

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
STATEMENT OF NET POSITION
June 30, 2014

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 116,328
Receivables, net of allowance for uncollectibles:	
Due from other governments	150,991
Prepaid expenses	-
Total current assets	<u>267,319</u>
NON-CURRENT ASSETS	
Capital assets:	
Building improvements	-
Furniture, fixtures and equipment	184,240
Less: accumulated depreciation	<u>(179,062)</u>
Total non-current assets	<u>5,178</u>
TOTAL ASSETS	<u>\$ 272,497</u>
LIABILITIES AND NET POSITION	
Accounts payable	\$ 39,788
Accrued liabilities	243,429
Due to other governments	13,052
Compensated absences	<u>25,076</u>
Total current liabilities	<u>321,345</u>
Total liabilities	<u>321,345</u>
Net investment in capital assets	5,178
Restricted	8,797
Unrestricted	<u>(62,823)</u>
Total net position	<u>(48,848)</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 272,497</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, 2014

FUNCTIONS/PROGRAMS	Program Revenues				Net Revenues (Expenses) and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 1,539,218	\$ -	\$ 261,310	\$ -	\$ (1,277,908)
Support services:					
Students	586,800	-	13,072	-	(573,728)
Instruction	15,302	-	2,273	-	(13,029)
General Administration	88,762	-	-	-	(88,762)
School Administration	311,213	-	7,000	-	(304,213)
Central Services	136,463	-	-	-	(136,463)
Operation & Maintenance of Plant	161,442	-	-	-	(161,442)
Student Transportation	7,844	-	-	-	(7,844)
Operating of Non-instructional Services:					
Food Services Operations	68,112	408	67,704	-	-
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	<u>319,587</u>	<u>-</u>	<u>135,472</u>	<u>21,300</u>	<u>(162,815)</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 3,234,743</u>	<u>\$ 408</u>	<u>\$ 486,831</u>	<u>\$ 21,300</u>	<u>(2,726,204)</u>

GENERAL REVENUES

State Equalization Guarantee	2,419,501
Miscellaneous	6,846
Property Taxes	<u>170,141</u>
Total general revenues	<u>2,596,488</u>
Change in net position	(129,716)
Net position, beginning of year	<u>80,868</u>
Net position, end of year	<u>\$ (48,848)</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2014

Exhibit B-1

	11000 General	14000 Instructional Support	21000 Food Services	24101 Title I IASA	24106 IDEA-B Entitlement
ASSETS					
Cash and cash equivalents	\$ 90,301	\$ 837	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	44,442	13,879
Other accounts receivable	-	-	-	-	-
Due from other funds	117,391	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 207,692	\$ 837	\$ -	\$ 44,442	\$ 13,879
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ 29,617	\$ -	\$ -	\$ -	\$ -
Accrued expenses	215,822	-	-	14,953	5,738
Due to other funds	-	-	-	29,489	8,141
Due to other governments	-	-	-	-	-
Total current liabilities	<u>245,439</u>	<u>-</u>	<u>-</u>	<u>44,442</u>	<u>13,879</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	837	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	(37,747)	-	-	-	-
Total fund balance (deficit)	<u>(37,747)</u>	<u>837</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 207,692	\$ 837	\$ -	\$ 44,442	\$ 13,879

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2014

Exhibit B-1

	24153 English Language Acquisition	24154 Teacher/Principal Training	24162 Title I School Improvement	24180 Carl D Perkins	25153 Title XIX Medicaid
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 2,798
Accounts receivable:					
Due from other governments	-	8,992	7,000	46,471	-
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 8,992	\$ 7,000	\$ 46,471	\$ 2,798
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 3,550	\$ -
Accrued expenses	-	-	-	6,916	-
Due to other funds	-	8,992	7,000	36,005	-
Due to other governments	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>8,992</u>	<u>7,000</u>	<u>46,471</u>	<u>-</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	2,798
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,798</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 8,992	\$ 7,000	\$ 46,471	\$ 2,798

