

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
STATEMENT OF NET ASSETS
June 30, 2012

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 383,407
Receivables, net of allowance for uncollectibles:	
Due from other governments	122,848
Other	1,530
Prepaid expenses	-
Total current assets	<u>507,785</u>
NON-CURRENT ASSETS	
Capital assets:	
Building improvements	-
Furniture, fixtures and equipment	13,900
Less: accumulated depreciation	<u>(12,396)</u>
Total non-current assets	<u>1,504</u>
TOTAL ASSETS	<u>\$ 509,289</u>
LIABILITIES AND NET ASSETS	
Accrued liabilities	\$ 69,981
Due to other governments	169,519
Deferred revenue	<u>339,910</u>
Total current liabilities	<u>579,410</u>
Total liabilities	<u>579,410</u>
Invested in capital assets, net of related debt	1,504
Restricted	38,584
Unrestricted (deficit)	<u>(110,209)</u>
Total net assets (deficit)	<u>(70,121)</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 509,289</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
STATEMENT OF ACTIVITIES
Year Ended June 30, 2012

FUNCTIONS/PROGRAMS	Program Revenues			Net Revenues (Expenses) and Changes in in Net Assets	
	Expenses	Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Governmental activities:					
Instruction	\$ 1,751,219	\$ -	\$ 106,806	\$ -	\$ (1,644,413)
Support services:					
Students	1,187,241	-	636,328	-	(550,913)
Instruction	21,353	-	799	-	(20,554)
General Administration	343,983	-	5,022	-	(338,961)
School Administration	243,406	-	-	-	(243,406)
Central Services	168,684	-	-	-	(168,684)
Operation & Maintenance of Plant	34,942	-	-	-	(34,942)
Student Transportation	129,495	-	123,019	-	(6,476)
Operating of Non-instructional Services:					
Food Services Operations	121,988	17,629	95,531	-	(8,828)
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	372,906	-	362,070	10,836	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 4,375,217	\$ 17,629	\$ 1,329,575	\$ 10,836	(3,017,177)
GENERAL REVENUES					
					2,345,041
					22,151
					217,302
					<u>2,584,494</u>
					(432,683)
					<u>362,562</u>
					<u>\$ (70,121)</u>

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2012

Exhibit B-1

	11000 General	13000 Pupil Transportation	14000 Instructional Materials	21000 Food Services	22000 Athletics Fund
ASSETS					
Cash and temporary investments	\$ -	\$ 16,779	\$ 6,455	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	9,503	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 26,282	\$ 6,455	\$ -	\$ -
LIABILITIES AND NET ASSETS					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	53,560	-	-	-	-
Due to other funds	47,207	-	-	9,442	-
Due to other governments	-	-	-	-	-
Deferred revenue - other	-	-	-	-	-
Total current liabilities	100,767	-	-	9,442	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	26,282	6,455	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	(100,767)	-	-	(9,442)	-
Total fund balance (deficit)	(100,767)	26,282	6,455	(9,442)	-
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 26,282	\$ 6,455	\$ -	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2012

Exhibit B-1

	24101 Title I	24106 IDEA-B Entitlement	24154 Teacher/Principal Training	24201 Title I Federal Stimulus	25184 Indian Education Formula Grant
ASSETS					
Cash and temporary investments	\$ 1,287	\$ 39	\$ -	\$ 177	\$ -
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 1,287	\$ 39	\$ -	\$ 177	\$ -
LIABILITIES AND NET ASSETS					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	1,287	39	-	177	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Deferred revenue - other	-	-	-	-	-
Total current liabilities	1,287	39	-	177	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,287	\$ 39	\$ -	\$ 177	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2012

Exhibit B-1

	25250 SEG Federal Stimulus	25255 Education Job Fund	26121 Kellogg Foundation	26123 PNM Foundation	26141 Daniel's Fund
ASSETS					
Cash and temporary investments	\$ 1,399	\$ -	\$ 288,491	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 1,399	\$ -	\$ 288,491	\$ -	\$ -
LIABILITIES AND NET ASSETS					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	1,399	-	6,555	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Deferred revenue - other	-	-	281,936	-	-
Total current liabilities	<u>1,399</u>	<u>-</u>	<u>288,491</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,399	\$ -	\$ 288,491	\$ -	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2012

