

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
STATEMENT OF NET ASSETS  
June 30, 2012

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 304,620
Receivables, net of allowance for uncollectibles:	
Due from other governments	115,560
Prepaid expenses	-
Total current assets	<u>420,180</u>
 <b>NON-CURRENT ASSETS</b>	
Capital assets:	
Building improvements	-
Furniture, fixtures and equipment	184,240
Less: accumulated depreciation	<u>(175,490)</u>
Total non-current assets	<u>8,750</u>
 <b>TOTAL ASSETS</b>	 <u><u>\$ 428,930</u></u>
 <b>LIABILITIES AND NET ASSETS</b>	
Accounts payable	\$ 48,873
Accrued liabilities	138,040
Due to other governments	57,814
Compensated absences	<u>17,239</u>
Total current liabilities	<u>261,966</u>
Total liabilities	<u>261,966</u>
Invested in capital assets, net of related debt	8,750
Restricted	104,240
Unrestricted (deficit)	<u>53,974</u>
Total net assets (deficit)	<u>166,964</u>
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 <u><u>\$ 428,930</u></u>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2012

FUNCTIONS/PROGRAMS	Program Revenues				Net Revenues (Expenses) and Changes in in Net Assets
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental activities:					
Instruction	\$ 1,459,113	\$ -	\$ 260,289	\$ -	\$ (1,198,824)
Support services:					
Students	602,887	-	19,920	-	(582,967)
Instruction	29,610	-	5,012	-	(24,598)
General Administration	86,241	-	311	-	(85,930)
School Administration	115,592	-	-	-	(115,592)
Central Services	112,322	-	-	-	(112,322)
Operation & Maintenance of Plant	214,212	-	-	-	(214,212)
Student Transportation	16,081	-	-	-	(16,081)
Operating of Non-instructional Services:					
Food Services Operations	105,131	2,478	70,460	-	(32,193)
Community Services Operations	4,800	-	-	-	(4,800)
Facilities, Materials, Supplies and Other Services	324,734	-	166,689	4,845	(153,200)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 3,070,723</b>	<b>\$ 2,478</b>	<b>\$ 522,681</b>	<b>\$ 4,845</b>	<b>(2,540,719)</b>
		<b>GENERAL REVENUES</b>			
					2,340,936
					4,434
					(13,783)
					151,414
				Total general revenues	2,483,001
				Change in net assets	(57,718)
				Net assets, beginning of year	224,682
				Net assets, end of year	\$ 166,964

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, 2012

Exhibit B-1

	11000 General	13000 Pupil Transportation	14000 Instructional Support	21000 Food Services	24101 Title I IASA
<b>ASSETS</b>					
Cash and temporary investments	\$ 142,352	\$ -	\$ 8,736	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	-	13,576
Other accounts receivable	-	-	-	-	-
Due from other funds	100,177	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 242,529</b>	<b>\$ -</b>	<b>\$ 8,736</b>	<b>\$ -</b>	<b>\$ 13,576</b>
<b>LIABILITIES AND NET ASSETS</b>					
Current liabilities:					
Accounts payable	\$ 45,121	\$ -	\$ -	\$ -	\$ -
Accrued expenses	126,195	-	-	-	2,196
Due to other funds	-	-	-	214	11,380
Due to other governments	-	-	-	-	-
Deferred revenue - other	-	-	-	-	-
<b>Total current liabilities</b>	<b>171,316</b>	<b>-</b>	<b>-</b>	<b>214</b>	<b>13,576</b>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	8,736	(214)	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	71,213	-	-	-	-
<b>Total fund balance (deficit)</b>	<b>71,213</b>	<b>-</b>	<b>8,736</b>	<b>(214)</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 242,529</b>	<b>\$ -</b>	<b>\$ 8,736</b>	<b>\$ -</b>	<b>\$ 13,576</b>

STATE OF NEW MEXICO  
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BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2012

