

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2011**

Exhibit A-1

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	326,486
Receivables (net of allowance for uncollectibles)	
Due from other governments	227,616
Other	44,600
Total current assets	598,702
 Capital assets	
Furniture, fixtures and equipment	184,240
Less: accumulated depreciation	(173,704)
Total noncurrent assets	10,536
Total assets	\$ 609,238
<b>LIABILITIES AND NET ASSETS</b>	
Accounts payable	197,181
Accrued Salaries	167,058
Due to other governments	8,247
Current portion of compensated absences	12,070
Total current liabilities	384,556
Total liabilities	384,556
Invested in capital assets	10,536
Restricted	160,816
Unrestricted	53,330
Total net assets	224,682
Total liabilities and net assets	\$ 609,238

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2011

Exhibit A-2

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Assets</u>
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:					
Instruction	1,949,886	\$ -	393,143	\$ -	\$ (1,556,743)
Support services:					
Students	599,032	-	-	-	(599,032)
Instruction	8,582	-	-	-	(8,582)
General Administration	316,477	-	-	-	(316,477)
School Administration	82,068	-	-	-	(82,068)
Central Services	127,792	-	-	-	(127,792)
Operation & Maintenance of Plant	356,921	-	-	-	(356,921)
Student Transportation	-	-	-	-	-
Operation of Non-Instructional Services	64	-	-	-	(64)
Food Services Operation	132,709	2,940	64,441	-	(65,328)
Community Services Operations	-	-	-	-	-
Facilities Materials, Supplies & Other Services	178,808	-	-	176,843	(1,965)
<b>Total governmental activities</b>	<b>\$ 3,752,339</b>	<b>\$ 2,940</b>	<b>\$ 457,584</b>	<b>\$ 176,843</b>	<b>(3,114,972)</b>
			<b>General Revenues:</b>		
			State Equalization Guarantee	2,402,146	
			Property Taxes	151,574	
			Miscellaneous	135,381	
			<b>Total general revenues</b>	<b>2,689,101</b>	
			<b>Change in net assets</b>	<b>(425,871)</b>	
			<b>Net assets - beginning</b>	<b>650,553</b>	
			<b>Net assets - ending</b>	<b>\$ 224,682</b>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2011

Exhibit B-1  
(Page 1 of 5)

	Operational 11000	Pupil Transportation 13000	Instructional Support 14000	Food Services 21000	Title I IASA 24101
<b>ASSETS</b>					
<i>Current Assets</i>					
Cash and temporary investments	\$ 70,271	\$ 10,436	\$ 20,024	\$ -	\$ -
Accounts receivable					
Due from other governments	-	-	-	-	46,473
Other	-	-	-	-	-
Due from other funds	185,746	-	-	-	-
Prepaid Expenses	-	-	-	-	-
<i>Total assets</i>	<u>256,017</u>	<u>10,436</u>	<u>20,024</u>	<u>-</u>	<u>46,473</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<i>Current Liabilities:</i>					
Accounts payable	27,607	-	-	-	-
Accrued expenses	160,825	-	-	-	5,175
Due to other governments	2,185	-	-	-	2,303
Due to other funds	-	-	-	-	38,995
<i>Total liabilities</i>	<u>190,617</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,473</u>
<i>Fund balances</i>					
Restricted	-	10,436	20,024	-	-
Assigned	65,400	-	-	-	-
Unassigned	-	-	-	-	-
<i>Total fund balance</i>	<u>65,400</u>	<u>10,436</u>	<u>20,024</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balance</i>	<u>\$ 256,017</u>	<u>\$ 10,436</u>	<u>\$ 20,024</u>	<u>\$ -</u>	<u>\$ 46,473</u>

The accompanying notes are an integral part of these financial statements

IDEA-B Entitlement 24106	English Language Acquisition 24153	Title I Federal Stimulus 24201	IDEA B Federal Stimulus 24206	Title I IASA 24262	Title XIX Medicaid 3/21 Years 25153
\$ 261	\$ -	\$ -	\$ -	\$ -	\$ 33,940
-	8,497	4,751	-	681	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>261</u>	<u>8,497</u>	<u>4,751</u>	<u>-</u>	<u>681</u>	<u>33,940</u>
-	-	-	-	-	-
261	-	-	-	639	-
-	-	-	-	-	-
-	8,497	4,751	-	42	-
<u>261</u>	<u>8,497</u>	<u>4,751</u>	<u>-</u>	<u>681</u>	<u>-</u>
-	-	-	-	-	33,940
-	-	-	-	-	-
-	-	-	-	-	33,940
<u>\$ 261</u>	<u>\$ 8,497</u>	<u>\$ 4,751</u>	<u>\$ -</u>	<u>\$ 681</u>	<u>\$ 33,940</u>

