

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NATIVE AMERICAN COMMUNITY ACADEMY**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2011**

Exhibit A-1

		<b>Primary Government</b>
		<u><b>Governmental Activities</b></u>
<b>ASSETS</b>		
Cash and cash equivalents	\$	329,675
Receivables (net of allowance for uncollectibles)		
Due to from other governments		199,504
Other		34,675
Total current assets		<u>563,854</u>
Noncurrent assets:		
Capital assets		
Furniture, fixtures and equipment		13,900
Less: accumulated depreciation		<u>(11,306)</u>
Total noncurrent assets		<u>2,594</u>
Total assets	\$	<u><u>566,448</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
Accounts payable	\$	81,715
Accrued liabilities		100,407
Due to other governments		21,764
Total current liabilities		<u>203,886</u>
Total liabilities		<u>203,886</u>
Invested in capital assets, net of related debt		2,594
Restricted		271,659
Unrestricted		88,309
Total net assets		<u>362,562</u>
Total liabilities and net assets	\$	<u><u>566,448</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, 2011

Exhibit A-2

<u>Functions/Programs</u>	Program Revenues				Net (Expenses) Revenues and Changes in Net Assets
	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction:	\$ 1,558,341	\$ -	\$ 714,047	\$ -	\$ (844,294)
Support services:					
Students	892,427	-	-	-	(892,427)
Instruction	7,606	-	-	-	(7,606)
General Administration	477,477	-	-	-	(477,477)
School Administration	607,119	-	-	-	(607,119)
Central Services	247,146	-	-	-	(247,146)
Operation & Maintenance of Plant	66,803	-	-	-	(66,803)
Operation of Non-Instructional Services	1,018	-	-	-	(1,018)
Student Transportation	104,396	-	134,019	-	29,623
Food Services Operations	73,978	530	83,226	-	9,778
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies & Other Services	137,835	-	-	137,835	-
<b>Total governmental activities</b>	<b>\$ 4,174,146</b>	<b>\$ 530</b>	<b>\$ 931,292</b>	<b>\$ 137,835</b>	<b>\$ (3,104,489)</b>
			<b>General Revenues:</b>		
			State Equalization Guarantee	2,969,493	
			Property taxes	151,574	
			Interest & Investment Earnings	496	
			Miscellaneous	195,046	
			<b>Total general revenues</b>	<b>3,316,609</b>	
			Change in net assets	212,120	
			Net assets - beginning	150,442	
			Net assets - ending	<b>\$ 362,562</b>	

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, 2011

Exhibit B-1  
(Page 1 of 5)

	General	Pupil Transportation	Instructional Materials	Food Services	Athletics Fund
<b>ASSETS</b>					
<i>Current Assets</i>					
Cash and temporary investments	\$ 91,632	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Due from other governments	-	-	-	9,778	-
Due from other funds	220,956	-	78,282	-	-
Other	-	-	-	-	-
<b>Total assets</b>	<b>\$ 312,588</b>	<b>\$ -</b>	<b>\$ 78,282</b>	<b>\$ 9,778</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<i>Current Liabilities:</i>					
Accounts payable	\$ 17,196	\$ -	\$ -	\$ -	\$ -
Accrued expenses	81,891	-	-	-	-
Due to other funds	78,282	-	-	-	10,440
Due to other governments	-	\$ -	-	-	-
<b>Total liabilities</b>	<b>177,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,440</b>
<i>Fund balances</i>					
Restricted	-	-	78,282	9,778	-
Assigned	135,219	-	-	-	-
Unassigned (deficit)	-	-	-	-	(10,440)
<b>Total fund balance (deficit)</b>	<b>135,219</b>	<b>-</b>	<b>78,282</b>	<b>9,778</b>	<b>(10,440)</b>
<b>Total liabilities and fund balance</b>	<b>\$ 312,588</b>	<b>\$ -</b>	<b>\$ 78,282</b>	<b>\$ 9,778</b>	<b>\$ -</b>

