



**ALBUQUERQUE
PUBLIC SCHOOLS**



Comprehensive Annual Financial Report and Audited Financial Statements – Volume 3 of 7

Fiscal Year Ended June 30, 2013

Prepared by:

The Finance Department of Albuquerque Public Schools

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COMPONENT UNITS

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOLS DISTRICT NO. 12
COMPONENT UNITS
COMBINING STATEMENTS OF NET POSITION
JUNE 30, 2013

Appendix 1

	21st Century Public Academy	Academia de Lengua & Cultura	Alb. Talent Development Secondary Charter	Alice King Community School	Christine Duncan Heritage Academy	Corrales International Charter School	Digital Arts & Technology Academy
ASSETS							
Cash and cash equivalents	\$ 130,302	\$ 179,546	\$ 185,128	\$ 253,625	\$ 254,833	\$ 299,283	\$ 1,104,958
Investments	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Receivables, net of allowance for uncollectibles:							
Due from other governments	1,816	14,209	56,566	59,469	34,262	3,798	24,522
Other	18,428	-	-	-	-	-	-
Prepaid expenses	14,182	1,214	-	-	-	9,584	50,494
Total current assets	<u>164,728</u>	<u>194,969</u>	<u>241,694</u>	<u>313,094</u>	<u>289,095</u>	<u>312,665</u>	<u>1,179,974</u>
Capital assets, net of accumulated depreciation:							
Land	-	-	-	-	-	-	-
Water rights	-	-	-	-	-	-	-
Building and building improvements	278,706	88,890	65,000	51,539	54,400	-	54,315
Vehicles	-	-	-	-	-	-	-
Construction in Progress	-	-	-	-	-	-	-
Furniture, fixtures and equipment	74,639	157,707	21,674	20,985	15,187	18,717	351,968
Less: accumulated depreciation	(173,598)	(246,597)	(44,693)	(18,158)	(33,571)	(15,080)	(393,187)
Beneficial interest in remainder trust	-	-	-	-	-	-	-
Total non-current assets	<u>179,747</u>	<u>-</u>	<u>41,981</u>	<u>54,366</u>	<u>36,016</u>	<u>3,637</u>	<u>13,096</u>
TOTAL ASSETS	<u>\$ 344,475</u>	<u>\$ 194,969</u>	<u>\$ 283,675</u>	<u>\$ 367,460</u>	<u>\$ 325,111</u>	<u>\$ 316,302</u>	<u>\$ 1,193,070</u>
LIABILITIES AND NET POSITION							
Accounts payable	\$ 58,677	\$ -	\$ 204	\$ -	\$ 10,600	\$ -	\$ -
Accrued liabilities	327,863	41,275	60,661	142,557	16,272	75,909	33,500
Due to other governments	-	1,256	-	-	-	-	-
Unearned revenue	236,657	145,898	-	-	-	-	521,716
Current portion of compensated absences	-	-	-	5,000	-	-	9,737
Current portion of long-term debt	-	-	-	-	-	-	-
Total current liabilities	<u>623,197</u>	<u>188,429</u>	<u>60,865</u>	<u>147,557</u>	<u>26,872</u>	<u>75,909</u>	<u>564,953</u>
Non-current liabilities:							
Long-term debt:							
Due in more than one year	-	-	-	-	-	-	-
Total non-current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>623,197</u>	<u>188,429</u>	<u>60,865</u>	<u>147,557</u>	<u>26,872</u>	<u>75,909</u>	<u>564,953</u>
Net investment in capital assets	179,747	-	41,981	54,366	36,016	3,637	13,096
Restricted for other	27,281	9,310	12,318	12,595	21,399	11,016	57,522
Unrestricted	(485,750)	(2,770)	168,511	152,942	240,824	225,740	557,499
Total net position (deficit)	<u>(278,722)</u>	<u>6,540</u>	<u>222,810</u>	<u>219,903</u>	<u>298,239</u>	<u>240,393</u>	<u>628,117</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 344,475</u>	<u>\$ 194,969</u>	<u>\$ 283,675</u>	<u>\$ 367,460</u>	<u>\$ 325,111</u>	<u>\$ 316,302</u>	<u>\$ 1,193,070</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOLS DISTRICT NO. 12
COMPONENT UNITS
COMBINING STATEMENTS OF NET POSITION
JUNE 30, 2013

Appendix 1

	El Camino Real Academy	Gordon Bernell Charter School	La Academia de Esperanza	Los Puentes Charter School	Montessori of the Rio Grande	Mountain Mahogany Community School	Native American Community Academy
ASSETS							
Cash and cash equivalents	\$ 346,161	\$ 604,625	\$ 1,333,436	\$ 434,973	\$ 203,927	\$ 468,744	\$ 242,142
Investments	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Receivables, net of allowance for uncollectibles:							
Due from other governments	-	67,405	24,496	160,001	2,198	21,269	112,979
Other	-	-	-	-	-	-	46,325
Prepaid expenses	-	-	53,818	-	-	-	-
Total current assets	<u>346,161</u>	<u>672,030</u>	<u>1,411,750</u>	<u>594,974</u>	<u>206,125</u>	<u>490,013</u>	<u>401,446</u>
Capital assets, net of accumulated depreciation:							
Land	1,500,000	-	-	-	-	-	-
Water rights	-	-	-	-	-	-	-
Building and building improvements	10,280,855	15,019	168,708	232,849	197,708	83,685	-
Vehicles	-	-	10,000	-	-	-	-
Construction in Progress	-	-	-	-	327,037	-	-
Furniture, fixtures and equipment	63,047	147,095	206,648	189,262	-	49,745	13,900
Less: accumulated depreciation	(645,818)	(67,349)	(195,089)	(181,900)	(106,779)	(56,020)	(13,900)
Beneficial interest in remainder trust	-	-	-	-	-	-	-
Total non-current assets	<u>11,198,084</u>	<u>94,765</u>	<u>190,267</u>	<u>240,211</u>	<u>417,966</u>	<u>77,410</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 11,544,245</u>	<u>\$ 766,795</u>	<u>\$ 1,602,017</u>	<u>\$ 835,185</u>	<u>\$ 624,091</u>	<u>\$ 567,423</u>	<u>\$ 401,446</u>
LIABILITIES AND NET POSITION							
Accounts payable	\$ -	\$ 1,008	\$ -	\$ 5,008	\$ -	\$ -	\$ -
Accrued liabilities	203,506	211,767	345,972	15,977	-	50,841	55,828
Due to other governments	-	-	-	41	-	4,648	224,282
Unearned revenue	53,297	7,867	489,716	292,686	-	245,627	67,877
Current portion of compensated absences	-	102,043	-	-	-	-	-
Current portion of long-term debt	196,277	-	-	-	-	-	-
Total current liabilities	<u>453,080</u>	<u>322,685</u>	<u>835,688</u>	<u>313,712</u>	<u>-</u>	<u>301,116</u>	<u>347,987</u>
Non-current liabilities:							
Long-term debt:							
Due in more than one year	11,042,340	-	-	-	-	-	-
Total non-current liabilities	<u>11,042,340</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>11,495,420</u>	<u>322,685</u>	<u>835,688</u>	<u>313,712</u>	<u>-</u>	<u>301,116</u>	<u>347,987</u>
Net investment in capital assets	(40,533)	94,765	190,267	240,211	417,966	77,410	-
Restricted for other	37,296	90,459	-	12,296	11,741	26,780	32,027
Unrestricted	52,062	258,886	576,062	268,966	194,384	162,117	21,432
Total net position (deficit)	<u>48,825</u>	<u>444,110</u>	<u>766,329</u>	<u>521,473</u>	<u>624,091</u>	<u>266,307</u>	<u>53,459</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 11,544,245</u>	<u>\$ 766,795</u>	<u>\$ 1,602,017</u>	<u>\$ 835,185</u>	<u>\$ 624,091</u>	<u>\$ 567,423</u>	<u>\$ 401,446</u>

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Appendix 1

	Nuestros Valores Charter School	Public Academy for Performing Arts	Robert F. Kennedy Charter School	School for Integrated Academics & Technology	South Valley Academy	The Bataan Military Academy	Subtotal
ASSETS							
Cash and cash equivalents	\$ 119,911	\$ 447,914	\$ 263,794	\$ 763,858	\$ 615,946	\$ 296,618	\$ 8,549,724
Investments	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Receivables, net of allowance for uncollectibles:							
Due from other governments	81,569	75,592	10,571	9,829	117,806	1,818	880,175
Other	-	-	-	-	4,035	-	68,788
Prepaid expenses	-	-	-	1,800	-	-	131,092
Total current assets	<u>201,480</u>	<u>523,506</u>	<u>274,365</u>	<u>775,487</u>	<u>737,787</u>	<u>298,436</u>	<u>9,629,779</u>
Capital assets, net of accumulated depreciation:							
Land	-	-	-	-	-	-	1,500,000
Water rights	-	-	-	-	-	-	-
Building and building improvements	219,155	55,366	-	-	126,567	-	11,972,762
Vehicles	-	-	-	-	-	-	10,000
Construction in Progress	-	-	-	-	-	-	327,037
Furniture, fixtures and equipment	201,433	122,597	184,240	328,027	378,551	89,327	2,634,749
Less: accumulated depreciation	(291,487)	(168,992)	(177,276)	(314,943)	(323,126)	(85,227)	(3,552,790)
Beneficial interest in remainder trust	-	-	-	-	-	-	-
Total non-current assets	<u>129,101</u>	<u>8,971</u>	<u>6,964</u>	<u>13,084</u>	<u>181,992</u>	<u>4,100</u>	<u>12,891,758</u>
TOTAL ASSETS	<u>\$ 330,581</u>	<u>\$ 532,477</u>	<u>\$ 281,329</u>	<u>\$ 788,571</u>	<u>\$ 919,779</u>	<u>\$ 302,536</u>	<u>\$ 22,521,537</u>
LIABILITIES AND NET POSITION							
Accounts payable	\$ -	\$ -	\$ 6,152	\$ 26,004	\$ -	\$ 55,932	\$ 163,585
Accrued liabilities	20,461	190,512	133,332	4,515	165,965	45,000	2,141,713
Due to other governments	-	55,248	45,860	-	55,230	-	386,565
Unearned revenue	102,312	-	-	478,651	46,305	-	2,688,609
Current portion of compensated absences	7,749	7,725	15,117	-	8,972	-	156,343
Current portion of long-term debt	-	-	-	-	-	-	196,277
Total current liabilities	<u>130,522</u>	<u>253,485</u>	<u>200,461</u>	<u>509,170</u>	<u>276,472</u>	<u>100,932</u>	<u>5,733,092</u>
Non-current liabilities:							
Long-term debt:							
Due in more than one year	-	-	-	-	-	-	11,042,340
Total non-current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,042,340</u>
Total liabilities	<u>130,522</u>	<u>253,485</u>	<u>200,461</u>	<u>509,170</u>	<u>276,472</u>	<u>100,932</u>	<u>16,775,432</u>
Net investment in capital assets	129,101	8,971	6,964	13,084	181,992	4,100	1,653,141
Restricted for other	16,515	16,012	69,731	10,460	57,014	20,220	551,992
Unrestricted	54,443	254,009	4,173	255,857	404,301	177,284	3,540,972
Total net position (deficit)	<u>200,059</u>	<u>278,992</u>	<u>80,868</u>	<u>279,401</u>	<u>643,307</u>	<u>201,604</u>	<u>5,746,105</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 330,581</u>	<u>\$ 532,477</u>	<u>\$ 281,329</u>	<u>\$ 788,571</u>	<u>\$ 919,779</u>	<u>\$ 302,536</u>	<u>\$ 22,521,537</u>

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ALBUQUERQUE MUNICIPAL SCHOOLS DISTRICT NO. 12
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Appendix 1

	Albuquerque Public Schools Foundation	Los Puentes Charter School Foundation	Friends of the Montessori Foundation	Total
ASSETS				
Cash and cash equivalents	\$ 2,268,612	\$ 65,544	\$ 14,774	\$ 10,898,654
Investments	1,976,526	-	-	1,976,526
Accrued interest	8,549	-	-	8,549
Receivables, net of allowance for uncollectibles:				
Due from other governments	-	-	-	880,175
Other	-	-	-	68,788
Prepaid expenses	-	-	-	131,092
Total current assets	<u>4,253,687</u>	<u>65,544</u>	<u>14,774</u>	<u>13,963,784</u>
Capital assets, net of accumulated depreciation:				
Land	-	-	-	1,500,000
Water rights	-	-	-	-
Building and building improvements	-	-	-	11,972,762
Vehicles	-	-	-	10,000
Construction in Progress	-	-	-	327,037
Furniture, fixtures and equipment	-	-	-	2,634,749
Less: accumulated depreciation	-	-	-	(3,552,790)
Beneficial interest in remainder trust	<u>2,335,652</u>	<u>-</u>	<u>-</u>	<u>2,335,652</u>
Total non-current assets	<u>2,335,652</u>	<u>-</u>	<u>-</u>	<u>15,227,410</u>
TOTAL ASSETS	<u>\$ 6,589,339</u>	<u>\$ 65,544</u>	<u>\$ 14,774</u>	<u>\$ 29,191,194</u>
LIABILITIES AND NET POSITION				
Accounts payable	\$ 15,735	\$ -	\$ 5,000	\$ 184,320
Accrued liabilities	-	-	-	2,141,713
Due to other governments	-	-	-	386,565
Unearned revenue	-	-	-	2,688,609
Current portion of compensated absences	-	-	-	156,343
Current portion of long-term debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>196,277</u>
Total current liabilities	<u>15,735</u>	<u>-</u>	<u>5,000</u>	<u>5,753,827</u>
Non-current liabilities:				
Long-term debt:				
Due in more than one year	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,042,340</u>
Total non-current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,042,340</u>
Total liabilities	<u>15,735</u>	<u>-</u>	<u>5,000</u>	<u>16,796,167</u>
Net investment in capital assets	-	-	-	1,653,141
Restricted for other	4,241,896	-	9,774	4,803,662
Unrestricted	<u>2,331,708</u>	<u>65,544</u>	<u>-</u>	<u>5,938,224</u>
Total net position (deficit)	<u>6,573,604</u>	<u>65,544</u>	<u>9,774</u>	<u>12,395,027</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 6,589,339</u>	<u>\$ 65,544</u>	<u>\$ 14,774</u>	<u>\$ 29,191,194</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOLS DISTRICT NO. 12
COMPONENT UNITS
COMBINING STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
CHARTER SCHOOLS				
21st Century Public Academy	\$ 2,119,787	\$ 5,287	\$ 266,862	\$ 9,036
Academia de Lengua & Cultura	1,073,814	563	138,591	-
Albuquerque Talent Development Secondary Charter	1,534,158	7,780	164,547	-
Alice King Community School	2,350,137	63,594	414,961	7,455
Career, Academic & Technical Academy	-	-	-	-
Christine Duncan Heritage Academy	1,415,610	5,592	345,455	2,719
Corrales International Charter School	2,294,013	2,821	231,433	4,695
Digital Arts & Technology Academy	2,791,882	47,755	186,458	231,372
El Camino Real Academy	4,131,191	7,281	863,613	19,866
Gordon Bernell Charter School	4,294,137	500	257,491	-
La Academia de Esperanza	4,488,617	25,569	829,949	-
Los Puentes Charter School	2,178,104	5,116	426,928	10,524
Montessori of the Rio Grande	1,735,828	-	495,506	4,535
Mountain Mahogany Community School	1,572,833	8,656	219,387	-
Native American Community Academy	3,846,304	7,917	1,370,786	11,472
Nuestros Valores Charter School	1,419,584	204	286,396	-
Public Academy for Performing Arts	2,847,866	13,059	414,233	7,924
Robert F. Kennedy Charter School	3,225,100	500	498,772	-
School for Integrated Academics & Technology	2,502,961	-	212,206	6,255
South Valley Academy	3,497,795	61,546	614,199	181,170
The Bataan Military Academy	1,329,448	6,296	111,760	-
Total governmental activities	<u>50,649,169</u>	<u>270,036</u>	<u>8,349,533</u>	<u>497,023</u>
SCHOOL FOUNDATIONS				
Albuquerque Public Schools Foundation	2,601,181	-	2,613,904	-
Los Puentes Charter School Foundation	325,277	-	-	-
Friends of the Montessori Foundation	104,041	-	-	-
Total foundation activities	<u>3,030,499</u>	<u>-</u>	<u>2,613,904</u>	<u>-</u>
TOTAL - COMBINED	<u>\$ 53,679,668</u>	<u>\$ 270,036</u>	<u>\$ 10,963,437</u>	<u>\$ 497,023</u>

