

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
STATEMENT OF NET POSITION
June 30, 2016

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Current assets	
Cash and cash equivalents	\$ 209,065
Receivables, net of allowance for uncollectibles:	
Due from other governments	274,747
Other accounts receivable	181
Prepaid expenses	-
Total current assets	483,993
Non-current assets	
Capital assets:	
Building improvements	-
Furniture, fixtures and equipment	487,280
Less: accumulated depreciation	(192,118)
Total non-current assets	295,162
Total assets	779,155
Deferred outflows of resources related to net pension liability	1,265,233
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 2,044,388
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	
Current liabilities	
Accounts payable	\$ -
Accrued liabilities	215,688
Due to other governments	46,866
Compensated absences	34,345
Total current liabilities	296,899
Non-current liabilities	
Net pension liability	4,256,859
Total liabilities	4,553,758
Deferred inflows of resources related to net pension liability	98,079
Net investment in capital assets	295,162
Restricted	62,698
Unrestricted	(2,965,309)
Total net position	(2,607,449)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 2,044,388

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, 2016

FUNCTIONS/PROGRAMS	Program Revenues			Net Revenues (Expenses) and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Governmental activities:					
Instruction	\$ 2,344,315	\$ -	\$ 243,919	\$ -	\$ (2,100,396)
Support services:					
Students	761,096	-	203,436	-	(557,660)
Instruction	15,722	-	-	-	(15,722)
General Administration	48,993	-	-	-	(48,993)
School Administration	192,214	-	-	-	(192,214)
Central Services	303,888	-	-	-	(303,888)
Operation & Maintenance of Plant	236,391	-	-	-	(236,391)
Student Transportation	27,147	-	-	-	(27,147)
Operating of Non-instructional Services:					
Food Services Operations	534	-	-	-	(534)
Community Services Operations	-	-	278	-	278
Facilities, Materials, Supplies and Other Services	<u>361,635</u>	<u>-</u>	<u>180,289</u>	<u>176,216</u>	<u>(5,130)</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 4,291,935</u>	<u>\$ -</u>	<u>\$ 627,922</u>	<u>\$ 176,216</u>	<u>(3,487,797)</u>
			GENERAL REVENUES		
					2,905,500
					4,205
					<u>285,955</u>
				Total general revenues	<u>3,195,660</u>
				Change in net position	(292,137)
				Net position, beginning of year	<u>(2,315,312)</u>
				Net position, end of year	<u>\$ (2,607,449)</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
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2016

Exhibit B-1

	11000	14000	21000	24101	24105
	General	Instructional Support	Food Services	Title I IASA	IDEA-B Entitlement
ASSETS					
Cash and cash equivalents	\$ 109,408	\$ 8,042	\$ 19,197	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	9,681	11,330
Other accounts receivable	181	-	-	-	-
Due from other funds	231,597	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 341,188	\$ 8,042	\$ 19,197	\$ 9,681	\$ 11,330
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	182,445	-	-	6,260	5,388
Due to other funds	-	-	-	3,421	5,942
Due to other governments	-	-	-	-	-
Total current liabilities	<u>182,445</u>	<u>-</u>	<u>-</u>	<u>9,681</u>	<u>11,330</u>
Deferred inflows of resources - unavailable revenues	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	8,042	19,197	-	-
Committed	-	-	-	-	-
Assigned	35,047	-	-	-	-
Unassigned (deficit)	123,694	-	-	-	-
Total fund balance (deficit)	<u>158,741</u>	<u>8,042</u>	<u>19,197</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 341,188	\$ 8,042	\$ 19,197	\$ 9,681	\$ 11,330

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2016

Exhibit B-1

	24153	24154	24152	24171	24173
	English Language	Teacher/Principal	Title I School	Carl D Perkins	Carl D
	Acquisition	Training	Improvement	Special Projects	Perkins Special
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	10,785	12,900	742	3,536
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 10,785	\$ 12,900	\$ 742	\$ 3,536
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	765	-	-	2,696
Due to other funds	-	10,020	12,900	742	840
Due to other governments	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>10,785</u>	<u>12,900</u>	<u>742</u>	<u>3,536</u>
Deferred inflows of resources - unavailable revenues	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 10,785	\$ 12,900	\$ 742	\$ 3,536

