASSETS</b>	<u>\$ 1,500</u>	<u>\$ 99,827</u>	<u>\$ (91,076)</u>	<u>\$ 10,251</u>

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NATIVE AMERICAN COMMUNITY ACADEMY**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
**FOR PUBLIC FUNDS**  
**June 30, 2013**

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Fair/Par Market Value June 30, 2013</u>	<u>Safekeeping Agent</u>
Wells Fargo	3138W7G51 FNMA-PT Pool #AR9199 Matures 03/01/2043, CPN 3%	\$ 63,176	Wells Fargo Bank Northwest NA
	3138AAYX3 FNMA-PT Pool #AH8825 Matures 03/01/2041, CPN 4.5%	<u>2,602</u>	Wells Fargo Bank Northwest NA
		<u>\$ 65,778</u>	

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NATIVE AMERICAN COMMUNITY ACADEMY**  
**SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS**  
**June 30, 2013**

	<u>Wells Fargo Bank</u>
Operating accounts	\$ 337,080
Activity account	<u>29,194</u>
Total on deposit	366,274
Reconciling items	<u>(113,881)</u>
Reconciled balance at June 30, 2013	252,393
Less activity funds	<u>(10,251)</u>
<b>Balance per Exhibit A-1</b>	<u><u>\$ 242,142</u></u>

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 NATIVE AMERICAN COMMUNITY ACADEMY  
 CASH RECONCILIATION  
 June 30, 2013

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Federal Projects Account 24000
<b>Cash, June 30, 2012</b>	\$ -	\$ 16,779	\$ 6,455	\$ -	\$ 1,503
Add:					
2012-13 revenues	2,376,686	110,330	26,476	155,742	134,174
Loans from other funds	-	-	-	-	-
Total cash available	<u>2,376,686</u>	<u>127,109</u>	<u>32,931</u>	<u>155,742</u>	<u>135,677</u>
Less:					
2012-13 expenditures	(2,273,734)	(136,612)	(20,196)	(130,952)	(193,809)
Prior year outstanding loans	(47,207)	9,503	-	(9,442)	-
Total outstanding loans	(43,454)	-	-	-	54,585
Receivables/payables	(12,291)	-	-	-	3,547
<b>Cash, June 30, 2013</b>	<u>-</u>	<u>-</u>	<u>12,735</u>	<u>15,348</u>	<u>-</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
<b>Cash per books</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,735</u>	<u>\$ 15,348</u>	<u>\$ -</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	\$ 21,432	\$ -	\$ 2,493	\$ -	\$ -
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ 21,432</u>	<u>\$ -</u>	<u>\$ 15,228</u>	<u>\$ 15,348</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
CASH RECONCILIATION  
June 30, 2013

Schedule III

	Federal Direct Account 25000	Local Grants Fund 26000	State Flowthrough Fund 27000	State Direct Account 28000	Local/State Account 29000
<b>Cash, June 30, 2012</b>	\$ 1,399	\$ 295,540	\$ 3,212	\$ -	\$ 58,519
Add:					
2012-13 revenues	38,691	37,867	28,240	5,000	210,650
Loans from other funds	-	-	-	-	-
Total cash available	<u>40,090</u>	<u>333,407</u>	<u>31,452</u>	<u>5,000</u>	<u>269,169</u>
Less:					
2012-13 expenditures	(37,740)	(360,047)	(50,434)	(92)	(162,139)
Prior year outstanding loans	-	-	(2,069)	-	(52,938)
Total outstanding loans	-	27,427	24,264	-	-
Receivables/payables	(1,399)	125	(3,213)	-	(924)
<b>Cash, June 30, 2013</b>	<u>951</u>	<u>912</u>	<u>-</u>	<u>4,908</u>	<u>53,168</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
<b>Cash per books</b>	<u>\$ 951</u>	<u>\$ 912</u>	<u>\$ -</u>	<u>\$ 4,908</u>	<u>\$ 53,168</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	\$ -	\$ (412)	\$ -	\$ (4,908)	\$ (53,168)
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ 951</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

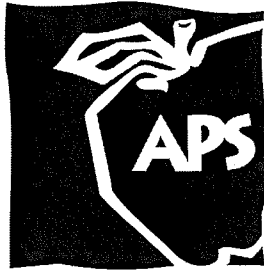


STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 NATIVE AMERICAN COMMUNITY ACADEMY  
 CASH RECONCILIATION  
 June 30, 2013

