

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-1

STATEMENT OF NET POSITION

JUNE 30, 2016

	Anansi Charter School	Friends of Anansi Charter School	Total
<u>ASSETS</u>			
Current assets:			
Cash and cash equivalents	\$ 114,108	\$ 48,600	\$ 162,708
Receivables	160,975	-	160,975
Total current assets	275,083	48,600	323,683
Non-current assets:			
Prepaid lease	652,058	-	652,058
Capital assets, net	354,558	3,385,429	3,739,987
Total non-current assets	1,006,616	3,385,429	4,392,045
Total assets	1,281,699	3,434,029	4,715,728
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pensions	354,660	-	354,660
Total deferred outflows	354,660	-	354,660
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable	1,874	-	1,874
Accrued payroll	76,020	-	76,020
Unearned lease income	-	46,584	46,584
Current portion of long term debt	-	39,925	39,925
Total current liabilities	77,894	86,509	164,403
Non-current liabilities:			
Unearned lease income	-	605,474	605,474
Non-current portion of long term debt	-	2,516,125	2,516,125
Net pension liability	1,654,942	-	1,654,942
Total non-current liabilities	1,654,942	3,121,599	4,776,541
Total liabilities	1,732,836	3,208,108	4,940,944
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows related to pensions	38,130	-	38,130
Total deferred inflows	38,130	-	38,130
<u>NET POSITION</u>			
Net investment in capital assets	354,558	829,379	1,183,937
Restricted:			
Special revenue	86,175	-	86,175
Capital projects	55,182	-	55,182
Unrestricted	(630,522)	(603,458)	(1,233,980)
Total net position	\$ (134,607)	\$ 225,921	\$ 91,314

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANASI CHARTER SCHOOL

EXHIBIT G-2

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue & Changes In Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Anansi Charter School	Component Unit
Primary government:						
Governmental activities:						
Instruction	\$ 1,205,579	\$ 101,529	\$ 334,288	\$ -	\$ (769,762)	\$ -
Support Services	-	-	-	-	-	-
Support Services Students	38,813	-	-	-	(38,813)	-
Support Services Instruction	10,493	-	-	-	(10,493)	-
Support Services General Administration	23,777	-	-	-	(23,777)	-
Support Services School Administration	270,128	-	-	-	(270,128)	-
Central Services	-	-	-	-	-	-
Operation and Maintenance of Plant	277,776	-	-	-	(277,776)	-
Student Transportation	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-
Food Services Operations	57,074	-	22,999	-	(34,075)	-
Bond Interest Paid	-	-	-	-	-	-
Facilities, materials, supplies and other	271,833	-	-	244,661	(27,172)	-
Amortization - Unallocated	-	-	-	-	-	-
<b>Total governmental activities</b>	<b>\$ 2,155,471</b>	<b>\$ 101,529</b>	<b>\$ 357,287</b>	<b>\$ 244,661</b>	<b>(1,451,994)</b>	<b>-</b>
Component Unit:						
Friends of Anansi Charter School	\$ 396,674	\$ 230,234	\$ 230,134	\$ -		63,694

General revenues:

State equalization guarantee	1,417,822	-
Grant & contributions not restricted	-	-
Grants & contributions restricted	-	-
Unrestricted investment earnings	-	58
Miscellaneous income	1,149	-
<b>Total general revenues</b>	<b>1,419,071</b>	<b>58</b>
Change in net position	(32,923)	63,752
Net position - beginning	(29,695)	162,169
Restatements	(71,989)	-
<b>Net position - beginning as restated</b>	<b>(101,684)</b>	<b>162,169</b>
<b>Net position - ending</b>	<b>\$ (134,607)</b>	<b>\$ 225,921</b>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