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

Exhibit B-1

	24182 Carl D Perkins HSTW	24181 Carl D Perkins HSTW	25153 Title XIX Medicaid	26163 Golden Apple Foundation	27103 Dual Credit Instruction
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ 4,189	\$ 1,049	\$ -
Accounts receivable:					
Due from other governments	5,218	-	-	-	-
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 5,218	\$ -	\$ 4,189	\$ 1,049	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	1,025	-	-	-	-
Due to other funds	4,193	-	-	-	-
Due to other governments	-	-	-	-	-
Total current liabilities	5,218	-	-	-	-
Deferred inflows of resources - unavailable revenues	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	4,189	1,049	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	-	4,189	1,049	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 5,218	\$ -	\$ 4,189	\$ 1,049	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2018

Exhibit B-1

	27107 2010 Library GO Bonds	27141 Truancy Initiative	27181 STEM Teacher Initiative	27183 NM Grown Fresh Fruits & Vegetables	27194 Social Workers Middle Schools
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	3,722	13,078	-	278	14,533
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 3,722	\$ 13,078	\$ -	\$ 278	\$ 14,533
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	7,914	-	-	8,329
Due to other funds	3,722	5,164	-	278	6,204
Due to other governments	-	-	-	-	-
Total current liabilities	<u>3,722</u>	<u>13,078</u>	<u>-</u>	<u>278</u>	<u>14,533</u>
Deferred inflows of resources - unavailable revenues	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,722	\$ 13,078	\$ -	\$ 278	\$ 14,533

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2018

Exhibit B-1

	27195	29114	31200	31400	31600
	Teachers Hard to Staff Stipend	McCune Charitable Foundation	Public School Capital Outlay	Special Capital Outlay	HB33 Capital Improvements
ASSETS					
Cash and cash equivalents	\$ -	\$ 4,866	\$ -	\$ -	\$ 43,284
Accounts receivable:					
Due from other governments	-	-	45,072	133,099	8,281
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 4,866	\$ 45,072	\$ 133,099	\$ 51,665
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	866	-	-	-
Due to other funds	-	-	45,072	133,099	-
Due to other governments	-	-	-	-	46,866
Total current liabilities	-	866	45,072	133,099	46,866
Deferred inflows of resources - unavailable revenues	-	-	-	-	4,699
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	4,000	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	4,000	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 4,866	\$ 45,072	\$ 133,099	\$ 46,866

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2016

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 cash equivalents	\$ 19,030	\$ 209,065
Accounts receivable:		
Due from other governments	2,492	274,747
Other accounts receivable	-	181
Due from other funds	-	231,597
Prepaid expenses	-	-
TOTAL ASSETS	<u>\$ 21,522</u>	<u>\$ 715,590</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Current liabilities:		
Accounts payable	\$ -	\$ -
Accrued expenses	-	215,688
Due to other funds	-	231,597
Due to other governments	-	46,866
Total current liabilities	<u>-</u>	<u>494,151</u>
Deferred inflows of resources - unavailable revenues	<u>766</u>	<u>5,465</u>
Fund balances:		
Nonspendable	-	-
Restricted	20,756	57,233
Committed	-	-
Assigned	-	35,047
Unassigned (deficit)	-	123,694
Total fund balance (deficit)	<u>20,756</u>	<u>215,974</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 20,756</u>	<u>\$ 715,590</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 BALANCE SHEET - GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 June 30, 2016

Total Fund Balance - Governmental Funds (Governmental Fund Balance Sheet)	\$ <u>215,974</u>
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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	487,280
Accumulated depreciation is	<u>(192,118)</u>

Total capital assets	<u>295,162</u>
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Deferred inflows and outflows of resources related to the net pension liability and not reported in the funds.

Deferred outflows of resources	<u>1,265,233</u>
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Deferred inflows of resources	<u>(98,079)</u>
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Deferred inflows of resources - unavailable property taxes	<u>5,465</u>
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Long-term and certain other liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

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

Net pension liability	(4,256,859)
Compensated absences payable	<u>(34,345)</u>

Total long-term and other liabilities	<u>(4,291,204)</u>
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Net position of governmental activities (Statement of Net Position)	\$ <u>(2,607,449)</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
 ROBERT F. KENNEDY CHARTER SCHOOL
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 Year Ended June 30, 2016

