

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Statement of Net Position**  
**June 30, 2023**

	Governmental Activities
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	
<b>ASSETS</b>	
Current assets	
Cash and cash equivalents	\$ 96,404
Receivables, net of allowance for uncollectibles	
Due from other governments	973,666
Total current assets	1,070,070
Noncurrent assets	
Capital assets	
Land improvements	513,803
Building/leasehold improvements	362,147
Furniture, fixtures, and equipment	904,653
Right-to-use leased assets	8,743
Right-to-use SBITA assets	99,592
Less: accumulated depreciation and amortization	(512,598)
Total noncurrent assets	1,376,340
Total assets	2,446,410
DEFERRED OUTFLOWS OF RESOURCES	
Related to net pension liability	2,654,780
Related to other post-employment benefits	517,931
Total deferred outflows of resources	3,172,711
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 5,619,121
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	\$ 96,173
Accrued liabilities	268,599
Compensated absences	34,951
Current portion of long-term debt - lease payable	1,697
Current portion of long-term debt - SBITA payable	17,982
Total current liabilities	419,402
Noncurrent liabilities	
Net pension liability	6,939,490
Other post-employment benefits liability	1,203,527
Long-term debt - lease payable	3,501
Long-term debt - SBITA payable	59,656
Total noncurrent liabilities	8,206,174
Total liabilities	8,625,576
DEFERRED INFLOWS OF RESOURCES	
Related to net pension liability	4,128,257
Related to other post-employment benefits	1,083,120
Total deferred inflows of resources	5,211,377
NET POSITION	
Net investment in capital assets	1,293,504
Restricted	55,291
Unrestricted (deficit)	(9,566,627)
Total net position (deficit)	(8,217,832)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 5,619,121

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Statement of Activities**  
**June 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net Revenues (Expenses) and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>GOVERNMENTAL ACTIVITIES</b>					
Instruction	\$ 3,376,162	\$ -	\$ 1,491,378	\$ 249,710	\$ (1,635,074)
Support services					
Students	912,978	-	195,817	-	(717,161)
Instruction	1,993	-	-	-	(1,993)
General administration	339,585	-	-	-	(339,585)
School administration	201,904	-	-	-	(201,904)
Central services	356,002	-	1,000	-	(355,002)
Operation and maintenance of plant	519,786	-	58,500	-	(461,286)
Student transportation	22,463	-	-	-	(22,463)
Other support services	-	-	-	-	-
Operating of non-instructional services					
Food services operations	87,660	-	13,033	-	(74,627)
Community services operations	172,453	-	-	-	(172,453)
Facilities, supplies, and materials	814,727	-	-	469,374	(345,353)
Debt service - interest expense	304	-	-	-	(304)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 6,806,017</b>	<b>\$ -</b>	<b>\$ 1,759,728</b>	<b>\$ 719,084</b>	<b>(4,327,205)</b>
<b>GENERAL REVENUES</b>					
State equalization guarantee					4,453,445
Miscellaneous					3,282
Property taxes					466,662
Total general revenues					4,923,389
<b>CHANGE IN NET POSITION</b>					
					596,184
<b>NET POSITION (DEFICIT), BEGINNING OF YEAR</b>					
					(8,814,016)
<b>NET POSITION (DEFICIT), END OF YEAR</b>					
					<u>\$ (8,217,832)</u>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Balance Sheets – Governmental Funds**  
**June 30, 2023**

	11000 General	Major Fund	Major Fund	Non-Major Funds	Governmental Funds Total
		24330 ARP ESSER III	31400 Legislative Capital Outlay		
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 96,404	\$ 96,404
Accounts receivable					
Due from other governments	60,000	73,988	423,839	415,839	973,666
Due from other funds	784,735	-	-	27,281	812,016
<b>TOTAL ASSETS</b>	<b>\$ 844,735</b>	<b>\$ 73,988</b>	<b>\$ 423,839</b>	<b>\$ 539,524</b>	<b>\$ 1,882,086</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	\$ 1,603	\$ -	\$ -	\$ 94,570	\$ 96,173
Accrued liabilities	173,508	43,725	-	51,366	268,599
Due to other funds	-	30,263	423,839	357,914	812,016
<b>Total liabilities</b>	<b>175,111</b>	<b>73,988</b>	<b>423,839</b>	<b>503,850</b>	<b>1,176,788</b>
<b>FUND BALANCES</b>					
Restricted	-	-	-	55,291	55,291
Assigned for subsequent year	669,624	-	-	-	669,624
Unassigned (deficit)	-	-	-	(19,617)	(19,617)
<b>Total fund balances</b>	<b>669,624</b>	<b>-</b>	<b>-</b>	<b>35,674</b>	<b>705,298</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 844,735</b>	<b>\$ 73,988</b>	<b>\$ 423,839</b>	<b>\$ 539,524</b>	<b>\$ 1,882,086</b>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Reconciliation of the Balance Sheets – Governmental Funds**  
**to the Statement of Net Position**  
**June 30, 2023**