Exhibit B-1

	26176 NM Community Foundation	26185 CES	26198 Albuquerque Community	27105 2008 GO Bonds Library Fund	27106 2010 GO Bonds Library Fund
ASSETS					
Cash and temporary investments	\$ 3,419	\$ 3,130	\$ 500	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	2,069	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 3,419	\$ 3,130	\$ 500	\$ 2,069	\$ -
LIABILITIES AND NET ASSETS					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	1,865	261	-	-	-
Due to other funds	-	-	-	2,069	-
Due to other governments	-	-	-	-	-
Deferred revenue - other	-	-	-	-	-
Total current liabilities	1,865	261	-	2,069	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	1,554	2,869	500	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	1,554	2,869	500	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,419	\$ 3,130	\$ 500	\$ 2,069	\$ -

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2012

Exhibit B-1

	27112 State Stimulus	27150 Indian Education Act	27168 After School Enrichment	29102 Private Direct Grants	29114 McCune Charitable Foundation
ASSETS					
Cash and temporary investments	\$ -	\$ -	\$ 3,212	\$ 43,319	\$ 15,200
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ -	\$ 3,212	\$ 43,319	\$ 15,200
LIABILITIES AND NET ASSETS					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	3,212	545	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Deferred revenue - other	-	-	-	42,774	15,200
Total current liabilities	-	-	3,212	43,319	15,200
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -	\$ 3,212	\$ 43,319	\$ 15,200

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2012

Exhibit B-1

	29131 Value Options/DOH	31200 Public School Capital Outlay	31400 Special Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements
ASSETS					
Cash and temporary investments	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	54,943	55,000	-	-	10,836
Other	-	-	-	1,530	-
Due from other funds	-	-	-	167,989	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 54,943	\$ 55,000	\$ -	\$ 169,519	\$ 10,836
LIABILITIES AND NET ASSETS					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	1,081	-	-	-	-
Due to other funds	52,938	55,000	-	-	10,836
Due to other governments	-	-	-	169,519	-
Deferred revenue - other	-	-	-	-	-
Total current liabilities	54,019	55,000	-	169,519	10,836
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	924	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	924	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 54,943	\$ 55,000	\$ -	\$ 169,519	\$ 10,836

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2012

Exhibit B-1

	Total Primary Government
ASSETS	
Cash and temporary investments	\$ 383,407
Accounts receivable:	
Due from other governments	122,848
Other	1,530
Due from other funds	177,492
Prepaid expenses	-
TOTAL ASSETS	\$ 685,277
LIABILITIES AND NET ASSETS	
Current liabilities:	
Accounts payable	\$ -
Accrued liabilities	69,981
Due to other funds	177,492
Due to other governments	169,519
Deferred revenue - other	339,910
Total current liabilities	756,902
Fund balances:	
Nonspendable	-
Restricted	38,584
Committed	-
Assigned	-
Unassigned (deficit)	(110,209)
Total fund balance (deficit)	(71,625)
TOTAL LIABILITIES AND FUND BALANCE	\$ 685,277

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
June 30, 2012

Total Fund Balance - Governmental Funds	
(Governmental Fund Balance Sheet)	\$ <u>(71,625)</u>

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

The cost of capital assets is	13,900
Accumulated depreciation is	(12,396)
 Total capital assets	 1,504

Long-term and certain other liabilities, are not due and payable in the current period and therefore are not reported as liabilities in the funds.

Long-term and other liabilities at year end consist of:

Compensated absences payable	-
 Total long-term and other liabilities	 -

Net assets of governmental activities (Statement of Net Assets)	\$ <u>(70,121)</u>
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The accompanying notes are an integral part of the 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
June 30, 2012

