

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
STATEMENT OF NET POSITION  
June 30, 2015

	<b>Governmental Activities</b>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	
Current assets	
Cash and cash equivalents	\$ 690,388
Receivables, net of allowance for uncollectibles:	
Due from other governments	89,766
Other	-
Prepays	14,182
Total current assets	794,336
Non-current assets	
Capital assets:	
Building and leasehold improvements	278,706
Furniture, fixtures and equipment	15,641
Less: accumulated depreciation	(186,984)
Total non-current assets	107,363
Total assets	901,699
Deferred outflows of resources related to net pension liability	120,165
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 1,021,864</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	
Current liabilities	
Accounts payable	\$ -
Accrued liabilities	182,205
Due to other governments	-
Total current liabilities	182,205
Non-current liabilities	
Net pension liability	1,674,632
Total liabilities	1,856,837
Deferred inflows of resources related to net pension liability	320,213
Net investment in capital assets	107,363
Restricted	519,077
Unrestricted (deficit)	(1,781,626)
Total net position (deficit)	(1,155,186)
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 1,021,864</b>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2015

	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	\$ 937,173	\$ -	\$ 29,396	\$ -	\$ (907,777)
Support services:					
Students	212,066	-	66,463	-	(145,603)
Instruction	5,047	-	3,280	-	(1,767)
General Administration	13,232	-	-	-	(13,232)
School Administration	109,659	-	199	-	(109,460)
Central Services	112,121	-	-	-	(112,121)
Operation & Maintenance of Plant	86,092	-	-	-	(86,092)
Student Transportation	-	-	-	-	-
Operating of Non-instructional Services:					
Food Services Operations	10,119	2,133	7,960	-	(26)
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	366,147	-	184,050	6,889	(175,208)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 1,851,656</b>	<b>\$ 2,133</b>	<b>\$ 291,348</b>	<b>\$ 6,889</b>	<b>(1,551,286)</b>
<b>GENERAL REVENUES</b>					
					1,590,406
					242,269
					9,000
			Total general revenues		1,841,675
			Change in net position		290,389
			Net position, beginning of year		76,565
			Restatement		(1,522,140)
			Net position, beginning of year, as restated		(1,445,575)
			Net position, end of year		<b>\$ (1,155,186)</b>

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 21st CENTURY PUBLIC ACADEMY  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 JUNE 30, 2015

Exhibit B-1

	11000	14000	21000	24106	24153
	General	Instructional Materials	Food Services	IDEA-B Entitlement	English Language Acquisition
<b>ASSETS</b>					
Cash and cash equivalents	\$ 171,311	\$ 21,819	\$ 89	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	15,495	845
Other	-	-	-	-	-
Due from other funds	64,317	-	-	-	-
Prepays	14,182	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 249,810</b>	<b>\$ 21,819</b>	<b>\$ 89</b>	<b>\$ 15,495</b>	<b>\$ 845</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	171,194	-	-	11,011	-
Due to other funds	-	-	-	4,484	845
Due to other governments	-	-	-	-	-
Total current liabilities	<u>171,194</u>	<u>-</u>	<u>-</u>	<u>15,495</u>	<u>845</u>
Deferred inflows of resources - unavailable revenues	-	-	-	-	-
Fund balances:					
Nonspendable	14,182	-	-	-	-
Restricted	-	21,819	89	-	-
Committed	-	-	-	-	-
Assigned	63,823	-	-	-	-
Unassigned (deficit)	611	-	-	-	-
Total fund balance (deficit)	<u>78,616</u>	<u>21,819</u>	<u>89</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 249,810</b>	<b>\$ 21,819</b>	<b>\$ 89</b>	<b>\$ 15,495</b>	<b>\$ 845</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2015

Exhibit B-1

	24154 Teacher/Principal Training	25153 Title XIX Medicaid	26163 Golden Apple Foundation	26211 Target School Grant
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 3,865	\$ 74	\$ 278
Accounts receivable:				
Due from other governments	12,305	-	-	-
Other	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 12,305</b>	<b>\$ 3,865</b>	<b>\$ 74</b>	<b>\$ 278</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>				
Current liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Due to other funds	12,305	-	-	-
Due to other governments	-	-	-	-
Total current liabilities	<u>12,305</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources - unavailable revenues	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	3,865	74	278
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>3,865</u>	<u>74</u>	<u>278</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 12,305</b>	<b>\$ 3,865</b>	<b>\$ 74</b>	<b>\$ 278</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2015