COMBINING BALANCE SHEET--GOVERNMENTAL FUNDS

June 30, 2016

	Operational	Instructional Materials	Food Services	IDEA - B Entitlement
<b>ASSETS</b>				
Cash and cash equivalents	\$ 22,662	\$ 9,536	\$ 316	\$ -
Accounts Receivable				
Federal	-	-	1,661	-
State	-	-	-	-
Inventories	-	-	-	-
Due from Other Funds	99,654	-	-	-
Due from Primary Government	-	-	-	18,044
<b>TOTAL ASSETS</b>	<u>\$ 122,316</u>	<u>\$ 9,536</u>	<u>\$ 1,977</u>	<u>\$ 18,044</u>
<b>LIABILITIES AND OTHER CREDITS</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	3,870	18,044
Accrued Payroll	76,020	-	-	-
<b>TOTAL LIABILITIES</b>	<u>76,020</u>	<u>-</u>	<u>3,870</u>	<u>18,044</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>				
Nonspendable	-	-	-	-
Restricted	-	9,536	(1,893)	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	46,296	-	-	-
<b>TOTAL FUND BALANCE</b>	<u>46,296</u>	<u>9,536</u>	<u>(1,893)</u>	<u>-</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<u>\$ 122,316</u>	<u>\$ 9,536</u>	<u>\$ 1,977</u>	<u>\$ 18,044</u>

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

EXHIBIT G-3

SEG Federal Stimulus	LANL Foundation	2012 GO Bond Student Library Fund	NM Reads to Lead K-3	Robotics 2012	Private Direct Grants
\$ 191	\$ -	\$ -	\$ -	\$ -	\$ 504
-	-	-	-	-	-
-	-	1,971	50,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 191</u>	<u>\$ -</u>	<u>\$ 1,971</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 504</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,971	50,000	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>1,971</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
191	-	-	-	-	504
-	-	-	-	-	-
-	-	-	-	-	-
<u>191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>504</u>
<u>\$ 191</u>	<u>\$ -</u>	<u>\$ 1,971</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 504</u>

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-3  
 CONTINUED

COMBINING BALANCE SHEET--GOVERNMENTAL FUNDS

June 30, 2016

	SB-9	Bond Building	Public School Capital Outlay	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 25,717	\$ 55,182	\$ -	\$ 114,108
Accounts Receivable				
Federal	-	-	-	1,661
State	63,530	-	25,769	141,270
Inventories	-	-	-	-
Due from Other Funds	-	-	-	99,654
Due from Primary Government	-	-	-	18,044
<b>TOTAL ASSETS</b>	<b>\$ 89,247</b>	<b>\$ 55,182</b>	<b>\$ 25,769</b>	<b>\$ 374,737</b>
<b>LIABILITIES AND OTHER CREDITS</b>				
Accounts Payable	\$ 1,874	\$ -	\$ -	\$ 1,874
Due to Other Funds	-	-	25,769	99,654
Accrued Payroll	-	-	-	76,020
<b>TOTAL LIABILITIES</b>	<b>1,874</b>	<b>-</b>	<b>25,769</b>	<b>177,548</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>				
Nonspendable	-	-	-	-
Restricted	87,373	55,182	-	150,893
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	46,296
<b>TOTAL FUND BALANCE</b>	<b>87,373</b>	<b>55,182</b>	<b>-</b>	<b>197,189</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<b>\$ 89,247</b>	<b>\$ 55,182</b>	<b>\$ 25,769</b>	<b>\$ 374,737</b>

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STATE OF NEW MEXICO  
TAOS MUNICIPAL SCHOOLS  
ANANSI CHARTER SCHOOL

EXHIBIT G-4

RECONCILIATION OF THE BALANCE SHEET  
ALL GOVERNMENTAL FUNDS TO THE  
STATEMENT OF NET POSITION

JUNE 30, 2016

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

Fund Balances - total governmental funds	\$ 197,189
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	354,558
Deferred outflows related to pensions not reported in the funds	354,660
Net pension liability not reported in the funds	(1,654,942)
Deferred inflows related to pensions not reported in the funds	(38,130)
Prepaid lease	<u>652,058</u>
Net position of governmental activities	<u>\$ (134,607)</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES  
 IN FUND BALANCE--GOVERNMENTAL FUNDS

