

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 STATEMENT OF NET POSITION
 June 30, 2014

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 256,397
Receivables, net of allowance for uncollectibles:	
Due from other governments	604,351
Other	287,017
Prepaid expenses	-
Total current assets	1,147,765
 NON-CURRENT ASSETS	
Capital assets:	
Building improvements	705,596
Furniture, fixtures and equipment	13,900
Less: accumulated depreciation	(155,019)
Total non-current assets	564,477
 TOTAL ASSETS	 \$ 1,712,242
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	
Accounts payable	\$ 827,195
Accrued liabilities	87,511
Total liabilities	914,706
Deferred inflows of resources	141,089
Net investment in capital assets	564,477
Restricted	16,176
Unrestricted	75,794
Total net position	656,447
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	 \$ 1,712,242

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, 2014

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	\$ 1,892,708	\$ -	\$ 349,214	\$ -	\$ (1,543,494)
Support services:					
Students	873,679	-	574,469	-	(299,210)
Instruction	4,283	-	4,283	-	-
General Administration	94,168	-	8,667	-	(85,501)
School Administration	125,348	-	-	-	(125,348)
Central Services	366,493	-	64,128	-	(302,365)
Operation & Maintenance of Plant	42,405	-	-	-	(42,405)
Student Transportation	123,238	-	116,120	-	(7,118)
Operating of Non-instructional Services:					
Food Services Operations	180,342	11,883	157,108	-	(11,351)
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	<u>867,151</u>	<u>-</u>	<u>385,205</u>	<u>508,068</u>	<u>26,122</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 4,569,815</u>	<u>\$ 11,883</u>	<u>\$ 1,659,194</u>	<u>\$ 508,068</u>	<u>(2,390,670)</u>
			GENERAL REVENUES		
					2,437,103
					18,200
					<u>538,355</u>
				Total general revenues	<u>2,993,658</u>
				Change in net position	602,988
				Net position, beginning of year	<u>53,459</u>
				Net position, end of year	<u>\$ 656,447</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, 2014

Exhibit B-1

	11000	13000	14000	21000	24101	24106
	General	Pupil Transportation	Instructional Materials	Food Services	Title I	IDEA-B Entitlement
ASSETS						
Cash and cash equivalents	\$ 15,168	\$ -	\$ 1,679	\$ 3,997	\$ -	\$ -
Accounts receivable:						
Due from other governments	-	-	-	-	5,193	-
Other	-	-	-	-	-	-
Due from other funds	135,937	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
TOTAL ASSETS	\$ 151,105	\$ -	\$ 1,679	\$ 3,997	\$ 5,193	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Current liabilities:						
Accounts payable	\$ 19,639	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	55,672	-	-	-	2,319	-
Due to other funds	-	-	-	-	2,874	-
Due to other governments	-	-	-	-	-	-
Total current liabilities	75,311	-	-	-	5,193	-
Deferred inflows of resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	1,679	3,997	-	-
Committed	-	-	-	-	-	-
Assigned	50,000	-	-	-	-	-
Unassigned (deficit)	25,794	-	-	-	-	-
Total fund balance (deficit)	75,794	-	1,679	3,997	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 151,105	\$ -	\$ 1,679	\$ 3,997	\$ 5,193	\$ -

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2014

Exhibit B-1

	24153 English Language Acquisition	24154 Teacher/Principal Training	25147 Impact Aid Indian Education	25184 Indian Education Formula Grant	25238 Substance Abuse & Mental Health
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 10,233
Accounts receivable:					
Due from other governments	539	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 539	\$ -	\$ -	\$ -	\$ 10,233
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	539	-	-	-	-
Due to other governments	-	-	-	-	-
Total current liabilities	539	-	-	-	-
Deferred inflows of resources					
	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	10,233
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	-	-	-	10,233
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 539	\$ -	\$ -	\$ -	\$ 10,233

