

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
STATEMENT OF NET POSITION  
June 30, 2015

	<b>Governmental Activities</b>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	
Current assets	
Cash and cash equivalents	\$ 594,617
Receivables, net of allowance for uncollectibles:	
Due from other governments	129,405
Other accounts receivable	10,128
Prepaid expenses	-
Total current assets	734,150
Non-current assets	
Capital assets:	
Building improvements	-
Furniture, fixtures and equipment	203,187
Less: accumulated depreciation	(180,848)
Total non-current assets	22,339
Total assets	756,489
Deferred outflows of resources related to net pension liability	748,901
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 1,505,390</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	
Current liabilities	
Accounts payable	\$ 36,191
Accrued liabilities	333,884
Due to other governments	-
Compensated absences	32,192
Total current liabilities	402,267
Non-current liabilities	
Net pension liability	3,091,365
Total liabilities	3,493,632
Deferred inflows of resources related to net pension liability	327,070
Net investment in capital assets	22,339
Restricted	47,602
Unrestricted	(2,385,253)
Total net position	(2,315,312)
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 1,505,390</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 ACTIVITIES  
Year Ended June 30, 2015

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	\$ 1,932,654	\$ -	\$ 173,703	\$ -	\$ (1,758,951)
Support services:					
Students	702,087	-	92,725	-	(609,362)
Instruction	17,734	-	-	-	(17,734)
General Administration	61,068	-	-	-	(61,068)
School Administration	296,671	-	-	-	(296,671)
Central Services	274,306	-	-	-	(274,306)
Operation & Maintenance of Plant	225,308	-	-	-	(225,308)
Student Transportation	13,993	-	-	-	(13,993)
Operating of Non-instructional Services:					
Food Services Operations	107,704	58,217	42,980	-	(6,507)
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	496,796	-	181,792	163,784	(151,220)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 4,128,321</b>	<b>\$ 58,217</b>	<b>\$ 491,200</b>	<b>\$ 163,784</b>	<b>(3,415,120)</b>

**GENERAL REVENUES**

State Equalization Guarantee	3,510,959
Miscellaneous	11,832
Property Taxes	171,212
Total general revenues	<u>3,694,003</u>

Change in net position	278,883
Net position, beginning of year	(48,848)
Restatement	<u>(2,545,347)</u>
Net position, beginning of year, as restated	<u>(2,594,195)</u>
Net position, end of year	<u>\$ (2,315,312)</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, 2015

Exhibit B-1

	11000 General	14000 Instructional Support	21000 Food Services	24101 Title I IASA	24106 IDEA-B Entitlement
<b>ASSETS</b>					
Cash and cash equivalents	\$ 552,073	\$ 10,114	\$ 9,069	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	10,900	13,462
Other accounts receivable	-	-	10,128	-	-
Due from other funds	81,508	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 633,581</b>	<b>\$ 10,114</b>	<b>\$ 19,197</b>	<b>\$ 10,900</b>	<b>\$ 13,462</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ 14,648	\$ -	\$ -	\$ -	\$ -
Accrued expenses	312,578	-	-	1,200	6,056
Due to other funds	-	-	-	9,700	7,406
Due to other governments	-	-	-	-	-
Total current liabilities	<u>327,226</u>	<u>-</u>	<u>-</u>	<u>10,900</u>	<u>13,462</u>
Deferred inflows of resources - unavailable revenues	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	10,114	19,197	-	-
Committed	-	-	-	-	-
Assigned	306,355	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>306,355</u>	<u>10,114</u>	<u>19,197</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 633,581</b>	<b>\$ 10,114</b>	<b>\$ 19,197</b>	<b>\$ 10,900</b>	<b>\$ 13,462</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2015

Exhibit B-1

	24153 English Language Acquisition	24154 Teacher/Principal Training	24171 Carl D Perkins Special Projects	24180 Carl D Perkins	24181 Carl D Perkins HSTW
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	6,045	8,601	4,684	11,780	-
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 6,045</b>	<b>\$ 8,601</b>	<b>\$ 4,684</b>	<b>\$ 11,780</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Due to other funds	6,045	8,601	4,684	11,780	-
Due to other governments	-	-	-	-	-
Total current liabilities	<u>6,045</u>	<u>8,601</u>	<u>4,684</u>	<u>11,780</u>	<u>-</u>
Deferred inflows of resources - unavailable revenues	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 6,045</b>	<b>\$ 8,601</b>	<b>\$ 4,684</b>	<b>\$ 11,780</b>	<b>\$ -</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2015