Schedule III

	Public School Capital Outlay 31200	Capital Improve. HP 33 31600	Capital Improve. SB 9 31700	Total Primary Government
<b>Cash, June 30, 2012</b>	\$ -	\$ -	\$ -	\$ 383,407
<b>Add:</b>				-
2012-13 revenues	338,795	235,169	18,337	3,716,157
Loans from other funds	-	-	-	-
<b>Total cash available</b>	<u>338,795</u>	<u>235,169</u>	<u>18,337</u>	<u>4,099,564</u>
<b>Less:</b>				
2012-13 expenditures	(283,795)	(183,775)	(11,472)	(3,844,797)
Prior year outstanding loans	(55,000)	169,519	(10,836)	1,530
Total outstanding loans	-	(66,793)	3,971	-
Receivables/payables	-	-	-	(14,155)
<b>Cash, June 30, 2013</b>	<u>-</u>	<u>154,120</u>	<u>-</u>	<u>242,142</u>
<b>Fund balance reconciliation to GAAP basis:</b>				
Audit reclassifications to cash	-	-	-	-
<b>Cash per books</b>	<u>\$ -</u>	<u>\$ 154,120</u>	<u>\$ -</u>	<u>\$ 242,142</u>
<b>Fund balance reconciliation to GAAP basis:</b>				
Modified accrual adjustments	\$ -	\$ (154,120)	\$ -	\$ (188,683)
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,459</u>

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



**State of New Mexico  
Albuquerque Public Schools**

**Comprehensive Annual Financial Report  
Fiscal Year Ended June 30, 2013**

**Volume III**

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
STATEMENT OF NET POSITION  
June 30, 2013

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 119,911
Receivables, net of allowance for uncollectibles:	
Due from other governments	81,569
Prepaid expenses	-
Total current assets	<u>201,480</u>
<b>NON-CURRENT ASSETS</b>	
Capital assets:	
Building improvements	219,155
Furniture, fixtures and equipment	201,433
Less: accumulated depreciation	<u>(291,487)</u>
Total non-current assets	<u>129,101</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 330,581</u></u>
<b>LIABILITIES AND NET POSITION</b>	
Accounts payable	\$ -
Accrued liabilities	20,461
Due to other governments	-
Compensated absences	7,749
Unearned revenue	<u>102,312</u>
Total current liabilities	<u>130,522</u>
Total liabilities	<u>130,522</u>
Net investment in capital assets	129,101
Restricted	16,515
Unrestricted	<u>54,443</u>
Total net position	<u>200,059</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u><u>\$ 330,581</u></u>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2013

FUNCTIONS/PROGRAMS	Program Revenues				Net Revenues (Expenses) and Changes in in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 718,909	\$ -	\$ 144,107	\$ -	\$ (574,802)
Support services:					
Students	103,341	-	19,477	-	(83,864)
Instruction	199	-	-	-	(199)
General Administration	59,623	-	-	-	(59,623)
School Administration	149,864	-	100	-	(149,764)
Central Services	65,672	-	-	-	(65,672)
Operation & Maintenance of Plant	108,818	-	-	-	(108,818)
Student Transportation	-	-	-	-	-
Operating of Non-instructional Services:					
Food Services Operations	57,542	204	32,337	-	(25,001)
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	155,616	-	90,375	-	(65,241)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 1,419,584</b>	<b>\$ 204</b>	<b>\$ 286,396</b>	<b>\$ -</b>	<b>(1,132,984)</b>
			<b>GENERAL REVENUES</b>		
					1,127,990
					23,914
					(4,846)
					1,275
				Total general revenues	1,148,333
				Change in net position	15,349
				Net position, beginning of year	184,710
				Net position, end of year	\$ 200,059

