

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 STATEMENT OF NET POSITION
 June 30, 2016

	Governmental Activities	Component Unit
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Current assets		
Cash and cash equivalents	\$ 297,901	\$ 93,037
Receivables, net of allowance for uncollectibles:		
Due from other governments	606,931	-
Other	48,125	-
Prepaid expenses	-	-
Total current assets	952,957	93,037
Non-current assets		
Capital assets:		
Buildings and building improvements	1,143,431	-
Furniture, fixtures and equipment	13,900	-
Less: accumulated depreciation	(452,124)	-
Total non-current assets	705,207	-
Total assets	1,658,164	93,037
Deferred outflows of resources related to net pension liability	1,768,881	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 3,427,045	\$ 93,037
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
Current liabilities		
Accounts payable	\$ 1,206	\$ 45
Accrued liabilities	245,679	-
Total current liabilities	246,885	45
Non-current liabilities		
Net pension liability	5,889,131	-
Total liabilities	6,136,016	45
Deferred inflows of resources related to net pension liability	135,688	-
Net investment in capital assets	705,207	-
Restricted	357,982	-
Unrestricted	(3,907,848)	92,992
Total net position	(2,844,659)	92,992
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 3,427,045	\$ 93,037

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, 2016

FUNCTIONS/PROGRAMS	Program Revenues				Net Revenues (Expenses) and Changes in Net Position	Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental activities:						
Instruction	\$ 2,333,632	\$ -	\$ 307,150	\$ -	\$ (2,026,482)	\$ -
Support services:						
Students	1,915,891	-	1,599,525	-	(316,366)	-
Instruction	3,625	-	3,625	-	-	-
General Administration	87,381	-	-	-	(87,381)	-
School Administration	385,230	-	-	-	(385,230)	-
Central Services	107,857	-	-	-	(107,857)	-
Operation & Maintenance of Plant	351,409	-	-	-	(351,409)	-
Student Transportation	145,437	-	78,327	-	(67,110)	-
Operating of Non-instructional Services:						
Food Services Operations	234,164	5,367	255,913	-	27,116	-
Community Services Operations	-	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	494,400	-	276,831	-	(217,569)	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 6,059,026	\$ 5,367	\$ 2,521,371	\$ -	(3,532,288)	-
COMPONENT UNIT						
Foundation	\$ 499,135	\$ -	\$ -	\$ -	-	(499,135)
GENERAL REVENUES						
					2,797,338	-
					48,176	599,053
					350,736	-
					<u>3,196,250</u>	<u>599,053</u>
					(336,038)	99,918
					<u>(2,508,621)</u>	<u>(6,926)</u>
					<u>\$ (2,844,659)</u>	<u>\$ 92,992</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
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2016

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	\$ -	\$ -	\$ 11,785	\$ 33,882	\$ 5,419	\$ 11,474
Accounts receivable:						
Due from other governments	33,657	-	-	-	623	-
Other	-	-	-	-	-	-
Due from other funds	508,664	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
TOTAL ASSETS	\$ 542,321	\$ -	\$ 11,785	\$ 33,882	\$ 6,042	\$ 11,474
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	194,231	-	-	710	6,042	11,474
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Total current liabilities	194,231	-	-	710	6,042	11,474
Deferred inflows of resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	11,785	33,172	-	-
Committed	-	-	-	-	-	-
Assigned	100,000	-	-	-	-	-
Unassigned (deficit)	248,090	-	-	-	-	-
Total fund balance (deficit)	348,090	-	11,785	33,172	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 542,321	\$ -	\$ 11,785	\$ 33,882	\$ 6,042	\$ 11,474

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 NATIVE AMERICAN COMMUNITY ACADEMY
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2016

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	\$ -	\$ -	\$ 928	\$ -	\$ 36,504
Accounts receivable:					
Due from other governments	-	-	-	-	22,640
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ -	\$ 928	\$ -	\$ 59,144
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,206
Accrued liabilities	-	-	-	-	5,154
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total current liabilities	-	-	-	-	6,360
Deferred inflows of resources					
	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	928	-	52,784
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	-	928	-	52,784
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ -	\$ -	\$ 928	\$ -	\$ 59,144