STATE OF NEW MEXICO
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	Net Revenues (Expenses) and Changes to Net Position	General Revenues		
		State Equalization Guarantee	Property Taxes	Lease Revenue
CHARTER SCHOOLS				
21st Century Public Academy	\$ (1,838,602)	\$ 1,462,092	\$ 162,844	\$ -
Academia de Lengua & Cultura	(934,660)	769,985	-	-
Albuquerque Talent Development Secondary Charter	(1,361,831)	1,356,992	-	-
Alice King Community School	(1,864,127)	1,950,022	-	-
Career, Academic & Technical Academy	-	-	-	-
Christine Duncan Heritage Academy	(1,061,844)	1,040,294	-	-
Corrales International Charter School	(2,055,064)	2,076,182	-	-
Digital Arts & Technology Academy	(2,326,297)	2,215,707	-	-
El Camino Real Academy	(3,240,431)	2,824,320	387,442	-
Gordon Bernell Charter School	(4,036,146)	4,212,611	-	-
La Academia de Esperanza	(3,633,099)	3,515,969	-	-
Los Puentes Charter School	(1,735,536)	1,919,170	-	-
Montessori of the Rio Grande	(1,235,787)	1,144,155	114,959	-
Mountain Mahogany Community School	(1,344,790)	1,357,815	-	-
Native American Community Academy	(2,456,129)	2,361,730	183,775	-
Nuestros Valores Charter School	(1,132,984)	1,127,990	23,914	-
Public Academy for Performing Arts	(2,412,650)	2,471,840	146,487	-
Robert F. Kennedy Charter School	(2,725,828)	2,482,524	155,675	-
School for Integrated Academics & Technology	(2,284,500)	2,443,272	-	-
South Valley Academy	(2,640,880)	2,331,266	213,675	-
The Bataan Military Academy	(1,211,392)	1,288,194	-	-
Total governmental activities	<u>(41,532,577)</u>	<u>40,352,130</u>	<u>1,388,771</u>	<u>-</u>
SCHOOL FOUNDATIONS				
Albuquerque Public Schools Foundation	12,723	-	-	-
Los Puentes Charter School Foundation	(325,277)	-	-	350,751
Friends of the Montessori Foundation	(104,041)	-	-	-
Total foundation activities	<u>(416,595)</u>	<u>-</u>	<u>-</u>	<u>350,751</u>
TOTAL - COMBINED	<u>\$ (41,949,172)</u>	<u>\$ 40,352,130</u>	<u>\$ 1,388,771</u>	<u>\$ 350,751</u>

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COMBINING STATEMENTS OF ACTIVITIES
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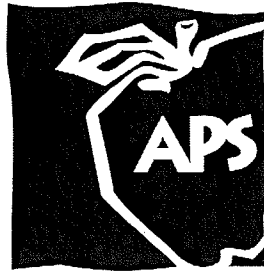
Appendix 2

	General Revenues				Change in Net Position
	Interest and Investment Earnings	Miscellaneous	Transfers	Total General Revenue	
CHARTER SCHOOLS					
21st Century Public Academy	\$ -	\$ 24,773	\$ -	\$ 1,649,709	\$ (188,893)
Academia de Lengua & Cultura	-	462	-	770,447	(164,213)
Albuquerque Talent Development Secondary Charter	-	-	-	1,356,992	(4,839)
Alice King Community School	-	-	-	1,950,022	85,895
Career, Academic & Technical Academy	-	-	(149,113)	(149,113)	(149,113)
Christine Duncan Heritage Academy	-	-	-	1,040,294	(21,550)
Corrales International Charter School	-	-	-	2,076,182	21,118
Digital Arts & Technology Academy	-	-	-	2,215,707	(110,590)
El Camino Real Academy	-	-	-	3,211,762	(28,669)
Gordon Bernell Charter School	-	-	-	4,212,611	176,465
La Academia de Esperanza	-	-	-	3,515,969	(117,130)
Los Puentes Charter School	-	-	-	1,919,170	183,634
Montessori of the Rio Grande	-	-	-	1,259,114	23,327
Mountain Mahogany Community School	-	-	-	1,357,815	13,025
Native American Community Academy	-	34,204	-	2,579,709	123,580
Nuestros Valores Charter School	-	1,275	(4,846)	1,148,333	15,349
Public Academy for Performing Arts	-	5,832	-	2,624,159	211,509
Robert F. Kennedy Charter School	-	1,533	-	2,639,732	(86,096)
School for Integrated Academics & Technology	-	-	-	2,443,272	158,772
South Valley Academy	-	-	-	2,544,941	(95,939)
The Bataan Military Academy	-	-	-	1,288,194	76,802
Total governmental activities	-	68,079	(153,959)	41,655,021	122,444
SCHOOL FOUNDATIONS					
Albuquerque Public Schools Foundation	191,101	21,926	-	213,027	225,750
Los Puentes Charter School Foundation	-	-	-	350,751	25,474
Friends of the Montessori Foundation	-	97,945	-	97,945	(6,096)
Total foundation activities	191,101	119,871	-	661,723	245,128
TOTAL - COMBINED	\$ 191,101	\$ 187,950	\$ (153,959)	\$ 42,316,744	\$ 367,572

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOLS DISTRICT NO. 12
COMPONENT UNITS
COMBINING STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

	Beginning Balance 6/30/2012 (deficit)	Restatement	Beginning Balance, Restated 6/30/2012 (deficit)	Ending Balance 6/30/2013 (deficit)
CHARTER SCHOOLS				
21st Century Public Academy	\$ (89,829)	\$ -	\$ (89,829)	\$ (278,722)
Academia de Lengua & Cultura	170,753	-	170,753	6,540
Albuquerque Talent Development Secondary Charter	227,649	-	227,649	222,810
Alice King Community School	134,008	-	134,008	219,903
Career, Academic & Technical Academy	149,113	-	149,113	-
Christine Duncan Heritage Academy	319,789	-	319,789	298,239
Corrales International Charter School	219,275	-	219,275	240,393
Digital Arts & Technology Academy	738,707	-	738,707	628,117
El Camino Real Academy	77,494	-	77,494	48,825
Gordon Bernell Charter School	267,645	-	267,645	444,110
La Academia de Esperanza	883,459	-	883,459	766,329
Los Puentes Charter School	337,839	-	337,839	521,473
Montessori of the Rio Grande	600,764	-	600,764	624,091
Mountain Mahogany Community School	253,282	-	253,282	266,307
Native American Community Academy	(70,121)	-	(70,121)	53,459
Nuestros Valores Charter School	184,710	-	184,710	200,059
Public Academy for Performing Arts	67,483	-	67,483	278,992
Robert F. Kennedy Charter School	166,964	-	166,964	80,868
School for Integrated Academics & Technology	120,629	-	120,629	279,401
South Valley Academy	739,246	-	739,246	643,307
The Bataan Military Academy	124,802	-	124,802	201,604
Total governmental activities	5,623,661	-	5,623,661	5,746,105
SCHOOL FOUNDATIONS				
Albuquerque Public Schools Foundation	4,427,685	1,920,169	6,347,854	6,573,604
Los Puentes Charter School Foundation	40,070	-	40,070	65,544
Friends of the Montessori Foundation	15,870	-	15,870	9,774
Total foundation activities	4,483,625	1,920,169	6,403,794	6,648,922
TOTAL - COMBINED	\$ 10,107,286	\$ 1,920,169	\$ 12,027,455	\$ 12,395,027

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



**State of New Mexico
Albuquerque Public Schools**

**Comprehensive Annual Financial Report
Fiscal Year Ended June 30, 2013**

Volume II

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 21st CENTURY CHARTER SCHOOL
 STATEMENT OF NET POSITION
 June 30, 2013

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 130,302
Receivables, net of allowance for uncollectibles:	
Due from other governments	1,816
Other	18,428
Prepays	14,182
Total current assets	164,728
 NON-CURRENT ASSETS	
Capital assets:	
Building improvements	278,706
Furniture, fixtures and equipment	74,639
Less: accumulated depreciation	(173,598)
Total non-current assets	179,747
 TOTAL ASSETS	 \$ 344,475
 LIABILITIES AND NET POSITION	
Accounts payable	\$ 58,677
Accrued liabilities	327,863
Due to other governments	-
Unearned revenue	236,657
Total current liabilities	623,197
Total liabilities	623,197
Net investment in capital assets	179,747
Restricted	27,281
Unrestricted (deficit)	(485,750)
Total net position (deficit)	(278,722)
 TOTAL LIABILITIES AND NET POSITION	 \$ 344,475

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
STATEMENT OF ACTIVITIES
Year Ended June 30, 2013

FUNCTIONS/PROGRAMS	<u>Program Revenues</u>				Net Revenues (Expenses) and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:					
Instruction	\$ 1,092,523	\$ -	\$ 17,640	\$ -	\$ (1,074,883)
Support services:					
Students	75,424	-	67,879	-	(7,545)
Instruction	-	-	286	-	286
General Administration	198,646	-	-	-	(198,646)
School Administration	99,417	-	-	-	(99,417)
Central Services	256,418	-	-	-	(256,418)
Operation & Maintenance of Plant	138,564	-	-	-	(138,564)
Student Transportation	-	-	-	-	-
Operating of Non-instructional Services:					
Food Services Operations	14,029	5,287	10,873	-	2,131
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	<u>244,766</u>	<u>-</u>	<u>170,184</u>	<u>9,036</u>	<u>(65,546)</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 2,119,787</u>	<u>\$ 5,287</u>	<u>\$ 266,862</u>	<u>\$ 9,036</u>	<u>(1,838,602)</u>

GENERAL REVENUES

State Equalization Guarantee	1,462,092
Property Taxes	162,844
Miscellaneous	<u>24,773</u>
Total general revenues	<u>1,649,709</u>
Change in net position	(188,893)
Net position, beginning of year	<u>(89,829)</u>
Net position, end of year	<u><u>\$ (278,722)</u></u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2013

Exhibit B-1

	11000 General	14000 Instructional Materials	21000 Food Services	24106 IDEA-B Entitlement	24153 English Language Acquisition
ASSETS					
Cash and temporary investments	\$ -	\$ 23,260	\$ 3,572	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	1,816	-	-	-
Other	18,428	-	-	-	-
Due from other funds	-	-	-	-	-
Prepays	14,182	-	-	-	-
TOTAL ASSETS	\$ 32,610	\$ 25,076	\$ 3,572	\$ -	\$ -
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ 57,236	\$ -	\$ 1,441	\$ -	\$ -
Accrued expenses	151,447	-	-	-	-
Due to other funds	133,261	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	<u>341,944</u>	<u>-</u>	<u>1,441</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	25,076	2,131	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	(309,334)	-	-	-	-
Total fund balance (deficit)	<u>(309,334)</u>	<u>25,076</u>	<u>2,131</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 32,610	\$ 25,076	\$ 3,572	\$ -	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2013

Exhibit B-1

	24154 Teacher/Principal Training	26163 Golden Apple Foundation	26177 EMSI	31200 Public School Capital Outlay	31600 HB33 Capital Improvements
ASSETS					
Cash and temporary investments	\$ -	\$ 74	\$ -	\$ -	\$ 103,396
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	133,261
Prepays	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 74	\$ -	\$ -	\$ 236,657
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	236,657
Total current liabilities	-	-	-	-	236,657
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	74	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	74	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 74	\$ -	\$ -	\$ 236,657

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2013

Exhibit B-1

	<u>31700</u> <u>SB9 Capital</u> <u>Improvements</u>	<u>Total</u> <u>Primary</u> <u>Government</u>
ASSETS		
Cash and temporary investments	\$ -	\$ 130,302
Accounts receivable:		
Due from other governments	-	1,816
Other	-	18,428
Due from other funds	-	133,261
Prepays	-	14,182
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 297,989</u>
LIABILITIES AND FUND BALANCE		
Current liabilities:		
Accounts payable	\$ -	\$ 58,677
Accrued expenses	-	151,447
Due to other funds	-	133,261
Due to other governments	-	-
Unearned revenue	-	236,657
Total current liabilities	<u>-</u>	<u>580,042</u>
Fund balances:		
Nonspendable	-	-
Restricted	-	27,281
Committed	-	-
Assigned	-	-
Unassigned (deficit)	-	(309,334)
Total fund balance (deficit)	<u>-</u>	<u>(282,053)</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ 297,989</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2013

Total Fund Balance - Governmental Funds	
(Governmental Fund Balance Sheet)	\$ <u>(282,053)</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	353,345
Accumulated depreciation is	<u>(173,598)</u>
 Total capital assets	 <u>179,747</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:

Contingency Liability	(176,416)
Compensated absences payable	<u>-</u>
 Total long-term and other liabilities	 <u>(176,416)</u>

Net position of governmental activities (Statement of Net Position)	\$ <u>(278,722)</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
21st CENTURY CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended June 30, 2013

Exhibit B-3

	11000	14000	21000	24106	24153
	General	Instructional Materials	Food Services	IDEA-B Entitlement	English Language Acquisition
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	24,773	-	5,287	-	-
State sources	1,462,092	17,640	-	-	-
Federal sources	-	-	10,873	58,429	1,450
Interest	-	-	-	-	-
Total revenues	<u>1,486,865</u>	<u>17,640</u>	<u>16,160</u>	<u>58,429</u>	<u>1,450</u>
EXPENDITURES					
Current:					
Instruction	1,075,548	6,058	-	-	1,450
Support services:					
Students	16,995	-	-	58,429	-
Instruction	-	-	-	-	-
General administration	20,830	-	-	-	-
School administration	99,417	-	-	-	-
Central services	256,418	-	-	-	-
Operation & maintenance of plant	138,564	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	14,029	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,607,772</u>	<u>6,058</u>	<u>14,029</u>	<u>58,429</u>	<u>1,450</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(120,907)</u>	<u>11,582</u>	<u>2,131</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>(120,907)</u>	<u>11,582</u>	<u>2,131</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>(188,427)</u>	<u>13,494</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ (309,334)</u>	<u>\$ 25,076</u>	<u>\$ 2,131</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended June 30, 2013