Exhibit B-3

	11000	13000	14000	21000	22000
	General	Pupil Transportation	Instructional Materials	Food Services	Athletics Fund
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	22,151	-	-	7,189	10,440
State sources	2,345,041	123,019	17,200	-	-
Federal sources	-	-	-	95,531	-
Interest	-	-	-	-	-
Total revenues	<u>2,367,192</u>	<u>123,019</u>	<u>17,200</u>	<u>102,720</u>	<u>10,440</u>
EXPENDITURES					
Current:					
Instruction	1,636,314	-	21,527	-	-
Support services:					
Students	510,302	-	-	-	-
Instruction	20,554	-	-	-	-
General administration	120,154	-	-	-	-
School administration	187,927	-	-	-	-
Central services	149,443	-	-	-	-
Operation & maintenance of plant	34,942	-	-	-	-
Student transportation	32,758	96,737	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	48	-	-	121,940	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>2,692,442</u>	<u>96,737</u>	<u>21,527</u>	<u>121,940</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(325,250)</u>	<u>26,282</u>	<u>(4,327)</u>	<u>(19,220)</u>	<u>10,440</u>
Other financing sources (uses):					
Other financing uses	89,264	-	(67,500)	-	-
Total other financing sources (uses)	<u>89,264</u>	<u>-</u>	<u>(67,500)</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>(235,986)</u>	<u>26,282</u>	<u>(71,827)</u>	<u>(19,220)</u>	<u>10,440</u>
FUND BALANCES, BEGINNING OF YEAR	<u>135,219</u>	<u>-</u>	<u>78,282</u>	<u>9,778</u>	<u>(10,440)</u>
FUND BALANCES, END OF YEAR	<u>\$ (100,767)</u>	<u>\$ 26,282</u>	<u>\$ 6,455</u>	<u>\$ (9,442)</u>	<u>\$ -</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
June 30, 2012

Exhibit B-3

	24101	24106	24154	24201	25184
	Title I	IDEA-B Entitlement	Teacher/Principal Training	Title I Federal Stimulus	Indian Education Formula Grant
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	55,766	56,205	10,317	-	30,000
Interest	-	-	-	-	-
Total revenues	<u>55,766</u>	<u>56,205</u>	<u>10,317</u>	<u>-</u>	<u>30,000</u>
EXPENDITURES					
Current:					
Instruction	46,254	-	10,317	-	30,000
Support services:					
Students	4,490	56,205	-	-	-
Instruction	-	-	-	-	-
General administration	5,022	-	-	-	-
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	-	-	-	-	-
Total expenditures	<u>55,766</u>	<u>56,205</u>	<u>10,317</u>	<u>-</u>	<u>30,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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
June 30, 2012

Exhibit B-3

	25250 SEG Federal Stimulus	25255 Education Job Fund	26121 Kellogg Foundation	26123 PNM Foundation	26141 Daniel's Fund
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	274,852	-	-
State sources	-	-	-	-	-
Federal sources	-	1,265	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>-</u>	<u>1,265</u>	<u>274,852</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Current:					
Instruction	-	1,265	883	-	-
Support services:					
Students	-	-	312,142	-	-
Instruction	-	-	-	-	-
General administration	-	-	-	-	-
School administration	-	-	55,479	-	-
Central services	-	-	6,462	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>1,265</u>	<u>374,966</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(100,114)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>(100,114)</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>100,114</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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
June 30, 2012

Exhibit B-3

	26176 NM Community Foundation	26185 CES	26198 Albuquerque Community	27105 2008 GO Bonds Library Fund	27106 2010 Go Bonds Library Fund
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	69,360	-	500	-	-
State sources	-	-	-	2,069	-
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>69,360</u>	<u>-</u>	<u>500</u>	<u>2,069</u>	<u>-</u>
EXPENDITURES					
Current:					
Instruction	-	-	-	1,270	-
Support services:					
Students	61,922	-	-	-	-
Instruction	-	-	-	799	-
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	-	-	-	-	-
Total expenditures	<u>61,922</u>	<u>-</u>	<u>-</u>	<u>2,069</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,438</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	7,438	-	500	-	-
FUND BALANCES, BEGINNING OF YEAR	(5,884)	2,869	-	-	-
FUND BALANCES, END OF YEAR	\$ 1,554	\$ 2,869	\$ 500	\$ -	\$ -

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
June 30, 2012

Exhibit B-3

	27112 State Stimulus	27150 Indian Education Act	27168 After School Enrichment	29102 Private Direct Grants	29114 McCune Charitable Foundation
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	154,714	-
State sources	21,764	-	-	-	-
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>21,764</u>	<u>-</u>	<u>-</u>	<u>154,714</u>	<u>-</u>
EXPENDITURES					
Current:					
Instruction	-	-	-	3,389	-
Support services:					
Students	-	-	-	142,975	-
Instruction	-	-	-	-	-
General administration	-	-	-	415	-
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	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,779</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,764</u>	<u>-</u>	<u>-</u>	<u>7,935</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	<u>(21,764)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(21,764)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,935</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,935)</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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
June 30, 2012