Total Fund Balance - Governmental Funds (Governmental Fund Balance Sheet)	<u>\$ 705,298</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	1,888,938
Accumulated depreciation is	(490,901)
Accumulated amortization is	<u>(21,697)</u>

Total capital assets	1,376,340
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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	2,654,780
Deferred inflows of resources	(4,128,257)

Deferred inflows and outflows of resources related to the net other post-employment benefits liability and not reported in the funds.

Deferred outflows of resources	517,931
Deferred inflows of resources	(1,083,120)

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	(34,951)
Net pension liability	(6,939,490)
Net other post-employment benefits liability	(1,203,527)
Leases payable	(5,198)
SBITAs payable	<u>(77,638)</u>

Net Position of Governmental Activities (Statement of Net Position)	<u><u>\$ (8,217,832)</u></u>
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The accompanying notes are an integral part of the financial statements.

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Governmental Funds**  
**Year Ended June 30, 2023**

	11000	Major Fund 24330	Major Fund 31400		
	General	ARP ESSER III	Legislative Capital Outlay	Non-Major Funds	Governmental Funds Total
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ 466,662	\$ 466,662
Local and county sources	82	-	-	207,475	207,557
State sources	4,453,445	789,951	423,839	625,427	6,292,662
Federal sources	-	-	-	435,320	435,320
<b>Total revenues</b>	<b>4,453,527</b>	<b>789,951</b>	<b>423,839</b>	<b>1,734,884</b>	<b>7,402,201</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
Instruction	2,292,304	731,451	-	423,821	3,447,576
Support services					
Students	608,541	-	-	301,423	909,964
Instruction	-	-	-	3,380	3,380
General administration	296,610	-	-	34,908	331,518
School administration	209,443	-	-	-	209,443
Central services	338,022	-	-	1,000	339,022
Operations and maintenance of plant	485,758	58,500	-	31,722	575,980
Student transportation	22,463	-	-	-	22,463
Other support services	-	-	-	-	-
Operation of non-instructional services					
Food services operations	87,660	-	-	-	87,660
Community services operations	-	-	-	171,425	171,425
Facilities, supplies, and materials	-	-	423,839	787,617	1,211,456
Debt service - principal payments	25,499	-	-	-	25,499
Debt service - interest payments	304	-	-	-	304
<b>Total expenditures</b>	<b>4,366,604</b>	<b>789,951</b>	<b>423,839</b>	<b>1,755,296</b>	<b>7,335,690</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	<b>86,923</b>	<b>-</b>	<b>-</b>	<b>(20,412)</b>	<b>66,511</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers	(11,301)	-	-	11,301	-
<b>Total financing sources (uses)</b>	<b>(11,301)</b>	<b>-</b>	<b>-</b>	<b>11,301</b>	<b>-</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>594,002</b>	<b>-</b>	<b>-</b>	<b>44,785</b>	<b>638,787</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 669,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,674</b>	<b>\$ 705,298</b>

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

**Robert F. Kennedy Charter School  
Albuquerque Municipal School District No. 12  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances – Governmental Funds  
to the Statement of Activities  
Year Ended June 30, 2023**

Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$	66,511
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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, such as 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.		(221,561)
Income related to the net other post-employment benefits liability not reported in the funds.		278,100
Change in compensated absences for the fiscal year		3,017

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 and amortization expenses. In the current period, these amounts were:

Capital outlay		541,460
Amortization expense		(21,697)
Depreciation expense		<u>(75,145)</u>
Excess of capital outlay over depreciation and amortization expenses		444,618
Lease liability principal payments		3,545
SBITA liability principal payments		<u>21,954</u>

