

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NATIVE AMERICAN COMMUNITY ACADEMY**  
**STATEMENT OF NET POSITION**  
**June 30, 2013**

	<u><b>Governmental Activities</b></u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 242,142
Receivables, net of allowance for uncollectibles:	
Due from other governments	112,979
Other	46,325
Prepaid expenses	<u>-</u>
Total current assets	<u>401,446</u>
 <b>NON-CURRENT ASSETS</b>	
Capital assets:	
Building improvements	-
Furniture, fixtures and equipment	13,900
Less: accumulated depreciation	<u>(13,900)</u>
Total non-current assets	<u>-</u>
 <b>TOTAL ASSETS</b>	 <b><u>\$ 401,446</u></b>
 <b>LIABILITIES AND NET POSITION</b>	
Accrued liabilities	\$ 55,828
Due to other governments	224,282
Unearned revenue	<u>67,877</u>
Total current liabilities	<u>347,987</u>
Total liabilities	<u>347,987</u>
Net investment in capital assets	-
Restricted	32,027
Unrestricted	<u>21,432</u>
Total net position	<u>53,459</u>
 <b>TOTAL LIABILITIES AND NET POSITION</b>	 <b><u>\$ 401,446</u></b>

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, 2013

FUNCTIONS/PROGRAMS	Program Revenues				Net Revenues (Expenses) and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 1,684,540	\$ -	\$ 170,221	\$ -	\$ (1,514,319)
Support services:					
Students	755,180	-	568,970	-	(186,210)
Instruction	-	-	-	-	-
General Administration	113,176	-	54,025	-	(59,151)
School Administration	164,703	-	30,000	-	(134,703)
Central Services	262,163	-	5,620	-	(256,543)
Operation & Maintenance of Plant	119,936	-	-	-	(119,936)
Student Transportation	136,612	-	110,330	-	(26,282)
Operating of Non-instructional Services:					
Food Services Operations	130,952	7,917	147,825	-	24,790
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	479,042	-	283,795	11,472	(183,775)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 3,846,304</b>	<b>\$ 7,917</b>	<b>\$ 1,370,786</b>	<b>\$ 11,472</b>	<b>(2,456,129)</b>
			<b>GENERAL REVENUES</b>		
					2,361,730
					34,204
					183,775
				Total general revenues	2,579,709
				Change in net position	123,580
				Net position, beginning of year	(70,121)
				Net position, end of year	\$ 53,459