SEG Federal Stimulus 25250	Education Job Fund 25255	Bill & Melinda Gates Foundation 26104	Beginning Teacher Mentoring 27154	GO Library Books Laws of 2008 27549	Youth Conservation Corp 28133
\$ 34	\$ -	\$ -	\$ 6,550	\$ 556	\$ -
-	9,441	33,400	-	-	62,055
-	-	-	-	-	-
-	-	-	-	-	-
<u>34</u>	<u>9,441</u>	<u>33,400</u>	<u>6,550</u>	<u>556</u>	<u>62,055</u>
-	-	-	-	-	-
34	65	-	-	-	24
-	-	-	3,203	556	-
-	9,376	8,187	-	-	62,022
<u>34</u>	<u>9,441</u>	<u>8,187</u>	<u>3,203</u>	<u>556</u>	<u>62,046</u>
-	-	25,213	3,347	-	9
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>25,213</u>	<u>3,347</u>	<u>-</u>	<u>9</u>
<u>\$ 34</u>	<u>\$ 9,441</u>	<u>\$ 33,400</u>	<u>\$ 6,550</u>	<u>\$ 556</u>	<u>\$ 62,055</u>

Private Dir Grants (Categorical) 29102	City/County Grant 29107	Student Based Health Clinic 29130	Public Schools Capital Outlay 31200	Capital Outlay HB 33 31600	Total Primary Government
\$ -	\$ 12,956	\$ 19,884	\$ -	\$ 151,574	\$ 326,486
-	5,157	12,950	44,211	-	227,616
44,600	-	-	-	-	44,600
-	-	-	-	-	185,746
-	-	-	-	-	-
<u>44,600</u>	<u>18,113</u>	<u>32,834</u>	<u>44,211</u>	<u>151,574</u>	<u>784,448</u>
-	-	-	-	151,574	179,181
35	-	-	-	-	167,058
-	18,000	-	-	-	26,247
<u>9,665</u>	<u>-</u>	<u>-</u>	<u>44,211</u>	<u>-</u>	<u>185,746</u>
<u>9,700</u>	<u>18,000</u>	<u>-</u>	<u>44,211</u>	<u>151,574</u>	<u>558,232</u>
34,900	113	32,834	-	-	160,816
-	-	-	-	-	65,400
-	-	-	-	-	-
<u>34,900</u>	<u>113</u>	<u>32,834</u>	<u>-</u>	<u>-</u>	<u>226,216</u>
<u>\$ 44,600</u>	<u>\$ 18,113</u>	<u>\$ 32,834</u>	<u>\$ 44,211</u>	<u>\$ 151,574</u>	<u>\$ 784,448</u>

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

Exhibit B-1  
(Page 5 of 5)

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2011

	<u>Governmental Funds</u>
Amounts reported for governmental activities in the statement of net assets are different because:	
Fund balances - total governmental funds	\$ 226,216
Compensated Absences	(12,070)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	<u>10,536</u>
Net Assets-total Governmental Activities	<u>\$ 224,682</u>

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

Exhibit B-2  
(Page 1 of 5)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011