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2016

Exhibit B-1

	26121 Kellogg Foundation	26176 NM Community Foundation	26186 ABC Community Schools Partnershij	26207 CNM Foundation Fund	27103 Dual Credit Instruction
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 20,799	\$ -
Accounts receivable:					
Due from other governments	-	-	8,939	-	-
Other	-	48,125	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 48,125	\$ 8,939	\$ 20,799	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	3,636	-	-	-
Due to other funds	-	38,895	8,939	-	-
Due to other governments	-	-	-	-	-
Total current liabilities	-	42,531	8,939	-	-
Deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	5,594	-	20,799	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	5,594	-	20,799	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ -	\$ 48,125	\$ 8,939	\$ 20,799	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2016

Exhibit B-1

	27107 GO Bond Library	27150 Indian Education Act	27166 K-3 Plus	27168 After School Enrichment Program	27194 Social Workers or Middle School	27196 Teacher Pipeline
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable:						
Due from other governments	3,625	-	15,057	25,708	32,500	430,853
Other	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
TOTAL ASSETS	\$ 3,625	\$ -	\$ 15,057	\$ 25,708	\$ 32,500	\$ 430,853
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	2,458	1,353	-	-
Due to other funds	3,625	-	12,599	24,355	32,500	430,853
Due to other governments	-	-	-	-	-	-
Total current liabilities	3,625	-	15,057	25,708	32,500	430,853
Deferred inflows of resources						
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balance (deficit)	-	-	-	-	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 3,625	\$ -	\$ 15,057	\$ 25,708	\$ 32,500	\$ 430,853

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2016

Exhibit B-1

	28158 Suicide Prevention	29102 Private Direct Grants	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
ASSETS						
Cash and cash equivalents	\$ 7,369	\$ 18,213	\$ -	\$ 32,719	\$ 118,809	\$ 297,901
Accounts receivable:						
Due from other governments	-	-	17,513	12,131	3,685	606,931
Other	-	-	-	-	-	48,125
Due from other funds	-	60,615	-	-	-	569,279
Prepaid expenses	-	-	-	-	-	-
TOTAL ASSETS	\$ 7,369	\$ 78,828	\$ 17,513	\$ 44,850	\$ 122,494	\$ 1,522,236
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,206
Accrued liabilities	-	20,621	-	-	-	245,679
Due to other funds	-	-	17,513	-	-	569,279
Due to other governments	-	-	-	-	-	-
Total current liabilities	-	20,621	17,513	-	-	816,164
Deferred inflows of resources	-	-	-	6,692	1,054	7,746
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	7,369	58,207	-	38,158	121,440	350,236
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	100,000
Unassigned (deficit)	-	-	-	-	-	248,090
Total fund balance (deficit)	7,369	58,207	-	38,158	121,440	698,326
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 7,369	\$ 78,828	\$ 17,513	\$ 44,850	\$ 122,494	\$ 1,522,236

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, 2016

Total Fund Balance - Governmental Funds (Governmental Fund Balance Sheet)	\$ <u>698,326</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	1,157,331
Accumulated depreciation is	<u>(452,124)</u>
Total capital assets	<u>705,207</u>
 Deferred inflows and outflows of resources related to the net pension liability and not reported in the funds.	
Deferred outflows of resources	<u>1,768,881</u>
Deferred inflows of resources	<u>(135,688)</u>
Deferred inflows of resources - unavailable property taxes	<u>7,746</u>
 Long-term and certain other liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	
 Long-term and other liabilities at year end consist of:	
Net pension liability	<u>(5,889,131)</u>
Total long-term and other liabilities	<u>(5,889,131)</u>
Net position of governmental activities (Statement of Net Position)	\$ <u>(2,844,659)</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 REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 Year Ended June 30, 2016