Title I Fund	IDEA-B Entitlement	Teacher/Principal Training	Title I Federal Stimulus	Indian Education Formula Grant	SEG Federal Stimulus	Education Job Fund	Kellogg Foundation
\$ -	\$ -	\$ -	\$ 177	\$ -	\$ 1,444	\$ -	\$ 105,539
1,410	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,410</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177</u>	<u>\$ -</u>	<u>\$ 1,444</u>	<u>\$ -</u>	<u>\$ 105,539</u>
\$ 1,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225
-	-	-	177	-	1,444	-	5,200
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,410</u>	<u>-</u>	<u>-</u>	<u>177</u>	<u>-</u>	<u>1,444</u>	<u>-</u>	<u>5,425</u>
-	-	-	-	-	-	-	100,114
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	100,114
<u>\$ 1,410</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177</u>	<u>\$ -</u>	<u>\$ 1,444</u>	<u>\$ -</u>	<u>\$ 105,539</u>

PNM Foundation	Daniel's Fund	NM Community Foundation	CES	State Stimulus	Indian Educ. Act	After School Enrichment
\$ -	\$ -	\$ -	\$ 3,130	\$ 21,764	\$ -	\$ -
-	-	-	-	-	88,181	23,800
-	-	34,675	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,675</u>	<u>\$ 3,130</u>	<u>\$ 21,764</u>	<u>\$ 88,181</u>	<u>\$ 23,800</u>
\$ -	\$ -	\$ 279	\$ -	\$ -	\$ 4,400	\$ -
-	-	7,141	261	-	-	3,212
-	-	33,139	-	-	83,781	20,588
-	-	-	-	21,764	-	-
-	-	40,559	261	21,764	88,181	23,800
-	-	-	2,869	-	-	-
-	-	(5,884)	-	-	-	-
-	-	(5,884)	2,869	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,675</u>	<u>\$ 3,130</u>	<u>\$ 21,764</u>	<u>\$ 88,181</u>	<u>\$ 23,800</u>

Priv Dir Funds	Value Options/DOH	Public School Capital Outlay	Special Public School Capital Outlay	HB 33 Capital Improvements	Total Primary Government
\$ -	\$ 59,346	\$ -	\$ -	\$ 46,643	\$ 329,675
-	-	61,489	14,846	-	199,504
-	-	-	-	-	299,238
-	-	-	-	-	34,675
<b>\$ -</b>	<b>\$ 59,346</b>	<b>\$ 61,489</b>	<b>\$ 14,846</b>	<b>\$ 46,643</b>	<b>\$ 863,092</b>
<b>\$ 1,037</b>	<b>\$ 300</b>	<b>\$ 10,225</b>	<b>\$ -</b>	<b>\$ 46,643</b>	<b>\$ 81,715</b>
-	1,081	-	-	-	100,407
6,898	-	51,264	14,846	-	299,238
-	-	-	-	-	21,764
<b>7,935</b>	<b>1,381</b>	<b>61,489</b>	<b>14,846</b>	<b>46,643</b>	<b>503,124</b>
-	57,965	-	-	-	249,008
-	-	-	-	-	135,219
<b>(7,935)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(24,259)</b>
<b>(7,935)</b>	<b>57,965</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>359,968</b>
<b>\$ -</b>	<b>\$ 59,346</b>	<b>\$ 61,489</b>	<b>\$ 14,846</b>	<b>\$ 46,643</b>	<b>\$ 863,092</b>

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

Exhibit B-1  
(Page 5 of 5)

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2011

	<u>Governmental Funds</u>
Amounts reported for governmental activities in the statement of net assets are different because:	
Fund balances - total governmental funds	\$ 359,968
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	<u>2,594</u>
Net Assets-total Governmental Activities	<u>\$ 362,562</u>

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, 2011

Exhibit B-2  
 (Page 1 of 5)

