

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
STATEMENT OF NET POSITION
June 30, 2015

	Governmental Activities	Component Unit
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Current assets		
Cash and cash equivalents	\$ 892,685	\$ 27,215
Receivables, net of allowance for uncollectibles:		
Due from other governments	212,729	-
Other	6,868	-
Prepaid expenses	-	-
Total current assets	1,112,282	27,215
Non-current assets		
Capital assets:		
Building improvements	782,194	-
Furniture, fixtures and equipment	13,900	-
Less: accumulated depreciation	(299,649)	-
Total non-current assets	496,445	-
Total assets	1,608,727	27,215
Deferred outflows of resources related to net pension liability	572,159	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 2,180,886	\$ 27,215
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
Current liabilities		
Accounts payable	\$ 106,656	\$ 34,141
Accrued liabilities	297,504	-
Total current liabilities	404,160	34,141
Non-current liabilities		
Net pension liability	3,875,332	-
Total liabilities	4,279,492	34,141
Deferred inflows of resources related to net pension liability	410,015	-
Net investment in capital assets	496,445	-
Restricted	384,112	-
Unrestricted	(3,389,178)	(6,926)
Total net position	(2,508,621)	(6,926)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 2,180,886	\$ 27,215

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, 2015

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	\$ 326,427	\$ -	\$ 9,463	\$ 6,056	\$ 8,465	\$ 21
Accounts receivable:						
Due from other governments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Due from other funds	148,763	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 475,190</u>	<u>\$ -</u>	<u>\$ 9,463</u>	<u>\$ 6,056</u>	<u>\$ 8,465</u>	<u>\$ 21</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	172,404	-	-	-	8,465	21
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Total current liabilities	<u>172,404</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,465</u>	<u>21</u>
Deferred inflows of resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	9,463	6,056	-	-
Committed	-	-	-	-	-	-
Assigned	100,000	-	-	-	-	-
Unassigned (deficit)	202,786	-	-	-	-	-
Total fund balance (deficit)	<u>302,786</u>	<u>-</u>	<u>9,463</u>	<u>6,056</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 475,190</u>	<u>\$ -</u>	<u>\$ 9,463</u>	<u>\$ 6,056</u>	<u>\$ 8,465</u>	<u>\$ 21</u>

STATE OF NEW MEXICO
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NATIVE AMERICAN COMMUNITY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2015

Exhibit B-1

	24153 English Language Acquisition	24154 Teacher/Principal Training	25184 Indian Education Formula Grant	25238 Substance Abuse & Mental Health	26121 Kellogg Foundation
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ 20	\$ 13,014	\$ 11,422
Accounts receivable:					
Due from other governments	-	-	-	10,601	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ -	\$ 20	\$ 23,615	\$ 11,422
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	20	10,168	11,121
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total current liabilities	-	-	20	10,168	11,121
Deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	13,447	301
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	-	-	13,447	301
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ -	\$ -	\$ 20	\$ 23,615	\$ 11,422

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2015

Exhibit B-1

	26176 NM Community Foundation	26207 CNM Foundation Fund	27150 Indian Education Act	27168 After School Enrichment Program	27181 STEM Teacher Initiative
ASSETS					
Cash and cash equivalents	\$ 9,449	\$ 20,290	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	25,000	40,465	-
Other	3,028	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 12,477	\$ 20,290	\$ 25,000	\$ 40,465	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	10,896	-	-	3,596	-
Due to other funds	-	-	25,000	36,869	-
Due to other governments	-	-	-	-	-
Total current liabilities	10,896	-	25,000	40,465	-
Deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	1,581	20,290	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	1,581	20,290	-	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 12,477	\$ 20,290	\$ 25,000	\$ 40,465	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2015