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, 2013

Exhibit B-1

	11000	13000	14000	21000	24101
	General	Pupil Transportation	Instructional Materials	Food Services	Title I
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ -	\$ 12,735	\$ 15,348	\$ -
Accounts receivable:					
Due from other governments	19,247	-	2,493	-	53,809
Other	-	-	-	-	-
Due from other funds	43,454	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 62,701</b>	<b>\$ -</b>	<b>\$ 15,228</b>	<b>\$ 15,348</b>	<b>\$ 53,809</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	41,269	-	-	-	3,426
Due to other funds	-	-	-	-	50,383
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
<b>Total current liabilities</b>	<b>41,269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,809</b>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	15,228	15,348	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	21,432	-	-	-	-
<b>Total fund balance (deficit)</b>	<b>21,432</b>	<b>-</b>	<b>15,228</b>	<b>15,348</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 62,701</b>	<b>\$ -</b>	<b>\$ 15,228</b>	<b>\$ 15,348</b>	<b>\$ 53,809</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	24106 IDEA-B Entitlement	24154 Teacher/Principal Training	25146 Safe Route to School	25147 Impact Aid Indian Education	25184 Indian Education Formula Grant
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ -	\$ -	\$ 951	\$ -
Accounts receivable:					
Due from other governments	5,826	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 5,826</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 951</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	1,624	-	-	-	-
Due to other funds	4,202	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	<u>5,826</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	951	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>951</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 5,826</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 951</b>	<b>\$ -</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	26121 Kellogg Foundation	26176 NM Community Foundation	26185 CES	26198 Albuquerque Community	26207 CNM Foundation Fund
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ -	\$ -	\$ 500	\$ 412
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other	21,325	25,000	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 21,325</u></b>	<b><u>\$ 25,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 500</u></b>	<b><u>\$ 412</u></b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	5,233	3,558	-	-	15
Due to other funds	16,092	11,335	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	10,107	-	-	397
Total current liabilities	<u>21,325</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>412</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	500	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 21,325</u></b>	<b><u>\$ 25,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 500</u></b>	<b><u>\$ 412</u></b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	27175 Intervention for D & F Schools	28158 Suicide Prevention	29102 Private Direct Grants	29114 McCune Charitable Foundation	29131 Value Options/DOH
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ 4,908	\$ 53,168	\$ -	\$ -
Accounts receivable:					
Due from other governments	24,264	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 24,264</b>	<b>\$ 4,908</b>	<b>\$ 53,168</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	703	-	-
Due to other funds	24,264	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	4,908	52,465	-	-
Total current liabilities	<u>24,264</u>	<u>4,908</u>	<u>53,168</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>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 24,264</b>	<b>\$ 4,908</b>	<b>\$ 53,168</b>	<b>\$ -</b>	<b>\$ -</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
NATIVE AMERICAN COMMUNITY ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>ASSETS</b>				
Cash and temporary investments	\$ -	\$ 154,120	\$ -	\$ 242,142
Accounts receivable:				
Due from other governments	-	3,369	3,971	112,979
Other	-	-	-	46,325
Due from other funds	-	66,793	-	110,247
Prepaid expenses	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 224,282</b>	<b>\$ 3,971</b>	<b>\$ 511,693</b>
<b>LIABILITIES AND FUND BALANCE</b>				
Current liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	55,828
Due to other funds	-	-	3,971	110,247
Due to other governments	-	224,282	-	224,282
Unearned revenue	-	-	-	67,877
Total current liabilities	-	224,282	3,971	458,234
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	-	-	32,027
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	21,432
Total fund balance (deficit)	-	-	-	53,459
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 224,282</b>	<b>\$ 3,971</b>	<b>\$ 511,693</b>

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 POSITION  
June 30, 2013**

<b>Total Fund Balance - Governmental Funds (Governmental Fund Balance Sheet)</b>	<b>\$ <u>53,459</u></b>
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Amounts reported for governmental activities in the Statement of Net Position 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	<u>(13,900)</u>
 Total capital assets	 <u>-</u>

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	<u>-</u>
 Total long-term and other liabilities	 <u>-</u>

<b>Net position of governmental activities (Statement of Net Position)</b>	<b>\$ <u><u>53,459</u></u></b>
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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  
Year Ended June 30, 2013

Exhibit B-3

	11000	13000	14000	21000	24101
	General	Pupil Transportation	Instructional Materials	Food Services	Title I
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	34,204	-	-	7,917	-
State sources	2,361,730	110,330	28,969	-	-
Federal sources	-	-	-	147,825	90,780
Interest	-	-	-	-	-
<b>Total revenues</b>	<u>2,395,934</u>	<u>110,330</u>	<u>28,969</u>	<u>155,742</u>	<u>90,780</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	1,519,652	-	20,196	-	88,072
Support services:					
Students	185,254	-	-	-	2,708
Instruction	-	-	-	-	-
General administration	59,151	-	-	-	-
School administration	133,199	-	-	-	-
Central services	256,543	-	-	-	-
Operation & maintenance of plant	119,936	-	-	-	-
Student transportation	-	136,612	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	130,952	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>2,273,735</u>	<u>136,612</u>	<u>20,196</u>	<u>130,952</u>	<u>90,780</u>
Excess (deficiency) of revenues over (under) expenditures	<u>122,199</u>	<u>(26,282)</u>	<u>8,773</u>	<u>24,790</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>122,199</u>	<u>(26,282)</u>	<u>8,773</u>	<u>24,790</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>(100,767)</u>	<u>26,282</u>	<u>6,455</u>	<u>(9,442)</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 21,432</u>	<u>\$ -</u>	<u>\$ 15,228</u>	<u>\$ 15,348</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  
Year Ended June 30, 2013

