

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
STATEMENT OF NET ASSETS
JUNE 30, 2010

Exhibit A-1

	Primary Government
	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 354,252
Receivables (net of allowance for uncollectibles)	
Due to from other governments	255,117
Other	<u>24,109</u>
Total current assets	<u>633,478</u>
Noncurrent assets:	
Capital assets	
Furniture, fixtures and equipment	13,900
Less: accumulated depreciation	<u>(8,526)</u>
Total noncurrent assets	<u>5,374</u>
Total assets	<u><u>\$ 638,852</u></u>
LIABILITIES AND NET ASSETS	
Accounts payable	\$ 234,060
Accrued liabilities	158,533
Due to other governments	<u>95,817</u>
Total current liabilities	<u>488,410</u>
Total liabilities	<u>488,410</u>
Invested in capital assets, net of related debt	5,374
Unrestricted	<u>145,068</u>
Total net assets	<u>150,442</u>
Total liabilities and net assets	<u><u>\$ 638,852</u></u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit A-2

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction:	\$ 1,425,548	\$ -	\$ 875,910	\$ -	\$ (549,638)
Support services:					
Students	828,578	-	-	-	(828,578)
Instruction	-	-	-	-	-
General Administration	56,916	-	-	-	(56,916)
School Administration	593,402	-	-	-	(593,402)
Central Services	260,118	-	-	-	(260,118)
Operation & Maintenance of Plant	19,244	-	-	-	(19,244)
Operation of Non-Instructional Services	1,688	-	-	-	(1,688)
Student Transportation	137,901	-	93,075	-	(44,826)
Food Services Operations	97,719	40	83,928	-	(13,751)
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies & Other Services	196,753	-	-	196,753	-
Total governmental activities	\$ 3,617,867	\$ 40	\$ 1,052,913	\$ 196,753	\$ (2,368,161)
			General Revenues:		
			State Equalization Guarantee		2,478,771
			Interest & Investment Earnings		368
			Miscellaneous		330,289
			Total general revenues		2,809,428
			Change in net assets		441,267
			Net assets - beginning		(290,825)
			Net assets - ending		\$ 150,442

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2010

Exhibit B-1
(Page 1 of 5)

	General	Pupil Transportation	Instructional Materials	Food Services	Athletics Fund	Title I Fund
ASSETS						
<i>Current Assets</i>						
Cash and temporary investments	\$ 90,828	\$ -	\$ -	\$ -	\$ -	\$ 611
Accounts receivable						
Due from other governments	-	-	-	-	-	-
Due from other funds	-	-	92,120	-	-	-
Other	-	-	692	-	-	-
Inventory	-	-	-	-	-	-
<i>Total assets</i>	<u>\$ 90,828</u>	<u>\$ -</u>	<u>\$ 92,812</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 611</u>
LIABILITIES AND FUND BALANCES						
<i>Current Liabilities:</i>						
Accounts payable	\$ 60,089	\$ -	\$ 2,138	\$ -	\$ -	\$ -
Accrued expenses	137,819	-	-	-	-	611
Due to other funds	92,120	3,964	-	-	10,440	-
Due to other governments	-	-	-	-	-	-
Deferred revenue - other	-	-	-	-	-	-
<i>Total liabilities</i>	<u>290,028</u>	<u>3,964</u>	<u>2,138</u>	<u>-</u>	<u>10,440</u>	<u>611</u>
<i>Fund balances</i>						
Fund Balance:						
Unreserved:						
Designated	-	-	-	-	-	-
Undesignated, reported in						
General Fund (deficit)	(199,200)	(3,964)	90,674	-	-	-
Special Revenue Funds (deficit)	-	-	-	-	(10,440)	-
Capital Projects Funds	-	-	-	-	-	-
<i>Total fund balance</i>	<u>(199,200)</u>	<u>(3,964)</u>	<u>90,674</u>	<u>-</u>	<u>(10,440)</u>	<u>-</u>
<i>Total liabilities and fund balance</i>	<u>\$ 90,828</u>	<u>\$ -</u>	<u>\$ 92,812</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 611</u>

