

**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
STATEMENT OF NET POSITION
JUNE 30, 2013**

	<u>Anansi Charter</u>	<u>Friends of Anansi Charter School</u>	<u>Total</u>
ASSETS			
Cash	\$ 133,158	\$ 78,477	\$ 211,635
Due From Other Governments	14,808	-	14,808
Due From Grantor	-	-	-
Prepaid Assets (Current Portion)	<u>46,584</u>	<u>-</u>	<u>46,584</u>
Total Current Assets	194,550	78,477	273,027
Non-Depreciable Capital Assets	-	587,500	587,500
Depreciable Capital Assets, Net	30,921	1,851,010	1,881,931
Prepaid Assets	<u>745,226</u>	<u>-</u>	<u>745,226</u>
Total Non-Current Assets	<u>776,147</u>	<u>2,438,510</u>	<u>3,214,657</u>
Total Assets	<u>\$ 970,697</u>	<u>\$ 2,516,987</u>	<u>\$ 3,487,684</u>
LIABILITIES AND NET POSITION			
Liabilities			
Accounts Payable	\$ 6,289	\$ -	\$ 6,289
Accrued Liabilities	26,501	4,377	30,878
Due to Other Funds	5,890	-	5,890
Deferred Revenue	23,052	-	23,052
Deferred Lease Income	-	46,584	46,584
Current Portion of Long-Term Debt	<u>-</u>	<u>23,722</u>	<u>23,722</u>
Total Current Liabilities	61,732	74,683	136,415
Long-Term Debt	-	1,636,025	1,636,025
Deferred Lease Income	<u>-</u>	<u>745,226</u>	<u>745,226</u>
Total Long-Term Liabilities	<u>-</u>	<u>2,381,251</u>	<u>2,381,251</u>
Total Liabilities	<u>61,732</u>	<u>2,455,934</u>	<u>2,517,666</u>
NET POSITION			
Net Investment in Capital Assets	776,147	778,763	1,554,910
Restricted for Capital Projects	163	-	163
Unrestricted	<u>132,655</u>	<u>(717,710)</u>	<u>(585,055)</u>
Total Net Position	<u>908,965</u>	<u>61,053</u>	<u>970,018</u>
Total Liabilities and Net Position	<u>\$ 970,697</u>	<u>\$ 2,516,987</u>	<u>\$ 3,487,684</u>

See Independent Auditors' Report

**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013**

Functions and Programs	Expenses	Program Revenues			Net (Expenses)	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Position	Component Units
FUNCTIONS AND PROGRAMS						
EXPENSES:						
Governmental Activities:						
Direct Instruction	\$ 1,114,631	\$ 58,284	\$ 1,148,624	\$ -	92,277	
Instructional Support	31,241	-	-	-	(31,241)	
Prepaid Expenses	46,584	-	-	-	(46,584)	
Depreciation Expense	6,187	-	-	-	(6,187)	
Total	<u>\$ 1,198,643</u>	<u>\$ 58,284</u>	<u>\$ 1,148,624</u>	<u>\$ -</u>	<u>\$ 8,265</u>	
Component Units:	<u>\$ 233,926</u>	<u>\$ 196,518</u>	<u>\$ 24,062</u>	<u>\$ 87</u>		(13,259)
Total	<u>\$ 1,432,569</u>	<u>\$ 254,802</u>	<u>\$ 1,172,686</u>	<u>\$ 87</u>		
General Revenues						
Property Taxes						
General Purpose						
Debt Service						
Capital Projects						
Grants and Contributions - Not Restricted						
Unrestricted Investment Earnings					<u>58</u>	<u>-</u>
Total General Revenues					<u>58</u>	<u>-</u>
Gain on Disposal of Capital Assets					<u>-</u>	<u>-</u>
Change in Net Position					8,323	(13,259)
Beginning Net Position					1,011,923	61,946
Restatement					<u>(111,281)</u>	<u>12,366</u>
Ending Net Position					<u>\$ 908,965</u>	<u>\$ 61,053</u>

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**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
BALANCE SHEET – ALL GOVERNMENTAL FUNDS
JUNE 30, 2013**

