El Camino Real Academy
Statement of Financial Position
9/30/2012

| Description | 11000 - Operational | 14000 - Total Instructional Mater | 21000 - Food Services | 24101 - Title I - IASA | 24106 - Entitlement IDEA-B | 24153 - English Language Acquisit | 24154 - Teacher/Principal Trainin | 24224 - SIG Grant | 27106 - GO Bonds | 27166 - K-3 Plus |
|---|---|---|---|---|---|---|---|---|---|---|
| 11031 - Cash on Hand | $ 100.00 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11411 - Main Bank Account | $ 179,076.98 | $ 32,834.06 | $ 14,770.36 | $ (4,547.19) | $ (15,188.03) | $ (502.43) | $ (8,380.80) | $ 7,268.65 | $ - | $ (27,652.98) |
| **Subtotal of Account Group: Assets** | **$ 179,176.98** | **$ 32,834.06** | **$ 14,770.36** | **$ (4,547.19)** | **$ (15,188.03)** | **$ (502.43)** | **$ (8,380.80)** | **$ 7,268.65** | **$ -** | **$ (27,652.98)** |
| 21100 - Inter-Governmental Accounts Payable | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,027.46 | $ - | $ - |
| 23011 - Accrued Salaries and Benefits | $ (2,313.31) | $ - | $ - | $ - | $ 79.34 | $ - | $ 0.01 | $ 501.58 | $ - | $ (89.52) |
| 23111 - Federal Income Taxes | $ (10.95) | $ - | $ - | $ - | $ - | $ - | $ (0.01) | $ (0.02) | $ - | $ - |
| 23112 - State Income Taxes | $ (37.35) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 23114 - State Unemployment Taxes | $ 8.94 | $ - | $ - | $ - | $ - | $ - | $ 0.01 | $ (0.02) | $ - | $ - |
| 23115 - State Retirement System Contributions | $ 34,791.30 | $ - | $ - | $ (803.34) | $ 605.60 | $ - | $ 1,166.83 | $ 618.51 | $ - | $ (932.11) |
| 23116 - Medical Insurance Premiums | $ 8,224.51 | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,923.44 | $ - | $ - |
| 23117 - Dental Insurance Premiums | $ 549.85 | $ - | $ - | $ - | $ - | $ - | $ - | $ 118.78 | $ - | $ - |
| 23118 - Vision Insurance Premiums | $ 54.95 | $ - | $ - | $ - | $ - | $ - | $ 5.72 | $ 26.66 | $ - | $ - |
| 23119 - Long-Term Disability Insurance Premiums | $ 103.16 | $ - | $ - | $ - | $ - | $ - | $ - | $ 14.16 | $ - | $ - |
| 23120 - Voluntary Life Premiums | $ 118.93 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 23122 - Basic Life Insurance Premiums | $ 51.70 | $ - | $ - | $ - | $ 9.40 | $ - | $ 9.40 | $ 23.50 | $ - | $ - |
| 23123 - 457 Plan | $ 2,834.00 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 23124 - First Financial Insurance | $ 1,298.56 | $ - | $ - | $ - | $ - | $ - | $ 16.83 | $ 14.60 | $ - | $ - |
| 23125 - Court Ordered Assignments | $ 243.85 | $ - | $ - | $ (243.85) | $ (79.34) | $ - | $ - | $ - | $ - | $ - |
| **Subtotal of Account Type: Liability** | **$ 45,918.14** | **$ -** | **$ -** | **$ (1,047.19)** | **$ 615.00** | **$ -** | **$ 1,198.79** | **$ 7,268.65** | **$ -** | **$ (1,021.63)** |
| 32300 - Unreserved Fund Balance | $ 5,358.26 | $ 5,908.12 | $ 13,879.21 | $ - | $ - | $ (556.29) | $ (0.36) | $ - | $ (989.46) | $ - |
| Net Increase/Decrease | $ 127,900.58 | $ 26,925.94 | $ 891.15 | $ (3,500.00) | $ (15,803.03) | $ 53.86 | $ (9,579.23) | $ - | $ 989.46 | $ (26,631.35) |
| **Subtotal of Account Type: Fund Balance/Retained E** | **$ 133,258.84** | **$ 32,834.06** | **$ 14,770.36** | **$ (3,500.00)** | **$ (15,803.03)** | **$ (502.43)** | **$ (9,579.59)** | **$ -** | **$ -** | **$ (26,631.35)** |
| **Subtotal of Account Group: Liabilities/Fund Balanc** | **$ 179,176.98** | **$ 32,834.06** | **$ 14,770.36** | **$ (4,547.19)** | **$ (15,188.03)** | **$ (502.43)** | **$ (8,380.80)** | **$ 7,268.65** | **$ -** | **$ (27,652.98)** |