The accompanying notes are an integral part of these financial statements

IDEA-B Entitlement	Teacher/Principal Training	Indian Ed Act Title VIII	Title I Federal Stimulus	IDEA B Federal Stimulus	SEG Federal Stimulus	Kellogg Foundation	PNM Foundation
\$ 30,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,584	\$ 503
-	9,342	-	28,324	-	13,252	-	-
-	-	-	-	-	-	119,954	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 30,769</u>	<u>\$ 9,342</u>	<u>\$ -</u>	<u>\$ 28,324</u>	<u>\$ -</u>	<u>\$ 13,252</u>	<u>\$ 220,538</u>	<u>\$ 503</u>
\$ 30,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -
10	-	-	259	-	3,843	1,353	-
-	9,342	-	28,065	-	9,322	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>30,769</u>	<u>9,342</u>	<u>-</u>	<u>28,324</u>	<u>-</u>	<u>13,165</u>	<u>4,353</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	87	216,185	503
-	-	-	-	-	-	-	-
-	-	-	-	-	87	216,185	503
<u>\$ 30,769</u>	<u>\$ 9,342</u>	<u>\$ -</u>	<u>\$ 28,324</u>	<u>\$ -</u>	<u>\$ 13,252</u>	<u>\$ 220,538</u>	<u>\$ 503</u>

The accompanying notes are an integral part of these financial statements

Microsoft Settlement Funds	NM Community Foundation	CES	Albuquerque Community Foundation	State Stimulus	Indian Educ. Act	Beginning Teacher Mentoring	After School Enrichment
\$ -	\$ 62,731	\$ 3,130	\$ -	\$ 21,764	\$ -	\$ -	\$ 3,212
-	-	-	-	-	-	-	-
-	-	-	-	-	23,417	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 62,731</u>	<u>\$ 3,130</u>	<u>\$ -</u>	<u>\$ 21,764</u>	<u>\$ 23,417</u>	<u>\$ -</u>	<u>\$ 3,212</u>
\$ -	\$ 5,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	8,830	261	-	-	-	-	3,212
-	-	-	-	-	23,417	-	-
-	-	-	-	21,764	-	\$ -	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>14,377</u>	<u>261</u>	<u>-</u>	<u>21,764</u>	<u>23,417</u>	<u>-</u>	<u>3,212</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	48,354	2,869	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>48,354</u>	<u>2,869</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 62,731</u>	<u>\$ 3,130</u>	<u>\$ -</u>	<u>\$ 21,764</u>	<u>\$ 23,417</u>	<u>\$ -</u>	<u>\$ 3,212</u>

The accompanying notes are an integral part of these financial statements

Indian Ed Center for Excellence	Priv Dir Funds	McCune	Value Options/DOH	Public School Capital Outlay	Special Public School Capital Outlay	Total Primary Government
\$ -	\$ -	\$ -	\$ -	\$ 40,120	\$ -	\$ 354,252
20,970	-	-	17,151	92,025	74,053	255,117
-	-	-	-	-	-	212,074
-	-	-	-	-	-	24,109
-	-	-	-	-	-	-
<u>\$ 20,970</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,151</u>	<u>\$ 132,145</u>	<u>\$ 74,053</u>	<u>\$ 845,552</u>
\$ -	\$ -	\$ -	\$ 382	\$ 132,145	\$ -	\$ 234,060
-	-	-	2,335	-	-	158,533
20,970	-	-	14,434	-	-	212,074
-	-	-	-	-	74,053	95,817
-	-	-	-	-	-	-
<u>20,970</u>	<u>-</u>	<u>-</u>	<u>17,151</u>	<u>132,145</u>	<u>74,053</u>	<u>700,484</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	(112,490)
-	-	-	-	-	-	257,558
-	-	-	-	-	-	-
-	-	-	-	-	-	145,068
<u>\$ 20,970</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,151</u>	<u>\$ 132,145</u>	<u>\$ 74,053</u>	<u>\$ 845,552</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
GOVERNMENTAL FUNDS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS
JUNE 30, 2010

Exhibit B-1
(Page 5 of 5)

	<u>Governmental Funds</u>
Amounts reported for governmental activities in the statement of net assets are different because:	
Fund balances - total governmental funds	\$ 145,068
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	<u>5,374</u>
Net Assets-total Governmental Activities	<u><u>\$ 150,442</u></u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit B-2
(Page 1 of 5)