Exhibit B-1

	27186	27188	27190	28158	29102
	Teaching Support For Low Income	Teacher & School Leader Incentive Pay	Teacher & School Leader Incentive Pay Group	Suicide Prevention	Private Direct Grants
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 6,481	\$ 253,769
Accounts receivable:					
Due from other governments	77,749	30,154	7,536	-	-
Other	-	-	-	-	3,840
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 77,749	\$ 30,154	\$ 7,536	\$ 6,481	\$ 257,609
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 106,656
Accrued liabilities	19,477	6,861	2,207	-	49,682
Due to other funds	58,272	23,293	5,329	-	-
Due to other governments	-	-	-	-	-
Total current liabilities	<u>77,749</u>	<u>30,154</u>	<u>7,536</u>	<u>-</u>	<u>156,338</u>
Deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	6,481	101,271
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,481</u>	<u>101,271</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 77,749	\$ 30,154	\$ 7,536	\$ 6,481	\$ 257,609

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2015

Exhibit B-1

	29114 McCune Charitable Foundation	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
ASSETS					
Cash and cash equivalents	\$ 2,586	\$ -	\$ 144,955	\$ 80,267	\$ 892,685
Accounts receivable:					
Due from other governments	-	-	15,473	5,751	212,729
Other	-	-	-	-	6,868
Due from other funds	-	-	-	-	148,763
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 2,586	\$ -	\$ 160,428	\$ 86,018	\$ 1,261,045
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 106,656
Accrued liabilities	2,586	-	-	-	297,504
Due to other funds	-	-	-	-	148,763
Due to other governments	-	-	-	-	-
Total current liabilities	<u>2,586</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>552,923</u>
Deferred inflows of resources	-	-	15,473	5,751	21,224
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	144,955	80,267	384,112
Committed	-	-	-	-	-
Assigned	-	-	-	-	100,000
Unassigned (deficit)	-	-	-	-	202,786
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>144,955</u>	<u>80,267</u>	<u>686,898</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 2,586	\$ -	\$ 160,428	\$ 86,018	\$ 1,261,045

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, 2015

Total Fund Balance - Governmental Funds	
(Governmental Fund Balance Sheet)	\$ <u>686,898</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	796,094
Accumulated depreciation is	<u>(299,649)</u>

Total capital assets	<u>496,445</u>
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Deferred inflows and outflows of resources related to the net pension liability and not reported in the funds.

Deferred outflows of resources	<u>572,159</u>
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Deferred inflows of resources	<u>(410,015)</u>
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Deferred inflows of resources - unavailable property taxes	<u>21,224</u>
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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:

Net pension liability	<u>(3,875,332)</u>
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Total long-term and other liabilities	<u>(3,875,332)</u>
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Net position of governmental activities (Statement of Net Position)	\$ <u>(2,508,621)</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, 2015

Exhibit B-3

	11000	13000	14000	21000	24101	24106
	General	Pupil Transportation	Instructional Materials	Food Services	Title I	IDEA-B Entitlement
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	158,223	-	-	12,233	-	-
State sources	2,697,731	117,759	26,822	-	-	-
Federal sources	-	-	-	165,689	81,924	79,420
Interest	-	-	-	-	-	-
Total revenues	<u>2,855,954</u>	<u>117,759</u>	<u>26,822</u>	<u>177,922</u>	<u>81,924</u>	<u>79,420</u>
EXPENDITURES						
Current:						
Instruction	1,486,321	-	19,038	-	80,100	22,999
Support services:						
Students	349,682	-	-	-	1,824	56,421
Instruction	-	-	-	-	-	-
General administration	21,527	-	-	-	-	-
School administration	253,638	-	-	-	-	-
Central services	237,637	-	-	-	-	-
Operation & maintenance of plant	280,157	-	-	-	-	-
Student transportation	-	117,759	-	-	-	-
Other support services	-	-	-	-	-	-
Operation of non-instructional services:						
Community services operations	-	-	-	-	-	-
Food services operations	-	-	-	175,863	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>2,628,962</u>	<u>117,759</u>	<u>19,038</u>	<u>175,863</u>	<u>81,924</u>	<u>79,420</u>
Excess (deficiency) of revenues over (under) expenditures	<u>226,992</u>	<u>-</u>	<u>7,784</u>	<u>2,059</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>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>226,992</u>	<u>-</u>	<u>7,784</u>	<u>2,059</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	75,794	-	1,679	3,997	-	-
RESTATEMENTS	-	-	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR, RESTATED	<u>75,794</u>	<u>-</u>	<u>1,679</u>	<u>3,997</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 302,786</u>	<u>\$ -</u>	<u>\$ 9,463</u>	<u>\$ 6,056</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, 2015