El Camino Real Academy
Statement of Financial Position
9/30/2012

| Description | 31600 - Capital Improvements HB-3 | 31700 - Capital Improvements SB-9 | Total |
|---|---|---|---|
| 11031 - Cash on Hand | $ - | $ - | $ 100.00 |
| 11411 - Main Bank Account | $ 136,961.20 | $ (2,961.56) | $ 311,678.26 |
| **Subtotal of Account Group: Assets** | $ 136,961.20 | $ (2,961.56) | $ 311,778.26 |
| 21100 - Inter-Governmental Accounts Payable | $ - | $ - | $ 4,027.46 |
| 23011 - Accrued Salaries and Benefits | $ - | $ - | $ (1,821.90) |
| 23111 - Federal Income Taxes | $ - | $ - | $ (10.98) |
| 23112 - State Income Taxes | $ - | $ - | $ (37.35) |
| 23114 - State Unemployment Taxes | $ - | $ - | $ 8.93 |
| 23115 - State Retirement System Contributions | $ - | $ - | $ 35,446.79 |
| 23116 - Medical Insurance Premiums | $ - | $ - | $ 10,147.95 |
| 23117 - Dental Insurance Premiums | $ - | $ - | $ 668.63 |
| 23118 - Vision Insurance Premiums | $ - | $ - | $ 87.33 |
| 23119 - Long-Term Disability Insurance Premiums | $ - | $ - | $ 117.32 |
| 23120 - Voluntary Life Premiums | $ - | $ - | $ 118.93 |
| 23122 - Basic Life Insurance Premiums | $ - | $ - | $ 94.00 |
| 23123 - 457 Plan | $ - | $ - | $ 2,834.00 |
| 23124 - First Financial Insurance | $ - | $ - | $ 1,329.99 |
| 23125 - Court Ordered Assignments | $ - | $ - | $ (79.34) |
| **Subtotal of Account Type: Liability** | $ - | $ - | $ 52,931.76 |
| 32300 - Unreserved Fund Balance | $ 188,793.42 | $ (23,474.87) | $ 188,918.03 |
| Net Increase/Decrease | $ (51,832.22) | $ 20,513.31 | $ 69,928.47 |
| **Subtotal of Account Type: Fund Balance/Retained E** | $ 136,961.20 | $ (2,961.56) | $ 258,846.50 |
| **Subtotal of Account Group: Liabilities/Fund Balanc** | $ 136,961.20 | $ (2,961.56) | $ 311,778.26 |

El Camino Real Academy
Statement of Revenue, Expenditures and Changes in Fund Balance
9/30/2012