	General	Pupil Transportation	Instructional Materials	Food Services	Athletics Fund	Title I Fund
<i>Revenues:</i>						
Local and county sources	\$ 40,681	\$ -	\$ -	\$ 40	\$ -	\$ -
State sources	2,260,541	93,075	24,136	-	-	-
Federal sources	-	-	-	83,928	-	49,973
Interest	368	-	-	-	-	-
<i>Total revenues</i>	<u>2,301,590</u>	<u>93,075</u>	<u>24,136</u>	<u>83,968</u>	<u>-</u>	<u>49,973</u>
<i>Expenditures:</i>						
<i>Current:</i>						
Instruction	1,146,861	-	34,690	-	-	-
Support Services:						
Students	118,360	-	-	-	-	49,973
Instruction	-	-	-	-	-	-
General Administration	29,299	-	-	-	-	-
School Administration	448,847	-	-	-	-	-
Central Services	260,118	-	-	-	-	-
Operation & Maintenance of Plant	19,244	-	-	-	-	-
Student Transportation	51,782	86,120	-	-	-	-
Other Support Services	1,688	-	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-	-	-
Community Services Operations	-	-	-	-	-	-
Food Services Operations	13,751	-	-	83,968	-	-
Capital outlay	-	-	-	-	-	-
<i>Total expenditures</i>	<u>2,089,950</u>	<u>86,120</u>	<u>34,690</u>	<u>83,968</u>	<u>-</u>	<u>49,973</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>211,640</u>	<u>6,955</u>	<u>(10,554)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>						
Operating transfers	-	-	-	-	-	-
Other financing uses	-	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>211,640</u>	<u>6,955</u>	<u>(10,554)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>(410,840)</u>	<u>(10,919)</u>	<u>101,228</u>	<u>-</u>	<u>(10,440)</u>	<u>-</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ (199,200)</u>	<u>\$ (3,964)</u>	<u>\$ 90,674</u>	<u>\$ -</u>	<u>\$ (10,440)</u>	<u>\$ -</u>

IDEA-B Entitlement	Teacher/Principal Training	Indian Ed Act Title VIII	Title I Federal Stimulus	IDEA B Federal Stimulus	SEG Federal Stimulus	Kellogg Foundation	PNM Foundation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,500	\$ 5,000
-	-	-	-	-	-	-	-
39,463	9,342	30,315	28,324	51,388	218,230	-	-
-	-	-	-	-	-	-	-
39,463	9,342	30,315	28,324	51,388	218,230	324,500	5,000
-	-	23,980	-	-	175,191	-	-
-	-	6,335	28,324	30,903	20,254	105,788	4,497
-	-	-	-	-	-	-	-
-	-	-	-	-	117	-	-
39,463	9,342	-	-	20,485	22,581	2,527	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
39,463	9,342	30,315	28,324	51,388	218,143	108,315	4,497
-	-	-	-	-	87	216,185	503
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	87	216,185	503
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87	\$ 216,185	\$ 503

Microsoft Settlement Funds	New Mexico Community Foundation	CES	Albuquerque Community Foundation	State Stimulus	Indian Edu. Act	Beginning Teacher Mentoring	After School Enrichment
\$ 38,000	\$ 222,941	\$ 66,667	\$ 25,000	\$ -	\$ 42,056	\$ -	\$ -
-	-	-	-	-	-	8,543	46,400
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
38,000	222,941	66,667	25,000	-	42,056	8,543	46,400
-	-	-	-	-	42,045	-	-
-	203,710	66,667	25,000	-	11	-	46,400
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
38,000	-	-	-	-	-	8,543	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
38,000	203,710	66,667	25,000	-	42,056	8,543	46,400
-	19,231	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	19,231	-	-	-	-	-	-
-	29,123	2,869	-	-	-	-	-
\$ -	\$ 48,354	\$ 2,869	\$ -	\$ -	\$ -	\$ -	\$ -

Indian Ed Center for Excellence	Priv Dir Funds	McCune	Value Options/DOH	Public School Capital Outlay	Special Public School Capital Outlay	Total Primary Government
\$ 20,970	\$ 12,500	\$ 15,000	\$ -	\$ -	\$ -	\$ 813,355
-	-	-	105,000	122,700	74,053	2,734,448
-	-	-	-	-	-	510,963
-	-	-	-	-	-	368
<u>20,970</u>	<u>12,500</u>	<u>15,000</u>	<u>105,000</u>	<u>122,700</u>	<u>74,053</u>	<u>4,059,134</u>
-	-	-	-	-	-	1,422,767
17,356	-	-	105,000	-	-	828,578
-	-	-	-	-	-	-
-	12,500	15,000	-	-	-	56,916
3,614	-	-	-	-	-	593,402
-	-	-	-	-	-	260,118
-	-	-	-	-	-	19,244
-	-	-	-	-	-	137,902
-	-	-	-	-	-	1,688
-	-	-	-	-	-	-
-	-	-	-	-	-	97,719
-	-	-	-	122,700	74,053	196,753
<u>20,970</u>	<u>12,500</u>	<u>15,000</u>	<u>105,000</u>	<u>122,700</u>	<u>74,053</u>	<u>3,615,087</u>
-	-	-	-	-	-	444,047
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	444,047
-	-	-	-	-	-	(298,979)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,068</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
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