Exhibit B-1

	24106 IDEA-B Entitlement	24153 English Language Acquisition	24162 Title I School Improvement	24262 Title I IASA School Improvement	24201 Title I IASA Federal Stimulus
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	11,889	2,828	35,740	-	-
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 11,889</b>	<b>\$ 2,828</b>	<b>\$ 35,740</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES AND NET ASSETS</b>					
Current liabilities:					
Accounts payable	\$ 114	\$ -	\$ -	\$ -	\$ -
Accrued expenses	6,625	-	3,024	-	-
Due to other funds	5,150	2,828	32,716	-	-
Due to other governments	-	-	-	-	-
Deferred revenue - other	-	-	-	-	-
<b>Total current liabilities</b>	<b>11,889</b>	<b>2,828</b>	<b>35,740</b>	<b>-</b>	<b>-</b>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
<b>Total fund balance (deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 11,889</b>	<b>\$ 2,828</b>	<b>\$ 35,740</b>	<b>\$ -</b>	<b>\$ -</b>

STATE OF NEW MEXICO  
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BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2012

Exhibit B-1

	25153 Title XIX Medicaid	25250 SEG Federal Stimulus	25255 Education Job Fund	26104 Bill & Melinda Gates Foundation	27154 Beginning Teacher Mentoring
<b>ASSETS</b>					
Cash and temporary investments	\$ 33,940	\$ 69	\$ -	\$ 8,115	\$ -
Accounts receivable:					
Due from other governments	-	-	-	-	-
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 33,940</b>	<b>\$ 69</b>	<b>\$ -</b>	<b>\$ 8,115</b>	<b>\$ -</b>
<b>LIABILITIES AND NET ASSETS</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	69	-	-	-
Deferred revenue - other	-	-	-	-	-
<b>Total current liabilities</b>	<b>-</b>	<b>69</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	33,940	-	-	8,115	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
<b>Total fund balance (deficit)</b>	<b>33,940</b>	<b>-</b>	<b>-</b>	<b>8,115</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 33,940</b>	<b>\$ 69</b>	<b>\$ -</b>	<b>\$ 8,115</b>	<b>\$ -</b>

STATE OF NEW MEXICO  
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BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2012

Exhibit B-1

	27105 2008 Library GO Bonds	27106 2010 Library GO Bonds	28133 Youth Conservation Corps	29102 Private Direct Grants	29107 City/County Grants
<b>ASSETS</b>					
Cash and temporary investments	\$ -	\$ -	\$ -	\$ 6,902	\$ 113
Accounts receivable:					
Due from other governments	3,281	1,731	-	-	-
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 3,281</b>	<b>\$ 1,731</b>	<b>\$ -</b>	<b>\$ 6,902</b>	<b>\$ 113</b>
<b>LIABILITIES AND NET ASSETS</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Due to other funds	3,281	1,731	-	-	-
Due to other governments	-	-	-	-	-
Deferred revenue - other	-	-	-	-	-
<b>Total current liabilities</b>	<b>3,281</b>	<b>1,731</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	6,902	113
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
<b>Total fund balance (deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,902</b>	<b>113</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 3,281</b>	<b>\$ 1,731</b>	<b>\$ -</b>	<b>\$ 6,902</b>	<b>\$ 113</b>

STATE OF NEW MEXICO  
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BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2012

Exhibit B-1

	29130 Student-Based Health Clinic	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>ASSETS</b>					
Cash and temporary investments	\$ 46,648	\$ -	\$ 57,745	\$ -	\$ 304,620
Accounts receivable:					
Due from other governments	-	41,670	-	4,845	115,560
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	100,177
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 46,648</b>	<b>\$ 41,670</b>	<b>\$ 57,745</b>	<b>\$ 4,845</b>	<b>\$ 520,357</b>
<b>LIABILITIES AND NET ASSETS</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 3,638	\$ 48,873
Accrued expenses	-	-	-	-	138,040
Due to other funds	-	41,670	-	1,207	100,177
Due to other governments	-	-	57,745	-	57,814
Deferred revenue - other	-	-	-	-	-
Total current liabilities	-	41,670	57,745	4,845	344,904
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	46,648	-	-	-	104,240
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	71,213
Total fund balance (deficit)	46,648	-	-	-	175,453
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 46,648</b>	<b>\$ 41,670</b>	<b>\$ 57,745</b>	<b>\$ 4,845</b>	<b>\$ 520,357</b>