Exhibit B-3

	24106 IDEA-B Entitlement	24154 Teacher/Principal Training	25146 Safe Route to School	25147 Impact Aid Indian Education	25184 Indian Education Formula Grant
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	77,906	25,123	1,000	7,691	30,000
Interest	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	77,906	25,123	1,000	7,691	30,000
<b>EXPENDITURES</b>					
Current:					
Instruction	-	25,123	1,000	-	-
Support services:					
Students	77,906	-	-	6,740	-
Instruction	-	-	-	-	-
General administration	-	-	-	-	-
School administration	-	-	-	-	30,000
Central services	-	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	77,906	25,123	1,000	6,740	30,000
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	951	-
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-
<b>NET CHANGES IN FUND BALANCES</b>	-	-	-	951	-
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-
<b>FUND BALANCES, END OF YEAR</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	\$ -	\$ 951	\$ -

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  
Year Ended June 30, 2013

Exhibit B-3

	26121 Kellogg Foundation	26176 NM Community Foundation	26185 CES	26198 Albuquerque Community	26207 CNM Foundation Fund
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	303,261	51,760	-	-	603
State sources	-	-	-	-	-
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>303,261</u>	<u>51,760</u>	<u>-</u>	<u>-</u>	<u>603</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	571	2,869	-	603
Support services:					
Students	297,144	52,743	-	-	-
Instruction	-	-	-	-	-
General administration	497	-	-	-	-
School administration	-	-	-	-	-
Central services	5,620	-	-	-	-
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>303,261</u>	<u>53,314</u>	<u>2,869</u>	<u>-</u>	<u>603</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(1,554)</u>	<u>(2,869)</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>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>(1,554)</u>	<u>(2,869)</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>1,554</u>	<u>2,869</u>	<u>500</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</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  
Year Ended June 30, 2013

Exhibit B-3

	27175 Intervention for D & F Schools	28158 Suicide Prevention	29102 Private Direct Grants	29114 McCune Charitable Foundation	29131 Value Options/DOH
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	50,435	-	103,059	15,200	-
State sources	-	92	-	-	42,957
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>50,435</u>	<u>92</u>	<u>103,059</u>	<u>15,200</u>	<u>42,957</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	8,618	-	17,836	-	-
Support services:					
Students	41,817	92	31,695	15,200	43,881
Instruction	-	-	-	-	-
General administration	-	-	53,528	-	-
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>50,435</u>	<u>92</u>	<u>103,059</u>	<u>15,200</u>	<u>43,881</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(924)</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(924)</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>924</u>
<b>FUND BALANCES, END OF YEAR</b>	<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  
 Year Ended June 30, 2013

	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>REVENUES</b>				
Property taxes	\$ -	\$ 183,775	\$ -	\$ 183,775
Local and county sources	-	-	-	566,439
State sources	283,795	-	11,472	2,839,345
Federal sources	-	-	-	380,325
Interest	-	-	-	-
Total revenues	<u>283,795</u>	<u>183,775</u>	<u>11,472</u>	<u>3,969,884</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	1,684,540
Support services:				
Students	-	-	-	755,180
Instruction	-	-	-	-
General administration	-	-	-	113,176
School administration	-	-	-	163,199
Central services	-	-	-	262,163
Operation & maintenance of plant	-	-	-	119,936
Student transportation	-	-	-	136,612
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	130,952
Capital outlay	<u>283,795</u>	<u>183,775</u>	<u>11,472</u>	<u>479,042</u>
Total expenditures	<u>283,795</u>	<u>183,775</u>	<u>11,472</u>	<u>3,844,800</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,084</u>
Other financing sources (uses):				
Other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,084</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(71,625)</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,459</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**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2013**

