

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
STATEMENT OF NET POSITION  
June 30, 2013

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 263,794
Receivables, net of allowance for uncollectibles:	
Due from other governments	10,571
Prepaid expenses	-
Total current assets	<u>274,365</u>
<b>NON-CURRENT ASSETS</b>	
Capital assets:	
Building improvements	-
Furniture, fixtures and equipment	184,240
Less: accumulated depreciation	<u>(177,276)</u>
Total non-current assets	<u>6,964</u>
<b>TOTAL ASSETS</b>	<u>\$ 281,329</u>
<b>LIABILITIES AND NET POSITION</b>	
Accounts payable	\$ 6,152
Accrued liabilities	133,332
Due to other governments	45,860
Compensated absences	<u>15,117</u>
Total current liabilities	<u>200,461</u>
Total liabilities	<u>200,461</u>
Net investment in capital assets	6,964
Restricted	69,731
Unrestricted	<u>4,173</u>
Total net position	<u>80,868</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 281,329</u>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2013

	Program Revenues				Net Revenues (Expenses) and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>FUNCTIONS/PROGRAMS</b>					
Governmental activities:					
Instruction	\$ 1,470,349	\$ -	\$ 247,826	\$ -	\$ (1,222,523)
Support services:					
Students	694,969	-	4,821	-	(690,148)
Instruction	22,003	-	-	-	(22,003)
General Administration	29,021	-	-	-	(29,021)
School Administration	222,977	-	-	-	(222,977)
Central Services	118,188	-	-	-	(118,188)
Operation & Maintenance of Plant	209,670	-	-	-	(209,670)
Student Transportation	17,090	-	-	-	(17,090)
Operating of Non-instructional Services:					
Food Services Operations	82,000	500	68,858	-	(12,642)
Community Services Operations	10,571	-	10,571	-	-
Facilities, Materials, Supplies and Other Services	348,262	-	166,696	-	(181,566)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 3,225,100</b>	<b>\$ 500</b>	<b>\$ 498,772</b>	<b>\$ -</b>	<b>(2,725,828)</b>
<b>GENERAL REVENUES</b>					
					2,482,524
					1,533
					155,675
			Total general revenues		2,639,732
			Change in net position		(86,096)
			Net position, beginning of year		166,964
			Net position, end of year		\$ 80,868

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	11000 General	14000 Instructional Support	21000 Food Services	24101 Title I IASA	24106 IDEA-B Entitlement
<b>ASSETS</b>					
Cash and temporary investments	\$ 138,849	\$ 11,095	\$ -	\$ 249	\$ 4,021
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other accounts receivable	-	-	-	-	-
Due from other funds	10,470	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 149,319</b>	<b>\$ 11,095</b>	<b>\$ -</b>	<b>\$ 249</b>	<b>\$ 4,021</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ 5,813	\$ -	\$ -	\$ -	\$ 321
Accrued expenses	124,216	-	-	249	3,700
Due to other funds	-	-	-	-	-
Due to other governments	-	2,740	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	<u>130,029</u>	<u>2,740</u>	<u>-</u>	<u>249</u>	<u>4,021</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	8,355	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	19,290	-	-	-	-
Total fund balance (deficit)	<u>19,290</u>	<u>8,355</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 149,319</b>	<b>\$ 11,095</b>	<b>\$ -</b>	<b>\$ 249</b>	<b>\$ 4,021</b>

STATE OF NEW MEXICO  
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ROBERT F. KENNEDY CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	24153 English Language Acquisition	24154 Teacher/Principal Training	24162 Title I School Improvement	25153 Title XIX Medicaid	25250 SEG Federal Stimulus
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ 55	\$ 5,015	\$ -	\$ 69
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 55</b>	<b>\$ 5,015</b>	<b>\$ -</b>	<b>\$ 69</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	55	5,015	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	69
Unearned revenue	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>55</u>	<u>5,015</u>	<u>-</u>	<u>69</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 55</b>	<b>\$ 5,015</b>	<b>\$ -</b>	<b>\$ 69</b>

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 ROBERT F. KENNEDY CHARTER SCHOOL  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 June 30, 2013