	<u>General Fund</u>			Entitlement IDEA-B Fund	Entitlement IDEA-B Federal Stimulus	GO Bond Student Library Fund
	<u>Operational</u>	<u>Instructional Materials</u>	<u>Title I - IASA</u>			
<u>ASSETS</u>						
Pooled Cash and Investments	\$ 118,288	\$ 576	\$ -	\$ 13,611	\$ -	\$ -
Receivables:						
Due From Other Funds	-					
Grants		-	-	7,151	-	2,096
Due From Other Governments						
Food Inventory	-	-	-	-	-	-
Total Assets	<u>\$ 118,288</u>	<u>\$ 576</u>	<u>\$ -</u>	<u>\$ 20,762</u>	<u>\$ -</u>	<u>\$ 2,096</u>
<u>LIABILITIES AND FUND BALANCE</u>						
Liabilities:						
Accounts Payable	\$ 6,289	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	26,501	-	-	-	-	-
Due to Other Funds	-	-	-	20,762	-	2,290
Due to Operational Fund	-	-	-	-	-	-
Total Liabilities	<u>32,790</u>	<u>-</u>	<u>-</u>	<u>20,762</u>	<u>-</u>	<u>2,290</u>
Fund Balance:						
Unassigned, Reported in:						
General Fund	85,498	576	-	-	-	(194)
Capital Projects Funds	-	-	-	-	-	-
Total Fund Balance	<u>85,498</u>	<u>576</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(194)</u>
Total Liabilities and Fund Balance	<u>\$ 118,288</u>	<u>\$ 576</u>	<u>\$ -</u>	<u>\$ 20,762</u>	<u>\$ -</u>	<u>\$ 2,096</u>

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**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
BALANCE SHEET – ALL GOVERNMENTAL FUNDS (continued)
JUNE 30, 2013**

	<u>Federal Stimulus SEG</u>	<u>Education Job Fund</u>	<u>GO Bond Student Library Fund</u>	<u>Technology for Education PED</u>	<u>Bond Building Fund</u>
<u>ASSETS</u>					
Pooled Cash and Investments	\$ 191	\$ -	\$ -	\$ -	\$ -
Receivables:					
Due From Other Funds					
Grants	-	-	-	-	-
Due From Other Governments					
Food Inventory	-	-	-	-	-
Total Assets	<u>\$ 191</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCE</u>					
Liabilities:					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Unassigned, Reported in:					
General Fund	191	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Total Fund Balance	<u>191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 191</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
BALANCE SHEET – ALL GOVERNMENTAL FUNDS (continued)
JUNE 30, 2013**

	Capital Improvements SB-9	Ed. Technology Equipment Act	Library GO Bond	26109	Total
<u>ASSETS</u>					
Pooled Cash and Investments	\$ -	\$ -	\$ -	\$ 492	\$ 133,158
Receivables:					
Due From Other Funds					-
Grants	2,707	-	2,854	-	14,808
Due From Other Governments					-
Food Inventory	-	-	-	-	-
Total Assets	<u>\$ 2,707</u>	<u>\$ -</u>	<u>\$ 2,854</u>	<u>\$ 492</u>	<u>\$ 147,966</u>
<u>LIABILITIES AND FUND BALANCE</u>					
Liabilities:					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 6,289
Accrued Liabilities	-	-	-	-	26,501
Due to Other Funds	-	-	-	-	23,052
Due to Operational Fund	2,707	-	3,183	-	5,890
Total Liabilities	<u>2,707</u>	<u>-</u>	<u>3,183</u>	<u>-</u>	<u>61,732</u>
Fund Balance:					
Unassigned, Reported in:					
General Fund					86,071
Capital Projects Funds	-	-	(329)	492	163
Total Fund Balance	<u>-</u>	<u>-</u>	<u>(329)</u>	<u>492</u>	<u>86,234</u>
Total Liabilities and Fund Balance	<u>\$ 2,707</u>	<u>\$ -</u>	<u>\$ 2,854</u>	<u>\$ 492</u>	<u>\$ 147,966</u>

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STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2013

Amounts reported for governmental activities in the statement of net position are different because:

Total Fund Balance - Governmental Funds	\$ 86,234
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Capital Assets used in governmental activities are not current financial resources and therefore are not reported as assets in governmental funds

Cost of Capital Assets	61,876	
Accumulated Depreciation	<u>(30,955)</u>	
		30,921

Prepaid Leases acquired in governmental activities are not current financial resources and therefore are not reported as assets in governmental funds

Prepaid Leases acquired in governmental activities are not current financial resources and therefore are not reported as assets in governmental funds	<u>791,810</u>
Total Net Position - Governmental Funds	<u>\$ 908,965</u>

**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – ALL GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>General Fund</u>			Entitlement IDEA-B Fund	Entitlement IDEA-B Federal Stimulus	GO Bond Student Library Fund
	<u>Operational</u>	<u>Instructional Materials</u>	<u>Title I - IASA</u>			
Revenues:						
Charges for Services	\$ 58,284	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sources	1,500	-	-	48,258	-	-
State Sources	997,154	7,286	-	-	-	2,096
Federal Sources	-	-	-	-	-	-
Other	-	-	-	-	-	-
Investment and Interest Income	58	-	-	-	-	-
Total Revenues	1,056,996	7,286	-	48,258	-	2,096
Expenditures:						
Direct Instruction	1,107,126	7,505	-	-	-	-
Instructional Support	-	-	-	21,454	-	2,096
Food Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	1,107,126	7,505	-	21,454	-	2,096
Revenues Over (Under) Expenditures	(50,130)	(219)	-	26,804	-	-
Other Financing Sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (uses)	-	-	-	-	-	-
Net Change in Fund Balance	(50,130)	(219)	-	26,804	-	-
Fund Balance at Beginning of Year	135,629	795	-	-	-	(194)
Restatement	(1)	-	-	(26,804)	-	-
Fund Balance at End of Year	<u>\$ 85,498</u>	<u>\$ 576</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (194)</u>

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**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – ALL GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2013**

	Federal Stimulus SEG	Education Job Fund	GO Bond Student Library Fund	Technology for Education PED	Bond Building Fund
Revenues:					
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sources	-	-	-	-	-
State Sources	-	-	-	-	81,769
Federal Sources	-	-	-	-	-
Other	-	-	-	-	-
Investment and Interest Income	-	-	-	-	-
Total Revenues	-	-	-	-	81,769
Expenditures:					
Direct Instruction	-	-	-	-	-
Instructional Support	-	-	-	-	-
Food Services	-	-	-	-	-
Capital Outlay	-	-	-	-	81,769
Total Expenditures	-	-	-	-	81,769
Revenues Over (Under) Expenditures	-	-	-	-	-
Other Financing Sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (uses)	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Fund Balance at Beginning of Year	191	-	-	-	-
Restatement	-	-	-	-	-
Fund Balance at End of Year	\$ 191	\$ -	\$ -	\$ -	\$ -

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**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – ALL GOVERNMENTAL FUNDS (continued)
FOR THE YEAR ENDED JUNE 30, 2013**

	Capital Improvements SB-9	Ed. Technology Equipment Act	Library GO Bond	26109	Total
Revenues:					
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 58,284
Local Sources	-	-	-	-	49,758
State Sources	2,707	-	2,854	-	1,093,866
Federal Sources	-	-	-	5,000	5,000
Other	-	-	-	-	-
Investment and Interest Income	-	-	-	-	58
Total Revenues	2,707	-	2,854	5,000	1,206,966
Expenditures:					
Direct Instruction	-	-	-	-	1,114,631
Instructional Support	-	-	3,183	4,508	31,241
Food Services	-	-	-	-	-
Capital Outlay	2,707	-	-	-	84,476
Total Expenditures	2,707	-	3,183	4,508	1,230,348
Revenues Over (Under) Expenditures	-	-	(329)	492	(23,382)
Other Financing Sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (uses)	-	-	-	-	-
Net Change in Fund Balance	-	-	(329)	492	(23,382)
Fund Balance at Beginning of Year	-	-	-	-	136,421
Restatement	-	-	-	-	(26,805)
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (329)</u>	<u>\$ 492</u>	<u>\$ 86,234</u>

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**STATE OF NEW MEXICO
 TAOS MUNICIPAL SCHOOL DISTRICT
 ANANSI CHARTER
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS TO THE STATEMENT
 OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2013**

Total Net Change in Fund Balances - Governmental Funds	\$ (23,382)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities. This is the amount by which depreciation expense exceeds capital outlay in the period.