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	11000	13000	14000	21000	24101
	General	Pupil Transportation	Instructional Support	Food Services	Title I
<b>ASSETS</b>					
Cash and temporary investments	\$ 11	\$ -	\$ 11,325	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	928	-	-
Due from other funds	82,642	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 82,653</b>	<b>\$ -</b>	<b>\$ 12,253</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	20,461	-	-	-	-
Due to other funds	-	-	-	2,001	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
<b>Total current liabilities</b>	<b>20,461</b>	<b>-</b>	<b>-</b>	<b>2,001</b>	<b>-</b>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	12,253	(2,001)	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	62,192	-	-	-	-
<b>Total fund balance (deficit)</b>	<b>62,192</b>	<b>-</b>	<b>12,253</b>	<b>(2,001)</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 82,653</b>	<b>\$ -</b>	<b>\$ 12,253</b>	<b>\$ -</b>	<b>\$ -</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	24106 IDEA-B Entitlement	24153 English Language Acquisition	24154 Teacher/Principal Training	24162 Title I School Improvement	26123 PNM Grant
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ -	\$ -	\$ -	\$ 2,426
Accounts receivable:					
Due from other governments	8,271	870	6,996	64,504	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 8,271</b>	<b>\$ 870</b>	<b>\$ 6,996</b>	<b>\$ 64,504</b>	<b>\$ 2,426</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	8,271	870	6,996	64,504	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	<u>8,271</u>	<u>870</u>	<u>6,996</u>	<u>64,504</u>	<u>-</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	2,426
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,426</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 8,271</b>	<b>\$ 870</b>	<b>\$ 6,996</b>	<b>\$ 64,504</b>	<b>\$ 2,426</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	26140 NCLR Grant	26207 CNM Foundation Fund	29102 Private Direct Grants	31200 Public School Capital Outlay	31600 HB33 Capital Improvements
<b>ASSETS</b>					
Cash and temporary investments	\$ 159	\$ 1,878	\$ 1,800	\$ -	\$ 102,312
Accounts receivable:					
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 159</b>	<b>\$ 1,878</b>	<b>\$ 1,800</b>	<b>\$ -</b>	<b>\$ 102,312</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	102,312
Total current liabilities	-	-	-	-	102,312
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	159	1,878	1,800	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	159	1,878	1,800	-	-
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 159</b>	<b>\$ 1,878</b>	<b>\$ 1,800</b>	<b>\$ -</b>	<b>\$ 102,312</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	<u>31700</u> <u>SB9 Capital</u> <u>Improvements</u>	<u>Total</u> <u>Primary</u> <u>Government</u>
<b>ASSETS</b>		
Cash and temporary investments	\$ -	\$ 119,911
Accounts receivable:		
Due from other governments	-	81,569
Due from other funds	-	82,642
Prepaid expenses	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ 284,122</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Current liabilities:		
Accounts payable	\$ -	\$ -
Accrued liabilities	-	20,461
Due to other funds	-	82,642
Due to other governments	-	-
Unearned revenue	<u>-</u>	<u>102,312</u>
Total current liabilities	<u>-</u>	<u>205,415</u>
Fund balances:		
Nonspendable	-	-
Restricted	-	16,515
Committed	-	-
Assigned	-	-
Unassigned (deficit)	<u>-</u>	<u>62,192</u>
Total fund balance (deficit)	<u>-</u>	<u>78,707</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ -</u>	<u>\$ 284,122</u>

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



**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NUESTROS VALORES CHARTER SCHOOL**  
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2013**

<b>Total Fund Balance - Governmental Funds</b>	
<b>(Governmental Fund Balance Sheet)</b>	<b>\$ <u>78,707</u></b>

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

The cost of capital assets is	420,588
Accumulated depreciation is	<u>(291,487)</u>

Total capital assets	<u>129,101</u>
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Long-term and certain other liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term and other liabilities at year end consist of:

Compensated absences payable	<u>(7,749)</u>
------------------------------	----------------

Total long-term and other liabilities	<u>(7,749)</u>
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<b>Net position of governmental activities (Statement of Net Position)</b>	<b>\$ <u><u>200,059</u></u></b>
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The accompanying notes are an integral part of the financial statements.

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

Exhibit B-3

	11000	13000	14000	21000	24101
	General	Pupil Transportation	Instructional Support	Food Services	Title I
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	1,275	-	-	204	-
State sources	1,127,990	-	8,288	-	-
Federal sources	-	-	-	32,337	61,049
Interest	-	-	-	-	-
Total revenues	<u>1,129,265</u>	<u>-</u>	<u>8,288</u>	<u>32,541</u>	<u>61,049</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	576,752	-	8,077	-	61,049
Support services:					
Students	83,470	-	-	-	-
Instruction	199	-	-	-	-
General administration	51,226	-	-	-	-
School administration	149,764	-	-	-	-
Central services	65,672	-	-	-	-
Operation & maintenance of plant	110,597	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	23,000	-	-	34,542	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,060,680</u>	<u>-</u>	<u>8,077</u>	<u>34,542</u>	<u>61,049</u>
Excess (deficiency) of revenues over (under) expenditures	<u>68,585</u>	<u>-</u>	<u>211</u>	<u>(2,001)</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	(4,846)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(4,846)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>68,585</u>	<u>(4,846)</u>	<u>211</u>	<u>(2,001)</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>(6,393)</u>	<u>4,846</u>	<u>12,042</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 62,192</u>	<u>\$ -</u>	<u>\$ 12,253</u>	<u>\$ (2,001)</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

