

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 21st CENTURY CHARTER SCHOOL
 STATEMENT OF NET POSITION
 June 30, 2014

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 429,069
Receivables, net of allowance for uncollectibles:	
Due from other governments	49,516
Other	-
Prepays	14,182
Total current assets	492,767
NON-CURRENT ASSETS	
Capital assets:	
Building improvements	278,706
Furniture, fixtures and equipment	74,639
Less: accumulated depreciation	(209,790)
Total non-current assets	143,555
TOTAL ASSETS	\$ 636,322
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	
Accounts payable	\$ -
Accrued liabilities	153,324
Due to other governments	-
Total liabilities	153,324
Deferred inflows of resources	406,433
Net investment in capital assets	143,555
Restricted	40,054
Unrestricted (deficit)	(107,044)
Total net position (deficit)	76,565
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 636,322

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
STATEMENT OF ACTIVITIES
Year Ended June 30, 2014

FUNCTIONS/PROGRAMS	Program Revenues				Net Revenues (Expenses) and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 950,715	\$ -	\$ 15,941	\$ -	\$ (934,774)
Support services:					
Students	172,677	-	75,720	-	(96,957)
Instruction	22,751	-	14,025	-	(8,726)
General Administration	(166,651)	-	-	-	166,651
School Administration	115,228	-	-	-	(115,228)
Central Services	125,612	-	-	-	(125,612)
Operation & Maintenance of Plant	68,299	-	-	-	(68,299)
Student Transportation	-	-	-	-	-
Operating of Non-instructional Services:					
Food Services Operations	13,666	2,158	9,492	-	(2,016)
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	<u>242,502</u>	<u>-</u>	<u>170,184</u>	<u>6,889</u>	<u>(65,429)</u>
TOTAL GOVERNMENTAL ACTIVITIES	\$ 1,544,799	\$ 2,158	\$ 285,362	\$ 6,889	(1,250,390)

GENERAL REVENUES

State Equalization Guarantee	1,574,154
Property Taxes	31,251
Miscellaneous	<u>272</u>
Total general revenues	<u>1,605,677</u>
Change in net position	355,287
Net position, beginning of year	<u>(278,722)</u>
Net position, end of year	<u>\$ 76,565</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2014

Exhibit B-1

	11000 General	14000 Instructional Materials	21000 Food Services	24106 IDEA-B Entitlement	24154 Teacher/Principal Training
ASSETS					
Cash and cash equivalents	\$ -	\$ 32,606	\$ 115	\$ -	\$ 54
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	32,044	-	-	-	-
Prepays	14,182	-	-	-	-
TOTAL ASSETS	<u>\$ 46,226</u>	<u>\$ 32,606</u>	<u>\$ 115</u>	<u>\$ -</u>	<u>\$ 54</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	153,270	-	-	-	54
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total current liabilities	<u>153,270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54</u>
Deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable	14,182	-	-	-	-
Restricted	-	32,606	115	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	(121,228)	-	-	-	-
Total fund balance (deficit)	<u>(107,044)</u>	<u>32,606</u>	<u>115</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 46,226</u>	<u>\$ 32,606</u>	<u>\$ 115</u>	<u>\$ -</u>	<u>\$ 54</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2014

Exhibit B-1

	25153 Title XIX Medicaid	26163 Golden Apple Foundation	26211 Target School Grant	27183 NM Grown Fresh Fruits & Vegetables	27185 Next Generation Assessments
ASSETS					
Cash and cash equivalents	\$ 7,259	\$ 74	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepays	-	-	-	-	-
TOTAL ASSETS	\$ 7,259	\$ 74	\$ -	\$ -	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total current liabilities	-	-	-	-	-
Deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	7,259	74	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	7,259	74	-	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 7,259	\$ 74	\$ -	\$ -	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2014