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 ROBERT F. KENNEDY CHARTER SCHOOL  
 RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF NET ASSETS  
 June 30, 2012

<b>Total Fund Balance - Governmental Funds</b>	
<b>(Governmental Fund Balance Sheet)</b>	<b>\$ <u>175,453</u></b>

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

The cost of capital assets is	184,240
Accumulated depreciation is	<u>(175,490)</u>
 Total capital assets	 <u>8,750</u>

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

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

Compensated absences payable	<u>(17,239)</u>
Total long-term and other liabilities	<u>(17,239)</u>
 <b>Net assets of governmental activities (Statement of Net Assets)</b>	 <b>\$ <u>166,964</u></b>

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
June 30, 2012

Exhibit B-3

	11000	13000	14000	21000	24101
	General	Pupil Transportation	Instructional Support	Food Services	Title I IASA
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	4,434	-	-	2,478	-
State sources	2,340,936	-	11,326	-	-
Federal sources	-	-	-	70,460	59,201
Interest	-	-	-	-	-
Total revenues	<u>2,345,370</u>	<u>-</u>	<u>11,326</u>	<u>72,938</u>	<u>59,201</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	1,165,269	-	22,614	-	59,201
Support services:					
Students	596,781	-	-	-	-
Instruction	24,598	-	-	-	-
General administration	85,921	-	-	-	-
School administration	115,592	-	-	-	-
Central services	112,322	-	-	-	-
Operation & maintenance of plant	214,212	-	-	-	-
Student transportation	16,081	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	31,979	-	-	73,152	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>2,362,755</u>	<u>-</u>	<u>22,614</u>	<u>73,152</u>	<u>59,201</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,385)</u>	<u>-</u>	<u>(11,288)</u>	<u>(214)</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	23,198	(10,436)	-	-	-
Total other financing sources (uses)	<u>23,198</u>	<u>(10,436)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	5,813	(10,436)	(11,288)	(214)	-
<b>FUND BALANCES, BEGINNING OF YEAR</b>	65,400	10,436	20,024	-	-
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 71,213</u>	<u>\$ -</u>	<u>\$ 8,736</u>	<u>\$ (214)</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
June 30, 2012

Exhibit B-3

	24106 IDEA-B Entitlement	24153 English Language Acquisition	24162 Title I School Improvement	24262 Title I IASA School Improvement	24201 Title I IASA Federal Stimulus
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	53,083	4,320	85,196	-	-
Interest	-	-	-	-	-
Total revenues	<u>53,083</u>	<u>4,320</u>	<u>85,196</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	51,163	4,320	84,885	-	-
Support services:					
Students	1,920	-	-	-	-
Instruction	-	-	-	-	-
General administration	-	-	311	-	-
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>53,083</u>	<u>4,320</u>	<u>85,196</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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FUND BALANCES - GOVERNMENTAL FUNDS  
June 30, 2012

Exhibit B-3

	25153 Title XIX Medicaid	25250 SEG Federal Stimulus	25255 Education Job Fund	26104 Bill & Melinda Gates Foundation	27154 Beginning Teacher Mentoring
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	33,400	-
State sources	-	-	-	-	-
Federal sources	-	-	994	-	-
Interest	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>994</u>	<u>33,400</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	-	994	50,498	-
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>994</u>	<u>50,498</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,098)</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	(3,347)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,347)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,098)</u>	<u>(3,347)</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>33,940</u>	<u>-</u>	<u>-</u>	<u>25,213</u>	<u>3,347</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 33,940</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,115</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
June 30, 2012