	General	Pupil Transportation	Instructional Materials	Food Services	Athletics Fund
<i>Revenues:</i>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	20,000	-	-	530	-
State sources	2,933,325	134,019	14,969	-	-
Federal sources	-	-	-	83,226	-
Interest	496	-	-	-	-
<i>Total revenues</i>	<u>2,953,821</u>	<u>134,019</u>	<u>14,969</u>	<u>83,756</u>	<u>-</u>
<i>Expenditures:</i>					
<i>Current:</i>					
Instruction	1,374,331	-	27,361	-	-
Support Services:					
Students	215,586	-	-	-	-
Instruction	90	-	-	-	-
General Administration	317,915	-	-	-	-
School Administration	422,172	-	-	-	-
Central Services	247,146	-	-	-	-
Operation & Maintenance of Plant	66,803	-	-	-	-
Student Transportation	(25,659)	130,055	-	-	-
Other Support Services	1,018	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-	-
Community Services Operations	-	-	-	-	-
Food Services Operations	-	-	-	73,978	-
Capital outlay	-	-	-	-	-
<i>Total expenditures</i>	<u>2,619,402</u>	<u>130,055</u>	<u>27,361</u>	<u>73,978</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>334,419</u>	<u>3,964</u>	<u>(12,392)</u>	<u>9,778</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>
<i>Net changes in fund balances</i>	<u>334,419</u>	<u>3,964</u>	<u>(12,392)</u>	<u>9,778</u>	<u>-</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>(199,200)</u>	<u>(3,964)</u>	<u>90,674</u>	<u>-</u>	<u>(10,440)</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ 135,219</u>	<u>\$ -</u>	<u>\$ 78,282</u>	<u>\$ 9,778</u>	<u>\$ (10,440)</u>

The accompanying notes are an integral part of these financial statements



Title I Fund	IDEA-B Entitlement	Teacher/Principal Training	Title I Federal Stimulus	Indian Education Formula Grant	SEG Federal Stimulus	Education Job Fund	Kellogg Foundation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	170,500
45,763	49,820	9,346	10,293	27,033	36,168	85,447	-
45,763	49,820	9,346	10,293	27,033	36,168	85,447	170,500
1,410	39,977	-	-	27,033	-	85,447	-
44,353	9,843	-	10,293	-	28,686	-	245,344
-	-	-	-	-	7,516	-	-
-	-	9,346	-	-	53	-	41,227
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
45,763	49,820	9,346	10,293	27,033	36,255	85,447	286,571
-	-	-	-	-	(87)	-	(116,071)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	(87)	-	(116,071)
-	-	-	-	-	87	-	216,185
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,114

PNM Foundation	Daniel's Fund	New Mexico Community Foundation	CES	State Stimulus	Indian Edu. Act	After School Enrichment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	20,000	169,046	-	-	177,076	-
-	-	-	-	-	-	23,800
-	-	-	-	-	-	-
-	20,000	169,046	-	-	177,076	23,800
-	-	-	-	-	-	-
503	20,000	183,283	-	-	82,703	23,800
-	-	-	-	-	-	-
-	-	40,001	-	-	94,373	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
503	20,000	223,284	-	-	177,076	23,800
(503)	-	(54,238)	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(503)	-	(54,238)	-	-	-	-
503	-	48,354	2,869	-	-	-
\$ -	\$ -	\$ (5,884)	\$ 2,869	\$ -	\$ -	\$ -

Priv Dir Funds	Value Options/DOH	Public School Capital Outlay	Special Public School Capital Outlay	HB 33 Capital Improvements	Total Primary Government
\$ -	\$ -	\$ -	\$ -	\$ 151,574	\$ 151,574
6,000	-	-	-	-	563,152
-	80,000	122,989	14,846	-	3,323,948
-	-	-	-	-	347,096
-	-	-	-	-	496
6,000	80,000	122,989	14,846	151,574	4,386,266
-	-	-	-	-	1,555,559
6,000	22,035	-	-	-	892,429
-	-	-	-	-	7,606
7,935	-	-	-	151,574	477,477
-	-	-	-	-	607,119
-	-	-	-	-	247,146
-	-	-	-	-	66,803
-	-	-	-	-	104,396
-	-	-	-	-	1,018
-	-	-	-	-	-
-	-	-	-	-	73,978
-	-	122,989	14,846	-	137,835
13,935	22,035	122,989	14,846	151,574	4,171,366
(7,935)	57,965	-	-	-	214,900
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(7,935)	57,965	-	-	-	214,900
-	-	-	-	-	145,068
\$ (7,935)	\$ 57,965	\$ -	\$ -	\$ -	\$ 359,968

**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, 2011**

Exhibit B-2  
(Page 5 of 5)

	Governmental Funds
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
Net change in fund balances - total governmental funds	\$ 214,900
<p>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.</p>	
Depreciation expense	(2,780)
Capital Outlays	-
Excess of capital outlay over depreciation expense	<u>\$ (2,780)</u>
Change in Net Assets of governmental activities:	<u><u>\$ 212,120</u></u>