Exhibit B-1

	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
ASSETS				
Cash and cash equivalents	\$ -	\$ 359,189	\$ 29,772	\$ 429,069
Accounts receivable:				
Due from other governments	42,627	-	6,889	49,516
Other	-	-	-	-
Due from other funds	-	10,583	-	42,627
Prepays	-	-	-	14,182
TOTAL ASSETS	\$ 42,627	\$ 369,772	\$ 36,661	\$ 535,394
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Current liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	153,324
Due to other funds	42,627	-	-	42,627
Due to other governments	-	-	-	-
Total current liabilities	<u>42,627</u>	<u>-</u>	<u>-</u>	<u>195,951</u>
Deferred inflows of resources	-	369,772	36,661	406,433
Fund balances:				
Nonspendable	-	-	-	14,182
Restricted	-	-	-	40,054
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	(121,226)
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(66,990)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 42,627	\$ 369,772	\$ 36,661	\$ 535,394

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 21st CENTURY CHARTER SCHOOL
 RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 June 30, 2014

Total Fund Balance - Governmental Funds	
(Governmental Fund Balance Sheet)	\$ <u>(66,990)</u>

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	353,345
Accumulated depreciation is	<u>(209,790)</u>
 Total capital assets	 <u>143,555</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:

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

Net position of governmental activities (Statement of Net Position)	\$ <u>76,565</u>
--	-------------------------

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

Exhibit B-3

	11000	14000	21000	24106	24154
	General	Instructional Materials	Food Services	IDEA-B Entitlement	Teacher/Principal Training
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	272	-	2,158	-	-
State sources	1,574,154	15,241	-	-	-
Federal sources	-	-	8,901	53,193	15,268
Interest	-	-	-	-	-
Total revenues	<u>1,574,426</u>	<u>15,241</u>	<u>11,059</u>	<u>53,193</u>	<u>15,268</u>
EXPENDITURES					
Current:					
Instruction	931,779	7,711	-	-	10,525
Support services:					
Students	119,484	-	-	53,193	-
Instruction	8,726	-	-	-	-
General administration	7,751	-	-	-	-
School administration	110,485	-	-	-	4,743
Central services	125,612	-	-	-	-
Operation & maintenance of plant	68,299	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	13,075	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,372,136</u>	<u>7,711</u>	<u>13,075</u>	<u>53,193</u>	<u>15,268</u>
Excess (deficiency) of revenues over (under) expenditures	<u>202,290</u>	<u>7,530</u>	<u>(2,016)</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>
NET CHANGES IN FUND BALANCES	<u>202,290</u>	<u>7,530</u>	<u>(2,016)</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>(309,334)</u>	<u>25,076</u>	<u>2,131</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ (107,044)</u>	<u>\$ 32,606</u>	<u>\$ 115</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

Exhibit B-3

	25153 Title XIX Medicaid	26163 Golden Apple Foundation	26211 Target School Grant	27183 NM Grown Fresh Fruits & Vegetables
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	700	-
State sources	-	-	-	591
Federal sources	7,259	-	-	-
Interest	-	-	-	-
Total revenues	<u>7,259</u>	<u>-</u>	<u>700</u>	<u>591</u>
EXPENDITURES				
Current:				
Instruction	-	-	700	-
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	-	-	-	591
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>700</u>	<u>591</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,259</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>
NET CHANGES IN FUND BALANCES	<u>7,259</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>74</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 7,259</u>	<u>\$ 74</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2014

Exhibit B-3

	27185 Next Generation Assessments	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
REVENUES					
Property taxes	\$ -	\$ -	\$ 2,678	\$ 28,573	\$ 31,251
Local and county sources	-	-	-	-	3,130
State sources	14,025	170,184	-	6,889	1,781,084
Federal sources	-	-	-	-	84,621
Interest	-	-	-	-	-
Total revenues	<u>14,025</u>	<u>170,184</u>	<u>2,678</u>	<u>35,462</u>	<u>1,900,086</u>
EXPENDITURES					
Current:					
Instruction	-	-	-	-	950,715
Support services:					
Students	-	-	-	-	172,677
Instruction	14,025	-	-	-	22,751
General administration	-	-	1,193	821	9,765
School administration	-	-	-	-	115,228
Central services	-	-	-	-	125,612
Operation & maintenance of plant	-	-	-	-	68,299
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	13,666
Capital outlay	-	170,184	1,485	34,641	206,310
Total expenditures	<u>14,025</u>	<u>170,184</u>	<u>2,678</u>	<u>35,462</u>	<u>1,685,023</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>215,063</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>215,063</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(282,053)</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (66,990)</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY 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, 2014

Net Changes in Fund Balances - Total Governmental Funds	
(Statement of Revenues, Expenditures, and Changes in	
Fund Balances)	\$ <u>215,063</u>

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).