Exhibit B-3

	27105 2008 Library GO Bonds	27106 2010 Library GO Bonds	28133 Youth Conservation Corps	29102 Private Direct Grants	29107 City/County Grants
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	7,500	7,500
State sources	3,281	1,731	-	-	-
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>3,281</u>	<u>1,731</u>	<u>-</u>	<u>7,500</u>	<u>7,500</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	-	-	7,500	7,500
Support services:					
Students	-	-	-	-	-
Instruction	3,281	1,731	-	-	-
General administration	-	-	9	-	-
School administration	-	-	-	-	-
Central services	-	-	-	-	-
Operation & maintenance of plant	-	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	4,800	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>3,281</u>	<u>1,731</u>	<u>9</u>	<u>12,300</u>	<u>7,500</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(9)</u>	<u>(4,800)</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	(23,198)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,198)</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>(9)</u>	<u>(27,998)</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>9</u>	<u>34,900</u>	<u>113</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,902</u>	<u>\$ 113</u>

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ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
June 30, 2012

Exhibit B-3

	29130 Student-Based Health Clinic	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ 151,414	\$ -	\$ 151,414
Local and county sources	-	-	-	-	55,312
State sources	18,000	166,689	-	4,845	2,546,808
Federal sources	-	-	-	-	273,254
Interest	-	-	-	-	-
Total revenues	<u>18,000</u>	<u>166,689</u>	<u>151,414</u>	<u>4,845</u>	<u>3,026,788</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	-	-	-	1,453,944
Support services:					
Students	4,186	-	-	-	602,887
Instruction	-	-	-	-	29,610
General administration	-	-	-	-	86,241
School administration	-	-	-	-	115,592
Central services	-	-	-	-	112,322
Operation & maintenance of plant	-	-	-	-	214,212
Student transportation	-	-	-	-	16,081
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	4,800
Food services operations	-	-	-	-	105,131
Capital outlay	-	166,689	151,414	4,845	322,948
Total expenditures	<u>4,186</u>	<u>166,689</u>	<u>151,414</u>	<u>4,845</u>	<u>3,063,768</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,814</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,980)</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	(13,783)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,783)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<b>13,814</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(50,763)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>32,834</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>226,216</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 46,648</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,453</b>

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 ROBERT F. KENNEDY CHARTER SCHOOL  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 Year Ended June 30, 2012

<b>Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)</b>	<u>\$ (50,763)</u>
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

The increase in compensated absences for the fiscal year was:	<u>(5,169)</u>
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Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts were:

Capital outlay	-
Depreciation expense	<u>(1,786)</u>

Excess of depreciation expense over capital outlay	<u>(1,786)</u>
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Loss/Adjustments on disposal of assets	<u>-</u>
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<b>Change in net assets of governmental activities (Statement of Activities)</b>	<u>\$ (57,718)</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, 2012

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ 4,434	\$ 4,434
State sources	2,332,545	2,340,936	2,340,936	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>2,332,545</u>	<u>2,340,936</u>	<u>2,345,370</u>	<u>4,434</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	1,289,508	1,225,988	1,181,070	44,918
Support Services:				
Students	468,299	594,987	564,506	30,481
Instruction	-	24,817	24,598	219
General administration	85,779	86,971	85,921	1,050
School administration	137,899	115,099	115,592	(493)
Central services	97,161	112,626	100,728	11,898
Operation & maintenance of plant	345,884	235,386	214,212	21,174
Student transportation	-	17,082	16,081	1,001
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	23,904	43,404	43,404	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,448,434</u>	<u>2,456,360</u>	<u>2,346,112</u>	<u>110,248</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(115,889)</u>	<u>(115,424)</u>	<u>(742)</u>	<u>(114,682)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	115,889	115,424	-	(115,424)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>115,889</u>	<u>115,424</u>	<u>-</u>	<u>(115,424)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(742)</u>	<u>\$ (742)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			<u>6,555</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 5,813</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  
PUPIL TRANSPORTATION (FUND 13000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	\$ -	\$ -	-	\$ -
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			(10,436)	
<b>NET CHANGES IN FUND BALANCES</b>			\$ (10,436)	