Exhibit B-1

	27107 2012 Library GO Bonds	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ 434,878	\$ 58,074	\$ 690,388
Accounts receivable:					
Due from other governments	3,280	43,403	10,533	3,905	89,766
Other	-	-	-	-	-
Due from other funds	-	-	-	-	64,317
Prepays	-	-	-	-	14,182
<b>TOTAL ASSETS</b>	<b>\$ 3,280</b>	<b>\$ 43,403</b>	<b>\$ 445,411</b>	<b>\$ 61,979</b>	<b>\$ 858,653</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	182,205
Due to other funds	3,280	43,403	-	-	64,317
Due to other governments	-	-	-	-	-
Total current liabilities	<u>3,280</u>	<u>43,403</u>	<u>-</u>	<u>-</u>	<u>246,522</u>
Deferred inflows of resources - unavailable revenues	-	-	10,533	3,905	14,438
Fund balances:					
Nonspendable	-	-	-	-	14,182
Restricted	-	-	434,878	58,074	519,077
Committed	-	-	-	-	-
Assigned	-	-	-	-	63,823
Unassigned (deficit)	-	-	-	-	611
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>434,878</u>	<u>58,074</u>	<u>597,693</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 3,280</b>	<b>\$ 43,403</b>	<b>\$ 445,411</b>	<b>\$ 61,979</b>	<b>\$ 858,653</b>

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 21st CENTURY PUBLIC ACADEMY  
 RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF NET POSITION  
 June 30, 2015

<b>Total Fund Balance - Governmental Funds</b>	
<b>(Governmental Fund Balance Sheet)</b>	<b>\$ 597,693</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	294,347
Accumulated depreciation is	<u>(186,984)</u>
Total capital assets	<u>107,363</u>
Deferred inflows and outflows of resources related to the net pension liability and not reported in the funds.	
Deferred outflows of resources	<u>120,165</u>
Deferred inflows of resources	<u>(320,213)</u>
Deferred inflows - unavailable property taxes	<u>14,438</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:	
Net pension liability	(1,674,632)
Compensated absences payable	<u>-</u>
Total long-term and other liabilities	<u>(1,674,632)</u>
<b>Net position of governmental activities (Statement of Net Position)</b>	<b>\$ <u>(1,155,186)</u></b>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2015

Exhibit B-3

	11000	14000	21000	24106	24153
	General	Instructional Materials	Food Services	IDEA-B Entitlement	English Language Acquisition
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	9,000	-	2,133	-	-
State sources	1,590,406	16,790	-	-	-
Federal sources	-	-	7,960	61,771	845
Interest	-	-	-	-	-
Total revenues	<u>1,599,406</u>	<u>16,790</u>	<u>10,093</u>	<u>61,771</u>	<u>845</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	947,961	27,577	-	-	-
Support services:					
Students	145,409	-	-	61,771	845
Instruction	1,767	-	-	-	-
General administration	10,936	-	-	-	-
School administration	109,460	-	-	-	-
Central services	112,121	-	-	-	-
Operation & maintenance of plant	86,092	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	10,119	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,413,746</u>	<u>27,577</u>	<u>10,119</u>	<u>61,771</u>	<u>845</u>
Excess (deficiency) of revenues over (under) expenditures	<u>185,660</u>	<u>(10,787)</u>	<u>(26)</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>185,660</u>	<u>(10,787)</u>	<u>(26)</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	(107,044)	32,606	115	-	-
<b>RESTATEMENT</b>	-	-	-	-	-
<b>FUND BALANCES, BEGINNING OF YEAR, RESTATED</b>	<u>(107,044)</u>	<u>32,606</u>	<u>115</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 78,616</u>	<u>\$ 21,819</u>	<u>\$ 89</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2015