Decrease in contingency liability	176,416
The decrease in compensated absences for the fiscal year was:	-

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	(36,192)
Excess of depreciation expense over capital outlay	(36,192)
Loss/Adjustments on disposal of assets	-

Change in net position of governmental activities	
(Statement of Activities)	\$ <u>355,287</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
GENERAL FUND (FUND 11000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 18,538	\$ 18,700	\$ 162
State sources	1,629,509	1,574,158	1,574,154	(4)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>1,629,509</u>	<u>1,592,696</u>	<u>1,592,854</u>	<u>158</u>
EXPENDITURES				
Current:				
Instruction	997,972	913,891	949,786	(35,895)
Support Services:				
Students	54,998	73,536	130,787	(57,251)
Instruction	-	-	8,726	(8,726)
General administration	11,000	11,000	21,412	(10,412)
School administration	98,422	98,422	110,485	(12,063)
Central services	122,278	122,278	129,524	(7,246)
Operation & maintenance of plant	344,839	103,043	84,651	18,392
Student transportation	-	-	-	-
Other support services	-	270,526	-	270,526
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>1,629,509</u>	<u>1,592,696</u>	<u>1,435,371</u>	<u>157,325</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>157,483</u>	<u>(157,483)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>157,483</u>	<u>\$ 157,483</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(18,428)	
Adjustments to expenditures			63,235	
NET CHANGES IN FUND BALANCES			<u>\$ 202,290</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
INSTRUCTIONAL MATERIALS (FUND 14000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	12,376	14,192	17,057	2,865
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>12,376</u>	<u>14,192</u>	<u>17,057</u>	<u>2,865</u>
EXPENDITURES				
Current:				
Instruction	22,314	37,452	7,711	29,741
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	-	-	-	-
TOTAL EXPENDITURES	<u>22,314</u>	<u>37,452</u>	<u>7,711</u>	<u>29,741</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(9,938)</u>	<u>(23,260)</u>	<u>9,346</u>	<u>(32,606)</u>
DESIGNATED CASH	<u>9,938</u>	<u>23,260</u>	<u>-</u>	<u>(23,260)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>9,346</u>	<u>\$ 9,346</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(1,816)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 7,530</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
FOOD SERVICES FUND (FUND 21000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 2,158	\$ 2,158
State sources	-	-	-	-
Federal sources	-	8,600	8,901	301
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>8,600</u>	<u>11,059</u>	<u>2,459</u>
EXPENDITURES				
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	-	12,172	14,515	(2,343)
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>12,172</u>	<u>14,515</u>	<u>(2,343)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(3,572)</u>	<u>(3,456)</u>	<u>(116)</u>
DESIGNATED CASH	<u>-</u>	<u>3,572</u>	<u>-</u>	<u>(3,572)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(3,456)</u>	<u>\$ (3,456)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			<u>1,440</u>	
NET CHANGES IN FUND BALANCES			<u>\$ (2,016)</u>	

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 21st CENTURY 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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	50,520	53,193	53,193	-
Interest	-	-	-	-
TOTAL REVENUES	50,520	53,193	53,193	-
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	50,520	53,193	53,193	-
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	-	-	-	-
TOTAL EXPENDITURES	50,520	53,193	53,193	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCES	\$ -	\$ -	-	\$ -
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ -	