Exhibit B-3

	11000 General	14000 Instructional Support	21000 Food Services	24101 Title I IASA	24106 IDEA-B Entitlement
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	4,205	-	-	-	-
State sources	2,905,500	20,230	-	-	-
Federal sources	-	-	-	95,991	64,985
Interest	-	-	-	-	-
Total revenues	<u>2,909,705</u>	<u>20,230</u>	<u>-</u>	<u>95,991</u>	<u>64,985</u>
EXPENDITURES					
Current:					
Instruction	1,799,488	22,302	-	95,719	-
Support services:					
Students	489,626	-	-	272	64,985
Instruction	15,722	-	-	-	-
General administration	46,601	-	-	-	-
School administration	188,157	-	-	-	-
Central services	285,946	-	-	-	-
Operation & maintenance of plant	227,110	-	-	-	-
Student transportation	24,413	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	256	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>3,057,319</u>	<u>22,302</u>	<u>-</u>	<u>95,991</u>	<u>64,985</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(147,614)</u>	<u>(2,072)</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>(147,614)</u>	<u>(2,072)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>306,355</u>	<u>10,114</u>	<u>19,197</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 158,741</u>	<u>\$ 8,042</u>	<u>\$ 19,197</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, 2016

Exhibit B-3

	24153 English Language Acquisition	24154 Teacher/Principal Training	24162 Title I School Improvement	24171 Carl D Perkins Special Projects	24173 Carl D Perkins Special
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	3,536
State sources	-	-	-	-	-
Federal sources	8,060	22,966	25,000	26,500	-
Interest	-	-	-	-	-
Total revenues	8,060	22,966	25,000	26,500	3,536
EXPENDITURES					
Current:					
Instruction	8,060	22,664	25,000	26,500	3,536
Support services:					
Students	-	302	-	-	-
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	8,060	22,966	25,000	26,500	3,536
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGES IN FUND BALANCES	-	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2016

Exhibit B-3

	24182 Carl D Perkins HSTW	24181 Carl D Perkins HSTW	25153 Title XIX Medicaid	26163 Golden Apple Foundation	27103 Dual Credit Instruction
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	5,218	-	-	3,000	-
State sources	-	-	-	-	-
Federal sources	-	-	9,877	-	45
Interest	-	-	-	-	-
Total revenues	<u>5,218</u>	<u>-</u>	<u>9,877</u>	<u>3,000</u>	<u>45</u>
EXPENDITURES					
Current:					
Instruction	5,218	-	-	-	45
Support services:					
Students	-	-	8,486	1,951	-
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>5,218</u>	<u>-</u>	<u>8,486</u>	<u>1,951</u>	<u>45</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>1,391</u>	<u>1,049</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>1,391</u>	<u>1,049</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>2,798</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,189</u>	<u>\$ 1,049</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, 2016

Exhibit B-3

	27107 2010 Library GO Bonds	27141 Truancy Initiative	27181 STEM Teacher Initiative	27183 NM Grown Fresh Fruits & Vegetables
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-
State sources	3,722	60,000	12,150	278
Federal sources	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>3,722</u>	<u>60,000</u>	<u>12,150</u>	<u>278</u>
EXPENDITURES				
Current:				
Instruction	3,722	-	12,150	-
Support services:				
Students	-	60,000	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	278
Capital outlay	-	-	-	-
Total expenditures	<u>3,722</u>	<u>60,000</u>	<u>12,150</u>	<u>278</u>
Excess (deficiency) of revenues over (under) expenditures	<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>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<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, 2016

Exhibit B-3

	27194	27195	29114	31200
	Social Workers Middle Schools	Teachers Hard to Staff Stipend	McCune Charitable Foundation	Public School Capital Outlay
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-
State sources	65,000	6,075	15,000	180,289
Federal sources	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>65,000</u>	<u>6,075</u>	<u>15,000</u>	<u>180,289</u>
EXPENDITURES				
Current:				
Instruction	-	6,075	5,000	-
Support services:				
Students	65,000	-	11,000	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	180,289
Total expenditures	<u>65,000</u>	<u>6,075</u>	<u>16,000</u>	<u>180,289</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(1,000)</u>	<u>-</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>(1,000)</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,000</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, 2016

Exhibit B-3

	31400 Special Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
REVENUES				
Property taxes	\$ -	\$ 208,485	\$ 82,123	\$ 290,608
Local and county sources	-	-	-	15,959
State sources	176,216	-	-	3,444,480
Federal sources	-	-	-	253,424
Interest	-	-	-	-
Total revenues	<u>176,216</u>	<u>208,485</u>	<u>82,123</u>	<u>4,004,451</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	2,035,479
Support services:				
Students	-	-	-	701,622
Instruction	-	-	-	15,722
General administration	-	1,595	797	48,993
School administration	-	-	-	188,157
Central services	-	-	-	285,946
Operation & maintenance of plant	-	-	-	227,110
Student transportation	-	-	-	24,413
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	534
Capital outlay	<u>176,216</u>	<u>206,890</u>	<u>71,063</u>	<u>634,458</u>
Total expenditures	<u>176,216</u>	<u>208,485</u>	<u>71,860</u>	<u>4,142,434</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>10,263</u>	<u>(137,983)</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>10,263</u>	<u>(137,983)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>10,493</u>	<u>353,957</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,756</u>	<u>\$ 215,974</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, 2016

Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ <u>(137,983)</u>
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

Expenses related to the net pension liability not reported in the funds.	<u>(420,171)</u>
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The increase in compensated absences for the fiscal year was:	<u>(2,153)</u>
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Unavailable revenue - property taxes	<u>(4,653)</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	284,093
Depreciation expense	<u>(11,270)</u>

Excess of depreciation expense over capital outlay	<u>272,823</u>
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Loss/Adjustments on disposal of assets	<u>-</u>
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Change In net position of governmental activities (Statement of Activities)	\$ <u>(292,137)</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
 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, 2016

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ 4,205	\$ 4,205
State sources	2,835,621	2,905,498	2,905,500	2
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>2,835,621</u>	<u>2,905,498</u>	<u>2,909,705</u>	<u>4,207</u>
EXPENDITURES				
Current:				
Instruction	1,707,828	1,844,058	1,799,488	44,570
Support Services:				
Students	647,840	528,159	489,626	38,533
Instruction	13,900	14,707	15,722	(1,015)
General administration	40,960	50,771	50,280	491
School administration	229,014	175,968	168,175	7,793
Central services	206,129	305,124	295,757	9,367
Operation & maintenance of plant	272,744	285,900	228,250	57,650
Student transportation	17,651	20,756	24,413	(3,657)
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	20,000	500	256	244
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>3,156,066</u>	<u>3,225,943</u>	<u>3,071,967</u>	<u>153,976</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(320,445)</u>	<u>(320,445)</u>	<u>(162,262)</u>	<u>158,183</u>
DESIGNATED CASH	<u>320,445</u>	<u>320,445</u>	<u>-</u>	<u>(320,445)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(162,262)</u>	<u>\$ (162,262)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			14,648	
NET CHANGES IN FUND BALANCES			<u>\$ (147,614)</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	17,587	20,230	2,643
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>17,587</u>	<u>20,230</u>	<u>2,643</u>
EXPENDITURES				
Current:				
Instruction	-	27,701	22,302	5,399
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>27,701</u>	<u>22,302</u>	<u>5,399</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(10,114)</u>	<u>(2,072)</u>	<u>8,042</u>
DESIGNATED CASH	<u>-</u>	<u>10,114</u>	<u>-</u>	<u>(10,114)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(2,072)</u>	<u>\$ (2,072)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ (2,072)</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 10,129	\$ 10,129
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>10,129</u>	<u>10,129</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>10,129</u>	<u>10,129</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>10,129</u>	<u>\$ 10,129</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(10,129)	
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
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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	90,007	96,075	97,209	1,134
Interest	-	-	-	-
TOTAL REVENUES	<u>90,007</u>	<u>96,075</u>	<u>97,209</u>	<u>1,134</u>
EXPENDITURES				
Current:				
Instruction	90,007	95,803	95,719	84
Support Services:				
Students	-	272	272	-
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>90,007</u>	<u>96,075</u>	<u>95,991</u>	<u>84</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,218</u>	<u>1,218</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>1,218</u>	<u>\$ 1,218</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(1,218)	
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
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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	57,441	64,985	67,117	2,132
Interest	-	-	-	-
TOTAL REVENUES	<u>57,441</u>	<u>64,985</u>	<u>67,117</u>	<u>2,132</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	57,441	64,985	64,985	-
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>57,441</u>	<u>64,985</u>	<u>64,985</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>2,132</u>	<u>2,132</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>2,132</u>	<u>\$ 2,132</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(2,132)	
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
 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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	8,060	8,060	14,105	6,045
Interest	-	-	-	-
TOTAL REVENUES	<u>8,060</u>	<u>8,060</u>	<u>14,105</u>	<u>6,045</u>
EXPENDITURES				
Current:				
Instruction	8,060	8,060	8,060	-
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>8,060</u>	<u>8,060</u>	<u>8,060</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>6,045</u>	<u>6,045</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>6,045</u>	<u>\$ 6,045</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(6,045)	
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
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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	12,987	23,814	20,782	(3,032)
Interest	-	-	-	-
TOTAL REVENUES	<u>12,987</u>	<u>23,814</u>	<u>20,782</u>	<u>(3,032)</u>
EXPENDITURES				
Current:				
Instruction	9,987	23,510	22,664	846
Support Services:				
Students	-	-	302	(302)
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	3,000	304	-	304