Depreciation Expense	(6,187)	
Capital Outlay	<u>84,476</u>	
Excess of Capital Outlay over Depreciation Expense		78,289

Prepaid expenses used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds

Prepaid Leases		<u>(46,584)</u>
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Change in Net Position of Governmental Activities	<u>\$ 8,323</u>
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**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
OPERATIONAL FUND
STATEMENT OF REVENUES AND EXPENDITURES –
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Approved Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Charges for Services	\$ 750	\$ 750	\$ 58,284	\$ 57,534
Local Sources	-	-	1,500	1,500
State Sources	938,884	997,842	970,156	(27,686)
Federal Sources	-	-	-	-
Other	-	-	-	-
Investment and Interest Income	-	-	58	58
Total Revenues	<u>939,634</u>	<u>998,592</u>	<u>1,029,998</u>	<u>31,406</u>
<u>Expenditures:</u>				
Direct Instruction	1,124,678	1,183,636	1,103,618	80,018
Instructional Support	-	-	-	-
Food Services	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,124,678</u>	<u>1,183,636</u>	<u>1,103,618</u>	<u>80,018</u>
Revenues Over (Under) Expenditures	(185,044)	(185,044)	(73,620)	(48,612)
Other Financing Sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance			<u>\$ (73,620)</u>	
Cash Balance Budgeted	<u>\$ 185,044</u>	<u>\$ 185,044</u>		

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**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
INSTRUCTIONAL MATERIALS FUND
STATEMENT OF REVENUES AND EXPENDITURES –
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Approved Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Local Sources			-	-
State Sources	7,286	7,286	7,286	-
Federal Sources	-	-	-	-
Other	-	-	-	-
Investment and Interest Income	-	-	-	-
Total Revenues	<u>7,286</u>	<u>7,286</u>	<u>7,286</u>	<u>-</u>
<u>Expenditures:</u>				
Direct Instruction	7,286	8,082	7,505	577
Instructional Support	-	-	-	-
Food Services			-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>7,286</u>	<u>8,082</u>	<u>7,505</u>	<u>577</u>
Revenues Over (Under) Expenditures	-	(796)	(219)	(577)
Other Financing Sources (uses):				
Transfers in			-	-
Transfers out	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance			<u>\$ (219)</u>	
Cash Balance Budgeted	<u>\$ -</u>	<u>\$ 796</u>		

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STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
TITLE I - IASA FUND
STATEMENT OF REVENUES AND EXPENDITURES –
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Approved Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Local Sources	-	-	-	-
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Other	-	-	-	-
Investment and Interest Income	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures:</u>				
Direct Instruction	-	-	-	-
Instructional Support	3,300	3,300	-	3,300
Food Services	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>3,300</u>	<u>3,300</u>	<u>-</u>	<u>3,300</u>
Revenues Over (Under) Expenditures	(3,300)	(3,300)	-	(3,300)
Other Financing Sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Cash Balance Budgeted	<u>\$ 3,300</u>	<u>\$ 3,300</u>		

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**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
ENTITLEMENT IDEA-B FUND
STATEMENT OF REVENUES AND EXPENDITURES –
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Approved Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Local Sources			48,258	48,258
State Sources			-	-
Federal Sources		41,484	-	(41,484)
Other			-	-
Investment and Interest Income	-	-	-	-
Total Revenues	<u>-</u>	<u>41,484</u>	<u>48,258</u>	<u>6,774</u>
<u>Expenditures:</u>				
Direct Instruction	-	-	-	-
Instructional Support	-	26,804	21,454	5,350
Food Services	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>26,804</u>	<u>21,454</u>	<u>5,350</u>
Revenues Over (Under) Expenditures	-	14,680	26,804	1,424
Other Financing Sources (uses):				
Transfers in			-	-
Transfers out	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance			<u>\$ 26,804</u>	
Cash Balance Budgeted	<u>\$ -</u>	<u>\$ -</u>		