Exhibit B-1

	26104 Bill & Melinda Gates Foundation	28133 Youth Conservation Corps	29102 Private Direct Grants	29107 City/County Grants	29130 Student-Based Health Clinic
<b>ASSETS</b>					
Cash and temporary investments	\$ 37,925	\$ -	\$ 7,220	\$ 113	\$ 16,132
Accounts receivable:					
Due from other governments	-	10,571	-	-	-
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 37,925</b>	<b>\$ 10,571</b>	<b>\$ 7,220</b>	<b>\$ 113</b>	<b>\$ 16,132</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ 18	\$ -	\$ -	\$ -
Accrued expenses	14	83	-	-	-
Due to other funds	-	10,470	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
<b>Total current liabilities</b>	<b>14</b>	<b>10,571</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	37,911	-	7,220	113	16,132
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
<b>Total fund balance (deficit)</b>	<b>37,911</b>	<b>-</b>	<b>7,220</b>	<b>113</b>	<b>16,132</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 37,925</b>	<b>\$ 10,571</b>	<b>\$ 7,220</b>	<b>\$ 113</b>	<b>\$ 16,132</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	Total Primary Government
<b>ASSETS</b>			
Cash and temporary investments	\$ -	\$ 43,051	\$ 263,794
Accounts receivable:			
Due from other governments	-	-	10,571
Other accounts receivable	-	-	-
Due from other funds	-	-	10,470
Prepaid expenses	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 43,051</b>	<b>\$ 284,835</b>
<b>LIABILITIES AND FUND BALANCE</b>			
Current liabilities:			
Accounts payable	\$ -	\$ -	\$ 6,152
Accrued expenses	-	-	133,332
Due to other funds	-	-	10,470
Due to other governments	-	43,051	45,860
Unearned revenue	-	-	-
Total current liabilities	<u>-</u>	<u>43,051</u>	<u>195,814</u>
Fund balances:			
Nonspendable	-	-	-
Restricted	-	-	69,731
Committed	-	-	-
Assigned	-	-	-
Unassigned (deficit)	-	-	19,290
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>89,021</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 43,051</b>	<b>\$ 284,835</b>

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY CHARTER SCHOOL**  
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2013**

<b>Total Fund Balance - Governmental Funds</b>	
<b>(Governmental Fund Balance Sheet)</b>	<b>\$ <u>89,021</u></b>

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	184,240
Accumulated depreciation is	<u>(177,276)</u>

Total capital assets	<u>6,964</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>(15,117)</u>
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Total long-term and other liabilities	<u>(15,117)</u>
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<b>Net position of governmental activities (Statement of Net Position)</b>	<b>\$ <u><u>80,868</u></u></b>
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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  
ROBERT F. KENNEDY CHARTER SCHOOL  
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 Support	Food Services	Title I IASA	IDEA-B Entitlement
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	1,533	-	500	-	-
State sources	2,482,524	14,674	-	-	-
Federal sources	-	-	68,858	6,881	54,742
Interest	-	-	-	-	-
Total revenues	<u>2,484,057</u>	<u>14,674</u>	<u>69,358</u>	<u>6,881</u>	<u>54,742</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	1,254,378	15,055	-	6,127	50,675
Support services:					
Students	625,692	-	-	754	4,067
Instruction	22,003	-	-	-	-
General administration	29,021	-	-	-	-
School administration	222,977	-	-	-	-
Central services	118,188	-	-	-	-
Operation & maintenance of plant	209,670	-	-	-	-
Student transportation	17,090	-	-	-	-
Other support services	1,977	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	12,856	-	69,144	-	-
Capital outlay	22,128	-	-	-	-
Total expenditures	<u>2,535,980</u>	<u>15,055</u>	<u>69,144</u>	<u>6,881</u>	<u>54,742</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(51,923)</u>	<u>(381)</u>	<u>214</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>
<b>NET CHANGES IN FUND BALANCES</b>	<u>(51,923)</u>	<u>(381)</u>	<u>214</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>71,213</u>	<u>8,736</u>	<u>(214)</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 19,290</u>	<u>\$ 8,355</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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

Exhibit B-3

	24153	24154	24162	25153	25250
	English Language	Teacher/Principal	Title I School	Title XIX	SEG
	Acquisition	Training	Improvement	Medicaid	Federal Stimulus
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	7,700	12,663	88,187	-	-
Interest	-	-	-	-	-
Total revenues	<u>7,700</u>	<u>12,663</u>	<u>88,187</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	7,700	12,663	88,187	-	-
Support services:					
Students	-	-	-	33,940	-
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>7,700</u>	<u>12,663</u>	<u>88,187</u>	<u>33,940</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,940)</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>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,940)</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,940</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Exhibit B-3