Exhibit B-3

	29131 Value Options/DOH	31200 Public School Capital Outlay	31400 Special Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ 217,302	\$ -
Local and county sources	-	-	-	-	-
State sources	54,943	362,070	-	-	10,836
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>54,943</u>	<u>362,070</u>	<u>-</u>	<u>217,302</u>	<u>10,836</u>
EXPENDITURES					
Current:					
Instruction	-	-	-	-	-
Support services:					
Students	99,205	-	-	-	-
Instruction	-	-	-	-	-
General administration	-	-	-	217,302	-
School administration	-	-	-	-	-
Central services	12,779	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	362,070	-	-	10,836
Total expenditures	<u>111,984</u>	<u>362,070</u>	<u>-</u>	<u>217,302</u>	<u>10,836</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(57,041)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	(57,041)	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	57,965	-	-	-	-
FUND BALANCES, END OF YEAR	\$ 924	\$ -	\$ -	\$ -	\$ -

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
 June 30, 2012

	Total Primary Government
REVENUES	
Property taxes	\$ 217,302
Local and county sources	539,206
State sources	2,936,942
Federal sources	249,084
Interest	-
Total revenues	3,942,534
EXPENDITURES	
Current:	
Instruction	1,751,219
Support services:	
Students	1,187,241
Instruction	21,353
General administration	342,893
School administration	243,406
Central services	168,684
Operation & maintenance of plant	34,942
Student transportation	129,495
Other support services	-
Operation of non-instructional services:	
Community services operations	-
Food services operations	121,988
Capital outlay	372,906
Total expenditures	4,374,127
Excess (deficiency) of revenues over (under) expenditures	(431,593)
Other financing sources (uses):	
Other financing uses	-
Total other financing sources (uses)	-
NET CHANGES IN FUND BALANCES	(431,593)
FUND BALANCES, BEGINNING OF YEAR	359,968
FUND BALANCES, END OF YEAR	\$ (71,625)

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

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 - GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 Year Ended June 30, 2012

Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ <u>(431,593)</u>
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Amounts reported for governmental activities in the Statement of Activities are different because:

In the Statement of Activities, certain operating expenses - compensated absences (sick and annual leave) are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amounts of financial resources used (essentially, the amounts actually paid).

The decrease in compensated absences for the fiscal year was:

_____ -

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts were:

Capital outlay	-
Depreciation expense	<u>(1,090)</u>

Excess of depreciation expense over capital outlay	<u>(1,090)</u>
--	----------------

Loss/Adjustments on disposal of assets	_____ -
--	---------

Change in net assets of governmental activities (Statement of Activities)	\$ <u>(432,683)</u>
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The accompanying notes are an integral part of the financial statements.