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, 2011

	<u>Budgeted Amounts</u>		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 13,459	\$ 20,000	\$ 6,541
State sources	2,504,813	2,933,325	2,933,325	-
Federal sources	-	-	-	-
Interest	-	475	496	21
<i>Total revenues</i>	<u>2,504,813</u>	<u>2,947,259</u>	<u>2,953,821</u>	<u>6,562</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	1,316,150	1,427,290	1,401,959	25,331
Support Services:				
Students	506,876	226,855	215,586	11,269
Instruction	-	90	90	-
General Administration	-	305,329	317,915	(12,586)
School Administration	583,207	437,986	422,172	15,814
Central Services	98,580	453,064	247,146	205,918
Operation & Maintenance of Plant	-	26,983	66,803	(39,820)
Student Transportation	-	55,768	24,407	31,361
Other Support Services	-	13,894	1,018	12,876
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>2,504,813</u>	<u>2,947,259</u>	<u>2,697,096</u>	<u>250,163</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>256,725</u>	<u>256,725</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>256,725</u>	<u>256,725</u>
<i>Fund balances - beginning of year (restated)</i>	<u>-</u>	<u>-</u>	<u>90,828</u>	<u>90,828</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 347,553</u>	<u>\$ 347,553</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			77,694	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 334,419</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, 2011

	<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	-	136,754	134,019	(2,735)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>136,754</u>	<u>134,019</u>	<u>(2,735)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	136,754	130,055	6,699
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>136,754</u>	<u>130,055</u>	<u>6,699</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>3,964</u>	<u>3,964</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>3,964</u>	<u>3,964</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(3,964)</u>	<u>(3,964)</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>\$ 3,964</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**  
**INSTRUCTIONAL MATERIALS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

	<u>Budgeted Amounts</u>		Actual	Variance
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	9,583	15,654	15,661	7
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>9,583</u>	<u>15,654</u>	<u>15,661</u>	<u>7</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	9,583	15,654	28,807	(13,153)
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	-	-	-	-
<i>Total expenditures</i>	<u>9,583</u>	<u>15,654</u>	<u>28,807</u>	<u>(13,153)</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(13,146)</u>	<u>(13,146)</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>(13,146)</u>	<u>(13,146)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>91,428</u>	<u>91,428</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,282</u>	<u>\$ 78,282</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(693)	
Adjustments to expenditures			1,447	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ (12,392)</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, 2011**

Exhibit C-4

	<u>Budgeted Amounts</u>		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 530	\$ 530	\$ -
State sources	-	-	-	-
Federal sources	-	146,896	73,448	(73,448)
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>147,426</u>	<u>73,978</u>	<u>(73,448)</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	-	147,426	73,978	73,448
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>147,426</u>	<u>73,978</u>	<u>73,448</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			9,778	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>9,778</u>	

The accompanying notes are an integral part of these financial statements  
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**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, 2011**

	<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	-	-	-	-
<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 (deficit)</i>	<u>-</u>	<u>-</u>	<u>(10,440)</u>	<u>(10,440)</u>
<i>Fund balances - end of year (deficit)</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			-	
<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**  
**NATIVE AMERICAN COMMUNITY ACADEMY**  
**TITLE I FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

	<u>Budgeted Amounts</u>		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	40,290	44,353	43,742	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>40,290</u>	<u>44,353</u>	<u>43,742</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	1,410	(1,410)
Support Services:				
Students	40,290	44,353	44,353	-
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>40,290</u>	<u>44,353</u>	<u>45,763</u>	<u>(1,410)</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(2,021)</u>	<u>(2,021)</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>(2,021)</u>	<u>(2,021)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>611</u>	<u>611</u>
<i>Fund balances - end of, as restated</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,410)</u>	<u>\$ (1,410)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			2,021	
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**  
**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, 2011**

	<u>Budgeted Amounts</u>		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	49,820	49,820	49,820	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>49,820</u>	<u>49,820</u>	<u>49,820</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
Instruction	-	-	39,977	(39,977)
Support Services:				
Students	49,820	49,820	9,843	39,977
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>49,820</u>	<u>49,820</u>	<u>49,820</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  
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, 2011