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2014

Exhibit B-1

	26121 Kellogg Foundation	26176 NM Community Foundation	26198 Albuquerque Community	26207 CNM Foundation Fund	27150 Indian Education Act
ASSETS					
Cash and cash equivalents	\$ 89,731	\$ 71,787	\$ -	\$ 664	\$ -
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other	18,151	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 107,882	\$ 71,787	\$ -	\$ 664	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	7,882	4,287	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total current liabilities	107,882	4,287	-	-	-
Deferred inflows of resources	-	67,500	-	397	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	267	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	-	-	267	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 107,882	\$ 71,787	\$ -	\$ 664	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2014

Exhibit B-1

	27185 Next Generation Assessments	27186 Teaching Support For Low Income	28168 Suicide Prevention	29102 Private Direct Grants	29107 City/County Grants	31200 Public School Capital Outlay
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 8,398	\$ -	\$ -	\$ -
Accounts receivable:						
Due from other governments	-	85,407	-	-	-	-
Other	-	-	-	268,866	-	-
Due from other funds	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 85,407	\$ 8,398	\$ 268,866	\$ -	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ 156,205	\$ -	\$ -
Accrued liabilities	-	12,782	-	4,569	-	-
Due to other funds	-	72,625	-	58,416	-	-
Due to other governments	-	-	-	-	-	-
Total current liabilities	-	85,407	-	219,190	-	-
Deferred inflows of resources	-	-	8,398	49,676	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balance (deficit)	-	-	-	-	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ -	\$ 85,407	\$ 8,398	\$ 268,866	\$ -	\$ -

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2014

	31400 Special Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
ASSETS				
Cash and cash equivalents	\$ -	\$ 54,740	\$ -	\$ 258,397
Accounts receivable:				
Due from other governments	508,068	3,661	1,483	604,351
Other	-	-	-	287,017
Due from other funds	-	-	-	135,937
Prepaid expenses	-	-	-	-
TOTAL ASSETS	\$ 508,068	\$ 58,401	\$ 1,483	\$ 1,283,702
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
Current liabilities:				
Accounts payable	\$ 508,068	\$ 43,283	\$ -	\$ 827,195
Accrued liabilities	-	-	-	87,511
Due to other funds	-	-	1,483	135,937
Due to other governments	-	-	-	-
Total current liabilities	508,068	43,283	1,483	1,050,643
Deferred inflows of resources	-	15,118	-	141,089
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	-	-	16,176
Committed	-	-	-	-
Assigned	-	-	-	50,000
Unassigned (deficit)	-	-	-	25,794
Total fund balance (deficit)	-	-	-	91,970
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 508,068	\$ 58,401	\$ 1,483	\$ 1,283,702

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, 2014

Total Fund Balance - Governmental Funds	
(Governmental Fund Balance Sheet)	\$ <u>91,970</u>

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	719,496
Accumulated depreciation is	(155,019)
 Total capital assets	 564,477

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 position of governmental activities (Statement of Net Position)	\$ <u>656,447</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
 Year Ended June 30, 2014

	11000	13000	14000	21000	24101
	General	Pupil Transportation	Instructional Materials	Food Services	Title I
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	18,200	-	-	11,883	-
State sources	2,437,103	116,120	22,416	-	-
Federal sources	-	-	-	157,108	83,282
Interest	-	-	-	-	-
Total revenues	2,455,303	116,120	22,416	168,991	83,282
EXPENDITURES					
Current:					
Instruction	1,529,945	-	35,965	-	81,698
Support services:					
Students	310,259	-	-	-	1,584
Instruction	-	-	-	-	-
General administration	85,501	-	-	-	-
School administration	125,348	-	-	-	-
Central services	300,365	-	-	-	-
Operation & maintenance of plant	42,405	-	-	-	-
Student transportation	7,118	116,120	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	180,342	-
Capital outlay	-	-	-	-	-
Total expenditures	2,400,941	116,120	35,965	180,342	83,282
Excess (deficiency) of revenues over (under) expenditures	54,362	-	(13,549)	(11,351)	-
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGES IN FUND BALANCES	54,362	-	(13,549)	(11,351)	-
FUND BALANCES, BEGINNING OF YEAR	21,432	-	15,228	15,348	-
FUND BALANCES, END OF YEAR	\$ 75,794	\$ -	\$ 1,679	\$ 3,997	\$ -