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2014

Exhibit B-1

	25250 SEG Federal Stimulus	26104 Bill & Melinda Gates Foundation	27106 2010 Library GO Bonds	27107 2010 Library GO Bonds	27183 NM Grown Fresh Fruits & Vegetables
ASSETS					
Cash and cash equivalents	\$ -	\$ 14	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	505	3,312	591
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 14	\$ 505	\$ 3,312	\$ 591
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Due to other funds	-	-	505	3,312	591
Due to other governments	-	-	-	-	-
Total current liabilities	-	-	505	3,312	591
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	14	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	14	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 14	\$ 505	\$ 3,312	\$ 591

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2014

Exhibit B-1

	27185 Next Generation Assessments	28133 Youth Conservation Corps	29102 Private Direct Grants	29107 City/County Grants	29130 Student-Based Health Clinic
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 5,148
Accounts receivable:					
Due from other governments	1,768	-	-	-	-
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 1,768	\$ -	\$ -	\$ -	\$ 5,148
LIABILITIES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Due to other funds	1,768	-	-	-	-
Due to other governments	-	-	-	-	-
Total current liabilities	1,768	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	5,148
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	-	-	-	5,148
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,768	\$ -	\$ -	\$ -	\$ 5,148

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2014

	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
ASSETS				
Cash and cash equivalents	\$ -	\$ 17,230	\$ -	\$ 116,328
Accounts receivable:				
Due from other governments	-	1,982	22,049	150,991
Other accounts receivable	-	-	-	-
Due from other funds	-	-	-	117,391
Prepaid expenses	-	-	-	-
TOTAL ASSETS	\$ -	\$ 19,212	\$ 22,049	\$ 384,710
LIABILITIES AND FUND BALANCE				
Current liabilities:				
Accounts payable	\$ -	\$ 6,621	\$ -	\$ 39,788
Accrued expenses	-	-	-	243,429
Due to other funds	-	-	21,588	117,391
Due to other governments	-	12,591	461	13,052
Total current liabilities	-	19,212	22,049	413,660
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	-	-	8,797
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	(37,747)
Total fund balance (deficit)	-	-	-	(28,950)
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 19,212	\$ 22,049	\$ 384,710

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 June 30, 2014

Total Fund Balance - Governmental Funds (Governmental Fund Balance Sheet)	\$ <u>(28,950)</u>
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Amounts reported for governmental activities in the Statement of Net Position are different because:

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

The cost of capital assets is	184,240
Accumulated depreciation is	<u>(179,062)</u>
 Total capital assets	 <u>5,178</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>(25,076)</u>
Total long-term and other liabilities	<u>(25,076)</u>
 Net position of governmental activities (Statement of Net Position)	 \$ <u>(48,848)</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 REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended June 30, 2014

	11000	14000	21000	24101	24106
	General	Instructional Support	Food Services	Title I IASA	IDEA-B Entitlement
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	6,846	-	408	-	-
State sources	2,419,501	10,852	-	-	-
Federal sources	-	-	67,704	123,529	43,129
Interest	-	-	-	-	-
Total revenues	<u>2,426,347</u>	<u>10,852</u>	<u>68,112</u>	<u>123,529</u>	<u>43,129</u>
EXPENDITURES					
Current:					
Instruction	1,239,045	18,370	-	113,255	43,129
Support services:					
Students	565,542	-	-	10,274	-
Instruction	13,029	-	-	-	-
General administration	87,098	-	-	-	-
School administration	273,748	-	-	-	-
Central services	136,463	-	-	-	-
Operation & maintenance of plant	160,615	-	-	-	-
Student transportation	7,844	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	68,112	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>2,483,384</u>	<u>18,370</u>	<u>68,112</u>	<u>123,529</u>	<u>43,129</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(57,037)</u>	<u>(7,518)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>(57,037)</u>	<u>(7,518)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>19,290</u>	<u>8,355</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ (37,747)</u>	<u>\$ 837</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 Year Ended June 30, 2014