Exhibit B-3

	24106 IDEA-B Entitlement	24153 English Language Acquisition	24154 Teacher/Principal Training	24162 Title I School Improvement	26123 PNM Grant
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	19,477	870	6,996	64,504	-
Interest	-	-	-	-	-
Total revenues	<u>19,477</u>	<u>870</u>	<u>6,996</u>	<u>64,504</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	870	6,896	64,504	-
Support services:					
Students	19,477	-	-	-	-
Instruction	-	-	-	-	-
General administration	-	-	-	-	-
School administration	-	-	100	-	-
Central services	-	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>19,477</u>	<u>870</u>	<u>6,996</u>	<u>64,504</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,426</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,426</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2013

Exhibit B-3

	26140 NCLR Grant	26207 CNM Foundation Fund	29102 Private Direct Grants	31200 Public School Capital Outlay	31600 HB33 Capital Improvements
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 23,914
Local and county sources	-	2,500	-	-	-
State sources	-	-	-	81,769	-
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>81,769</u>	<u>23,914</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	228	-	-	-
Support services:					
Students	-	394	-	-	-
Instruction	-	-	-	-	-
General administration	-	-	-	-	648
School administration	-	-	-	-	-
Central services	-	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	81,769	23,266
Total expenditures	<u>-</u>	<u>622</u>	<u>-</u>	<u>81,769</u>	<u>23,914</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>1,878</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>1,878</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>159</u>	<u>-</u>	<u>1,800</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 159</u>	<u>\$ 1,878</u>	<u>\$ 1,800</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 NUESTROS VALORES CHARTER SCHOOL  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - GOVERNMENTAL FUNDS  
 Year Ended June 30, 2013

	31700 SB9 Capital Improvements	Total Primary Government
<b>REVENUES</b>		
Property taxes	\$ -	\$ 23,914
Local and county sources	-	3,979
State sources	8,606	1,226,653
Federal sources	-	185,233
Interest	-	-
Total revenues	<u>8,606</u>	<u>1,439,779</u>
<b>EXPENDITURES</b>		
Current:		
Instruction	-	718,376
Support services:		
Students	-	103,341
Instruction	-	199
General administration	-	51,874
School administration	-	149,864
Central services	-	65,672
Operation & maintenance of plant	-	110,597
Student transportation	-	-
Other support services	-	-
Operation of non-instructional services:		
Community services operations	-	-
Food services operations	-	57,542
Capital outlay	8,606	113,641
Total expenditures	<u>8,606</u>	<u>1,371,106</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>68,673</u>
Other financing sources (uses):		
Other financing uses	-	(4,846)
Total other financing sources (uses)	<u>-</u>	<u>(4,846)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>63,827</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>14,880</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 78,707</u>

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NUESTROS VALORES CHARTER SCHOOL**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2013**

<b>Net Changes in Fund Balances - Total Governmental Funds</b>	
<b>(Statement of Revenues, Expenditures, and Changes in Fund Balances)</b>	<b>\$ <u>63,827</u></b>

Amounts reported for governmental activities in the Statement of Activities are different because:

In the Statement of Activities, certain operating expenses - compensated absences (sick and annual leave) are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amounts of financial resources used (essentially, the amounts actually paid).

The increase in compensated absences for the fiscal year was:	<u>(7,749)</u>
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Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts were:

Capital outlay	5,000
Depreciation expense	<u>(45,729)</u>
Excess of depreciation expense over capital outlay	<u>(40,729)</u>
Loss/Adjustments on disposal of assets	<u>-</u>
<b>Change in net position of governmental activities</b>	
<b>(Statement of Activities)</b>	<b>\$ <u>15,349</u></b>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
GENERAL FUND (FUND 11000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ 2,370	\$ 2,370
State sources	1,083,728	1,119,730	1,127,990	8,260
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>1,083,728</u>	<u>1,119,730</u>	<u>1,130,360</u>	<u>10,630</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	604,247	632,848	581,741	51,107
Support Services:				
Students	63,797	63,797	83,470	(19,673)
Instruction	9,500	9,500	199	9,301
General administration	5,000	5,000	51,226	(46,226)
School administration	196,478	201,478	149,764	51,714
Central services	108,839	93,754	65,672	28,082
Operation & maintenance of plant	119,402	119,402	110,597	8,805
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	23,000	(23,000)
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,107,263</u>	<u>1,125,779</u>	<u>1,065,669</u>	<u>60,110</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(23,535)</u>	<u>(6,049)</u>	<u>64,691</u>	<u>(70,740)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	23,535	6,049	-	(6,049)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>23,535</u>	<u>6,049</u>	<u>-</u>	<u>(6,049)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>64,691</u>	<u>\$ 64,691</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(1,095)	
Adjustments to expenditures			4,989	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 68,585</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
PUPIL TRANSPORTATION (FUND 13000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			<u>(4,846)</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (4,846)</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
INSTRUCTIONAL SUPPORT (FUND 14000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	7,360	7,360	7,360	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>7,360</u>	<u>7,360</u>	<u>7,360</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	17,706	19,402	8,077	11,325
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>17,706</u>	<u>19,402</u>	<u>8,077</u>	<u>11,325</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(10,346)</u>	<u>(12,042)</u>	<u>(717)</u>	<u>(11,325)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	10,346	12,042	-	(12,042)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>10,346</u>	<u>12,042</u>	<u>-</u>	<u>(12,042)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(717)</u>	<u>\$ (717)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			928	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 211</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
FOOD SERVICES (FUND 21000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ 204	\$ 204
State sources	-	-	-	-
Federal sources	40,000	38,000	32,337	(5,663)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>40,000</u>	<u>38,000</u>	<u>32,541</u>	<u>(5,459)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	40,000	38,000	34,542	3,458
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>40,000</u>	<u>38,000</u>	<u>34,542</u>	<u>3,458</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(2,001)</u>	<u>2,001</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(2,001)</u>	<u>\$ (2,001)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (2,001)</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
TITLE I (FUND 24101)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	25,031	63,325	95,932	32,607
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>25,031</u>	<u>63,325</u>	<u>95,932</u>	<u>32,607</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	24,564	62,858	61,049	1,809
Support Services:				
Students	467	467	-	467
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>25,031</u>	<u>63,325</u>	<u>61,049</u>	<u>2,276</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>34,883</u>	<u>(34,883)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>34,883</u>	<u>\$ 34,883</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(34,883)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 NUESTROS VALORES CHARTER SCHOOL  
 IDEA-B ENTITLEMENT (FUND 24106)  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
 Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	18,192	19,477	32,273	12,796
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>18,192</u>	<u>19,477</u>	<u>32,273</u>	<u>12,796</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	18,192	19,477	19,477	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>18,192</u>	<u>19,477</u>	<u>19,477</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>12,796</u>	<u>(12,796)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>12,796</u>	<u>\$ 12,796</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(12,796)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
ENGLISH LANGUAGE ACQUISITION (FUND 24153)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	870	870	-	(870)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>870</u>	<u>870</u>	<u>-</u>	<u>(870)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	870	870	870	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>870</u>	<u>870</u>	<u>870</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(870)</u>	<u>870</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(870)</u>	<u>\$ (870)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			870	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
TEACHER/PRINCIPAL TRAINING (FUND 24154)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	4,892	6,996	-	(6,996)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>4,892</u>	<u>6,996</u>	<u>-</u>	<u>(6,996)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	4,892	6,896	6,896	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	100	100	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>4,892</u>	<u>6,996</u>	<u>6,996</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(6,996)</u>	<u>6,996</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(6,996)</u>	<u>\$ (6,996)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			6,996	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 NUESTROS VALORES CHARTER SCHOOL  
 TITLE I SCHOOL IMPROVEMENT (FUND 24162)  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
 Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	112,168	-	(112,168)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>112,168</u>	<u>-</u>	<u>(112,168)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	112,168	64,504	47,664
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>112,168</u>	<u>64,504</u>	<u>47,664</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(64,504)</u>	<u>64,504</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(64,504)</u>	<u>\$ (64,504)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			64,504	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
PNM GRANT (FUND 26123)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	2,426	2,426	-	2,426
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,426</u>	<u>2,426</u>	<u>-</u>	<u>2,426</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(2,426)</u>	<u>(2,426)</u>	<u>-</u>	<u>(2,426)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	2,426	2,426	-	(2,426)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>2,426</u>	<u>2,426</u>	<u>-</u>	<u>(2,426)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
NCLR (FUND 26140)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	159	159	-	159
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>159</u>	<u>159</u>	<u>-</u>	<u>159</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(159)</u>	<u>(159)</u>	<u>-</u>	<u>(159)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	159	159	-	(159)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>159</u>	<u>159</u>	<u>-</u>	<u>(159)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
CNM FOUNDATION FUND (FUND 26207)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 1,250	\$ 2,500	\$ 1,250
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>1,250</u>	<u>2,500</u>	<u>1,250</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	500	228	272
Support Services:				
Students	-	750	394	356
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>1,250</u>	<u>622</u>	<u>628</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>1,878</u>	<u>(1,878)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>1,878</u>	<u>\$ 1,878</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 1,878</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
PRIVATE DIRECT GRANT (FUND 29102)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	1,800	-	1,800
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>1,800</u>	<u>-</u>	<u>1,800</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(1,800)</u>	<u>-</u>	<u>(1,800)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	1,800	-	(1,800)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>1,800</u>	<u>-</u>	<u>(1,800)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ 10,881	\$ 10,881
State sources	-	81,769	81,769	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>81,769</u>	<u>92,650</u>	<u>10,881</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	81,769	81,769	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>81,769</u>	<u>81,769</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>10,881</u>	<u>(10,881)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>10,881</u>	<u>\$ 10,881</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(10,881)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 NUESTROS VALORES CHARTER SCHOOL  
 HB33 CAPITAL IMPROVEMENTS (FUND 31600)  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
 Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 67,466	\$ 67,466	\$ 64,750	\$ (2,716)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>67,466</u>	<u>67,466</u>	<u>64,750</u>	<u>(2,716)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	675	675	648	27
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	136,379	128,267	23,266	105,001
<b>TOTAL EXPENDITURES</b>	<u>137,054</u>	<u>128,942</u>	<u>23,914</u>	<u>105,028</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(69,588)</u>	<u>(61,476)</u>	<u>40,836</u>	<u>(102,312)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	69,588	61,476	-	(61,476)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>69,588</u>	<u>61,476</u>	<u>-</u>	<u>(61,476)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>40,836</u>	<u>\$ 40,836</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(40,836)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
SB9 CAPITAL IMPROVEMENTS (FUND 31700)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	8,606	11,217	8,606	(2,611)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>8,606</u>	<u>11,217</u>	<u>8,606</u>	<u>(2,611)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	8,606	11,217	11,217	-
<b>TOTAL EXPENDITURES</b>	<u>8,606</u>	<u>11,217</u>	<u>11,217</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(2,611)</u>	<u>2,611</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(2,611)</u>	<u>\$ (2,611)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			2,611	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NUESTROS VALORES CHARTER SCHOOL**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS**  
**June 30, 2013**