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>12,987</u>	<u>23,814</u>	<u>22,966</u>	<u>848</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(2,184)</u>	<u>(2,184)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(2,184)</u>	<u>\$ (2,184)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			2,184	
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
 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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	25,000	25,000	12,100	(12,900)
Interest	-	-	-	-
TOTAL REVENUES	<u>25,000</u>	<u>25,000</u>	<u>12,100</u>	<u>(12,900)</u>
EXPENDITURES				
Current:				
Instruction	25,000	25,000	25,000	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(12,900)</u>	<u>(12,900)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(12,900)</u>	<u>\$ (12,900)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			12,900	
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
ROBERT F. KENNEDY CHARTER SCHOOL
CARL D PERKINS SPECIAL PROJECTS (FUND 24171)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	26,500	30,442	3,942
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>26,500</u>	<u>30,442</u>	<u>3,942</u>
EXPENDITURES				
Current:				
Instruction	-	26,500	26,500	-
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>26,500</u>	<u>26,500</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>3,942</u>	<u>3,942</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>3,942</u>	<u>\$ 3,942</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(3,942)	
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
ROBERT F. KENNEDY CHARTER SCHOOL
CARL D PERKINS SPECIAL (FUND 24173)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	3,536	-	(3,536)
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>3,536</u>	<u>-</u>	<u>(3,536)</u>
EXPENDITURES				
Current:				
Instruction	-	3,536	3,536	-
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>3,536</u>	<u>3,536</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(3,536)</u>	<u>(3,536)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(3,536)</u>	<u>\$ (3,536)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			3,536	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 CARL D PERKINS HSTW (FUND 24182)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	5,218	-	(5,218)
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>5,218</u>	<u>-</u>	<u>(5,218)</u>
EXPENDITURES				
Current:				
Instruction	-	5,218	5,218	-
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>5,218</u>	<u>5,218</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(5,218)</u>	<u>(5,218)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(5,218)</u>	<u>\$ (5,218)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			5,218	
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
 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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	9,876	9,877	1
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>9,876</u>	<u>9,877</u>	<u>1</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	12,674	8,486	4,188
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operallon & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>12,674</u>	<u>8,486</u>	<u>4,188</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(2,798)</u>	<u>1,391</u>	<u>4,189</u>
DESIGNATED CASH	<u>-</u>	<u>2,798</u>	<u>-</u>	<u>(2,798)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>1,391</u>	<u>\$ 1,391</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 1,391</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
 GOLDEN APPLE FOUNDATION (FUND 26163)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 3,000	\$ 3,000	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	3,000	1,951	1,049
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>3,000</u>	<u>1,951</u>	<u>1,049</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,049</u>	<u>1,049</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>1,049</u>	<u>\$ 1,049</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 1,049</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
 DUAL CREDIT INSTRUCTION (FUND 27103)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	46	45	(1)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>46</u>	<u>45</u>	<u>(1)</u>
EXPENDITURES				
Current:				
Instruction	-	46	45	1
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>46</u>	<u>45</u>	<u>1</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 2010 LIBRARY GO BONDS (FUND 27107)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	3,722	3,732	-	(3,732)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>3,722</u>	<u>3,732</u>	<u>-</u>	<u>(3,732)</u>
EXPENDITURES				
Current:				
Instruction	3,722	3,732	3,722	10
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>3,722</u>	<u>3,732</u>	<u>3,722</u>	<u>10</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(3,722)</u>	<u>(3,722)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(3,722)</u>	<u>\$ (3,722)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			3,722	
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
 ROBERT F. KENNEDY CHARTER SCHOOL
 TRUANCY INITIATIVE (FUND 27141)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	60,000	46,923	(13,077)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>60,000</u>	<u>46,923</u>	<u>(13,077)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	60,000	60,000	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(13,077)</u>	<u>(13,077)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(13,077)</u>	<u>\$ (13,077)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			13,077	