Exhibit B-3

	24154 Teacher/Principal Training	25153 Title XIX Medicaid	26163 Golden Apple Foundation	26211 Target School Grant	27107 2012 Library GO Bonds
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	500	-
State sources	-	-	-	-	3,280
Federal sources	12,305	3,847	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>12,305</u>	<u>3,847</u>	<u>-</u>	<u>500</u>	<u>3,280</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	12,106	-	-	222	-
Support services:					
Students	-	7,241	-	-	-
Instruction	-	-	-	-	3,280
General administration	-	-	-	-	-
School administration	199	-	-	-	-
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>12,305</u>	<u>7,241</u>	<u>-</u>	<u>222</u>	<u>3,280</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(3,394)</u>	<u>-</u>	<u>278</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>(3,394)</u>	<u>-</u>	<u>278</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	-	7,259	74	-	-
<b>RESTATEMENT</b>	-	-	-	-	-
<b>FUND BALANCES, BEGINNING OF YEAR, RESTATED</b>	<u>-</u>	<u>7,259</u>	<u>74</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 3,865</u>	<u>\$ 74</u>	<u>\$ 278</u>	<u>\$ -</u>



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2015

Exhibit B-3

	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>REVENUES</b>				
Property taxes	\$ -	\$ 154,371	\$ 73,460	\$ 227,831
Local and county sources	-	-	-	11,633
State sources	184,050	-	6,889	1,801,415
Federal sources	-	-	-	86,728
Interest	-	-	-	-
Total revenues	<u>184,050</u>	<u>154,371</u>	<u>80,349</u>	<u>2,127,607</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	987,866
Support services:				
Students	-	-	-	215,266
Instruction	-	-	-	5,047
General administration	-	1,533	763	13,232
School administration	-	-	-	109,659
Central services	-	-	-	112,121
Operation & maintenance of plant	-	-	-	86,092
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	10,119
Capital outlay	184,050	87,732	58,173	329,955
Total expenditures	<u>184,050</u>	<u>89,265</u>	<u>58,936</u>	<u>1,869,357</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>65,106</u>	<u>21,413</u>	<u>258,250</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>	<u>-</u>	<u>65,106</u>	<u>21,413</u>	<u>258,250</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	-	-	-	(66,990)
<b>RESTATEMENT</b>	-	369,772	36,661	406,433
<b>FUND BALANCES, BEGINNING OF YEAR, RESTATED</b>	<u>-</u>	<u>369,772</u>	<u>36,661</u>	<u>339,443</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 434,878</u>	<u>\$ 58,074</u>	<u>\$ 597,693</u>

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

**STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
Year Ended June 30, 2015**

<b>Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)</b>	<b>\$ <u>258,250</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).

Expenses related to the net pension liability not reported in the funds.	<u>53,893</u>
The decrease in compensated absences for the fiscal year was:	<u>-</u>
Unavailable revenue - property taxes	<u>14,438</u>

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

<b>Change in net position of governmental activities (Statement of Activities)</b>	<b>\$ <u>290,389</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  
21st CENTURY PUBLIC ACADEMY  
GENERAL FUND (FUND 11000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 9,000	\$ 9,000	\$ -
State sources	1,593,737	1,590,409	1,590,406	(3)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>1,593,737</u>	<u>1,599,409</u>	<u>1,599,406</u>	<u>(3)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	1,051,606	968,278	947,961	20,317
Support Services:				
Students	117,088	151,535	145,409	6,126
Instruction	1,500	5,489	1,767	3,722
General administration	14,878	10,938	10,936	2
School administration	109,571	109,816	109,460	356
Central services	107,647	132,728	112,121	20,607
Operation & maintenance of plant	77,026	99,401	86,092	13,309
Student transportation	-	-	-	-
Other support services	114,421	121,224	-	121,224
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,593,737</u>	<u>1,599,409</u>	<u>1,413,746</u>	<u>185,663</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>185,660</u>	<u>185,660</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>185,660</u>	<u>\$ 185,660</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 185,660</u>	