	24153	24154	25184	25238	26121
	English Language Acquisition	Teacher/Principal Training	Indian Education Formula Grant	Substance Abuse & Mental Health	Kellogg Foundation
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	292,149
State sources	-	-	-	239,862	-
Federal sources	1,625	17,944	32,000	-	-
Interest	-	-	-	-	-
Total revenues	<u>1,625</u>	<u>17,944</u>	<u>32,000</u>	<u>239,862</u>	<u>292,149</u>
EXPENDITURES					
Current:					
Instruction	1,625	17,944	32,000	-	-
Support services:					
Students	-	-	-	236,648	210,000
Instruction	-	-	-	-	-
General administration	-	-	-	-	-
School administration	-	-	-	-	10,000
Central services	-	-	-	-	71,848
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>1,625</u>	<u>17,944</u>	<u>32,000</u>	<u>236,648</u>	<u>291,848</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,214</u>	<u>301</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,214</u>	<u>301</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,233</u>	<u>-</u>
RESTATEMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR, RESTATED	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,233</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,447</u>	<u>\$ 301</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, 2015

Exhibit B-3

	26176 NM Community Foundation	26207 CNM Foundation Fund	27150 Indian Education Act	27168 After School Enrichment Program	27181 STEM Teacher Initiative
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	312,370	20,730	-	-	-
State sources	-	-	25,000	62,759	12,150
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>312,370</u>	<u>20,730</u>	<u>25,000</u>	<u>62,759</u>	<u>12,150</u>
EXPENDITURES					
Current:					
Instruction	-	707	25,000	33,445	12,150
Support services:					
Students	310,789	-	-	-	-
Instruction	-	-	-	1,814	-
General administration	-	-	-	-	-
School administration	-	-	-	-	-
Central services	-	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	27,500	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>310,789</u>	<u>707</u>	<u>25,000</u>	<u>62,759</u>	<u>12,150</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,581</u>	<u>20,023</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	1,581	20,023	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	267	-	-	-
RESTATEMENTS	-	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR, RESTATED	-	267	-	-	-
FUND BALANCES, END OF YEAR	\$ 1,581	\$ 20,290	\$ -	\$ -	\$ -

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, 2015

Exhibit B-3

	27186	27188	27190	28158	29102
	Teaching Support For Low Income	Teacher & School Leader Incentive Pay	Teacher & School Leader Incentive Pay Group	Suicide Prevention	Private Direct Grants
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	30,154	7,536	-	916,886
State sources	77,749	-	-	13,552	-
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>77,749</u>	<u>30,154</u>	<u>7,536</u>	<u>13,552</u>	<u>916,886</u>
EXPENDITURES					
Current:					
Instruction	67,716	30,154	7,536	-	-
Support services:					
Students	10,033	-	-	7,071	368,468
Instruction	-	-	-	-	-
General administration	-	-	-	-	96,788
School administration	-	-	-	-	-
Central services	-	-	-	-	329,908
Operation & maintenance of plant	-	-	-	-	20,451
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>77,749</u>	<u>30,154</u>	<u>7,536</u>	<u>7,071</u>	<u>815,615</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,481</u>	<u>101,271</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,481</u>	<u>101,271</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RESTATEMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR, RESTATED	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,481</u>	<u>\$ 101,271</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, 2015