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
ROBERT F. KENNEDY CHARTER SCHOOL
STEM TEACHER INITIATIVE (FUND 27181)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	12,150	12,150	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>12,150</u>	<u>12,150</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	12,150	12,150	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>12,150</u>	<u>12,150</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 NM GROWN FRESH FRUITS & VEGETABLES (FUND 27183)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	278	-	(278)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>278</u>	<u>-</u>	<u>(278)</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	-	278	278	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>278</u>	<u>278</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(278)</u>	<u>(278)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(278)</u>	<u>\$ (278)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			278	
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
 ROBERT F. KENNEDY CHARTER SCHOOL
 SOCIAL WORKERS MIDDLE SCHOOLS (FUND 27194)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	65,000	50,467	(14,533)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>65,000</u>	<u>50,467</u>	<u>(14,533)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	65,000	65,000	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(14,533)</u>	<u>(14,533)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(14,533)</u>	<u>\$ (14,533)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			14,533	
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
 ROBERT F. KENNEDY CHARTER SCHOOL
 TEACHERS HARD TO STAFF STIPEND (FUND 27195)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	6,075	6,075	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>6,075</u>	<u>6,075</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	6,075	6,075	-
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>6,075</u>	<u>6,075</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 MCCUNE CHARITABLE FOUNDATION (FUND 29114)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 20,000	\$ 15,000	\$ (5,000)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>20,000</u>	<u>15,000</u>	<u>(5,000)</u>
EXPENDITURES				
Current:				
Instruction	-	5,000	5,000	-
Support Services:				
Students	-	15,000	11,000	4,000
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>20,000</u>	<u>16,000</u>	<u>4,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(1,000)</u>	<u>(1,000)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(1,000)</u>	<u>\$ (1,000)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ (1,000)</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	180,289	135,217	(45,072)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>180,289</u>	<u>135,217</u>	<u>(45,072)</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	-	180,289	180,289	-
TOTAL EXPENDITURES	<u>-</u>	<u>180,289</u>	<u>180,289</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(45,072)</u>	<u>(45,072)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(45,072)</u>	<u>\$ (45,072)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			45,072	
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
ROBERT F. KENNEDY CHARTER SCHOOL
SPECIAL CAPITAL OUTLAY (FUND 31400)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	176,216	44,956	(131,260)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>176,216</u>	<u>44,956</u>	<u>(131,260)</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	-	176,216	176,216	-
TOTAL EXPENDITURES	<u>-</u>	<u>176,216</u>	<u>176,216</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(131,260)</u>	<u>(131,260)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(131,260)</u>	<u>\$ (131,260)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			131,260	
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
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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 161,774	\$ 161,774	\$ 207,667	\$ 45,893
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>161,774</u>	<u>161,774</u>	<u>207,667</u>	<u>45,893</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,618	1,618	1,595	23
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	160,156	160,156	160,024	132
TOTAL EXPENDITURES	<u>161,774</u>	<u>161,774</u>	<u>161,619</u>	<u>155</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>46,048</u>	<u>46,048</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>46,048</u>	<u>\$ 46,048</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			818	
Adjustments to expenditures			(46,866)	
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
ROBERT F. KENNEDY CHARTER SCHOOL
SB9 CAPITAL IMPROVEMENTS HB33 (FUND 31700)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 80,999	\$ 80,999	\$ 80,397	\$ (602)
State sources	6,226	17,157	-	(17,157)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>87,225</u>	<u>98,156</u>	<u>80,397</u>	<u>(17,759)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	532	915	796	119
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	93,035	103,583	71,064	32,519
TOTAL EXPENDITURES	<u>93,567</u>	<u>104,498</u>	<u>71,860</u>	<u>32,638</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,342)</u>	<u>(6,342)</u>	<u>8,537</u>	<u>14,879</u>
DESIGNATED CASH	<u>6,342</u>	<u>6,342</u>	<u>-</u>	<u>(6,342)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>8,537</u>	<u>\$ 8,537</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			1,726	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 10,263</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, 2016