Exhibit B-2
(Page 5 of 5)

	Governmental Funds
Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	\$ 444,047
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	(2,780)
Capital Outlays	-
Excess of capital outlay over depreciation expense	\$ (2,780)
Change in Net Assets of governmental activities:	\$ 441,267

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
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

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 43,853	\$ 40,681	\$ (3,172)
State sources	2,267,299	2,255,458	2,260,541	5,083
Federal sources	-	-	-	-
Interest	-	326	368	42
<i>Total revenues</i>	<u>2,267,299</u>	<u>2,299,637</u>	<u>2,301,590</u>	<u>1,953</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	1,247,819	1,286,018	1,000,072	285,946
<i>Support Services:</i>				
Students	105,733	112,713	118,360	(5,647)
Instruction	-	-	-	-
General Administration	11,000	17,758	29,299	(11,541)
School Administration	529,843	404,086	448,847	(44,761)
Central Services	299,904	312,099	260,118	51,981
Operation & Maintenance of Plant	73,000	69,244	19,244	50,000
Student Transportation	-	-	-	-
Other Support Services	-	-	1,688	(1,688)
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	97,719	13,751	83,968
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>2,267,299</u>	<u>2,299,637</u>	<u>1,891,379</u>	<u>408,258</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>410,211</u>	<u>410,211</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>410,211</u>	<u>410,211</u>
<i>Fund balances - beginning of year (restated)</i>	<u>-</u>	<u>-</u>	<u>(411,503)</u>	<u>(411,503)</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,292)</u>	<u>\$ (1,292)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(198,571)	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 211,640</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
PUPIL TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-2

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	94,974	93,075	(1,899)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	94,974	93,075	(1,899)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	94,974	86,120	8,854
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	94,974	86,120	8,854
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	6,955	6,955
<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>	-	-	6,955	6,955
<i>Fund balances - beginning of year</i>	-	-	(10,919)	(10,919)
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ (3,964)	\$ (3,964)
<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>			\$ 6,955	

The accompanying notes are an integral part of these financial statements

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

Exhibit C-3

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	36,950	62,836	25,886
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>36,950</u>	<u>62,836</u>	<u>25,886</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	36,950	37,150	(200)
<i>Support Services:</i>				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>36,950</u>	<u>37,150</u>	<u>(200)</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>25,686</u>	<u>25,686</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>25,686</u>	<u>25,686</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>65,742</u>	<u>65,742</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,428</u>	<u>\$ 91,428</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(38,700)	
Adjustments to expenditures			<u>2,460</u>	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ (10,554)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
FOOD SERVICES
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-4

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ 40	\$ 40
State sources	-	-	-	-
Federal sources	-	-	83,928	83,928
Interest	-	-	-	-
<i>Total revenues</i>	-	-	83,968	83,968
<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 Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	83,968	(83,968)
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	-	83,968	(83,968)
<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			-	
<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
NATIVE AMERICAN COMMUNITY ACADEMY
ATHLETICS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-5

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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 Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
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>				
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>(10,440)</u>	<u>(10,440)</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,440)</u>	<u>\$ (10,440)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
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
NATIVE AMERICAN COMMUNITY ACADEMY
TITLE I FUND

Exhibit C-6

**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	43,950	49,973	49,973	-
Interest	-	-	-	-
<i>Total revenues</i>	43,950	49,973	49,973	-
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
<i>Support Services:</i>				
Students	40,784	49,973	49,866	107
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	3,166	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	43,950	49,973	49,866	107
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	107	107
<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>	-	-	107	107
<i>Fund balances - beginning of year</i>	-	-	504	504
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ 611	\$ 611
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(107)	
<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
NATIVE AMERICAN COMMUNITY ACADEMY
IDEA-B ENTITLEMENT
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	39,463	39,463	40,671	1,208
Interest	-	-	-	-
<i>Total revenues</i>	39,463	39,463	40,671	1,208
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	39,463	-	-	-
<i>Support Services:</i>				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	39,463	39,463	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	39,463	39,463	39,463	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	1,208	1,208
<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>	-	-	1,208	1,208
<i>Fund balances - beginning of year</i>	-	-	(1,208)	(1,208)
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ -	\$ -
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(1,208)	
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
NATIVE AMERICAN COMMUNITY ACADEMY
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-8