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, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	9,744	11,326	11,326	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>9,744</u>	<u>11,326</u>	<u>11,326</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	9,744	31,350	22,614	8,736
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>9,744</u>	<u>31,350</u>	<u>22,614</u>	<u>8,736</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(20,024)</u>	<u>(11,288)</u>	<u>(8,736)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	20,024	-	(20,024)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>20,024</u>	<u>-</u>	<u>(20,024)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(11,288)</u>	<u>\$ (11,288)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (11,288)</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, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ 2,478	\$ 2,478
State sources	-	-	-	-
Federal sources	125,000	125,000	70,460	(54,540)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>125,000</u>	<u>125,000</u>	<u>72,938</u>	<u>(52,062)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	125,000	125,000	73,152	51,848
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>125,000</u>	<u>125,000</u>	<u>73,152</u>	<u>51,848</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(214)</u>	<u>214</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(214)</u>	<u>\$ (214)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (214)</u>	

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 ROBERT F. KENNEDY CHARTER SCHOOL  
 TITLE I IASA (FUND 24101)  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
 Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	59,201	59,201	92,098	32,897
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>59,201</u>	<u>59,201</u>	<u>92,098</u>	<u>32,897</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	59,201	59,201	59,201	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>59,201</u>	<u>59,201</u>	<u>59,201</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>32,897</u>	<u>(32,897)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>32,897</u>	<u>\$ 32,897</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(32,897)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
IDEA-B ENTITLEMENT (FUND 24106)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	53,083	41,194	(11,889)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>53,083</u>	<u>41,194</u>	<u>(11,889)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	51,163	51,163	-
Support Services:				
Students	-	1,920	1,920	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
11	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>53,083</u>	<u>53,083</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(11,889)</u>	<u>11,889</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(11,889)</u>	<u>\$ (11,889)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			11,889	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
ENGLISH LANGUAGE ACQUISITION (FUND 24153)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	4,320	9,989	5,669
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>4,320</u>	<u>9,989</u>	<u>5,669</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	4,320	4,320	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>4,320</u>	<u>4,320</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>5,669</u>	<u>(5,669)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>5,669</u>	<u>\$ 5,669</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(5,669)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
TITLE I SCHOOL IMPROVEMENT (FUND 24162)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	85,196	85,196	49,456	(35,740)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>85,196</u>	<u>85,196</u>	<u>49,456</u>	<u>(35,740)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	85,196	84,885	84,885	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	311	311	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>85,196</u>	<u>85,196</u>	<u>85,196</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(35,740)</u>	<u>35,740</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(35,740)</u>	<u>\$ (35,740)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			35,740	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
TITLE I IASA SCHOOL IMPROVEMENT (FUND 24262)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	681	681
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>681</u>	<u>681</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>681</u>	<u>(681)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>681</u>	<u>\$ 681</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(681)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 ROBERT F. KENNEDY CHARTER SCHOOL  
 TITLE I IASA FEDERAL STIMULUS (FUND 24201)  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
 Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	4,751	4,751
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>4,751</u>	<u>4,751</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>4,751</u>	<u>(4,751)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>4,751</u>	<u>\$ 4,751</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(4,751)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
TITLE XIX MEDICAID (FUND 25153)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	32,722	32,722	-	32,722
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>32,722</u>	<u>32,722</u>	<u>-</u>	<u>32,722</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(32,722)</u>	<u>(32,722)</u>	<u>-</u>	<u>(32,722)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	32,722	32,722	-	(32,722)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>32,722</u>	<u>32,722</u>	<u>-</u>	<u>(32,722)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
SEG FEDERAL STIMULUS (FUND 25250)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