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STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
INSTRUCTIONAL MATERIALS (FUND 14000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	13,140	13,436	16,790	3,354
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>13,140</u>	<u>13,436</u>	<u>16,790</u>	<u>3,354</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	42,098	46,043	27,577	18,466
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>42,098</u>	<u>46,043</u>	<u>27,577</u>	<u>18,466</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(28,958)</u>	<u>(32,607)</u>	<u>(10,787)</u>	<u>21,820</u>
<b>DESIGNATED CASH</b>	<u>28,958</u>	<u>32,607</u>	<u>-</u>	<u>(32,607)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(10,787)</u>	<u>\$ (10,787)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (10,787)</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
FOOD SERVICES FUND (FUND 21000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance From</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary Basis)</u>	<u>Final Budget</u> <u>Positive (Negative)</u>
<b>REVENUES</b>				
Local and county sources	\$ 2,100	\$ 2,100	\$ 2,133	\$ 33
State sources	-	-	-	-
Federal sources	8,600	8,600	7,960	(640)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>10,700</u>	<u>10,700</u>	<u>10,093</u>	<u>(607)</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	11,849	10,816	10,119	697
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>11,849</u>	<u>10,816</u>	<u>10,119</u>	<u>697</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(1,149)</u>	<u>(116)</u>	<u>(26)</u>	<u>90</u>
<b>DESIGNATED CASH</b>	<u>1,149</u>	<u>116</u>	<u>-</u>	<u>(116)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(26)</u>	<u>\$ (26)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (26)</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
IDEA-B ENTITLEMENT (FUND 24106)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	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	55,958	61,771	46,276	(15,495)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>55,958</u>	<u>61,771</u>	<u>46,276</u>	<u>(15,495)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	55,958	61,771	61,771	-
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>55,958</u>	<u>61,771</u>	<u>61,771</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(15,495)</u>	<u>(15,495)</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(15,495)</u>	<u>\$ (15,495)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			15,495	
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  
21st CENTURY PUBLIC ACADEMY  
ENGLISH LANGUAGE ACQUISITION (FUND 24153)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	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	-	845	-	(845)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>845</u>	<u>-</u>	<u>(845)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	845	845	-
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>845</u>	<u>845</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(845)</u>	<u>(845)</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(845)</u>	<u>\$ (845)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			845	
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  
21st CENTURY PUBLIC ACADEMY  
TEACHER/PRINCIPAL TRAINING (FUND 24154)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	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	12,605	12,605	-	(12,605)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>12,605</u>	<u>12,605</u>	<u>-</u>	<u>(12,605)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	12,105	12,105	12,105	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	500	500	200	300
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>12,605</u>	<u>12,605</u>	<u>12,305</u>	<u>300</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(12,305)</u>	<u>(12,305)</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(12,305)</u>	<u>\$ (12,305)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			12,305	
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  
21st CENTURY PUBLIC ACADEMY  
TITLE XIX MEDICAID (FUND 25153)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance From</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
			<u>(Budgetary Basis)</u>	<u>Positive (Negative)</u>
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	7,259	3,847	(3,412)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>7,259</u>	<u>3,847</u>	<u>(3,412)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	7,259	7,241	18
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>7,259</u>	<u>7,241</u>	<u>18</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(3,394)</u>	<u>(3,394)</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(3,394)</u>	<u>\$ (3,394)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (3,394)</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
GOLDEN APPLE FOUNDATION (FUND 26163)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	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>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</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  
21st CENTURY PUBLIC ACADEMY  
TARGET SCHOOL GRANT (FUND 26211)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 500	\$ 500	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	500	222	278
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>222</u>	<u>278</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>278</u>	<u>278</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>278</u>	<u>\$ 278</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 278</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
2012 LIBRARY GO BONDS (FUND 27107)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	3,293	3,293	-	(3,293)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>3,293</u>	<u>3,293</u>	<u>-</u>	<u>(3,293)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	3,293	3,293	3,280	13
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>3,293</u>	<u>3,293</u>	<u>3,280</u>	<u>13</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(3,280)</u>	<u>(3,280)</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(3,280)</u>	<u>\$ (3,280)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			3,280	
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  
21st CENTURY PUBLIC 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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	184,050	183,274	(776)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>184,050</u>	<u>183,274</u>	<u>(776)</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	-	184,050	184,050	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>184,050</u>	<u>184,050</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(776)</u>	<u>(776)</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(776)</u>	<u>\$ (776)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			776	
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  
21st CENTURY PUBLIC ACADEMY  
HB 33 CAPITAL IMPROVEMENTS (FUND 31600)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ 153,313	\$ 153,313	\$ 154,371	\$ 1,058
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>153,313</u>	<u>153,313</u>	<u>154,371</u>	<u>1,058</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,533	1,533	1,533	-
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	<u>520,333</u>	<u>521,552</u>	<u>87,732</u>	<u>433,820</u>
<b>TOTAL EXPENDITURES</b>	<u>521,866</u>	<u>523,085</u>	<u>89,265</u>	<u>433,820</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(368,553)</u>	<u>(369,772)</u>	<u>65,106</u>	<u>434,878</u>
<b>DESIGNATED CASH</b>	<u>368,553</u>	<u>369,772</u>	<u>-</u>	<u>(369,772)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>65,106</u>	<u>\$ 65,106</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 65,106</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
SB 9 CAPITAL IMPROVEMENTS (FUND 31700)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ 76,737	\$ 76,737	\$ 80,348	\$ 3,611
State sources	-	-	6,889	6,889
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>76,737</u>	<u>76,737</u>	<u>87,237</u>	<u>10,500</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,045	1,045	763	282
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	104,159	105,465	58,173	47,292
<b>TOTAL EXPENDITURES</b>	<u>105,204</u>	<u>106,510</u>	<u>58,936</u>	<u>47,574</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(28,467)</u>	<u>(29,773)</u>	<u>28,301</u>	<u>58,074</u>
<b>DESIGNATED CASH</b>	<u>28,467</u>	<u>29,773</u>	<u>-</u>	<u>(29,773)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	28,301	<u>\$ 28,301</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(6,888)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 21,413</u>	