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, 2014

	24106 IDEA-B Entitlement	24153 English Language Acquisition	24154 Teacher/Principal Training	25147 Impact Aid Indian Education	25184 Indian Education Formula Grant
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	65,341	539	17,018	-	32,000
Interest	-	-	-	-	-
Total revenues	<u>65,341</u>	<u>539</u>	<u>17,018</u>	<u>-</u>	<u>32,000</u>
EXPENDITURES					
Current:					
Instruction	16,369	539	17,018	-	32,000
Support services:					
Students	48,972	-	-	951	-
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>65,341</u>	<u>539</u>	<u>17,018</u>	<u>951</u>	<u>32,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(951)</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	-	-	-	(951)	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-	951	-
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2014

	25238 Substance Abuse & Mental Health	26121 Kellogg Foundation	26176 NM Community Foundatton	26198 Albuquerque Community	26207 CNM Foundation Fund
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	307,127	188,628	-	500
State sources	-	-	-	-	-
Federal sources	11,833	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>11,833</u>	<u>307,127</u>	<u>188,628</u>	<u>-</u>	<u>500</u>
EXPENDITURES					
Current:					
Instruction	-	-	73,767	-	-
Support services:					
Students	1,600	247,138	102,055	500	233
Instruction	-	-	-	-	-
General administration	-	1,109	7,558	-	-
School administration	-	-	-	-	-
Central services	-	58,880	5,248	-	-
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>1,600</u>	<u>307,127</u>	<u>188,628</u>	<u>500</u>	<u>233</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,233</u>	<u>-</u>	<u>-</u>	<u>(500)</u>	<u>267</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>10,233</u>	<u>-</u>	<u>-</u>	<u>(500)</u>	<u>267</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 10,233</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267</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, 2014

	27150 Indian Education Act	27185 Next Generation Assessments	27186 Teaching Support For Low Income	28158 Suicide Prevention	29102 Private Direct Grants
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	367,884
State sources	20,000	4,283	85,407	4,908	-
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>20,000</u>	<u>4,283</u>	<u>85,407</u>	<u>4,908</u>	<u>367,884</u>
EXPENDITURES					
Current:					
Instruction	20,000	-	85,407	-	-
Support services:					
Students	-	-	-	2,908	150,479
Instruction	-	4,283	-	-	-
General administration	-	-	-	-	-
School administration	-	-	-	-	-
Central services	-	-	-	2,000	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	217,405
Total expenditures	<u>20,000</u>	<u>4,283</u>	<u>85,407</u>	<u>4,908</u>	<u>367,884</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
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
 Year Ended June 30, 2014

Exhibit B-3

	29107 City/County Grants	31200 Public School Capital Outlay	31400 Special Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ 430,707	\$ 107,648	\$ 538,355
Local and county sources	7,000	-	-	-	-	901,222
State sources	-	167,800	508,068	-	-	3,386,105
Federal sources	-	-	-	-	-	367,121
Interest	-	-	-	-	-	-
Total revenues	<u>7,000</u>	<u>167,800</u>	<u>508,068</u>	<u>430,707</u>	<u>107,648</u>	<u>5,172,803</u>
EXPENDITURES						
Current:						
Instruction	-	-	-	-	-	1,892,708
Support services:						
Students	7,000	-	-	-	-	873,679
Instruction	-	-	-	-	-	4,283
General administration	-	-	-	-	-	94,168
School administration	-	-	-	-	-	125,348
Central services	-	-	-	-	-	368,493
Operation & maintenance of plant	-	-	-	-	-	42,405
Student transportation	-	-	-	-	-	123,238
Other support services	-	-	-	-	-	-
Operation of non-instructional services:						
Community services operations	-	-	-	-	-	-
Food services operations	-	-	-	-	-	180,342
Capital outlay	-	167,800	508,068	430,707	107,648	1,431,626
Total expenditures	<u>7,000</u>	<u>167,800</u>	<u>508,068</u>	<u>430,707</u>	<u>107,648</u>	<u>5,134,292</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	38,511
Other financing sources (uses):						
Other financing uses	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<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>	<u>38,511</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,459</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,970</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, 2014

Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)	<u>\$ 38,511</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	705,596
Depreciation expense	<u>(141,119)</u>