	<b>Agency Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,083
<b>TOTAL ASSETS</b>	\$ 5,083
<b>LIABILITIES</b>	
Deposits held for others	\$ 5,083
<b>TOTAL LIABILITIES</b>	\$ 5,083

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NUESTROS VALORES CHARTER SCHOOL**  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS**  
**Year Ended June 30, 2013**

	<u>Balance, July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2013</u>
<b>ASSETS</b>				
Cash	\$ 6,945	\$ 3,756	\$ (5,618)	\$ 5,083
<b>TOTAL ASSETS</b>	<u>\$ 6,945</u>	<u>\$ 3,756</u>	<u>\$ (5,618)</u>	<u>\$ 5,083</u>
<b>LIABILITIES</b>				
Deposits held for others	\$ 6,945	\$ 3,756	\$ (5,618)	\$ 5,083
<b>TOTAL ASSETS</b>	<u>\$ 6,945</u>	<u>\$ 3,756</u>	<u>\$ (5,618)</u>	<u>\$ 5,083</u>

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



**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NUESTROS VALORES CHARTER SCHOOL**  
**SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS**  
**June 30, 2013**

	<u>Wells Fargo Bank</u>
Operating account	\$ 142,177
State account	23,385
Activity account	<u>325</u>
Total on deposit	165,887
Reconciling items	<u>(40,893)</u>
Reconciled balance at June 30, 2013	124,994
Less activity funds	<u>(5,083)</u>
<b>Balance per Exhibit A-1</b>	<u><u>\$ 119,911</u></u>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
CASH RECONCILIATION  
June 30, 2013