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**21st CENTURY PUBLIC ACADEMY**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS**  
**June 30, 2015**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 9,978
<b>TOTAL ASSETS</b>	<u>\$ 9,978</u>
<b>LIABILITIES</b>	
Deposits held for others	\$ 9,978
<b>TOTAL LIABILITIES</b>	<u>\$ 9,978</u>

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS  
Year Ended June 30, 2015

	Balance, July 1, 2014	Additions	Deletions	Balance, June 30, 2015
<b>ASSETS</b>				
Cash in bank	\$ 5,758	\$ 21,118	\$ (16,898)	\$ 9,978
<b>TOTAL ASSETS</b>	<u>\$ 5,758</u>	<u>\$ 21,118</u>	<u>\$ (16,898)</u>	<u>\$ 9,978</u>
<b>LIABILITIES</b>				
Deposits held for others	\$ 5,758	\$ 21,118	\$ (16,898)	\$ 9,978
<b>TOTAL ASSETS</b>	<u>\$ 5,758</u>	<u>\$ 21,118</u>	<u>\$ (16,898)</u>	<u>\$ 9,978</u>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY  
FOR PUBLIC FUNDS  
June 30, 2015

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2015	Safekeeping Agent
Wells Fargo Bank	3138A2AX7	\$ 4,567	Bank of New York Mellon
Wells Fargo Bank	3138W33J0	69,253	Bank of New York Mellon
Wells Fargo Bank	3138WPGZ1	859	Bank of New York Mellon
Wells Fargo Bank	3138WQA28	31,281	Bank of New York Mellon
Wells Fargo Bank	3138WW6N4	104,967	Bank of New York Mellon
Wells Fargo Bank	3138X0A24	22,109	Bank of New York Mellon
Wells Fargo Bank	31417CLR4	10,952	Bank of New York Mellon
Wells Fargo Bank	31419ADT1	48,930	Bank of New York Mellon
Wells Fargo Bank	31419FC38	<u>1,117</u>	Bank of New York Mellon
		<u>\$ 294,035</u>	
	Total amount on deposit	\$ 705,766	
	Less FDIC	<u>(250,000)</u>	
	Total uninsured public money	455,766	
	50% collateral requirement	227,883	
	Total pledged	<u>294,035</u>	
	Over/(under) pledged	<u>\$ 66,152</u>	

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**STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
SCHEDULE OF CASH AND CASH EQUIVALENTS  
June 30, 2015**