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
GENERAL FUND (FUND 11000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 8,000	\$ 20,922	\$ 12,922
State sources	2,543,435	2,345,041	2,345,041	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>2,543,435</u>	<u>2,353,041</u>	<u>2,365,963</u>	<u>12,922</u>
EXPENDITURES				
Current:				
Instruction	1,541,308	1,549,308	1,615,345	(66,037)
Support Services:				
Students	576,315	545,243	510,302	34,941
Instruction	-	20,554	20,554	-
General administration	91,067	104,528	120,154	(15,626)
School administration	392,707	181,519	187,927	(6,408)
Central services	89,758	86,313	149,443	(63,130)
Operation & maintenance of plant	-	-	34,942	(34,942)
Student transportation	-	13,296	32,758	(19,462)
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	48	(48)
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>2,691,155</u>	<u>2,500,761</u>	<u>2,671,473</u>	<u>(170,712)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(147,720)</u>	<u>(147,720)</u>	<u>(305,510)</u>	<u>157,790</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	89,264	89,264
Designated cash	135,219	135,219	-	(135,219)
TOTAL OTHER FINANCING SOURCES (USES)	<u>135,219</u>	<u>135,219</u>	<u>89,264</u>	<u>(45,955)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ (12,501)</u>	<u>\$ (12,501)</u>	<u>(216,246)</u>	<u>\$ (203,745)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			1,229	
Adjustments to expenditures			(20,969)	
NET CHANGES IN FUND BALANCES			<u>\$ (235,986)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
PUPIL TRANSPORTATION (FUND 13000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	125,541	123,019	(2,522)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>125,541</u>	<u>123,019</u>	<u>(2,522)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	125,541	96,737	28,804
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>125,541</u>	<u>96,737</u>	<u>28,804</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>26,282</u>	<u>(26,282)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>26,282</u>	<u>\$ 26,282</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 26,282</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
INSTRUCTIONAL MATERIALS (FUND 14000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	14,111	17,200	17,200	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>14,111</u>	<u>17,200</u>	<u>17,200</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	14,111	17,200	21,527	(4,327)
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	-	-	-	-
TOTAL EXPENDITURES	<u>14,111</u>	<u>17,200</u>	<u>21,527</u>	<u>(4,327)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(4,327)</u>	<u>4,327</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	(67,500)	(67,500)
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(67,500)</u>	<u>(67,500)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(71,827)</u>	<u>\$ (71,827)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ (71,827)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
FOOD SERVICES (FUND 21000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 7,189	\$ 7,189
State sources	95,000	112,250	105,309	(6,941)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>95,000</u>	<u>112,250</u>	<u>112,498</u>	<u>248</u>
EXPENDITURES				
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	95,000	112,250	121,940	(9,690)
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>95,000</u>	<u>112,250</u>	<u>121,940</u>	<u>(9,690)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(9,442)</u>	<u>9,442</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(9,442)</u>	<u>\$ (9,442)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(9,778)	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ (19,220)</u>	