Exhibit C-8

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	9,346	4	(9,342)
Interest	-	-	-	-
<i>Total revenues</i>	-	9,346	4	(9,342)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	9,346	9,346	-
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>	-	9,346	9,346	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	(9,342)	(9,342)
<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>	-	-	(9,342)	(9,342)
<i>Fund balances - beginning of year</i>	-	-	9,342	9,342
<i>Fund balances - end of year</i>	\$ -	\$ -	\$ -	\$ -
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			9,342	
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  
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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, 2011

	<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	-	10,293	38,617	28,324
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>10,293</u>	<u>38,617</u>	<u>28,324</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	10,293	10,293	-
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>10,293</u>	<u>10,293</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>28,324</u>	<u>28,324</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>28,324</u>	<u>28,324</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(28,324)</u>	<u>(28,324)</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			(28,324)	
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  
NATIVE AMERICAN COMMUNITY ACADEMY  
INDIAN EDUCATION GRANT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

Exhibit C-10

	<u>Budgeted Amounts</u>		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	27,033	27,033	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>27,033</u>	<u>27,033</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	27,033	27,033	-
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	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>27,033</u>	<u>27,033</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  
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, 2011

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	25,697	31,714	47,020	15,306
Interest	-	-	-	-
<i>Total revenues</i>	<u>25,697</u>	<u>31,714</u>	<u>47,020</u>	<u>15,306</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	23,939	28,685	(4,746)
Instruction	-	-	7,516	(7,516)
General Administration	-	-	53	(53)
School Administration	-	-	-	-
Central Services	-	8,017	-	8,017
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>31,956</u>	<u>36,254</u>	<u>(4,298)</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>25,697</u>	<u>(242)</u>	<u>10,766</u>	<u>11,008</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	(25,697)	242	-	(242)
<i>Total other financing sources (uses)</i>	<u>(25,697)</u>	<u>242</u>	<u>-</u>	<u>(242)</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>10,766</u>	<u>10,766</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(9,322)</u>	<u>(9,322)</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,444</u>	<u>\$ 1,444</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(10,853)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<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  
EDUCATION JOB FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

	<u>Budgeted Amounts</u>			Variance
	Original Budget	Final Budget	Actual	
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	85,447	85,447	-
Interest	-	-	-	-
<i>Total revenues</i>	-	85,447	85,447	-
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	85,447	85,447	-
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	-	-	-	-
<i>Total expenditures</i>	-	85,447	85,447	-
<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  
KELLOGG FOUNDATION  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

Exhibit C-13

	<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	\$ -	\$ 332,750	\$ 170,500	\$ (162,250)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>332,750</u>	<u>170,500</u>	<u>(162,250)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	94,588	249,697	(155,109)
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	238,162	41,227	196,935
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>332,750</u>	<u>290,924</u>	<u>41,826</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(120,424)</u>	<u>(120,424)</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>(120,424)</u>	<u>(120,424)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>220,538</u>	<u>220,538</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,114</u>	<u>\$ 100,114</u>
<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>			<u>\$ (116,071)</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  
PNM FOUNDATION  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

	<u>Budgeted Amounts</u>		Actual	Variance
	Original Budget	Final Budget		
<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	-	-	503	(503)
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>-</u>	<u>503</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>503</u>	<u>503</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>-(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  
 DANIELS FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
 FOR THE YEAR ENDING JUNE 30, 2011

	Budgeted Amounts			Variance
	Original Budget	Final Budget	Actual	
<i>Revenues:</i>				
Local and county sources	\$ -	\$ 20,000	\$ 20,000	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	20,000	20,000	-
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	20,000	20,000	-
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	-	-	-	-
<i>Total expenditures</i>	-	20,000	20,000	-
<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  
 P-27

**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, 2011**

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	\$ 80,000	\$ 210,651	\$ 133,884	\$ (76,767)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>80,000</u>	<u>210,651</u>	<u>133,884</u>	<u>(76,767)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	80,000	166,563	183,869	(17,306)
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	44,088	40,001	4,087
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>80,000</u>	<u>210,651</u>	<u>223,870</u>	<u>(13,219)</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(89,986)</u>	<u>(89,986)</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>(89,986)</u>	<u>(89,986)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>62,731</u>	<u>62,731</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (27,255)</u>	<u>\$ (27,255)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			35,162	
Adjustments to expenditures			586	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ (54,238)</u>	