<b>Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)</b>	<u>\$ 125,084</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:	<u>-</u>
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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>(1,504)</u>

Excess of depreciation expense over capital outlay	<u>(1,504)</u>
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Loss/Adjustments on disposal of assets	<u>-</u>
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<b>Change in net position of governmental activities (Statement of Activities)</b>	<u><u>\$ 123,580</u></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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ 14,956	\$ 14,956
State sources	2,381,549	2,344,435	2,361,730	17,295
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>2,381,549</u>	<u>2,344,435</u>	<u>2,376,686</u>	<u>32,251</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	1,522,378	1,597,378	1,519,652	77,726
Support Services:				
Students	531,349	431,209	185,254	245,955
Instruction	-	-	-	-
General administration	28,069	28,069	59,151	(31,082)
School administration	96,656	96,656	133,199	(36,543)
Central services	164,012	126,898	256,543	(129,645)
Operation & maintenance of plant	53,225	53,225	119,936	(66,711)
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	11,000	-	11,000
<b>TOTAL EXPENDITURES</b>	<u>2,395,689</u>	<u>2,344,435</u>	<u>2,273,735</u>	<u>70,700</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(14,140)</u>	<u>-</u>	<u>102,951</u>	<u>(102,951)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	14,140	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>14,140</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>102,951</u>	<u>\$ 102,951</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			19,248	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 122,199</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, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 110,330	\$ 110,330	\$ -
State sources	125,541	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>125,541</u>	<u>110,330</u>	<u>110,330</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	125,541	110,330	136,612	(26,282)
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>125,541</u>	<u>110,330</u>	<u>136,612</u>	<u>(26,282)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(26,282)</u>	<u>26,282</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(26,282)</u>	<u>\$ (26,282)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	26,476	28,969	26,476	(2,493)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>26,476</u>	<u>28,969</u>	<u>26,476</u>	<u>(2,493)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	26,476	35,424	20,196	15,228
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>26,476</u>	<u>35,424</u>	<u>20,196</u>	<u>15,228</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(6,455)</u>	<u>6,280</u>	<u>(12,735)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	6,455	-	(6,455)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>6,455</u>	<u>-</u>	<u>(6,455)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>6,280</u>	<u>\$ 6,280</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			2,493	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 8,773</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, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ 9,675	\$ 7,656	\$ 7,917	\$ 261
State sources	-	-	107,765	107,765
Federal sources	87,075	127,283	40,060	(87,223)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>96,750</u>	<u>134,939</u>	<u>155,742</u>	<u>20,803</u>
<b>EXPENDITURES</b>				
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	96,750	134,939	130,952	3,987
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>96,750</u>	<u>134,939</u>	<u>130,952</u>	<u>3,987</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>24,790</u>	<u>(24,790)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>24,790</u>	<u>\$ 24,790</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 24,790</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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	60,551	90,779	36,971	(53,808)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>60,551</u>	<u>90,779</u>	<u>36,971</u>	<u>(53,808)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	60,551	88,073	88,073	-
Support Services:				
Students	-	2,706	2,706	-
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>60,551</u>	<u>90,779</u>	<u>90,779</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(53,808)</u>	<u>53,808</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(53,808)</u>	<u>\$ (53,808)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			53,808	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	72,769	77,907	72,080	(5,827)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>72,769</u>	<u>77,907</u>	<u>72,080</u>	<u>(5,827)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	72,769	-	-	-
Support Services:				
Students	-	77,907	77,907	-
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>72,769</u>	<u>77,907</u>	<u>77,907</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(5,827)</u>	<u>5,827</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(5,827)</u>	<u>\$ (5,827)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			5,827	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<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  
TEACHER/PRINCIPAL TRAINING (FUND 24154)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	17,565	25,123	25,123	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>17,565</u>	<u>25,123</u>	<u>25,123</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	25,123	25,123	-
Support Services:				
Students	17,565	-	-	-
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>17,565</u>	<u>25,123</u>	<u>25,123</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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  
SAFE ROUTE TO SCHOOL (FUND 25146)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	1,000	1,000	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	1,000	(1,000)
Support Services:				
Students	-	1,000	-	1,000
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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  
IMPACT AID INDIAN EDUCATION (FUND 25147)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	6,740	7,691	951
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>6,740</u>	<u>7,691</u>	<u>951</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	6,740	-	6,740
Support Services:				
Students	-	-	6,740	(6,740)
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>6,740</u>	<u>6,740</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>951</u>	<u>(951)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>951</u>	<u>\$ 951</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 951</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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	30,000	30,000	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	30,000	-	30,000
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	30,000	(30,000)
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 310,300	\$ -	\$ (310,300)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>310,300</u>	<u>-</u>	<u>(310,300)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	586,117	297,145	288,972
Instruction	-	-	-	-
General administration	-	500	496	4
School administration	-	-	-	-
