

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
STATEMENT OF NET POSITION  
June 30, 2016

	Governmental Activities
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	
Current assets	
Cash and cash equivalents	\$ 997,568
Receivables, net of allowance for uncollectibles:	
Due from other governments	62,108
Other	-
Prepays	14,182
Total current assets	1,073,858
Non-current assets	
Capital assets:	
Building and leasehold improvements	278,706
Furniture, fixtures and equipment	15,641
Less: accumulated depreciation	(224,203)
Total non-current assets	70,144
Total assets	1,144,002
Deferred outflows of resources related to net pension liability	261,119
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 1,405,121</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	
Current liabilities	
Accounts payable	\$ 15
Accrued liabilities	209,376
Due to other governments	-
Total current liabilities	209,391
Non-current liabilities	
Net pension liability	1,969,737
Total liabilities	2,179,128
Deferred inflows of resources related to net pension liability	138,753
Net investment in capital assets	70,144
Restricted	631,309
Unrestricted (deficit)	(1,814,213)
Total net position (deficit)	(912,760)
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 1,405,121</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, 2016

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	\$ 1,159,802	\$ -	\$ 40,998	\$ -	\$ (1,118,804)
Support services:					
Students	229,477	-	58,079	-	(171,398)
Instruction	19,695	-	3,649	-	(16,046)
General Administration	93,917	-	-	-	(93,917)
School Administration	87,003	-	-	-	(87,003)
Central Services	85,535	-	-	-	(85,535)
Operation & Maintenance of Plant	97,799	-	-	-	(97,799)
Student Transportation	-	-	-	-	-
Operating of Non-instructional Services:					
Food Services Operations	1,128	1,219	-	-	91
Community Services Operations	5,683	-	-	-	(5,683)
Facilities, Materials, Supplies and Other Services	<u>341,597</u>	<u>-</u>	<u>169,327</u>	<u>11,712</u>	<u>(160,558)</u>
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 2,121,636</u></b>	<b><u>\$ 1,219</u></b>	<b><u>\$ 272,053</u></b>	<b><u>\$ 11,712</u></b>	<b><u>(1,836,652)</u></b>
			<b>GENERAL REVENUES</b>		
					1,851,676
					214,678
					<u>12,724</u>
				Total general revenues	<u>2,079,078</u>
				Change in net position	242,426
				Net position, beginning of year	<u>(1,155,186)</u>
				Net position, end of year	<u>\$ (912,760)</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  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2016

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	\$ 370,908	\$ 32,493	\$ 180	\$ 10,875	\$ -
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	46,195	-	-	-	-
Prepays	14,182	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 431,285</b>	<b>\$ 32,493</b>	<b>\$ 180</b>	<b>\$ 10,875</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ 15	\$ -	\$ -	\$ -	\$ -
Accrued expenses	198,112	-	-	10,875	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total current liabilities	<u>198,127</u>	<u>-</u>	<u>-</u>	<u>10,875</u>	<u>-</u>
Deferred inflows of resources - unavailable revenues	-	-	-	-	-
Fund balances:					
Nonspendable	14,182	-	-	-	-
Restricted	-	32,493	180	-	-
Committed	-	-	-	-	-
Assigned	210,719	-	-	-	-
Unassigned (deficit)	8,257	-	-	-	-
Total fund balance (deficit)	<u>233,158</u>	<u>32,493</u>	<u>180</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 431,285</b>	<b>\$ 32,493</b>	<b>\$ 180</b>	<b>\$ 10,875</b>	<b>\$ -</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2016

Exhibit B-1

	24154 Teacher/Principal Training	25153 Title XIX Medicaid	26163 Golden Apple Foundatton	26211 Target School Grant
<b>ASSETS</b>				
Cash and cash equivalents	\$ 389	\$ 1,721	\$ -	\$ 288
Accounts receivable:				
Due from other governments	-	-	-	-
Other	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 389</b>	<b>\$ 1,721</b>	<b>\$ -</b>	<b>\$ 288</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>				
Current liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	389	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Total current liabilities	<u>389</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources - unavailable revenues	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	1,721	-	288
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>1,721</u>	<u>-</u>	<u>288</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 389</b>	<b>\$ 1,721</b>	<b>\$ -</b>	<b>\$ 288</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
21st CENTURY PUBLIC ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2016

