

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2013**

	General Fund			
	Operational 11000	Instructional Materials 14000	Food Services 21000	Title I IASA 24101
<b>ASSETS</b>				
<i>Current Assets</i>				
Cash and cash equivalents	274,809	\$ 5,167	\$ -	\$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	-	-	191
Interfund receivables	8,990	-	-	-
Inventory	-	-	-	-
<i>Total assets</i>	<u>283,799</u>	<u>5,167</u>	<u>-</u>	<u>191</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Current Liabilities:</i>				
Accounts payable	3,492	-	-	-
Accrued payroll liabilities	-	-	-	-
Interfund payables	-	-	-	191
Deferred revenue - other	-	-	-	-
<i>Total liabilities</i>	<u>3,492</u>	<u>-</u>	<u>-</u>	<u>191</u>
<i>Fund balances</i>				
Fund Balance:				
Nonspendable	-	-	-	-
Restricted	-	5,167	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	280,307	-	-	-
<i>Total fund balance</i>	<u>280,307</u>	<u>5,167</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balance</i>	<u>\$ 283,799</u>	<u>\$ 5,167</u>	<u>\$ -</u>	<u>\$ 191</u>

The accompanying notes are an integral part of these financial statements

Entitlement IDEA-B 24106	Charter Schools 24146	English Language Acquisition 24153	Teacher / Principal Training / Recruiting 24154	Spaceport GRT Grant 26204
\$ -	\$ -	\$ -	\$ -	\$ 8,316
-	-	-	-	-
3,161	-	642	4,996	6,624
-	-	-	-	-
-	-	-	-	-
<u>3,161</u>	<u>-</u>	<u>642</u>	<u>4,996</u>	<u>14,940</u>
-	-	-	-	-
-	-	-	-	-
3,161	-	642	4,996	-
-	-	-	-	-
<u>3,161</u>	<u>-</u>	<u>642</u>	<u>4,996</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	14,940
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,940</u>
\$ 3,161	\$ -	\$ 642	\$ 4,996	\$ 14,940

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2013**

Statement F-1  
(Page 2 of 3)

	CNM Foundation 26207	Public School Capital Outlay 31200	Capital Improvements SB-9 31700	Total
<b>ASSETS</b>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ -	\$ -	\$ 8,038	\$ 296,330
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	-	-	15,614
Interfund receivables	-	-	-	8,990
Inventory	-	-	-	-
<i>Total assets</i>	<u>-</u>	<u>-</u>	<u>8,038</u>	<u>320,934</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Current Liabilities:</i>				
Accounts payable	-	-	-	3,492
Accrued payroll liabilities	-	-	-	-
Interfund payables	-	-	-	8,990
Deferred revenue - other	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,482</u>
<i>Fund balances</i>				
Fund Balance:				
Nonspendable	-	-	-	-
Restricted	-	-	8,038	28,145
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	280,307
<i>Total fund balance</i>	<u>-</u>	<u>-</u>	<u>8,038</u>	<u>308,452</u>
<i>Total liabilities and fund balance</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,038</u>	<u>\$ 320,934</u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT  
ANTHONY CHARTER SCHOOL  
GOVERNMENTAL FUNDS  
JUNE 30, 2013

Statement F-1  
(Page 3 of 3)

	<u>Governmental Funds</u>
Amounts reported for governmental activities in the statement of net assets are different because:	
Fund balances - total governmental funds	\$ 308,452
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	<u>638,990</u>
Net Position-total Governmental Activities	<u><u>\$ 947,442</u></u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDING JUNE 30, 2013**

	General Fund			
	Operational 11000	Instructional Materials 14000	Food Services 21000	Title I IASA 24101
<i>Revenues:</i>				
Charges for services	\$ 560	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
State grants	829,624	5,405	-	-
Federal grants	-	-	18,126	13,392
Miscellaneous	1,735	80	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>831,919</u>	<u>5,485</u>	<u>18,126</u>	<u>13,392</u>
<i>Expenditures:</i>				
Current:				
Instruction	396,078	1,452	-	13,392
Support Services				
Students	3,108	-	-	-
Instruction	-	-	-	-
General Administration	42,189	-	-	-
School Administration	182,215	-	-	-
Central Services	51,891	-	-	-
Operation & Maintenance of Plant	50,464	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	14,144	-	14,910	-
Community Service	-	-	-	-
Capital outlay	351,960	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,092,049</u>	<u>1,452</u>	<u>14,910</u>	<u>13,392</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(260,130)</u>	<u>4,033</u>	<u>3,216</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	(260,130)	4,033	3,216	-
<i>Fund balances - beginning of year</i>	540,437	1,134	(3,216)	-
<i>Fund balances - end of year</i>	<u>\$ 280,307</u>	<u>\$ 5,167</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