Change in Net Position of Governmental Activities (Statement of Activities)	\$	<u><u>596,184</u></u>
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**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**General Fund (Fund 11000)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Budget (Budgetary Basis) and Actual**  
**Year Ended June 30, 2023**

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	82	82	-
State sources	4,426,162	4,426,539	4,453,445	26,906
Federal sources	-	-	-	-
Interest	-	-	-	-
	<hr/>		<hr/>	
Total revenues	4,426,162	4,426,621	4,453,527	26,906
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<b>EXPENDITURES</b>				
Current				
Instruction	2,711,724	2,711,116	2,351,715	359,401
Support services				
Students	652,201	661,496	608,541	52,955
Instruction	-	-	-	-
General administration	315,356	310,906	296,610	14,296
School administration	293,977	269,142	213,255	55,887
Central services	332,761	399,293	358,991	40,302
Operation and maintenance of plant	509,649	536,948	485,504	51,444
Student transportation	23,757	34,257	22,463	11,794
Other support services	-	-	-	-
Operation of non-instructional services				
Food services operations	146,637	146,637	87,588	59,049
Community services operations	-	-	-	-
Facilities, supplies, and materials	-	-	-	-
Debt service - principal payments	-	-	-	-
Debt service - interest payments	-	-	-	-
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Total expenditures	4,986,062	5,069,795	4,424,667	645,128
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EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(559,900)	(643,174)	28,860	672,034
DESIGNATED CASH	559,900	643,174	-	(643,174)
	<hr/>		<hr/>	
NET CHANGES IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	28,860	<u>\$ 28,860</u>
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RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			58,063	
			<hr/>	
NET CHANGES IN FUND BALANCE			<u>\$ 86,923</u>	

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

**Robert F. Kennedy Charter School  
Albuquerque Municipal School District No. 12**

**ARP ESSER III Fund (Fund 24330)**

**Statement of Revenues, Expenditures, and Changes in Fund Balance –  
Budget (Budgetary Basis) and Actual  
Year Ended June 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-
State sources	886,672	932,340	715,963	(216,377)
Federal sources	-	-	-	-
Interest	-	-	-	-
	<hr/>			
Total revenues	886,672	932,340	715,963	(216,377)
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<b>EXPENDITURES</b>				
Current				
Instruction	480,000	777,118	731,451	45,667
Support services				
Students	175,000	96,722	-	96,722
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation and maintenance of plant	231,672	58,500	58,500	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services				
Food services operations	-	-	-	-
Community services operations	-	-	-	-
Facilities, supplies, and materials	-	-	-	-
Debt service - principal payments	-	-	-	-
Debt service - interest payments	-	-	-	-
	<hr/>			
Total expenditures	886,672	932,340	789,951	142,389
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DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	-	(73,988)	(73,988)
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DESIGNATED CASH	-	-	-	-
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NET CHANGES IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(73,988)	<u>\$ (73,988)</u>
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RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			73,988	
Adjustments to expenditures			-	
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NET CHANGES IN FUND BALANCE			<u>\$ -</u>	

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



**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Legislative Capital Outlay Fund (Fund 31400)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance –**  
**Budget (Budgetary Basis) and Actual**  
**Year Ended June 30, 2023**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-
State sources	575,000	587,915	116,442	(471,473)
Federal sources	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>575,000</u>	<u>587,915</u>	<u>116,442</u>	<u>(471,473)</u>
<b>EXPENDITURES</b>				
Current				
Instruction	-	-	-	-
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation and maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services				
Food services operations	-	-	-	-
Community services operations	-	-	-	-
Facilities, supplies, and materials	575,000	587,915	423,839	164,076
Debt service - principal payments	-	-	-	-
Debt service - interest payments	-	-	-	-
Total expenditures	<u>575,000</u>	<u>587,915</u>	<u>423,839</u>	<u>164,076</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	-	(307,397)	(307,397)
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(307,397)	<u>\$ (307,397)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			307,397	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCE			<u>\$ -</u>	

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Combining Balance Sheets – Non-Major Governmental Funds**  
**June 30, 2023**