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	\$ -	\$ -	\$ 481,737	\$ 98,977	\$ 997,568
Accounts receivable:					
Due from other governments	3,649	42,546	7,424	8,489	62,108
Other	-	-	-	-	-
Due from other funds	-	-	-	-	46,195
Prepays	-	-	-	-	14,182
<b>TOTAL ASSETS</b>	<b>\$ 3,649</b>	<b>\$ 42,546</b>	<b>\$ 489,161</b>	<b>\$ 107,466</b>	<b>\$ 1,120,053</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 15
Accrued expenses	-	-	-	-	209,376
Due to other funds	3,649	42,546	-	-	46,195
Due to other governments	-	-	-	-	-
Total current liabilities	<u>3,649</u>	<u>42,546</u>	<u>-</u>	<u>-</u>	<u>255,586</u>
Deferred inflows of resources - unavailable revenues	-	-	4,044	629	4,673
Fund balances:					
Nonspendable	-	-	-	-	14,182
Restricted	-	-	485,117	106,837	626,636
Committed	-	-	-	-	-
Assigned	-	-	-	-	210,719
Unassigned (deficit)	-	-	-	-	8,257
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>485,117</u>	<u>106,837</u>	<u>859,794</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 3,649</b>	<b>\$ 42,546</b>	<b>\$ 489,161</b>	<b>\$ 107,466</b>	<b>\$ 1,120,053</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, 2016

<b>Total Fund Balance - Governmental Funds</b> (Governmental Fund Balance Sheet)	<b>\$ 859,794</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>(224,203)</u>
Total capital assets	<u>70,144</u>
 Deferred inflows and outflows of resources related to the net pension liability and not reported in the funds.	
Deferred outflows of resources	<u>261,119</u>
Deferred inflows of resources	<u>(138,753)</u>
Deferred inflows - unavailable property taxes	<u>4,673</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	(1,969,737)
Compensated absences payable	<u>-</u>
Total long-term and other liabilities	<u>(1,969,737)</u>
 <b>Net position of governmental activities (Statement of Net Position)</b>	 <b>\$ (912,760)</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	12,724	-	1,219	-	-
State sources	1,851,676	18,586	-	-	-
Federal sources	-	-	-	55,474	585
Interest	-	-	-	-	-
Total revenues	<u>1,864,400</u>	<u>18,586</u>	<u>1,219</u>	<u>55,474</u>	<u>585</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	1,155,107	7,912	-	-	-
Support services:					
Students	170,870	-	-	55,474	585
Instruction	16,046	-	-	-	-
General administration	91,815	-	-	-	-
School administration	87,003	-	-	-	-
Central services	85,535	-	-	-	-
Operation & maintenance of plant	97,799	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	5,683	-	-	-	-
Food services operations	-	-	1,128	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,709,858</u>	<u>7,912</u>	<u>1,128</u>	<u>55,474</u>	<u>585</u>
Excess (deficiency) of revenues over (under) expenditures	<u>154,542</u>	<u>10,674</u>	<u>91</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>154,542</u>	<u>10,674</u>	<u>91</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>78,616</u>	<u>21,819</u>	<u>89</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 233,158</u>	<u>\$ 32,493</u>	<u>\$ 180</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

	24164 Teacher/Principal Training	25153 Title XIX Medicaid	26183 Golden Apple Foundation	26211 Target School Grant	27107 2012 Library GO Bonds
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	700	-
State sources	-	-	-	-	3,649
Federal sources	22,012	1,720	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>22,012</u>	<u>1,720</u>	<u>-</u>	<u>700</u>	<u>3,649</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	21,712	-	74	690	-
Support services:					
Students	300	3,864	-	-	-
Instruction	-	-	-	-	3,649
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>22,012</u>	<u>3,864</u>	<u>74</u>	<u>690</u>	<u>3,649</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(2,144)</u>	<u>(74)</u>	<u>10</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>(2,144)</u>	<u>(74)</u>	<u>10</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>3,865</u>	<u>74</u>	<u>278</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 1,721</u>	<u>\$ -</u>	<u>\$ 288</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