Exhibit B-3

	24154 Teacher/Principal Training	26163 Golden Apple Foundation	26177 EMSI	31200 Public School Capital Outlay	31600 HB33 Capital Improvements
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 162,844
Local and county sources	-	-	286	-	-
State sources	-	-	-	170,184	-
Federal sources	8,000	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>8,000</u>	<u>-</u>	<u>286</u>	<u>170,184</u>	<u>162,844</u>
EXPENDITURES					
Current:					
Instruction	8,000	-	1,467	-	-
Support services:					
Students	-	-	-	-	-
Instruction	-	-	-	-	-
General administration	-	-	-	-	1,400
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	-	-	-	170,184	161,444
Total expenditures	<u>8,000</u>	<u>-</u>	<u>1,467</u>	<u>170,184</u>	<u>162,844</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(1,181)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>(1,181)</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>74</u>	<u>1,181</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended June 30, 2013

Exhibit B-3

	<u>31700</u> <u>SB9 Capital</u> <u>Improvements</u>	<u>Total</u> <u>Primary</u> <u>Government</u>
REVENUES		
Property taxes	\$ -	\$ 162,844
Local and county sources	-	30,346
State sources	9,036	1,658,952
Federal sources	-	78,752
Interest	-	-
Total revenues	<u>9,036</u>	<u>1,930,894</u>
EXPENDITURES		
Current:		
Instruction	-	1,092,523
Support services:		
Students	-	75,424
Instruction	-	-
General administration	-	22,230
School administration	-	99,417
Central services	-	256,418
Operation & maintenance of plant	-	138,564
Student transportation	-	-
Other support services	-	-
Operation of non-instructional services:		
Community services operations	-	-
Food services operations	-	14,029
Capital outlay	9,036	340,664
Total expenditures	<u>9,036</u>	<u>2,039,269</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(108,375)</u>
Other financing sources (uses):		
Other financing uses	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>(108,375)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>(173,678)</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ (282,053)</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2013

Net Changes in Fund Balances - Total Governmental Funds	
(Statement of Revenues, Expenditures, and Changes in	
Fund Balances)	\$ (108,375)

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).

Increase in contingency liability	(176,416)
The decrease in compensated absences for the fiscal year was:	-

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

Capital outlay	132,090
Depreciation expense	(36,192)
Excess of depreciation expense over capital outlay	95,898
Loss/Adjustments on disposal of assets	-

Change in net position of governmental activities	
(Statement of Activities)	\$ (188,893)

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
GENERAL FUND (FUND 11000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ 6,345	\$ 6,345
State sources	1,448,628	1,448,628	1,462,092	13,464
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>1,448,628</u>	<u>1,448,628</u>	<u>1,468,437</u>	<u>19,809</u>
EXPENDITURES				
Current:				
Instruction	818,070	818,070	1,063,990	(245,920)
Support Services:				
Students	18,300	18,300	5,691	12,609
Instruction	-	-	-	-
General administration	11,000	11,000	7,169	3,831
School administration	104,448	104,448	99,419	5,029
Central services	210,730	210,730	251,009	(40,279)
Operation & maintenance of plant	286,080	286,080	122,213	163,867
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>1,448,628</u>	<u>1,448,628</u>	<u>1,549,491</u>	<u>(100,863)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(81,054)</u>	<u>81,054</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(81,054)</u>	<u>\$ (81,054)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			18,428	
Adjustments to expenditures			<u>(58,281)</u>	
NET CHANGES IN FUND BALANCES			<u>\$ (120,907)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
INSTRUCTIONAL MATERIALS (FUND 14000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	15,824	15,824	15,824	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>15,824</u>	<u>15,824</u>	<u>15,824</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	15,824	15,824	6,058	9,766
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>15,824</u>	<u>15,824</u>	<u>6,058</u>	<u>9,766</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>9,766</u>	<u>(9,766)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>9,766</u>	<u>\$ 9,766</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			1,816	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 11,582</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
FOOD SERVICES FUND (FUND 21000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	16,160	16,160
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>16,160</u>	<u>16,160</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	-	-	12,588	(12,588)
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>12,588</u>	<u>(12,588)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>3,572</u>	<u>(3,572)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>3,572</u>	<u>\$ 3,572</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			<u>(1,441)</u>	
NET CHANGES IN FUND BALANCES			<u>\$ 2,131</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
IDEA-B ENTITLEMENT (FUND 24106)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	54,576	58,429	72,570	14,141
Interest	-	-	-	-
TOTAL REVENUES	<u>54,576</u>	<u>58,429</u>	<u>72,570</u>	<u>14,141</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	54,576	58,429	58,429	-
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>54,576</u>	<u>58,429</u>	<u>58,429</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>14,141</u>	<u>(14,141)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>14,141</u>	<u>\$ 14,141</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(14,141)	
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
21st CENTURY CHARTER SCHOOL
ENGLISH LANGUAGE ACQUISITION (FUND 24153)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	1,450	1,450	3,690	2,240
Interest	-	-	-	-
TOTAL REVENUES	<u>1,450</u>	<u>1,450</u>	<u>3,690</u>	<u>2,240</u>
EXPENDITURES				
Current:				
Instruction	-	-	1,450	(1,450)
Support Services:				
Students	1,450	1,450	-	1,450
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>1,450</u>	<u>1,450</u>	<u>1,450</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>2,240</u>	<u>(2,240)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>2,240</u>	<u>\$ 2,240</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(2,240)	
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
21st CENTURY CHARTER SCHOOL
TEACHER/PRINCIPAL TRAINING (FUND 24154)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	10,672	10,672	19,517	8,845
Interest	-	-	-	-
TOTAL REVENUES	<u>10,672</u>	<u>10,672</u>	<u>19,517</u>	<u>8,845</u>
EXPENDITURES				
Current:				
Instruction	-	-	8,000	(8,000)
Support Services:				
Students	10,672	10,672	-	10,672
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>10,672</u>	<u>10,672</u>	<u>8,000</u>	<u>2,672</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>11,517</u>	<u>(11,517)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>11,517</u>	<u>\$ 11,517</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(11,517)	
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
 21st CENTURY CHARTER SCHOOL
 GOLDEN APPLE FOUNDATION (FUND 26163)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			<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
21st CENTURY CHARTER SCHOOL
EMSI (FUND 26177)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 266	\$ 266
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>266</u>	<u>266</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>266</u>	<u>(266)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>266</u>	<u>\$ 266</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			20	
Adjustments to expenditures			<u>(1,467)</u>	
NET CHANGES IN FUND BALANCES			<u>\$ (1,181)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	170,184	170,184
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>170,184</u>	<u>170,184</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	-	-	170,184	(170,184)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>170,184</u>	<u>(170,184)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
HB 33 CAPITAL IMPROVEMENTS (FUND 31600)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ 143,808	\$ 143,808	\$ 139,788	\$ (4,020)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>143,808</u>	<u>143,808</u>	<u>139,788</u>	<u>(4,020)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	2,718	2,718	1,400	1,318
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	269,087	269,087	161,444	107,643
TOTAL EXPENDITURES	<u>271,805</u>	<u>271,805</u>	<u>162,844</u>	<u>108,961</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(127,997)</u>	<u>(127,997)</u>	<u>(23,056)</u>	<u>(104,941)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	127,997	127,997	-	(127,997)
TOTAL OTHER FINANCING SOURCES (USES)	<u>127,997</u>	<u>127,997</u>	<u>-</u>	<u>(127,997)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(23,056)</u>	<u>\$ (23,056)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			23,056	
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
21st CENTURY CHARTER SCHOOL
SB 9 CAPITAL IMPROVEMENTS (FUND 31700)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	10,534	10,534	10,534	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>10,534</u>	<u>10,534</u>	<u>10,534</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	10,534	10,534	10,534	-
TOTAL EXPENDITURES	<u>10,534</u>	<u>10,534</u>	<u>10,534</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS
June 30, 2013

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>4,775</u>
TOTAL ASSETS	<u>\$ 4,775</u>
LIABILITIES	
Deposits held for others	\$ <u>4,775</u>
TOTAL LIABILITIES	<u>\$ 4,775</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended June 30, 2013

	Balance, July 1, 2012	Additions	Deletions	Balance, June 30, 2013
ASSETS				
Cash in bank	\$ 187	\$ 21,014	\$ (16,426)	\$ 4,775
TOTAL ASSETS	<u>\$ 187</u>	<u>\$ 21,014</u>	<u>\$ (16,426)</u>	<u>\$ 4,775</u>
LIABILITIES				
Deposits held for others	\$ 187	\$ 21,014	\$ (16,426)	\$ 4,775
TOTAL ASSETS	<u>\$ 187</u>	<u>\$ 21,014</u>	<u>\$ (16,426)</u>	<u>\$ 4,775</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS
June 30, 2013

	<u>Wells Fargo Bank</u>
Operating account	\$ 189,470
Activity account	<u>4,775</u>
Total on deposit	194,245
Reconciling items	<u>(59,168)</u>
Reconciled balance at June 30, 2013	135,077
Less activity funds	<u>(4,775)</u>
Balance per Exhibit A-1	<u><u>\$ 130,302</u></u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
CASH RECONCILIATION
JUNE 30, 2013

Schedule III

	Operational Account 11000	Instructional Materials 14000	Food Services 21000	Federal Projects Account 24000	Local Grants Fund 26000
Cash, June 30, 2012	\$ 15,338	\$ 13,494	\$ -	\$ -	\$ 1,255
Add:					
2012-13 revenues	1,486,865	15,824	16,160	95,777	286
Loans from other funds	-	-	-	-	-
Total cash available	<u>1,502,203</u>	<u>29,318</u>	<u>16,160</u>	<u>95,777</u>	<u>1,541</u>
Less:					
2012-13 expenditures	(1,607,772)	(6,058)	(14,029)	(67,880)	(1,467)
Prior year outstanding loans	11,516	-	-	(27,897)	-
Total outstanding loans	133,261	-	-	-	-
Receivables/payables	<u>(39,208)</u>	<u>-</u>	<u>1,441</u>	<u>-</u>	<u>-</u>
Cash, June 30, 2013	<u>-</u>	<u>23,260</u>	<u>3,572</u>	<u>-</u>	<u>74</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash per books	<u>\$ -</u>	<u>\$ 23,260</u>	<u>\$ 3,572</u>	<u>\$ -</u>	<u>\$ 74</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	<u>\$ (309,334)</u>	<u>\$ 1,816</u>	<u>\$ (1,441)</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, modified accrual basis (deficit)	<u>\$ (309,334)</u>	<u>\$ 25,076</u>	<u>\$ 2,131</u>	<u>\$ -</u>	<u>\$ 74</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
21st CENTURY CHARTER SCHOOL
CASH RECONCILIATION
JUNE 30, 2013

Schedule III

	Public School Capital Outlay 31200	Capital Improve. HP 33 31600	Capital Improve. SB 9 31700	Total Primary Government
Cash, June 30, 2012	\$ -	\$ 241,834	\$ -	\$ 271,921
Add:				-
2012-13 revenues	170,184	139,788	10,534	1,935,418
Loans from other funds	-	-	-	-
Total cash available	<u>170,184</u>	<u>381,622</u>	<u>10,534</u>	<u>2,207,339</u>
Less:				
2012-13 expenditures	(170,184)	(162,844)	(9,036)	(2,039,270)
Prior year outstanding loans	-	17,879	(1,498)	-
Total outstanding loans	-	(133,261)	-	-
Receivables/payables	-	-	-	(37,767)
Cash, June 30, 2013	<u>-</u>	<u>103,396</u>	<u>-</u>	<u>130,302</u>
Fund balance reconciliation to GAAP basis:				
Audit reclassifications to cash	-	-	-	-
Cash per books	<u>\$ -</u>	<u>\$ 103,396</u>	<u>\$ -</u>	<u>\$ 130,302</u>
Fund balance reconciliation to GAAP basis:				
Modified accrual adjustments	<u>\$ -</u>	<u>\$ (103,396)</u>	<u>\$ -</u>	<u>\$ (412,355)</u>
Fund balance, modified accrual basis (deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (282,053)</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
STATEMENT OF NET POSITION
June 30, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 179,546
Receivables, net of allowance for uncollectibles:	
Due from other governments	14,209
Prepaid expenses	1,214
Total current assets	<u>194,969</u>
NON-CURRENT ASSETS	
Capital assets:	
Building improvements	88,890
Furniture, fixtures and equipment	157,707
Less: accumulated depreciation	<u>(246,597)</u>
Total non-current assets	<u>-</u>
TOTAL ASSETS	<u><u>\$ 194,969</u></u>
LIABILITIES AND NET POSITION	
Accounts payable	\$ -
Accrued liabilities	41,275
Due to other governments	1,256
Unearned revenue	145,898
Total current liabilities	<u>188,429</u>
Total liabilities	<u>188,429</u>
Net investment in capital assets	-
Restricted	9,310
Unrestricted (deficit)	<u>(2,770)</u>
Total net position	<u>6,540</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 194,969</u></u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
STATEMENT OF ACTIVITIES
Year Ended June 30, 2013

	Program Revenues				Net Revenues
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	(Expenses) and Changes in Net Position
FUNCTIONS/PROGRAMS					
Governmental activities:					
Instruction	\$ 453,382	\$ -	\$ 16,988	\$ -	\$ (436,394)
Support services:					
Students	30,781	-	3,147	-	(27,634)
Instruction	30,417	-	-	-	(30,417)
General Administration	48,684	-	-	-	(48,684)
School Administration	116,471	-	-	-	(116,471)
Central Services	66,471	-	-	-	(66,471)
Operation & Maintenance of Plant	212,943	-	-	-	(212,943)
Student Transportation	-	-	-	-	-
Operating of Non-instructional Services:					
Food Services Operations	57,805	563	61,621	-	4,379
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	56,860	-	56,835	-	(25)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 1,073,814	\$ 563	\$ 138,591	\$ -	(934,660)
GENERAL REVENUES					
					769,985
					462
					-
			Total general revenues		770,447
			Change in net position		(164,213)
			Net position, beginning of year		170,753
			Net position, end of year		\$ 6,540

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2013

Exhibit B-1

	11000	14000	21000	24101	24106
	General	Instructional Materials	Food Services	Title I	IDEA-B Entitlement
ASSETS					
Cash and temporary investments	\$ 23,082	\$ 6,180	\$ 3,032	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	-	-
Due from other funds	14,209	-	-	-	-
Prepaid expenses	1,214	-	-	-	-
TOTAL ASSETS	\$ 38,505	\$ 6,180	\$ 3,032	\$ -	\$ -
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	41,275	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	41,275	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	6,180	3,032	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	(2,770)	-	-	-	-
Total fund balance (deficit)	(2,770)	6,180	3,032	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 38,505	\$ 6,180	\$ 3,032	\$ -	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2013

Exhibit B-1

	24154 Teacher/Principal Training	27154 Beginning Teacher Mentoring	27549 2008 Library Fund	31200 Public School Capital Outlay	31600 HB33 Capital Improvements
ASSETS					
Cash and temporary investments	\$ -	\$ 1,166	\$ 188	\$ -	\$ 145,898
Accounts receivable:					
Due from other governments	-	-	-	14,209	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 1,166	\$ 188	\$ 14,209	\$ 145,898
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Due to other funds	-	-	-	14,209	-
Due to other governments	-	1,068	188	-	-
Unearned revenue	-	-	-	-	145,898
Total current liabilities	-	1,068	188	14,209	145,898
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	98	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	98	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 1,166	\$ 188	\$ 14,209	\$ 145,898

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ACADEMIA DE LENGUA Y CULTURA
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2013

Exhibit B-1

		<u>Total Primary Government</u>
ASSETS		
Cash and temporary investments	\$	179,546
Accounts receivable:		
Due from other governments		14,209
Due from other funds		14,209
Prepaid expenses		<u>1,214</u>
TOTAL ASSETS	\$	<u>209,178</u>
LIABILITIES AND FUND BALANCE		
Current liabilities:		
Accounts payable	\$	-
Accrued expenses		41,275
Due to other funds		14,209
Due to other governments		1,256
Unearned revenue		<u>145,898</u>
Total current liabilities		<u>202,638</u>
Fund balances:		
Nonspendable		-
Restricted		9,310
Committed		-
Assigned		-
Unassigned (deficit)		<u>(2,770)</u>
Total fund balance (deficit)		<u>6,540</u>
TOTAL LIABILITIES AND FUND BALANCE	\$	<u>209,178</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2013

Total Fund Balance - Governmental Funds	
(Governmental Fund Balance Sheet)	\$ <u>6,540</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	246,597
Accumulated depreciation is	<u>(246,597)</u>

Total capital assets	<u>-</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:

Compensated absences payable	<u>-</u>
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Total long-term and other liabilities	<u>-</u>
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Net position of governmental activities (Statement of Net Position)	\$ <u><u>6,540</u></u>
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The accompanying notes are an integral part of the financial statements.