Central services	-	5,619	5,619	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>592,236</u>	<u>303,260</u>	<u>288,976</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(281,936)</u>	<u>(303,260)</u>	<u>21,324</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	281,936	-	(281,936)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>281,936</u>	<u>-</u>	<u>(281,936)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(303,260)</u>	<u>\$ (303,260)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			303,260	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 25,000	\$ 36,867	\$ 11,867
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>25,000</u>	<u>36,867</u>	<u>11,867</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	571	571	-
Support Services:				
Students	-	24,429	52,743	(28,314)
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>25,000</u>	<u>53,314</u>	<u>(28,314)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(16,447)</u>	<u>16,447</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(16,447)</u>	<u>\$ (16,447)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			14,893	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (1,554)</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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 2,869	\$ -	\$ (2,869)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>2,869</u>	<u>-</u>	<u>(2,869)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	2,869	(2,869)
Support Services:				
Students	-	2,869	-	2,869
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>2,869</u>	<u>2,869</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(2,869)</u>	<u>2,869</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(2,869)</u>	<u>\$ (2,869)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (2,869)</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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	500	-	500
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(500)</u>	<u>-</u>	<u>(500)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	500	-	(500)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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  
CNM FOUNDATION (FUND 26207)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 500	\$ 1,000	\$ 500
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>500</u>	<u>1,000</u>	<u>500</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	500	603	(103)
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>500</u>	<u>603</u>	<u>(103)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>397</u>	<u>(397)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>397</u>	<u>\$ 397</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(397)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<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  
INTERVENTION FOR D AND F SCHOOLS (FUND 27175)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 63,100	\$ 26,171	\$ (36,929)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>63,100</u>	<u>26,171</u>	<u>(36,929)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	8,618	8,618	-
Support Services:				
Students	-	54,482	41,817	12,665
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>63,100</u>	<u>50,435</u>	<u>12,665</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(24,264)</u>	<u>24,264</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(24,264)</u>	<u>\$ (24,264)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			24,264	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<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  
SUICIDE PREVENTION (FUND 28158)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	5,000	5,000	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	5,000	92	4,908
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>5,000</u>	<u>92</u>	<u>4,908</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>4,908</u>	<u>(4,908)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>4,908</u>	<u>\$ 4,908</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(4,908)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<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, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 150,274	\$ 112,750	\$ (37,524)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>150,274</u>	<u>112,750</u>	<u>(37,524)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	22,774	17,837	4,937
Support Services:				
Students	-	77,500	31,693	45,807
Instruction	-	-	-	-
General administration	-	50,000	53,528	(3,528)
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>150,274</u>	<u>103,058</u>	<u>47,216</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>9,692</u>	<u>(9,692)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>9,692</u>	<u>\$ 9,692</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(9,692)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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  
MCCUNE CHARITABLE FOUNDATION (FUND 29114)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	15,200	15,200	-
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>15,200</u>	<u>15,200</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(15,200)</u>	<u>(15,200)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	15,200	-	(15,200)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>15,200</u>	<u>-</u>	<u>(15,200)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(15,200)</u>	<u>\$ (15,200)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			15,200	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	42,797	97,900	55,103
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>42,797</u>	<u>97,900</u>	<u>55,103</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	42,797	43,881	(1,084)
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>42,797</u>	<u>43,881</u>	<u>(1,084)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>54,019</u>	<u>(54,019)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>54,019</u>	<u>\$ 54,019</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(54,943)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (924)</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, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	283,795	338,795	55,000
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>283,795</u>	<u>338,795</u>	<u>55,000</u>
<b>EXPENDITURES</b>				
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	-	283,795	283,795	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>283,795</u>	<u>283,795</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>55,000</u>	<u>(55,000)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>55,000</u>	<u>\$ 55,000</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(55,000)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 160,000	\$ 160,000	\$ 235,169	\$ 75,169
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>160,000</u>	<u>160,000</u>	<u>235,169</u>	<u>75,169</u>
<b>EXPENDITURES</b>				
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	160,000	160,000	183,775	(23,775)
<b>TOTAL EXPENDITURES</b>	<u>160,000</u>	<u>160,000</u>	<u>183,775</u>	<u>(23,775)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>51,394</u>	<u>(51,394)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>51,394</u>	<u>\$ 51,394</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(51,394)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	8,620	17,942	18,337	395
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>8,620</u>	<u>17,942</u>	<u>18,337</u>	<u>395</u>
<b>EXPENDITURES</b>				
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	8,620	17,942	11,472	6,470
<b>TOTAL EXPENDITURES</b>	<u>8,620</u>	<u>17,942</u>	<u>11,472</u>	<u>6,470</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>6,865</u>	<u>(6,865)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>6,865</u>	<u>\$ 6,865</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(6,865)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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, 2013**