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	48,176	-	-	5,367	-	-
State sources	2,797,338	78,327	26,807	-	-	-
Federal sources	3,913	-	-	255,913	90,005	101,440
Interest	-	-	-	-	-	-
Total revenues	2,849,427	78,327	26,807	261,280	90,005	101,440
EXPENDITURES						
Current:						
Instruction	1,569,192	-	24,485	-	88,296	7,179
Support services:						
Students	307,582	-	-	-	1,709	94,261
Instruction	-	-	-	-	-	-
General administration	71,284	-	-	-	-	-
School administration	368,120	-	-	-	-	-
Central services	68,926	-	-	-	-	-
Operation & maintenance of plant	351,409	-	-	-	-	-
Student transportation	47,610	78,327	-	-	-	-
Other support services	-	-	-	-	-	-
Operation of non-instructional services:						
Community services operations	-	-	-	-	-	-
Food services operations	-	-	-	234,164	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	2,804,123	78,327	24,485	234,164	90,005	101,440
Excess (deficiency) of revenues over (under) expenditures	45,304	-	2,322	27,116	-	-
Other financing sources (uses):						
Other financing uses	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
NET CHANGES IN FUND BALANCES	45,304	-	2,322	27,116	-	-
FUND BALANCES, BEGINNING OF YEAR	302,786	-	9,463	6,056	-	-
FUND BALANCES, END OF YEAR	\$ 348,090	\$ -	\$ 11,785	\$ 33,172	\$ -	\$ -

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, 2016

Exhibit B-3

	24153 English Language Acquisition	24154 Teacher/ Principal Training	25147 Impact Aid Indian Education	25184 Indian Education Formula Grant	25238 Substance Abuse & Mental Health	26121 Kellogg Foundation
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-	-
State sources	-	-	-	-	310,153	-
Federal sources	2,730	33,630	928	45,027	-	-
Interest	-	-	-	-	-	-
Total revenues	<u>2,730</u>	<u>33,630</u>	<u>928</u>	<u>45,027</u>	<u>310,153</u>	<u>-</u>
EXPENDITURES						
Current:						
Instruction	-	33,630	-	45,027	-	-
Support services:						
Students	2,730	-	-	-	270,816	301
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>2,730</u>	<u>33,630</u>	<u>-</u>	<u>45,027</u>	<u>270,816</u>	<u>301</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>928</u>	<u>-</u>	<u>39,337</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>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>928</u>	<u>-</u>	<u>39,337</u>	<u>(301)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,447</u>	<u>301</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 928</u>	<u>\$ -</u>	<u>\$ 52,784</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, 2016

	26176 NM Community Foundation	26186 ABC Community Schools Partnership	26207 CNM Foundation Fund	27103 Dual Credit Instruction	27107 GO Bond Library	27150 Indian Education Act
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	164,456	8,939	1,250	-	-	-
State sources	-	-	-	1,052	3,625	25,000
Federal sources	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total revenues	<u>164,456</u>	<u>8,939</u>	<u>1,250</u>	<u>1,052</u>	<u>3,625</u>	<u>25,000</u>
EXPENDITURES						
Current:						
Instruction	1,265	8,939	500	1,052	-	25,000
Support services:						
Students	159,178	-	-	-	-	-
Instruction	-	-	-	-	3,625	-
General administration	-	-	-	-	-	-
School administration	-	-	241	-	-	-
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>160,443</u>	<u>8,939</u>	<u>741</u>	<u>1,052</u>	<u>3,625</u>	<u>25,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,013</u>	<u>-</u>	<u>509</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>	<u>-</u>
NET CHANGES IN FUND BALANCES	4,013	-	509	-	-	-
FUND BALANCES, BEGINNING OF YEAR	<u>1,581</u>	<u>-</u>	<u>20,290</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 5,594</u>	<u>\$ -</u>	<u>\$ 20,799</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, 2016

	27166	27168	27194	27196	28168
	K-3 Plus	After School Enrichment Program	Social Workers for Middle Schools	Teacher Pipeline	Suicide Prevention
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	500	32,500	-	-
State sources	15,057	50,500	-	430,853	4,000
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>15,057</u>	<u>51,000</u>	<u>32,500</u>	<u>430,853</u>	<u>4,000</u>
EXPENDITURES					
Current:					
Instruction	15,057	31,500	-	-	-
Support services:					
Students	-	-	32,500	430,853	3,112
Instruction	-	-	-	-	-
General administration	-	-	-	-	-
School administration	-	-	-	-	-
Central services	-	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	19,500	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>15,057</u>	<u>51,000</u>	<u>32,500</u>	<u>430,853</u>	<u>3,112</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	888
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>888</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,481</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,369</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, 2016