	<u>Wells Fargo Bank</u>
Operating account	\$ 695,788
Petty cash	50
Activity account	<u>9,978</u>
Total on deposit	705,816
Reconciling items	<u>(5,450)</u>
Reconciled balance at June 30, 2015	700,366
Less activity funds	<u>(9,978)</u>
<b>Balance per Exhibit A-1</b>	<u><u>\$ 690,388</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 PUBLIC ACADEMY  
 CASH RECONCILIATION  
 JUNE 30, 2015

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Student Activity 23000	Projects Account 24000
<b>June 30, 2014 Cash (Book Balance)</b>	\$ -	\$ -	\$ 32,606	\$ 115	\$ 5,758	\$ 54
June 30, 2014 Payroll Liabilities	(153,270)	-	-	-	-	(54)
June 30, 2014 Temporary Interfund Loans	32,044	-	-	-	-	-
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-	-	-
<b>June 30, 2014 Cash Available to Budget</b>	(121,226)	-	32,606	115	5,758	-
2014-2015 Revenue	1,599,406	-	16,790	10,093	21,118	46,276
2014-2015 Expenditures	(1,413,613)	-	(27,577)	(10,119)	(16,898)	(75,054)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Audit Adjustments	(133)	-	-	-	-	133
<b>June 30, 2015 Cash Available to Budget</b>	64,434	-	21,819	89	9,978	(28,645)
June 30, 2015 Payroll Liabilities	171,194	-	-	-	-	11,011
June 30, 2015 Temporary Interfund Loans	(64,317)	-	-	-	-	17,634
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	-	-	-
<b>June 30, 2015 Cash (Book Balance)</b>	<u>\$ 171,311</u>	<u>\$ -</u>	<u>\$ 21,819</u>	<u>\$ 89</u>	<u>\$ 9,978</u>	<u>\$ -</u>
<b>Reconciliation to PED Cash Report Line 7</b>						
June 30, 2015 Cash (Book Balance)	\$ 171,311	\$ -	\$ 21,819	\$ 89	\$ 9,978	\$ -
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-
June 30, 2015 Payroll Liabilities	(171,194)	-	-	-	-	(11,011)
June 30, 2015 Temporary Interfund Loans	64,317	-	-	-	-	(17,634)
Audit adjustments and reclassifications	133	-	-	-	-	(133)
<b>Line 7 PED Cash Report June 30, 2015 *</b>	<u>\$ 64,567</u>	<u>\$ -</u>	<u>\$ 21,819</u>	<u>\$ 89</u>	<u>\$ 9,978</u>	<u>\$ (28,778)</u>

\* May include rounding errors when compared to PED Cash Report

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
CASH RECONCILIATION  
JUNE 30, 2015

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
<b>June 30, 2014 Cash (Book Balance)</b>	\$ 7,259	\$ 74	\$ -	\$ -	\$ -	\$ -
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-
June 30, 2014 Temporary Interfund Loans	-	-	-	-	-	(42,627)
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-	-	-
<b>June 30, 2014 Cash Available to Budget</b>	<b>7,259</b>	<b>74</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(42,627)</b>
2014-2015 Revenue	3,847	500	-	-	-	183,274
2014-2015 Expenditures	(7,241)	(222)	(3,280)	-	-	(184,050)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
<b>June 30, 2015 Cash Available to Budget</b>	<b>3,865</b>	<b>352</b>	<b>(3,280)</b>	<b>-</b>	<b>-</b>	<b>(43,403)</b>
June 30, 2015 Payroll Liabilities	-	-	-	-	-	-
June 30, 2015 Temporary Interfund Loans	-	-	3,280	-	-	43,403
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	-	-	-
<b>June 30, 2015 Cash (Book Balance)</b>	<b>\$ 3,865</b>	<b>\$ 352</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reconciliation to PED Cash Report Line 7</b>						
June 30, 2015 Cash (Book Balance)	\$ 3,865	\$ 352	\$ -	\$ -	\$ -	\$ -
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-
June 30, 2015 Payroll Liabilities	-	-	-	-	-	-
June 30, 2015 Temporary Interfund Loans	-	-	(3,280)	-	-	(43,403)
Audit adjustments and reclassifications	-	-	-	-	-	-
<b>Line 7 PED Cash Report June 30, 2015 *</b>	<b>\$ 3,865</b>	<b>\$ 352</b>	<b>\$ (3,280)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (43,403)</b>