	24153 English Language Acquisition	24154 Teacher/Principal Training	24162 Title I School Improvement	24180 Carl D Perkins	25153 Title XIX Medicaid
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	6,944	12,774	30,982	46,471	2,798
Interest	-	-	-	-	-
Total revenues	<u>6,944</u>	<u>12,774</u>	<u>30,982</u>	<u>46,471</u>	<u>2,798</u>
EXPENDITURES					
Current:					
Instruction	6,944	12,774	23,982	46,471	-
Support services:					
Students	-	-	-	-	-
Instruction	-	-	-	-	-
General administration	-	-	-	-	-
School administration	-	-	7,000	-	-
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>6,944</u>	<u>12,774</u>	<u>30,982</u>	<u>46,471</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,798</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,798</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,798</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 Year Ended June 30, 2014

	26104 Bill & Melinda Gates Foundation	27106 2010 Library GO Bonds	27107 2010 Library GO Bonds	27183 NM Grown Fresh Fruits & Vegetables
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-
State sources	-	505	3,312	591
Federal sources	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>-</u>	<u>505</u>	<u>3,312</u>	<u>591</u>
EXPENDITURES				
Current:				
Instruction	14,129	-	3,312	591
Support services:				
Students	-	-	-	-
Instruction	-	505	-	-
General administration	-	-	-	-
School administration	23,768	-	-	-
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>37,897</u>	<u>505</u>	<u>3,312</u>	<u>591</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(37,897)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):				
Other financing uses	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	(37,897)	-	-	-
FUND BALANCES, BEGINNING OF YEAR	<u>37,911</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended June 30, 2014

	27185	28133	29102	29107	29130
	Next Generation Assessments	Youth Conservation Corps	Private Direct Grants	City/County Grants	Student-Based Health Clinic
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	1,768	-	-	-	-
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>1,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Current:					
Instruction	-	-	636	-	-
Support services:					
Students	-	-	-	-	10,984
Instruction	1,768	-	-	-	-
General administration	-	-	-	-	-
School administration	-	-	6,584	113	-
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>1,768</u>	<u>-</u>	<u>7,220</u>	<u>113</u>	<u>10,984</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(7,220)</u>	<u>(113)</u>	<u>(10,984)</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>(7,220)</u>	<u>(113)</u>	<u>(10,984)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>7,220</u>	<u>113</u>	<u>16,132</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,148</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended June 30, 2014

	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
REVENUES				
Property taxes	\$ -	\$ 115,980	\$ 54,161	\$ 170,141
Local and county sources	-	-	-	7,254
State sources	135,472	-	21,300	2,593,301
Federal sources	-	-	-	334,331
Interest	-	-	-	-
Total revenues	<u>135,472</u>	<u>115,980</u>	<u>75,461</u>	<u>3,105,027</u>
EXPENDITURES				
Current:				
Instruction	-	6,621	-	1,529,259
Support services:				
Students	-	-	-	586,800
Instruction	-	-	-	15,302
General administration	-	1,133	531	88,762
School administration	-	-	-	311,213
Central services	-	-	-	136,463
Operation & maintenance of plant	-	-	827	161,442
Student transportation	-	-	-	7,844
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	68,112
Capital outlay	<u>135,472</u>	<u>108,226</u>	<u>74,103</u>	<u>317,801</u>
Total expenditures	<u>135,472</u>	<u>115,980</u>	<u>75,461</u>	<u>3,222,998</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(117,971)</u>
Other financing sources (uses):				
Other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>(117,971)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,021</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (28,950)</u>