	29102 Private Direct Grants	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
REVENUES					
Property taxes	\$ -	\$ -	\$ 243,145	\$ 121,069	\$ 364,214
Local and county sources	557,935	-	-	-	819,123
State sources	-	276,831	-	-	4,019,543
Federal sources	-	-	-	-	533,586
Interest	-	-	-	-	-
Total revenues	<u>557,935</u>	<u>276,831</u>	<u>243,145</u>	<u>121,069</u>	<u>5,736,466</u>
EXPENDITURES					
Current:					
Instruction	13,444	-	-	-	1,884,566
Support services:					
Students	548,624	-	-	-	1,851,666
Instruction	-	-	-	-	3,625
General administration	-	-	2,337	1,170	74,791
School administration	-	-	-	-	368,361
Central services	38,931	-	-	-	107,857
Operation & maintenance of plant	-	-	-	-	351,409
Student transportation	-	-	-	-	145,437
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	234,164
Capital outlay	-	276,831	347,605	78,726	703,162
Total expenditures	<u>600,999</u>	<u>276,831</u>	<u>349,942</u>	<u>79,896</u>	<u>5,725,038</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(43,064)</u>	<u>-</u>	<u>(106,797)</u>	<u>41,173</u>	<u>11,428</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>(43,064)</u>	<u>-</u>	<u>(106,797)</u>	<u>41,173</u>	<u>11,428</u>
FUND BALANCES, BEGINNING OF YEAR	<u>101,271</u>	<u>-</u>	<u>144,955</u>	<u>80,267</u>	<u>686,898</u>
FUND BALANCES, END OF YEAR	<u>\$ 58,207</u>	<u>\$ -</u>	<u>\$ 38,158</u>	<u>\$ 121,440</u>	<u>\$ 698,326</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, 2016

Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ <u>11,428</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>(542,750)</u>
Unavailable revenues - property taxes	<u>(13,478)</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	361,237
Depreciation expense	<u>(152,475)</u>
Excess of depreciation expense over capital outlay	<u>208,762</u>
Loss/Adjustments on disposal of assets	<u>-</u>
Change in net position of governmental activities (Statement of Activities)	\$ - <u>(336,038)</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
GENERAL FUND (FUND 11000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 14,519	\$ 14,519
State sources	2,766,372	2,766,372	2,797,338	30,966
Federal sources	-	-	3,913	3,913
Interest	-	-	-	-
TOTAL REVENUES	<u>2,766,372</u>	<u>2,766,372</u>	<u>2,815,770</u>	<u>49,398</u>
EXPENDITURES				
Current:				
Instruction	1,494,072	1,604,572	1,589,192	15,380
Support Services:				
Students	416,297	386,297	307,582	78,715
Instruction	-	-	-	-
General administration	136,230	75,230	71,284	3,946
School administration	247,376	385,376	368,120	17,256
Central services	168,516	136,516	68,926	67,590
Operation & maintenance of plant	403,881	421,167	351,409	69,758
Student transportation	-	60,000	47,610	12,390
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>2,866,372</u>	<u>3,069,158</u>	<u>2,804,123</u>	<u>265,035</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(100,000)</u>	<u>(302,786)</u>	<u>11,647</u>	<u>314,433</u>
DESIGNATED CASH	<u>100,000</u>	<u>302,786</u>	<u>-</u>	<u>(302,786)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>11,647</u>	<u>\$ 11,647</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			33,657	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 45,304</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	78,327	78,327	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>78,327</u>	<u>78,327</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	78,327	78,327	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>78,327</u>	<u>78,327</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	20,844	26,806	26,807	1
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>20,844</u>	<u>26,806</u>	<u>26,807</u>	<u>1</u>
EXPENDITURES				
Current:				
Instruction	20,844	36,269	24,485	11,784
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>20,844</u>	<u>36,269</u>	<u>24,485</u>	<u>11,784</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(9,463)</u>	<u>2,322</u>	<u>11,785</u>
DESIGNATED CASH	<u>-</u>	<u>9,463</u>	<u>-</u>	<u>(9,463)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>2,322</u>	<u>\$ 2,322</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 2,322</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 5,367	\$ 5,367
State sources	-	-	-	-
Federal sources	150,000	255,913	255,913	-
Interest	-	-	-	-
TOTAL REVENUES	<u>150,000</u>	<u>255,913</u>	<u>261,280</u>	<u>5,367</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	150,000	261,969	234,164	27,805
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>150,000</u>	<u>261,969</u>	<u>234,164</u>	<u>27,805</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(6,056)</u>	<u>27,116</u>	<u>33,172</u>
DESIGNATED CASH	<u>-</u>	<u>6,056</u>	<u>-</u>	<u>(6,056)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>27,116</u>	<u>\$ 27,116</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 27,116</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, 2016