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

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
EDUCATION JOB FUND (FUND 25255)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	994	10,435	9,441
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>994</u>	<u>10,435</u>	<u>9,441</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	994	994	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>994</u>	<u>994</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>9,441</u>	<u>(9,441)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>9,441</u>	<u>\$ 9,441</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(9,441)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
BILL & MELINDA GATES FOUNDATION (FUND 26104)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 33,400	\$ 92,013	\$ 66,800	\$ (25,213)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>33,400</u>	<u>92,013</u>	<u>66,800</u>	<u>(25,213)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	33,400	87,513	50,498	37,015
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	4,500	-	4,500
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>33,400</u>	<u>92,013</u>	<u>50,498</u>	<u>41,515</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>16,302</u>	<u>(16,302)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>16,302</u>	<u>\$ 16,302</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(33,400)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (17,098)</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  
 BEGINNING TEACHER MENTORING PROGRAM (FUND 27154)  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
 Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			<u>(3,347)</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (3,347)</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  
2008 GO BOND STUDENT LIBRARY (FUND 27105)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	3,281	-	(3,281)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>3,281</u>	<u>-</u>	<u>(3,281)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	3,281	3,281	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>3,281</u>	<u>3,281</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(3,281)</u>	<u>3,281</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(3,281)</u>	<u>\$ (3,281)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			3,281	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
2010 GO BOND STUDENT LIBRARY (FUND 27106)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	2,236	2,236	-	(2,236)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>2,236</u>	<u>2,236</u>	<u>-</u>	<u>(2,236)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	2,236	1,731	505
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>2,236</u>	<u>1,731</u>	<u>505</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>2,236</u>	<u>-</u>	<u>(1,731)</u>	<u>1,731</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ 2,236</u>	<u>\$ -</u>	<u>(1,731)</u>	<u>\$ (1,731)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			1,731	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
YOUTH CONSERVATION CORPS (FUND 28133)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	62,056	62,056
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>62,056</u>	<u>62,056</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>62,056</u>	<u>(62,056)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>62,056</u>	<u>\$ 62,056</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(62,056)	
Adjustments to expenditures			(9)	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (9)</u>	