	General Fund				
	Operational 11000	Pupil Transportation 13000	Instructional Support 14000	Food Services 21000	Title I IASA 24101
<i>Revenues:</i>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county grant	-	-	-	2,940	-
State grant	2,303,840	-	10,814	-	-
Federal grant	-	-	-	64,441	63,571
Miscellaneous income	-	-	-	-	-
Interest	-	-	-	-	-
<i>Total revenues</i>	<u>2,303,840</u>	<u>-</u>	<u>10,814</u>	<u>67,381</u>	<u>63,571</u>
<i>Expenditures:</i>					
<i>Current:</i>					
Instruction	1,508,287	-	7,372	-	63,571
Support Services					
Students	351,579	-	-	-	-
Instruction	6,284	-	-	-	-
General Administration	267,077	-	-	-	-
School Administration	82,068	-	-	-	-
Central Services	127,792	-	-	-	-
Operation & Maintenance of Plant	356,921	-	-	-	-
Student Transportation	-	-	-	-	-
Other Support Services	64	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-	-
Community Services Operations	-	-	-	-	-
Food Services Operations	82,500	-	-	50,209	-
Capital outlay	12,500	-	-	-	-
<i>Total expenditures</i>	<u>2,795,072</u>	<u>-</u>	<u>7,372</u>	<u>50,209</u>	<u>63,571</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(491,232)</u>	<u>-</u>	<u>3,442</u>	<u>17,172</u>	<u>-</u>
<i>Other financing sources (uses):</i>					
Operating transfers	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>(491,232)</u>	<u>-</u>	<u>3,442</u>	<u>17,172</u>	<u>-</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>556,632</u>	<u>10,436</u>	<u>16,582</u>	<u>(17,172)</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ 65,400</u>	<u>\$ 10,436</u>	<u>\$ 20,024</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements



IDEA-B Entitlement 24106	English Language Acquisition 24153	Title I Federal Stimulus 24201	IDEA B Federal Stimulus 24206	Title I IASA 24262	Title XIX Medicaid 3/21 Years 25153
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	8,497	-	-	-	-
-	-	-	-	-	-
61,445	-	8,860	60,124	681	3,483
-	-	-	-	-	-
-	-	-	-	-	-
<u>61,445</u>	<u>8,497</u>	<u>8,860</u>	<u>60,124</u>	<u>681</u>	<u>3,483</u>
-	8,497	8,860	-	681	-
61,445	-	-	60,124	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>61,445</u>	<u>8,497</u>	<u>8,860</u>	<u>60,124</u>	<u>681</u>	<u>-</u>
-	-	-	-	-	3,483
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,483
-	-	-	-	-	30,457
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,940</u>

SEG Federal Stimulus 25250	Education Job Fund 25255	Bill & Melinda Gates Foundation 26104	Beginning Teacher Mentoring 27154	GO Library Books Laws of 2008 27549	Youth Conservation Corp 28133
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	66,800	-	-	62,055
98,306	67,110	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>98,306</u>	<u>67,110</u>	<u>66,800</u>	<u>-</u>	<u>-</u>	<u>62,055</u>
100,906	-	41,587	-	-	62,046
-	67,110	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>100,906</u>	<u>67,110</u>	<u>41,587</u>	<u>-</u>	<u>-</u>	<u>62,046</u>
(2,600)	-	25,213	-	-	9
-	-	-	-	-	-
-	-	-	-	-	-
(2,600)	-	25,213	-	-	9
2,600	-	-	3,347	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,213</u>	<u>\$ 3,347</u>	<u>\$ -</u>	<u>\$ 9</u>

Private Dir Grants (Categorical) 29102	City/County Grants 29107	Student Based Health Clinic 29130	Public Schools Capital Outlay 31200	Capital Outlay HB 33 31600	Total Primary Government
\$ -	\$ -	\$ -	\$ -	151,574	\$ 151,574
54,400	5,684	-	-	-	71,521
-	-	55,000	176,843	-	2,675,352
-	-	-	-	-	428,021
-	-	-	-	-	-
-	-	-	-	-	-
<u>54,400</u>	<u>5,684</u>	<u>55,000</u>	<u>176,843</u>	<u>151,574</u>	<u>3,326,468</u>
-	18,000	-	-	151,574	1,971,381
-	5,684	53,090	-	-	599,032
-	-	-	-	-	6,284
49,400	-	-	-	-	316,477
-	-	-	-	-	82,068
-	-	-	-	-	127,792
-	-	-	-	-	356,921
-	-	-	-	-	-
-	-	-	-	-	64
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	132,709
-	-	-	176,843	-	189,343
<u>49,400</u>	<u>23,684</u>	<u>53,090</u>	<u>176,843</u>	<u>151,574</u>	<u>3,782,071</u>
<u>5,000</u>	<u>(18,000)</u>	<u>1,910</u>	<u>-</u>	<u>-</u>	<u>(455,603)</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,000</u>	<u>(18,000)</u>	<u>1,910</u>	<u>-</u>	<u>-</u>	<u>(455,603)</u>
<u>29,900</u>	<u>18,113</u>	<u>30,924</u>	<u>-</u>	<u>-</u>	<u>681,819</u>
<u>\$ 34,900</u>	<u>\$ 113</u>	<u>\$ 32,834</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 226,216</u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2011**