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	9,342	-	(9,342)
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>9,342</u>	<u>-</u>	<u>(9,342)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	28	-	28
School Administration	-	9,314	9,342	(28)
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>9,342</u>	<u>9,342</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(9,342)</u>	<u>(9,342)</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>(9,342)</u>	<u>(9,342)</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>\$ (9,342)</u>	<u>\$ (9,342)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			9,342	
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
NATIVE AMERICAN COMMUNITY ACADEMY
INDIAN ED ACT TITLE VII
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-9

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	30,315	30,315	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>30,315</u>	<u>30,315</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	23,980	23,980	-
<i>Support Services:</i>				
Students	-	6,335	6,335	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>30,315</u>	<u>30,315</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			-	
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
NATIVE AMERICAN COMMUNITY ACADEMY
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

Exhibit C-10

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	28,324	-	(28,324)
Interest	-	-	-	-
<i>Total revenues</i>	-	28,324	-	(28,324)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	28,324	28,324	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	28,324	28,324	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	(28,324)	(28,324)
<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>	-	-	(28,324)	(28,324)
<i>Fund balances - beginning of year</i>	-	-	-	-
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ (28,324)	\$ (28,324)
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			28,324	
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
NATIVE AMERICAN COMMUNITY ACADEMY
IDEA B FEDERAL STIMULUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-11

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	51,388	51,388	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>51,388</u>	<u>51,388</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	30,903	30,903	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	20,485	20,485	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>51,388</u>	<u>51,388</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			-	
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
NATIVE AMERICAN COMMUNITY ACADEMY
SEG FEDERAL STIMULUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-12

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	117,981	218,230	204,978	(13,252)
Interest	-	-	-	-
<i>Total revenues</i>	<u>117,981</u>	<u>218,230</u>	<u>204,978</u>	<u>(13,252)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	117,981	170,469	171,348	(879)
<i>Support Services:</i>				
Students	-	20,254	20,254	-
Instruction	-	-	-	-
General Administration	-	107	117	(10)
School Administration	-	27,400	22,581	4,819
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>117,981</u>	<u>218,230</u>	<u>214,300</u>	<u>3,930</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(9,322)</u>	<u>(9,322)</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>(9,322)</u>	<u>(9,322)</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>\$ (9,322)</u>	<u>\$ (9,322)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			13,252	
Adjustments to expenditures			<u>(3,843)</u>	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 87</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
KELLOGG FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-13

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 324,500	\$ 324,500	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	324,500	324,500	-
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	324,500	101,435	223,065
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	2,527	(2,527)
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	324,500	103,962	220,538
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	220,538	220,538
<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>	-	-	220,538	220,538
<i>Fund balances - beginning of year</i>	-	-	-	-
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ 220,538	\$ 220,538
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(4,353)	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			\$ 216,185	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
PNM FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-14

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 5,000	\$ 5,000	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	5,000	-	5,000
<i>Support Services:</i>				
Students	-	-	4,497	(4,497)
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>5,000</u>	<u>4,497</u>	<u>503</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>503</u>	<u>503</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>503</u>	<u>503</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>\$ 503</u>	<u>\$ 503</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>\$ 503</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
MICROSOFT SETTLEMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-15

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 38,000	\$ 38,000	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	38,000	38,000	-
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
<i>Support Services:</i>				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	38,000	38,000	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	38,000	38,000	-
<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			-	
<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
NATIVE AMERICAN COMMUNITY ACADEMY
NEW MEXICO COMMUNITY FOUNDATION
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>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Local and county sources	\$ 100,000	\$ 100,000	\$ 199,699	\$ 99,699
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>199,699</u>	<u>99,699</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	71,615	-	-	-
Support Services:				
Students	100,000	171,615	191,068	(19,453)
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>171,615</u>	<u>171,615</u>	<u>191,068</u>	<u>(19,453)</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(71,615)</u>	<u>(71,615)</u>	<u>8,631</u>	<u>80,246</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	71,615	71,615	-	(71,615)
<i>Total other financing sources (uses)</i>	<u>71,615</u>	<u>71,615</u>	<u>-</u>	<u>(71,615)</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>8,631</u>	<u>8,631</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>54,100</u>	<u>54,100</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,731</u>	<u>\$ 62,731</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			23,242	
Adjustments to expenditures			<u>(12,642)</u>	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 19,231</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
CES