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>1,537</u>
TOTAL ASSETS	\$ <u>1,537</u>
LIABILITIES	
Deposits held for others	\$ <u>1,537</u>
TOTAL LIABILITIES	\$ <u>1,537</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 CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
 Year Ended June 30, 2016

	Balance, July 1, 2015	Additions	Deletions	Balance, June 30, 2016
ASSETS				
Cash in bank	\$ 1,475	110	(48)	\$ 1,537
TOTAL ASSETS	<u>\$ 1,475</u>	<u>\$ 110</u>	<u>\$ (48)</u>	<u>\$ 1,537</u>
LIABILITIES				
Deposits held for others	\$ 1,475	\$ 110	\$ (48)	\$ 1,537
TOTAL ASSETS	<u>\$ 1,475</u>	<u>\$ 110</u>	<u>\$ (48)</u>	<u>\$ 1,537</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, 2016

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Fair/Par Market Value June 30, 2016</u>	<u>Safekeeping Agent</u>
Wells Fargo Bank	31416WFW7	\$ 3,071	Bank of New York Mellon
Wells Fargo Bank	31417ETA9	<u>56,784</u>	Bank of New York Mellon
		<u>\$ 59,855</u>	
	Total amount on deposit	\$ 337,873	
	Less FDIC	<u>(250,000)</u>	
	Total uninsured public money	87,873	
	50% collateral requirement	43,937	
	Total pledged	<u>59,855</u>	
	Over/(under) pledged	<u>\$ 15,919</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 CASH EQUIVALENTS
June 30, 2016

Operating account	\$ 337,873
Reconciling items	<u>(127,271)</u>
Reconciled balance at June 30, 2016	210,602
Less activity funds	<u>(1,537)</u>
Balance per Exhibit A-1	<u>\$ 209,065</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
 CASH RECONCILIATION
 June 30, 2016

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Student Activity 23000	Projects Account 24000
June 30, 2015 Cash (Book Balance)	\$ 552,073	\$ -	\$ 10,114	\$ 9,069	\$ -	\$ -
June 30, 2016 Payroll Liabilities	(312,578)	-	-	-	-	(7,266)
June 30, 2015 Temporary Interfund Loans	81,508	-	-	-	-	(48,216)
June 30, 2015 Adjustments/Reconciling Differences	82	-	-	-	-	(82)
June 30, 2015 Cash Available to Budget	321,085	-	10,114	9,069	-	(55,554)
2015-2016 Revenue	2,909,705	-	20,230	10,128	-	253,536
2015-2016 Expenditures	(3,071,967)	-	(22,302)	-	-	(243,602)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
June 30, 2016 Cash Available to Budget	168,823	-	8,042	19,197	-	(45,520)
June 30, 2016 Payroll Liabilities	182,445	-	-	-	-	12,413
June 30, 2016 Temporary Interfund Loans	(231,597)	-	-	-	-	33,025
June 30, 2016 Adjustments/Reconciling Differences	(263)	-	-	-	-	82
June 30, 2016 Cash (Book Balance)	<u>\$ 109,408</u>	<u>\$ -</u>	<u>\$ 8,042</u>	<u>\$ 19,197</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciliation to PED Cash Report Line 7						
June 30, 2016 Cash (Book Balance)	\$ 109,408	\$ -	\$ 8,042	\$ 19,197	\$ -	\$ -
June 30, 2016 Payroll Liabilities	(182,445)	-	-	-	-	(12,413)
June 30, 2016 Temporary Interfund Loans	231,597	-	-	-	-	(33,025)
Audit adjustments and reclassifications	-	-	-	-	-	-
Line 7 PED Cash Report June 30, 2016 *	<u>\$ 158,560</u>	<u>\$ -</u>	<u>\$ 8,042</u>	<u>\$ 19,197</u>	<u>\$ -</u>	<u>\$ (45,438)</u>

* May include rounding errors when compared to PED Cash Report

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 CASH RECONCILIATION
 June 30, 2016

Schedule III

	Direct Account 25000	Grants Fund 26000	State Flowthrough Fund 27000	State Direct Account 28000	Local/State Account 29000	Public School Capital Outlay 31200
June 30, 2015 Cash (Book Balance)	\$ 2,788	\$ -	\$ -	\$ -	\$ 10,070	\$ -
June 30, 2015 Payroll Liabilities	-	-	(8,980)	-	(5,070)	-
June 30, 2015 Temporary Interfund Loans	-	-	(28,689)	-	-	-
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2015 Cash Available to Budget	2,788	-	(37,669)	-	5,000	-
2015-2016 Revenue	9,877	3,000	37,714	-	15,000	135,217
2015-2016 Expenditures	(8,486)	(1,951)	(4,045)	-	(16,000)	(180,289)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
June 30, 2016 Cash Available to Budget	4,189	1,049	(4,000)	-	4,000	(45,072)
June 30, 2016 Payroll Liabilities	-	-	-	-	866	-
June 30, 2016 Temporary Interfund Loans	-	-	4,000	-	-	45,072
June 30, 2016 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2016 Cash (Book Balance)	\$ 4,189	\$ 1,049	\$ -	\$ -	\$ 4,866	\$ -
Reconciliation to PED Cash Report Line 7						
June 30, 2016 Cash (Book Balance)	\$ 4,189	\$ 1,049	\$ -	\$ -	\$ 4,866	\$ -
June 30, 2016 Payroll Liabilities	-	-	-	-	(866)	-
June 30, 2016 Temporary Interfund Loans	-	-	(4,000)	-	-	(45,072)
Audit adjustments and reclassifications	-	-	-	-	-	-
Line 7 PED Cash Report June 30, 2016 *	\$ 4,189	\$ 1,049	\$ (4,000)	\$ -	\$ 4,000	\$ (45,072)