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 Year Ended June 30, 2014

Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ <u>(117,971)</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>(9,959)</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>
Loss/Adjustments on disposal of assets	<u>-</u>
Change in net position of governmental activities (Statement of Activities)	\$ <u>(129,716)</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
GENERAL FUND (FUND 11000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 10,114	\$ 10,114
State sources	2,419,501	2,419,501	2,419,501	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>2,419,501</u>	<u>2,419,501</u>	<u>2,429,615</u>	<u>10,114</u>
EXPENDITURES				
Current:				
Instruction	1,271,350	1,232,250	1,237,815	(5,565)
Support Services:				
Students	657,813	593,474	562,605	30,869
Instruction	26,970	11,902	11,426	476
General administration	15,500	88,660	87,224	1,436
School administration	269,364	179,479	269,134	(89,655)
Central services	148,505	127,390	118,346	9,044
Operation & maintenance of plant	285,247	194,851	158,687	36,164
Student transportation	9,376	10,785	7,846	2,939
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	8,000	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>2,692,125</u>	<u>2,438,791</u>	<u>2,453,083</u>	<u>(14,292)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(272,624)</u>	<u>(19,290)</u>	<u>(23,468)</u>	<u>4,178</u>
DESIGNATED CASH	<u>272,624</u>	<u>19,290</u>	<u>-</u>	<u>(19,290)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(23,468)</u>	<u>\$ (23,468)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(3,268)	
Adjustments to expenditures			(30,301)	
NET CHANGES IN FUND BALANCES			<u>\$ (57,037)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
INSTRUCTIONAL SUPPORT (FUND 14000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	10,015	8,112	(1,903)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>10,015</u>	<u>8,112</u>	<u>(1,903)</u>
EXPENDITURES				
Current:				
Instruction	-	18,370	18,370	-
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>18,370</u>	<u>18,370</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(8,355)</u>	<u>(10,258)</u>	<u>1,903</u>
DESIGNATED CASH	<u>-</u>	<u>8,355</u>	<u>-</u>	<u>(8,355)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(10,258)</u>	<u>\$ (10,258)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			2,740	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ (7,518)</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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 408	\$ 408
State sources	-	-	-	-
Federal sources	-	82,000	67,704	(14,296)
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>82,000</u>	<u>68,112</u>	<u>(13,888)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	82,000	68,112	13,888
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>82,000</u>	<u>68,112</u>	<u>13,888</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
TITLE I IASA (FUND 24101)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	12,012	123,529	79,087	(44,442)
Interest	-	-	-	-
TOTAL REVENUES	<u>12,012</u>	<u>123,529</u>	<u>79,087</u>	<u>(44,442)</u>
EXPENDITURES				
Current:				
Instruction	11,248	120,778	113,255	7,523
Support Services:				
Students	-	1,987	10,274	(8,287)
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	764	764	-	764
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>12,012</u>	<u>123,529</u>	<u>123,529</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(44,442)</u>	<u>44,442</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(44,442)</u>	<u>\$ (44,442)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			44,442	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
IDEA-B ENTITLEMENT (FUND 24106)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	40,962	43,129	29,169	(13,960)
Interest	-	-	-	-
TOTAL REVENUES	<u>40,962</u>	<u>43,129</u>	<u>29,169</u>	<u>(13,960)</u>
EXPENDITURES				
Current:				
Instruction	40,962	43,129	43,129	-
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>40,962</u>	<u>43,129</u>	<u>43,129</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(13,960)</u>	<u>13,960</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(13,960)</u>	<u>\$ (13,960)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			13,960	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
ENGLISH LANGUAGE ACQUISITION (FUND 24153)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	6,944	6,944	6,944	-
Interest	-	-	-	-
TOTAL REVENUES	<u>6,944</u>	<u>6,944</u>	<u>6,944</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	6,944	6,944	6,944	-
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>6,944</u>	<u>6,944</u>	<u>6,944</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
TEACHER/PRINCIPAL TRAINING (FUND 24154)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	9,536	12,774	3,782	(8,992)
Interest	-	-	-	-
TOTAL REVENUES	<u>9,536</u>	<u>12,774</u>	<u>3,782</u>	<u>(8,992)</u>
EXPENDITURES				
Current:				
Instruction	9,536	12,774	12,774	-
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>9,536</u>	<u>12,774</u>	<u>12,774</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(8,992)</u>	<u>8,992</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(8,992)</u>	<u>\$ (8,992)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			8,992	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
TITLE I SCHOOL IMPROVEMENT (FUND 24162)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	100,951	30,982	23,982	(7,000)
Interest	-	-	-	-
TOTAL REVENUES	<u>100,951</u>	<u>30,982</u>	<u>23,982</u>	<u>(7,000)</u>
EXPENDITURES				
Current:				
Instruction	100,951	23,982	23,982	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	7,000	7,000	-
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>100,951</u>	<u>30,982</u>	<u>30,982</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(7,000)</u>	<u>7,000</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(7,000)</u>	<u>\$ (7,000)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			7,000	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
CARL D PERKINS (FUND 24180)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	48,286	-	(48,286)
Interest	-	-	-	-
TOTAL REVENUES	-	48,286	-	(48,286)
EXPENDITURES				
Current:				
Instruction	-	48,286	42,921	5,365
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	-	48,286	42,921	5,365
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(42,921)	42,921
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCES	\$ -	\$ -	(42,921)	\$ (42,921)
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			46,471	
Adjustments to expenditures			(3,550)	
NET CHANGES IN FUND BALANCES			\$ -	