Exhibit C-17

**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	\$ -	\$ 66,667	\$ 66,667	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	66,667	66,667	-
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	66,667	66,667	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	66,667	66,667	-
<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>	-	-	2,869	2,869
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ 2,869	\$ 2,869
<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
NATIVE AMERICAN COMMUNITY ACADEMY
ALBUQUERQUE COMMUNITY FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-18

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 25,000	\$ 25,000	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	25,000	25,000	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>25,000</u>	<u>25,000</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			<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
NATIVE AMERICAN COMMUNITY ACADEMY
STATE STIMULUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-19

	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>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
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			-	
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
NATIVE AMERICAN COMMUNITY ACADEMY
INDIAN EDUCATION ACT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-20

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 42,060	\$ 18,639	\$ (23,421)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	42,060	18,639	(23,421)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	42,049	42,045	4
<i>Support Services:</i>				
Students	-	11	11	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	42,060	42,056	4
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	(23,417)	(23,417)
<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>	-	-	(23,417)	(23,417)
<i>Fund balances - beginning of year</i>	-	-	-	-
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ (23,417)	\$ (23,417)
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			23,417	
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
NATIVE AMERICAN COMMUNITY ACADEMY
BEGINNING TEACHER MENTORING PROGRAM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-21

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	8,543	8,543	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>8,543</u>	<u>8,543</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	8,543	8,543	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>8,543</u>	<u>8,543</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	-	-	(8,620)	(8,620)
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(8,620)</u>	<u>(8,620)</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>(8,620)</u>	<u>(8,620)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>8,620</u>	<u>8,620</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			<u>8,620</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
NATIVE AMERICAN COMMUNITY ACADEMY
AFTER SCHOOL ENRICHMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-22

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	46,400	44,353	(2,047)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	46,400	44,353	(2,047)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
<i>Support Services:</i>				
Students	-	46,400	46,400	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	46,400	46,400	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	(2,047)	(2,047)
<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>	-	-	(2,047)	(2,047)
<i>Fund balances - beginning of year</i>	-	-	5,259	5,259
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ 3,212	\$ 3,212
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			2,047	
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
NATIVE AMERICAN COMMUNITY ACADEMY
INDIAN ED CENTER FOR EXCELLENCE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-23

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 137,000	\$ -	\$ (137,000)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>137,000</u>	<u>-</u>	<u>(137,000)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
<i>Support Services:</i>				
Students	-	17,356	17,356	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	119,644	3,614	116,030
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>137,000</u>	<u>20,970</u>	<u>116,030</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(20,970)</u>	<u>(20,970)</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>(20,970)</u>	<u>(20,970)</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>\$ (20,970)</u>	<u>\$ (20,970)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			20,970	
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
NATIVE AMERICAN COMMUNITY ACADEMY
PRIVATE DIR GRANT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-24

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 12,500	\$ 12,500	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	12,500	12,500	-
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	12,500	12,500	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	12,500	12,500	-
<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
NATIVE AMERICAN COMMUNITY ACADEMY
MCCUNE FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-25

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 15,000	\$ 15,000	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	15,000	15,000	-
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	15,000	15,000	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	15,000	15,000	-
<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
NATIVE AMERICAN COMMUNITY ACADEMY
VALUE OPTIONS/DOH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-26

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	105,000	105,349	349
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	105,000	105,349	349
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
<i>Support Services:</i>				
Students	-	105,000	105,000	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	105,000	105,000	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	349	349
<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>	-	-	349	349
<i>Fund balances - beginning of year</i>	-	-	(17,500)	(17,500)
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ (17,151)	\$ (17,151)
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(349)	
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
NATIVE AMERICAN COMMUNITY ACADEMY
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-27

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	254,545	30,675	(223,870)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>254,545</u>	<u>30,675</u>	<u>(223,870)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
<i>Support Services:</i>				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	254,545	52,155	202,390
<i>Debt service</i>				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>254,545</u>	<u>52,155</u>	<u>202,390</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(21,480)</u>	<u>(21,480)</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>(21,480)</u>	<u>(21,480)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>61,600</u>	<u>61,600</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,120</u>	<u>\$ 40,120</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			92,025	
Adjustments to expenditures			<u>(70,545)</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
NATIVE AMERICAN COMMUNITY ACADEMY
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