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 ATHLETICS FUND (FUND 22000)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 10,440	\$ 10,440
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>10,440</u>	<u>10,440</u>
EXPENDITURES				
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>10,440</u>	<u>(10,440)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>10,440</u>	<u>\$ 10,440</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 10,440</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
TITLE I FUND (FUND 24101)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	52,842	55,766	57,176	1,410
Interest	-	-	-	-
TOTAL REVENUES	<u>52,842</u>	<u>55,766</u>	<u>57,176</u>	<u>1,410</u>
EXPENDITURES				
Current:				
Instruction	46,223	47,946	46,254	1,692
Support Services:				
Students	6,619	4,490	4,490	-
Instruction	-	-	-	-
General administration	-	3,330	5,022	(1,692)
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	-	-	-	-
TOTAL EXPENDITURES	<u>52,842</u>	<u>55,766</u>	<u>55,766</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,410</u>	<u>(1,410)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>1,410</u>	<u>\$ 1,410</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(1,410)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
IDEA-B ENTITLEMENT (FUND 24106)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	56,205	56,205	-
Interest	-	-	-	-
TOTAL REVENUES	-	56,205	56,205	-
EXPENDITURES				
Current:				
Instruction	-	56,205	-	56,205
Support Services:				
Students	-	-	56,205	(56,205)
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	-	-	-	-
TOTAL EXPENDITURES	-	56,205	56,205	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	\$ -	\$ -	-	\$ -
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ -	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
TEACHER/PRINCIPAL TRAINING (FUND 24154)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	10,317	10,317	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>10,317</u>	<u>10,317</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	10,317	10,317	-
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>10,317</u>	<u>10,317</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
TITLE I FEDERAL STIMULUS (FUND 24201)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
INDIAN EDUCATION FORMULA GRANT (FUND 25184)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	30,000	30,000	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	30,000	30,000	-
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 SEG FEDERAL STIMULUS (FUND 25250)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
EDUCATION JOB FUND (FUND 25255)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	1,265	1,265	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>1,265</u>	<u>1,265</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	1,265	1,265	-
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>1,265</u>	<u>1,265</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
KELLOGG FOUNDATION (FUND 26121)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 361,108	\$ 556,788	\$ 195,680
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>361,108</u>	<u>556,788</u>	<u>195,680</u>
EXPENDITURES				
Current:				
Instruction	-	-	882	(882)
Support Services:				
Students	-	325,409	312,142	13,267
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	29,438	55,479	(26,041)
Central services	-	6,261	6,462	(201)
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>361,108</u>	<u>374,965</u>	<u>(13,857)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>181,823</u>	<u>(181,823)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>181,823</u>	<u>\$ 181,823</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(281,937)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ (100,114)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
PNM FOUNDATION (FUND 26123)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
DANIEL'S FUND (FUND 26141)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
NEW MEXICO COMMUNITY FOUNDATION (FUND 26176)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 30,000	\$ 104,035	\$ 74,035
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>30,000</u>	<u>104,035</u>	<u>74,035</u>
EXPENDITURES				
Current:				
Instruction	-	30,000	61,922	(31,922)
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>30,000</u>	<u>61,922</u>	<u>(31,922)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>42,113</u>	<u>(42,113)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>42,113</u>	<u>\$ 42,113</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(34,675)	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ 7,438</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
CES (FUND 26185)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
ALBUQUERQUE COMMUNITY FOUNDATION (FUND 26198)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 750	\$ 500	\$ (250)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>750</u>	<u>500</u>	<u>(250)</u>
EXPENDITURES				
Current:				
Instruction	-	250	-	250
Support Services:				
Students	-	500	-	500
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>750</u>	<u>-</u>	<u>750</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>500</u>	<u>(500)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>500</u>	<u>\$ 500</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 500</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
2008 GO BONDS STUDENT LIBRARY (FUND 27105)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	3,332	-	(3,332)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>3,332</u>	<u>-</u>	<u>(3,332)</u>
EXPENDITURES				
Current:				
Instruction	-	3,332	1,270	2,062
Support Services:				
Students	-	-	-	-
Instruction	-	-	799	(799)
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>3,332</u>	<u>2,069</u>	<u>1,263</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(2,069)</u>	<u>2,069</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(2,069)</u>	<u>\$ (2,069)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			2,069	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
2010 GO BONDS STUDENT LIBRARY (FUND 27106)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	2,342	2,342	-	(2,342)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>2,342</u>	<u>2,342</u>	<u>-</u>	<u>(2,342)</u>
EXPENDITURES				
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	2,342	2,342	-	2,342
TOTAL EXPENDITURES	<u>2,342</u>	<u>2,342</u>	<u>-</u>	<u>2,342</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
STATE STIMULUS (FUND 27112)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	21,764	21,764
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>21,764</u>	<u>21,764</u>
EXPENDITURES				
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>21,764</u>	<u>(21,764)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	(21,764)	(21,764)
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(21,764)</u>	<u>(21,764)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
INDIAN EDUCATION ACT (FUND 27150)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	88,177	88,177
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>88,177</u>	<u>88,177</u>
EXPENDITURES				
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>88,177</u>	<u>(88,177)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>88,177</u>	<u>\$ 88,177</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(88,177)	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
AFTER SCHOOL ENRICHMENT (FUND 27168)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	23,800	23,800
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>23,800</u>	<u>23,800</u>
EXPENDITURES				
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>23,800</u>	<u>(23,800)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>23,800</u>	<u>\$ 23,800</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(23,800)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
PRIVATE DIRECT GRANTS (FUND 29102)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 52,714	\$ 109,214	\$ 197,488	\$ 88,274
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>52,714</u>	<u>109,214</u>	<u>197,488</u>	<u>88,274</u>
EXPENDITURES				
Current:				
Instruction	-	11,500	3,389	8,111
Support Services:				
Students	52,714	97,714	142,975	(45,261)
Instruction	-	-	-	-
General administration	-	-	415	(415)
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	-	-	-	-
TOTAL EXPENDITURES	<u>52,714</u>	<u>109,214</u>	<u>146,779</u>	<u>(37,565)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>50,709</u>	<u>(50,709)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>50,709</u>	<u>\$ 50,709</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(42,774)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 7,935</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
MCCUNE CHARITABLE FOUNDATION (FUND 29114)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 15,200	\$ 15,200
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>15,200</u>	<u>15,200</u>
EXPENDITURES				
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>15,200</u>	<u>(15,200)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>15,200</u>	<u>\$ 15,200</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(15,200)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
VALUE OPTIONS/DOH (FUND 29131)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	115,908	-	(115,908)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>115,908</u>	<u>-</u>	<u>(115,908)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	103,128	99,205	3,923
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	12,780	12,779	1
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>115,908</u>	<u>111,984</u>	<u>3,924</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(111,984)</u>	<u>111,984</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(111,984)</u>	<u>\$ (111,984)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			54,943	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ (57,041)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	368,559	368,559
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>368,559</u>	<u>368,559</u>
EXPENDITURES				
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	-	-	362,070	(362,070)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>362,070</u>	<u>(362,070)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>6,489</u>	<u>(6,489)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>6,489</u>	<u>\$ 6,489</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(6,489)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
SPECIAL CAPITAL OUTLAY (FUND 31400)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	523,067	523,067	-	(523,067)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>523,067</u>	<u>523,067</u>	<u>-</u>	<u>(523,067)</u>
EXPENDITURES				
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	523,067	523,067	-	523,067
TOTAL EXPENDITURES	<u>523,067</u>	<u>523,067</u>	<u>-</u>	<u>523,067</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
HB33 CAPITAL IMPROVEMENTS (FUND 31600)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 231,202	\$ 231,202	\$ 217,302	\$ (13,900)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>231,202</u>	<u>231,202</u>	<u>217,302</u>	<u>(13,900)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	2,312	2,312	53,494	(51,182)
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	335,973	335,973	-	335,973
TOTAL EXPENDITURES	<u>338,285</u>	<u>338,285</u>	<u>53,494</u>	<u>284,791</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(107,083)</u>	<u>(107,083)</u>	<u>163,808</u>	<u>(270,891)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ (107,083)</u>	<u>\$ (107,083)</u>	<u>163,808</u>	<u>\$ 270,891</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			(163,808)	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 CAPITAL IMPROVEMENTS SB9 (FUND 31700)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	10,836	10,836	-	(10,836)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>10,836</u>	<u>10,836</u>	<u>-</u>	<u>(10,836)</u>
EXPENDITURES				
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	10,836	10,836	10,836	-
TOTAL EXPENDITURES	<u>10,836</u>	<u>10,836</u>	<u>10,836</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(10,836)</u>	<u>10,836</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(10,836)</u>	<u>\$ (10,836)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			10,836	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS
June 30, 2012