The accompanying notes are an integral part of these financial statements  
P-28

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
CES  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

	<u>Budgeted Amounts</u>		Actual	Variance
	Original Budget	Final Budget		
<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>				
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	-	-	-	-
<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>2,869</u>	<u>2,869</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,869</u>	<u>\$ 2,869</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  
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, 2011

Exhibit C-18

	<u>Budgeted Amounts</u>		Actual	Variance
	Original Budget	Final Budget		
<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	-	-	-	-
<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>				
Other financing uses	-	-	-	-
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, as restated</i>	<u>-</u>	<u>-</u>	<u>21,764</u>	<u>21,764</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,764</u>	<u>\$ 21,764</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>	
			<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 EDUCATION ACT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

	<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	\$ -	\$ 176,540	\$ 133,282	\$ (43,258)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>176,540</u>	<u>133,282</u>	<u>(43,258)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	176,540	82,702	93,838
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	94,373	(94,373)
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>176,540</u>	<u>177,075</u>	<u>(535)</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(43,793)</u>	<u>(43,793)</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>(43,793)</u>	<u>(43,793)</u>
<i>Fund balances - beginning of year, as restated</i>	<u>-</u>	<u>-</u>	<u>(44,388)</u>	<u>(44,388)</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (88,181)</u>	<u>\$ (88,181)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			43,793	
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**  
**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, 2011**

	<u>Budgeted Amounts</u>			Variance
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	23,800	-	(23,800)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>23,800</u>	<u>-</u>	<u>(23,800)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	23,800	23,800	-
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>23,800</u>	<u>23,800</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(23,800)</u>	<u>(23,800)</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>(23,800)</u>	<u>(23,800)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>3,212</u>	<u>3,212</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20,588)</u>	<u>\$ (20,588)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			23,800	
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  
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, 2011

	<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	\$ -	\$ 31,000	\$ 6,000	\$ (25,000)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>31,000</u>	<u>6,000</u>	<u>(25,000)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	6,000	6,000	-
Instruction	-	-	-	-
General Administration	-	25,000	7,935	17,065
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>31,000</u>	<u>13,935</u>	<u>17,065</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(7,935)</u>	<u>(7,935)</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>(7,935)</u>	<u>(7,935)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,935)</u>	<u>\$ (7,935)</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>\$ (7,935)</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  
VALUE OPTIONS/DOH  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

	<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	-	80,000	97,151	17,151
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>80,000</u>	<u>97,151</u>	<u>17,151</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	80,000	22,035	57,965
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>80,000</u>	<u>22,035</u>	<u>57,965</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>75,116</u>	<u>75,116</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>75,116</u>	<u>75,116</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(17,151)</u>	<u>(17,151)</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,965</u>	<u>\$ 57,965</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(17,151)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>-</u>	
			<u>\$ 57,965</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  
PUBLIC SCHOOL CAPITAL OUTLAY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

Exhibit C-23

	<u>Budgeted Amounts</u>			Variance
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	122,989	153,525	30,536
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>122,989</u>	<u>153,525</u>	<u>30,536</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	-	122,989	244,909	(121,920)
<i>Total expenditures</i>	<u>-</u>	<u>122,989</u>	<u>244,909</u>	<u>(121,920)</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(91,384)</u>	<u>(91,384)</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>(91,384)</u>	<u>(91,384)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>40,120</u>	<u>40,120</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (51,264)</u>	<u>\$ (51,264)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(30,536)	
Adjustments to expenditures			121,920	
<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  
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, 2011

Exhibit C-24

	<u>Budgeted Amounts</u>		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	15,000	-	(15,000)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>(15,000)</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	-	15,000	14,846	154
<i>Total expenditures</i>	<u>-</u>	<u>15,000</u>	<u>14,846</u>	<u>154</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(14,846)</u>	<u>(14,846)</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>(14,846)</u>	<u>(14,846)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,846)</u>	<u>\$ (14,846)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			14,846	
Adjustments to expenditures			<u>-</u>	
<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  
NATIVE AMERICAN COMMUNITY ACADEMY  
HB 33 CAPITAL IMPROVEMENTS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Property taxes	\$ -	\$ 61,656	\$ 151,574	\$ 89,918
Local and county sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>61,656</u>	<u>151,574</u>	<u>89,918</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	61,656	145,863	(84,207)
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>61,656</u>	<u>145,863</u>	<u>(84,207)</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>5,711</u>	<u>5,711</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>5,711</u>	<u>5,711</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>\$ 5,711</u>	<u>\$ 5,711</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(5,711)	
<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**