Entitlement IDEA-B 24106	Charter Schools 24146	English Language Acquisition 24153	Teacher/Principal Training and Recruiting 24154	Spaceport GRT Grant 26204
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
13,207	-	642	4,147	-
3,161	-	-	2,000	22,465
-	-	-	-	-
<u>16,368</u>	<u>-</u>	<u>642</u>	<u>6,147</u>	<u>22,465</u>
13,276	-	642	4,148	7,525
3,092	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	1,999	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>16,368</u>	<u>-</u>	<u>642</u>	<u>6,147</u>	<u>7,525</u>
-	-	-	-	14,940
-	(16,016)	-	-	-
-	-	-	-	-
<u>-</u>	<u>(16,016)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	(16,016)	-	-	14,940
-	16,016	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,940</u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDING JUNE 30, 2013**

Statement F-2  
(Page 2 of 3)

	CNM Foundation 26207	Public School Capital Outlay 31200	Capital Improvements SB-9 31700	Total
<i>Revenues:</i>				
Charges for services	\$ -	\$ -	\$ -	\$ 560
Property taxes	-	-	-	-
State grants	-	58,301	8,038	901,368
Federal grants	-	-	-	49,514
Miscellaneous	-	-	-	29,441
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>58,301</u>	<u>8,038</u>	<u>980,883</u>
<i>Expenditures:</i>				
Current:				
Instruction	-	-	-	436,513
Support Services				
Students	-	-	-	6,200
Instruction	-	-	-	-
General Administration	-	-	-	42,189
School Administration	-	-	-	184,214
Central Services	-	-	-	51,891
Operation & Maintenance of Plant	-	-	-	50,464
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	29,054
Community Service	-	-	-	-
Capital outlay	-	58,301	-	410,261
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>58,301</u>	<u>-</u>	<u>1,210,786</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>8,038</u>	<u>(229,903)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	(16,016)
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,016)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>8,038</u>	<u>(245,919)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>554,371</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,038</u>	<u>\$ 308,452</u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**

Statement F-2  
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**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2013**

	Governmental Funds
Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	\$ (245,919)
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 assets and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which depreciation exceeds capital outlays for the period.	
Depreciation expense	(3,975)
Capital Outlays	351,960
Adjustment to Accumulated Depreciation	-
Change in Net Position-total Governmental Activities	\$ 102,066



**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**OPERATIONAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2013**

Statement F-3

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Charges for services	\$ 301	\$ 301	\$ 560	\$ 259
Property taxes	-	-	-	-
State grants	827,415	829,624	829,624	-
Federal grants	-	-	-	-
Miscellaneous	2,040	2,040	1,735	(305)
Interest	-	-	-	-
<i>Total revenues</i>	<u>829,756</u>	<u>831,965</u>	<u>831,919</u>	<u>(46)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	662,466	597,466	395,804	201,662
Support Services				
Students	100,880	10,562	3,873	6,689
Instruction	-	-	-	-
General Administration	32,700	44,015	41,223	2,792
School Administration	181,004	186,001	182,956	3,045
Central Services	52,122	52,240	51,891	349
Operation & Maintenance of Plant	90,266	60,024	50,464	9,560
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	6,442	18,442	14,144	4,298
Community Services	-	-	-	-
Capital outlay	85,000	407,411	351,960	55,451
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,210,880</u>	<u>1,376,161</u>	<u>1,092,315</u>	<u>283,846</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(381,124)</u>	<u>(544,196)</u>	<u>(260,396)</u>	<u>283,800</u>
<i>Other financing sources (uses):</i>				
Designated cash	381,124	544,196	-	(544,196)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>381,124</u>	<u>544,196</u>	<u>-</u>	<u>(544,196)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(260,396)</u>	<u>(260,396)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>544,195</u>	<u>544,195</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 283,799</u>	<u>\$ 283,799</u>
<i>Reconciliation to GAAP Basis:</i>				
Revenue accruals			-	
Expenditure accruals			266	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ (260,130)</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**INSTRUCTIONAL MATERIALS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2013**

Statement F-4

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
State grants	5,405	5,405	5,405	-
Federal grants	-	-	-	-
Miscellaneous	-	-	80	80
Interest	-	-	-	-
<i>Total revenues</i>	<u>5,405</u>	<u>5,405</u>	<u>5,485</u>	<u>80</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	6,460	6,540	1,452	5,088
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>6,460</u>	<u>6,540</u>	<u>1,452</u>	<u>5,088</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(1,055)</u>	<u>(1,135)</u>	<u>4,033</u>	<u>5,168</u>
<i>Other financing sources (uses):</i>				
Designated cash	1,055	1,135	-	(1,135)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>1,055</u>	<u>1,135</u>	<u>-</u>	<u>(1,135)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>4,033</u>	<u>4,033</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>1,135</u>	<u>1,135</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,168</u>	<u>\$ 5,168</u>
<i>Reconciliation to GAAP Basis:</i>				
Revenue accruals			-	
Expenditure accruals			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 4,033</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**FOOD SERVICE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2013**