Year Ended June 30, 2016

	Operational	Instructional Materials	Food Services	IDEA - B Entitlement
<b>REVENUE</b>				
Federal Programs	\$ -	\$ -	\$ 22,999	\$ 55,802
State Programs	-	11,366	-	-
Local Programs	-	-	-	-
State Equalization	1,417,922	-	-	-
Service Revenues	69,372	-	32,157	-
Other revenue sources	1,149	-	-	-
<b>TOTAL REVENUES</b>	<u>1,488,443</u>	<u>11,366</u>	<u>55,156</u>	<u>55,802</u>
<b>EXPENDITURES</b>				
Current				
Instruction	1,016,291	9,098	-	31,282
Support Services Students	38,813	-	-	-
Support Services Instruction	8,522	-	-	-
Support Services General Administration	23,777	-	-	-
Support Services School Administration	270,126	-	-	-
Operation and Maintenance of Plant	231,192	-	-	-
Food Services Operations	25	-	57,049	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,588,746</u>	<u>9,098</u>	<u>57,049</u>	<u>31,282</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	(100,303)	2,268	(1,893)	24,520
Other Financing Sources (Uses)				
Proceeds from Bonds	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(100,303)	2,268	(1,893)	24,520
<b>FUND BALANCE</b>				
June 30, 2015	141,687	7,268	-	(24,520)
Restatements	4,912	-	-	-
June 30, 2015 as restated	<u>146,599</u>	<u>7,268</u>	<u>-</u>	<u>(24,520)</u>
<b>FUND BALANCE</b>				
June 30, 2016	<u>\$ 46,296</u>	<u>\$ 9,536</u>	<u>\$ (1,893)</u>	<u>\$ -</u>

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

EXHIBIT G-5

SEG Federal Stimulus	LANL Foundation	2012 GO Bond Student Library Fund	NM Reads to Lead K-3	Robotics 2012	Private Direct Grants
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,971	50,000	14,908	-
-	1,500	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,500	1,971	50,000	14,908	-
-	1,500	-	50,000	-	4,496
-	-	-	-	-	-
-	-	1,971	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,500	1,971	50,000	-	4,496
-	-	-	-	14,908	(4,496)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	14,908	(4,496)
191	-	-	-	(14,908)	5,000
-	-	-	-	-	-
191	-	-	-	(14,908)	5,000
\$ 191	\$ -	\$ -	\$ -	\$ -	\$ 504



STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-5  
 CONTINUED

COMBINING STATEMENT OF REVENUE  
 IN FUND BALANCE--GOVERNMENTAL

Year Ended June 30, 2016

	SB-9	Bond Building	Public School Capital Outlay	Total
<b>REVENUE</b>				
Federal Programs	\$ -	\$ -	\$ -	\$ 78,801
State Programs	95,666	-	103,075	276,986
Local Programs	-	-	-	1,500
State Equalization	-	-	-	1,417,922
Service Revenues	-	-	-	101,529
Other revenue sources	-	-	-	1,149
<b>TOTAL REVENUES</b>	<b>95,666</b>	<b>-</b>	<b>103,075</b>	<b>1,877,887</b>
<b>EXPENDITURES</b>				
Current				
Instruction	-	-	-	1,112,667
Support Services Students	-	-	-	38,813
Support Services Instruction	-	-	-	10,493
Support Services General Administration	-	-	-	23,777
Support Services School Administration	-	-	-	270,126
Operation and Maintenance of Plant	-	-	-	231,192
Food Services Operations	-	-	-	57,074
Capital Outlay	70,322	136,999	103,075	310,396
<b>TOTAL EXPENDITURES</b>	<b>70,322</b>	<b>136,999</b>	<b>103,075</b>	<b>2,054,538</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>25,344</b>	<b>(136,999)</b>	<b>-</b>	<b>(176,651)</b>
Other Financing Sources (Uses)				
Proceeds from Bonds	-	244,661	-	244,661
<b>Total Other Financing Sources</b>	<b>-</b>	<b>244,661</b>	<b>-</b>	<b>244,661</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>25,344</b>	<b>107,662</b>	<b>-</b>	<b>68,010</b>
<b>FUND BALANCE</b>				
June 30, 2015	62,029	(52,480)	-	124,267
Restatements	-	-	-	4,912
June 30, 2015 as restated	62,029	(52,480)	-	129,179
<b>FUND BALANCE</b>	<b>\$ 87,373</b>	<b>\$ 55,182</b>	<b>\$ -</b>	<b>\$ 197,189</b>

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

STATE OF NEW MEXICO  
TAOS MUNICIPAL SCHOOLS  
ANANSI CHARTER SCHOOL

EXHIBIT G-6

RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE -  
ALL GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2016

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

Net change in fund balance - total governmental funds	\$ 68,010
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. This is the amount by which capital outlays exceeded depreciation in the current year	
Capital Outlay	38,563
Depreciation	(15,501)
Prepaid expenses used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	
Decrease in prepaid lease	(46,584)
Pension related expense	(77,411)
Change in Net Position	<u>\$ (32,923)</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-7