Exhibit C-28

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	582,120	-	(582,120)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	582,120	-	(582,120)
<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 Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	582,120	-	582,120
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	-	582,120	-	582,120
<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			74,053	
Adjustments to expenditures			(74,053)	
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

Schedule I

ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY
 FOR PUBLIC FUNDS

June 30, 2010

Name of Depository	Description of Pledged Collateral	Fair / Par Market Value June 30, 2010	Name and Location of Safekeeper
Wells Fargo	31415AUT6 Fed Natl Mtg Assn Pool #961294 Matures 6/1/2038, CPN 6%	\$ 208,792	Wells Fargo Bank Northwest NA
	31415AUL2 Fed Natl Mtg Assn Pool #968967 Matures 6/1/2038, CPN 6%	\$ 33,892	Wells Fargo Bank Northwest NA
		<u>\$ 242,684</u>	

The accompanying notes are and integral part of these financial statements

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS
 June 30, 2010

Schedule II

Bank Account Type	Wells Fargo Bank
Checking	\$ 120,855
Money Market Account	<u>268,073</u>
Total On Deposit	388,928
Reconciling Items	<u>(34,676)</u>
Reconciled Balance June 30, 2010	<u><u>\$ 354,252</u></u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
CASH RECONCILIATION
JUNE 30, 2010

Schedule III
Page 1 of 2

	Operational Account 11000	Transportation Account 13000	Instructional Mat. Account 14000	Food Services Account 21000	Athletics Account 22000	Federal Projects Account 24000
Cash, June 30, 2009	\$ (130,821)	\$ (12,635)	\$ 38,664	\$ -	\$ -	\$ 504
Add:						
2009-10 revenues	2,301,590	93,075	62,836	83,968	-	172,347
Loans from other funds	-	-	-	-	-	-
Total cash available	2,170,769	80,440	101,500	83,968	-	172,851
Less:						
2009-10 expenditures	(1,915,540)	(86,119)	(36,982)	(83,968)	-	(178,046)
Receivables/Payables	(47,283)	-	(62,380)	-	(4,828)	(32,124)
Loans to other funds	-	-	-	-	-	-
Cash, June 30, 2010	<u>207,946</u>	<u>(5,679)</u>	<u>2,138</u>	<u>-</u>	<u>(4,828)</u>	<u>(37,319)</u>
Cash Reconciliation to GAAP Basis:						
Audit reclassifications to cash	(117,118)	5,679	(2,138)	-	4,828	68,699
Cash per books	90,828	-	-	-	-	31,380
Fund Balance Reconciliation to GAAP Basis:						
Modified Accrual Adjustments	(407,146)	1,715	88,536	-	(5,612)	37,319
Fund Balance, Modified Accrual Basis	(199,200)	(3,964)	90,674	-	(10,440)	-

The accompanying notes are an integral part of these financial statements

Federal Direct Fund 25000	Local Grants Account 26000	State Flowthrough Account 27000	State Direct Account 28000	Local/State Account 29000	Public School Capital Outlay 31200	Special Public School Capital Outlay 31400	Total
\$ -	\$ 63,468	\$ 35,643	\$ -	\$ -	\$ 61,600	\$ -	\$ 56,423
204,978	658,866	90,582	-	132,849	30,675	-	3,831,766
-	-	-	-	-	-	-	-
204,978	722,334	126,225	-	132,849	92,275	-	3,888,189
(218,143)	(437,641)	(97,103)	(20,970)	(132,118)	(184,000)	-	(3,390,630)
3,843	(33,655)	(60,205)	-	49,699	(132,628)	-	(319,561)
-	-	-	-	-	-	-	-
<u>(9,322)</u>	<u>251,038</u>	<u>(31,083)</u>	<u>(20,970)</u>	<u>50,430</u>	<u>(224,353)</u>	-	<u>177,998</u>
9,322	(84,090)	56,059	20,970	(50,430)	264,473	-	176,254
-	166,948	24,976	-	-	40,120	-	354,252
9,409	16,873	31,083	20,970	(50,430)	224,353	-	(32,930)
87	267,911	-	-	-	-	-	145,068

The accompanying notes are an integral part of these financial statements