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
PRIVATE DIRECT GRANT (FUND 29102)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 12,500	\$ 52,100	\$ 39,600
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>12,500</u>	<u>52,100</u>	<u>39,600</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	14,202	7,500	6,702
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	29,900	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	5,000	4,800	200
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>29,900</u>	<u>19,202</u>	<u>12,300</u>	<u>6,902</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(29,900)</u>	<u>(6,702)</u>	<u>39,800</u>	<u>(46,502)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ (29,900)</u>	<u>\$ (6,702)</u>	<u>39,800</u>	<u>\$ 46,502</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(67,798)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (27,998)</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
CITY/COUNTY GRANTS (FUND 29107)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 7,613	\$ 12,656	\$ 5,043
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>7,613</u>	<u>12,656</u>	<u>5,043</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	7,500	7,500	7,500	-
Support Services:				
Students	-	113	-	113
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	10,000	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>17,500</u>	<u>7,613</u>	<u>7,500</u>	<u>113</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(17,500)</u>	<u>-</u>	<u>5,156</u>	<u>(5,156)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ (17,500)</u>	<u>\$ -</u>	<u>5,156</u>	<u>\$ 5,156</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(5,156)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
STUDENT BASED HEALTH CLINIC (FUND 29130)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	12,950	12,950	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>12,950</u>	<u>12,950</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	50,834	4,186	46,648
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>50,834</u>	<u>4,186</u>	<u>46,648</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(37,884)</u>	<u>8,764</u>	<u>(46,648)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ (37,884)</u>	<u>8,764</u>	<u>\$ 46,648</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			5,050	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 13,814</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, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	166,689	169,230	2,541
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	166,689	169,230	2,541
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	166,689	166,689	-
<b>TOTAL EXPENDITURES</b>	-	166,689	166,689	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	2,541	(2,541)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	\$ -	\$ -	2,541	\$ 2,541
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(2,541)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			\$ -	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
CAPITAL IMPROVEMENTS HB33 (FUND 31600)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 159,653	\$ 302,575	\$ 151,414	\$ (151,161)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>159,653</u>	<u>302,575</u>	<u>151,414</u>	<u>(151,161)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	3,300	-	-	-
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	327,417	302,575	245,243	57,332
<b>TOTAL EXPENDITURES</b>	<u>330,717</u>	<u>302,575</u>	<u>245,243</u>	<u>57,332</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(171,064)</u>	<u>-</u>	<u>(93,829)</u>	<u>93,829</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ (171,064)</u>	<u>\$ -</u>	<u>(93,829)</u>	<u>\$ (93,829)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			93,829	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
CAPITAL IMPROVEMENTS SB-9 (FUND 31700)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	10,000	-	(10,000)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	10,000	-	(10,000)
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	4,048	10,000	1,207	8,793
<b>TOTAL EXPENDITURES</b>	4,048	10,000	1,207	8,793
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(4,048)	-	(1,207)	1,207
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	\$ (4,048)	\$ -	(1,207)	\$ (1,207)
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			3,638	
Adjustments to expenditures			(2,431)	
<b>NET CHANGES IN FUND BALANCES</b>			\$ -	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS  
June 30, 2012

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,503
<b>TOTAL ASSETS</b>	<u>\$ 2,503</u>
<b>LIABILITIES</b>	
Deposits held for others	\$ 2,503
<b>TOTAL LIABILITIES</b>	<u>\$ 2,503</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  
 June 30, 2012

	Balance, July 1, 2011	Additions	Deletions	Balance, June 30, 2012
<b>ASSETS</b>				
Cash in bank	\$ 4,140	\$ 1,323	\$ (2,960)	\$ 2,503
<b>TOTAL ASSETS</b>	<u>\$ 4,140</u>	<u>\$ 1,323</u>	<u>\$ (2,960)</u>	<u>\$ 2,503</u>
<b>LIABILITIES</b>				
Deposits held for others	\$ 4,140	\$ 1,323	\$ (2,960)	\$ 2,503
<b>TOTAL ASSETS</b>	<u>\$ 4,140</u>	<u>\$ 1,323</u>	<u>\$ (2,960)</u>	<u>\$ 2,503</u>

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



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS  
June 30, 2012

Operating account	\$ 351,119
Activity account	<u>                  -</u>
Total on deposit	351,119
Reconciling items	<u>          (43,996)</u>
Reconciled balance at June 30, 2012	307,123
Less activity funds	<u>          (2,503)</u>
<b>Balance per Exhibit A-1</b>	<b><u>          \$ 304,620</u></b>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
CASH RECONCILIATION  
June 30, 2012

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Federal Projects Account 24000
<b>Cash, June 30, 2011</b>	\$ 70,271	\$ 10,436	\$ 20,024	\$ -	\$ 261
<b>Add:</b>					
2011-12 revenues	2,368,567	-	11,326	72,938	198,170
Loans from other funds	185,746	-	-	-	(52,285)
<b>Total cash available</b>	<u>2,624,584</u>	<u>10,436</u>	<u>31,350</u>	<u>72,938</u>	<u>146,146</u>
<b>Less:</b>					
2011-12 expenditures	(2,314,136)	(10,436)	(22,614)	(105,131)	(204,103)
Prior year outstanding loans	-	-	-	-	-
Total outstanding loans	(100,177)	-	-	214	52,074
Receivables/payables	(35,940)	-	-	-	5,883
<b>Cash, June 30, 2012</b>	<u>174,331</u>	<u>-</u>	<u>8,736</u>	<u>(31,979)</u>	<u>-</u>
<b>Fund balance reconciliation to GAAP basis:</b>					
Audit reclassifications to cash	(31,979)	-	-	31,979	-
<b>Cash per books</b>	<u>\$ 142,352</u>	<u>\$ -</u>	<u>\$ 8,736</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund balance reconciliation to GAAP basis:</b>					
Modified accrual adjustments	\$ (103,118)	\$ -	\$ -	\$ 31,765	\$ -
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ 71,213</u>	<u>\$ -</u>	<u>\$ 8,736</u>	<u>\$ (214)</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 ROBERT F. KENNEDY CHARTER SCHOOL  
 CASH RECONCILIATION  
 June 30, 2012