	14000	23000	24101	24106	24153
	Instructional Materials	Student Activity Fund	Title I - IASA	Entitlement IDEA-B	English Language Acquisition
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ -	\$ 1,551	\$ -	\$ -	\$ -
Accounts receivable					
Due from other governments	-	-	56,543	35,376	2,475
Due from other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 1,551</b>	<b>\$ 56,543</b>	<b>\$ 35,376</b>	<b>\$ 2,475</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	14,560	10,496	-
Due to other funds	-	-	41,983	24,880	2,475
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>56,543</b>	<b>35,376</b>	<b>2,475</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	1,551	-	-	-
Committed	-	-	-	-	-
Assigned for subsequent year	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>-</b>	<b>1,551</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 1,551</b>	<b>\$ 56,543</b>	<b>\$ 35,376</b>	<b>\$ 2,475</b>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Combining Balance Sheets – Non-Major Governmental Funds**  
**June 30, 2023**

	24154 Teacher/Principal Training & Recruiting	24174 Carl D Perkins Secondary - Current	24342 ESSER III Round 2 - 84.425 U	24346 Individuals with Disabilites Education Act
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Accounts receivable				
Due from other governments	4,234	-	59,338	-
Due from other funds	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 4,234</b>	<b>\$ -</b>	<b>\$ 59,338</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	977	-	4,425	-
Due to other funds	4,324	-	54,913	-
<b>Total liabilities</b>	<b>5,301</b>	<b>-</b>	<b>59,338</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned for subsequent year	-	-	-	-
Unassigned (deficit)	(1,067)	-	-	-
<b>Total fund balances (deficit)</b>	<b>(1,067)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 4,234</b>	<b>\$ -</b>	<b>\$ 59,338</b>	<b>\$ -</b>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Combining Balance Sheets – Non-Major Governmental Funds**  
**June 30, 2023**

	26107 REC/ District Fiscal Agent	26186 ABC Community Schools Partnership	26222 Emergency Connectivity Fund	27103 Dual Credit Institution	27107 2012 GOB Public Schools Library Award
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Due from other governments	12,043	2,815	10,878	-	3,380
Due from other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 12,043</b>	<b>\$ 2,815</b>	<b>\$ 10,878</b>	<b>\$ -</b>	<b>\$ 3,380</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	4,646	-	-	-	-
Due to other funds	7,397	2,815	10,878	-	3,380
<b>Total liabilities</b>	<b>12,043</b>	<b>2,815</b>	<b>10,878</b>	<b>-</b>	<b>3,380</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned for subsequent year	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 12,043</b>	<b>\$ 2,815</b>	<b>\$ 10,878</b>	<b>\$ -</b>	<b>\$ 3,380</b>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Combining Balance Sheets – Non-Major Governmental Funds**  
**June 30, 2023**

	27109 PED Instructional Materials	27127 Community Schools Implementation Grant	27202 Open Sci Ed Expansion	27502 CTE (Pilot)
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 683	\$ -	\$ -	\$ -
Accounts receivable				
Due from other governments	-	75,000	1,700	9,018
Due from other funds	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 683</u></b>	<b><u>\$ 75,000</u></b>	<b><u>\$ 1,700</u></b>	<b><u>\$ 9,018</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	5,815	-	-
Due to other funds	-	69,185	1,700	9,018
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>75,000</u></b>	<b><u>1,700</u></b>	<b><u>9,018</u></b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	683	-	-	-
Committed	-	-	-	-
Assigned for subsequent year	-	-	-	-
Unassigned (deficit)	-	-	-	-
<b>Total fund balances (deficit)</b>	<b><u>683</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 683</u></b>	<b><u>\$ 75,000</u></b>	<b><u>\$ 1,700</u></b>	<b><u>\$ 9,018</u></b>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Combining Balance Sheets – Non-Major Governmental Funds**  
**June 30, 2023**

	28133	28211	29102	29114	29130
	Youth Conservation	NM Schools COVID Testing	Private Direct Grants	McCune Charitable Foundation	School-Based Health Center
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ -	\$ -	\$ 4,838	\$ 25,000	\$ -
Accounts receivable					
Due from other governments	26,237	38,932	-	-	-
Due from other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 26,237</b>	<b>\$ 38,932</b>	<b>\$ 4,838</b>	<b>\$ 25,000</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	10,421	26	-	-	-
Due to other funds	15,816	38,906	-	-	-
<b>Total liabilities</b>	<b>26,237</b>	<b>38,932</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	4,838	25,000	-
Committed	-	-	-	-	-
Assigned for subsequent year	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>-</b>	<b>-</b>	<b>4,838</b>	<b>25,000</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 26,237</b>	<b>\$ 38,932</b>	<b>\$ 4,838</b>	<b>\$ 25,000</b>	<b>\$ -</b>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Combining Balance Sheets – Non-Major Governmental Funds**  
**June 30, 2023**