	<b>Agency Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 10,251
Other	-
<b>TOTAL ASSETS</b>	\$ 10,251
<b>LIABILITIES</b>	
Deposits held for others	\$ 10,251
<b>TOTAL LIABILITIES</b>	\$ 10,251

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**  
**Year Ended June 30, 2013**

	Balance, July 1, 2012	Additions	Deletions	Balance, June 30, 2013
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	99,827	(89,576)	\$ 10,251
Other	1,500	-	(1,500)	-
<b>TOTAL ASSETS</b>	<u>\$ 1,500</u>	<u>\$ 99,827</u>	<u>\$ (91,076)</u>	<u>\$ 10,251</u>
<b>LIABILITIES</b>				
Deposits held for others	\$ 1,500	\$ 99,827	\$ (91,076)	\$ 10,251
<b>TOTAL ASSETS</b>	<u>\$ 1,500</u>	<u>\$ 99,827</u>	<u>\$ (91,076)</u>	<u>\$ 10,251</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, 2013**

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Fair/Par Market Value June 30, 2013</u>	<u>Safekeeping Agent</u>
Wells Fargo	3138W7G51 FNMA-PT Pool #AR9199 Matures 03/01/2043, CPN 3%	\$ 63,176	Wells Fargo Bank Northwest NA
	3138AAYX3 FNMA-PT Pool #AH8825 Matures 03/01/2041, CPN 4.5%	<u>2,602</u>	Wells Fargo Bank Northwest NA
		<u>\$ 65,778</u>	

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**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**NATIVE AMERICAN COMMUNITY ACADEMY**  
**SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS**  
**June 30, 2013**

	<u>Wells Fargo Bank</u>
Operating accounts	\$ 337,080
Activity account	<u>29,194</u>
Total on deposit	366,274
Reconciling items	<u>(113,881)</u>
Reconciled balance at June 30, 2013	252,393
Less activity funds	<u>(10,251)</u>
<b>Balance per Exhibit A-1</b>	<u><u>\$ 242,142</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  
 CASH RECONCILIATION  
 June 30, 2013