	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>REVENUES</b>				
Property taxes	\$ -	\$ 149,324	\$ 75,119	\$ 224,443
Local and county sources	-	-	-	14,643
State sources	169,327	-	11,712	2,054,950
Federal sources	-	-	-	79,791
Interest	-	-	-	-
<b>Total revenues</b>	<u>169,327</u>	<u>149,324</u>	<u>86,831</u>	<u>2,373,827</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	1,185,495
Support services:				
Students	-	-	-	231,093
Instruction	-	-	-	19,695
General administration	-	1,452	650	93,917
School administration	-	-	-	87,003
Central services	-	-	-	85,535
Operation & maintenance of plant	-	-	-	97,799
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	5,683
Food services operations	-	-	-	1,128
Capital outlay	169,327	97,633	37,418	304,378
<b>Total expenditures</b>	<u>169,327</u>	<u>99,085</u>	<u>38,068</u>	<u>2,111,726</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>50,239</u>	<u>48,763</u>	<u>262,101</u>
Other financing sources (uses):				
Other financing uses	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>50,239</u>	<u>48,763</u>	<u>262,101</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>434,878</u>	<u>58,074</u>	<u>597,693</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 485,117</u>	<u>\$ 106,837</u>	<u>\$ 859,794</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, 2016

<b>Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)</b>	<b>\$ <u>262,101</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>27,309</u>
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The decrease in compensated absences for the fiscal year was:	<u>-</u>
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Unavailable revenue - property taxes	<u>(9,765)</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>(37,219)</u>

Excess of depreciation expense over capital outlay	(37,219)
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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>242,426</u></b>
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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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 7,313	\$ 12,724	\$ 5,411
State sources	1,673,019	1,851,673	1,851,676	3
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>1,673,019</u>	<u>1,858,986</u>	<u>1,864,400</u>	<u>5,414</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	1,123,442	1,154,458	1,154,680	(222)
Support Services:				
Students	81,777	173,393	171,297	2,096
Instruction	23,081	16,836	16,046	790
General administration	95,841	91,823	91,815	8
School administration	144,682	87,009	87,003	6
Central services	80,486	85,305	85,535	(230)
Operation & maintenance of plant	187,533	308,901	97,799	211,102
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	5,695	5,683	12
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,736,842</u>	<u>1,923,420</u>	<u>1,709,858</u>	<u>213,562</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(63,823)</u>	<u>(64,434)</u>	<u>154,542</u>	<u>218,976</u>
<b>DESIGNATED CASH</b>	<u>63,823</u>	<u>64,434</u>	<u>-</u>	<u>(64,434)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>154,542</u>	<u>\$ 154,542</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 154,542</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  
INSTRUCTIONAL MATERIALS (FUND 14000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	13,021	18,587	18,586	(1)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>13,021</u>	<u>18,587</u>	<u>18,586</u>	<u>(1)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	34,839	40,405	7,912	32,493
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>34,839</u>	<u>40,405</u>	<u>7,912</u>	<u>32,493</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(21,818)</u>	<u>(21,818)</u>	<u>10,674</u>	<u>32,492</u>
<b>DESIGNATED CASH</b>	<u>21,818</u>	<u>21,818</u>	<u>-</u>	<u>(21,818)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>10,674</u>	<u>\$ 10,674</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 10,674</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 2,000	\$ 2,000	\$ 1,219	\$ (781)
State sources	-	-	-	-
Federal sources	7,000	7,000	-	(7,000)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>9,000</u>	<u>9,000</u>	<u>1,219</u>	<u>(7,781)</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	9,000	9,089	1,128	7,961
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>9,000</u>	<u>9,089</u>	<u>1,128</u>	<u>7,961</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(89)</u>	<u>91</u>	<u>180</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>89</u>	<u>-</u>	<u>(89)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>91</u>	<u>\$ 91</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 91</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, 2016

	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	49,035	55,475	70,970	15,495
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<b>49,035</b>	<b>55,475</b>	<b>70,970</b>	<b>15,495</b>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	49,035	55,475	55,474	1
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>49,035</b>	<b>55,475</b>	<b>55,474</b>	<b>1</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>15,496</b>	<b>15,496</b>
<b>DESIGNATED CASH</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>15,496</b>	<b>\$ 15,496</b>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(15,496)	
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  
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, 2016

