

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
STATEMENT OF NET ASSETS
JUNE 30, 2010

Exhibit A-1

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 103,079
Receivables (net of allowance for uncollectibles)	
Due from other governments	23,658
Other	-
Total current assets	126,737
Noncurrent assets:	
Capital assets	
Furniture, fixtures and equipment	37,959
Building and Building Improvements	2,083,446
Less: accumulated depreciation	(239,279)
Total noncurrent assets	1,882,126
Total assets	\$ 2,008,863
LIABILITIES AND NET ASSETS	
Accounts payable	\$ -
Accrued liabilities	36,290
Due to other governments	7,264
Total current liabilities	43,554
Total liabilities	43,554
Invested in capital assets, net of related debt	1,882,126
Unrestricted	83,183
Total net assets	1,965,309
Total liabilities and net assets	\$ 2,008,863

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit A-2

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Assets</u>
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:					
Instruction	875,767	\$ 76,764	\$ 141,657	\$ -	\$ (657,346)
Support services:					
Students	214,363	-	-	-	(214,363)
Instruction	3,417	-	-	-	(3,417)
General Administration	10,866	-	-	-	(10,866)
School Administration	179,265	-	-	-	(179,265)
Central Services	96,381	-	-	-	(96,381)
Operation & Maintenance of Plant	175,050	-	-	-	(175,050)
Operation of Non-Instructional Services	-	-	-	-	-
Student Transportation	-	-	-	-	-
Food Services Operation	69,806	729	68,252	-	(825)
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies & Other Services	98,316	-	-	148,227	49,911
Total governmental activities	\$ 1,723,231	\$ 77,493	\$ 209,909	\$ 148,227	(1,287,602)
			General Revenues:		
			State Guarantee		1,301,388
			Interest & Investment Earnings		-
			Other financing uses		-
			Miscellaneous		14,549
					<hr/>
			Total general revenues		1,315,937
			Change in net assets		28,335
					<hr/>
			Net assets (deficit) - beginning		1,936,974
					<hr/>
			Net assets - ending		\$ 1,965,309
					<hr/>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2010

Exhibit B-1
(Page 1 of 4)

	General	Instructional Support	Food Services	Title I	IDEA-B Entitlement
ASSETS					
<i>Current Assets</i>					
Cash and temporary investments	\$ 58,132	\$ 36,539	\$ -	\$ 1,216	\$ 1,138
Accounts receivable					
Due from other governments	-	-	-	2,259	-
Due from other funds	23,658	-	-	-	-
Other	-	-	-	-	-
<i>Total assets</i>	<u>\$ 81,790</u>	<u>\$ 36,539</u>	<u>\$ -</u>	<u>\$ 3,475</u>	<u>\$ 1,138</u>
LIABILITIES AND FUND BALANCES					
<i>Current Liabilities:</i>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	36,290	-	-	-	-
Due to other funds	-	-	-	2,259	-
Due to other governments	-	-	-	1,216	1,138
<i>Total liabilities</i>	<u>36,290</u>	<u>-</u>	<u>-</u>	<u>3,475</u>	<u>1,138</u>
<i>Fund balances</i>					
Fund Balance:					
Reserved:					
Reserved for encumbrances		23,363			-
Unreserved:					
Designated	10,129	-	-	-	-
Undesignated, reported in					
General Fund	35,371	13,176	-	-	-
Special Revenue Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
<i>Total fund balance</i>	<u>45,500</u>	<u>36,539</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balance</i>	<u>\$ 81,790</u>	<u>\$ 36,539</u>	<u>\$ -</u>	<u>\$ 3,475</u>	<u>\$ 1,138</u>