	31200 Public School Capital Outlay	31600 Capital Improvements HB-33	31701 Capital Improvements SB-9 (Local)	31703 SB-9 State Match Cash	Total
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ -	\$ 43,664	\$ 10,894	\$ 9,774	\$ 96,404
Accounts receivable					
Due from other governments	70,244	5,075	2,551	-	415,839
Due from other funds	-	27,281	-	-	27,281
<b>TOTAL ASSETS</b>	<b>\$ 70,244</b>	<b>\$ 76,020</b>	<b>\$ 13,445</b>	<b>\$ 9,774</b>	<b>\$ 539,524</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	\$ -	\$ 94,570	\$ -	\$ -	\$ 94,570
Accrued liabilities	-	-	-	-	51,366
Due to other funds	70,244	-	-	-	357,914
<b>Total liabilities</b>	<b>70,244</b>	<b>94,570</b>	<b>-</b>	<b>-</b>	<b>503,850</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	13,445	9,774	55,291
Committed	-	-	-	-	-
Assigned for subsequent year	-	-	-	-	-
Unassigned (deficit)	-	(18,550)	-	-	(19,617)
<b>Total fund balances (deficit)</b>	<b>-</b>	<b>(18,550)</b>	<b>13,445</b>	<b>9,774</b>	<b>35,674</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 70,244</b>	<b>\$ 76,020</b>	<b>\$ 13,445</b>	<b>\$ 9,774</b>	<b>\$ 539,524</b>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Combining Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Non-Major Governmental Funds**  
**Year Ended June 30, 2023**

	14000	23000	24101	24106
	Instructional Materials	Student Activity Fund	Title I - IASA	Entitlement IDEA-B
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	200	-	-
State sources	-	-	-	-
Federal sources	-	-	243,093	160,419
<b>Total revenues</b>	<b>-</b>	<b>200</b>	<b>243,093</b>	<b>160,419</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
Instruction	28	55	240,851	-
Support services				
Students	-	-	2,242	160,419
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operations and maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services				
Food services operations	-	-	-	-
Community services operations	-	-	-	-
Facilities, supplies, and materials	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest	-	-	-	-
<b>Total expenditures</b>	<b>28</b>	<b>55</b>	<b>243,093</b>	<b>160,419</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	<b>(28)</b>	<b>145</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers	-	-	-	34
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34</b>
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>	<b>28</b>	<b>1,406</b>	<b>-</b>	<b>(34)</b>
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	<b>\$ -</b>	<b>\$ 1,551</b>	<b>\$ -</b>	<b>\$ -</b>

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



**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Combining Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Non-Major Governmental Funds**  
**Year Ended June 30, 2023**

	24153 English Language Acquisition	24154 Teacher/Principal Training & Recruiting	24174 Carl D Perkins Secondary - Current	24342 ESSER III Round 2 - 84.425 U
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-
State sources	-	-	-	59,338
Federal sources	2,475	19,575	9,758	-
<b>Total revenues</b>	<b>2,475</b>	<b>19,575</b>	<b>9,758</b>	<b>59,338</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
Instruction	2,475	19,575	9,758	12,149
Support services				
Students	-	-	-	33,156
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	1,000
Operations and maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services				
Food services operations	-	-	-	-
Community services operations	-	-	-	13,033
Facilities, supplies, and materials	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest	-	-	-	-
<b>Total expenditures</b>	<b>2,475</b>	<b>19,575</b>	<b>9,758</b>	<b>59,338</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>	<b>-</b>	<b>(1,067)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	<b>\$ -</b>	<b>\$ (1,067)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Combining Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Non-Major Governmental Funds**  
**Year Ended June 30, 2023**