Schedule I

ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 NATIVE AMERICAN COMMUNITY ACADEMY  
 SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY  
 FOR PUBLIC FUNDS  
 JUNE 30, 2011

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Fair / Par Market Value June 30, 2011</u>	<u>Name and Location of Safekeeper</u>
Wells Fargo	31415AUT6 Fed Natl Mtg Assn Pool #961294 Matures 6/1/2038, CPN 6%	\$ 181,175	Wells Fargo Bank Northwest NA
	31415TUL2 Fed Natl Mtg Assn Pool #968967 Matures 6/1/2038, CPN 6%	\$ 20,514	Wells Fargo Bank Northwest NA
		<u>\$ 201,689</u>	

**STATE OF NEW MEXICO** Schedule II  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NATIVE AMERICAN COMMUNITY ACADEMY**  
**SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS**  
**JUNE 30, 2011**

Bank Account Type	Wells Fargo Bank
Checking	\$ 163,947
Checking-Kellogg Fund	61,054
Money Market Account	200,021
Total On Deposit	425,022
Reconciling Items	(95,347)
Reconciled Balance June 30, 2011	\$ 329,675

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, 2011

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, 2010	\$ 90,828	\$ -	\$ -	\$ -	\$ -	\$ 31,380
Add:						
2010-11 revenues	2,952,243	134,019	15,661	73,978	-	151,478
Loans from other funds	-	-	-	-	-	-
Total cash available	3,043,071	134,019	15,661	73,978	-	182,858
Less:						
2010-11 expenditures	(2,745,203)	(84,752)	(27,360)	(73,978)	-	(115,222)
Receivables/Payables	53,482 *	(5,679)	(2,138)	-	(5,051) *	(98,219) *
Loans to other funds	21,541	-	-	-	223	-
Cash, June 30, 2011	<u>372,891</u>	<u>43,587</u>	<u>(13,838)</u>	<u>-</u>	<u>(4,828)</u>	<u>(30,583)</u>
Cash Reconciliation to GAAP Basis:						
Unreconciled difference						
Audit reclassifications to cash	(281,259)	(43,587)	13,838	-	4,828	30,760
Cash per books	<u>91,632</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177</u>
Fund Balance Reconciliation to GAAP Basis:						
Modified Accrual Adjustments	(237,672)	(43,587)	92,120	9,778	(5,612)	30,583
Fund Balance, Modified Accrual Basis	<u>135,219</u>	<u>-</u>	<u>78,282</u>	<u>9,778</u>	<u>(10,440)</u>	<u>-</u>

\*Could not agree to GL.



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	Capital Improv HB 33 31600	Total
\$ -	\$ 166,948	\$ 24,976	\$ -	\$ -	\$ 40,120	\$ -	\$ -	\$ 354,252
161,899	314,871	133,286	-	103,151	153,525	-	153,152	4,347,262
-	-	-	-	-	-	-	-	-
161,899	481,819	158,262	-	103,151	193,645	-	153,152	4,701,514
(148,734)	(500,702)	(200,876)	-	(35,967)	(255,134)	(14,846)	(147,442)	(4,350,216)
(11,721) *	81,791 *	(51,659) *	(20,970) *	50,129 *	(70,248) *	-	42,510	(37,773)
-	-	-	-	-	-	-	-	21,764
1,444	62,907	(94,273)	(20,970)	117,313	(131,737)	(14,846)	48,220	335,289
-	45,762	116,037	20,970	(57,967)	131,737	14,846	(1,577)	(18,882)
1,444	108,669	21,764	-	59,346	-	-	46,643	329,675
(1,444)	34,192	94,273	20,970	(67,283)	131,737	14,846	(48,220)	58,054
-	97,099	-	-	50,030	-	-	-	359,968

The accompanying notes are an integral part of these financial statements