	26104 Bill & Melinda Gates Foundation	28133 Youth Conservation Corps	29102 Private Direct Grants	29107 City/County Grants	29130 Student-Based Health Clinic
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	66,800	-	1,000	-	-
State sources	-	10,571	-	-	-
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>66,800</u>	<u>10,571</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	37,004	-	682	-	-
Support services:					
Students	-	-	-	-	30,516
Instruction	-	-	-	-	-
General administration	-	-	-	-	-
School administration	-	-	-	-	-
Central services	-	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	10,571	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>37,004</u>	<u>10,571</u>	<u>682</u>	<u>-</u>	<u>30,516</u>
Excess (deficiency) of revenues over (under) expenditures	<u>29,796</u>	<u>-</u>	<u>318</u>	<u>-</u>	<u>(30,516)</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>29,796</u>	<u>-</u>	<u>318</u>	<u>-</u>	<u>(30,516)</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>8,115</u>	<u>-</u>	<u>6,902</u>	<u>113</u>	<u>46,648</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 37,911</u>	<u>\$ -</u>	<u>\$ 7,220</u>	<u>\$ 113</u>	<u>\$ 16,132</u>

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

	<u>31200</u>	<u>31600</u>	<u>Total</u>
	<u>Public School</u>	<u>HB33 Capital</u>	<u>Primary</u>
	<u>Capital Outlay</u>	<u>Improvements</u>	<u>Government</u>
<b>REVENUES</b>			
Property taxes	\$ -	\$ 155,675	\$ 155,675
Local and county sources	-	-	69,833
State sources	166,696	-	2,674,465
Federal sources	-	-	239,031
Interest	-	-	-
Total revenues	<u>166,696</u>	<u>155,675</u>	<u>3,139,004</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	-	-	1,472,471
Support services:			
Students	-	-	694,969
Instruction	-	-	22,003
General administration	-	-	29,021
School administration	-	-	222,977
Central services	-	-	118,188
Operation & maintenance of plant	-	-	209,670
Student transportation	-	-	17,090
Other support services	-	-	1,977
Operation of non-instructional services:			
Community services operations	-	-	10,571
Food services operations	-	-	82,000
Capital outlay	<u>166,696</u>	<u>155,675</u>	<u>344,499</u>
Total expenditures	<u>166,696</u>	<u>155,675</u>	<u>3,225,436</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(86,432)</u>
Other financing sources (uses):			
Other financing uses	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>(86,432)</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>175,453</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,021</u>

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 ROBERT F. KENNEDY 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

<b>Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)</b>	<b>\$ <u>(86,432)</u></b>
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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 increase in compensated absences for the fiscal year was:	<u>2,122</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>(1,786)</u>