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	81,218	96,259	89,382	(6,877)
Interest	-	-	-	-
TOTAL REVENUES	<u>81,218</u>	<u>96,259</u>	<u>89,382</u>	<u>(6,877)</u>
EXPENDITURES				
Current:				
Instruction	79,833	94,551	88,297	6,254
Support Services:				
Students	1,385	1,708	1,709	(1)
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>81,218</u>	<u>96,259</u>	<u>90,006</u>	<u>6,253</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(624)</u>	<u>(624)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(624)</u>	<u>\$ (624)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			624	
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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	89,664	101,440	101,440	-
Interest	-	-	-	-
TOTAL REVENUES	<u>89,664</u>	<u>101,440</u>	<u>101,440</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	25,000	7,181	7,181	-
Support Services:				
Students	64,664	94,259	94,259	-
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>89,664</u>	<u>101,440</u>	<u>101,440</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, 2016

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	2,730	2,730	2,730	-
Interest	-	-	-	-
TOTAL REVENUES	<u>2,730</u>	<u>2,730</u>	<u>2,730</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	2,730	2,730	2,730	-
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>2,730</u>	<u>2,730</u>	<u>2,730</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
TEACHER/PRINCIPAL TRAINING (FUND 24154)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	18,340	33,630	33,630	-
Interest	-	-	-	-
TOTAL REVENUES	<u>18,340</u>	<u>33,630</u>	<u>33,630</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	18,340	33,630	33,630	-
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>18,340</u>	<u>33,630</u>	<u>33,630</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, 2016

	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	45,027	45,027	-
Interest	-	-	-	-
TOTAL REVENUES	<u>32,000</u>	<u>45,027</u>	<u>45,027</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	32,000	45,027	45,027	-
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>45,027</u>	<u>45,027</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	928	928
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>928</u>	<u>928</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>928</u>	<u>928</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>928</u>	<u>\$ 928</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 928</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, 2016

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	371,176	298,114	(73,062)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>371,176</u>	<u>298,114</u>	<u>(73,062)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	384,623	269,613	115,010
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>384,623</u>	<u>269,613</u>	<u>115,010</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(13,447)</u>	<u>28,501</u>	<u>41,948</u>
DESIGNATED CASH	<u>-</u>	<u>13,447</u>	<u>-</u>	<u>(13,447)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>28,501</u>	<u>\$ 28,501</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			12,039	
Adjustments to expenditures			<u>(1,203)</u>	
NET CHANGES IN FUND BALANCES			<u>\$ 39,337</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, 2016