Exhibit B-1

	25153 Title XIX Medicaid	26104 Bill & Melinda Gates Foundation	27179 Workforce Readiness	29114 McCune Charitable Foundation	29130 Student-Based Health Clinic
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,798	\$ -	\$ -	\$ 10,070	\$ -
Accounts receivable:					
Due from other governments	-	-	37,669	-	-
Other accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,798</b>	<b>\$ -</b>	<b>\$ 37,669</b>	<b>\$ 10,070</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	8,980	5,070	-
Due to other funds	-	-	28,689	-	-
Due to other governments	-	-	-	-	-
Total current liabilities	-	-	37,669	5,070	-
Deferred inflows of resources - unavailable revenues	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	2,798	-	-	5,000	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	2,798	-	-	5,000	-
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 2,798</b>	<b>\$ -</b>	<b>\$ 37,669</b>	<b>\$ 10,070</b>	<b>\$ -</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2015

Exhibit B-1

	31200 Public School Capital Outlay	31400 Special Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 10,493	\$ 594,617
Accounts receivable:					
Due from other governments	-	1,839	31,696	2,729	129,405
Other accounts receivable	-	-	-	-	10,128
Due from other funds	-	-	-	-	81,508
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 1,839</b>	<b>\$ 31,696</b>	<b>\$ 13,222</b>	<b>\$ 815,658</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ 21,543	\$ -	\$ 36,191
Accrued expenses	-	-	-	-	333,884
Due to other funds	-	1,839	2,764	-	81,508
Due to other governments	-	-	-	-	-
Total current liabilities	-	1,839	24,307	-	451,583
Deferred inflows of resources - unavailable revenues	-	-	7,389	2,729	10,118
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	10,493	47,602
Committed	-	-	-	-	-
Assigned	-	-	-	-	306,355
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	-	-	10,493	353,957
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 1,839</b>	<b>\$ 24,307</b>	<b>\$ 10,493</b>	<b>\$ 815,658</b>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
June 30, 2015

<b>Total Fund Balance - Governmental Funds</b>	
<b>(Governmental Fund Balance Sheet)</b>	<b>\$ <u>353,957</u></b>

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

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

The cost of capital assets is	203,187
Accumulated depreciation is	(180,848)

Total capital assets	22,339
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Deferred inflows and outflows of resources related to the net pension liability and not reported in the funds.

Deferred outflows of resources	748,901
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Deferred inflows of resources	(327,070)
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Deferred inflows of resources - unavailable property taxes	10,118
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Long-term and certain other liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

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

Net pension liability	(3,091,365)
Compensated absences payable	(32,192)

Total long-term and other liabilities	(3,123,557)
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<b>Net position of governmental activities (Statement of Net Position)</b>	<b>\$ <u>(2,315,312)</u></b>
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The accompanying notes are an integral part of the financial statements.

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 ROBERT F. KENNEDY CHARTER SCHOOL  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - GOVERNMENTAL FUNDS  
 Year Ended June 30, 2015

	11000	14000	21000	24101	24106
	General	Instructional Support	Food Services	Title I IASA	IDEA-B Entitlement
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	11,832	-	58,217	-	-
State sources	3,510,959	19,067	-	-	-
Federal sources	-	-	42,980	28,707	47,063
Interest	-	-	-	-	-
Total revenues	<u>3,522,791</u>	<u>19,067</u>	<u>101,197</u>	<u>28,707</u>	<u>47,063</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	1,703,591	9,790	-	19,433	-
Support services:					
Students	579,019	-	-	9,274	47,063
Instruction	17,734	-	-	-	-
General administration	59,621	-	-	-	-
School administration	286,711	-	-	-	-
Central services	269,220	-	-	-	-
Operation & maintenance of plant	223,027	-	-	-	-
Student transportation	13,782	-	-	-	-
Other support services	280	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	25,704	-	82,000	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>3,178,689</u>	<u>9,790</u>	<u>82,000</u>	<u>28,707</u>	<u>47,063</u>
Excess (deficiency) of revenues over (under) expenditures	<u>344,102</u>	<u>9,277</u>	<u>19,197</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>344,102</u>	<u>9,277</u>	<u>19,197</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>(37,747)</u>	<u>837</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 306,355</u>	<u>\$ 10,114</u>	<u>\$ 19,197</u>	<u>\$ -</u>	<u>\$ -</u>



STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2015

	24153	24154	24171	24180	24181
	English Language	Teacher/Principal	Carl D Perkins	Carl D	Carl D Perkins
	Acquisition	Training	Special Projects	Perkins	HSTW
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	6,045	8,601	12,632	30,162	5,092
Interest	-	-	-	-	-
<b>Total revenues</b>	<b>6,045</b>	<b>8,601</b>	<b>12,632</b>	<b>30,162</b>	<b>5,092</b>
<b>EXPENDITURES</b>					
Current:					
Instruction	6,045	8,601	12,632	30,162	5,092
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>6,045</b>	<b>8,601</b>	<b>12,632</b>	<b>30,162</b>	<b>5,092</b>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

STATE OF NEW MEXICO  
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 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - GOVERNMENTAL FUNDS  
 Year Ended June 30, 2015

	25153 Title XIX Medicaid	26104 Bill & Melinda Gates Foundation	27179 Workforce Readiness	29114 McCune Charitable Foundation	29130 Student-Based Health Clinic
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	-
State sources	-	-	94,059	15,000	-
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>94,059</u>	<u>15,000</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	14	57,671	10,000	-
Support services:					
Students	-	-	36,388	-	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>14</u>	<u>94,059</u>	<u>10,000</u>	<u>5,148</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(14)</u>	<u>-</u>	<u>5,000</u>	<u>(5,148)</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>	<b>-</b>	<b>(14)</b>	<b>-</b>	<b>5,000</b>	<b>(5,148)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>2,798</u>	<u>14</u>	<u>-</u>	<u>-</u>	<u>5,148</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 2,798</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
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 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - GOVERNMENTAL FUNDS  
 Year Ended June 30, 2015

	31200 Public School Capital Outlay	31400 Special Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ 108,775	\$ 52,319	\$ 161,094
Local and county sources	-	-	-	-	70,049
State sources	181,792	163,784	-	-	3,984,661
Federal sources	-	-	-	-	181,282
Interest	-	-	-	-	-
Total revenues	<u>181,792</u>	<u>163,784</u>	<u>108,775</u>	<u>52,319</u>	<u>4,397,086</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	-	-	-	1,863,031
Support services:					
Students	-	-	-	-	676,892
Instruction	-	-	-	-	17,734
General administration	-	-	922	525	61,068
School administration	-	-	-	-	286,711
Central services	-	-	-	-	269,220
Operation & maintenance of plant	-	-	-	-	223,027
Student transportation	-	-	-	-	13,782
Other support services	-	-	-	-	280
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	107,704
Capital outlay	<u>181,792</u>	<u>163,784</u>	<u>107,853</u>	<u>41,301</u>	<u>494,730</u>
Total expenditures	<u>181,792</u>	<u>163,784</u>	<u>108,775</u>	<u>41,826</u>	<u>4,014,179</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,493</u>	<u>382,907</u>
Other financing sources (uses):					
Other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>10,493</u>	<u>382,907</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,950)</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,493</u>	<u>\$ 353,957</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, 2015

<b>Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)</b>	<b>\$ <u>382,907</u></b>
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

Expenses related to the net pension liability not reported in the funds.	<u>(124,187)</u>
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The increase in compensated absences for the fiscal year was:	<u>(7,116)</u>
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Unavailable revenue - property taxes	<u>10,118</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	18,947
Depreciation expense	<u>(1,786)</u>

Excess of depreciation expense over capital outlay	<u>17,161</u>
--	---------------

Loss/Adjustments on disposal of assets	<u>-</u>
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<b>Change in net position of governmental activities (Statement of Activities)</b>	<b>\$ <u>278,883</u></b>
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The accompanying notes are an integral part of the financial statements.