	29114 McCune Charitable Foundation	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
REVENUES					
Property taxes	\$ -	\$ -	\$ 372,314	\$ 110,389	\$ 482,703
Local and county sources	50,000	-	-	-	1,800,281
State sources	-	270,452	-	-	3,543,836
Federal sources	-	-	-	-	378,602
Interest	-	-	-	-	-
Total revenues	<u>50,000</u>	<u>270,452</u>	<u>372,314</u>	<u>110,389</u>	<u>6,205,422</u>
EXPENDITURES					
Current:					
Instruction	-	-	-	-	1,836,735
Support services:					
Students	50,000	-	-	-	1,600,936
Instruction	-	-	-	-	1,814
General administration	-	-	2,241	1,122	121,678
School administration	-	-	-	-	263,638
Central services	-	-	-	-	639,393
Operation & maintenance of plant	-	-	-	-	300,608
Student transportation	-	-	-	-	145,259
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	175,863
Capital outlay	-	270,452	240,236	29,000	539,688
Total expenditures	<u>50,000</u>	<u>270,452</u>	<u>242,477</u>	<u>30,122</u>	<u>5,625,612</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>129,837</u>	<u>80,267</u>	<u>579,810</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>129,837</u>	<u>80,267</u>	<u>579,810</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,970</u>
RESTATEMENTS	<u>-</u>	<u>-</u>	<u>15,118</u>	<u>-</u>	<u>15,118</u>
FUND BALANCES, BEGINNING OF YEAR, RESTATED	<u>-</u>	<u>-</u>	<u>15,118</u>	<u>-</u>	<u>107,088</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 144,955</u>	<u>\$ 80,267</u>	<u>\$ 686,898</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, 2015

Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ <u>579,810</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).

Expenses related to the net pension liability not reported in the funds.	<u>17,013</u>
Unavailable revenues - property taxes	<u>21,224</u>

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	76,598
Depreciation expense	<u>(144,630)</u>
Excess of depreciation expense over capital outlay	<u>(68,032)</u>
Loss/Adjustments on disposal of assets	<u>-</u>

Change in net position of governmental activities (Statement of Activities)	\$ <u>550,015</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, 2015

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ 152,326	\$ 158,223	\$ 5,897
State sources	2,595,481	2,697,732	2,697,731	(1)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>2,595,481</u>	<u>2,850,058</u>	<u>2,855,954</u>	<u>5,896</u>
EXPENDITURES				
Current:				
Instruction	1,825,151	1,575,151	1,505,960	69,191
Support Services:				
Students	134,000	384,000	349,682	34,318
Instruction	-	-	-	-
General administration	43,000	43,000	21,527	21,473
School administration	255,055	255,055	253,638	1,417
Central services	321,875	367,309	237,637	129,672
Operation & maintenance of plant	58,400	312,977	280,157	32,820
Student transportation	8,000	8,000	-	8,000
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>2,645,481</u>	<u>2,945,492</u>	<u>2,648,601</u>	<u>296,891</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(50,000)</u>	<u>(95,434)</u>	<u>207,353</u>	<u>302,787</u>
DESIGNATED CASH	<u>50,000</u>	<u>95,434</u>	<u>-</u>	<u>(95,434)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>207,353</u>	<u>\$ 207,353</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			19,639	
NET CHANGES IN FUND BALANCES			<u>\$ 226,992</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	117,759	117,759	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>117,759</u>	<u>117,759</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	117,759	117,759	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>117,759</u>	<u>117,759</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	19,263	26,822	26,822	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>19,263</u>	<u>26,822</u>	<u>26,822</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	19,263	26,822	19,038	7,784
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>19,263</u>	<u>26,822</u>	<u>19,038</u>	<u>7,784</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>7,784</u>	<u>7,784</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>7,784</u>	<u>\$ 7,784</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 7,784</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 12,233	\$ 12,233
State sources	-	-	-	-
Federal sources	125,000	165,689	165,689	-
Interest	-	-	-	-
TOTAL REVENUES	<u>125,000</u>	<u>165,689</u>	<u>177,922</u>	<u>12,233</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	125,000	180,661	175,863	4,798
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>125,000</u>	<u>180,661</u>	<u>175,863</u>	<u>4,798</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(14,972)</u>	<u>2,059</u>	<u>17,031</u>
DESIGNATED CASH	<u>-</u>	<u>14,972</u>	<u>-</u>	<u>(14,972)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>2,059</u>	<u>\$ 2,059</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 2,059</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	81,924	81,924	87,117	5,193
Interest	-	-	-	-
TOTAL REVENUES	<u>81,924</u>	<u>81,924</u>	<u>87,117</u>	<u>5,193</u>
EXPENDITURES				
Current:				
Instruction	80,100	80,100	80,100	-
Support Services:				
Students	1,824	1,824	1,824	-
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>81,924</u>	<u>81,924</u>	<u>81,924</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>5,193</u>	<u>5,193</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>5,193</u>	<u>\$ 5,193</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(5,193)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
IDEA-B ENTITLEMENT (FUND 24106)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	71,946	79,420	79,420	-
Interest	-	-	-	-
TOTAL REVENUES	<u>71,946</u>	<u>79,420</u>	<u>79,420</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	20,000	23,000	23,000	-
Support Services:				
Students	51,946	56,420	56,420	-
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>71,946</u>	<u>79,420</u>	<u>79,420</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
ENGLISH LANGUAGE ACQUISITION (FUND 24153)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	1,625	2,164	539
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>1,625</u>	<u>2,164</u>	<u>539</u>
EXPENDITURES				
Current:				
Instruction	-	1,625	1,625	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>1,625</u>	<u>1,625</u>	<u>-</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			-	
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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	17,944	17,944	17,944	-
Interest	-	-	-	-
TOTAL REVENUES	<u>17,944</u>	<u>17,944</u>	<u>17,944</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	17,944	17,944	17,944	-
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>17,944</u>	<u>17,944</u>	<u>17,944</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
INDIAN EDUCATION FORMULA GRANT (FUND 25184)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2015