	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	585	585	1,430	845
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<b>585</b>	<b>585</b>	<b>1,430</b>	<b>845</b>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	585	585	585	-
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>585</b>	<b>585</b>	<b>585</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>845</b>	<b>845</b>
<b>DESIGNATED CASH</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>845</b>	<b>\$ 845</b>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(845)	
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  
 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, 2016

	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	12,293	22,542	34,317	11,775
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>12,293</u>	<u>22,542</u>	<u>34,317</u>	<u>11,775</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	11,793	22,242	21,712	530
Support Services:				
Students	500	300	300	-
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>12,293</u>	<u>22,542</u>	<u>22,012</u>	<u>530</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			-	
<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, 2016

	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	-	-	1,720	1,720
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>1,720</u>	<u>1,720</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	3,865	3,864	1
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>3,865</u>	<u>3,864</u>	<u>1</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(3,865)</u>	<u>(2,144)</u>	<u>1,721</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>3,865</u>	<u>-</u>	<u>(3,865)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(2,144)</u>	<u>\$ (2,144)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (2,144)</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 74	\$ -	\$ (74)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>74</u>	<u>-</u>	<u>(74)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	74	74	-
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>74</u>	<u>74</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(74)</u>	<u>(74)</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>(74)</u>	<u>\$ (74)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (74)</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 700	\$ 700	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>700</u>	<u>700</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	978	690	288
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>978</u>	<u>690</u>	<u>288</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(278)</u>	<u>10</u>	<u>288</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>278</u>	<u>-</u>	<u>(278)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>10</u>	<u>\$ 10</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 10</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	3,649	3,649	3,280	(369)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>3,649</u>	<u>3,649</u>	<u>3,280</u>	<u>(369)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	3,649	3,649	3,649	-
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>3,649</u>	<u>3,649</u>	<u>3,649</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(369)</u>	<u>(369)</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>(369)</u>	<u>\$ (369)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			369	
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  
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	184,193	170,184	(14,009)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>184,193</u>	<u>170,184</u>	<u>(14,009)</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	-	184,193	169,327	14,866
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>184,193</u>	<u>169,327</u>	<u>14,866</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>857</u>	<u>857</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>857</u>	<u>\$ 857</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(857)	
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  
HB 33 CAPITAL IMPROVEMENTS (FUND 31600)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 143,799	\$ 143,799	\$ 145,960	\$ 2,161
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>143,799</u>	<u>143,799</u>	<u>145,960</u>	<u>2,161</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,452	1,452	1,452	-
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	517,339	577,225	97,633	479,592
<b>TOTAL EXPENDITURES</b>	<u>518,791</u>	<u>578,677</u>	<u>99,085</u>	<u>479,592</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(374,992)</u>	<u>(434,878)</u>	<u>46,875</u>	<u>481,753</u>
<b>DESIGNATED CASH</b>	<u>374,992</u>	<u>434,878</u>	<u>-</u>	<u>(434,878)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	46,875	<u>\$ 46,875</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			3,364	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 50,239</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 71,999	\$ 71,999	\$ 78,971	\$ 6,972
State sources	5,483	11,712	-	(11,712)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>77,482</u>	<u>83,711</u>	<u>78,971</u>	<u>(4,740)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	650	650	650	-
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>126,210</u>	<u>141,135</u>	<u>37,418</u>	<u>103,717</u>
<b>TOTAL EXPENDITURES</b>	<u>126,860</u>	<u>141,785</u>	<u>38,068</u>	<u>103,717</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(49,378)</u>	<u>(58,074)</u>	<u>40,903</u>	<u>98,977</u>
<b>DESIGNATED CASH</b>	<u>49,378</u>	<u>58,074</u>	<u>-</u>	<u>(58,074)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>40,903</u>	<u>\$ 40,903</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			7,860	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 48,763</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, 2016

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	<u>\$        13,960</u>
<b>TOTAL ASSETS</b>	<u><u>\$        13,960</u></u>
<b>LIABILITIES</b>	
Deposits held for others	<u>\$        13,960</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$        13,960</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  
 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS  
 Year Ended June 30, 2016