| Description | 11000 - Operational | 14000 - Total Instructional Mater | 21000 - Food Services | 24101 - Title I IASA | 24106 - Entitlement IDEA-B | 24153 - English Language Acquisit | 24154 - Teacher/Principal Trainin | 27106 - GI Bonds | 27166 - K-3 Plus | 31600 - Capital Improvements HB-3 |
|---|---|---|---|---|---|---|---|---|---|---|
| 41100 - Taxes Levied/Assessed by the School District | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 7,035.65 |
| 41603 - Fees – Adults/Food Services | $ - | $ - | $ 121.65 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 41604 - Fees – Students/Food Services | $ - | $ - | $ 1,100.50 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 41920 - Contributions and Donations From Private Sources | $ 150.00 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 41980 - Refund of Prior Year's Expenditures | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 41924 - Revenue from District | $ - | $ - | $ - | $ - | $ - | $ 556.29 | $ - | $ - | $ - | $ - |
| 43101 - State Equalization Guarantee | $ 707,522.76 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 43211 - Instructional Materials – Cash (50%) | $ - | $ 27,868.79 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 43202 - State Flow-through Grants | $ 3,250.00 | $ - | $ - | $ - | $ - | $ - | $ - | $ 989.46 | $ - | $ - |
| 43204 - SB9 State match | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 44500 - Restricted Grants From the Federal Government Throug | $ - | $ - | $ 2,522.00 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Total Revenue | $ 710,922.76 | $ 27,868.79 | $ 3,744.15 | $ - | $ - | $ 556.29 | $ - | $ 989.46 | $ - | $ 7,035.65 |
| 1000 - Instruction | $ 263,750.21 | $ 942.85 | $ - | $ 3,500.00 | $ 237.60 | $ 502.43 | $ - | $ - | $ 26,631.35 | $ - |
| 2110 - Attendance and Social Work Services | $ 14,351.45 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2120 - Guidance Services | $ 10,684.72 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2130 - Health Services | $ 10,545.54 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2140 - Psychological Services | $ 2,780.39 | $ - | $ - | $ - | $ 3,525.87 | $ - | $ - | $ - | $ - | $ - |
| 2150 - Speech Pathology and Audiology Services | $ 24,590.55 | $ - | $ - | $ - | $ 10,878.61 | $ - | $ - | $ - | $ - | $ - |
| 2160 - Occupational Therapy-Related Services | $ 5,653.52 | $ - | $ - | $ - | $ 1,160.95 | $ - | $ - | $ - | $ - | $ - |
| 2190 - Other Support Services-Student | $ 2,604.32 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2290 - Other Support Services-Instructional Staff | $ 4,236.58 | $ - | $ - | $ - | $ - | $ - | $ 9,579.23 | $ - | $ - | $ - |
| 2300 - Support Services-General Administration | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 9.80 |
| 2310 - Board of Education | $ 16,326.18 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 60.56 |
| 2410 - Office of the Principal | $ 54,835.95 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2510 - Fiscal Services | $ 21,109.67 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2530 - Printing, Publishing, and Duplicating Services | $ 9,006.30 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2580 - Administrative Technology Services | $ 30,967.25 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2590 - Other Support Services-Central Services | $ 2,155.30 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2610 - Operation of Buildings | $ 97,899.54 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2690 - Other Operation & Maintenance of Plant | $ 11,524.71 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 3100 - Food Services Operations | $ - | $ - | $ 2,853.00 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 4000 - Capital Outlay | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 58,797.51 |
| Total Expenditure | $ 583,022.18 | $ 942.85 | $ 2,853.00 | $ 3,500.00 | $ 15,803.03 | $ 502.43 | $ 9,579.23 | $ - | $ 26,631.35 | $ 58,867.87 |
| Total Other Financing Sources (Uses) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses | $ 127,900.58 | $ 26,925.94 | $ 891.15 | $ (3,500.00) | $ (15,803.03) | $ 53.86 | $ (9,579.23) | $ 989.46 | $ (26,631.35) | $ (51,832.22) |
| Fund Balance, Beginning of year | $ 5,358.26 | $ 5,908.12 | $ 13,879.21 | $ - | $ - | $ (556.29) | $ (0.36) | $ (989.46) | $ - | $ 188,793.42 |
| Fund Balance, End of year | $ 133,258.84 | $ 32,834.06 | $ 14,770.36 | $ (3,500.00) | $ (15,803.03) | $ (502.43) | $ (9,579.59) | $ - | $ (26,631.35) | $ 136,961.20 |

El Camino Real Academy
Statement of Revenue, Expenditures and Changes in Fu
9/30/2012

| Description | 31700 - Capital Improvements SB-9 | Total |
|---|---|---|
| 41100 - Taxes Levied/Assessed by the School District | $ - | $ 7,035.65 |
| 41603 - Fees – Adults/Food Services | $ - | $ 121.65 |
| 41604 - Fees – Students/Food Services | $ - | $ 1,100.50 |
| 41920 - Contributions and Donations From Private Sources | $ - | $ 150.00 |
| 41980 - Refund of Prior Year's Expenditures | $ 405.60 | $ 405.60 |
| 41924 - Revenue from District | $ - | $ 556.29 |
| 43101 - State Equalization Guarantee | $ - | $ 707,522.76 |
| 43211 - Instructional Materials – Cash (50%) | $ - | $ 27,868.79 |
| 43202 - State Flow-through Grants | $ - | $ 4,239.46 |
| 43204 - SB9 State match | $ 23,069.27 | $ 23,069.27 |
| 44500 - Restricted Grants From the Federal Government Throug | $ - | $ 2,522.00 |
| Total Revenue | $ 23,474.87 | $ 774,591.97 |
| 1000 - Instruction | $ - | $ 295,564.44 |
| 2110 - Attendance and Social Work Services | $ - | $ 14,351.45 |
| 2120 - Guidance Services | $ - | $ 10,684.72 |
| 2130 - Health Services | $ - | $ 10,545.54 |
| 2140 - Psychological Services | $ - | $ 6,306.26 |
| 2150 - Speech Pathology and Audiology Services | $ - | $ 35,469.16 |
| 2160 - Occupational Therapy-Related Services | $ - | $ 6,814.47 |
| 2190 - Other Support Services-Student | $ - | $ 2,604.32 |
| 2290 - Other Support Services-Instructional Staff | $ - | $ 13,815.81 |
| 2300 - Support Services-General Administration | $ - | $ 9.80 |
| 2310 - Board of Education | $ - | $ 16,386.74 |
| 2410 - Office of the Principal | $ - | $ 54,835.95 |
| 2510 - Fiscal Services | $ - | $ 21,109.67 |
| 2530 - Printing, Publishing, and Duplicating Services | $ - | $ 9,006.30 |
| 2580 - Administrative Technology Services | $ - | $ 30,967.25 |
| 2590 - Other Support Services-Central Services | $ - | $ 2,155.30 |
| 2610 - Operation of Buildings | $ - | $ 97,899.54 |
| 2690 - Other Operation & Maintenance of Plant | $ - | $ 11,524.71 |
| 3100 - Food Services Operations | $ - | $ 2,853.00 |
| 4000 - Capital Outlay | $ 2,961.56 | $ 61,759.07 |
| Total Expenditure | $ 2,961.56 | $ 704,663.50 |
| Total Other Financing Sources (Uses) | $ - | $ - |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses | $ 20,513.31 | $ 69,928.47 |
| Fund Balance, Beginning of year | $ (23,474.87) | $ 188,918.03 |
| Fund Balance, End of year | $ (2,961.56) | $ 258,846.50 |