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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	2,798	2,798
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>2,798</u>	<u>2,798</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>2,798</u>	<u>(2,798)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>2,798</u>	<u>\$ 2,798</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 2,798</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, 2014

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

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
BILL & MELINDA GATES FOUNDATION (FUND 26104)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	14,143	14,143	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	23,768	23,768	-
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>37,911</u>	<u>37,911</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(37,911)</u>	<u>(37,911)</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>37,911</u>	<u>-</u>	<u>(37,911)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(37,911)</u>	<u>\$ (37,911)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			14	
NET CHANGES IN FUND BALANCES			<u>\$ (37,897)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
2010 LIBRARY GO BOND (FUND 27106)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	505	505	-	(505)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>505</u>	<u>505</u>	<u>-</u>	<u>(505)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	505	505	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	-	-	-	-
TOTAL EXPENDITURES	<u>505</u>	<u>505</u>	<u>505</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(505)</u>	<u>505</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(505)</u>	<u>\$ (505)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			505	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
2010 LIBRARY GO BOND (FUND 27107)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	3,322	3,322	-	(3,322)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>3,322</u>	<u>3,322</u>	<u>-</u>	<u>(3,322)</u>
EXPENDITURES				
Current:				
Instruction	3,322	3,322	3,312	10
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>3,322</u>	<u>3,322</u>	<u>3,312</u>	<u>10</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(3,312)</u>	<u>3,312</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(3,312)</u>	<u>\$ (3,312)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			3,312	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 NM GROWN FRESH FRUIT & VEGETABLES (FUND 27183)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	591	-	(591)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>591</u>	<u>-</u>	<u>(591)</u>
EXPENDITURES				
Current:				
Instruction	-	591	591	-
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>591</u>	<u>591</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(591)</u>	<u>591</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(591)</u>	<u>\$ (591)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			591	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
NEXT GENERATION ASSESSMENTS (FUND 27186)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	1,768	-	(1,768)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>1,768</u>	<u>-</u>	<u>(1,768)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	1,768	1,768	-
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>1,768</u>	<u>1,768</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(1,768)</u>	<u>1,768</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(1,768)</u>	<u>\$ (1,768)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			1,768	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
YOUTH CONSERVATION CORPS (FUND 28133)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	10,571	10,571
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>10,571</u>	<u>10,571</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>10,571</u>	<u>(10,571)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>10,571</u>	<u>\$ 10,571</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(10,571)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
PRIVATE DIRECT GRANT (FUND 29102)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Current:				
Instruction	-	636	636	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	6,584	6,584	-
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	-	7,220	7,220	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(7,220)	(7,220)	-
DESIGNATED CASH	-	7,220	-	(7,220)
NET CHANGES IN FUND BALANCES	\$ -	\$ -	(7,220)	\$ (7,220)
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ (7,220)	