Excess of depreciation expense over capital outlay	<u>564,477</u>
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Loss/Adjustments on disposal of assets	<u>-</u>
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Change in net position of governmental activities (Statement of Activities)	<u>\$ 602,988</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, 2014

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ 37,448	\$ 37,448
State sources	2,437,103	2,437,103	2,437,103	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>2,437,103</u>	<u>2,437,103</u>	<u>2,474,551</u>	<u>37,448</u>
EXPENDITURES				
Current:				
Instruction	1,415,553	1,516,985	1,510,306	6,679
Support Services:				
Students	267,160	318,942	310,259	8,683
Instruction	-	-	-	-
General administration	89,807	104,807	85,501	19,306
School administration	197,838	140,838	125,348	15,490
Central services	156,463	311,463	300,365	11,098
Operation & maintenance of plant	293,282	48,500	42,405	6,095
Student transportation	7,000	17,000	7,118	9,882
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	10,000	-	-	-
TOTAL EXPENDITURES	<u>2,437,103</u>	<u>2,458,535</u>	<u>2,381,302</u>	<u>77,233</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(21,432)</u>	<u>93,249</u>	<u>(114,681)</u>
DESIGNATED CASH	<u>-</u>	<u>21,432</u>	<u>-</u>	<u>(21,432)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>93,249</u>	<u>\$ 93,249</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(19,248)	
Adjustments to expenditures			(19,639)	
NET CHANGES IN FUND BALANCES			<u>\$ 54,362</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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	116,120	116,120	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>116,120</u>	<u>116,120</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	116,120	116,120	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>116,120</u>	<u>116,120</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<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
INSTRUCTIONAL MATERIALS (FUND 14000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	22,416	24,909	2,493
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>22,416</u>	<u>24,909</u>	<u>2,493</u>
EXPENDITURES				
Current:				
Instruction	-	37,644	35,965	1,679
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>37,644</u>	<u>35,965</u>	<u>1,679</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(15,228)</u>	<u>(11,056)</u>	<u>(4,172)</u>
DESIGNATED CASH	<u>-</u>	<u>15,228</u>	<u>-</u>	<u>(15,228)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(11,056)</u>	<u>\$ (11,056)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(2,493)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>(13,549)</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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 40,762	\$ 11,883	\$ (28,879)
State sources	-	-	-	-
Federal sources	-	124,232	157,108	32,876
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>164,994</u>	<u>168,991</u>	<u>3,997</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	-	180,342	180,342	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>180,342</u>	<u>180,342</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(15,348)</u>	<u>(11,351)</u>	<u>(3,997)</u>
DESIGNATED CASH	<u>-</u>	<u>15,348</u>	<u>-</u>	<u>(15,348)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(11,351)</u>	<u>\$ (11,351)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ (11,351)</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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	83,282	83,282	131,897	48,615
Interest	-	-	-	-
TOTAL REVENUES	83,282	83,282	131,897	48,615
EXPENDITURES				
Current:				
Instruction	81,698	81,698	81,698	-
Support Services:				
Students	1,584	1,584	1,584	-
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	83,282	83,282	83,282	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	48,615	(48,615)
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCES	\$ -	\$ -	48,615	\$ 48,615
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(48,615)	
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
 IDEA-B ENTITLEMENT (FUND 24106)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	64,174	67,569	71,168	3,599
Interest	-	-	-	-
TOTAL REVENUES	<u>64,174</u>	<u>67,569</u>	<u>71,168</u>	<u>3,599</u>
EXPENDITURES				
Current:				
Instruction	-	18,597	16,369	2,228
Support Services:				
Students	64,174	48,972	48,972	-