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000
<b>Cash, June 30, 2012</b>	\$ 1,210	\$ 4,846	\$ 5,492	\$ -
Add:				
2012-13 revenues	1,129,266	-	7,360	32,540
Loans from other funds	-	-	-	-
<b>Total cash available</b>	<u>1,130,476</u>	<u>4,846</u>	<u>12,852</u>	<u>32,540</u>
Less:				
2012-13 expenditures	(1,060,681)	(4,846)	(8,077)	(34,541)
Prior year outstanding loans	-	-	6,550	-
Total outstanding loans	(82,642)	-	-	2,001
Receivables/payables	12,858	-	-	-
<b>Cash, June 30, 2013</b>	<u>11</u>	<u>-</u>	<u>11,325</u>	<u>-</u>
Fund balance reconciliation to GAAP basis:				
Audit reclassifications to cash	-	-	-	-
<b>Cash per books</b>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 11,325</u>	<u>\$ -</u>
Fund balance reconciliation to GAAP basis:				
Modified accrual adjustments	\$ 62,181	\$ -	\$ 928	\$ (2,001)
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ 62,192</u>	<u>\$ -</u>	<u>\$ 12,253</u>	<u>\$ (2,001)</u>

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 NUESTROS VALORES CHARTER SCHOOL  
 CASH RECONCILIATION  
 June 30, 2013

Schedule III

	Federal Projects Account 24000	Local Grants Fund 26000	State Flowthrough Fund 27000	Local/State Account 29000
<b>Cash, June 30, 2012</b>	\$ 3,267	\$ 2,585	\$ -	\$ 1,800
<b>Add:</b>				
2012-13 revenues	128,205	2,500	-	-
Loans from other funds	-	-	-	-
<b>Total cash available</b>	<u>131,472</u>	<u>5,085</u>	<u>-</u>	<u>1,800</u>
<b>Less:</b>				
2012-13 expenditures	(152,896)	(622)	-	-
Prior year outstanding loans	(56,963)	-	(182)	-
Total outstanding loans	80,641	-	-	-
Receivables/payables	(2,254)	-	182	-
<b>Cash, June 30, 2013</b>	<u>-</u>	<u>4,463</u>	<u>-</u>	<u>1,800</u>
<b>Fund balance reconciliation to GAAP basis:</b>				
Audit reclassifications to cash	-	-	-	-
<b>Cash per books</b>	<u>\$ -</u>	<u>\$ 4,463</u>	<u>\$ -</u>	<u>\$ 1,800</u>
<b>Fund balance reconciliation to GAAP basis:</b>				
Modified accrual adjustments	-	-	-	-
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ -</u>	<u>\$ 4,463</u>	<u>\$ -</u>	<u>\$ 1,800</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NUESTROS VALORES CHARTER SCHOOL  
CASH RECONCILIATION  
June 30, 2013

Schedule III

	Public School Capital Outlay 31200	Capital Improve. HP 33 31600	Capital Improve. SB 9 31700	Total Primary Government
<b>Cash, June 30, 2012</b>	\$ -	\$ -	\$ -	\$ 19,200
<b>Add:</b>				
2012-13 revenues	92,650	64,750	8,606	1,465,877
Loans from other funds	-	-	-	-
<b>Total cash available</b>	<u>92,650</u>	<u>64,750</u>	<u>8,606</u>	<u>1,485,077</u>
<b>Less:</b>				
2012-13 expenditures	(81,769)	(23,914)	(8,606)	(1,375,952)
Prior year outstanding loans	(10,881)	61,476	-	-
Total outstanding loans	-	-	-	-
Receivables/payables	-	-	-	10,786
<b>Cash, June 30, 2013</b>	<u>-</u>	<u>102,312</u>	<u>-</u>	<u>119,911</u>
<b>Fund balance reconciliation to GAAP basis:</b>				
Audit reclassifications to cash	-	-	-	-
<b>Cash per books</b>	<u>\$ -</u>	<u>\$ 102,312</u>	<u>\$ -</u>	<u>\$ 119,911</u>
<b>Fund balance reconciliation to GAAP basis:</b>				
Modified accrual adjustments	-	(102,312)	-	(41,204)
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,707</u>

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