	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	-	301	301	-
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>301</u>	<u>301</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(301)</u>	<u>(301)</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>301</u>	<u>-</u>	<u>(301)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(301)</u>	<u>\$ (301)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 176,210	\$ 119,359	\$ (56,851)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>176,210</u>	<u>119,359</u>	<u>(56,851)</u>
EXPENDITURES				
Current:				
Instruction	-	1,581	1,265	316
Support Services:				
Students	-	176,210	159,178	17,032
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>177,791</u>	<u>160,443</u>	<u>17,348</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(1,581)</u>	<u>(41,084)</u>	<u>(39,503)</u>
DESIGNATED CASH	<u>-</u>	<u>1,581</u>	<u>-</u>	<u>(1,581)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(41,084)</u>	<u>\$ (41,084)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			45,097	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 4,013</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
 ABC COMMUNITY SCHOOLS PARTNERSHIP (FUND 26186)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 8,939	\$ -	\$ (8,939)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>8,939</u>	<u>-</u>	<u>(8,939)</u>
EXPENDITURES				
Current:				
Instruction	-	8,939	8,939	-
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>8,939</u>	<u>8,939</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(8,939)</u>	<u>(8,939)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(8,939)</u>	<u>\$ (8,939)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			8,939	
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
 CNM FOUNDATION (FUND 26207)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ 1,250	\$ 1,250	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>1,250</u>	<u>1,250</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	1,250	500	750
Support Services:				
Students	-	20,290	-	20,290
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	241	(241)
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>21,540</u>	<u>741</u>	<u>20,799</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(20,290)</u>	<u>509</u>	<u>20,799</u>
DESIGNATED CASH	<u>-</u>	<u>20,290</u>	<u>-</u>	<u>(20,290)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>509</u>	<u>\$ 509</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 509</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
 DUAL CREDIT INSTRUCTION (FUND 27103)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	1,052	1,052	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>1,052</u>	<u>1,052</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	1,052	1,052	-
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>1,052</u>	<u>1,052</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
GO BOND LIBRARY (FUND 27107)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	7,522	7,522	-	(7,522)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>7,522</u>	<u>7,522</u>	<u>-</u>	<u>(7,522)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	7,522	7,522	3,625	3,897
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>7,522</u>	<u>7,522</u>	<u>3,625</u>	<u>3,897</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(3,625)</u>	<u>(3,625)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(3,625)</u>	<u>\$ (3,625)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			3,625	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
INDIAN EDUCATION ACT (FUND 27150)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	25,000	50,000	25,000
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>25,000</u>	<u>50,000</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
K-3 PLUS (FUND 27166)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	15,057	-	(15,057)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>15,057</u>	<u>-</u>	<u>(15,057)</u>
EXPENDITURES				
Current:				
Instruction	-	15,057	15,057	-
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>15,057</u>	<u>15,057</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(15,057)</u>	<u>(15,057)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(15,057)</u>	<u>\$ (15,057)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			15,057	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
NATIVE AMERICAN COMMUNITY ACADEMY
AFTER SCHOOL ENRICHMENT PROGRAM (FUND 27168)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	51,000	65,757	14,757
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>51,000</u>	<u>65,757</u>	<u>14,757</u>
EXPENDITURES				
Current:				
Instruction	-	31,500	31,500	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	19,500	19,500	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>51,000</u>	<u>51,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>14,757</u>	<u>14,757</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>14,757</u>	<u>\$ 14,757</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(14,757)	
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
SOCIAL WORKERS FOR MIDDLE SCHOOLS (FUND 27194)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	32,500	-	(32,500)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>32,500</u>	<u>-</u>	<u>(32,500)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	32,500	32,500	-
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>32,500</u>	<u>32,500</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(32,500)</u>	<u>(32,500)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(32,500)</u>	<u>\$ (32,500)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			32,500	
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 PIPELINE (FUND 27196)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	488,556	-	(488,556)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>488,556</u>	<u>-</u>	<u>(488,556)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	488,556	430,853	57,703
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>488,556</u>	<u>430,853</u>	<u>57,703</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(430,853)</u>	<u>(430,853)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(430,853)</u>	<u>\$ (430,853)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			430,853	
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, 2016

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	4,000	4,000	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	10,481	3,112	7,369
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>10,481</u>	<u>3,112</u>	<u>7,369</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(6,481)</u>	<u>888</u>	<u>7,369</u>
DESIGNATED CASH	<u>-</u>	<u>6,481</u>	<u>-</u>	<u>(6,481)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>888</u>	<u>\$ 888</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 888</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 896,087	\$ 557,275	\$ (338,812)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>896,087</u>	<u>557,275</u>	<u>(338,812)</u>
EXPENDITURES				
Current:				
Instruction	-	14,000	13,444	556
Support Services:				
Students	-	882,087	544,124	337,963
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	38,932	(38,932)
Operation & maintenance of plant	-	101,271	106,656	(5,385)
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>997,358</u>	<u>703,156</u>	<u>294,202</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(101,271)</u>	<u>(145,881)</u>	<u>(44,610)</u>
DESIGNATED CASH	<u>-</u>	<u>101,271</u>	<u>-</u>	<u>(101,271)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(145,881)</u>	<u>\$ (145,881)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			660	
Adjustments to expenditures			<u>102,157</u>	
NET CHANGES IN FUND BALANCES			<u>\$ (43,064)</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, 2016