Exhibit B-2  
 (Page 5 of 5)

	Governmental Funds
Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	\$ (455,603)
Change in Compensated Absences	21,495
Capital Outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which depreciation exceeds capital outlays for the period.	
Depreciation expense	(4,262)
Capital Outlays	12,499
	<u>8,237</u>
Change in Net Assets-total Governmental Activities	<u>\$ (425,871)</u>

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**OPERATING FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-1

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ 53,879	\$ 53,879
State grants	2,490,797	2,303,840	2,303,840	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>2,490,797</u>	<u>2,303,840</u>	<u>2,357,719</u>	<u>53,879</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	1,503,672	1,507,268	1,476,381	30,887
Support Services				
Students	515,305	426,676	351,579	75,097
Instruction	-	-	6,284	(6,284)
General Administration	305,450	305,832	267,077	38,755
School Administration	118,825	78,781	82,068	(3,287)
Central Services	76,300	91,274	127,792	(36,518)
Operation & Maintenance of Plant	357,126	414,236	356,921	57,315
Student Transportation	-	-	-	-
Other Support Services	-	-	64	(64)
Food Services Operations	-	23,904	71,075	(47,171)
Community Services Operations	-	-	-	-
Capital outlay	-	12,500	12,500	-
<i>Total expenditures</i>	<u>2,876,678</u>	<u>2,860,471</u>	<u>2,751,741</u>	<u>108,730</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(385,881)</u>	<u>(556,631)</u>	<u>(394,022)</u>	<u>162,609</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>(385,881)</u>	<u>(556,631)</u>	<u>(394,022)</u>	<u>162,609</u>
<i>Fund balances - beginning of year, as restated</i>	<u>(385,881)</u>	<u>-</u>	<u>696,995</u>	<u>696,995</u>
<i>Fund balances - end of year</i>	<u>\$ (771,762)</u>	<u>\$ (556,631)</u>	<u>\$ 302,973</u>	<u>\$ 859,604</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(97,210)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ (491,232)</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**PUPIL TRANSPORTATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-2

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>10,436</u>	<u>10,436</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,436</u>	<u>\$ 10,436</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**INSTRUCTIONAL SUPPORT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-3

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	9,618	27,403	10,814	(16,589)
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>9,618</u>	<u>27,403</u>	<u>10,814</u>	<u>(16,589)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	9,618	27,403	7,372	20,031
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>9,618</u>	<u>27,403</u>	<u>7,372</u>	<u>20,031</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>3,442</u>	<u>3,442</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>3,442</u>	<u>3,442</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>16,582</u>	<u>16,582</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,024</u>	<u>\$ 20,024</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 3,442</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**FOOD SERVICES**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-4

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ 2,940	\$ 2,940
State grants	-	-	-	-
Federal grants	100,000	125,596	64,441	(61,155)
Interest	-	-	-	-
<i>Total revenues</i>	<u>100,000</u>	<u>125,596</u>	<u>67,381</u>	<u>(58,215)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	100,000	125,596	50,209	75,387
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>100,000</u>	<u>125,596</u>	<u>50,209</u>	<u>75,387</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>17,172</u>	<u>17,172</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>17,172</u>	<u>17,172</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(17,172)</u>	<u>(17,172)</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 17,172</u>	

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**TITLE I - IASA**

Exhibit C-5

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	63,571	32,901	(30,670)
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>63,571</u>	<u>32,901</u>	<u>(30,670)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	48,808	63,571	63,571	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>48,808</u>	<u>63,571</u>	<u>63,571</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(48,808)</u>	<u>-</u>	<u>(30,670)</u>	<u>(30,670)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>(48,808)</u>	<u>-</u>	<u>(30,670)</u>	<u>(30,670)</u>
<i>Fund balances - beginning of year, as restated</i>	<u>-</u>	<u>-</u>	<u>(13,500)</u>	<u>(13,500)</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ (48,808)</u>	<u>\$ -</u>	<u>\$ (44,170)</u>	<u>\$ (44,170)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			30,670	
Adjustments to expenditures			<u>-</u>	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY  
IDEA-B ENTITLEMENT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