The accompanying notes are an integral part of these financial statements

<u>Title III Rehabilitation Act of 1973</u>	<u>Teacher/Principal Training</u>	<u>Title I Federal Stimulus</u>	<u>Child Nutrition Federal Stimulus</u>	<u>Medicaid</u>	<u>SEG Federal Stimulus</u>	<u>EMSI</u>	<u>GO Student Library Fund Laws of 2008</u>
\$ 909	\$ -	\$ -	\$ -	\$ 1,144	\$ -	\$ 37	\$ -
6,734	-	2,887	-	3,705	-	2,920	3,140
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 7,643</u>	<u>\$ -</u>	<u>\$ 2,887</u>	<u>\$ -</u>	<u>\$ 4,849</u>	<u>\$ -</u>	<u>\$ 2,957</u>	<u>\$ 3,140</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
6,734	-	2,887	-	3,705	-	2,920	3,140
909	-	-	-	-	-	37	-
<u>7,643</u>	<u>-</u>	<u>2,887</u>	<u>-</u>	<u>3,705</u>	<u>-</u>	<u>2,957</u>	<u>3,140</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,144	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,144	-	-	-
<u>\$ 7,643</u>	<u>\$ -</u>	<u>\$ 2,887</u>	<u>\$ -</u>	<u>\$ 4,849</u>	<u>\$ -</u>	<u>\$ 2,957</u>	<u>\$ 3,140</u>

The accompanying notes are an integral part of these financial statements

<u>Beginning Teacher Mentoring</u>	<u>Pre-K</u>	<u>2008 Library Funds</u>	<u>Public School Capital Outlay</u>	<u>Special Capital Outlay</u>	<u>SB 9 Capital Improvements</u>	<u>Total Primary Government</u>
\$ -	\$ 3,458	\$ 277	\$ 229	\$ -	\$ -	\$ 103,079
-	-	-	-	-	2,013	23,658
-	-	-	-	-	-	23,658
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 3,458</u>	<u>\$ 277</u>	<u>\$ 229</u>	<u>\$ -</u>	<u>\$ 2,013</u>	<u>\$ 150,395</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	36,290
-	-	-	-	-	2,013	23,658
-	3,458	277	229	-	-	7,264
<u>-</u>	<u>3,458</u>	<u>277</u>	<u>229</u>	<u>-</u>	<u>2,013</u>	<u>67,212</u>
-	-	-	-	-	-	23,363
-	-	-	-	-	-	10,129
-	-	-	-	-	-	48,547
-	-	-	-	-	-	1,144
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,183</u>
<u>\$ -</u>	<u>\$ 3,458</u>	<u>\$ 277</u>	<u>\$ 229</u>	<u>\$ -</u>	<u>\$ 2,013</u>	<u>\$ 150,395</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12

Exhibit B-1
(Page 4 of 4)

LA PROMESA
GOVERNMENTAL FUNDS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS
JUNE 30, 2010

	<u>Governmental Funds</u>
Amounts reported for governmental activities in the statement of net assets are different because:	
Fund balances - total governmental funds	\$ 83,183
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	<u>1,882,126</u>
Net Assets-total Governmental Activities	<u><u>\$ 1,965,309</u></u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12

Exhibit B-2
 (Page 1 of 4)

LA PROMESA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	General	Instructional Support	Food Services	Title I	IDEA-B Entitlement
<i>Revenues:</i>					
Local and county sources	\$ 7,060	\$ -	\$ 732	\$ -	\$ -
State sources	1,186,579	17,190	-	-	-
Federal sources	-	-	68,249	20,183	4,711
Interest	-	-	-	-	-
<i>Total revenues</i>	<u>1,193,639</u>	<u>17,190</u>	<u>68,981</u>	<u>20,183</u>	<u>4,711</u>
<i>Expenditures:</i>					
Current:					
Instruction	591,420	18,944	-	19,714	4,711
Support Services:					
Students	187,910	-	-	469	-
Instruction	-	-	-	-	-
General Administration	10,866	-	-	-	-
School Administration	166,598	-	-	-	-
Central Services	96,381	-	-	-	-
Operation & Maintenance of Plant	197,222	-	-	-	-
Student Transportation	-	-	-	-	-
Other Support Services	-	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-	-
Community Services Operations	-	-	-	-	-
Food Services Operations	-	-	68,981	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<i>Total expenditures</i>	<u>1,250,397</u>	<u>18,944</u>	<u>68,981</u>	<u>20,183</u>	<u>4,711</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(56,758)</u>	<u>(1,754)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>					
Other financing uses	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>(56,758)</u>	<u>(1,754)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>102,258</u>	<u>38,293</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ 45,500</u>	<u>\$ 36,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Title III Rehabilitation Act of 1973	Teacher/Principal Training	Title I Federal Stimulus	Child Nutrition Federal Stimulus	Medicaid	SEG Federal Stimulus	EMSI	GO Student Library Fund Laws of 2008
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,490	\$ -
-	-	-	-	-	-	-	3,140
11,516	3,557	15,547	12,389	8,861	114,809	-	-
-	-	-	-	-	-	-	-
11,516	3,557	15,547	12,389	8,861	114,809	7,490	3,140
11,516	3,557	15,252	-	-	114,809	-	-
-	-	295	-	10,000	-	7,490	-
-	-	-	-	-	-	-	3,140
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	12,389	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
11,516	3,557	15,547	12,389	10,000	114,809	7,490	3,140
-	-	-	-	(1,139)	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(1,139)	-	-	-
-	-	-	-	2,283	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 1,144	\$ -	\$ -	\$ -