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ -
Other	<u>1,530</u>
TOTAL ASSETS	<u>\$ 1,530</u>
LIABILITIES	
Deposits held for others	<u>\$ 1,530</u>
TOTAL LIABILITIES	<u>\$ 1,530</u>

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
 June 30, 2012

	Balance, July 1, 2011	Additions	Deletions	Balance, June 30, 2012
ASSETS				
Cash and cash equivalents	\$ -	\$ 64,905	\$ (64,905)	\$ -
Other	-	-	1,530	1,530
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 64,905</u>	<u>\$ (63,375)</u>	<u>\$ 1,530</u>
LIABILITIES				
Deposits held for others	\$ -	\$ 64,905	\$ (63,375)	\$ 1,530
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 64,905</u>	<u>\$ (63,375)</u>	<u>\$ 1,530</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY
FOR PUBLIC FUNDS
June 30, 2012

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Fair/Par Market Value June 30, 2012</u>	<u>Safekeeping Agent</u>
Wells Fargo	3138A2BQ1 Fed Natl Mtg Assn Pool #AH0946 Matures 12/01/2040, CPN 4%	\$ 52,593	Wells Fargo Bank Northwest NA
	3138A9YB4 Fed Natl Mtg Assn Pool #AH7905 Matures 07/01/2041, CPN 4%	<u>66,890</u>	Wells Fargo Bank Northwest NA
		<u>\$ 119,483</u>	

The accompanying notes are an integral part of the 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, 2012

	<u>Wells Fargo Bank</u>
Operating accounts	\$ 501,567
Activity account	<u>1,530</u>
Total on deposit	503,097
Reconciling items	<u>(118,160)</u>
Reconciled balance at June 30, 2012	384,937
Less activity funds	<u>(1,530)</u>
Balance per Exhibit A-1	<u>\$ 383,407</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
CASH RECONCILIATION
June 30, 2012