Exhibit C-6

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	80,000	61,445	70,469	9,024
Interest	-	-	-	-
<i>Total revenues</i>	<u>80,000</u>	<u>61,445</u>	<u>70,469</u>	<u>9,024</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	80,000	61,445	61,445	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>80,000</u>	<u>61,445</u>	<u>61,445</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>9,024</u>	<u>9,024</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>9,024</u>	<u>9,024</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(9,024)</u>	<u>(9,024)</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(9,024)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**ENGLISH LANGUAGE ACQUISITION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-7

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ 9,360	\$ -	\$ (9,360)
State grants	-	-	-	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>9,360</u>	<u>-</u>	<u>(9,360)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	9,360	8,497	863
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>9,360</u>	<u>8,497</u>	<u>863</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(8,497)</u>	<u>(8,497)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(8,497)</u>	<u>(8,497)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,497)</u>	<u>\$ (8,497)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			8,497	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**TITLE I FEDERAL STIMULUS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-8

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	-	\$ -
State grants	-	-	-	-
Federal grants	-	8,860	5,561	(3,299)
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>8,860</u>	<u>5,561</u>	<u>(3,299)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	8,860	8,860	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>8,860</u>	<u>8,860</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(3,299)</u>	<u>(3,299)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(3,299)</u>	<u>(3,299)</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(1,452)</u>	<u>(1,452)</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,751)</u>	<u>\$ (4,751)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			3,299	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**IDEA B FEDERAL STIMULUS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-9

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	60,124	65,250	5,126
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>60,124</u>	<u>65,250</u>	<u>5,126</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	60,124	60,124	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>60,124</u>	<u>60,124</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>5,126</u>	<u>5,126</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>5,126</u>	<u>5,126</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(5,126)</u>	<u>(5,126)</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(5,126)	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**TITLE I IASA-FEDERAL STIMULUS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-10

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	681	39,319	38,638
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>681</u>	<u>39,319</u>	<u>38,638</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	6,875	681	681	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>6,875</u>	<u>681</u>	<u>681</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(6,875)</u>	<u>-</u>	<u>38,638</u>	<u>38,638</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>(6,875)</u>	<u>-</u>	<u>38,638</u>	<u>38,638</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(39,319)</u>	<u>(39,319)</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ (6,875)</u>	<u>\$ -</u>	<u>\$ (681)</u>	<u>\$ (681)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(38,638)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**TITLE XIX MEDICAID 3/21 YEARS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-11

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	10,000	30,356	3,584	(26,772)
Interest	-	-	-	-
<i>Total revenues</i>	<u>10,000</u>	<u>30,356</u>	<u>3,584</u>	<u>(26,772)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	10,000	30,356	-	30,356
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>10,000</u>	<u>30,356</u>	<u>-</u>	<u>30,356</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>3,584</u>	<u>3,584</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>3,584</u>	<u>3,584</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>30,356</u>	<u>30,356</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,940</u>	<u>\$ 33,940</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(101)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 3,483</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY  
SEG-FEDERAL STIMULUS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-12

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	25,554	29,346	176,660	147,314
Interest	-	-	-	-
<i>Total revenues</i>	<u>25,554</u>	<u>29,346</u>	<u>176,660</u>	<u>147,314</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	124,013	105,344	100,872	4,472
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>124,013</u>	<u>105,344</u>	<u>100,872</u>	<u>4,472</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(98,459)</u>	<u>(75,998)</u>	<u>75,788</u>	<u>151,786</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>(98,459)</u>	<u>(75,998)</u>	<u>75,788</u>	<u>151,786</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(75,754)</u>	<u>(75,754)</u>
<i>Fund balances - end of year</i>	<u>\$ (98,459)</u>	<u>\$ (75,998)</u>	<u>\$ 34</u>	<u>\$ 76,032</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(78,354)	
Adjustments to expenditures			(34)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ (2,600)</u>	

The accompanying notes are an integral part of these financial statements



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY  
EDUCATION JOB FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

Exhibit C-13

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	67,110	57,669	(9,441)
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>67,110</u>	<u>57,669</u>	<u>(9,441)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	67,110	67,110	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>67,110</u>	<u>67,110</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(9,441)</u>	<u>(9,441)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(9,441)</u>	<u>(9,441)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,441)</u>	<u>\$ (9,441)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			9,441	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**BILL & MELINDA GATES FOUNDATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-14