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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	113	113	-
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	-	113	113	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(113)	(113)	-
DESIGNATED CASH	-	113	-	(113)
NET CHANGES IN FUND BALANCES	\$ -	\$ -	(113)	\$ (113)
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ (113)	

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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	16,132	10,984	5,148
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>16,132</u>	<u>10,984</u>	<u>5,148</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(16,132)</u>	<u>(10,984)</u>	<u>(5,148)</u>
DESIGNATED CASH	<u>-</u>	<u>16,132</u>	<u>-</u>	<u>(16,132)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(10,984)</u>	<u>\$ (10,984)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ (10,984)</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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	135,472	135,472	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>135,472</u>	<u>135,472</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	135,472	135,472	-
TOTAL EXPENDITURES	<u>-</u>	<u>135,472</u>	<u>135,472</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
CAPITAL IMPROVEMENTS HB33 (FUND 31600)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 111,296	\$ 113,998	\$ 2,702
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>111,296</u>	<u>113,998</u>	<u>2,702</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	1,133	(1,133)
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	-	154,347	138,686	15,661
TOTAL EXPENDITURES	<u>-</u>	<u>154,347</u>	<u>139,819</u>	<u>14,528</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(43,051)</u>	<u>(25,821)</u>	<u>(17,230)</u>
DESIGNATED CASH	<u>-</u>	<u>43,051</u>	<u>-</u>	<u>(43,051)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(25,821)</u>	<u>\$ (25,821)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			1,982	
Adjustments to expenditures			23,839	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
SB9 CAPITAL IMPROVEMENTS HB33 (FUND 31700)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 55,655	\$ 55,655	\$ 53,412	\$ (2,243)
State sources	17,173	21,606	-	(21,606)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>72,828</u>	<u>77,261</u>	<u>53,412</u>	<u>(23,849)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	557	557	531	26
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	4,433	-	4,433
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	<u>72,271</u>	<u>72,271</u>	<u>74,469</u>	<u>(2,198)</u>
TOTAL EXPENDITURES	<u>72,828</u>	<u>77,261</u>	<u>75,000</u>	<u>2,261</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(21,588)</u>	<u>21,588</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(21,588)</u>	<u>\$ (21,588)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			22,049	
Adjustments to expenditures			<u>(461)</u>	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS
June 30, 2014

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>1,994</u>
TOTAL ASSETS	\$ <u>1,994</u>
LIABILITIES	
Deposits held for others	\$ <u>1,994</u>
TOTAL LIABILITIES	\$ <u>1,994</u>

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
 Year Ended June 30, 2014

	Balance, July 1, 2013	Additions	Deletions	Balance, June 30, 2014
ASSETS				
Cash in bank	\$ 1,999	2,095	(2,100)	\$ 1,994
TOTAL ASSETS	<u>\$ 1,999</u>	<u>\$ 2,095</u>	<u>\$ (2,100)</u>	<u>\$ 1,994</u>
LIABILITIES				
Deposits held for others	\$ 1,999	\$ 2,095	\$ (2,100)	\$ 1,994
TOTAL ASSETS	<u>\$ 1,999</u>	<u>\$ 2,095</u>	<u>\$ (2,100)</u>	<u>\$ 1,994</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
SCHEDULE OF CASH AND CASH EQUIVALENTS
June 30, 2014

Operating account	\$ 186,815
Reconciling items	<u>(68,493)</u>
Reconciled balance at June 30, 2014	118,322
Less activity funds	<u>(1,994)</u>
Balance per Exhibit A-1	<u>\$ 116,328</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
ROBERT F. KENNEDY CHARTER SCHOOL
CASH RECONCILIATION
June 30, 2014