	24346 Individuals with Disabilities Education Act	26107 REC/ District Fiscal Agent	26186 ABC Community Schools Partnership	26222 Emergency Connectivity Fund
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-
State sources	30,544	57,108	2,815	-
Federal sources	-	-	-	-
Total revenues	30,544	57,108	2,815	-
<b>EXPENDITURES</b>				
<b>Current</b>				
Instruction	30,544	57,108	-	-
Support services				
Students	-	-	-	11,267
Instruction	-	-	-	-
General administration	-	-	481	-
School administration	-	-	-	-
Central services	-	-	-	-
Operations and maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services				
Food services operations	-	-	-	-
Community services operations	-	-	2,334	-
Facilities, supplies, and materials	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	30,544	57,108	2,815	11,267
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	-	-	-	(11,267)
<b>OTHER FINANCING SOURCES</b>				
Transfers	-	-	-	11,267
Total other financing sources	-	-	-	11,267
FUND BALANCES (DEFICIT), BEGINNING OF YEAR	-	-	-	-
FUND BALANCES (DEFICIT), END OF YEAR	\$ -	\$ -	\$ -	\$ -

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Combining Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Non-Major Governmental Funds**  
**Year Ended June 30, 2023**

	27103	27107	27109	27127
	Dual Credit	2012 GOB	PED	Community
	Institution	Public Schools	Instructional	Schools Implementation
		Library Award	Materials	Grant
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-
State sources	-	3,380	-	74,999
Federal sources	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>3,380</b>	<b>-</b>	<b>74,999</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
Instruction	20	-	-	-
Support services				
Students	-	-	-	74,999
Instruction	-	3,380	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operations and maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services				
Food services operations	-	-	-	-
Community services operations	-	-	-	-
Facilities, supplies, and materials	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest	-	-	-	-
<b>Total expenditures</b>	<b>20</b>	<b>3,380</b>	<b>-</b>	<b>74,999</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	<b>(20)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>	<b>20</b>	<b>-</b>	<b>683</b>	<b>-</b>
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 683</b>	<b>\$ -</b>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Combining Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Non-Major Governmental Funds**  
**Year Ended June 30, 2023**

	27202	27502	28133	28211
	Open Sci Ed Expansion	CTE (Pilot)	Youth Conservation	NM Schools COVID Testing
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	179,275	-
State sources	1,700	9,018	-	81,280
Federal sources	-	-	-	-
Total revenues	<u>1,700</u>	<u>9,018</u>	<u>179,275</u>	<u>81,280</u>
<b>EXPENDITURES</b>				
Current				
Instruction	1,700	-	-	49,558
Support services				
Students	-	9,018	-	-
Instruction	-	-	-	-
General administration	-	-	27,575	-
School administration	-	-	-	-
Central services	-	-	-	-
Operations and maintenance of plant	-	-	-	31,722
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services				
Food services operations	-	-	-	-
Community services operations	-	-	151,700	-
Facilities, supplies, and materials	-	-	-	-
Debt service - principal	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>1,700</u>	<u>9,018</u>	<u>179,275</u>	<u>81,280</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	-	-	-	-
<b>OTHER FINANCING SOURCES</b>				
Transfers	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR	-	-	-	-
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Combining Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Non-Major Governmental Funds**  
**Year Ended June 30, 2023**

	29102 Private Direct Grants	29114 McCune Charitable Foundation	29130 School-Based Health Center	31200 Public School Capital Outlay
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	3,000	25,000	-	-
State sources	-	-	10,000	280,975
Federal sources	-	-	-	-
Total revenues	<u>3,000</u>	<u>25,000</u>	<u>10,000</u>	<u>280,975</u>
<b>EXPENDITURES</b>				
Current				
Instruction	-	-	-	-
Support services				
Students	322	-	10,000	-
Instruction	-	-	-	-
General administration	2,232	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operations and maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services				
Food services operations	-	-	-	-
Community services operations	4,358	-	-	-
Facilities, supplies, and materials	-	-	-	280,975
Debt service - principal	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	<u>6,912</u>	<u>-</u>	<u>10,000</u>	<u>280,975</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	(3,912)	25,000	-	-
<b>OTHER FINANCING SOURCES</b>				
Transfers	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), BEGINNING OF YEAR	<u>8,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 4,838</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Combining Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Non-Major Governmental Funds**  
**Year Ended June 30, 2023**