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended June 30, 2013

Exhibit B-3

	11000	14000	21000	24101	24106
	General	Instructional Materials	Food Services	Title I	IDEA-B Entitlement
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	462	-	563	-	-
State sources	769,985	4,734	-	-	-
Federal sources	-	-	61,621	9,112	3,842
Interest	-	-	-	-	-
Total revenues	<u>770,447</u>	<u>4,734</u>	<u>62,184</u>	<u>9,112</u>	<u>3,842</u>
EXPENDITURES					
Current:					
Instruction	427,618	13,510	-	5,965	3,842
Support services:					
Students	27,634	-	-	3,147	-
Instruction	30,417	-	-	-	-
General administration	48,684	-	-	-	-
School administration	113,239	-	-	-	-
Central services	66,471	-	-	-	-
Operation & maintenance of plant	212,943	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	25	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	57,805	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>927,031</u>	<u>13,510</u>	<u>57,805</u>	<u>9,112</u>	<u>3,842</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(156,584)</u>	<u>(8,776)</u>	<u>4,379</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>(156,584)</u>	<u>(8,776)</u>	<u>4,379</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>153,814</u>	<u>14,956</u>	<u>(1,347)</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ (2,770)</u>	<u>\$ 6,180</u>	<u>\$ 3,032</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended June 30, 2013

Exhibit B-3

	24154	27154	27549	31200	31600
	Teacher/Principal Training	Beginning Teacher Mentoring	2008 Library Fund	Public School Capital Outlay	HB33 Capital Improvements
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	-	-	56,835	-
Federal sources	2,447	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>2,447</u>	<u>-</u>	<u>-</u>	<u>56,835</u>	<u>-</u>
EXPENDITURES					
Current:					
Instruction	2,447	-	-	-	-
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	-	-	-	56,835	-
Total expenditures	<u>2,447</u>	<u>-</u>	<u>-</u>	<u>56,835</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>98</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ 98</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ACADEMIA DE LENGUA Y CULTURA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 Year Ended June 30, 2013

		<u>Total Primary Government</u>
REVENUES		
Property taxes	\$	-
Local and county sources		1,025
State sources		831,554
Federal sources		77,022
Interest		-
Total revenues		<u>909,601</u>
EXPENDITURES		
Current:		
Instruction		453,382
Support services:		
Students		30,781
Instruction		30,417
General administration		48,684
School administration		113,239
Central services		66,471
Operation & maintenance of plant		212,943
Student transportation		-
Other support services		25
Operation of non-instructional services:		
Community services operations		-
Food services operations		57,805
Capital outlay		56,835
Total expenditures		<u>1,070,582</u>
Excess (deficiency) of revenues over (under) expenditures		<u>(160,981)</u>
Other financing sources (uses):		
Other financing uses		-
Total other financing sources (uses)		<u>-</u>
NET CHANGES IN FUND BALANCES		<u>(160,981)</u>
FUND BALANCES, BEGINNING OF YEAR		<u>167,521</u>
FUND BALANCES, END OF YEAR	\$	<u>6,540</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2013

Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ <u>(160,981)</u>
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

The decrease in compensated absences for the fiscal year was:	<u>-</u>
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Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts were:

Capital outlay	-
Depreciation expense	<u>(3,232)</u>
Excess of depreciation expense over capital outlay	<u>(3,232)</u>
Loss/Adjustments on disposal of assets	<u>-</u>

Change in net position of governmental activities (Statement of Activities)	\$ <u><u>(164,213)</u></u>
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The accompanying notes are an integral part of the financial statements.

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
GENERAL FUND (FUND 11000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 462	\$ 462
State sources	680,844	763,597	769,985	6,388
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>680,844</u>	<u>763,597</u>	<u>770,447</u>	<u>6,850</u>
EXPENDITURES				
Current:				
Instruction	407,082	444,310	425,215	19,095
Support Services:				
Students	21,600	26,029	27,634	(1,605)
Instruction	33,250	35,278	32,911	2,367
General administration	23,000	60,605	48,684	11,921
School administration	103,444	115,894	113,764	2,130
Central services	73,459	67,362	57,637	9,725
Operation & maintenance of plant	160,781	181,564	188,055	(6,491)
Student transportation	-	-	-	-
Other support services	-	32	25	7
Operation of non-instructional services				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>822,616</u>	<u>931,074</u>	<u>893,925</u>	<u>37,149</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(141,772)</u>	<u>(167,477)</u>	<u>(123,478)</u>	<u>(43,999)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	141,772	167,477	-	(167,477)
TOTAL OTHER FINANCING SOURCES (USES)	<u>141,772</u>	<u>167,477</u>	<u>-</u>	<u>(167,477)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(123,478)</u>	<u>\$ (123,478)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			<u>(33,106)</u>	
NET CHANGES IN FUND BALANCES			<u>\$ (156,584)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
INSTRUCTIONAL SUPPORT (FUND 14000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	4,734	4,734	4,734	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>4,734</u>	<u>4,734</u>	<u>4,734</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	19,053	19,690	13,510	6,180
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>19,053</u>	<u>19,690</u>	<u>13,510</u>	<u>6,180</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(14,319)</u>	<u>(14,956)</u>	<u>(8,776)</u>	<u>(6,180)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	14,319	14,956	-	(14,956)
TOTAL OTHER FINANCING SOURCES (USES)	<u>14,319</u>	<u>14,956</u>	<u>-</u>	<u>(14,956)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(8,776)</u>	<u>\$ (8,776)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ (8,776)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
FOOD SERVICES (FUND 21000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 563	\$ 563
State sources	-	-	-	-
Federal sources	60,159	60,159	61,621	1,462
Interest	-	-	-	-
TOTAL REVENUES	<u>60,159</u>	<u>60,159</u>	<u>62,184</u>	<u>2,025</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	60,360	60,360	57,805	2,555
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>60,360</u>	<u>60,360</u>	<u>57,805</u>	<u>2,555</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(201)</u>	<u>(201)</u>	<u>4,379</u>	<u>(4,580)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	201	201	-	(201)
TOTAL OTHER FINANCING SOURCES (USES)	<u>201</u>	<u>201</u>	<u>-</u>	<u>(201)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>4,379</u>	<u>\$ 4,379</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 4,379</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
TITLE I IASA (FUND 24101)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	16,325	23,187	11,089	(12,098)
Interest	-	-	-	-
TOTAL REVENUES	<u>16,325</u>	<u>23,187</u>	<u>11,089</u>	<u>(12,098)</u>
EXPENDITURES				
Current:				
Instruction	2,567	9,429	6,827	2,602
Support Services:				
Students	13,758	13,758	2,285	11,473
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>16,325</u>	<u>23,187</u>	<u>9,112</u>	<u>14,075</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,977</u>	<u>(1,977)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>1,977</u>	<u>\$ 1,977</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(1,977)	
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
ACADEMIA DE LENGUA Y CULTURA
IDEA B ENTITLEMENT (FUND 24106)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	12,128	12,984	7,107	(5,877)
Interest	-	-	-	-
TOTAL REVENUES	<u>12,128</u>	<u>12,984</u>	<u>7,107</u>	<u>(5,877)</u>
EXPENDITURES				
Current:				
Instruction	12,128	12,984	3,842	9,142
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>12,128</u>	<u>12,984</u>	<u>3,842</u>	<u>9,142</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>3,265</u>	<u>(3,265)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>3,265</u>	<u>\$ 3,265</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(3,265)	
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
ACADEMIA DE LENGUA Y CULTURA
TEACHER/PRINCIPAL TRAINING (FUND 24154)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	3,469	4,961	2,447	(2,514)
Interest	-	-	-	-
TOTAL REVENUES	<u>3,469</u>	<u>4,961</u>	<u>2,447</u>	<u>(2,514)</u>
EXPENDITURES				
Current:				
Instruction	3,469	4,961	2,447	2,514
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>3,469</u>	<u>4,961</u>	<u>2,447</u>	<u>2,514</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
BEGINNING TEACHER MENTORING PROGRAM (FUND 27154)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

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

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
2008 LIBRARY BOOK FUND (FUND 27549)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

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

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	56,835	42,626	(14,209)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>56,835</u>	<u>42,626</u>	<u>(14,209)</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	-	56,835	56,835	-
TOTAL EXPENDITURES	<u>-</u>	<u>56,835</u>	<u>56,835</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(14,209)</u>	<u>14,209</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(14,209)</u>	<u>\$ (14,209)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			14,209	
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
ACADEMIA DE LENGUA Y CULTURA
HB 33 CAPITAL IMPROVEMENTS (FUND 31600)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 43,794	\$ 43,794	\$ 40,559	\$ (3,235)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>43,794</u>	<u>43,794</u>	<u>40,559</u>	<u>(3,235)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	500	500	-	500
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	43,294	148,426	-	148,426
TOTAL EXPENDITURES	<u>43,794</u>	<u>148,926</u>	<u>-</u>	<u>148,926</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(105,132)</u>	<u>40,559</u>	<u>(145,691)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	105,132	-	(105,132)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>105,132</u>	<u>-</u>	<u>(105,132)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>40,559</u>	<u>\$ 40,559</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(40,559)	
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
ACADEMIA DE LENGUA Y CULTURA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS
June 30, 2013

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

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended June 30, 2013

	Balance, July 1, 2012	Additions	Deletions	Balance, June 30, 2013
ASSETS				
Cash in bank	\$ 4,391	\$ 891	\$ (4,779)	\$ 503
TOTAL ASSETS	<u>\$ 4,391</u>	<u>\$ 891</u>	<u>\$ (4,779)</u>	<u>\$ 503</u>
LIABILITIES				
Deposits held for others	\$ 4,391	\$ 891	\$ (4,779)	\$ 503
TOTAL ASSETS	<u>\$ 4,391</u>	<u>\$ 891</u>	<u>\$ (4,779)</u>	<u>\$ 503</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS
June 30, 2013

	<u>Wells Fargo Bank</u>
Operating account	<u>\$ 191,771</u>
Total on deposit	191,771
Reconciling items	<u>(11,722)</u>
Reconciled balance at June 30, 2013	180,049
Less activity funds	<u>(503)</u>
Balance per Exhibit A-1	<u><u>\$ 179,546</u></u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
CASH RECONCILIATION
June 30, 2013

Schedule III

	Operational Account 11000	Instructional Materials 14000	Food Services 21000	Student Activity 23000	Federal Projects Account 24000
Cash, June 30, 2012	\$ 161,578	\$ 14,956	\$ -	\$ 4,391	\$ 300
Add:					
2012-13 revenues	770,448	4,734	62,184	891	20,643
Loans from other funds	-	-	-	-	-
Total cash available	<u>932,026</u>	<u>19,690</u>	<u>62,184</u>	<u>5,282</u>	<u>20,943</u>
Less:					
2012-13 expenditures	(927,031)	(13,510)	(57,805)	(4,779)	(15,401)
Prior year outstanding loans	6,539	-	(1,347)	-	(4,922)
Total outstanding loans	(14,209)	-	-	-	-
Receivables/payables	25,757	-	-	-	(620)
Cash, June 30, 2013	<u>23,082</u>	<u>6,180</u>	<u>3,032</u>	<u>503</u>	<u>-</u>
Fund balance reconciliation to GAAP basis:					
Unreconciled difference	-	-	-	-	-
Audit reclassifications to cash	-	-	-	-	-
Cash per books	<u>\$ 23,082</u>	<u>\$ 6,180</u>	<u>\$ 3,032</u>	<u>\$ 503</u>	<u>\$ -</u>
Fund balance reconciliation to GAAP basis:					
Unreconciled difference	\$ -	\$ -	\$ -	\$ -	\$ -
Modified accrual adjustments	(25,852)	-	-	-	-
Fund balance, modified accrual basis (deficit)	<u>\$ (2,770)</u>	<u>\$ 6,180</u>	<u>\$ 3,032</u>	<u>\$ 503</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ACADEMIA DE LENGUA Y CULTURA
CASH RECONCILIATION
June 30, 2013

Schedule III

	Local Grants Fund 26000	State Flowthrough Fund 27000	Public School Capital Outlay 31200	Capital Improve. HP 33 31600	Total Primary Government
Cash, June 30, 2012	\$ 554	\$ 1,354	\$ -	\$ 105,132	\$ 288,265
Add:					
2012-13 revenues	-	270	42,626	40,766	942,562
Loans from other funds	-	-	-	-	-
Total cash available	554	1,624	42,626	145,898	1,230,827
Less:					
2012-13 expenditures	-	-	(56,835)	-	(1,075,361)
Prior year outstanding loans	-	(270)	-	-	-
Total outstanding loans	-	-	14,209	-	-
Receivables/payables	(554)	-	-	-	24,583
Cash, June 30, 2013	-	1,354	-	145,898	180,049
Fund balance reconciliation to GAAP basis:					
Unreconciled difference	-	-	-	-	-
Audit reclassifications to cash	-	-	-	-	-
Cash per books	\$ -	\$ 1,354	\$ -	\$ 145,898	\$ 180,049
Fund balance reconciliation to GAAP basis:				Less Activity Funds	(503)
				Per Exhibit B-1	\$ 179,546
Unreconciled difference	\$ -	\$ -	\$ -	\$ -	\$ -
Modified accrual adjustments	-	(1,256)	-	(145,898)	(173,006)
Fund balance, modified accrual basis (deficit)	\$ -	\$ 98	\$ -	\$ -	\$ 7,043
				Less Activity Funds	(503)
				Per Exhibit B-1	\$ 6,540