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Student Activity 23000	Projects Account 24000
June 30, 2013 Cash (Book Balance)	\$ 138,849	\$ -	\$ 11,095	\$ -	\$ -	\$ 9,340
June 30, 2013 Payroll Liabilities	(128,871)	-	-	-	-	(9,340)
June 30, 2013 Temporary Interfund Loans	10,470	-	-	-	-	-
June 30, 2013 Adjustments/Reconciling Differences	(4,634)	-	-	-	-	-
June 30, 2013 Cash Available to Budget	15,814	-	11,095	-	-	-
2013-2014 Revenue	2,429,823	-	8,112	68,112	-	142,964
2013-2014 Expenditures	(2,453,499)	-	(18,370)	(68,112)	-	(260,547)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Audit Adjustments	(268)	-	-	-	-	349
June 30, 2014 Cash Available to Budget	(8,130)	-	837	-	-	(117,234)
June 30, 2014 Payroll Liabilities	215,822	-	-	-	-	27,607
June 30, 2014 Temporary Interfund Loans	(117,391)	-	-	-	-	89,627
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2014 Cash (Book Balance)	\$ 90,301	\$ -	\$ 837	\$ -	\$ -	\$ -

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 CASH RECONCILIATION
 June 30, 2014

Schedule III

	Direct Account 25000	Grants Fund 26000	State Flowthrough Fund 27000	State Direct Account 28000	Local/State Account 29000	Public School Capital Outlay 31200
June 30, 2013 Cash (Book Balance)	\$ 69	\$ 37,925	\$ -	\$ -	\$ 23,465	\$ -
June 30, 2013 Payroll Liabilities	-	-	-	(83)	-	-
June 30, 2013 Temporary Interfund Loans	-	-	-	(10,470)	-	-
June 30, 2013 Adjustments/Reconciling Differences	(69)	-	-	(18)	-	-
June 30, 2013 Cash Available to Budget	-	37,925	-	(10,571)	23,465	-
2013-2014 Revenue	2,798	-	-	10,571	-	135,472
2013-2014 Expenditures	-	(37,911)	(6,176)	-	(18,317)	(135,472)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
June 30, 2014 Cash Available to Budget	2,798	14	(6,176)	-	5,148	-
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-
June 30, 2014 Temporary Interfund Loans	-	-	6,176	-	-	-
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2014 Cash (Book Balance)	<u>\$ 2,798</u>	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,148</u>	<u>\$ -</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 ROBERT F. KENNEDY CHARTER SCHOOL
 CASH RECONCILIATION
 June 30, 2014

	Special Capital Outlay 31400	Capital Improve. HB 33 31600	Capital Improve. SB 9 31700	Total Primary Government
June 30, 2013 Cash (Book Balance)	\$ -	\$ 43,051	\$ -	\$ 263,794
June 30, 2013 Payroll Liabilities	-	-	-	(138,294)
June 30, 2013 Temporary Interfund Loans	-	-	-	-
June 30, 2013 Adjustments/Reconciling Differences	-	-	-	(4,721)
June 30, 2013 Cash Available to Budget	-	43,051	-	120,779
2013-2014 Revenue	-	113,998	53,412	2,965,262
2013-2014 Expenditures	-	(139,819)	(75,000)	(3,213,223)
Permanent Cash Transfers/Reversions	-	-	-	-
Audit Adjustments	-	-	-	81
June 30, 2014 Cash Available to Budget	-	17,230	(21,588)	(127,101)
June 30, 2014 Payroll Liabilities	-	-	-	243,429
June 30, 2014 Temporary Interfund Loans	-	-	21,588	-
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-
June 30, 2014 Cash (Book Balance)	\$ -	\$ 17,230	\$ -	\$ 116,328

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