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	276,830	259,318	(17,512)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>276,830</u>	<u>259,318</u>	<u>(17,512)</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	-	276,830	276,830	-
TOTAL EXPENDITURES	<u>-</u>	<u>276,830</u>	<u>276,830</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(17,512)</u>	<u>(17,512)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(17,512)</u>	<u>\$ (17,512)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			17,512	
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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 233,674	\$ 233,674	\$ 237,706	\$ 4,032
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>233,674</u>	<u>233,674</u>	<u>237,706</u>	<u>4,032</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	2,337	4,578	4,578	-
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	231,337	376,292	347,605	28,687
TOTAL EXPENDITURES	<u>233,674</u>	<u>380,870</u>	<u>352,183</u>	<u>28,687</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(147,196)</u>	<u>(114,477)</u>	<u>32,719</u>
DESIGNATED CASH	<u>-</u>	<u>147,196</u>	<u>-</u>	<u>(147,196)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(114,477)</u>	<u>\$ (114,477)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			5,439	
Adjustments to expenditures			<u>2,241</u>	
NET CHANGES IN FUND BALANCES			<u>\$ (106,797)</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 116,999	\$ 116,999	\$ 118,438	\$ 1,439
State sources	24,237	33,676	-	(33,676)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>141,236</u>	<u>150,675</u>	<u>118,438</u>	<u>(32,237)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,170	2,292	2,292	-
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	222,920	229,772	78,725	151,047
TOTAL EXPENDITURES	<u>224,090</u>	<u>232,064</u>	<u>81,017</u>	<u>151,047</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(82,854)</u>	<u>(81,389)</u>	<u>37,421</u>	<u>118,810</u>
DESIGNATED CASH	<u>82,854</u>	<u>81,389</u>	<u>-</u>	<u>(81,389)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>37,421</u>	<u>\$ 37,421</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			2,631	
Adjustments to expenditures			1,121	
NET CHANGES IN FUND BALANCES			<u>\$ 41,173</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, 2016

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 10,503
Other	<u>-</u>
TOTAL ASSETS	<u>\$ 10,503</u>
LIABILITIES	
Deposits held for others	<u>\$ 10,503</u>
TOTAL LIABILITIES	<u>\$ 10,503</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, 2016

	Balance, July 1, 2015	Additions	Deletions	Balance, June 30, 2016
ASSETS				
Cash and cash equivalents	\$ 11,396	\$ 74,046	\$ (74,939)	\$ 10,503
Other	-	-	-	-
TOTAL ASSETS	<u>\$ 11,396</u>	<u>\$ 74,046</u>	<u>\$ (74,939)</u>	<u>\$ 10,503</u>
LIABILITIES				
Deposits held for others	\$ 11,396	\$ 74,046	\$ (74,939)	\$ 10,503
TOTAL ASSETS	<u>\$ 11,396</u>	<u>\$ 74,046</u>	<u>\$ (74,939)</u>	<u>\$ 10,503</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, 2016

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2015	Safekeeping Agent
Wells Fargo	3138AVF83	\$ 35,339	Wells Fargo Bank
Wells Fargo	3138AXSN2	176,914	Wells Fargo Bank
		<u>\$ 212,253</u>	
	Total amount on deposit	\$ 568,858	
	Less FDIC	<u>(323,956) *</u>	
	Total uninsured public money	244,902	
	50% collateral requirement	122,451	
	Total pledged	<u>212,253</u>	
	Over/(under) pledged	<u>\$ 89,802</u>	

* Balance in savings account of \$73,956 fully covered by separate FDIC.