STATEMENT OF REVENUE & EXPENDITURES--BUDGET (NON-GAAP)  
 AND ACTUAL--GENERAL FUND--OPERATIONAL

Year Ended June 30, 2016

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
<b>REVENUE</b>				
Fees	\$ 44,941	\$ 44,941	\$ 71,500	\$ 26,559
Interest Income	50	50	4	(46)
Private Donations	-	-	1,145	1,145
Refunds Prior Year	-	-	-	-
State Equalization	1,410,400	1,417,922	1,417,962	40
<b>TOTAL REVENUE</b>	<u>1,455,391</u>	<u>1,462,913</u>	<u>\$ 1,490,611</u>	<u>\$ 27,698</u>
<b>BUDGETED CASH BALANCE</b>	<u>129,143</u>	<u>129,143</u>		
<b>TOTAL REVENUE &amp; CASH</b>	<u>\$ 1,584,534</u>	<u>\$ 1,592,056</u>		
<b>EXPENDITURES</b>				
<b>Current</b>				
Instruction	\$ 980,769	\$ 1,020,498	\$ 1,016,347	\$ 4,151
Support Services	-	-	-	-
Support Services Students	35,584	35,584	38,813	(3,229)
Support Services Instruction	10,863	10,863	8,521	2,342
Support Services General Administration	11,645	11,645	23,778	(12,133)
Support Services School Administration	279,278	279,278	270,126	9,152
Central Services	-	-	-	-
Operation and Maintenance of Plant	260,395	234,188	231,192	2,996
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	6,000	-	25	(25)
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,584,534</u>	<u>\$ 1,592,056</u>	<u>\$ 1,588,802</u>	<u>\$ 3,254</u>

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

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-8

STATEMENT OF REVENUE & EXPENDITURES--BUDGET (NON-GAAP)  
 AND ACTUAL--GENERAL FUND--INSTRUCTIONAL MATERIALS

Year Ended June 30, 2016

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
<b>REVENUE</b>				
Federal Programs	\$ -	\$ -	\$ -	\$ -
State Programs	7,744	7,744	11,366	3,622
Local Programs	-	-	-	-
<b>TOTAL REVENUE</b>	<u>7,744</u>	<u>7,744</u>	<u>\$ 11,366</u>	<u>\$ 3,622</u>
<b>BUDGETED CASH BALANCE</b>				
	-	-		
<b>TOTAL REVENUE &amp; CASH</b>	<u>\$ 7,744</u>	<u>\$ 7,744</u>		
<b>EXPENDITURES</b>				
<b>Current</b>				
Instruction	\$ 7,744	\$ 7,744	\$ 9,098	\$ (1,354)
Support Services	-	-	-	-
Support Services Students	-	-	-	-
Support Services Instruction	-	-	-	-
Support Services General Administration	-	-	-	-
Support Services School Administration	-	-	-	-
Central Services	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 7,744</u>	<u>\$ 7,744</u>	<u>\$ 9,098</u>	<u>\$ (1,354)</u>

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

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-9

STATEMENT OF REVENUE & EXPENDITURES--BUDGET (NON-GAAP)  
 AND ACTUAL--SPECIAL REVENUE FUND--FOOD SERVICES

Year Ended June 30, 2016

	Original Budget	Adjusted Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
Federal Programs	\$ -	\$ -	\$ 21,338	\$ 21,338
State Programs	-	-	-	-
Local Programs	-	53,495	32,157	(21,338)
<b>TOTAL REVENUE</b>	<b>-</b>	<b>53,495</b>	<b>\$ 53,495</b>	<b>\$ -</b>
<b>BUDGETED CASH BALANCE</b>	<b>-</b>	<b>-</b>		
<b>TOTAL REVENUE &amp; CASH</b>	<b>\$ -</b>	<b>\$ 53,495</b>		
<b>EXPENDITURES</b>				
<b>Current</b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	-	-	-	-
Support Services Students	-	-	-	-
Support Services Instruction	-	-	-	-
Support Services General Administration	-	-	-	-
Support Services School Administration	-	-	-	-
Central Services	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	53,495	57,049	(3,554)
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 53,495</b>	<b>\$ 57,049</b>	<b>\$ (3,554)</b>