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
STATEMENT OF NET POSITION
June 30, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 185,128
Receivables, net of allowance for uncollectibles:	
Due from other governments	56,566
Prepaid expenses	<u>-</u>
Total current assets	<u>241,694</u>
NON-CURRENT ASSETS	
Capital assets:	
Building improvements	65,000
Furniture, fixtures and equipment	21,674
Less: accumulated depreciation	<u>(44,693)</u>
Total non-current assets	<u>41,981</u>
TOTAL ASSETS	<u>\$ 283,675</u>
LIABILITIES AND NET POSITION	
Accounts payable	\$ 204
Accrued liabilities	60,661
Due to other governments	-
Unearned revenue	<u>-</u>
Total current liabilities	<u>60,865</u>
Total liabilities	<u>60,865</u>
Net investment in capital assets	41,981
Restricted	12,318
Unrestricted	<u>168,511</u>
Total net position	<u>222,810</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 283,675</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
STATEMENT OF ACTIVITIES
Year Ended June 30, 2013

FUNCTIONS/PROGRAMS	<u>Program Revenues</u>				Net Revenues (Expenses) and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:					
Instruction	\$ 683,975	\$ 3,360	\$ 26,139	\$ -	\$ (654,476)
Support services:					
Students	66,752	-	-	-	(66,752)
Instruction	26,215	-	-	-	(26,215)
General Administration	16,840	-	-	-	(16,840)
School Administration	262,180	-	-	-	(262,180)
Central Services	119,939	-	-	-	(119,939)
Operation & Maintenance of Plant	197,233	-	-	-	(197,233)
Student Transportation	18,309	-	22,914	-	4,605
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Food Services Operations	28,308	4,420	13,557	-	(10,331)
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	114,407	-	101,937	-	(12,470)
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 1,534,158</u>	<u>\$ 7,780</u>	<u>\$ 164,547</u>	<u>\$ -</u>	<u>(1,361,831)</u>
			GENERAL REVENUES		
			State Equalization Guarantee		1,356,992
			Property Taxes		-
			Total general revenues		<u>1,356,992</u>
			Change in net position		(4,839)
			Net position, beginning of year		<u>227,649</u>
			Net position, end of year		<u>\$ 222,810</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2013

Exhibit B-1

	11000	13000	14000	21000	24101
	General	Pupil Transportation	Instructional Materials	Food Services	Title I
ASSETS					
Cash and temporary investments	\$ 175,100	\$ 4,605	\$ 1,115	\$ 4,308	\$ -
Accounts receivable:					
Due from other governments	72	-	2,290	-	4,296
Due from other funds	53,224	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	<u>\$ 228,396</u>	<u>\$ 4,605</u>	<u>\$ 3,405</u>	<u>\$ 4,308</u>	<u>\$ 4,296</u>
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ 204	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	59,681	-	-	-	370
Due to other funds	-	-	-	-	3,926
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	<u>59,885</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,296</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	4,605	3,405	4,308	-
Committed	74,536	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	93,975	-	-	-	-
Total fund balance (deficit)	<u>168,511</u>	<u>4,605</u>	<u>3,405</u>	<u>4,308</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 228,396</u>	<u>\$ 4,605</u>	<u>\$ 3,405</u>	<u>\$ 4,308</u>	<u>\$ 4,296</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2013

Exhibit B-1

	24106 IDEA-B Entitlement	31200 Public School Capital Outlay	31700 SB9 Capital Improvements	Total Primary Government
ASSETS				
Cash and temporary investments	\$ -	\$ -	\$ -	\$ 185,128
Accounts receivable:				
Due from other governments	1,318	48,590	-	56,566
Due from other funds	-	-	-	53,224
Prepaid expenses	-	-	-	-
TOTAL ASSETS	<u>\$ 1,318</u>	<u>\$ 48,590</u>	<u>\$ -</u>	<u>\$ 294,918</u>
LIABILITIES AND FUND BALANCE				
Current liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 204
Accrued liabilities	610	-	-	60,661
Due to other funds	708	48,590	-	53,224
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Total current liabilities	<u>1,318</u>	<u>48,590</u>	<u>-</u>	<u>114,089</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	-	-	12,318
Committed	-	-	-	74,536
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	93,975
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>180,829</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,318</u>	<u>\$ 48,590</u>	<u>\$ -</u>	<u>\$ 294,918</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2013

Total Fund Balance - Governmental Funds	
(Governmental Fund Balance Sheet)	\$ <u>180,829</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	86,674
Accumulated depreciation is	(44,693)
 Total capital assets	 41,981

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

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

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

Net position of governmental activities (Statement of Net Position)	\$ <u>222,810</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
 ALBUQUERQUE TALENT DEVELOPMENT SECONDARY SCHOOL
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 Year Ended June 30, 2013

	11000	13000	14000	21000	24101
	General	Pupil Transportation	Instructional Materials	Food Services	Title I
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	3,360	-	-	4,420	-
State sources	1,356,992	22,914	10,933	-	-
Federal sources	-	-	-	13,557	4,296
Interest	-	-	-	-	-
Total revenues	<u>1,360,352</u>	<u>22,914</u>	<u>10,933</u>	<u>17,977</u>	<u>4,296</u>
EXPENDITURES					
Current:					
Instruction	670,883	-	8,796	-	4,296
Support services:					
Students	55,842	-	-	-	-
Instruction	26,215	-	-	-	-
General administration	16,840	-	-	-	-
School administration	262,180	-	-	-	-
Central services	118,179	-	-	-	-
Operation & maintenance of plant	190,708	-	-	-	-
Student transportation	-	18,309	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	11,193	-	-	17,115	-
Capital outlay	6,315	-	-	-	-
Total expenditures	<u>1,358,355</u>	<u>18,309</u>	<u>8,796</u>	<u>17,115</u>	<u>4,296</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,997</u>	<u>4,605</u>	<u>2,137</u>	<u>862</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>1,997</u>	<u>4,605</u>	<u>2,137</u>	<u>862</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>166,514</u>	<u>-</u>	<u>1,268</u>	<u>3,446</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 168,511</u>	<u>\$ 4,605</u>	<u>\$ 3,405</u>	<u>\$ 4,308</u>	<u>\$ -</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ALBUQUERQUE TALENT DEVELOPMENT SECONDARY SCHOOL
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 Year Ended June 30, 2013

	24106 IDEA-B Entitlement	31200 Public School Capital Outlay	31700 SB9 Capital Improvements	Total Primary Government
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	7,780
State sources	-	101,937	-	1,492,776
Federal sources	10,910	-	-	28,763
Interest	-	-	-	-
Total revenues	<u>10,910</u>	<u>101,937</u>	<u>-</u>	<u>1,529,319</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	683,975
Support services:				
Students	10,910	-	-	66,752
Instruction	-	-	-	26,215
General administration	-	-	-	16,840
School administration	-	-	-	262,180
Central services	-	-	-	118,179
Operation & maintenance of plant	-	-	-	190,708
Student transportation	-	-	-	18,309
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	28,308
Capital outlay	-	101,937	-	108,252
Total expenditures	<u>10,910</u>	<u>101,937</u>	<u>-</u>	<u>1,519,718</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,601</u>
Other financing sources (uses):				
Other financing uses	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,601</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>171,228</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,829</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2013

Net Changes in Fund Balances - Total Governmental Funds	
(Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ <u>9,601</u>

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

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

The decrease in compensated absences for the fiscal year was:	<u>-</u>
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Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts were:

Capital outlay	-
Depreciation expense	<u>(14,440)</u>
Excess of depreciation expense over capital outlay	(14,440)
Loss/Adjustments on disposal of assets	<u>-</u>

Change in net position of governmental activities	
(Statement of Activities)	\$ <u>(4,839)</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
GENERAL FUND (FUND 11000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 3,288	\$ 3,288
State sources	1,273,283	1,347,054	1,356,992	9,938
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>1,273,283</u>	<u>1,347,054</u>	<u>1,360,280</u>	<u>13,226</u>
EXPENDITURES				
Current:				
Instruction	711,294	730,544	670,815	59,729
Support Services:				
Students	79,991	89,461	56,241	33,220
Instruction	34,776	35,476	25,815	9,661
General administration	27,000	31,600	17,105	14,495
School administration	253,759	278,709	262,354	16,355
Central services	99,481	122,366	118,432	3,934
Operation & maintenance of plant	188,631	279,627	199,528	80,099
Student transportation	-	-	-	-
Other support services	-	275	-	275
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	13,226	16,176	11,193	4,983
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>1,408,158</u>	<u>1,584,234</u>	<u>1,361,483</u>	<u>222,751</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(134,875)</u>	<u>(237,180)</u>	<u>(1,203)</u>	<u>(235,977)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	134,875	237,180	-	(237,180)
TOTAL OTHER FINANCING SOURCES (USES)	<u>134,875</u>	<u>237,180</u>	<u>-</u>	<u>(237,180)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(1,203)</u>	<u>\$ (1,203)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			72	
Adjustments to expenditures			<u>3,128</u>	
NET CHANGES IN FUND BALANCES			<u>\$ 1,997</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
PUPIL TRANSPORTATION (FUND 13000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	14,946	23,382	22,914	(468)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>14,946</u>	<u>23,382</u>	<u>22,914</u>	<u>(468)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	14,946	23,382	18,309	5,073
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>14,946</u>	<u>23,382</u>	<u>18,309</u>	<u>5,073</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>4,605</u>	<u>(4,605)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>4,605</u>	<u>\$ 4,605</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 4,605</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
INSTRUCTIONAL MATERIALS FUND (FUND 14000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	7,783	7,783	7,783	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>7,783</u>	<u>7,783</u>	<u>7,783</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	7,783	9,911	8,796	1,115
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>7,783</u>	<u>9,911</u>	<u>8,796</u>	<u>1,115</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(2,128)</u>	<u>(1,013)</u>	<u>(1,115)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	2,128	-	(2,128)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>2,128</u>	<u>-</u>	<u>(2,128)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(1,013)</u>	<u>\$ (1,013)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			3,150	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ 2,137</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
FOOD SERVICES (FUND 21000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 1,800	\$ 1,800	\$ -	\$ (1,800)
State sources	-	-	-	-
Federal sources	17,000	17,000	17,977	977
Interest	-	-	-	-
TOTAL REVENUES	<u>18,800</u>	<u>18,800</u>	<u>17,977</u>	<u>(823)</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	18,800	22,246	17,115	5,131
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>18,800</u>	<u>22,246</u>	<u>17,115</u>	<u>5,131</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(3,446)</u>	<u>862</u>	<u>(4,308)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	3,446	-	(3,446)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>3,446</u>	<u>-</u>	<u>(3,446)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>862</u>	<u>\$ 862</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 862</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
TITLE I ENTITLEMENT (FUND 24101)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	6,729	34,156	47	(34,109)
Interest	-	-	-	-
TOTAL REVENUES	<u>6,729</u>	<u>34,156</u>	<u>47</u>	<u>(34,109)</u>
EXPENDITURES				
Current:				
Instruction	6,308	30,649	4,510	26,139
Support Services:				
Students	421	3,157	-	3,157
Instruction	-	-	-	-
General administration	-	350	-	350
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>6,729</u>	<u>34,156</u>	<u>4,510</u>	<u>29,646</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(4,463)</u>	<u>4,463</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(4,463)</u>	<u>\$ (4,463)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			4,463	
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
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
IDEA-B ENTITLEMENT (FUND 24106)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	24,256	25,968	14,292	(11,676)
Interest	-	-	-	-
TOTAL REVENUES	<u>24,256</u>	<u>25,968</u>	<u>14,292</u>	<u>(11,676)</u>
EXPENDITURES				
Current:				
Instruction	-	512	-	512
Support Services:				
Students	24,256	25,456	10,909	14,547
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>24,256</u>	<u>25,968</u>	<u>10,909</u>	<u>15,059</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>3,383</u>	<u>(3,383)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>3,383</u>	<u>\$ 3,383</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(3,383)	
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
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
PUBLIC SCHOOLS CAPITAL OUTLAY (FUND 31200)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	101,937	53,347	(48,590)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>101,937</u>	<u>53,347</u>	<u>(48,590)</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	-	101,937	101,937	-
TOTAL EXPENDITURES	<u>-</u>	<u>101,937</u>	<u>101,937</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(48,590)</u>	<u>48,590</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	48,590	48,590
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>48,590</u>	<u>48,590</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
CAPITAL IMPROVEMENTS SB-9 (FUND 31700)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	3,329	6,315	6,720	405
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>3,329</u>	<u>6,315</u>	<u>6,720</u>	<u>405</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	3,329	6,315	6,315	-
TOTAL EXPENDITURES	<u>3,329</u>	<u>6,315</u>	<u>6,315</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>405</u>	<u>(405)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>405</u>	<u>\$ 405</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(6,720)	
Adjustments to expenditures			<u>6,315</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
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
June 30, 2013

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>768</u>
TOTAL ASSETS	\$ <u><u>768</u></u>
LIABILITIES	
Deposits held for others	\$ <u>768</u>
TOTAL LIABILITIES	\$ <u><u>768</u></u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended June 30, 2013

	Balance, July 1, 2012	Additions	Deletions	Balance, June 30, 2013
ASSETS				
Cash in bank	\$ 2,975	\$ 2,752	\$ (4,959)	\$ 768
TOTAL ASSETS	<u>\$ 2,975</u>	<u>\$ 2,752</u>	<u>\$ (4,959)</u>	<u>\$ 768</u>
LIABILITIES				
Deposits held for others	\$ 2,975	\$ 2,752	\$ (4,959)	\$ 768
TOTAL ASSETS	<u>\$ 2,975</u>	<u>\$ 2,752</u>	<u>\$ (4,959)</u>	<u>\$ 768</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS
June 30, 2013

	<u>NM Bank & Trust</u>
Operating account	\$ 239,612
Total on deposit	239,612
Reconciling items	<u>(53,716)</u>
Reconciled balance at June 30, 2013	185,896
Less activity funds	<u>(768)</u>
Balance per Exhibit A-1	<u>\$ 185,128</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
CASH RECONCILIATION
June 30, 2013

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Federal Projects Account 24000
Cash, June 30, 2012	\$ 224,920	\$ -	\$ 2,128	\$ 3,446	\$ 200
Add:					
2012-13 revenues	1,360,280	22,914	7,783	17,977	14,452
Loans from other funds	-	-	-	-	-
Total cash available	<u>1,585,200</u>	<u>22,914</u>	<u>9,911</u>	<u>21,423</u>	<u>14,652</u>
Less:					
2012-13 expenditures	(1,368,012)	(18,309)	(8,796)	(17,115)	(15,207)
Prior year outstanding loans	12,260	-	-	-	(2,288)
Total outstanding loans	(53,224)	-	-	-	4,634
Receivables/payables	(1,124)	-	-	-	(1,791)
Cash, June 30, 2013	<u>175,100</u>	<u>4,605</u>	<u>1,115</u>	<u>4,308</u>	<u>-</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
Cash per books	<u>\$ 175,100</u>	<u>\$ 4,605</u>	<u>\$ 1,115</u>	<u>\$ 4,308</u>	<u>\$ -</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	\$ (6,589)	\$ -	\$ 2,290	\$ -	\$ -
Fund balance, modified accrual basis (deficit)	<u>\$ 168,511</u>	<u>\$ 4,605</u>	<u>\$ 3,405</u>	<u>\$ 4,308</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL
CASH RECONCILIATION
June 30, 2013