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, 2016

	<u>Wells Fargo Bank</u>
Operating account	\$ 494,902
Savings account	<u>73,956</u>
Total on deposit	568,858
Reconciling items	<u>(260,454)</u>
Reconciled balance at June 30, 2016	308,404
Less agency funds	<u>(10,503)</u>
Balance per Exhibit A-1	<u>\$ 297,901</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, 2016

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, 2015 Cash (Book Balance)	\$ 326,427	\$ -	\$ 9,453	\$ 6,056	\$ 11,394	\$ 8,466	\$ 13,034	\$ 41,161
June 30, 2015 Payroll Liabilities	(172,404)	-	-	-	-	(8,466)	(10,168)	(22,017)
June 30, 2015 Temporary Interfund Loans	148,763	-	-	-	-	-	-	-
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	-	-	-	-	-
June 30, 2015 Cash Available to Budget	302,786	-	9,453	6,056	11,394	-	2,866	19,144
2015-2016 Revenue	2,815,770	78,327	26,807	261,280	74,048	227,182	344,069	120,669
2015-2016 Expenditures	(2,804,121)	(78,327)	(24,485)	(234,164)	(74,939)	(227,805)	(314,640)	(170,425)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-
June 30, 2016 Cash Available to Budget	314,435	-	11,785	33,172	10,503	(623)	32,275	(30,672)
June 30, 2016 Payroll Liabilities	194,231	-	-	710	-	17,516	5,154	3,636
June 30, 2016 Temporary Interfund Loans	(508,664)	-	-	-	-	-	-	47,834
June 30, 2016 Adjustments/Reconciling Differences	(2)	-	-	-	-	-	3	1
June 30, 2016 Cash (Book Balance)	\$ -	\$ -	\$ 11,785	\$ 33,882	\$ 10,503	\$ 16,893	\$ 37,432	\$ 20,799
June 30, 2016 Cash (Book Balance)	\$ -	\$ -	\$ 11,785	\$ 33,882	\$ 10,503	\$ 16,893	\$ 37,432	\$ 20,799
June 30, 2016 Payroll Liabilities	(194,231)	-	-	(710)	-	(17,516)	(5,154)	(3,636)
June 30, 2016 Temporary Interfund Loans	508,664	-	-	-	-	-	-	(47,834)
Audit adjustments and reclassifications	-	-	-	-	-	-	-	-
Line 7 PED Cash Report June 30, 2016 *	\$ 314,433	\$ -	\$ 11,785	\$ 33,172	\$ 10,503	\$ (623)	\$ 32,278	\$ (30,671)

* 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, 2016

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, 2015 Cash (Book Balance)	\$ -	\$ 6,481	\$ 258,355	\$ -	\$ -	\$ 144,955	\$ 80,267	\$ 904,079
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 Available to Budget	(180,904)	6,481	204,087	-	-	144,955	80,267	608,575
2015-2016 Revenue	232,247	4,000	557,275	259,318	-	237,706	118,438	5,357,076
2015-2016 Expenditures	(559,037)	(3,112)	(703,156)	(276,831)	-	(349,941)	(79,895)	(5,900,928)
Permanent Cash Transfers/Reversions Adjustments	-	-	-	-	-	-	-	-
June 30, 2016 Cash Available to Budget	(507,744)	7,369	58,206	(17,513)	-	32,720	118,810	62,723
June 30, 2016 Payroll Liabilities	3,811	-	20,621	-	-	-	-	245,679
June 30, 2016 Temporary Interfund Loans	503,932	-	(60,615)	17,513	-	-	-	-
June 30, 2016 Adjustments/Reconciling Differences	1	-	1	-	-	(1)	(1)	2
June 30, 2016 Cash (Book Balance)	\$ -	\$ 7,369	\$ 18,213	\$ -	\$ -	\$ 32,719	\$ 118,809	\$ 308,404
							Less Activity Funds Per Exhibit B-1	(10,503)
								\$ 297,901
June 30, 2016 Cash (Book Balance)	\$ -	\$ 7,369	\$ 18,213	\$ -	\$ -	\$ 32,719	\$ 118,809	\$ 308,404
June 30, 2016 Payroll Liabilities	(3,811)	-	(20,621)	-	-	-	-	(245,679)
June 30, 2016 Temporary Interfund Loans	(503,932)	-	60,615	(17,513)	-	-	-	-
Audit adjustments and reconciliations	-	-	-	-	-	-	-	-
Line 7 PED Cash Report June 30, 2016 *	\$ (507,743)	\$ 7,369	\$ 58,207	\$ (17,513)	\$ -	\$ 32,719	\$ 118,809	\$ 62,725

* 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, 2016

<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 <u>ALL</u> 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>
GSA Contract #GS-07F-0735X	Construction	ModSpace	212,800		ModSpace	In-State	N	Provide and set up portable buildings

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