	31600 Capital Improvements HB-33	31701 Capital Improvements SB-9 (Local)	31703 SB-9 State Match Cash	Total
<b>REVENUES</b>				
Property taxes	\$ 309,638	\$ 157,024	\$ -	\$ 466,662
Local and county sources	-	-	-	207,475
State sources	-	-	14,270	625,427
Federal sources	-	-	-	435,320
<b>Total revenues</b>	<b>309,638</b>	<b>157,024</b>	<b>14,270</b>	<b>1,734,884</b>
<b>EXPENDITURES</b>				
Current				
Instruction	-	-	-	423,821
Support services				
Students	-	-	-	301,423
Instruction	-	-	-	3,380
General administration	3,065	1,555	-	34,908
School administration	-	-	-	-
Central services	-	-	-	1,000
Operations and maintenance of plant	-	-	-	31,722
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services				
Food services operations	-	-	-	-
Community services operations	-	-	-	171,425
Facilities, supplies, and materials	326,524	159,385	20,733	787,617
Debt service - principal	-	-	-	-
Debt service - interest	-	-	-	-
<b>Total expenditures</b>	<b>329,589</b>	<b>160,940</b>	<b>20,733</b>	<b>1,755,296</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	<b>(19,951)</b>	<b>(3,916)</b>	<b>(6,463)</b>	<b>(20,412)</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers	-	-	-	11,301
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,301</b>
<b>FUND BALANCES (DEFICIT), BEGINNING OF YEAR</b>	<b>1,401</b>	<b>17,361</b>	<b>16,237</b>	<b>44,785</b>
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	<b>\$ (18,550)</b>	<b>\$ 13,445</b>	<b>\$ 9,774</b>	<b>\$ 35,674</b>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Schedule of Collateral Pledged by Depository for Public Funds**  
**June 30, 2023**

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Fair/Par Market Value June 30, 2023</u>	<u>Safekeeping Agent</u>
Wells Fargo	CUSIP# 36179XLG9 GNMA G2SF 4.500% 19318	<u>\$ 97,065</u>	Bank of New York Mellon
		<u><u>\$ 97,065</u></u>	
	Total amount on deposit	\$ 375,221	
	Less: FDIC	<u>(250,000)</u>	
	Total uninsured public money	125,221	
	50% collateral requirement	62,611	
	Total pledged	<u>97,065</u>	
	Over pledged	<u><u>\$ 34,454</u></u>	

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Schedule of Cash Accounts**  
**June 30, 2023**

	<u>Primary Government</u>
Operating account	\$ 375,221
Reconciling items	<u>(278,817)</u>
Reconciled balance at June 30, 2023	<u>96,404</u>
Balance per Statement of Net Position	<u><u>\$ 96,404</u></u>

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



**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Cash Reconciliation**  
**June 30, 2023**

	Operational Account 11000	Instructional Materials 14000	Student Activity 23000	Projects Account 24000
June 30, 2022 Cash Balance	\$ 731,989	\$ 28	\$ 1,406	\$ (217,782)
2022-2023 Revenue	4,453,527	-	200	1,299,877
2022-2023 Expenditures	(4,424,667)	(28)	(55)	(1,315,153)
Permanent cash transfers/revisions	(34)	-	-	34
Adjustments	(60,774)	-	-	-
Unreconciled difference	(88,811)	-	-	-
June 30, 2023 Cash Available to Budget	611,230	-	1,551	(233,024)
June 30, 2023 Payroll liabilities	173,508	-	-	74,183
June 30, 2023 Temporary interfund loans	(784,735)	-	-	158,838
June 30, 2023 Adjustments/reconciling differences	(3)	-	-	3
June 30, 2023 Cash (Book Balance)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,551</u>	<u>\$ -</u>
Reconciliation to PED Cash Report Line 7				
June 30, 2023 Cash (book balance)	\$ -	\$ -	\$ 1,551	\$ -
June 30, 2023 Payroll liabilities	(173,508)	-	-	(74,183)
June 30, 2023 Temporary interfund loans	784,735	-	-	(158,838)
Audit adjustments and reclassifications/other reconciling	-	-	-	(3)
Line 7 PED Cash Report June 30, 2023	<u>\$ 611,227</u>	<u>\$ -</u>	<u>\$ 1,551</u>	<u>\$ (233,024)</u>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Cash Reconciliation**  
**June 30, 2023**