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STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-10

STATEMENT OF REVENUE & EXPENDITURES--BUDGET (NON-GAAP)  
 AND ACTUAL--SPECIAL REVENUE FUND--IDEA-B ENTITLEMENT

Year Ended June 30, 2016

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
<b>REVENUE</b>				
Federal Programs	\$ 28,033	\$ 31,282	\$ 37,764	\$ 6,482
State Programs	-	-	-	-
Local Programs	-	-	-	-
<b>TOTAL REVENUE</b>	<u>28,033</u>	<u>31,282</u>	<u>\$ 37,764</u>	<u>\$ 6,482</u>
<b>BUDGETED CASH BALANCE</b>	<u>-</u>	<u>-</u>		
<b>TOTAL REVENUE &amp; CASH</b>	<u>\$ 28,033</u>	<u>\$ 31,282</u>		
<b>EXPENDITURES</b>				
Current				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	-	-	-	-
Support Services Students	28,033	31,282	31,282	-
Support Services Instruction	-	-	-	-
Support Services General Administration	-	-	-	-
Support Services School Administration	-	-	-	-
Central Services	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 28,033</u>	<u>\$ 31,282</u>	<u>\$ 31,282</u>	<u>\$ -</u>

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

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-11

STATEMENT OF REVENUE & EXPENDITURES--BUDGET (NON-GAAP)  
 AND ACTUAL--SPECIAL REVENUE FUND--SEG STIMULUS

Year Ended June 30, 2016

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
<b>REVENUE</b>				
Federal Programs	\$ -	\$ -	\$ -	\$ -
State Programs	-	-	-	-
Local Programs	-	-	-	-
<b>TOTAL REVENUE</b>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
 <b>BUDGETED CASH BALANCE</b>	 <u>-</u>	 <u>-</u>		
 <b>TOTAL REVENUE &amp; CASH</b>	 <u>\$ -</u>	 <u>\$ -</u>		
 <b>EXPENDITURES</b>				
<b>Current</b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	-	-	-	-
Support Services Students	-	-	-	-
Support Services Instruction	-	-	-	-
Support Services General Administration	-	-	-	-
Support Services School Administration	-	-	-	-
Central Services	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-12

STATEMENT OF REVENUE AND EXPENDITURES--BUDGET (NON-GAAP)  
 AND ACTUAL--SPECIAL REVENUE FUND--LANL FOUNDATION

Year Ended June 30, 2016

	Original Budget	Adjusted Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
Federal Programs	\$ -	\$ -	\$ -	\$ -
State Programs	-	-	-	-
Local Programs	-	1,500	1,500	-
<b>TOTAL REVENUE</b>	<u>-</u>	<u>1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>
<b>BUDGETED CASH BALANCE</b>	<u>-</u>	<u>-</u>		
<b>TOTAL REVENUE &amp; CASH</b>	<u>\$ -</u>	<u>\$ 1,500</u>		
<b>EXPENDITURES</b>				
<b>Current</b>				
Instruction	\$ -	\$ 1,500	\$ 1,500	\$ -
Support Services	-	-	-	-
Support Services Students	-	-	-	-
Support Services Instruction	-	-	-	-
Support Services General Administration	-	-	-	-
Support Services School Administration	-	-	-	-
Central Services	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>

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



STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-13

STATEMENT OF REVENUE & EXPENDITURES--BUDGET (NON-GAAP)  
 AND ACTUAL--SPECIAL REVENUE FUND--2012 GO BOND STUDENT LIBRARY FUND

Year Ended June 30, 2016

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
<b>REVENUE</b>				
Federal Programs	\$ -	\$ -	\$ -	\$ -
State Programs	3,377	3,377	-	(3,377)
Local Programs	-	-	-	-
<b>TOTAL REVENUE</b>	<u>3,377</u>	<u>3,377</u>	<u>\$ -</u>	<u>\$ (3,377)</u>
<b>BUDGETED CASH BALANCE</b>	<u>-</u>	<u>-</u>		
<b>TOTAL REVENUE &amp; CASH</b>	<u>\$ 3,377</u>	<u>\$ 3,377</u>		
<b>EXPENDITURES</b>				
<b>Current</b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	-	-	-	-
Support Services Students	-	-	-	-
Support Services Instruction	3,377	3,377	1,971	1,406
Support Services General Administration	-	-	-	-
Support Services School Administration	-	-	-	-
Central Services	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 3,377</u>	<u>\$ 3,377</u>	<u>\$ 1,971</u>	<u>\$ 1,406</u>