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 21st CENTURY 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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	10,676	15,268	15,268	-
Interest	-	-	-	-
TOTAL REVENUES	10,676	15,268	15,268	-
EXPENDITURES				
Current:				
Instruction	10,676	15,268	10,525	4,743
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	4,743	(4,743)
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	10,676	15,268	15,268	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCES	\$ -	\$ -	-	\$ -
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ -	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
TITLE XIX MEDICAID (FUND 25153)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	7,259	7,259
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>7,259</u>	<u>7,259</u>
EXPENDITURES				
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>7,259</u>	<u>(7,259)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>7,259</u>	<u>\$ 7,259</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 7,259</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
GOLDEN APPLE FOUNDATION (FUND 26163)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
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	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCES	\$ -	\$ -	-	\$ -
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ -	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
TARGET SCHOOL GRANT (FUND 26211)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 700	\$ 700	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>700</u>	<u>700</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	700	700	-
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>700</u>	<u>700</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
NM GROWN FRESH FRUITS & VEGETABLES (FUND 27183)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	591	591	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>591</u>	<u>591</u>	<u>-</u>
EXPENDITURES				
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	-	591	591	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>591</u>	<u>591</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
NEXT GENERATION ASSESSMENTS (FUND 27185)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	14,025	14,025	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>14,025</u>	<u>14,025</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	14,025	14,025	-
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>-</u>	<u>14,025</u>	<u>14,025</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY 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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	170,184	127,557	(42,627)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>170,184</u>	<u>127,557</u>	<u>(42,627)</u>
EXPENDITURES				
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	-	170,184	170,184	-
TOTAL EXPENDITURES	<u>-</u>	<u>170,184</u>	<u>170,184</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(42,627)</u>	<u>42,627</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(42,627)</u>	<u>\$ (42,627)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			42,627	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
HB 33 CAPITAL IMPROVEMENTS (FUND 31600)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 134,727	\$ 134,727	\$ 135,793	\$ 1,066
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>134,727</u>	<u>134,727</u>	<u>135,793</u>	<u>1,066</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,347	1,347	1,193	154
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	133,380	370,037	1,485	368,552
TOTAL EXPENDITURES	<u>134,727</u>	<u>371,384</u>	<u>2,678</u>	<u>368,706</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(236,657)</u>	<u>133,115</u>	<u>(369,772)</u>
DESIGNATED CASH	<u>-</u>	<u>236,657</u>	<u>-</u>	<u>(236,657)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>133,115</u>	<u>\$ 133,115</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(133,115)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
SB 9 CAPITAL IMPROVEMENTS (FUND 31700)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 67,372	\$ 67,372	\$ 65,234	\$ (2,138)
State sources	16,099	21,428	-	(21,428)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	83,471	88,800	65,234	(23,566)
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	674	674	821	(147)
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	82,797	88,126	34,641	53,485
TOTAL EXPENDITURES	83,471	88,800	35,462	53,338
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	29,772	(29,772)
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCES	\$ -	\$ -	29,772	\$ 29,772
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(29,772)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ -	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS
June 30, 2014

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>5,758</u>
TOTAL ASSETS	\$ <u>5,758</u>
LIABILITIES	
Deposits held for others	\$ <u>5,758</u>
TOTAL LIABILITIES	\$ <u>5,758</u>

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 21st CENTURY CHARTER SCHOOL
 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
 Year Ended June 30, 2014

	Balance, July 1, 2013	Additions	Deletions	Balance, June 30, 2014
ASSETS				
Cash in bank	\$ 4,775	\$ 14,294	\$ (13,311)	\$ 5,758
TOTAL ASSETS	<u>\$ 4,775</u>	<u>\$ 14,294</u>	<u>\$ (13,311)</u>	<u>\$ 5,758</u>
LIABILITIES				
Deposits held for others	\$ 4,775	\$ 14,294	\$ (13,311)	\$ 5,758
TOTAL ASSETS	<u>\$ 4,775</u>	<u>\$ 14,294</u>	<u>\$ (13,311)</u>	<u>\$ 5,758</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY
FOR PUBLIC FUNDS
June 30, 2014

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Fair/Par Market Value June 30, 2014</u>	<u>Safekeeping Agent</u>
Wells Fargo Bank	FN AL0093, 3.00%, 04/01/2026, CUSIP 3138EGC77	\$ 64,588	Bank of New York Mellon
Wells Fargo Bank	FN AR2636, 3.00%, 02/01/2043, CUSIP 3138NY4W2	<u>50,722</u>	Bank of New York Mellon
		<u>\$ 115,310</u>	