Excess of depreciation expense over capital outlay	<u>(1,786)</u>
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Loss/Adjustments on disposal of assets	<u>-</u>
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<b>Change in net position of governmental activities (Statement of Activities)</b>	<b>\$ <u>(86,096)</u></b>
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STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY 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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ 1,533	\$ 1,533
State sources	2,460,751	2,464,343	2,482,524	18,181
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>2,460,751</u>	<u>2,464,343</u>	<u>2,484,057</u>	<u>19,714</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	1,239,173	1,221,767	1,254,378	(32,611)
Support Services:				
Students	582,267	676,295	657,967	18,328
Instruction	34,670	29,670	22,003	7,667
General administration	21,500	26,970	29,021	(2,051)
School administration	210,806	296,866	222,977	73,889
Central services	123,220	131,125	129,780	1,345
Operation & maintenance of plant	234,016	284,284	209,670	74,614
Student transportation	12,500	29,844	17,090	12,754
Other support services	-	2,051	1,977	74
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	8,000	8,000	12,856	(4,856)
Capital outlay	-	-	22,128	(22,128)
<b>TOTAL EXPENDITURES</b>	<u>2,466,152</u>	<u>2,706,872</u>	<u>2,579,847</u>	<u>127,025</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(5,401)</u>	<u>(242,529)</u>	<u>(95,790)</u>	<u>(146,739)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	5,401	242,529	-	(242,529)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>5,401</u>	<u>242,529</u>	<u>-</u>	<u>(242,529)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(95,790)</u>	<u>\$ (95,790)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			<u>43,867</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (51,923)</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	17,415	17,415	17,414	(1)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>17,415</u>	<u>17,415</u>	<u>17,414</u>	<u>(1)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	22,415	26,151	15,055	11,096
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>22,415</u>	<u>26,151</u>	<u>15,055</u>	<u>11,096</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(5,000)</u>	<u>(8,736)</u>	<u>2,359</u>	<u>(11,095)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	5,000	8,736	-	(8,736)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>5,000</u>	<u>8,736</u>	<u>-</u>	<u>(8,736)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>2,359</u>	<u>\$ 2,359</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(2,740)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (381)</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY 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		
<b>REVENUES</b>				
Local and county sources	\$ 2,000	\$ 2,000	\$ 500	\$ (1,500)
State sources	-	-	-	-
Federal sources	80,000	80,000	68,858	(11,142)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>82,000</u>	<u>82,000</u>	<u>69,358</u>	<u>(12,642)</u>
<b>EXPENDITURES</b>				
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	82,000	82,000	69,144	12,856
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>82,000</u>	<u>82,000</u>	<u>69,144</u>	<u>12,856</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>214</u>	<u>(214)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>214</u>	<u>\$ 214</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 214</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	14,351	109,244	20,457	(88,787)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>14,351</u>	<u>109,244</u>	<u>20,457</u>	<u>(88,787)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	13,452	108,345	6,127	102,218
Support Services:				
Students	899	899	754	145
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>14,351</u>	<u>109,244</u>	<u>6,881</u>	<u>102,363</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>13,576</u>	<u>(13,576)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>13,576</u>	<u>\$ 13,576</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(13,576)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY 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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	57,609	61,676	66,631	4,955
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>57,609</u>	<u>61,676</u>	<u>66,631</u>	<u>4,955</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	57,609	50,675	6,934
Support Services:				
Students	57,609	4,067	4,067	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
11	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>57,609</u>	<u>61,676</u>	<u>54,742</u>	<u>6,934</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>11,889</u>	<u>(11,889)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>11,889</u>	<u>\$ 11,889</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(11,889)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY 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 Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	10,846	10,846	10,528	(318)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>10,846</u>	<u>10,846</u>	<u>10,528</u>	<u>(318)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	10,846	10,846	7,700	3,146
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>10,846</u>	<u>10,846</u>	<u>7,700</u>	<u>3,146</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>2,828</u>	<u>(2,828)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>2,828</u>	<u>\$ 2,828</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(2,828)	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY 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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	11,117	15,901	12,663	(3,238)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>11,117</u>	<u>15,901</u>	<u>12,663</u>	<u>(3,238)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	11,117	15,901	12,663	3,238
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>11,117</u>	<u>15,901</u>	<u>12,663</u>	<u>3,238</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
TITLE I SCHOOL IMPROVEMENT (FUND 24162)  
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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	112,168	123,927	11,759
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>112,168</u>	<u>123,927</u>	<u>11,759</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	112,168	88,187	23,981
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>112,168</u>	<u>88,187</u>	<u>23,981</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>35,740</u>	<u>(35,740)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>35,740</u>	<u>\$ 35,740</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(35,740)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
TITLE XIX MEDICAID (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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	33,940	33,940	33,940	-
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	33,940	33,940	33,940	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(33,940)	(33,940)	(33,940)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	33,940	33,940	-	(33,940)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	33,940	33,940	-	(33,940)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	\$ -	\$ -	(33,940)	\$ (33,940)
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			\$ (33,940)	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
SEG FEDERAL STIMULUS (FUND 25250)  
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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
BILL & MELINDA GATES FOUNDATION (FUND 26104)  
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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	33,400	66,800	33,400
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>33,400</u>	<u>66,800</u>	<u>33,400</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	41,515	37,004	4,511
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>41,515</u>	<u>37,004</u>	<u>4,511</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(8,115)</u>	<u>29,796</u>	<u>(37,911)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	8,115	-	(8,115)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>8,115</u>	<u>-</u>	<u>(8,115)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>29,796</u>	<u>\$ 29,796</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 29,796</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
YOUTH CONSERVATION CORPS (FUND 28133)  
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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	81,379	-	(81,379)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>81,379</u>	<u>-</u>	<u>(81,379)</u>
<b>EXPENDITURES</b>				
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	-	81,379	10,571	70,808
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>81,379</u>	<u>10,571</u>	<u>70,808</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(10,571)</u>	<u>10,571</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(10,571)</u>	<u>\$ (10,571)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			10,571	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
PRIVATE DIRECT GRANT (FUND 29102)  
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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 1,000	\$ 1,000	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	6,701	7,902	682	7,220
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>6,701</u>	<u>7,902</u>	<u>682</u>	<u>7,220</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(6,701)</u>	<u>(6,902)</u>	<u>318</u>	<u>(7,220)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	6,701	6,902	-	(6,902)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>6,701</u>	<u>6,902</u>	<u>-</u>	<u>(6,902)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>318</u>	<u>\$ 318</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 318</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
CITY/COUNTY GRANTS (FUND 29107)  
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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
Instruction	-	113	-	113
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	113	-	113
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(113)	-	(113)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	113	-	(113)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	113	-	(113)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	\$ -	\$ -	-	\$ -
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			\$ -	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
STUDENT BASED HEALTH CLINIC (FUND 29130)  
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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	1,652	-	1,652
Support Services:				
Students	44,996	44,996	30,516	14,480
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>44,996</u>	<u>46,648</u>	<u>30,516</u>	<u>16,132</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(44,996)</u>	<u>(46,648)</u>	<u>(30,516)</u>	<u>(16,132)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	44,996	46,648	-	(46,648)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>44,996</u>	<u>46,648</u>	<u>-</u>	<u>(46,648)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(30,516)</u>	<u>\$ (30,516)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (30,516)</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY 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		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	166,696	208,366	41,670
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	166,696	208,366	41,670
<b>EXPENDITURES</b>				
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	-	166,696	166,696	-
<b>TOTAL EXPENDITURES</b>	-	166,696	166,696	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	41,670	(41,670)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	\$ -	\$ -	41,670	\$ 41,670
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(41,670)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			\$ -	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
CAPITAL IMPROVEMENTS HB33 (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		
<b>REVENUES</b>				
Local and county sources	\$ 158,603	\$ 284,964	\$ 155,675	\$ (129,289)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>158,603</u>	<u>284,964</u>	<u>155,675</u>	<u>(129,289)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,586	1,586	-	1,586
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	157,017	283,378	170,370	113,008
<b>TOTAL EXPENDITURES</b>	<u>158,603</u>	<u>284,964</u>	<u>170,370</u>	<u>114,594</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(14,695)</u>	<u>14,695</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(14,695)</u>	<u>\$ (14,695)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			<u>14,695</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY CHARTER SCHOOL**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS**  
**June 30, 2013**