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
GENERAL FUND (FUND 11000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ 11,832	\$ 11,832
State sources	2,988,598	3,510,960	3,510,959	(1)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>2,988,598</u>	<u>3,510,960</u>	<u>3,522,791</u>	<u>11,831</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	1,489,449	1,809,256	1,704,066	105,190
Support Services:				
Students	589,968	690,251	580,303	109,948
Instruction	11,690	19,683	15,660	4,023
General administration	45,478	66,089	59,621	6,468
School administration	215,752	296,550	291,309	5,241
Central services	225,566	288,744	277,400	11,344
Operation & maintenance of plant	291,015	275,130	225,465	49,665
Student transportation	13,222	23,266	13,782	9,484
Other support services	98,458	8,491	280	8,211
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	8,000	33,500	25,704	7,796
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,988,598</u>	<u>3,510,960</u>	<u>3,193,590</u>	<u>317,370</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>329,201</u>	<u>329,201</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>329,201</u>	<u>\$ 329,201</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			<u>14,901</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 344,102</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	9,167	19,067	19,067	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>9,167</u>	<u>19,067</u>	<u>19,067</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	9,167	19,067	9,790	9,277
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>9,167</u>	<u>19,067</u>	<u>9,790</u>	<u>9,277</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>9,277</u>	<u>9,277</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>9,277</u>	<u>\$ 9,277</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 9,277</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ 48,090	\$ 48,090
State sources	-	-	-	-
Federal sources	82,000	82,000	42,980	(39,020)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>82,000</u>	<u>82,000</u>	<u>91,070</u>	<u>9,070</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	82,000	82,000	82,000	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>82,000</u>	<u>82,000</u>	<u>82,000</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>9,070</u>	<u>9,070</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>9,070</u>	<u>\$ 9,070</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			10,127	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 19,197</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, 2015

	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	26,731	28,707	62,249	33,542
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>26,731</u>	<u>28,707</u>	<u>62,249</u>	<u>33,542</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	26,731	19,433	19,433	-
Support Services:				
Students	-	9,274	9,274	-
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>26,731</u>	<u>28,707</u>	<u>28,707</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>33,542</u>	<u>33,542</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>33,542</u>	<u>\$ 33,542</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(33,542)	
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, 2015

	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	42,635	47,063	47,480	417
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>42,635</u>	<u>47,063</u>	<u>47,480</u>	<u>417</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	42,635	47,063	47,063	-
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>42,635</u>	<u>47,063</u>	<u>47,063</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>417</u>	<u>417</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>417</u>	<u>\$ 417</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(417)	
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  
ENGLISH LANGUAGE ACQUISITION (FUND 24153)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	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	-	6,045	-	(6,045)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>6,045</u>	<u>-</u>	<u>(6,045)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	6,045	6,045	-
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>6,045</u>	<u>6,045</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(6,045)</u>	<u>(6,045)</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(6,045)</u>	<u>\$ (6,045)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			6,045	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
TEACHER/PRINCIPAL TRAINING (FUND 24154)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	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	8,601	8,601	8,992	391
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>8,601</u>	<u>8,601</u>	<u>8,992</u>	<u>391</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	8,601	8,601	8,601	-
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>8,601</u>	<u>8,601</u>	<u>8,601</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>391</u>	<u>391</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>391</u>	<u>\$ 391</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(391)	
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  
CARL D PERKINS SPECIAL PROJECTS (FUND 24171)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	26,500	7,948	(18,552)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>26,500</u>	<u>7,948</u>	<u>(18,552)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	26,500	12,632	13,868
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>26,500</u>	<u>12,632</u>	<u>13,868</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(4,684)</u>	<u>(4,684)</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(4,684)</u>	<u>\$ (4,684)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			4,684	
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  
CARL D PERKINS (FUND 24180)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	33,712	64,853	31,141
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	33,712	64,853	31,141
<b>EXPENDITURES</b>				
Current:				
Instruction	-	33,712	33,712	-
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>	-	33,712	33,712	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	31,141	31,141
<b>DESIGNATED CASH</b>	-	-	-	-
<b>NET CHANGES IN FUND BALANCES</b>	\$ -	\$ -	31,141	\$ 31,141
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(34,691)	
Adjustments to expenditures			3,550	
<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  
CARL D PERKINS HSTW (FUND 24181)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	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	-	5,093	5,092	(1)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>5,093</u>	<u>5,092</u>	<u>(1)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	5,093	5,092	1
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>5,093</u>	<u>5,092</u>	<u>1</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
TITLE XIX MEDICAID (FUND 25153)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	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>DESIGNATED CASH</b>	-	-	-	-
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ -</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
BILL & MELINDA GATES FOUNDATION (FUND 26104)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	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>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			<u>(14)</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (14)</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  
WORKFORCE READINESS (FUND 27179)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	95,025	56,390	(38,635)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>95,025</u>	<u>56,390</u>	<u>(38,635)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	58,515	57,671	844
Support Services:				
Students	-	36,510	36,388	122
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>95,025</u>	<u>94,059</u>	<u>966</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(37,669)</u>	<u>(37,669)</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(37,669)</u>	<u>\$ (37,669)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			37,669	
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  
MCCUNE CHARITABLE FOUNDATION (FUND 29114)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 15,000	\$ 15,000	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	15,000	10,000	5,000
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>15,000</u>	<u>10,000</u>	<u>5,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>5,000</u>	<u>\$ 5,000</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 5,000</u>	