	Balance, July 1, 2015	Additions	Deletions	Balance, June 30, 2016
<b>ASSETS</b>				
Cash in bank	\$ 9,978	\$ 54,531	\$ (50,549)	\$ 13,960
<b>TOTAL ASSETS</b>	<u>\$ 9,978</u>	<u>\$ 54,531</u>	<u>\$ (50,549)</u>	<u>\$ 13,960</u>
<b>LIABILITIES</b>				
Deposits held for others	\$ 9,978	\$ 54,531	\$ (50,549)	\$ 13,960
<b>TOTAL ASSETS</b>	<u>\$ 9,978</u>	<u>\$ 54,531</u>	<u>\$ (50,549)</u>	<u>\$ 13,960</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, 2016

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2016	Safekeeping Agent
Wells Fargo Bank	3138A9N83	\$ 888,383	Bank of New York Mellon
		<u>\$ 888,383</u>	
	Total amount on deposit	\$ 1,025,264	
	Less FDIC	<u>(250,000)</u>	
	Total uninsured public money	775,264	
	50% collateral requirement	387,632	
	Total pledged	<u>888,383</u>	
	Over/(under) pledged	<u>\$ 500,751</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, 2016

	<u>Wells Fargo Bank</u>
Operating account	\$ 1,011,304
Petty cash	50
Activity account	<u>13,960</u>
Total on deposit	1,025,314
Reconciling items	<u>(13,786)</u>
Reconciled balance at June 30, 2016	1,011,528
Less activity funds	<u>(13,960)</u>
<b>Balance per Exhibit A-1</b>	<b><u>\$ 997,568</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  
CASH RECONCILIATION  
JUNE 30, 2016

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Student Activity 23000	Projects Account 24000
<b>June 30, 2015 Cash (Book Balance)</b>	\$ 171,311	\$ -	\$ 21,819	\$ 89	\$ 9,978	\$ -
June 30, 2015 Payroll Liabilities	(171,194)	-	-	-	-	(11,011)
June 30, 2015 Temporary Interfund Loans	64,317	-	-	-	-	(17,834)
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	-	-	-
<b>June 30, 2015 Cash Available to Budget</b>	<b>84,434</b>	<b>-</b>	<b>21,819</b>	<b>89</b>	<b>9,978</b>	<b>(28,645)</b>
2015-2016 Revenue	1,864,400	-	18,586	1,219	54,531	106,717
2015-2016 Expenditures	(1,708,575)	-	(7,912)	(1,128)	(51,000)	(78,497)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Audit Adjustments	(1,283)	-	-	-	-	425
<b>June 30, 2016 Cash Available to Budget</b>	<b>218,976</b>	<b>-</b>	<b>32,493</b>	<b>180</b>	<b>13,509</b>	<b>-</b>
June 30, 2016 Payroll Liabilities	198,127	-	-	-	-	11,264
June 30, 2016 Temporary Interfund Loans	(46,195)	-	-	-	-	-
June 30, 2016 Adjustments/Reconciling Differences	-	-	-	-	451	-
<b>June 30, 2016 Cash (Book Balance)</b>	<b>\$ 370,908</b>	<b>\$ -</b>	<b>\$ 32,493</b>	<b>\$ 180</b>	<b>\$ 13,960</b>	<b>\$ 11,264</b>
<b>Reconciliation to PED Cash Report Line 7</b>						
June 30, 2016 Cash (Book Balance)	\$ 370,908	\$ -	\$ 32,493	\$ 180	\$ 13,960	\$ 11,264
June 30, 2016 Payroll Liabilities	(198,127)	-	-	-	-	(11,264)
June 30, 2016 Temporary Interfund Loans	46,195	-	-	-	-	-
Audit adjustments and reclassifications	1,283	-	-	-	-	(425)
<b>Line 7 PED Cash Report June 30, 2016 *</b>	<b>\$ 220,259</b>	<b>\$ -</b>	<b>\$ 32,493</b>	<b>\$ 180</b>	<b>\$ 13,960</b>	<b>\$ (425)</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, 2016