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>64,174</u>	<u>67,569</u>	<u>65,341</u>	<u>2,228</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>5,827</u>	<u>(5,827)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>5,827</u>	<u>\$ 5,827</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(5,827)	
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
ENGLISH LANGUAGE ACQUISITION (FUND 24153)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	1,456	1,456	-	(1,456)
Interest	-	-	-	-
TOTAL REVENUES	<u>1,456</u>	<u>1,456</u>	<u>-</u>	<u>(1,456)</u>
EXPENDITURES				
Current:				
Instruction	1,456	1,456	539	917
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>1,456</u>	<u>1,456</u>	<u>539</u>	<u>917</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(539)</u>	<u>539</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(539)</u>	<u>\$ (539)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			539	
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
 TEACHER/PRINCIPAL TRAINING (FUND 24154)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	17,018	17,018	17,018	-
Interest	-	-	-	-
TOTAL REVENUES	<u>17,018</u>	<u>17,018</u>	<u>17,018</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	17,018	17,018	17,018	-
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>17,018</u>	<u>17,018</u>	<u>17,018</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<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
IMPACT AID INDIAN EDUCATION (FUND 25147)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	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	-	951	951	-
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>951</u>	<u>951</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(951)</u>	<u>(951)</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>951</u>	<u>-</u>	<u>(951)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(951)</u>	<u>\$ (951)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	32,000	32,000	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>32,000</u>	<u>32,000</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	32,000	32,000	-
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>32,000</u>	<u>32,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<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
SUBSTANCE ABUSE AND MENTAL HEALTH (FUND 25238)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	92,877	11,833	(81,044)
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>92,877</u>	<u>11,833</u>	<u>(81,044)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	92,877	1,600	91,277
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>92,877</u>	<u>1,600</u>	<u>91,277</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>10,233</u>	<u>(10,233)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>10,233</u>	<u>\$ 10,233</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 10,233</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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 410,300	\$ 410,300	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>410,300</u>	<u>410,300</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	360,800	247,138	113,662
Instruction	-	8,000	-	8,000
General administration	-	2,825	1,109	1,716
School administration	-	-	-	-
Central services	-	60,000	58,880	1,120
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>431,625</u>	<u>307,127</u>	<u>124,498</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(21,325)</u>	<u>103,173</u>	<u>(124,498)</u>
DESIGNATED CASH	<u>-</u>	<u>21,325</u>	<u>-</u>	<u>(21,325)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>103,173</u>	<u>\$ 103,173</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(103,173)	
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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 270,580	\$ 271,019	\$ 439
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>270,580</u>	<u>271,019</u>	<u>439</u>
EXPENDITURES				
Current:				
Instruction	-	77,000	73,767	3,233
Support Services:				
Students	-	192,769	102,055	90,714
Instruction	-	-	-	-
General administration	-	20,000	7,558	12,442
School administration	-	-	-	-
Central services	-	5,811	5,248	563
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>295,580</u>	<u>188,628</u>	<u>106,952</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(25,000)</u>	<u>82,391</u>	<u>(107,391)</u>
DESIGNATED CASH	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>82,391</u>	<u>\$ 82,391</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(82,391)	
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, 2014