\* May include rounding errors when compared to PED Cash Report

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 21st CENTURY PUBLIC ACADEMY  
 CASH RECONCILIATION  
 JUNE 30, 2015

Schedule III

	Special Capital Outlay 31400	Capital Improve. HB 33 31600	Capital Improve. SB 9 31700	Total Primary Government
<b>June 30, 2014 Cash (Book Balance)</b>	\$ -	\$ 359,189	\$ 29,772	\$ 434,827
June 30, 2014 Payroll Liabilities	-	-	-	(153,324)
June 30, 2014 Temporary Interfund Loans	-	10,583	-	-
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-
<b>June 30, 2014 Cash Available to Budget</b>	-	369,772	29,772	281,503
2014-2015 Revenue	-	154,382	87,237	2,122,923
2014-2015 Expenditures	-	(89,276)	(58,936)	(1,886,266)
Permanent Cash Transfers/Reversions	-	-	-	-
Audit Adjustments	-	-	-	-
<b>June 30, 2015 Cash Available to Budget</b>	-	434,878	58,073	518,160
June 30, 2015 Payroll Liabilities	-	-	-	182,205
June 30, 2015 Temporary Interfund Loans	-	-	-	-
June 30, 2015 Adjustments/Reconciling Differences	-	-	1	1
<b>June 30, 2015 Cash (Book Balance)</b>	\$ -	\$ 434,878	\$ 58,074	\$ 700,366
			Less Activity Funds	(9,978)
			Per Exhibit B-1	<u>\$ 690,388</u>
<b>Reconciliation to PED Cash Report Line 7</b>				
June 30, 2015 Cash (Book Balance)	\$ -	\$ 434,878	\$ 58,074	\$ 700,366
June 30, 2014 Payroll Liabilities	-	-	-	-
June 30, 2015 Payroll Liabilities	-	-	-	(182,205)
June 30, 2015 Temporary Interfund Loans	-	-	-	-
Audit adjustments and reclassifications	-	-	-	-
<b>Line 7 PED Cash Report June 30, 2015 *</b>	<u>\$ -</u>	<u>\$ 434,878</u>	<u>\$ 58,074</u>	<u>\$ 518,161</u>

\* May include rounding errors when compared to PED Cash Report

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21ST CENTURY PUBLIC ACADEMY

Schedule IV

SCHEDULE OF VENDOR INFORMATION FOR PURCHASES EXCEEDING \$60,000 (EXCLUDING GRT) - UNAUDITED  
Year Ended June 30, 2015

<i>RFB#/RFP#</i>	<i>Type of Procurement</i>	<i>Awarded Vendor</i>	<i>\$ Amount of Awarded Contract</i>	<i>\$ Amount of Amended Contract</i>	<i>Name and Physical Address, Per the Procurement Documentation, of ALL Vendor(s) That Responded</i>	<i>In-State/ Out-of-State Vendor (Y or N) (Based on Statutory Definition)</i>	<i>Was the Vendor In-State and Chose Veteran's Preference (Y or N) - For Federal Funds, Answer N/A</i>	<i>Brief Description of the Scope of Work</i>
	Goods Request for Quotations	Westwind Computer Products	\$ 89,745	N/A	<p>1) Apple Inc, 12545 Riata Vista Circle MS:198-3IES Austin , TX 78727-6524x (This was piggybacked from an APS contract)</p> <p>2)Technology Integration Group 2731 Broadway Stree, NE Suite F Albuquerque, NM 87107 (This was piggybacked from an APS contract)</p> <p>3) Westwind Computer Products 2703 Broadbent Pkwy NE Albuquerque, NM 87107 (This was piggybacked off a GSA contract w/ APS written approval)</p>	N  Y  Y	N/A	Purchase of computers for PARCC testing
	Services CES contract	Cooperative Educational Services	\$ 103,107			Y	N/A	Ancillary Services for Special Education Students. Speech Therapist, Occupational Therapists, Recreational Therapist, Physical Therapist. Contracted facilities manager, and contracted testing coordinator.

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