Schedule III

	State Flowthrough Fund 27000	Public School Capital Outlay 31200	Capital Improve. SB 9 31700	Total Primary Government
Cash, June 30, 2012	\$ -	\$ -	\$ -	\$ 230,694
Add:				
2012-13 revenues	3,252	53,347	6,720	1,486,725
Loans from other funds	-	-	-	-
Total cash available	<u>3,252</u>	<u>53,347</u>	<u>6,720</u>	<u>1,717,419</u>
Less:				
2012-13 expenditures	-	(101,937)	-	(1,529,376)
Prior year outstanding loans	(3,252)	-	(6,720)	-
Total outstanding loans	-	48,590	-	-
Receivables/payables	-	-	-	(2,915)
Cash, June 30, 2013	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,128</u>
Fund balance reconciliation to GAAP basis:				
Audit reclassifications to cash	-	-	-	-
Cash per books	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 185,128</u>
Fund balance reconciliation to GAAP basis:				
Modified accrual adjustments	\$ -	\$ -	\$ -	(4,299)
Fund balance, modified accrual basis (deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,829</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
STATEMENT OF NET POSITION
June 30, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 253,625
Receivables, net of allowance for uncollectibles:	
Due from other governments	59,469
Prepaid expenses	-
Total current assets	<u>313,094</u>
NON-CURRENT ASSETS	
Capital assets:	
Building improvements	51,539
Furniture, fixtures and equipment	20,985
Less: accumulated depreciation	<u>(18,158)</u>
Total non-current assets	<u>54,366</u>
TOTAL ASSETS	<u>\$ 367,460</u>
LIABILITIES AND NET POSITION	
Accrued liabilities	\$ 142,557
Due to other governments	-
Unearned revenue	-
Compensated absences	<u>5,000</u>
Total current liabilities	<u>147,557</u>
Total liabilities	<u>147,557</u>
Net investment in capital assets	54,366
Restricted	12,595
Unrestricted	<u>152,942</u>
Total net position	<u>219,903</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 367,460</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
STATEMENT OF ACTIVITIES
Year Ended June 30, 2013

	Program Revenues				Net Revenues
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	(Expenses) and Changes in Net Position
FUNCTIONS/PROGRAMS					
Governmental activities:					
Instruction	\$ 1,412,709	\$ 39,613	\$ 113,770	\$ -	\$ (1,259,326)
Support services:					
Students	126,172	-	61,676	-	(64,496)
Instruction	1,838	-	423	-	(1,415)
General Administration	12,653	-	-	-	(12,653)
School Administration	231,332	-	-	-	(231,332)
Central Services	61,187	-	-	-	(61,187)
Operation & Maintenance of Plant	213,305	-	-	-	(213,305)
Student Transportation	-	-	-	-	-
Operating of Non-instructional Services:					
Food Services Operations	43,435	23,981	15,420	-	(4,034)
Community Services Operations	16,379	-	-	-	(16,379)
Facilities, Materials, Supplies and Other Services	231,127	-	223,672	7,455	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 2,350,137	\$ 63,594	\$ 414,961	\$ 7,455	(1,864,127)
GENERAL REVENUES					
					1,950,022
					-
				Total general revenues	1,950,022
				Change in net position	85,895
				Net position, beginning of year	134,008
				Net position, end of year	\$ 219,903

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

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

Exhibit B-1

	11000 General	14000 Instructional Materials	21000 Food Services	24106 IDEA-B Entitlement	24120 IDEA-B Risk Pool
ASSETS					
Cash and temporary investments	\$ 245,976	\$ 579	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	4,946	-	-	5,141
Due from other funds	50,692	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 296,668	\$ 5,525	\$ -	\$ -	\$ 5,141
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	135,709	-	-	-	959
Due to other funds	-	-	3,017	-	4,182
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	135,709	-	3,017	-	5,141
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	5,525	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	160,959	-	(3,017)	-	-
Total fund balance (deficit)	160,959	5,525	(3,017)	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 296,668	\$ 5,525	\$ -	\$ -	\$ 5,141

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

Exhibit B-1

	24154 Teacher/Principal Training	25152 Title XIX Medicaid	26123 PNM Foundation	26158 Direct Action for Youth Foundation	27171 2010 GO Bond Instructional
ASSETS					
Cash and temporary investments	\$ -	\$ 4,085	\$ 22	\$ 2,963	\$ -
Accounts receivable:					
Due from other governments	17,549	-	-	-	9,711
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	<u>\$ 17,549</u>	<u>\$ 4,085</u>	<u>\$ 22</u>	<u>\$ 2,963</u>	<u>\$ 9,711</u>
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	5,889	-	-	-	-
Due to other funds	11,660	-	-	-	9,711
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	<u>17,549</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,711</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	4,085	22	2,963	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>4,085</u>	<u>22</u>	<u>2,963</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 17,549</u>	<u>\$ 4,085</u>	<u>\$ 22</u>	<u>\$ 2,963</u>	<u>\$ 9,711</u>

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

Exhibit B-1

	31200 Public School Capital Outlay	31400 Special Capital Outlay	31700 SB9 Capital Improvements	Total Primary Government
ASSETS				
Cash and temporary investments	\$ -	\$ -	\$ -	\$ 253,625
Accounts receivable:				
Due from other governments	14,667	-	7,455	59,469
Due from other funds	-	-	-	50,692
Prepaid expenses	-	-	-	-
TOTAL ASSETS	<u>\$ 14,667</u>	<u>\$ -</u>	<u>\$ 7,455</u>	<u>\$ 363,786</u>
LIABILITIES AND FUND BALANCE				
Current liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	142,557
Due to other funds	14,667	-	7,455	50,692
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Total current liabilities	<u>14,667</u>	<u>-</u>	<u>7,455</u>	<u>193,249</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	-	-	12,595
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	157,942
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>170,537</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 14,667</u>	<u>\$ -</u>	<u>\$ 7,455</u>	<u>\$ 363,786</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2013

Total Fund Balance - Governmental Funds	
(Governmental Fund Balance Sheet)	\$ <u>170,537</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	72,524
Accumulated depreciation is	(18,158)
 Total capital assets	 54,366

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

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

Compensated absences payable	(5,000)
 Total long-term and other liabilities	 (5,000)
 Net position of governmental activities (Statement of Net Position)	 \$ 219,903

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended June 30, 2013

Exhibit B-3

	11000	14000	21000	24106	24120
	General	Instructional Materials	Food Services	IDEA-B Entitlement	IDEA-B Risk Pool
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	39,613	-	23,981	-	-
State sources	1,950,022	24,787	-	-	-
Federal sources	-	-	15,420	61,676	56,258
Interest	-	-	-	-	-
Total revenues	<u>1,989,635</u>	<u>24,787</u>	<u>39,401</u>	<u>61,676</u>	<u>56,258</u>
EXPENDITURES					
Current:					
Instruction	1,305,760	25,978	-	-	51,118
Support services:					
Students	57,429	-	-	61,676	5,140
Instruction	1,797	-	-	-	-
General administration	12,653	-	-	-	-
School administration	230,598	-	-	-	-
Central services	61,187	-	-	-	-
Operation & maintenance of plant	210,114	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	16,379	-	-	-	-
Food services operations	1,017	-	42,418	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,896,934</u>	<u>25,978</u>	<u>42,418</u>	<u>61,676</u>	<u>56,258</u>
Excess (deficiency) of revenues over (under) expenditures	<u>92,701</u>	<u>(1,191)</u>	<u>(3,017)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>92,701</u>	<u>(1,191)</u>	<u>(3,017)</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>68,258</u>	<u>6,716</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 160,959</u>	<u>\$ 5,525</u>	<u>\$ (3,017)</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended June 30, 2013

Exhibit B-3

	24154 Teacher/Principal Training	25152 Title XIX Medicaid	26123 PNM Foundation	26158 Direct Action for Youth Foundation	27171 2010 GO Bond Instructional
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	3,615	-
State sources	-	-	-	-	9,711
Federal sources	19,399	423	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>19,399</u>	<u>423</u>	<u>-</u>	<u>3,615</u>	<u>9,711</u>
EXPENDITURES					
Current:					
Instruction	18,624	-	1,518	-	9,711
Support services:					
Students	-	1,275	-	652	-
Instruction	41	-	-	-	-
General administration	-	-	-	-	-
School administration	734	-	-	-	-
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>19,399</u>	<u>1,275</u>	<u>1,518</u>	<u>652</u>	<u>9,711</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(852)</u>	<u>(1,518)</u>	<u>2,963</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>(852)</u>	<u>(1,518)</u>	<u>2,963</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>4,937</u>	<u>1,540</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ 4,085</u>	<u>\$ 22</u>	<u>\$ 2,963</u>	<u>\$ -</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ALICE KING COMMUNITY SCHOOL
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 Year Ended June 30, 2013

	31200 Public School Capital Outlay	31400 Special Capital Outlay	31700 SB9 Capital Improvements	Total Primary Government
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	67,209
State sources	223,672	-	7,455	2,215,647
Federal sources	-	-	-	153,176
Interest	-	-	-	-
Total revenues	<u>223,672</u>	<u>-</u>	<u>7,455</u>	<u>2,436,032</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	1,412,709
Support services:				
Students	-	-	-	126,172
Instruction	-	-	-	1,838
General administration	-	-	-	12,653
School administration	-	-	-	231,332
Central services	-	-	-	61,187
Operation & maintenance of plant	-	-	-	210,114
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	16,379
Food services operations	-	-	-	43,435
Capital outlay	<u>223,672</u>	<u>-</u>	<u>7,455</u>	<u>231,127</u>
Total expenditures	<u>223,672</u>	<u>-</u>	<u>7,455</u>	<u>2,346,946</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,086</u>
Other financing sources (uses):				
Other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,086</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>81,451</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,537</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2013

Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ <u>89,086</u>
--	-------------------------

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

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

The increase in compensated absences for the fiscal year was:

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

Capital outlay	-
Depreciation expense	<u>(3,191)</u>
Excess of depreciation expense over capital outlay	<u>(3,191)</u>
Loss/Adjustments on disposal of assets	<u>-</u>
Change in net position of governmental activities (Statement of Activities)	\$ <u><u>85,895</u></u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
GENERAL FUND (FUND 11000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ 15,000	\$ 21,415	\$ 39,613	\$ 18,198
State sources	1,796,633	1,935,741	1,950,022	14,281
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>1,811,633</u>	<u>1,957,156</u>	<u>1,989,635</u>	<u>32,479</u>
EXPENDITURES				
Current:				
Instruction	1,294,332	1,307,517	1,305,760	1,757
Support Services:				
Students	27,960	99,175	57,429	41,746
Instruction	-	4,000	1,797	2,203
General administration	41,257	41,257	12,653	28,604
School administration	195,766	225,766	230,598	(4,832)
Central services	58,000	63,000	61,187	1,813
Operation & maintenance of plant	211,391	216,499	210,114	6,385
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services				
Community services operations	-	18,200	16,379	1,821
Food services operations	-	-	1,017	(1,017)
Capital outlay	-	50,000	-	50,000
TOTAL EXPENDITURES	<u>1,828,706</u>	<u>2,025,414</u>	<u>1,896,934</u>	<u>128,480</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(17,073)</u>	<u>(68,258)</u>	<u>92,701</u>	<u>(160,959)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	17,073	68,258	-	(68,258)
TOTAL OTHER FINANCING SOURCES (USES)	<u>17,073</u>	<u>68,258</u>	<u>-</u>	<u>(68,258)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>92,701</u>	<u>\$ 92,701</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 92,701</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
INSTRUCTIONAL MATERIAL (FUND 14000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	19,841	19,841	19,841	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>19,841</u>	<u>19,841</u>	<u>19,841</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	19,841	26,557	25,978	579
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>19,841</u>	<u>26,557</u>	<u>25,978</u>	<u>579</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(6,716)</u>	<u>(6,137)</u>	<u>(579)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	6,716	-	(6,716)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>6,716</u>	<u>-</u>	<u>(6,716)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(6,137)</u>	<u>\$ (6,137)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			4,946	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ (1,191)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
FOOD SERVICES FUND (FUND 21000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 23,981	\$ 23,981
State sources	-	45,000	15,420	(29,580)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>45,000</u>	<u>39,401</u>	<u>(5,599)</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	-	45,000	42,418	2,582
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>45,000</u>	<u>42,418</u>	<u>2,582</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(3,017)</u>	<u>3,017</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(3,017)</u>	<u>\$ (3,017)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ (3,017)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
IDEA-B ENTITLEMENT (FUND 24106)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	57,609	61,676	71,844	10,168
Interest	-	-	-	-
TOTAL REVENUES	<u>57,609</u>	<u>61,676</u>	<u>71,844</u>	<u>10,168</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	57,609	61,676	61,676	-
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>57,609</u>	<u>61,676</u>	<u>61,676</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>10,168</u>	<u>(10,168)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>10,168</u>	<u>\$ 10,168</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(10,168)	
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
ALICE KING COMMUNITY SCHOOL
IDEA-B RISK POOL (FUND 24120)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	56,258	108,621	51,117	(57,504)
Interest	-	-	-	-
TOTAL REVENUES	<u>56,258</u>	<u>108,621</u>	<u>51,117</u>	<u>(57,504)</u>
EXPENDITURES				
Current:				
Instruction	51,117	103,480	51,117	52,363
Support Services:				
Students	5,141	5,141	5,141	-
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>56,258</u>	<u>108,621</u>	<u>56,258</u>	<u>52,363</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(5,141)</u>	<u>5,141</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(5,141)</u>	<u>\$ (5,141)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			5,141	
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
ALICE KING COMMUNITY SCHOOL
TEACHER/PRINCIPAL TRAINING (FUND 24154)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	13,563	19,399	4,133	(15,266)
Interest	-	-	-	-
TOTAL REVENUES	13,563	19,399	4,133	(15,266)
EXPENDITURES				
Current:				
Instruction	13,563	17,849	18,624	(775)
Support Services:				
Students	-	-	-	-
Instruction	-	1,000	41	959
General administration	-	-	-	-
School administration	-	550	734	(184)
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	13,563	19,399	19,399	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(15,266)	15,266
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	\$ -	\$ -	(15,266)	\$ (15,266)
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			15,266	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ -	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
TITLE XIX MEDICAID (FUND 25152)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	423	423
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>423</u>	<u>423</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	4,937	1,275	3,662
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>4,937</u>	<u>1,275</u>	<u>3,662</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(4,937)</u>	<u>(852)</u>	<u>(4,085)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	4,937	-	(4,937)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>4,937</u>	<u>-</u>	<u>(4,937)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(852)</u>	<u>\$ (852)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ (852)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
PNM FOUNDATION (FUND 26123)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Current:				
Instruction	-	1,540	1,518	22
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	-	1,540	1,518	22
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(1,540)	(1,518)	(22)
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	1,540	-	(1,540)
TOTAL OTHER FINANCING SOURCES (USES)	-	1,540	-	(1,540)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	\$ -	\$ -	(1,518)	\$ (1,518)
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ (1,518)	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
DIRECT ACTION FOR YOUTH FOUNDATION (FUND 26158)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 3,615	\$ 3,615	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>3,615</u>	<u>3,615</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	3,615	652	2,963
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>3,615</u>	<u>652</u>	<u>2,963</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>2,963</u>	<u>(2,963)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>2,963</u>	<u>\$ 2,963</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 2,963</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
2010 GO BOND INSTRUCTION (FUND 27171)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	18,456	-	(18,456)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	-	18,456	-	(18,456)
EXPENDITURES				
Current:				
Instruction	-	18,456	9,711	8,745
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	-	18,456	9,711	8,745
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(9,711)	9,711
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	\$ -	\$ -	(9,711)	\$ (9,711)
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			9,711	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ -	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 44,918	\$ 44,918
State sources	-	223,672	209,005	(14,667)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>223,672</u>	<u>253,923</u>	<u>30,251</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	-	223,672	223,672	-
TOTAL EXPENDITURES	<u>-</u>	<u>223,672</u>	<u>223,672</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>30,251</u>	<u>(30,251)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>30,251</u>	<u>\$ 30,251</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(30,251)	
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
ALICE KING COMMUNITY SCHOOL
SPECIAL CAPITAL OUTLAY (FUND 31400)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 830	\$ 830
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>830</u>	<u>830</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>830</u>	<u>(830)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>830</u>	<u>\$ 830</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(830)	
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
ALICE KING COMMUNITY SCHOOL
SB 9 CAPITAL IMPROVEMENTS (FUND 31700)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 5,638	\$ 5,638
State sources	-	7,455	-	(7,455)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>7,455</u>	<u>5,638</u>	<u>(1,817)</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	-	7,455	7,455	-
TOTAL EXPENDITURES	<u>-</u>	<u>7,455</u>	<u>7,455</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(1,817)</u>	<u>1,817</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(1,817)</u>	<u>\$ (1,817)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			1,817	
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
ALICE KING COMMUNITY SCHOOL
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS
June 30, 2013