Beginning Teacher Mentoring	Pre-K	2008 Library Fund	Public School Capital Outlay	Special Capital Outlay	SB 9 Capital Improvements	Total Primary Government
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,282
3,203	116,110	-	-	148,227	2,013	1,476,462
-	-	-	-	-	-	259,822
-	-	-	-	-	-	-
3,203	116,110	-	-	148,227	2,013	1,751,566
3,203	96,381	-	-	-	-	879,507
-	7,062	-	-	-	-	213,226
-	-	277	-	-	-	3,417
-	-	-	-	-	-	10,866
-	12,667	-	-	-	-	179,265
-	-	-	-	-	-	96,381
-	-	-	-	-	-	197,222
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	81,370
-	-	-	-	148,227	2,013	150,240
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,203	116,110	277	-	148,227	2,013	1,811,494
-	-	(277)	-	-	-	(59,928)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(277)	-	-	-	(59,928)
-	-	277	-	-	-	143,111
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,183

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12

Exhibit B-2
(Page 4 of 4)

LA PROMESA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

	Governmental Funds
Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	\$ (59,928)
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	(102,952)
Capital outlays	<u>191,215</u>
Excess of capital outlay over depreciation expense	<u>88,263</u>
Change in Net Assets of governmental activities:	<u>\$ 28,335</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-1

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ 7,060	\$ 7,060
State sources	1,094,635	1,186,579	1,186,579	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>1,094,635</u>	<u>1,186,579</u>	<u>1,193,639</u>	<u>7,060</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	630,914	600,014	599,808	206
Support Services:				
Students	171,256	199,128	187,910	11,218
Instruction	-	-	-	-
General Administration	20,000	13,119	10,866	2,253
School Administration	115,775	166,404	166,598	(194)
Central Services	86,074	98,360	96,381	1,979
Operation & Maintenance of Plant	120,616	189,554	197,222	(7,668)
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,144,635</u>	<u>1,266,579</u>	<u>1,258,785</u>	<u>7,794</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(50,000)</u>	<u>(80,000)</u>	<u>(65,146)</u>	<u>14,854</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	50,000	80,000	-	(80,000)
<i>Total other financing sources (uses)</i>	<u>50,000</u>	<u>80,000</u>	<u>-</u>	<u>(80,000)</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>(65,146)</u>	<u>(65,146)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>117,614</u>	<u>117,614</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,468</u>	<u>\$ 52,468</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			8,388	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ (56,758)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
INSTRUCTIONAL SUPPORT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-2

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	3,439	3,439	17,190	13,751
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>3,439</u>	<u>3,439</u>	<u>17,190</u>	<u>13,751</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	3,439	41,732	18,944	22,788
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>3,439</u>	<u>41,732</u>	<u>18,944</u>	<u>22,788</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(38,293)</u>	<u>(1,754)</u>	<u>36,539</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	38,293	-	(38,293)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>38,293</u>	<u>-</u>	<u>(38,293)</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>(1,754)</u>	<u>(1,754)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>38,293</u>	<u>38,293</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,539</u>	<u>\$ 36,539</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ (1,754)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
FOOD SERVICES

Exhibit C-3

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 FOR THE YEAR ENDING JUNE 30, 2010