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
STUDENT BASED HEALTH CLINIC (FUND 29130)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	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	9,101	9,101	5,148	3,953
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>9,101</u>	<u>9,101</u>	<u>5,148</u>	<u>3,953</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(9,101)</u>	<u>(9,101)</u>	<u>(5,148)</u>	<u>3,953</u>
<b>DESIGNATED CASH</b>	<u>9,101</u>	<u>9,101</u>	<u>-</u>	<u>(9,101)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(5,148)</u>	<u>\$ (5,148)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (5,148)</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	181,792	181,792	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>181,792</b>	<b>181,792</b>	<b>-</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	-	181,792	181,792	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>181,792</b>	<b>181,792</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DESIGNATED CASH</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<b>\$ -</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  
SPECIAL CAPITAL OUTLAY (FUND 31400)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	165,000	165,000	161,945	(3,055)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>165,000</u>	<u>165,000</u>	<u>161,945</u>	<u>(3,055)</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	165,000	165,000	163,784	1,216
<b>TOTAL EXPENDITURES</b>	<u>165,000</u>	<u>165,000</u>	<u>163,784</u>	<u>1,216</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(1,839)</u>	<u>(1,839)</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,839)</u>	<u>\$ (1,839)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			1,839	
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  
CAPITAL IMPROVEMENTS HB33 (FUND 31600)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 106,140	\$ 151,140	\$ 107,993	\$ (43,147)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>106,140</u>	<u>151,140</u>	<u>107,993</u>	<u>(43,147)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,061	1,061	922	139
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	105,079	150,079	127,065	23,014
<b>TOTAL EXPENDITURES</b>	<u>106,140</u>	<u>151,140</u>	<u>127,987</u>	<u>23,153</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(19,994)</u>	<u>(19,994)</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(19,994)</u>	<u>\$ (19,994)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			782	
Adjustments to expenditures			<u>19,212</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  
SB9 CAPITAL IMPROVEMENTS HB33 (FUND 31700)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 53,126	\$ 53,126	\$ 74,368	\$ 21,242
State sources	-	11,577	-	(11,577)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>53,126</u>	<u>64,703</u>	<u>74,368</u>	<u>9,665</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	532	525	7
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	<u>53,126</u>	<u>64,171</u>	<u>41,762</u>	<u>22,409</u>
<b>TOTAL EXPENDITURES</b>	<u>53,126</u>	<u>64,703</u>	<u>42,287</u>	<u>22,416</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>32,081</u>	<u>32,081</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>32,081</u>	<u>\$ 32,081</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(22,049)	
Adjustments to expenditures			<u>461</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 10,493</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, 2015**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	<u>\$          1,475</u>
<b>TOTAL ASSETS</b>	<u><u>\$          1,475</u></u>
<b>LIABILITIES</b>	
Deposits held for others	<u>\$          1,475</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$          1,475</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  
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS  
Year Ended June 30, 2015

	Balance, July 1, 2014	Additions	Deletions	Balance, June 30, 2015
<b>ASSETS</b>				
Cash in bank	\$ 1,994	246	(765)	\$ 1,475
<b>TOTAL ASSETS</b>	<u>\$ 1,994</u>	<u>\$ 246</u>	<u>\$ (765)</u>	<u>\$ 1,475</u>
<b>LIABILITIES</b>				
Deposits held for others	\$ 1,994	\$ 246	\$ (765)	\$ 1,475
<b>TOTAL ASSETS</b>	<u>\$ 1,994</u>	<u>\$ 246</u>	<u>\$ (765)</u>	<u>\$ 1,475</u>

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY  
FOR PUBLIC FUNDS  
June 30, 2015