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

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-14

STATEMENT OF REVENUE & EXPENDITURES--BUDGET (NON-GAAP)  
 AND ACTUAL--SPECIAL REVENUE FUND--NM READS TO LEAD K-3

Year Ended June 30, 2016

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
<b>REVENUE</b>				
Federal Programs	\$ -	\$ -	\$ -	\$ -
State Programs	50,000	50,000	-	(50,000)
Local Programs	-	-	-	-
<b>TOTAL REVENUE</b>	<u>50,000</u>	<u>50,000</u>	<u>\$ -</u>	<u>\$ (50,000)</u>
<b>BUDGETED CASH BALANCE</b>	<u>-</u>	<u>-</u>		
<b>TOTAL REVENUE &amp; CASH</b>	<u>\$ 50,000</u>	<u>\$ 50,000</u>		
<b>EXPENDITURES</b>				
<b>Current</b>				
Instruction	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Support Services	-	-	-	-
Support Services Students	-	-	-	-
Support Services Instruction	-	-	-	-
Support Services General Administration	-	-	-	-
Support Services School Administration	-	-	-	-
Central Services	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>

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

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-15

STATEMENT OF REVENUE & EXPENDITURES--BUDGET (NON-GAAP)  
 AND ACTUAL--SPECIAL REVENUE FUND--ROBOTICS 2012

Year Ended June 30, 2016

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
<b>REVENUE</b>				
Federal Programs	\$ -	\$ -	\$ -	\$ -
State Programs	-	-	14,908	14,908
Local Programs	-	-	-	-
<b>TOTAL REVENUE</b>	<u>-</u>	<u>-</u>	<u>\$ 14,908</u>	<u>\$ 14,908</u>
<b>BUDGETED CASH BALANCE</b>	<u>-</u>	<u>-</u>		
<b>TOTAL REVENUE &amp; CASH</b>	<u>\$ -</u>	<u>\$ -</u>		
<b>EXPENDITURES</b>				
Current				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	-	-	-	-
Support Services Students	-	-	-	-
Support Services Instruction	-	-	-	-
Support Services General Administration	-	-	-	-
Support Services School Administration	-	-	-	-
Central Services	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-16

STATEMENT OF REVENUE & EXPENDITURES--BUDGET (NON-GAAP)  
 AND ACTUAL--SPECIAL REVENUE FUND--PRIVATE DIRECT GRANTS

Year Ended June 30, 2016

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
<b>REVENUE</b>				
Federal Programs	\$ -	\$ -	\$ -	\$ -
State Programs	-	-	-	-
Local Programs	-	-	-	-
<b>TOTAL REVENUE</b>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BUDGETED CASH BALANCE</b>	<u>-</u>	<u>5,000</u>		
<b>TOTAL REVENUE &amp; CASH</b>	<u>\$ -</u>	<u>\$ 5,000</u>		
<b>EXPENDITURES</b>				
<b>Current</b>				
Instruction	\$ -	\$ 5,000	\$ 4,496	\$ 504
Support Services	-	-	-	-
Support Services Students	-	-	-	-
Support Services Instruction	-	-	-	-
Support Services General Administration	-	-	-	-
Support Services School Administration	-	-	-	-
Central Services	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 4,496</u>	<u>\$ 504</u>

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

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-17

STATEMENT OF REVENUE AND EXPENDITURES--BUDGET (NON-GAAP)  
 AND ACTUAL--SPECIAL REVENUE FUND--SB-9

Year Ended June 30, 2016

	Original Budget	Adjusted Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
Federal Programs	\$ -	\$ -	\$ -	\$ -
State Programs	3,213	62,881	87,768	24,887
Local Programs	-	-	-	-
<b>TOTAL REVENUE</b>	<u>3,213</u>	<u>62,881</u>	<u>\$ 87,768</u>	<u>\$ 24,887</u>
<b>BUDGETED CASH BALANCE</b>	<u>17,190</u>	<u>17,190</u>		
<b>TOTAL REVENUE &amp; CASH</b>	<u>\$ 20,403</u>	<u>\$ 80,071</u>		
<b>EXPENDITURES</b>				
<b>Current</b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	-	-	-	-
Support Services Students	-	-	-	-
Support Services Instruction	-	-	-	-
Support Services General Administration	-	-	-	-
Support Services School Administration	-	-	-	-
Central Services	-	-	-	-
Operation and Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Capital Outlay	20,403	80,071	68,448	11,623
<b>TOTAL EXPENDITURES</b>	<u>\$ 20,403</u>	<u>\$ 80,071</u>	<u>\$ 68,448</u>	<u>\$ 11,623</u>