	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	32,000	-
Interest	-	-	-	-
TOTAL REVENUES	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	32,000	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>32,000</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	227,616	229,261	1,645
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>227,616</u>	<u>229,261</u>	<u>1,645</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	237,849	236,648	1,201
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>237,849</u>	<u>236,648</u>	<u>1,201</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(10,233)</u>	<u>(7,387)</u>	<u>2,846</u>
DESIGNATED CASH	<u>-</u>	<u>10,233</u>	<u>-</u>	<u>(10,233)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(7,387)</u>	<u>\$ (7,387)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			10,601	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 3,214</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 310,000	\$ 310,000	\$ 310,300	\$ 300
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>310,000</u>	<u>310,000</u>	<u>310,300</u>	<u>300</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	310,000	310,000	310,000	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	10,000	10,000	-
Central services	-	71,850	71,848	2
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>310,000</u>	<u>391,850</u>	<u>391,848</u>	<u>2</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(81,850)</u>	<u>(81,548)</u>	<u>302</u>
DESIGNATED CASH	<u>-</u>	<u>81,850</u>	<u>-</u>	<u>(81,850)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(81,548)</u>	<u>\$ (81,548)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(18,151)	
Adjustments to expenditures			<u>100,000</u>	
NET CHANGES IN FUND BALANCES			<u>\$ 301</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 279,793	\$ 241,842	\$ (37,951)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>279,793</u>	<u>241,842</u>	<u>(37,951)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	341,293	310,789	30,504
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>341,293</u>	<u>310,789</u>	<u>30,504</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(61,500)</u>	<u>(68,947)</u>	<u>(7,447)</u>
DESIGNATED CASH	<u>-</u>	<u>61,500</u>	<u>-</u>	<u>(61,500)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(68,947)</u>	<u>\$ (68,947)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			70,528	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ 1,581</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 750	\$ 20,333	\$ 19,583
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>750</u>	<u>20,333</u>	<u>19,583</u>
EXPENDITURES				
Current:				
Instruction	-	750	707	43
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>750</u>	<u>707</u>	<u>43</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>19,626</u>	<u>19,626</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>19,626</u>	<u>\$ 19,626</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			397	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 20,023</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	25,000	-	(25,000)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
EXPENDITURES				
Current:				
Instruction	-	25,000	25,000	-
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>25,000</u>	<u>25,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(25,000)</u>	<u>(25,000)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(25,000)</u>	<u>\$ (25,000)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			25,000	
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
AFTER SCHOOL ENRICHMENT PROGRAM (FUND 27168)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	75,000	22,294	(52,706)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>75,000</u>	<u>22,294</u>	<u>(52,706)</u>
EXPENDITURES				
Current:				
Instruction	-	36,500	33,445	3,055
Support Services:				
Students	-	-	-	-
Instruction	-	10,500	1,814	8,686
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	28,000	27,500	500
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>75,000</u>	<u>62,759</u>	<u>12,241</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(40,465)</u>	<u>(40,465)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(40,465)</u>	<u>\$ (40,465)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			40,465	
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
 STEM TEACHER INITIATIVE (FUND 27181)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	12,150	12,150	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>12,150</u>	<u>12,150</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	12,150	12,150	-
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>12,150</u>	<u>12,150</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
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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	83,850	85,407	1,557
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>83,850</u>	<u>85,407</u>	<u>1,557</u>
EXPENDITURES				
Current:				
Instruction	-	73,530	67,716	5,814
Support Services:				
Students	-	10,320	10,033	287