Schedule III

	Federal Direct Account 25000	Local Grants Fund 26000	State Flowthrough Fund 27000	State Direct Account 28000	Local/State Account 29000
<b>Cash, June 30, 2011</b>	\$ 33,974	\$ -	\$ 7,106	\$ -	\$ 32,840
<b>Add:</b>					
2011-12 revenues	10,435	66,800	-	62,056	77,706
Loans from other funds	(9,376)	(8,187)	-	(62,022)	(9,665)
<b>Total cash available</b>	<u>35,033</u>	<u>58,613</u>	<u>7,106</u>	<u>34</u>	<u>100,881</u>
<b>Less:</b>					
2011-12 expenditures	(994)	(50,498)	(12,118)	(10)	(47,183)
Prior year outstanding loans	-	-	-	-	-
Total outstanding loans	-	-	5,012	-	-
Receivables/payables	(30)	-	-	(24)	(35)
<b>Cash, June 30, 2012</b>	<u>34,009</u>	<u>8,115</u>	<u>-</u>	<u>-</u>	<u>53,663</u>
<b>Fund balance reconciliation to GAAP basis:</b>					
Audit reclassifications to cash	-	-	-	-	-
<b>Cash per books</b>	<u>\$ 34,009</u>	<u>\$ 8,115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,663</u>
<b>Fund balance reconciliation to GAAP basis:</b>					
Modified accrual adjustments	\$ (69)	\$ -	\$ -	\$ -	\$ -
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ 33,940</u>	<u>\$ 8,115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,663</u>

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 ROBERT F. KENNEDY CHARTER SCHOOL  
 CASH RECONCILIATION  
 June 30, 2012

Schedule III

	Public School Capital Outlay 31200	Capital Improve. HB 33 31600	Capital Improve. SB 9 31700	Total Primary Government
<b>Cash, June 30, 2011</b>	\$ -	\$ 151,574	\$ -	\$ 326,486
<b>Add:</b>				
2011-12 revenues	169,230	151,414	-	3,188,642
Loans from other funds	(44,211)	-	-	-
Total cash available	<u>125,019</u>	<u>302,988</u>	<u>-</u>	<u>3,515,128</u>
<b>Less:</b>				
2011-12 expenditures	(166,689)	(245,243)	-	(3,179,155)
Prior year outstanding loans	-	-	-	-
Total outstanding loans	41,670	-	1,207	-
Receivables/payables	-	-	-	(30,146)
<b>Cash, June 30, 2012</b>	<u>-</u>	<u>57,745</u>	<u>1,207</u>	<u>305,827</u>
<b>Fund balance reconciliation to GAAP basis:</b>				
Audit reclassifications to cash	-	-	(1,207)	(1,207)
<b>Cash per books</b>	<u>\$ -</u>	<u>\$ 57,745</u>	<u>\$ -</u>	<u>\$ 304,620</u>
<b>Fund balance reconciliation to GAAP basis:</b>				
Modified accrual adjustments	<u>\$ -</u>	<u>\$ (57,745)</u>	<u>\$ (1,207)</u>	<u>\$ (130,374)</u>
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,453</u>

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