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ 33,400	\$ 33,400
State grants	-	-	-	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>33,400</u>	<u>33,400</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	66,800	41,587	25,213
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>66,800</u>	<u>41,587</u>	<u>25,213</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(66,800)</u>	<u>(8,187)</u>	<u>58,613</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>(66,800)</u>	<u>(8,187)</u>	<u>58,613</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ (66,800)</u>	<u>\$ (8,187)</u>	<u>\$ 58,613</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			33,400	
Adjustments to expenditures			<u>-</u>	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 25,213</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**BEGINNING TEACHER MENTORING PROGRAM**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-15

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>6,550</u>	<u>6,550</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,550</u>	<u>\$ 6,550</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**GO LIBRARY BOOKS LAWS OF 2008**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-16

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>556</u>	<u>556</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 556</u>	<u>\$ 556</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**YOUTH CONSERVATION CORP**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-17

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	106,615	-	(106,615)
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>106,615</u>	<u>-</u>	<u>(106,615)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	106,615	62,046	44,569
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>106,615</u>	<u>62,046</u>	<u>44,569</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(62,046)</u>	<u>(62,046)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(62,046)</u>	<u>(62,046)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (62,046)</u>	<u>\$ (62,046)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			62,055	
Adjustments to expenditures			<u>-</u>	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 9</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY  
PRIVATE DIR. GRANTS (CATEGORICAL)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

Exhibit C-18

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	9,800	\$ 9,800
State grants	-	-	-	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>9,800</u>	<u>9,800</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	49,500	49,400	100
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>49,500</u>	<u>49,400</u>	<u>100</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(49,500)</u>	<u>(39,600)</u>	<u>9,900</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>(49,500)</u>	<u>(39,600)</u>	<u>9,900</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>29,900</u>	<u>29,900</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ (49,500)</u>	<u>\$ (9,700)</u>	<u>\$ 39,800</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			44,600	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 5,000</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY  
CITY/COUNTRY GRANTS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

Exhibit C-19

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ 6,125	\$ 6,602	\$ 477
State grants	-	-	-	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>6,125</u>	<u>6,602</u>	<u>477</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	6,125	5,684	441
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>6,125</u>	<u>5,684</u>	<u>441</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>918</u>	<u>918</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>918</u>	<u>918</u>
<i>Fund balances - beginning of year (as restated)</i>	<u>-</u>	<u>-</u>	<u>12,038</u>	<u>12,038</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,956</u>	<u>\$ 12,956</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(918)	
Adjustments to expenditures			(18,000)	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ (18,000)</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**STUDENT BASED HEALTH CLINIC**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-20

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	60,000	60,000	60,268	268
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>60,000</u>	<u>60,000</u>	<u>60,268</u>	<u>268</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	60,000	60,000	53,090	6,910
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>60,000</u>	<u>60,000</u>	<u>53,090</u>	<u>6,910</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>7,178</u>	<u>7,178</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>7,178</u>	<u>7,178</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>12,706</u>	<u>12,706</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,884</u>	<u>\$ 19,884</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(5,268)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 1,910</u>	

The accompanying notes are an integral part of these financial statements



**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**PUBLIC SCHOOLS CAPITAL OUTLAY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 2011**

Exhibit C-21

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	176,843	132,632	(44,211)
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>176,843</u>	<u>132,632</u>	<u>(44,211)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	176,843	176,843	-
<i>Total expenditures</i>	<u>-</u>	<u>176,843</u>	<u>176,843</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(44,211)</u>	<u>(44,211)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(44,211)</u>	<u>(44,211)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (44,211)</u>	<u>\$ (44,211)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			44,211	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY  
CAPITAL IMPROVEMENTS HB 33  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (NON - GAAP BUDGETARY BASIS) AND ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2011

Exhibit C-22

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ 151,574	\$ 151,574
Local and county grants	-	-	-	-
State grants	-	-	-	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>151,574</u>	<u>151,574</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>151,574</u>	<u>151,574</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>151,574</u>	<u>151,574</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,574</u>	<u>\$ 151,574</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			<u>(151,574)</u>	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ROBERT F. KENNEDY**  
**AGENCY FUNDS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**JUNE 30, 2011**

Exhibit D-1

	<u>Total Agency Funds</u>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash	<u>\$ 4,140</u>
<i>Total assets</i>	<u><u>4,140</u></u>
 <b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Deposits held in trust for others	<u>4,140</u>
<i>Total liabilities</i>	<u><u>\$ 4,140</u></u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO**  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**AGENCY FUNDS**  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED JUNE 30, 2011**