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>12,634</u>
TOTAL ASSETS	<u>\$ 12,634</u>
LIABILITIES	
Deposits held for others	\$ <u>12,634</u>
TOTAL LIABILITIES	<u>\$ 12,634</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
Year Ended June 30, 2013

	Balance, July 1, 2012	Additions	Deletions	Balance, June 30, 2013
ASSETS				
Cash and cash equivalents	\$ 8,790	\$ 6,849	\$ (3,005)	\$ 12,634
TOTAL ASSETS	<u>\$ 8,790</u>	<u>\$ 6,849</u>	<u>\$ (3,005)</u>	<u>\$ 12,634</u>
LIABILITIES				
Deposits held for others	\$ 8,790	\$ 6,849	\$ (3,005)	\$ 12,634
TOTAL ASSETS	<u>\$ 8,790</u>	<u>\$ 6,849</u>	<u>\$ (3,005)</u>	<u>\$ 12,634</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY
FOR PUBLIC FUNDS
June 30, 2013

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2013	Safekeeping Agent
US Bank	FHLMC GOLD POOL E99159 Matures 09/01/2018	\$ <u>70,572</u>	US Bank
		\$ <u>70,572</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS
June 30, 2013

	<u>US Bank</u>
Operating account	\$ 289,346
Total on deposit	289,346
Reconciling items	<u>(23,087)</u>
Reconciled balance at June 30, 2013	266,259
Less activity funds	<u>(12,634)</u>
Balance per Exhibit A-1	<u>\$ 253,625</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
CASH RECONCILIATION
June 30, 2013

Schedule III

	Operational Account 11000	Instructional Materials 14000	Food Services 21000	Student Activity 23000	Federal Projects Account 24000
Cash, June 30, 2012	\$ 59,646	\$ 6,716	\$ -	\$ 8,790	\$ -
Add:					
2012-13 revenues	1,989,635	19,841	39,401	6,849	127,094
Loans from other funds	-	-	-	-	-
Total cash available	<u>2,049,281</u>	<u>26,557</u>	<u>39,401</u>	<u>15,639</u>	<u>127,094</u>
Less:					
2012-13 expenditures	(1,896,934)	(25,978)	(42,418)	(3,005)	(137,333)
Prior year outstanding loans	63,362	-	-	-	(12,451)
Total outstanding loans	(50,692)	-	3,017	-	15,842
Receivables/payables	80,959	-	-	-	6,848
Cash, June 30, 2013	<u>245,976</u>	<u>579</u>	<u>-</u>	<u>12,634</u>	<u>-</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
Cash per books	<u>\$ 245,976</u>	<u>\$ 579</u>	<u>\$ -</u>	<u>\$ 12,634</u>	<u>\$ -</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	\$ (85,017)	\$ 4,946	\$ (3,017)	\$ -	\$ -
Fund balance, modified accrual basis (deficit)	<u>\$ 160,959</u>	<u>\$ 5,525</u>	<u>\$ (3,017)</u>	<u>\$ 12,634</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
CASH RECONCILIATION
June 30, 2013

Schedule III

	Federal Direct Account 25000	Local Grants Fund 26000	State Flowthrough Fund 27000	Public School Capital Outlay 31200	Special Capital Outlay 31400
Cash, June 30, 2012	\$ 4,937	\$ 1,540	\$ -	\$ -	\$ -
Add:					
2012-13 revenues	423	3,615	-	253,923	830
Loans from other funds	-	-	-	-	-
Total cash available	<u>5,360</u>	<u>5,155</u>	<u>-</u>	<u>253,923</u>	<u>830</u>
Less:					
2012-13 expenditures	(1,275)	(2,170)	(9,711)	(223,672)	(830)
Prior year outstanding loans	-	-	(355)	(44,918)	-
Total outstanding loans	-	-	9,711	14,667	-
Receivables/payables	-	-	355	-	-
Cash, June 30, 2013	<u>4,085</u>	<u>2,985</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
Cash per books	<u>\$ 4,085</u>	<u>\$ 2,985</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance, modified accrual basis (deficit)	<u>\$ 4,085</u>	<u>\$ 2,985</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ALICE KING COMMUNITY SCHOOL
CASH RECONCILIATION
June 30, 2013

Schedule III

	Capital Improve. SB 9 31700	Total Primary Government
Cash, June 30, 2012	\$ -	\$ 81,629
Add:		
2012-13 revenues	5,638	2,447,249
Loans from other funds	-	-
Total cash available	5,638	2,528,878
Less:		
2012-13 expenditures	(7,455)	(2,350,781)
Prior year outstanding loans	(5,638)	-
Total outstanding loans	7,455	-
Receivables/payables	-	88,162
Cash, June 30, 2013	-	266,259
Fund balance reconciliation to GAAP basis:		
Audit reclassifications to cash	-	-
Cash per books	\$ -	\$ 266,259
Less Activity Funds		(12,634)
Per Exhibit B-1		\$ 253,625
Fund balance reconciliation to GAAP basis:		
Modified accrual adjustments	\$ -	\$ (83,088)
Fund balance, modified accrual basis (deficit)	\$ -	\$ 183,171
Less Activity Funds		(12,634)
Per Exhibit B-1		\$ 170,537

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
STATEMENT OF NET POSITION
June 30, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 254,833
Receivables, net of allowance for uncollectibles:	
Due from other governments	34,262
Prepaid expenses	-
Total current assets	<u>289,095</u>
 NON-CURRENT ASSETS	
Capital assets:	
Building improvements	54,400
Furniture, fixtures and equipment	15,187
Less: accumulated depreciation	<u>(33,571)</u>
Total non-current assets	<u>36,016</u>
 TOTAL ASSETS	 <u><u>\$ 325,111</u></u>
 LIABILITIES AND NET POSITION	
Accounts payable	\$ 10,600
Accrued liabilities	16,272
Due to other governments	-
Unearned revenue	-
Total current liabilities	<u>26,872</u>
Total liabilities	<u>26,872</u>
Net investment in capital assets	36,016
Restricted	21,399
Unrestricted	<u>240,824</u>
Total net position	<u>298,239</u>
 TOTAL LIABILITIES AND NET POSITION	 <u><u>\$ 325,111</u></u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
STATEMENT OF ACTIVITIES
Year Ended June 30, 2013

	Program Revenues				Net Revenues (Expenses) and Changes in Net Position
FUNCTIONS/PROGRAMS	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 754,971	\$ 5,592	\$ 126,150	\$ -	\$ (623,229)
Support services:					
Students	92,822	-	33,384	-	(59,438)
Instruction	-	-	-	-	-
General Administration	23,938	-	8,358	-	(15,580)
School Administration	157,765	-	2,162	-	(155,603)
Central Services	94,983	-	-	-	(94,983)
Operation & Maintenance of Plant	106,178	-	-	-	(106,178)
Student Transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operating of Non-instructional Services					
Food Services Operations	82,061	-	82,999	-	938
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	102,892	-	92,402	2,719	(7,771)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 1,415,610	\$ 5,592	\$ 345,455	\$ 2,719	(1,061,844)
			GENERAL REVENUES		
					1,040,294
					-
				Total general revenues	1,040,294
				Change in net position	(21,550)
				Net position, beginning of year	319,789
				Net position, end of year	\$ 298,239

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2013

Exhibit B-1

	11000 General	14000 Instructional Materials	21000 Food Services	24101 Title I IASA	24106 IDEA-B Entitlement
ASSETS					
Cash and temporary investments	\$ 239,810	\$ 1,545	\$ 7,662	\$ 6	\$ 29
Accounts receivable:	-	-	-	-	-
Due from other governments	-	1,309	6,353	-	-
Due from other funds	26,600	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 266,410	\$ 2,854	\$ 14,015	\$ 6	\$ 29
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ 9,349	\$ -	\$ 1,251	\$ -	\$ -
Accrued liabilities	16,237	-	-	6	29
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	<u>25,586</u>	<u>-</u>	<u>1,251</u>	<u>6</u>	<u>29</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	2,854	12,764	-	-
Committed	199,096	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	41,728	-	-	-	-
Total fund balance (deficit)	<u>240,824</u>	<u>2,854</u>	<u>12,764</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 266,410	\$ 2,854	\$ 14,015	\$ 6	\$ 29

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2013

Exhibit B-1

	24118 Fruit and Vegetables	24153 English Language Acquisition	24154 Teacher/Principal Training	25152 Title XIX Medicaid	25153 Title XIX Medicaid 3/21 Years
ASSETS					
Cash and temporary investments	\$ -	\$ -	\$ -	\$ -	\$ 4,342
Accounts receivable:	-	-	-	-	-
Due from other governments	-	-	603	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ -	\$ 603	\$ -	\$ 4,342
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	603	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	-	-	603	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	4,342
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	-	-	-	4,342
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -	\$ 603	\$ -	\$ 4,342

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2013

Exhibit B-1

	25171 Child and Adult Food Program	26177 EMSI	27106 2010 Library GO Bonds	27155 Breakfast For Elementary	27166 Kindergarten Three Plus
ASSETS					
Cash and temporary investments	\$ 1,439	\$ -	\$ -	\$ -	\$ -
Accounts receivable:	-	-	-	-	-
Due from other governments	-	4,000	-	64	21,933
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 1,439	\$ 4,000	\$ -	\$ 64	\$ 21,933
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	4,000	-	64	21,933
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	-	4,000	-	64	21,933
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	1,439	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	1,439	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,439	\$ 4,000	\$ -	\$ 64	\$ 21,933

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2013

Exhibit B-1

	<u>31200</u>	<u>31700</u>	<u>Total</u>
	<u>Public School</u>	<u>SB9 Capital</u>	<u>Primary</u>
	<u>Capital Outlay</u>	<u>Improvements</u>	<u>Government</u>
ASSETS			
Cash and temporary investments	\$ -	\$ -	\$ 254,833
Accounts receivable:	-	-	
Due from other governments	-	-	34,262
Due from other funds	-	-	26,600
Prepaid expenses	-	-	-
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 315,695</u>
LIABILITIES AND FUND BALANCE			
Current liabilities:			
Accounts payable	\$ -	\$ -	\$ 10,600
Accrued liabilities	-	-	16,272
Due to other funds	-	-	26,600
Due to other governments	-	-	-
Unearned revenue	-	-	-
Total current liabilities	<u>-</u>	<u>-</u>	<u>53,472</u>
Fund balances:			
Nonspendable	-	-	-
Restricted	-	-	21,399
Committed	-	-	199,096
Assigned	-	-	-
Unassigned (deficit)	-	-	41,728
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>262,223</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 315,695</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2013

Total Fund Balance - Governmental Funds	
(Governmental Fund Balance Sheet)	\$ 262,223

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	69,587
Accumulated depreciation is	(33,571)
 Total capital assets	 36,016

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

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

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

Net position of governmental activities (Statement of Net Position)	\$ 298,239
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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
CHRISTINE DUNCAN HERITAGE ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES -
GOVERNMENTAL FUNDS
Year Ended June 30, 2013

Exhibit B-3

	11000	14000	21000	24101	24106
	General	Instructional Materials	Food Services	Title I IASA	IDEA-B Entitlement
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	5,592	-	-	-	-
State sources	1,040,294	8,744	-	-	-
Federal sources	-	-	61,561	46,778	38,914
Interest	-	-	-	-	-
Total revenues	<u>1,045,886</u>	<u>8,744</u>	<u>61,561</u>	<u>46,778</u>	<u>38,914</u>
EXPENDITURES					
Current:					
Instruction	629,633	7,932	-	26,699	33,131
Support services:					
Students	60,942	-	-	20,079	5,783
Instruction	-	-	-	-	-
General administration	23,938	-	-	-	-
School administration	149,407	-	-	-	-
Central services	92,821	-	-	-	-
Operation & maintenance of plant	106,178	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services					
Community services operations	-	-	-	-	-
Food services operations	226	-	59,758	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,063,145</u>	<u>7,932</u>	<u>59,758</u>	<u>46,778</u>	<u>38,914</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,259)</u>	<u>812</u>	<u>1,803</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>(17,259)</u>	<u>812</u>	<u>1,803</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>258,083</u>	<u>2,042</u>	<u>10,961</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 240,824</u>	<u>\$ 2,854</u>	<u>\$ 12,764</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES -
GOVERNMENTAL FUNDS
Year Ended June 30, 2013

Exhibit B-3

	24118 Fruit and Vegetables	24153 English Language Acquisition	24154 Teacher/Principal Training	25152 Title XIX Medicaid	25153 Title XIX Medicaid 3/21 Years
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	4,233	3,532	6,856	926	6,596
Interest	-	-	-	-	-
Total revenues	<u>4,233</u>	<u>3,532</u>	<u>6,856</u>	<u>926</u>	<u>6,596</u>
EXPENDITURES					
Current:					
Instruction	-	3,532	6,856	-	-
Support services:					
Students	-	-	-	3,764	2,254
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	4,233	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>4,233</u>	<u>3,532</u>	<u>6,856</u>	<u>3,764</u>	<u>2,254</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,838)</u>	<u>4,342</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>(2,838)</u>	<u>4,342</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,838</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,342</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES -
GOVERNMENTAL FUNDS
Year Ended June 30, 2013