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>83,850</u>	<u>77,749</u>	<u>6,101</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>7,658</u>	<u>7,658</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>7,658</u>	<u>\$ 7,658</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(7,658)	
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
TEACHER AND SCHOOL LEADER INCENTIVE PAY (FUND 27188)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	56,516	-	(56,516)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>56,516</u>	<u>-</u>	<u>(56,516)</u>
EXPENDITURES				
Current:				
Instruction	-	56,516	30,154	26,362
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>56,516</u>	<u>30,154</u>	<u>26,362</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(30,154)</u>	<u>(30,154)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(30,154)</u>	<u>\$ (30,154)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			30,154	
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 AND SCHOOL LEADER INCENTIVE PAY GROUP (FUND 27190)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	20,903	-	(20,903)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>20,903</u>	<u>-</u>	<u>(20,903)</u>
EXPENDITURES				
Current:				
Instruction	-	20,903	7,536	13,367
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>20,903</u>	<u>7,536</u>	<u>13,367</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(7,536)</u>	<u>(7,536)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(7,536)</u>	<u>\$ (7,536)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			7,536	
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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	5,154	5,154
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>5,154</u>	<u>5,154</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	8,398	7,071	1,327
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>8,398</u>	<u>7,071</u>	<u>1,327</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(8,398)</u>	<u>(1,917)</u>	<u>6,481</u>
DESIGNATED CASH	<u>-</u>	<u>8,398</u>	<u>-</u>	<u>(8,398)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(1,917)</u>	<u>\$ (1,917)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			8,398	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 6,481</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 870,000	\$ 1,132,236	\$ 262,236
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>870,000</u>	<u>1,132,236</u>	<u>262,236</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	370,000	368,468	1,532
Instruction	-	-	-	-
General administration	-	100,000	96,788	3,212
School administration	-	-	-	-
Central services	-	330,000	329,907	93
Operation & maintenance of plant	-	70,000	70,000	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>870,000</u>	<u>865,163</u>	<u>4,837</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>267,073</u>	<u>267,073</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>267,073</u>	<u>\$ 267,073</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(215,350)	
Adjustments to expenditures			<u>49,548</u>	
NET CHANGES IN FUND BALANCES			<u>\$ 101,271</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 50,000	\$ 50,000	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	50,000	50,000	-
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>50,000</u>	<u>50,000</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	270,452	270,452	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>270,452</u>	<u>270,452</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	-	270,452	270,452	-
TOTAL EXPENDITURES	<u>-</u>	<u>270,452</u>	<u>270,452</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 224,073	\$ 373,833	\$ 375,975	\$ 2,142
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>224,073</u>	<u>373,833</u>	<u>375,975</u>	<u>2,142</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	2,241	2,241	-
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	224,073	371,592	283,519	88,073
TOTAL EXPENDITURES	<u>224,073</u>	<u>373,833</u>	<u>285,760</u>	<u>88,073</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>90,215</u>	<u>90,215</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>90,215</u>	<u>\$ 90,215</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(3,661)	
Adjustments to expenditures			43,283	
NET CHANGES IN FUND BALANCES			<u>\$ 129,837</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 112,155	\$ 112,155	\$ 111,872	\$ (283)
State sources	15,223	24,237	-	(24,237)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>127,378</u>	<u>136,392</u>	<u>111,872</u>	<u>(24,520)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	1,122	1,122	-
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	127,378	135,270	29,000	106,270
TOTAL EXPENDITURES	<u>127,378</u>	<u>136,392</u>	<u>30,122</u>	<u>106,270</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>81,750</u>	<u>81,750</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>81,750</u>	<u>\$ 81,750</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(1,483)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 80,267</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
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS
June 30, 2015