	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	-	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>500</u>	<u>500</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
NET CHANGES IN FUND BALANCES	<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
CNM FOUNDATION (FUND 26207)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 500	\$ 500
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	412	233	179
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>412</u>	<u>233</u>	<u>179</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(412)</u>	<u>267</u>	<u>(679)</u>
DESIGNATED CASH	<u>-</u>	<u>412</u>	<u>-</u>	<u>(412)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>267</u>	<u>\$ 267</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 267</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, 2014

	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	-	-	-	-
EXPENDITURES				
Current:				
Instruction	-	20,000	20,000	-
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	-	20,000	20,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(20,000)	(20,000)	-
DESIGNATED CASH	-	20,000	-	-
NET CHANGES IN FUND BALANCES	\$ -	\$ -	(20,000)	\$ (20,000)
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			20,000	
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
NEXT GENERATION ASSESSMENTS (FUND 27185)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	4,283	4,283	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	-	4,283	4,283	-
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	4,283	4,283	-
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	-	4,283	4,283	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCES	\$ -	\$ -	-	\$ -
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
TEACHING SUPPORT FOR LOW INCOME (FUND 27186)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	115,613	-	(115,613)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>115,613</u>	<u>-</u>	<u>(115,613)</u>
EXPENDITURES				
Current:				
Instruction	-	115,613	85,407	30,206
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>115,613</u>	<u>85,407</u>	<u>30,206</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(85,407)</u>	<u>85,407</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(85,407)</u>	<u>\$ (85,407)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			85,407	
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
SUICIDE PREVENTION (FUND 28158)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	8,398	8,398
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>8,398</u>	<u>8,398</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	2,908	2,908	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	2,000	2,000	-
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>4,908</u>	<u>4,908</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(4,908)</u>	<u>3,490</u>	<u>(8,398)</u>
DESIGNATED CASH	<u>-</u>	<u>4,908</u>	<u>-</u>	<u>(4,908)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>3,490</u>	<u>\$ 3,490</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(3,490)	
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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 101,495	\$ 96,229	\$ (5,266)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>101,495</u>	<u>96,229</u>	<u>(5,266)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	154,663	150,479	4,184
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>154,663</u>	<u>150,479</u>	<u>4,184</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(53,168)</u>	<u>(54,250)</u>	<u>1,082</u>
DESIGNATED CASH	<u>-</u>	<u>53,168</u>	<u>-</u>	<u>(53,168)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(54,250)</u>	<u>\$ (54,250)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			271,655	
Adjustments to expenditures			<u>(217,405)</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
CITY/COUNTY GRANTS (FUND 29107)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 7,000	\$ 7,000	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	7,000	7,000	-
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<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
 PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	167,800	167,800	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>167,800</u>	<u>167,800</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	-	167,800	167,800	-
TOTAL EXPENDITURES	<u>-</u>	<u>167,800</u>	<u>167,800</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<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
 SPECIAL CAPITAL OUTLAY (FUND 31400)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	508,068	508,068	508,068	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>508,068</u>	<u>508,068</u>	<u>508,068</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	508,068	508,068	508,068	-
TOTAL EXPENDITURES	<u>508,068</u>	<u>508,068</u>	<u>508,068</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 222,592	\$ 221,251	\$ (1,341)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>222,592</u>	<u>221,251</u>	<u>(1,341)</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	-	446,874	446,679	195
TOTAL EXPENDITURES	<u>-</u>	<u>446,874</u>	<u>446,679</u>	<u>195</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(224,282)</u>	<u>(225,428)</u>	<u>1,146</u>
DESIGNATED CASH	<u>-</u>	<u>224,282</u>	<u>-</u>	<u>(224,282)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(225,428)</u>	<u>\$ (225,428)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			209,456	
Adjustments to expenditures			15,972	
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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 111,310	\$ 111,310	\$ -	\$ (111,310)
State sources	10,441	10,441	110,136	99,695
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>121,751</u>	<u>121,751</u>	<u>110,136</u>	<u>(11,615)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,113	1,113	-	1,113
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	120,638	120,638	109,593	11,045
TOTAL EXPENDITURES	<u>121,751</u>	<u>121,751</u>	<u>109,593</u>	<u>12,158</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>543</u>	<u>(543)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>543</u>	<u>\$ 543</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(2,488)	
Adjustments to expenditures			1,945	
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, 2014

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 15,667
Other	<u>-</u>
TOTAL ASSETS	<u>\$ 15,667</u>
LIABILITIES	
Deposits held for others	<u>\$ 15,667</u>
TOTAL LIABILITIES	<u>\$ 15,667</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
 Year Ended June 30, 2014

	Balance, July 1, 2013	Additions	Deletions	Balance, June 30, 2014
ASSETS				
Cash and cash equivalents	\$ 10,251	92,525	(87,109)	\$ 15,667
Other	-	-	-	-
TOTAL ASSETS	<u>\$ 10,251</u>	<u>\$ 92,525</u>	<u>\$ (87,109)</u>	<u>\$ 15,667</u>
LIABILITIES				
Deposits held for others	\$ 10,251	\$ 92,525	\$ (87,109)	\$ 15,667
TOTAL ASSETS	<u>\$ 10,251</u>	<u>\$ 92,525</u>	<u>\$ (87,109)</u>	<u>\$ 15,667</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, 2014

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Fair/Par Market Value June 30, 2014</u>	<u>Safekeeping Agent</u>
Wells Fargo	31417ETE1 Matures 01/01/2043, CPN 3%	\$ 40,478	Wells Fargo Bank Northwest NA
	31418A2W7 Matures 12/01/2033, CPN 3.5%	<u>20,230</u>	Wells Fargo Bank Northwest NA
		<u>\$ 60,708</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 EQUIVALENTS
June 30, 2014**