* May include rounding errors when compared to PED Cash Report

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 CASH RECONCILIATION
 June 30, 2016

	Special Capital Outlay 31400	Capital Improve. HB 33 31600	Capital Improve. SB 9 31700	Total Primary Government
June 30, 2015 Cash (Book Balance)	\$ -	\$ -	\$ 10,493	\$ 594,617
June 30, 2015 Payroll Liabilities	-	-	-	(333,684)
June 30, 2015 Temporary Interfund Loans	(1,839)	(2,764)	-	-
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	-
June 30, 2015 Cash Available to Budget	(1,839)	(2,764)	10,493	260,733
2015-2016 Revenue	44,956	207,667	80,397	3,727,427
2015-2016 Expenditures	(176,216)	(161,619)	(71,860)	(3,958,237)
Permanent Cash Transfers/Reversions	-	-	-	-
Audit Adjustments	-	-	-	-
June 30, 2016 Cash Available to Budget	(133,099)	43,284	19,030	29,923
June 30, 2016 Payroll Liabilities	-	-	-	195,724
June 30, 2016 Temporary Interfund Loans	133,099	-	-	(18,401)
June 30, 2016 Adjustments/Reconciling Differences	-	-	-	(181)
June 30, 2016 Cash (Book Balance)	\$ -	\$ 43,284	\$ 19,030	\$ 209,065
Reconciliation to PED Cash Report Line 7				
June 30, 2016 Cash (Book Balance)	\$ -	\$ 43,284	\$ 19,030	\$ 209,065
June 30, 2016 Payroll Liabilities	-	-	-	(195,724)
June 30, 2016 Temporary Interfund Loans	(133,099)	-	-	18,401
Audit adjustments and reclassifications	-	-	-	-
Line 7 PED Cash Report June 30, 2016 *	\$ (133,099)	\$ 43,284	\$ 19,030	\$ 29,742

* May include rounding errors when compared to PED Cash Report

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 SCHEDULE OF VENDOR INFORMATION FOR PURCHASES EXCEEDING \$60,000 (EXCLUDING GRT) - UNAUDITED
 Year Ended June 30, 2016

<i>RFB#/RFP#</i>	<i>Type of Procurement</i>	<i>Awarded Vendor</i>	<i>\$ Amount of Awarded Contract</i>	<i>\$ Amount of Amended Contract</i>	<i>Name and Physical Address, Per the Procurement Documentation, of ALL Vendor(s) That Responded</i>	<i>In-State/ Out-of-State Vendor (Y or N) (Based on Statutory Definition)</i>	<i>Was the Vendor In-State and Chose Veteran's Preference (Y or N) - For Federal Funds, Answer N/A</i>	<i>Brief Description of the Scope of Work</i>
	Service	Cooperative Educational Services	71,115.33		PO Box 92223, ABQ	In-State	N	Contracted Ancillary Services and Contracted Substitute Services
	Service	Pro-Deveopment, LLC	72,679.69		9905 Buckeye St. NW, ABQ	In-State	N	Contracted Services for School Turn-Around Consultant
	Service	Albuquerque Public Schools	75,000.00		6400 Uptown Blvd, ABQ	In-State	N	Contract Service for Business Management
	Service	Albuquerque Public Schools	180,289.56		6400 Uptown Blvd, ABQ	In-State	N	MOU for lease of building
	Goods	Kubota Tractor Corporation	77,612.20		3401 Del Amo Boulevard, Torrance CA 90503	Out-Of-State		Purchased tractor for farm
	Goods	Simformation LLC	66,878.39		316 SW Washington Street, Suite 300, Peoria, IL 61602	Out-Of-State		Purchased simulator

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