	<b>Agency Funds</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,999
<b>TOTAL ASSETS</b>	\$ 1,999
<b>LIABILITIES</b>	
Deposits held for others	\$ 1,999
<b>TOTAL LIABILITIES</b>	\$ 1,999

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 ROBERT F. KENNEDY 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
<b>ASSETS</b>				
Cash in bank	\$ 2,503	1,929	(2,433)	\$ 1,999
<b>TOTAL ASSETS</b>	<u>\$ 2,503</u>	<u>\$ 1,929</u>	<u>\$ (2,433)</u>	<u>\$ 1,999</u>
<b>LIABILITIES</b>				
Deposits held for others	\$ 2,503	\$ 1,929	\$ (2,433)	\$ 1,999
<b>TOTAL ASSETS</b>	<u>\$ 2,503</u>	<u>\$ 1,929</u>	<u>\$ (2,433)</u>	<u>\$ 1,999</u>

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



**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY CHARTER SCHOOL**  
**SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY**  
**FOR PUBLIC FUNDS**  
**June 30, 2013**

<u>Name of Depositor</u>	<u>Description of Pledged Collateral</u>	<u>Fair/Par Market Value June 30, 2013</u>	<u>Safekeeping Agent</u>
Wells Fargo	3138W7C51 FNMA FNMS Matures 03/01/2042, CPN 3.000%	\$ 65,900	Bank of New York Mellon
	3138WTRU2 FNMA FNMS Matures 06/01/2043, CPN3.000%	<u>58,132</u>	Bank of New York Mellon
		<u>\$ 124,032</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS  
June 30, 2013

Operating account	\$ 381,077
Reconciling items	<u>(115,284)</u>
Reconciled balance at June 30, 2013	265,793
Less activity funds	<u>(1,999)</u>
<b>Balance per Exhibit A-1</b>	<b><u>\$ 263,794</u></b>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
CASH RECONCILIATION  
June 30, 2013