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 11,396
Other	-
TOTAL ASSETS	\$ 11,396
LIABILITIES	
Deposits held for others	\$ 11,396
TOTAL LIABILITIES	\$ 11,396

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, 2015

	Balance, July 1, 2014	Additions	Deletions	Balance, June 30, 2015
ASSETS				
Cash and cash equivalents	\$ 15,668	\$ 134,237	\$ (138,509)	\$ 11,396
Other	-	-	-	-
TOTAL ASSETS	<u>\$ 15,668</u>	<u>\$ 134,237</u>	<u>\$ (138,509)</u>	<u>\$ 11,396</u>
LIABILITIES				
Deposits held for others	\$ 15,668	\$ 134,237	\$ (138,509)	\$ 11,396
TOTAL ASSETS	<u>\$ 15,668</u>	<u>\$ 134,237</u>	<u>\$ (138,509)</u>	<u>\$ 11,396</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, 2015

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2015	Safekeeping Agent
Wells Fargo	31368AUL96	\$ 5,348	Wells Fargo Bank
Wells Fargo	3138WIH67	32,623	Wells Fargo Bank
Wells Fargo	31410KNP5	269,932	Wells Fargo Bank
Wells Fargo	314173SU6	39,599	Wells Fargo Bank
Wells Fargo	31419ADT1	12,864	Wells Fargo Bank
		<u>\$ 360,366</u>	
	Total amount on deposit	\$ 1,105,575	
	Less FDIC	<u>(270,119)</u> *	
	Total uninsured public money	835,456	
	50% collateral requirement	417,728	
	Total pledged	<u>360,366</u>	
	Over/(under) pledged	<u>\$ (57,362)</u> **	

* Balance in savings account of \$20,119 fully covered by separate FDIC.

** See schedule of findings and questioned costs for non-compliance finding due to inadequate coverage.

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, 2015

	<u>Wells Fargo Bank</u>
Operating account	\$ 1,085,295
Savings account	20,119
Activity account	<u>161</u>
Total on deposit	1,105,575
Reconciling items	<u>(201,494)</u>
Reconciled balance at June 30, 2015	904,081
Less agency funds	<u>(11,396)</u>
Balance per Exhibit A-1	<u>\$ 892,685</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, 2015

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, 2014 Cash (Book Balance)	\$ 15,168	\$ -	\$ 1,679	\$ 3,997	\$ 15,667	\$ -	\$ 10,233	\$ 162,182
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	-	-	-	-	-	-	-	-
June 30, 2014 Cash Available to Budget	95,433	-	1,679	3,997	15,667	(5,732)	10,233	150,013
2014-2015 Revenue	2,855,954	117,759	26,822	177,922	134,234	186,645	261,261	572,475
2014-2015 Expenditures	(2,648,601)	(117,759)	(19,038)	(175,863)	(138,506)	(180,913)	(268,648)	(703,345)
Permanent Cash Transfers/Reversions Adjustments	-	-	-	-	-	-	-	-
June 30, 2015 Cash Available to Budget	302,786	-	9,463	6,056	11,395	-	2,846	19,143
June 30, 2015 Payroll Liabilities	172,404	-	-	-	-	8,486	10,188	22,017
June 30, 2015 Temporary Interfund Loans	(148,763)	-	-	-	-	-	-	-
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	-	-	-	-	-
June 30, 2015 Cash (Book Balance)	\$ 326,427	\$ -	\$ 9,463	\$ 6,056	\$ 11,395	\$ 8,486	\$ 13,034	\$ 41,160
June 30, 2015 Cash (Book Balance)	\$ 326,427	\$ -	\$ 9,463	\$ 6,056	\$ 11,395	\$ 8,486	\$ 13,034	\$ 41,160
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-	-	-
June 30, 2015 Payroll Liabilities	(172,404)	-	-	-	-	(8,486)	(10,188)	(22,017)
June 30, 2015 Temporary Interfund Loans	148,763	-	-	-	-	-	-	-
Audit adjustments and reclassifications	-	-	-	-	-	-	-	-
Line 7 PED Cash Report June 30, 2015 *	\$ 302,786	\$ -	\$ 9,463	\$ 6,056	\$ 11,395	\$ -	\$ 2,846	\$ 19,143