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 69,607	\$ 68,981	\$ (626)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	69,607	68,981	(626)
<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	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	69,607	68,981	626
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	69,607	68,981	626
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	-	-
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	-	-
<i>Fund balances - beginning of year</i>	-	-	-	-
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ -	\$ -
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			\$ -	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA

Exhibit C-4

TITLE I
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	20,185	20,185	17,924	(2,261)
Interest	-	-	-	-
<i>Total revenues</i>	<u>20,185</u>	<u>20,185</u>	<u>17,924</u>	<u>(2,261)</u>
<i>Expenditures:</i>				
Current:				
Instruction	20,185	19,716	19,714	2
Support Services:				
Students	-	469	469	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>20,185</u>	<u>20,185</u>	<u>20,183</u>	<u>2</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(2,259)</u>	<u>(2,259)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>(2,259)</u>	<u>(2,259)</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>\$ (2,259)</u>	<u>\$ (2,259)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			2,259	
Adjustments to expenditures			-	
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
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12

Exhibit C-5

LA PROMESA
 IDEA-B ENTITLEMENT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 FOR THE YEAR ENDING JUNE 30, 2010

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	4,711	4,711	4,711	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>4,711</u>	<u>4,711</u>	<u>4,711</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	4,711	4,711	4,711	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>4,711</u>	<u>4,711</u>	<u>4,711</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>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</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>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<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
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
TITLE III REHABILITATION ACT OF 1973
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-6

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	11,516	4,851	(6,665)
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>11,516</u>	<u>4,851</u>	<u>(6,665)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	11,516	11,516	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>11,516</u>	<u>11,516</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(6,665)</u>	<u>(6,665)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>(6,665)</u>	<u>(6,665)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>840</u>	<u>840</u>
<i>Fund balances (deficit) - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,825)</u>	<u>\$ (5,825)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			6,665	
Adjustments to expenditures			-	
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
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
TEACHER/PRINCIPAL TRAINING
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-7

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	3,572	3,557	(15)
Interest	-	-	-	-
<i>Total revenues</i>	-	3,572	3,557	(15)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	3,572	3,557	15
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	3,572	3,557	15
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	-	-
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	-	-
<i>Fund balances (deficit) - beginning of year</i>	-	-	-	-
<i>Fund balances (deficit) - end of year</i>	\$ -	\$ -	\$ -	\$ -
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			\$ -	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12

Exhibit C-8

LA PROMESA
TITLE I FEDERAL STIMULUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	15,547	12,660	(2,887)
Interest	-	-	-	-
<i>Total revenues</i>	-	15,547	12,660	(2,887)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	15,252	15,252	-
Support Services:				
Students	-	295	295	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	15,547	15,547	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	(2,887)	(2,887)
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	(2,887)	(2,887)
<i>Fund balances (deficit) - beginning of year</i>	-	-	-	-
<i>Fund balances (deficit) - end of year</i>	\$ -	\$ -	\$ (2,887)	\$ (2,887)
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			2,887	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			\$ -	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA

Exhibit C-9

CHILD NUTRITION FEDERAL STIMULUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	12,389	12,389	-
Interest	-	-	-	-
<i>Total revenues</i>	-	12,389	12,389	-
<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	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	12,389	12,389	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	12,389	12,389	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	-	-
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	-	-
<i>Fund balances (deficit) - beginning of year</i>	-	-	-	-
<i>Fund balances (deficit) - end of year</i>	\$ -	\$ -	\$ -	\$ -
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			\$ -	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
MEDICAID

Exhibit C-10

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 FOR THE YEAR ENDING JUNE 30, 2010

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	10,000	5,156	(4,844)
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>10,000</u>	<u>5,156</u>	<u>(4,844)</u>
<i>Expenditures:</i>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	10,000	10,000	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(4,844)</u>	<u>(4,844)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>(4,844)</u>	<u>(4,844)</u>
<i>Fund balances (deficit) - beginning of year</i>	<u>-</u>	<u>-</u>	<u>2,283</u>	<u>2,283</u>
<i>Fund balances (deficit) - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,561)</u>	<u>\$ (2,561)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			3,705	
Adjustments to expenditures			<u>-</u>	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ (1,139)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12