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

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-18

STATEMENT OF REVENUE & EXPENDITURES--BUDGET (NON-GAAP)  
 AND ACTUAL--CAPITAL PROJECTS FUND--BOND BUILDING

Year Ended June 30, 2016

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL	VARIANCE Favorable (Unfavorable)
REVENUE				
Bond Proceeds	\$ -	\$ -	\$ 137,522	\$ 137,522
State Sources	-	244,658	127,827	(116,831)
Earnings from Investments	-	-	-	-
TOTAL REVENUE	<u>-</u>	<u>244,658</u>	<u>\$ 265,349</u>	<u>\$ 20,691</u>
BUDGETED CASH BALANCE	<u>-</u>	<u>-</u>		
TOTAL REVENUES & CASH	<u>\$ -</u>	<u>\$ 244,658</u>		
EXPENDITURES				
Administration	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	244,658	136,999	107,659
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 244,658</u>	<u>\$ 136,999</u>	<u>\$ 107,659</u>

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

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 ANANSI CHARTER SCHOOL

EXHIBIT G-19

STATEMENT OF REVENUE & EXPENDITURES--  
 BUDGET (NON-GAAP) AND ACTUAL--CAPITAL PROJECT FUND--  
 PUBLIC SCHOOL CAPITAL OUTLAY STATE

Year Ended June 30, 2016

	Original Budget	Adjusted Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>				
State Sources	\$ -	\$ 103,075	\$ 98,765	\$ (4,310)
Earnings from Investments	-	-	-	-
<b>TOTAL REVENUE</b>	<u>-</u>	<u>103,075</u>	<u>\$ 98,765</u>	<u>\$ (4,310)</u>
<b>BUDGETED CASH BALANCE</b>	<u>-</u>	<u>-</u>		
<b>TOTAL CASH &amp; REVENUE</b>	<u>\$ -</u>	<u>\$ 103,075</u>		
<b>EXPENDITURES</b>				
Facilities Acquisition and Construction	\$ -	\$ 103,075	\$ 103,075	\$ -
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 103,075</u>	<u>\$ 103,075</u>	<u>\$ -</u>

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

STATE OF NEW MEXICO  
 TAOS MUNICIPAL SCHOOLS  
 FRIENDS OF ANANSI CHARTER SCHOOL

EXHIBIT G-20

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2016

Cash flows from operating activities	
Cash received from customers	\$ 183,650
Donations and other income	230,134
Interest	58
Cash payments for supplies and maintenance	<u>(253,399)</u>
Net cash (used) by operating activities	<u>160,443</u>
Cash flows from noncapital financing activities	
Loan principal payments	(5,530)
Loan interest payments	(73,626)
Loan proceeds	<u>-</u>
Net cash provided by noncapital financing activities	<u>(79,156)</u>
Cash flows from capital and related financing activities	
Purchase of capital assets	<u>(124,617)</u>
Net cash provided by capital and related financing activities	<u>(124,617)</u>
Increase (decrease) in cash and cash equivalents	(43,330)
Cash and cash equivalents - beginning of year	<u>91,930</u>
Cash and cash equivalents - end of year	<u>\$ 48,600</u>
Reconciliation of net operating revenues (expenses) to net cash (used) by operations	
Operating Income (Loss)	\$ 63,752
Adjustments to reconcile operating income (loss) to net cash (used) by operations	
Depreciation	85,877
Changes in assets and liabilities:	
Receivables	-
Inventories	-
Other assets	-
Accounts payable and accrued liabilities	10,814
Pension liabilities	-
Compensated Absences	<u>-</u>
Net cash (used) by operating activities	<u>\$ 160,443</u>

The accompanying notes are an integral part of these financial statements