El Camino Real Academy
Checks, Payroll Disbursements and cash adjusting journal entries (all funds)
9/1/2012-9/30/2012

| Bank | Account Number |
|---|---|
| Bank of the West | |

| | | | | |
|---|---|---|---|---|
| 9/6/2012 | 100383 | ADP, Inc. | $ | 67,640.37 |
| 9/7/2012 | 100384 | First Financial Administrators | $ | 4,260.98 |
| 9/7/2012 | 100385 | New Mexico Public Schools Ins. | $ | 18,045.60 |
| 9/7/2012 | 100386 | NM Retiree Health Care Authori | $ | 4,699.64 |
| 9/13/2012 | 100388 | New Mexico Educational Retirem | $ | 31,800.87 |
| 9/13/2012 | 22821 | ADS | $ | 2,996.48 |
| 9/13/2012 | 22822 | All American Waste Removal | $ | 306.20 |
| 9/13/2012 | 22823 | Archway | $ | 916.23 |
| 9/13/2012 | 22824 | Cambium Learning, Inc. | $ | 1,009.19 |
| 9/13/2012 | 22825 | Canteen of Central New Mexico | $ | 2,826.25 |
| 9/13/2012 | 22826 | CDWG, Inc | $ | 3,378.92 |
| 9/13/2012 | 22827 | Charter Law Office, PC | $ | 200.15 |
| 9/13/2012 | 22828 | Eduators Publishing Company | $ | 237.60 |
| 9/13/2012 | 22829 | Emily L. Eads MS, OTRIL, Inc | $ | 1,160.95 |
| 9/13/2012 | 22830 | Imaging Concepts of NM | $ | 321.68 |
| 9/13/2012 | 22831 | Jerry's Glass & Mirror | $ | 275.00 |
| 9/13/2012 | 22832 | Learning is Fun | $ | 23.90 |
| 9/13/2012 | 22833 | NM Council of Administrators o | $ | 100.00 |
| 9/13/2012 | 22834 | PNM | $ | 9,066.17 |
| 9/13/2012 | 22835 | Printer's Press | $ | 149.80 |
| 9/13/2012 | 22836 | Scholastic Book Fair | $ | 645.71 |
| 9/13/2012 | 22837 | Scofield, Mary Petty Cash Cust | $ | 95.22 |
| 9/13/2012 | 22838 | Shamrock Discount Janitorial | $ | 1,444.78 |
| 9/13/2012 | 22839 | Staples acct # 4131264550 | $ | 311.94 |
| 9/13/2012 | 22840 | Tiger Direct | $ | 804.22 |
| 9/13/2012 | 22841 | Tyler Technologies, Inc. | $ | 80.55 |
| 9/13/2012 | 22842 | Wireless Generation, Inc. | $ | 1,072.70 |
| 9/13/2012 | 22843 | NWEA | $ | 1,328.13 |
| 9/20/2012 | 100389 | ADP, Inc. | $ | 67,615.72 |
| 9/20/2012 | 100394 | BANK OF THE WEST | $ | 212.28 |
| 9/20/2012 | 22844 | Griego, Alfred | $ | 250.00 |
| 9/20/2012 | 22845 | K&S Service Center | $ | 578.96 |
| 9/21/2012 | 22846 | S. Cooper Educational Consulti | $ | 3,500.00 |
| 9/21/2012 | 22847 | El Camino Real Academy | $ | 26.75 |
| 9/21/2012 | 22848 | Harris | $ | 2,090.69 |
| 9/21/2012 | 22849 | Vigil, Orlando | $ | - |
| 9/21/2012 | 22850 | Scofield, Mary | $ | 785.77 |
| 9/21/2012 | 22851 | Vigil, Orlando | $ | - |
| 9/21/2012 | 22852 | Vigil, Orlando | $ | 135.00 |
| 9/28/2012 | 100395 | ADP, Inc. | $ | 220.26 |
| | | Total | $ | 230,614.66 |