Exhibit C-11

LA PROMESA
 SEG FEDERAL STIMULUS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 FOR THE YEAR ENDING JUNE 30, 2010

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	75,607	114,809	114,809	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>75,607</u>	<u>114,809</u>	<u>114,809</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
Instruction	75,607	114,809	114,809	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>75,607</u>	<u>114,809</u>	<u>114,809</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>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances (deficit) - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances (deficit) - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<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
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA

Exhibit C-12

EMSI
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 7,490	\$ 4,570	\$ (2,920)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	7,490	4,570	(2,920)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	7,490	7,490	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	7,490	7,490	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	(2,920)	(2,920)
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	(2,920)	(2,920)
<i>Fund balances (deficit) - beginning of year</i>	-	-	-	-
<i>Fund balances (deficit) - end of year</i>	\$ -	\$ -	\$ (2,920)	\$ (2,920)
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			2,920	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			\$ -	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA

Exhibit C-13

GO STUDENT LIBRARY FUND-LAWS OF 2008
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	3,140	-	(3,140)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	3,140	-	(3,140)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	3,140	3,140	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	3,140	3,140	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	(3,140)	(3,140)
<i>Other financing sources (uses):</i>				
Other financing uses	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	(3,140)	(3,140)
<i>Fund balances (deficit) - beginning of year</i>	-	-	-	-
<i>Fund balances (deficit) - end of year</i>	\$ -	\$ -	\$ (3,140)	\$ (3,140)
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			3,140	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			\$ -	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA

Exhibit C-14

BEGINNING TEACHER MENTORING FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	3,203	3,203	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>3,203</u>	<u>3,203</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	3,203	3,203	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>3,203</u>	<u>3,203</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>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances (deficit) - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances (deficit) - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<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
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA

Exhibit C-15

PRE-K
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	116,130	116,110	(20)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>116,130</u>	<u>116,110</u>	<u>(20)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	96,383	96,381	2
Support Services:				
Students	-	7,080	7,062	18
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	12,667	12,667	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>116,130</u>	<u>116,110</u>	<u>20</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances (deficit) - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances (deficit) - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<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
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
2008 LIBRARY FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-16

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	277	277
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>277</u>	<u>277</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	277	-	277
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>277</u>	<u>-</u>	<u>277</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(277)</u>	<u>277</u>	<u>554</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	277	-	(277)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>277</u>	<u>-</u>	<u>(277)</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>277</u>	<u>277</u>
<i>Fund balances (deficit) - beginning of year</i>	<u>-</u>	<u>-</u>		<u>-</u>
<i>Fund balances (deficit) - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 277</u>	<u>\$ 277</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(277)	
Adjustments to expenditures			-	
<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
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
PUBLIC SCHOOL CAPITAL OUTLAY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-17

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	-	-	-
<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	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	-	-	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	-	-
<i>Other financing sources (uses):</i>				
Other financing uses	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	-	-
<i>Fund balances - beginning of year</i>	-	-	-	-
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ -	\$ -
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			\$ -	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA

Exhibit C-18

SPECIAL PUBLIC SCHOOL CAPITAL OUTLAY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	182,500	148,227	(34,273)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	182,500	148,227	(34,273)
<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	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	182,500	148,227	34,273
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	182,500	148,227	34,273
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	-	-
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	-	-
<i>Fund balances (deficit) - beginning of year</i>	-	-	-	-
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ -	\$ -
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			\$ -	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
SB 9 CAPITAL IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-19

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	2,013	-	(2,013)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>2,013</u>	<u>-</u>	<u>(2,013)</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	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	2,013	2,013	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>2,013</u>	<u>2,013</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(2,013)</u>	<u>(2,013)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>(2,013)</u>	<u>(2,013)</u>
<i>Fund balances (deficit) - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,013)</u>	<u>\$ (2,013)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			2,013	
Adjustments to expenditures			<u>-</u>	
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
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
STATEMENT OF FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit D-1

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	2,532
Total Assets	<u>\$ 2,532</u>
LIABILITIES	
Deposits held for others	2,532
Total Liabilities	<u>\$ 2,532</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit D-2