Statement F-5

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Charges for services	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)
Property taxes	-	-	-	-
State grants	-	-	-	-
Federal grants	40,000	40,000	18,126	(21,874)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>43,000</u>	<u>43,000</u>	<u>18,126</u>	<u>(24,874)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	43,000	43,000	18,126	24,874
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>43,000</u>	<u>43,000</u>	<u>18,126</u>	<u>24,874</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Revenue accruals			-	
Expenditure accruals			<u>3,216</u>	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 3,216</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**TITLE I - IASA SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2013**

Statement F-6

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
State grants	-	-	-	-
Federal grants	13,397	13,397	13,415	18
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>13,397</u>	<u>13,397</u>	<u>13,415</u>	<u>18</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	13,397	13,397	13,392	5
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>13,397</u>	<u>13,397</u>	<u>13,392</u>	<u>5</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>23</u>	<u>23</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>23</u>	<u>23</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(214)</u>	<u>(214)</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (191)</u>	<u>\$ (191)</u>
<i>Reconciliation to GAAP Basis:</i>				
Revenue accruals			(23)	
Expenditure accruals			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**ENTITLEMENT IDEA-B SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2013**

Statement F-7

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
State grants	-	-	-	-
Federal grants	16,373	16,373	13,207	(3,166)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>16,373</u>	<u>16,373</u>	<u>13,207</u>	<u>(3,166)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	12,055	13,280	13,276	4
Support Services				
Students	4,318	3,093	3,092	1
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>16,373</u>	<u>16,373</u>	<u>16,368</u>	<u>5</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(3,161)</u>	<u>(3,161)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(3,161)</u>	<u>(3,161)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,161)</u>	<u>\$ (3,161)</u>
<i>Reconciliation to GAAP Basis:</i>				
Revenue accruals			3,161	
Expenditure accruals			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**CHARTER SCHOOLS SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2013**

Statement F-8

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>16,015</u>	<u>16,015</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,015</u>	<u>\$ 16,015</u>
<i>Reconciliation to GAAP Basis:</i>				
Revenue accruals			-	
Expenditure accruals			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**ENGLISH LANGUAGE ACQUISITION SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2013**

Statement F-9

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
State grants	-	-	-	-
Federal grants	642	642	946	304
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>642</u>	<u>642</u>	<u>946</u>	<u>304</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	642	642	642	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>642</u>	<u>642</u>	<u>642</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>304</u>	<u>304</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>304</u>	<u>304</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(946)</u>	<u>(946)</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (642)</u>	<u>\$ (642)</u>
<i>Reconciliation to GAAP Basis:</i>				
Revenue accruals			(304)	
Expenditure accruals			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement F-10

GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT  
 ANTHONY CHARTER SCHOOL  
 TEACHER/PRINCIPAL TRAINING SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
State grants	-	-	-	-
Federal grants	6,186	6,186	1,151	(5,035)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>6,186</u>	<u>6,186</u>	<u>1,151</u>	<u>(5,035)</u>
<i>Expenditures:</i>				
Current:				
Instruction	4,186	4,186	4,148	38
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	2,000	2,000	1,999	1
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>6,186</u>	<u>6,186</u>	<u>6,147</u>	<u>39</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(4,996)</u>	<u>(4,996)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(4,996)</u>	<u>(4,996)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,996)</u>	<u>\$ (4,996)</u>
<i>Reconciliation to GAAP Basis:</i>				
Revenue accruals			4,996	
Expenditure accruals			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**SPACEPORT GRT GRANT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2013**

Statement F-11

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	15,841	15,841
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>15,841</u>	<u>15,841</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	8,021	8,021	7,525	496
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>8,021</u>	<u>8,021</u>	<u>7,525</u>	<u>496</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(8,021)</u>	<u>(8,021)</u>	<u>8,316</u>	<u>16,337</u>
<i>Other financing sources (uses):</i>				
Designated cash	8,021	8,021	-	(8,021)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>8,021</u>	<u>8,021</u>	<u>-</u>	<u>(8,021)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>8,316</u>	<u>8,316</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,316</u>	<u>\$ 8,316</u>
<i>Reconciliation to GAAP Basis:</i>				
Revenue accruals			6,624	
Expenditure accruals			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 14,940</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**CNM FOUNDATION SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2013**

Statement F-12

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Revenue accruals			-	
Expenditure accruals			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO

Statement F-13

GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT  
 ANTHONY CHARTER SCHOOL  
 PUBLIC SCHOOL CAPITAL OUTLAY CAPITAL PROJECT FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
State grants	28,311	42,342	8,038	(34,304)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>28,311</u>	<u>42,342</u>	<u>8,038</u>	<u>(34,304)</u>
<i>Expenditures:</i>				
Current:				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	28,311	42,342	-	42,342
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>28,311</u>	<u>42,342</u>	<u>-</u>	<u>42,342</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>8,038</u>	<u>8,038</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>8,038</u>	<u>8,038</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,038</u>	<u>\$ 8,038</u>
<i>Reconciliation to GAAP Basis:</i>				
Revenue accruals			-	
Expenditure accruals			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 8,038</u>	

The accompanying notes are an integral part of these financial statements

## STATE OF NEW MEXICO

Statement F-14

GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT  
 ANTHONY CHARTER SCHOOL  
 CAPITAL IMPROVEMENT SB-9 CAPITAL PROJECT FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
State grants	28,311	42,342	8,038	(34,304)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>28,311</u>	<u>42,342</u>	<u>8,038</u>	<u>(34,304)</u>
<i>Expenditures:</i>				
Current:				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	28,311	42,342	-	42,342
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>28,311</u>	<u>42,342</u>	<u>-</u>	<u>42,342</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>8,038</u>	<u>8,038</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>8,038</u>	<u>8,038</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,038</u>	<u>\$ 8,038</u>
<i>Reconciliation to GAAP Basis:</i>				
Revenue accruals			-	
Expenditure accruals			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 8,038</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS**  
**ANTHONY CHARTER SCHOOL**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
**FOR PUBLIC FUNDS**  
**JUNE 30, 2013**

Schedule F- I

Name of Depository	Description of Pledged Collateral	Fair Market Value / Par Value June 30, 2013	Name and Location of Safekeeper
<b>Wells Fargo Bank</b>	FNMA, FNAL0604, 3.0% 3138EGU69, 08/01/26	103,947	Wells Fargo Bank, N.A.
<b>Wells Fargo Bank</b>	FNMA, FNAL6970, 3.0% 3138AYW88, 11/01/26	58,639	Wells Fargo Bank, N.A.
<b>Total Pledged Collateral</b>		<u>\$ 162,586</u>	

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

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS**  
**JUNE 30, 2013**

Schedule F-II

<u>Bank Account Type/Name</u>	<u>Wells Fargo Bank, N.A.</u>
Checking	<u>\$ 331,418</u>
Total On Deposit	331,418
Reconciling Items	<u>(33,815)</u>
Reconciled Balance June 30, 2013	297,603
Less Agency Funds	<u>(1,273)</u>
Cash per Statement F-1	<u><u>\$ 296,330</u></u>

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

**STATE OF NEW MEXICO**  
**GADSDEN INDEPENDENT SCHOOLS - COMPONENT UNIT**  
**ANTHONY CHARTER SCHOOL**  
**CASH RECONCILIATION**  
**JUNE 30, 2013**

	Operational Account 11000	Instructional Materials 14000	Food Services Account 21000	Non-Instruction Account 23000
Cash, June 30, 2012	\$ 544,195	\$ 1,135	\$ -	\$ 3,228
Add:				
2012-2013 revenues	831,919	5,485	18,126	2,571
Loans from other funds	-	-	-	-
Total cash available	1,376,114	6,620	18,126	5,799
Less:				
2012-13 expenditures	(1,092,315)	(1,452)	(18,126)	(5,800)
Loans to other funds	(8,990)	-	-	-
Cash, June 30, 2013	<u>\$ 274,809</u>	<u>\$ 5,168</u>	<u>\$ -</u>	<u>\$ (1)</u>

The accompanying notes are an integral part of these financial statements

Federal Flowthrough 24000	Federal Direct 25000	State Flowthrough 26000	State Flowthrough 27000	Public School Capital Outlay 31200	31700	Total
\$ 14,855	\$ -	\$ -	\$ (3,000)	\$ -	\$ -	\$ 560,413
28,077	-	15,841	5,059	58,301	8,038	973,417
8,990	-	-	-	-	-	8,990
51,922	-	15,841	2,059	58,301	8,038	1,542,820
(51,922)	-	(7,525)	(2,059)	(58,301)	-	(1,237,500)
-	-	-	-	-	-	(8,990)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,316</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,038</u>	<u>\$ 296,330</u>

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
GADSDEN INDEPENDENT SCHOOLS  
ANTHONY CHARTER SCHOOL  
AGENCY FUNDS  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
JUNE 30, 2013

Statement F-15

	<u>Agency Funds</u>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash	\$ 1,273
<i>Total assets</i>	<u>1,273</u>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Deposits held in trust for others	1,273
<i>Total liabilities</i>	<u>\$ 1,273</u>

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