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2015	Safekeeping Agent
Wells Fargo Bank	3138A93E2	18,113	Bank of New York Mellon
Wells Fargo Bank	3138AMN35	169,008	Bank of New York Mellon
Wells Fargo Bank	3138AUSN8	417	Bank of New York Mellon
Wells Fargo Bank	31417EKT7	15,273	Bank of New York Mellon
Wells Fargo Bank	31417ESU6	37,772	Bank of New York Mellon
Wells Fargo Bank	31419ADT1	47,962	Bank of New York Mellon
Wells Fargo Bank	31419AK30	<u>7,252</u>	Bank of New York Mellon
		<u>\$ 295,797</u>	
	Total amount on deposit	\$ 683,344	
	Less FDIC	<u>(250,000)</u>	
	Total uninsured public money	433,344	
	50% collateral requirement	216,672	
	Total pledged	<u>295,797</u>	
	Over/(under) pledged	<u>\$ 79,125</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, 2015**

Operating account	\$ 683,344
Reconciling items	<u>(87,252)</u>
Reconciled balance at June 30, 2015	596,092
Less activity funds	<u>(1,475)</u>
<b>Balance per Exhibit A-1</b>	<b><u>\$ 594,617</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, 2015

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Student Activity 23000	Projects Account 24000
<b>June 30, 2014 Cash (Book Balance)</b>	\$ 90,301	\$ -	\$ 837	\$ -	\$ -	\$ -
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	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(82)</u>
<b>June 30, 2014 Cash Available to Budget</b>	(8,116)	-	837	-	-	(117,316)
2014-2015 Revenue	3,522,791	-	19,067	91,069	-	203,613
2014-2015 Expenditures	(3,193,590)	-	(9,790)	(82,000)	-	(141,852)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Audit Adjustments	<u>(82)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82</u>
<b>June 30, 2015 Cash Available to Budget</b>	321,003	-	10,114	9,069	-	(55,473)
June 30, 2015 Payroll Liabilities	312,578	-	-	-	-	7,256
June 30, 2015 Temporary Interfund Loans	(81,508)	-	-	-	-	48,216
June 30, 2015 Adjustments/Reconciling Differences	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>
<b>June 30, 2015 Cash (Book Balance)</b>	<u>\$ 552,073</u>	<u>\$ -</u>	<u>\$ 10,114</u>	<u>\$ 9,069</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation to PED Cash Report Line 7</b>						
June 30, 2015 Cash (Book Balance)	\$ 552,073	\$ -	\$ 10,114	\$ 9,069	\$ -	\$ -
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-
June 30, 2015 Payroll Liabilities	(312,578)	-	-	-	-	(7,256)
June 30, 2015 Temporary Interfund Loans	81,508	-	-	-	-	(48,216)
Audit adjustments and reclassifications	<u>82</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(82)</u>
<b>Line 7 PED Cash Report June 30, 2015 *</b>	<u>\$ 321,085</u>	<u>\$ -</u>	<u>\$ 10,114</u>	<u>\$ 9,069</u>	<u>\$ -</u>	<u>\$ (55,554)</u>

\* May include rounding errors when compared to PED Cash Report

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
CASH RECONCILIATION  
June 30, 2015

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
<b>June 30, 2014 Cash (Book Balance)</b>	\$ 2,798	\$ 14	\$ -	\$ -	\$ 5,148	\$ -
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-
June 30, 2014 Temporary Interfund Loans	-	-	(6,176)	-	-	-
June 30, 2014 Adjustments/Reconciling Differences	-	(14)	-	-	-	-
<b>June 30, 2014 Cash Available to Budget</b>	<b>2,798</b>	<b>-</b>	<b>(6,176)</b>	<b>-</b>	<b>5,148</b>	<b>-</b>
2014-2015 Revenue	-	-	62,566	-	15,000	181,792
2014-2015 Expenditures	-	-	(94,059)	-	(15,148)	(181,792)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
<b>June 30, 2015 Cash Available to Budget</b>	<b>2,798</b>	<b>-</b>	<b>(37,669)</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
June 30, 2015 Payroll Liabilities	-	-	8,980	-	5,070	-
June 30, 2015 Temporary Interfund Loans	-	-	28,689	-	-	-
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	-	-	-
<b>June 30, 2015 Cash (Book Balance)</b>	<b>\$ 2,798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,070</b>	<b>\$ -</b>
<b>Reconciliation to PED Cash Report Line 7</b>						
June 30, 2015 Cash (Book Balance)	\$ 2,798	\$ -	\$ -	\$ -	\$ 10,070	\$ -
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-
June 30, 2015 Payroll Liabilities	-	-	(8,980)	-	(5,070)	-
June 30, 2015 Temporary Interfund Loans	-	-	(28,689)	-	-	-
Audit adjustments and reclassifications	-	-	-	-	-	-
<b>Line 7 PED Cash Report June 30, 2015 *</b>	<b>\$ 2,798</b>	<b>\$ -</b>	<b>\$ (37,669)</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>