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
ASSETS				
Cash in bank	\$ 3,796	8,504	9,768	\$ 2,532
Total assets	\$ 3,796	\$ 8,504	\$ 9,768	\$ 2,532
LIABILITIES				
Deposits held for others	\$ 3,796	\$ 8,504	\$ 9,768	\$ 2,532
Total liabilities	\$ 3,796	\$ 8,504	\$ 9,768	\$ 2,532

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 LA PROMESA
 SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS
 June 30, 2010

Schedule II

Bank Account Type	
Checking-Bank of America	\$ 76,575
Checking-Wells Fargo	\$ 90,143
Total On Deposit	166,718
Reconciling Items	<u>(61,107)</u>
Reconciled Balance June 30, 2010	<u>\$ 105,611</u>
Less Agency Funds	2,532
Total per Exhibit B-1	<u>\$ 103,079</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
LA PROMESA
CASH RECONCILIATION
JUNE 30, 2010

Schedule III
(Page 1 of 2)

	Operational Account 11000	Inst. Materials Account 14000	Food Services Account 21000	Non-Instruct Fund 23000	Federal Projects Account 24000	Federal Projects Account 25000	Local Grants Account 26000
Cash, June 30, 2009	\$ 88,647	\$ 19,052	\$ -	\$ 3,796	\$ 3,193	\$ -	\$ 37
Add:							
2009-10 revenues	1,192,145	17,190	68,981	8,504	67,972	123,670	7,490
Prior year warrants voided	1,495	-	-	-	-	-	-
Loans from other funds	-	-	-	-	-	-	-
Total cash available	<u>1,282,287</u>	<u>36,242</u>	<u>68,981</u>	<u>12,300</u>	<u>71,165</u>	<u>123,670</u>	<u>7,527</u>
Less:							
Bank/Treasurer Adj	-	-	-	-	-	-	-
Receivables/Payables	(3,080)	19,241	-	-	-	2,283	-
2009-10 expenditures	(1,250,397)	(18,944)	(68,981)	(9,768)	(67,903)	(124,809)	(7,490)
Loans to other funds	-	-	-	-	-	-	-
Cash, June 30, 2010	<u>28,810</u>	<u>36,539</u>	<u>-</u>	<u>2,533</u>	<u>3,262</u>	<u>1,144</u>	<u>37</u>
Fund Balance Reconciliation to GAAP Basis:							
Audit reclassifications to cash	29,322	-	-	-	-	-	-
Cash per Books	<u>58,132</u>	<u>36,539</u>	<u>-</u>	<u>2,532</u>	<u>3,263</u>	<u>1,144</u>	<u>37</u>
Fund Balance Reconciliation to GAAP Basis:							
Audit adjustments to income statement that closed to fund balance	-	-	-	-	-	-	-
Modified Accrual Adjustments	(12,632)	-	-	-	(3,263)	-	(37)
Fund Balance, Modified Accrual Basis	<u>45,500</u>	<u>36,539</u>	<u>-</u>	<u>2,532</u>	<u>-</u>	<u>1,144</u>	<u>-</u>

State Flow-through Fund 27000	State Fund 29000	Public School Capital Outlay 31200	Special Capital Outlay 31400	Capital Improv. SB9 31700	Total
\$ -	\$ -	\$ 229	\$ -	\$ -	\$ 114,954
122,453	-	-	148,227	2,013	1,758,645
-	-	-	-	-	1,495
122,453	-	229	148,227	2,013	1,875,095
-	-	-	-	-	-
3,735	-	-	-	-	22,179
(122,453)	-	-	(148,227)	(2,013)	(1,889,966)
-	-	-	-	-	-
3,735	-	229	-	-	7,308
-	-	-	-	-	29,322
3,735	-	229	-	-	\$ 105,611
Less Activity Funds					(2,532)
Total cash per Exhibit B-1					103,079
-	-	(229)	-	-	(229)
(3,735)	-	-	-	-	(19,667)
-	-	-	-	-	85,715
Less Activity Funds					(2,532)
Total fund balance per Exhibit B-1					83,183