* May include rounding errors when compared to PED Cash Report

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 CASH RECONCILIATION
 June 30, 2015

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, 2014 Cash (Book Balance)	\$ -	\$ 8,398	\$ -	\$ -	\$ -	\$ 54,740	\$ -	\$ 272,064
June 30, 2014 Payroll Liabilities	(12,782)	-	(4,569)	-	-	-	-	(87,511)
June 30, 2014 Temporary Interfund Loans	(72,625)	-	(58,416)	-	-	-	(1,483)	-
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-	-	-	-	-
June 30, 2014 Cash Available to Budget	(85,407)	8,398	(62,985)	-	-	54,740	(1,483)	184,553
2014-2015 Revenue	119,851	5,154	1,182,236	270,452	-	375,975	111,872	6,398,612
2014-2015 Expenditures	(215,348)	(7,071)	(915,163)	(270,452)	-	(285,760)	(30,122)	(5,976,589)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-
June 30, 2015 Cash Available to Budget	(180,904)	6,481	204,088	-	-	144,955	80,267	606,576
June 30, 2015 Payroll Liabilities	32,141	-	52,268	-	-	-	-	297,504
June 30, 2015 Temporary Interfund Loans	148,763	-	-	-	-	-	-	-
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	-	-	-	-	-
June 30, 2015 Cash (Book Balance)	\$ -	\$ 6,481	\$ 256,356	\$ -	\$ -	\$ 144,955	\$ 80,267	\$ 904,080
							Less Activity Funds Per Exhibit B-1	(11,395)
								\$ 892,685
June 30, 2015 Cash (Book Balance)	\$ -	\$ 6,481	\$ 256,356	\$ -	\$ -	\$ 144,955	\$ 80,267	\$ 904,080
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-	-	-
June 30, 2015 Payroll Liabilities	(32,141)	-	(52,268)	-	-	-	-	(297,504)
June 30, 2015 Temporary Interfund Loans	(148,763)	-	-	-	-	-	-	-
Audit adjustments and reclassifications	-	-	-	-	-	-	-	-
Line 7 PED Cash Report June 30, 2015 *	\$ (180,904)	\$ 6,481	\$ 204,088	\$ -	\$ -	\$ 144,955	\$ 80,267	\$ 606,576

* May include rounding errors when compared to PED Cash Report

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 VENDOR INFORMATION FOR PURCHASES EXCEEDING \$60,000 (EXCLUDING GRT) - UNAUDITED
 Year Ended June 30, 2015

<i>RFB#/RFP#</i>	<i>Type of Procurement</i>	<i>Awarded Vendor</i>	<i>\$ Amount of Awarded Contract</i>	<i>\$ Amount of Amended Contract</i>	<i>Name and Physical Address, Per the Procurement Documentation, of ALL Vendor(s) That Responded</i>	<i>In-State/ Out-of-State Vendor (Y or N) (Based on Statutory Definition)</i>	<i>Was the Vendor In-State and Chose Veteran's Preference (Y or N) - For Federal Funds, Answer N/A</i>	<i>Brief Description of the Scope of Work</i>
2015-001	RFP	Bocadillos	2.95 per meal		Bocadillos LLC, 1609 Indian School Rd. NW, Albuquerque, NM 87104	In-State	N/A	To provide meals according to requirements per USDA Student Food program
2015-001					Canteen of Central NM, 4809 Hawkins NE, Albuquerque, NM 87109	In-State	N/A	

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