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Athletics Account 22000
Cash, June 30, 2011	\$ 91,632	\$ -	\$ -	\$ -	\$ -
Add:					
2011-12 revenues	2,456,457	123,019	17,200	112,498	10,440
Loans from other funds	<u>142,674</u>	<u>-</u>	<u>78,282</u>	<u>-</u>	<u>(10,440)</u>
Total cash available	<u>2,690,763</u>	<u>123,019</u>	<u>95,482</u>	<u>112,498</u>	<u>-</u>
Less:					
2011-12 expenditures	(2,692,442)	(96,737)	(89,027)	(121,940)	-
Prior year outstanding loans	-	-	-	-	-
Total outstanding loans	47,207	(9,503)	-	9,442	-
Receivables/payables	<u>(45,528)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash, June 30, 2012	<u>-</u>	<u>16,779</u>	<u>6,455</u>	<u>-</u>	<u>-</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash per books	<u>\$ -</u>	<u>\$ 16,779</u>	<u>\$ 6,455</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	<u>\$ (100,767)</u>	<u>\$ 9,503</u>	<u>\$ -</u>	<u>\$ (9,442)</u>	<u>\$ -</u>
Fund balance, modified accrual basis (deficit)	<u>\$ (100,767)</u>	<u>\$ 26,282</u>	<u>\$ 6,455</u>	<u>\$ (9,442)</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
CASH RECONCILIATION
June 30, 2012

Schedule III

	Student Activity 23000	Federal Projects Account 24000	Federal Direct Account 25000	Local Grants Fund 26000	State Flowthrough Fund 27000
Cash, June 30, 2011	\$ -	\$ 177	\$ 1,444	\$ 108,669	\$ 21,764
Add:					
2011-12 revenues	63,376	123,698	31,265	626,648	23,833
Loans from other funds	-	-	-	(33,139)	(104,369)
Total cash available	<u>63,376</u>	<u>123,875</u>	<u>32,709</u>	<u>702,178</u>	<u>(58,772)</u>
Less:					
2011-12 expenditures	(64,906)	(122,288)	(31,265)	(436,888)	(23,833)
Prior year outstanding loans	-	-	-	-	-
Total outstanding loans	-	-	-	-	2,069
Receivables/payables	<u>1,530</u>	<u>(84)</u>	<u>(45)</u>	<u>30,250</u>	<u>83,748</u>
Cash, June 30, 2012	<u>-</u>	<u>1,503</u>	<u>1,399</u>	<u>295,540</u>	<u>3,212</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
Cash per books	<u>\$ -</u>	<u>\$ 1,503</u>	<u>\$ 1,399</u>	<u>\$ 295,540</u>	<u>\$ 3,212</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	<u>\$ -</u>	<u>\$ (1,503)</u>	<u>\$ (1,399)</u>	<u>\$ (290,617)</u>	<u>\$ (3,212)</u>
Fund balance, modified accrual basis (deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,923</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
CASH RECONCILIATION
June 30, 2012

Schedule III

	Local/State Account 29000	Public School Capital Outlay 31200	Special Capital Outlay 31400	Capital Improve. HP 33 31600	Capital Improve. SB 9 31700
Cash, June 30, 2011	\$ 59,346	\$ -	\$ -	\$ 46,643	\$ -
Add:					
2011-12 revenues	267,631	362,070	14,846	217,302	-
Loans from other funds	(6,898)	(51,264)	(14,846)	-	-
Total cash available	<u>320,079</u>	<u>310,806</u>	<u>-</u>	<u>263,945</u>	<u>-</u>
Less:					
2011-12 expenditures	(258,764)	(362,070)	-	(217,302)	(10,836)
Prior year outstanding loans	-	-	-	-	-
Total outstanding loans	52,938	55,000	-	(167,989)	10,836
Receivables/payables	(55,734)	(3,736)	-	121,346	-
Cash, June 30, 2012	<u>58,519</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
Cash per books	<u>\$ 58,519</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	\$ (57,595)	\$ -	\$ -	\$ -	\$ -
Fund balance, modified accrual basis (deficit)	<u>\$ 924</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 CASH RECONCILIATION
 June 30, 2012

Schedule III

	Total Primary Government
Cash, June 30, 2011	\$ 329,675
Add:	-
2011-12 revenues	4,450,283
Loans from other funds	-
Total cash available	4,779,958
Less:	
2011-12 expenditures	(4,528,298)
Prior year outstanding loans	-
Total outstanding loans	-
Receivables/payables	131,747
Cash, June 30, 2012	383,407
Fund balance reconciliation to GAAP basis:	
Audit reclassifications to cash	-
Cash per books	\$ 383,407
Fund balance reconciliation to GAAP basis:	
Modified accrual adjustments	\$ (455,032)
Fund balance, modified accrual basis (deficit)	\$ (71,625)

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