	Grant Funds 26000	State Flowthrough Fund 27000	State Direct Account 28000	Local/State Account 29000
June 30, 2022 Cash Balance	\$ (131,759)	\$ (80,319)	\$ (22,125)	\$ 8,750
2022-2023 Revenue	116,439	81,724	217,511	38,000
2022-2023 Expenditures	(71,190)	(89,117)	(260,555)	(16,912)
Permanent cash transfers/revisions	-	-	-	-
Adjustments	60,774	-	-	-
Unreconciled difference	-	(703)	-	-
June 30, 2023 Cash Available to Budget	(25,736)	(88,415)	(65,169)	29,838
June 30, 2023 Payroll liabilities	4,646	5,815	10,447	-
June 30, 2023 Temporary interfund loans	21,090	83,283	54,722	-
June 30, 2023 Adjustments/reconciling differences	-	-	-	-
June 30, 2023 Cash (Book Balance)	<u>\$ -</u>	<u>\$ 683</u>	<u>\$ -</u>	<u>\$ 29,838</u>
Reconciliation to PED Cash Report Line 7				
June 30, 2023 Cash (book balance)	\$ -	\$ 683	\$ -	\$ 29,838
June 30, 2023 Payroll liabilities	(4,646)	(5,815)	(10,447)	-
June 30, 2023 Temporary interfund loans	(21,090)	(83,283)	(54,722)	-
Audit adjustments and reclassifications/other reconciling	-	-	-	-
Line 7 PED Cash Report June 30, 2023	<u>\$ (25,736)</u>	<u>\$ (88,415)</u>	<u>\$ (65,169)</u>	<u>\$ 29,838</u>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Cash Reconciliation**  
**June 30, 2023**

	Public School Capital Outlay 31200	Special Capital Outlay 31400	Capital Improve. HB-33 31600	Capital Improve. State SB-9 31700
June 30, 2022 Cash Balance	\$ (62,313)	\$ (116,442)	\$ 23,417	\$ (711)
2022-2023 Revenue	273,044	116,442	309,278	711
2022-2023 Expenditures	(280,975)	(423,839)	(261,750)	-
Permanent cash transfers/revisions	-	-	-	-
Adjustments	-	-	-	-
Unreconciled difference	-	-	-	-
June 30, 2023 Cash Available to Budget	(70,244)	(423,839)	70,945	-
June 30, 2023 Payroll liabilities	-	-	-	-
June 30, 2023 Temporary interfund loans	70,244	423,839	(27,281)	-
June 30, 2023 Adjustments/reconciling differences	-	-	-	-
June 30, 2023 Cash (Book Balance)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,664</u>	<u>\$ -</u>
Reconciliation to PED Cash Report Line 7				
June 30, 2023 Cash (book balance)	\$ -	\$ -	\$ 43,664	\$ -
June 30, 2023 Payroll liabilities	-	-	-	-
June 30, 2023 Temporary interfund loans	(70,244)	(423,839)	27,281	-
Audit adjustments and reclassifications/other reconciling	-	-	-	-
Line 7 PED Cash Report June 30, 2023	<u>\$ (70,244)</u>	<u>\$ (423,839)</u>	<u>\$ 70,945</u>	<u>\$ -</u>

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

**Robert F. Kennedy Charter School**  
**Albuquerque Municipal School District No. 12**  
**Cash Reconciliation**  
**June 30, 2023**

	Capital Improve. Local SB-9 31701	Capital Improve. SB-9 State Match 31703	Total Primary Government
June 30, 2022 Cash Balance	\$ 14,963	\$ 16,237	\$ 165,339
2022-2023 Revenue	156,869	14,270	7,035,544
2022-2023 Expenditures	(160,938)	(20,733)	(7,244,632)
Permanent cash transfers/revisions	-	-	-
Adjustments	-	-	-
Unreconciled difference	-	-	(89,514)
June 30, 2023 Cash Available to Budget	10,894	9,774	(133,263)
June 30, 2023 Payroll liabilities	-	-	268,573
June 30, 2023 Temporary interfund loans	-	-	(38,906)
June 30, 2023 Adjustments/reconciling differences	-	-	-
June 30, 2023 Cash (Book Balance)	<u>\$ 10,894</u>	<u>\$ 9,774</u>	<u>\$ 96,404</u>
Reconciliation to PED Cash Report Line 7			
June 30, 2023 Cash (book balance)	\$ 10,894	\$ 9,774	\$ 96,404
June 30, 2023 Payroll liabilities	-	-	(268,573)
June 30, 2023 Temporary interfund loans	-	-	38,906
Audit adjustments and reclassifications/other reconciling	-	-	(3)
Line 7 PED Cash Report June 30, 2023	<u>\$ 10,894</u>	<u>\$ 9,774</u>	<u>\$ (133,266)</u>

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