	25171 Child and Adult Food Program	26177 EMSI	27106 2010 Library GO Bonds	27155 Breakfast For Elementary	27166 Kindergarten Three Plus
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	4,523	-	-	-
State sources	-	-	1,192	847	-
Federal sources	16,358	-	-	-	51,993
Interest	-	-	-	-	-
Total revenues	<u>16,358</u>	<u>4,523</u>	<u>1,192</u>	<u>847</u>	<u>51,993</u>
EXPENDITURES					
Current:					
Instruction	-	4,523	1,192	-	41,473
Support services:					
Students	-	-	-	-	-
Instruction	-	-	-	-	-
General administration	-	-	-	-	-
School administration	-	-	-	-	8,358
Central services	-	-	-	-	2,162
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services					
Community services operations	-	-	-	-	-
Food services operations	14,919	-	-	847	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>14,919</u>	<u>4,523</u>	<u>1,192</u>	<u>847</u>	<u>51,993</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,439</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>1,439</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,439</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 CHRISTINE DUNCAN HERITAGE ACADEMY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES -
 GOVERNMENTAL FUNDS
 Year Ended June 30, 2013

	31200 Public School Capital Outlay	31700 SB9 Capital Improvements	Total Primary Government
REVENUES			
Property taxes	\$ -	\$ -	\$ -
Local and county sources	-	-	10,115
State sources	92,402	2,719	1,146,198
Federal sources	-	-	237,747
Interest	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	92,402	2,719	1,394,060
EXPENDITURES			
Current:			
Instruction	-	-	754,971
Support services:			
Students	-	-	92,822
Instruction	-	-	-
General administration	-	-	23,938
School administration	-	-	157,765
Central services	-	-	94,983
Operation & maintenance of plant	-	-	106,178
Student transportation	-	-	-
Other support services	-	-	-
Operation of non-instructional services			
Community services operations	-	-	-
Food services operations	-	-	79,983
Capital outlay	92,402	2,719	95,121
	<hr/>	<hr/>	<hr/>
Total expenditures	92,402	2,719	1,405,761
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>
	-	-	(11,701)
Other financing sources (uses):			
Other financing uses	-	-	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	-
NET CHANGES IN FUND BALANCES			
	<hr/>	<hr/>	<hr/>
	-	-	(11,701)
FUND BALANCES, BEGINNING OF YEAR			
	<hr/>	<hr/>	<hr/>
	-	-	273,924
FUND BALANCES, END OF YEAR			
	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	\$ 262,223

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2013

Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ (11,701)
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

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

Capital outlay	-
Depreciation expense	(9,849)

Excess of depreciation expense over capital outlay	(9,849)
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Loss/Adjustments on disposal of assets	-
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Change in net position of governmental activities (Statement of Activities)	\$ <u>(21,550)</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
CHRISTINE DUNCAN HERITAGE ACADEMY
GENERAL FUND (FUND 11000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance From</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary Basis)</u>	<u>Final Budget</u> <u>Positive (Negative)</u>
REVENUES				
Local and county sources	\$ 2,000	\$ 2,000	\$ 5,592	\$ 3,592
State sources	1,031,176	1,032,681	1,040,294	7,613
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>1,033,176</u>	<u>1,034,681</u>	<u>1,045,886</u>	<u>11,205</u>
EXPENDITURES				
Current:				
Instruction	621,832	680,163	630,621	49,542
Support Services:				
Students	88,357	78,961	60,942	18,019
Instruction	-	-	-	-
General administration	23,745	30,245	23,938	6,307
School administration	166,566	159,652	149,407	10,245
Central services	91,284	93,487	92,821	666
Operation & maintenance of plant	182,407	232,861	97,732	135,129
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>1,174,191</u>	<u>1,275,369</u>	<u>1,055,461</u>	<u>219,908</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(141,015)</u>	<u>(240,688)</u>	<u>(9,575)</u>	<u>(231,113)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	141,015	240,688	-	(240,688)
TOTAL OTHER FINANCING SOURCES (USES)	<u>141,015</u>	<u>240,688</u>	<u>-</u>	<u>(240,688)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(9,575)</u>	<u>\$ (9,575)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			<u>(7,684)</u>	
NET CHANGES IN FUND BALANCES			<u>\$ (17,259)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
INSTRUCTIONAL MATERIALS FUND (FUND 14000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	7,435	8,744	7,435	(1,309)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>7,435</u>	<u>8,744</u>	<u>7,435</u>	<u>(1,309)</u>
EXPENDITURES				
Current:				
Instruction	7,932	9,241	7,932	1,309
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>7,932</u>	<u>9,241</u>	<u>7,932</u>	<u>1,309</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(497)</u>	<u>(497)</u>	<u>(497)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	497	497	-	(497)
TOTAL OTHER FINANCING SOURCES (USES)	<u>497</u>	<u>497</u>	<u>-</u>	<u>(497)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(497)</u>	<u>\$ (497)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			1,309	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ 812</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
FOOD SERVICES (FUND 21000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	65,000	65,000	56,819	(8,181)
Interest	-	-	-	-
TOTAL REVENUES	<u>65,000</u>	<u>65,000</u>	<u>56,819</u>	<u>(8,181)</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	65,000	65,000	58,507	6,493
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>65,000</u>	<u>65,000</u>	<u>58,507</u>	<u>6,493</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(1,688)</u>	<u>1,688</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(1,688)</u>	<u>\$ (1,688)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			4,742	
Adjustments to expenditures			<u>(1,251)</u>	
NET CHANGES IN FUND BALANCES			<u>\$ 1,803</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
TITLE I - IASA (FUND 24101)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	29,384	68,124	46,778	(21,346)
Interest	-	-	-	-
TOTAL REVENUES	<u>29,384</u>	<u>68,124</u>	<u>46,778</u>	<u>(21,346)</u>
EXPENDITURES				
Current:				
Instruction	-	42,265	26,698	15,567
Support Services:				
Students	29,384	25,859	20,080	5,779
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>29,384</u>	<u>68,124</u>	<u>46,778</u>	<u>21,346</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
IDEA-B ENTITLEMENT (FUND 24106)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	36,384	38,953	38,914	(39)
Interest	-	-	-	-
TOTAL REVENUES	<u>36,384</u>	<u>38,953</u>	<u>38,914</u>	<u>(39)</u>
EXPENDITURES				
Current:				
Instruction	36,384	33,171	33,132	39
Support Services:				
Students	-	5,782	5,782	-
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>36,384</u>	<u>38,953</u>	<u>38,914</u>	<u>39</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
FRESH FRUIT AND VEGETABLES (FUND 24118)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	3,229	4,233	4,233	-
Interest	-	-	-	-
TOTAL REVENUES	<u>3,229</u>	<u>4,233</u>	<u>4,233</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	3,229	4,233	4,233	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>3,229</u>	<u>4,233</u>	<u>4,233</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
ENGLISH LANGUAGE ACQUISITION (FUND 24153)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	3,538	3,538	3,532	(6)
Interest	-	-	-	-
TOTAL REVENUES	<u>3,538</u>	<u>3,538</u>	<u>3,532</u>	<u>(6)</u>
EXPENDITURES				
Current:				
Instruction	3,538	3,538	3,532	6
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>3,538</u>	<u>3,538</u>	<u>3,532</u>	<u>6</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
TEACHER/PRINCIPAL TRAINING (FUND 24154)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	5,603	8,014	6,253	(1,761)
Interest	-	-	-	-
TOTAL REVENUES	<u>5,603</u>	<u>8,014</u>	<u>6,253</u>	<u>(1,761)</u>
EXPENDITURES				
Current:				
Instruction	5,603	8,014	6,856	1,158
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>5,603</u>	<u>8,014</u>	<u>6,856</u>	<u>1,158</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(603)</u>	<u>603</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(603)</u>	<u>\$ (603)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			603	
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
CHRISTINE DUNCAN HERITAGE ACADEMY
TITLE XIX MEDICAID (FUND 25152)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	1,921	926	(995)
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>1,921</u>	<u>926</u>	<u>(995)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	1,921	1,921	-
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>1,921</u>	<u>1,921</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(995)</u>	<u>995</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(995)</u>	<u>\$ (995)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			<u>(1,843)</u>	
NET CHANGES IN FUND BALANCES			<u>\$ (2,838)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
TITLE XIX MEDICAID 3/21 YEARS (FUND 25153)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	2,254	6,596	4,342
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>2,254</u>	<u>6,596</u>	<u>4,342</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	2,254	2,254	-
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>2,254</u>	<u>2,254</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>4,342</u>	<u>(4,342)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>4,342</u>	<u>\$ 4,342</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 4,342</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
CHILD AND ADULT FOOD PROGRAM (FUND 25171)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	20,000	16,358	(3,642)
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>20,000</u>	<u>16,358</u>	<u>(3,642)</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	-	20,000	14,919	5,081
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>20,000</u>	<u>14,919</u>	<u>5,081</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,439</u>	<u>(1,439)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>1,439</u>	<u>\$ 1,439</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 1,439</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
EMSI (FUND 26177)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 4,000	\$ 1,926	\$ (2,074)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>4,000</u>	<u>1,926</u>	<u>(2,074)</u>
EXPENDITURES				
Current:				
Instruction	-	4,000	4,000	-
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>4,000</u>	<u>4,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(2,074)</u>	<u>2,074</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(2,074)</u>	<u>\$ (2,074)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			2,597	
Adjustments to expenditures			<u>(523)</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
CHRISTINE DUNCAN HERITAGE ACADEMY
2010 GO BOND STUDENT LIBRARY (FUND 27106)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	1,192	2,106	914
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>1,192</u>	<u>2,106</u>	<u>914</u>
EXPENDITURES				
Current:				
Instruction	-	1,192	1,192	-
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>1,192</u>	<u>1,192</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>914</u>	<u>(914)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>914</u>	<u>\$ 914</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(914)	
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
CHRISTINE DUNCAN HERITAGE ACADEMY
BREAKFAST FOR ELEMENTARY (FUND 27155)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 847	\$ 783	\$ (64)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>847</u>	<u>783</u>	<u>(64)</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	-	847	847	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>847</u>	<u>847</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(64)</u>	<u>64</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(64)</u>	<u>\$ (64)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			64	
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
CHRISTINE DUNCAN HERITAGE ACADEMY
KINDERGARTEN THREE PLUS (FUND 27166)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ 48,400	\$ 69,948	\$ 30,060	\$ (39,888)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>48,400</u>	<u>69,948</u>	<u>30,060</u>	<u>(39,888)</u>
EXPENDITURES				
Current:				
Instruction	38,268	54,803	41,473	13,330
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	1,000	-	1,000
School administration	5,737	9,181	8,358	823
Central services	4,395	4,964	2,162	2,802
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>48,400</u>	<u>69,948</u>	<u>51,993</u>	<u>17,955</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(21,933)</u>	<u>21,933</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(21,933)</u>	<u>\$ (21,933)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			21,933	
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
CHRISTINE DUNCAN HERITAGE ACADEMY
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	92,402	92,402	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>92,402</u>	<u>92,402</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	-	92,402	92,402	-
TOTAL EXPENDITURES	<u>-</u>	<u>92,402</u>	<u>92,402</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
SB 9 CAPITAL IMPROVEMENTS (FUND 31700)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	2,719	5,353	2,719	(2,634)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>2,719</u>	<u>5,353</u>	<u>2,719</u>	<u>(2,634)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	2,719	5,353	2,719	2,634
TOTAL EXPENDITURES	<u>2,719</u>	<u>5,353</u>	<u>2,719</u>	<u>2,634</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY
FOR PUBLIC FUNDS
June 30, 2013

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Fair/Par Market Value June 30, 2013</u>	<u>Safekeeping Agent</u>
Wells Fargo Bank	FN AH8825 4.500% Matures 03/01/2041	\$ 2,446	Bank of New York Mellon
Wells Fargo Bank	FN AR9199 3.000% Matures 03/01/2043	19,819	Bank of New York Mellon
		<u>\$ 22,265</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS
June 30, 2013

	<u>Wells Fargo Bank</u>
Operating account	\$ 259,564
Petty cash	<u>100</u>
Total on deposit	259,664
Reconciling items	<u>(4,831)</u>
Reconciled balance at June 30, 2013	254,833
Less activity funds	<u>-</u>
Balance per Exhibit A-1	<u>\$ 254,833</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
CASH RECONCILIATION
June 30, 2013

Schedule III

	Operational Account 11000	Instructional Materials 14000	Food Services 21000	Federal Projects Account 24000	Federal Direct Account 25000
Cash, June 30, 2012	\$ 240,688	\$ 2,042	\$ 9,350	\$ 433	\$ 2,838
Add:					
2012-13 revenues	1,045,886	7,435	56,819	120,310	23,879
Loans from other funds	-	-	-	-	-
Total cash available	<u>1,286,574</u>	<u>9,477</u>	<u>66,169</u>	<u>120,743</u>	<u>26,717</u>
Less:					
2012-13 expenditures	(1,063,145)	(7,932)	(58,507)	(100,314)	(20,936)
Prior year outstanding loans	21,931	-	-	(19,614)	-
Total outstanding loans	(26,600)	-	-	603	-
Receivables/payables	21,050	-	-	(1,383)	-
Cash, June 30, 2013	<u>239,810</u>	<u>1,545</u>	<u>7,662</u>	<u>35</u>	<u>5,781</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
Cash per books	<u>\$ 239,810</u>	<u>\$ 1,545</u>	<u>\$ 7,662</u>	<u>\$ 35</u>	<u>\$ 5,781</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	1,014	1,309	5,102	(35)	-
Fund balance, modified accrual basis (deficit)	<u>\$ 240,824</u>	<u>\$ 2,854</u>	<u>\$ 12,764</u>	<u>\$ -</u>	<u>\$ 5,781</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
CHRISTINE DUNCAN HERITAGE ACADEMY
CASH RECONCILIATION
June 30, 2013

Schedule III

	Local Grants Fund 26000	State Flowthrough Fund 27000	Public School Capital Outlay 31200	Capital Improve. SB 9 31700	Total Primary Government
Cash, June 30, 2012	\$ -	\$ -	\$ -	\$ -	\$ 255,351
Add:					
2012-13 revenues	1,926	32,949	92,402	2,719	1,384,325
Loans from other funds	-	-	-	-	-
Total cash available	<u>1,926</u>	<u>32,949</u>	<u>92,402</u>	<u>2,719</u>	<u>1,639,676</u>
Less:					
2012-13 expenditures	(4,523)	(54,032)	(92,402)	(2,719)	(1,404,510)
Prior year outstanding loans	(1,403)	(914)	-	-	-
Total outstanding loans	4,000	21,997	-	-	-
Receivables/payables	-	-	-	-	19,667
Cash, June 30, 2013	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>254,833</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
Cash per books	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 254,833</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	-	-	-	-	7,390
Fund balance, modified accrual basis (deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 262,223</u>

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