\* May include rounding errors when compared to PED Cash Report

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
CASH RECONCILIATION  
June 30, 2015

Schedule III

	Special Capital Outlay 31400	Capital Improve. HB 33 31600	Capital Improve. SB 9 31700	Total Primary Government
<b>June 30, 2014 Cash (Book Balance)</b>	\$ -	\$ 17,230	\$ -	\$ 116,328
June 30, 2014 Payroll Liabilities	-	-	-	(243,429)
June 30, 2014 Temporary Interfund Loans	-	-	(21,588)	-
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	(82)
<b>June 30, 2014 Cash Available to Budget</b>	-	17,230	(21,588)	(127,183)
2014-2015 Revenue	161,945	107,993	74,368	4,440,204
2014-2015 Expenditures	(163,784)	(127,987)	(42,287)	(4,052,289)
Permanent Cash Transfers/Reversions	-	-	-	-
Audit Adjustments	-	-	-	-
<b>June 30, 2015 Cash Available to Budget</b>	(1,839)	(2,764)	10,493	260,732
June 30, 2015 Payroll Liabilities	-	-	-	333,884
June 30, 2015 Temporary Interfund Loans	1,839	2,764	-	-
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	1
<b>June 30, 2015 Cash (Book Balance)</b>	\$ -	\$ -	\$ 10,493	\$ 594,617
<b>Reconciliation to PED Cash Report Line 7</b>				
June 30, 2015 Cash (Book Balance)	\$ -	\$ -	\$ 10,493	\$ 594,617
June 30, 2014 Payroll Liabilities	-	-	-	-
June 30, 2015 Payroll Liabilities	-	-	-	(333,884)
June 30, 2015 Temporary Interfund Loans	(1,839)	(2,764)	-	-
Audit adjustments and reclassifications	-	-	-	-
<b>Line 7 PED Cash Report June 30, 2015 *</b>	<b>\$ (1,839)</b>	<b>\$ (2,764)</b>	<b>\$ 10,493</b>	<b>\$ 260,733</b>

\* May include rounding errors when compared to PED Cash Report

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

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
ROBERT F. KENNEDY CHARTER SCHOOL  
SCHEDULE OF VENDOR INFORMATION FOR PURCHASES EXCEEDING \$60,000 (EXCLUDING GRT) - UNAUDITED  
Year Ended June 30, 2015

<i>RFB#/RFP#</i>	<i>Type of Procurement</i>	<i>Awarded Vendor</i>	<i>\$ Amount of Awarded Contract</i>	<i>\$ Amount of Amended Contract</i>	<i>Name and Physical Address, Per the Procurement Documentation, of ALL Vendor(s) That Responded</i>	<i>In-State/ Out-of-State Vendor (Y or N) (Based on Statutory Definition)</i>	<i>Was the Vendor In-State and Chose Veteran's Preference (Y or N) - For Federal Funds, Answer N/A</i>	<i>Brief Description of the Scope of Work</i>
NA	Service	Cooperative Educational Services	\$60,933		PO Box 92223, ABQ	In-State	N	Contracted Ancillary Services and Contracted Substitute Services
RFP Dtd 7/24/14	Service	Pro-Development, LLC	70,000		9905 Buckeye St. NW, ABQ	In-State	N	Contracted Services for School Turn-Around Consultant
RFP FY2012/4 year	Service	Summitt	\$72,935		PO Box 848177, Los Angeles, CA	In-State	N	Contracted service for food prep and distribution to students for breakfast and lunch
NA	Service	Albuquerque Public Schools	\$75,746		6400 Uptown Blvd, ABQ	In-State	N	Contract Service for Business Management
NA	Service	Albuquerque Public Schools	\$127,681		6400 Uptown Blvd, ABQ	In-State	N	MOU for lease of building
RFP #10-049DJ-LJ	Goods	TIG	\$99,025		2731 Broadway , ABQ	In-State	N	Purchased Technology Equip-Desktops and Laptops

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