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, 2015 Cash (Book Balance)</b>	\$ 3,865	\$ 352	\$ -	\$ -	\$ -	\$ -
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 Available to Budget</b>	<b>3,865</b>	<b>352</b>	<b>(3,280)</b>	<b>-</b>	<b>-</b>	<b>(43,403)</b>
2015-2016 Revenue	1,720	700	3,280	-	-	170,184
2015-2016 Expenditures	(3,864)	(764)	(3,649)	-	-	(170,184)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	857
<b>June 30, 2016 Cash Available to Budget</b>	<b>1,721</b>	<b>288</b>	<b>(3,649)</b>	<b>-</b>	<b>-</b>	<b>(42,546)</b>
June 30, 2016 Payroll Liabilities	-	-	-	-	-	-
June 30, 2016 Temporary Interfund Loans	-	-	3,649	-	-	42,546
June 30, 2016 Adjustments/Reconciling Differences	-	-	-	-	-	-
<b>June 30, 2016 Cash (Book Balance)</b>	<b>\$ 1,721</b>	<b>\$ 288</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reconciliation to PED Cash Report Line 7</b>						
June 30, 2016 Cash (Book Balance)	\$ 1,721	\$ 288	\$ -	\$ -	\$ -	\$ -
June 30, 2016 Payroll Liabilities	-	-	-	-	-	-
June 30, 2016 Temporary Interfund Loans	-	-	(3,649)	-	-	(42,546)
Audit adjustments and reclassifications	-	-	-	-	-	(857)
<b>Line 7 PED Cash Report June 30, 2016 *</b>	<b>\$ 1,721</b>	<b>\$ 288</b>	<b>\$ (3,649)</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, 2016

	Special Capital Outlay 31400	Capital Improve. HB 33 31600	Capital Improve. SB 9 31700	Total Primary Government
June 30, 2015 Cash (Book Balance)	\$ -	\$ 434,878	\$ 58,074	\$ 700,366
June 30, 2015 Payroll Liabilities	-	-	-	(182,205)
June 30, 2015 Temporary Interfund Loans	-	-	-	-
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	-
<b>June 30, 2015 Cash Available to Budget</b>	<b>-</b>	<b>434,878</b>	<b>58,074</b>	<b>518,161</b>
2015-2016 Revenue	-	145,944	78,971	2,446,252
2015-2016 Expenditures	-	(99,085)	(38,068)	(2,162,728)
Permanent Cash Transfers/Reversions	-	-	-	-
Audit Adjustments	-	-	-	(1)
<b>June 30, 2016 Cash Available to Budget</b>	<b>-</b>	<b>481,737</b>	<b>98,977</b>	<b>801,686</b>
June 30, 2016 Payroll Liabilities	-	-	-	209,391
June 30, 2016 Temporary Interfund Loans	-	-	-	-
June 30, 2016 Adjustments/Reconciling Differences	-	-	-	451
<b>June 30, 2016 Cash (Book Balance)</b>	<b>\$ -</b>	<b>\$ 481,737</b>	<b>\$ 98,977</b>	<b>\$ 1,011,528</b>
			Less Activity Funds	(13,960)
			Per Exhibit B-1	<u>\$ 997,568</u>
<b>Reconciliation to PED Cash Report Line 7</b>				
June 30, 2016 Cash (Book Balance)	\$ -	\$ 481,737	\$ 98,977	\$ 1,011,528
June 30, 2016 Payroll Liabilities	-	-	-	(209,391)
June 30, 2016 Temporary Interfund Loans	-	-	-	-
Audit adjustments and reclassifications	-	-	-	1
<b>Line 7 PED Cash Report June 30, 2016 *</b>	<b>\$ -</b>	<b>\$ 481,737</b>	<b>\$ 98,977</b>	<b>\$ 802,138</b>

\* 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, 2016

<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>
14-052MM-SL	Contractor Services	Rio Conchos Corporation	68,947.00	N/A	Rio Conchos Corporation PO Box 12851 ABQ, NM, 87195 (this was piggybacked from the APS contract)	Y	N	Prepare, setup and installation of two portable classroom for school site.
906-002 SSw RFP C	Architectural Design, Engineering, Project Management and Soncsting Services	Cooperative Education Services/Studio Southwest Architects	12,000.00	N/A	Cooperative Educational Services 4216 Balloon Park Road NE ABQ, NM 87109	Y	N	Required architect for installation of two portable classrooms on site

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