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**STATE OF NEW MEXICO
 TAOS MUNICIPAL SCHOOL DISTRICT
 ANANSI CHARTER
 GO BOND STUDENT LIBRARY FUND
 STATEMENT OF REVENUES AND EXPENDITURES –
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Approved Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Local Sources			-	-
State Sources	-	2,096	2,096	-
Federal Sources			-	-
Other			-	-
Investment and Interest Income	-	-	-	-
Total Revenues	<u>-</u>	<u>2,096</u>	<u>2,096</u>	<u>-</u>
<u>Expenditures:</u>				
Direct Instruction	-	-	-	-
Instructional Support	-	2,096	2,096	-
Food Services			-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>2,096</u>	<u>2,096</u>	<u>-</u>
Revenues Over (Under) Expenditures	-	-	-	-
Other Financing Sources (uses):				
Transfers in			-	-
Transfers out	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance			<u>\$ -</u>	
Cash Balance Budgeted	<u>\$ -</u>	<u>\$ -</u>		

27106

**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
BOND BUILDING FUND
STATEMENT OF REVENUES AND EXPENDITURES –
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Approved Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Local Sources			-	-
State Sources		81,769	81,769	-
Federal Sources			-	-
Other			-	-
Investment and Interest Income	-	-	-	-
Total Revenues	<u>-</u>	<u>81,769</u>	<u>81,769</u>	<u>-</u>
<u>Expenditures:</u>				
Direct Instruction	-	-	-	-
Instructional Support	-	-	-	-
Food Services			-	-
Capital Outlay	-	81,769	81,769	-
Total Expenditures	<u>-</u>	<u>81,769</u>	<u>81,769</u>	<u>-</u>
Revenues Over (Under) Expenditures	-	-	-	-
Other Financing Sources (uses):				
Transfers in			-	-
Transfers out	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance			<u>\$ -</u>	
Cash Balance Budgeted	<u>\$ -</u>	<u>\$ -</u>		

31200

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**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
CAPITAL IMPROVEMENTS SB-9
STATEMENT OF REVENUES AND EXPENDITURES –
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Approved Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Local Sources			-	-
State Sources	4,752	7,569	2,707	(4,862)
Federal Sources			-	-
Other			-	-
Investment and Interest Income	-	-	-	-
Total Revenues	<u>4,752</u>	<u>7,569</u>	<u>2,707</u>	<u>(4,862)</u>
<u>Expenditures:</u>				
Direct Instruction	-	-	-	-
Instructional Support	-	-	-	-
Food Services			-	-
Capital Outlay	4,752	7,569	2,707	4,862
Total Expenditures	<u>4,752</u>	<u>7,569</u>	<u>2,707</u>	<u>4,862</u>
Revenues Over (Under) Expenditures	-	-	-	(9,724)
Other Financing Sources (uses):				
Transfers in			-	-
Transfers out	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance			<u>\$ -</u>	
Cash Balance Budgeted	<u>\$ -</u>	<u>\$ -</u>		

31700

**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
GO LIBRARY BOND
STATEMENT OF REVENUES AND EXPENDITURES –
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Approved Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Local Sources			-	-
State Sources		6,748	2,854	(3,894)
Federal Sources			-	-
Other			-	-
Investment and Interest Income	-	-	-	-
Total Revenues	<u>-</u>	<u>6,748</u>	<u>2,854</u>	<u>(3,894)</u>
<u>Expenditures:</u>				
Direct Instruction	-	-	-	-
Instructional Support	-	6,748	3,183	3,565
Food Services			-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>6,748</u>	<u>3,183</u>	<u>3,565</u>
Revenues Over (Under) Expenditures	-	-	(329)	(7,459)
Other Financing Sources (uses):				
Transfers in			-	-
Transfers out	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance			<u>\$ (329)</u>	
Cash Balance Budgeted	<u>\$ -</u>	<u>\$ -</u>		