	<u>Wells Fargo Bank</u>
Operating accounts	\$ 370,048
Activity account	<u>24,042</u>
Total on deposit	394,090
Reconciling items	<u>(122,026)</u>
Reconciled balance at June 30, 2014	272,064
Less activity funds	<u>(15,667)</u>
Balance per Exhibit A-1	<u>\$ 256,397</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, 2014

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Student Activity 23000	Projects Account 24000	Direct Account 25000	Grants Fund 26000
June 30, 2013 Cash (Book Balance)	\$ -	\$ -	\$ 12,735	\$ 15,348	\$ 10,251	\$ -	\$ 951	\$ 912
June 30, 2013 Payroll Liabilities	(41,269)	-	-	-	-	(5,050)	-	(8,806)
June 30, 2013 Temporary Interfund Loans	43,454	-	-	-	-	(54,585)	-	(27,427)
June 30, 2013 Adjustments/Reconciling Differences	-	-	-	-	-	-	-	-
June 30, 2013 Cash Available to Budget	2,185	-	12,735	15,348	10,251	(59,635)	951	(35,321)
2013-2014 Revenue	2,474,551	116,120	24,909	168,991	92,525	220,083	43,833	681,819
2013-2014 Expenditures	(2,381,302)	(116,120)	(35,965)	(180,342)	(87,107)	(166,180)	(34,551)	(496,488)
Permanent Cash Transfers/Reversions Adjustments	-	-	-	-	-	-	-	-
June 30, 2014 Cash Available to Budget	95,434	-	1,679	3,997	15,669	(5,732)	10,233	150,010
June 30, 2014 Payroll Liabilities	55,672	-	-	-	-	2,319	-	12,169
June 30, 2014 Temporary Interfund Loans	(135,937)	-	-	-	-	3,413	-	-
June 30, 2014 Adjustments/Reconciling Differences	(1)	-	-	-	(2)	-	-	3
June 30, 2014 Cash (Book Balance)	\$ 15,168	\$ -	\$ 1,679	\$ 3,997	\$ 15,667	\$ -	\$ 10,233	\$ 162,182

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 CASH RECONCILIATION
 June 30, 2014

Schedule III

	State Flowthrough Fund 27000	State Direct Account 28000	Local/State Account 29000	Public School Capital Outlay 31200	Special Capital Outlay 31400	Capital Improve. HB 33 31600	Capital Improve. SB 9 31700	Total Primary Government
June 30, 2013 Cash (Book Balance)	\$ -	\$ 4,903	\$ 53,168	\$ -	\$ -	\$ 154,120	\$ -	\$ 252,393
June 30, 2013 Payroll Liabilities	-	-	(703)	-	-	-	-	(55,828)
June 30, 2013 Temporary Interfund Loans	-	-	-	-	-	66,793	(3,971)	24,264
June 30, 2013 Adjustments/Reconciling Differences	-	-	-	-	-	-	-	-
June 30, 2013 Cash Available to Budget	-	4,908	52,465	-	-	220,913	(3,971)	220,829
2013-2014 Revenue	24,283	8,398	103,229	167,800	508,068	221,251	110,138	4,965,998
2013-2014 Expenditures	(109,690)	(4,908)	(157,479)	(167,800)	(508,068)	(448,679)	(109,593)	(5,002,272)
Permanent Cash Transfers/Reversions Adjustments	-	-	(61,200)	-	-	59,255	1,945	-
June 30, 2014 Cash Available to Budget	(85,407)	8,398	(62,985)	-	-	54,740	(1,483)	184,553
June 30, 2014 Payroll Liabilities	12,782	-	4,569	-	-	-	-	87,511
June 30, 2014 Temporary Interfund Loans	72,625	-	58,418	-	-	-	1,483	-
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-	-	-	-	-
June 30, 2014 Cash (Book Balance)	\$ -	\$ 8,398	\$ -	\$ -	\$ -	\$ 54,740	\$ -	\$ 272,064
							Less Activity Funds Per Exhibit B-1	(15,667)
								\$ 256,397

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