Exhibit D-2

	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
<b>ASSETS</b>				
Cash in bank	\$ 2,210	1,930	-	\$ 4,140
<b>Total assets</b>	<b>\$ 2,210</b>	<b>\$ 1,930</b>	<b>\$ -</b>	<b>\$ 4,140</b>
<b>LIABILITIES</b>				
Deposits held for others	\$ 2,210	1,930	-	\$ 4,140
<b>Total liabilities</b>	<b>\$ 2,210</b>	<b>\$ 1,930</b>	<b>\$ -</b>	<b>\$ 4,140</b>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO** Schedule II  
**ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12**  
**ROBERT F. KENNEDY**  
**SCHEDULE OF DEPOSITS AND TEMPORARY INVESTMENT ACCOUNTS**  
 June 30, 2011

Bank Account Type	
Checking - Operational	\$ 408,633
Total On Deposit	408,633
Reconciling Items	(78,007)
Reconciled Balance June 30, 2011	330,626
Less Agency Cash	(4,140)
Cash per Exhibit A-1	\$ 326,486

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY  
CASH RECONCILIATION  
JUNE 30, 2011

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Activity Account 23000	Federal Projects Account 24000	Federal Direct Fund 25000
Cash, June 30, 2010	\$ 467,656	\$ 10,436	\$ 16,582	\$ -	\$ 2,210	\$ 2,526	\$ 30,356
Add:							
2010-11 revenues	2,303,840	-	10,814	67,381	1,930	219,174	259,188
Prior year warrants voided	53,879	-	-	-	-	-	-
Total cash available	2,825,375	10,436	27,396	67,381	4,140	221,700	289,544
Less:							
2010-11 expenditures	(2,752,143)	-	(6,985)	(50,209)	-	(203,178)	(168,016)
Prior year outstanding loans	229,340	-	-	(17,172)	-	(76,137)	(75,720)
Total outstanding loans 6/30/2011	(203,341)	-	-	-	-	52,284	9,376
Receivables/Payables	(30,853)	-	(387)	-	-	5,592	65
Cash, June 30, 2011	<u>68,378</u>	<u>10,436</u>	<u>20,024</u>	<u>-</u>	<u>4,140</u>	<u>261</u>	<u>55,249</u>
Fund Balance Reconciliation to GAAP Basis:							
Audit reclassifications to cash	\$ 1,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (21,275)
Cash per Books	<u>70,271</u>	<u>10,436</u>	<u>20,024</u>	<u>-</u>	<u>4,140</u>	<u>261</u>	<u>33,974</u>

Fund Balance Reconciliation to GAAP Basis:							
Modified Accrual Adjustments	(2,978)	-	-	-	-	(261)	(21,309)
Fund Balance, Modified Accrual Basis	<u>65,400</u>	<u>10,436</u>	<u>20,024</u>	<u>-</u>	<u>4,140</u>	<u>-</u>	<u>33,940</u>

The accompanying notes are an integral part of these financial statements

Local Grants Fund 26000	State Flow Through Fund 27000	State Direct Fund 28000	Local/State Fund 29000	Public School Capital Outlay 31200	Special Capital Outlay State 31400	Capital Improv. HB 33 31600	Total
\$ -	\$ 7,106	\$ -	\$ 69,715	\$ -	\$ -	\$ -	\$ 606,587
33,400	-	-	46,286	132,632	54,348	151,574	3,280,567
-	-	-	-	-	-	-	53,879
33,400	7,106	-	116,001	132,632	54,348	151,574	3,941,033
(57,691)	-	(62,046)	(107,772)	(176,843)	(54,348)	-	(3,639,231)
-	-	-	(5,962)	-	-	-	54,349
24,291	-	62,022	11,157	44,211	-	-	-
-	-	24	34	-	-	-	(25,525)
-	7,106	-	13,458	-	-	151,574	330,626
\$ -	\$ -	\$ -	\$ 19,382	\$ -	\$ -	\$ -	\$ -
-	7,106	-	32,840	-	-	151,574	330,626
						Less Activity Fund	\$ 4,140
						Exhibit B-1	\$ 326,486
25,213	(3,759)	9	54,389	-	-	(151,574)	(100,270)
25,213	3,347	9	67,847	-	-	-	230,356
						Less Activity Fund	4,140
						Exhibit B-1	\$ 226,216

The accompanying notes are an integral part of these financial statements