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 21st CENTURY CHARTER SCHOOL
 SCHEDULE OF CASH AND CAH EQUIVALENTS
 June 30, 2014

	<u>Wells Fargo Bank</u>
Operating account	\$ 462,033
Activity account	<u>5,862</u>
Total on deposit	467,895
Reconciling items	<u>(33,068)</u>
Reconciled balance at June 30, 2014	434,827
Less activity funds	<u>(5,758)</u>
Balance per Exhibit A-1	<u>\$ 429,069</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
CASH RECONCILIATION
JUNE 30, 2014

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Student Activity 23000	Projects Account 24000
June 30, 2013 Cash (Book Balance)	\$ -	\$ -	\$ 23,260	\$ 3,572	\$ -	\$ -
June 30, 2013 Payroll Liabilities	(151,447)	-	-	-	-	-
June 30, 2013 Temporary Interfund Loans	(133,261)	-	-	-	-	-
June 30, 2013 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2013 Cash Available to Budget	(284,708)	-	23,260	3,572	-	-
2013-2014 Revenue	1,592,854	-	17,057	11,059	19,068	68,461
2013-2014 Expenditures	(1,427,643)	-	(7,711)	(14,516)	(13,310)	(68,461)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Audit Adjustments	(1,729)	-	-	-	-	-
June 30, 2014 Cash Available to Budget	(121,226)	-	32,606	115	5,758	-
June 30, 2014 Payroll Liabilities	153,270	-	-	-	-	54
June 30, 2014 Temporary Interfund Loans	(32,044)	-	-	-	-	-
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2014 Cash (Book Balance)	\$ -	\$ -	\$ 32,606	\$ 115	\$ 5,758	\$ 54

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
CASH RECONCILIATION
JUNE 30, 2014

Schedule III

	Direct Account 25000	Grants Fund 26000	State Flowthrough Fund 27000	State Direct Account 28000	Local/State Account 29000	Public School Capital Outlay 31200
June 30, 2013 Cash (Book Balance)	\$ -	\$ 74	\$ -	\$ -	\$ -	\$ -
June 30, 2013 Payroll Liabilities	-	-	-	-	-	-
June 30, 2013 Temporary Interfund Loans	-	-	-	-	-	-
June 30, 2013 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2013 Cash Available to Budget	-	74	-	-	-	-
2013-2014 Revenue	7,259	700	14,616	-	-	127,557
2013-2014 Expenditures	-	(700)	(14,616)	-	-	(170,184)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
June 30, 2014 Cash Available to Budget	7,259	74	-	-	-	(42,627)
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-
June 30, 2014 Temporary Interfund Loans	-	-	-	-	-	42,627
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2014 Cash (Book Balance)	\$ 7,259	\$ 74	\$ -	\$ -	\$ -	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
CASH RECONCILIATION
JUNE 30, 2014

Schedule III

	Special Capital Outlay 31400	Capital Improve. HB 33 31600	Capital Improve. SB 9 31700	Total Primary Government
June 30, 2013 Cash (Book Balance)	\$ -	\$ 103,396	\$ -	\$ 130,302
June 30, 2013 Payroll Liabilities	-	-	-	(151,447)
June 30, 2013 Temporary Interfund Loans	-	133,261	-	-
June 30, 2013 Adjustments/Reconciling Differences	-	-	-	-
June 30, 2013 Cash Available to Budget	-	236,657	-	(21,145)
2013-2014 Revenue	-	118,889	82,138	2,059,658
2013-2014 Expenditures	-	(2,678)	(43,192)	(1,763,011)
Permanent Cash Transfers/Reversions	-	-	-	-
Audit Adjustments	-	16,904	(9,174)	6,001
June 30, 2014 Cash Available to Budget	-	369,772	29,772	281,503
June 30, 2014 Payroll Liabilities	-	-	-	153,324
June 30, 2014 Temporary Interfund Loans	-	(10,583)	-	-
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-
June 30, 2014 Cash (Book Balance)	\$ -	\$ 359,189	\$ 29,772	\$ 434,827
			Less Activity Funds	(5,758)
			Per Exhibit B-1	\$ 429,069

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