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Federal Projects Account 24000
<b>Cash, June 30, 2012</b>	\$ -	\$ 16,779	\$ 6,455	\$ -	\$ 1,503
Add:					
2012-13 revenues	2,376,686	110,330	26,476	155,742	134,174
Loans from other funds	-	-	-	-	-
Total cash available	<u>2,376,686</u>	<u>127,109</u>	<u>32,931</u>	<u>155,742</u>	<u>135,677</u>
Less:					
2012-13 expenditures	(2,273,734)	(136,612)	(20,196)	(130,952)	(193,809)
Prior year outstanding loans	(47,207)	9,503	-	(9,442)	-
Total outstanding loans	(43,454)	-	-	-	54,585
Receivables/payables	(12,291)	-	-	-	3,547
<b>Cash, June 30, 2013</b>	<u>-</u>	<u>-</u>	<u>12,735</u>	<u>15,348</u>	<u>-</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
<b>Cash per books</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,735</u>	<u>\$ 15,348</u>	<u>\$ -</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	\$ 21,432	\$ -	\$ 2,493	\$ -	\$ -
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ 21,432</u>	<u>\$ -</u>	<u>\$ 15,228</u>	<u>\$ 15,348</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 NATIVE AMERICAN COMMUNITY ACADEMY  
 CASH RECONCILIATION  
 June 30, 2013

Schedule III

	Federal Direct Account 25000	Local Grants Fund 26000	State Flowthrough Fund 27000	State Direct Account 28000	Local/State Account 29000
<b>Cash, June 30, 2012</b>	\$ 1,399	\$ 295,540	\$ 3,212	\$ -	\$ 58,519
Add:					
2012-13 revenues	38,691	37,867	28,240	5,000	210,650
Loans from other funds	-	-	-	-	-
Total cash available	<u>40,090</u>	<u>333,407</u>	<u>31,452</u>	<u>5,000</u>	<u>269,169</u>
Less:					
2012-13 expenditures	(37,740)	(360,047)	(50,434)	(92)	(162,139)
Prior year outstanding loans	-	-	(2,069)	-	(52,938)
Total outstanding loans	-	27,427	24,264	-	-
Receivables/payables	(1,399)	125	(3,213)	-	(924)
<b>Cash, June 30, 2013</b>	<u>951</u>	<u>912</u>	<u>-</u>	<u>4,908</u>	<u>53,168</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
<b>Cash per books</b>	<u>\$ 951</u>	<u>\$ 912</u>	<u>\$ -</u>	<u>\$ 4,908</u>	<u>\$ 53,168</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	\$ -	\$ (412)	\$ -	\$ (4,908)	\$ (53,168)
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ 951</u>	<u>\$ 500</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, 2013

Schedule III

	Public School Capital Outlay 31200	Capital Improve. HP 33 31600	Capital Improve. SB 9 31700	Total Primary Government
<b>Cash, June 30, 2012</b>	\$ -	\$ -	\$ -	\$ 383,407
<b>Add:</b>				-
2012-13 revenues	338,795	235,169	18,337	3,716,157
Loans from other funds	-	-	-	-
<b>Total cash available</b>	<u>338,795</u>	<u>235,169</u>	<u>18,337</u>	<u>4,099,564</u>
<b>Less:</b>				
2012-13 expenditures	(283,795)	(183,775)	(11,472)	(3,844,797)
Prior year outstanding loans	(55,000)	169,519	(10,836)	1,530
Total outstanding loans	-	(66,793)	3,971	-
Receivables/payables	-	-	-	(14,155)
<b>Cash, June 30, 2013</b>	<u>-</u>	<u>154,120</u>	<u>-</u>	<u>242,142</u>
<b>Fund balance reconciliation to GAAP basis:</b>				
Audit reclassifications to cash	-	-	-	-
<b>Cash per books</b>	<u>\$ -</u>	<u>\$ 154,120</u>	<u>\$ -</u>	<u>\$ 242,142</u>
<b>Fund balance reconciliation to GAAP basis:</b>				
Modified accrual adjustments	\$ -	\$ (154,120)	\$ -	\$ (188,683)
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,459</u>

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