27171

**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
26109**

**STATEMENT OF REVENUES AND EXPENDITURES –
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Approved Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Local Sources			-	-
State Sources		-	-	-
Federal Sources		5,000	5,000	-
Other			-	-
Investment and Interest Income	-	-	-	-
Total Revenues	-	5,000	5,000	-
<u>Expenditures:</u>				
Direct Instruction	-	-	-	-
Instructional Support	-	5,000	4,508	492
Food Services			-	-
Capital Outlay	-	-	-	-
Total Expenditures	-	5,000	4,508	492
Revenues Over (Under) Expenditures	-	-	492	(492)
Other Financing Sources (uses):				
Transfers in			-	-
Transfers out	-	-	-	-
Total Other Financing Sources (uses)	-	-	-	-
Net Change in Fund Balance			\$ 492	
Cash Balance Budgeted	\$ -	\$ -		

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**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
LANL FOUNDATION
STATEMENT OF REVENUES AND EXPENDITURES –
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Approved Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Local Sources	-	-	-	-
State Sources	-	1,500	-	(1,500)
Federal Sources	-	-	-	-
Other	-	-	-	-
Investment and Interest Income	-	-	-	-
Total Revenues	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
<u>Expenditures:</u>				
Direct Instruction	-	-	-	-
Instructional Support	-	1,500	-	1,500
Food Services	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Revenues Over (Under) Expenditures	-	-	-	(3,000)
Other Financing Sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance			<u>\$ -</u>	
Cash Balance Budgeted	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditors' Report

**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
ANANSI CHARTER
TOTAL
STATEMENT OF REVENUES AND EXPENDITURES –
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Original Budget</u>	<u>Approved Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Charges for Services	\$ 750	\$ 750	\$ 58,284	\$ 57,534
Local Sources	-	-	49,758	49,758
State Sources	950,922	1,098,062	1,064,014	(34,048)
Federal Sources	-	41,484	-	(41,484)
Other	-	-	-	-
Investment and Interest Income	-	-	58	58
Total Revenues	<u>951,672</u>	<u>1,140,296</u>	<u>1,172,114</u>	<u>31,818</u>
<u>Expenditures:</u>				
Direct Instruction	1,131,964	1,191,718	1,111,123	80,595
Instructional Support	3,300	33,700	23,550	10,150
Food Services	-	-	-	-
Capital Outlay	4,752	89,338	84,476	4,862
Total Expenditures	<u>1,140,016</u>	<u>1,314,756</u>	<u>1,219,149</u>	<u>95,607</u>
Revenues Over (Under) Expenditures	(188,344)	(174,460)	(47,035)	(63,789)
Other Financing Sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance			<u>\$ (47,035)</u>	
Cash Balance Budgeted	<u>\$ 188,344</u>	<u>\$ 174,460</u>		

See Independent Auditors' Report

**STATE OF NEW MEXICO
TAOS MUNICIPAL SCHOOL DISTRICT
FRIENDS OF ANANSI CHARTER SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013**

Cash Flows From Operating Activities:	
Cash Received From Customers	\$ 220,667
Cash Payments for Supplies and Maintenance	<u>(51,153)</u>
Net Cash Provided By (Used in) Operating Activities	169,514
Cash Flows From Capital and Related Financing Activities:	
Purchase of Capital Assets	(199,481)
Prepaid Lease Income	-
Proceeds on Loan	-
Interest Paid on Capital Debt	<u>-</u>
Net Cash Provided By (Used in) Capital and Related Financing Activities	(199,481)
Cash Flows From Investing Activities:	
	-
	<u>-</u>
Net Cash Provided By (Used in) Investing Activities	<u>-</u>
Net Increase in Cash and Cash Equivalents	(29,967)
Cash and Cash Equivalents, Beginning of Year	<u>108,444</u>
Cash and Cash Equivalents, End of Year	<u>\$ 78,477</u>
Reconciliation of Operating Income to Net Cash Provided By (Used in) Operating Activities:	
Operating Income	\$ 220,667
Depreciation Expense	-
Change in Accounts Payable	(51,153)
Change in Accrued Interest Payable	<u>-</u>
Net Cash Provided By (Used in) Operating Activities	<u>\$ 169,514</u>

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