Schedule III

	Operational Account 11000	Instructional Materials 14000	Food Services 21000	Federal Projects Account 24000	Federal Direct Account 25000
<b>Cash, June 30, 2012</b>	\$ 142,352	\$ 8,736	\$ -	\$ -	\$ 34,009
<b>Add:</b>					
2012-13 revenues	2,484,057	17,414	69,358	234,206	-
Loans from other funds	-	-	-	-	-
Total cash available	<u>2,626,409</u>	<u>26,150</u>	<u>69,358</u>	<u>234,206</u>	<u>34,009</u>
<b>Less:</b>					
2012-13 expenditures	(2,535,980)	(15,055)	(69,144)	(170,173)	(33,940)
Prior year outstanding loans	100,176		(214)	(52,073)	-
Total outstanding loans	(10,470)	-	-	-	-
Receivables/payables	(41,286)	-	-	(2,620)	-
<b>Cash, June 30, 2013</b>	<u>138,849</u>	<u>11,095</u>	<u>-</u>	<u>9,340</u>	<u>69</u>
<b>Fund balance reconciliation to GAAP basis:</b>					
Audit reclassifications to cash	-	-	-	-	-
<b>Cash per books</b>	<u>\$ 138,849</u>	<u>\$ 11,095</u>	<u>\$ -</u>	<u>\$ 9,340</u>	<u>\$ 69</u>
<b>Fund balance reconciliation to GAAP basis:</b>					
Modified accrual adjustments	\$ (119,559)	\$ (2,740)	\$ -	\$ (9,340)	\$ (69)
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ 19,290</u>	<u>\$ 8,355</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 ROBERT F. KENNEDY CHARTER SCHOOL  
 CASH RECONCILIATION  
 June 30, 2013

Schedule III

	Local Grants Fund 26000	State Flowthrough Fund 27000	State Direct Account 28000	Local/State Account 29000	Public School Capital Outlay 31200
<b>Cash, June 30, 2012</b>	\$ 8,115	\$ -	\$ -	\$ 53,663	\$ -
<b>Add:</b>					
2012-13 revenues	66,800	5,012	-	1,000	208,366
Loans from other funds	-	-	-	-	-
<b>Total cash available</b>	<u>74,915</u>	<u>5,012</u>	<u>-</u>	<u>54,663</u>	<u>208,366</u>
<b>Less:</b>					
2012-13 expenditures	(37,004)	-	(10,571)	(31,198)	(166,696)
Prior year outstanding loans	-	(5,012)	-	-	(41,670)
Total outstanding loans	-	-	10,470	-	-
Receivables/payables	14	-	101	-	-
<b>Cash, June 30, 2013</b>	<u>37,925</u>	<u>-</u>	<u>-</u>	<u>23,465</u>	<u>-</u>
<b>Fund balance reconciliation to GAAP basis:</b>					
Audit reclassifications to cash	-	-	-	-	-
<b>Cash per books</b>	<u>\$ 37,925</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,465</u>	<u>\$ -</u>
<b>Fund balance reconciliation to GAAP basis:</b>					
Modified accrual adjustments	\$ (14)	\$ -	\$ -	\$ -	\$ -
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ 37,911</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,465</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
CASH RECONCILIATION  
June 30, 2013

Schedule III

	Capital Improve. HB 33 31600	Capital Improve. SB 9 31700	Total Primary Government
<b>Cash, June 30, 2012</b>	\$ 57,745	\$ -	\$ 304,620
<b>Add:</b>			
2012-13 revenues	155,675	-	3,241,888
Loans from other funds	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total cash available</b>	<u>213,420</u>	<u>-</u>	<u>3,546,508</u>
<b>Less:</b>			
2012-13 expenditures	(170,369)	-	(3,240,130)
Prior year outstanding loans	-	(1,207)	-
Total outstanding loans	-	-	-
Receivables/payables	<u>-</u>	<u>1,207</u>	<u>(42,584)</u>
<b>Cash, June 30, 2013</b>	<u>43,051</u>	<u>-</u>	<u>263,794</u>
<b>Fund balance reconciliation to GAAP basis:</b>			
Audit reclassifications to cash	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash per books</b>	<u>\$ 43,051</u>	<u>\$ -</u>	<u>\$ 263,794</u>
<b>Fund balance reconciliation to GAAP basis:</b>			
Modified accrual adjustments	<u>\$ (43,051)</u>	<u>\$ -</u>	<u>\$ (174,773)</u>
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,021</u>

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