



**ALBUQUERQUE  
PUBLIC SCHOOLS**



## Comprehensive Annual Financial Report and Audited Financial Statements – Volume 2 of 7

Fiscal Year Ended June 30, 2013

Prepared by:

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## **NONMAJOR SPECIAL REVENUE FUNDS**

## SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for Federal, State and Local funded grants. These grants are awarded to the District with the purpose of accomplishing specific educational tasks. Grants accounted for in the Special Revenue Funds include:

**Athletics (22000)** – This fund is used to account for fees generated at athletic activities throughout the School District. The gate receipts are obtained from the general public and are expended in this fund. The authority for creation of this fund is 6.20.2 NMAC.

**Preschool IDEA-B (24109)** – The objective of the Assistance to States for the Education of Handicapped Children Program is to assist in providing free, appropriate public education to all handicapped children from ages three to five. Federal revenues accounted for in this fund are allocated to the District through the New Mexico Department of Children, Youth and Families. Authority for creation of this fund is Public Law 105-17.

**IDEA – B Early Intervening Services (24112)** – The objective of the fund is to provide students in kindergarten through grade 12 (with a particular emphasis on students in K-3) who are not currently identified as needing special education or related services, but who need additional academic and behavioral support to succeed in a general education environment.

**Education of Homeless (24113)** – To reduce barriers to public education for homeless children and youth. (P.L. 100-77)

**IDEA-B Private School Share (24115)** – A proportionate allocation subtracted from the total IDEA-B Entitlement (24106) award to the Private schools students with disabilities.

**21<sup>st</sup> Century Community Learning Centers 2008-2014 (24119)** – Funds will be used to provide quality academic based afterschool services.

**IDEA B Risk Pool (24120)** – Funds awarded from the PED from unspent statewide IDEA-B funds. Funds are used for the education of students with disabilities.

**Title I 1003g Grant (24124)** – To be used in conjunction with school improvement strategies and activities to help the district improve academic achievement.

**IDEA B Results Plan (24138)** – These funds are awarded to non-Title I Schools with a grade of D or F and are intended to improve growth rates in the areas of reading and math for students with disabilities.

**English Language Acquisition (24153)** – Funds will be used to support Alternative Language Services. Funding will support professional development for teachers and principals, ESL summer schools and consulting services. P.L. 100-77.

**Teacher/Principal Training and Recruiting (24154)** – To improve the skills of teachers and the quality of instruction in mathematics and science, and also to increase the accessibility of such instruction to all students.

**Title I School Improvement (24162)** – The major objectives of the Title I program are to provide supplemental educational opportunity for academically disadvantaged children residing in the area. Campuses are identified for program participation by the percentage of students on free or reduced price lunches. Any school with a free and reduced price lunch percentage that is equal to or greater than the total district percentage becomes eligible for program participation. Any student whose test scores fall below District established criteria and who is attending a Title I campus is eligible to receive Title I services. Poverty is the criterion that identifies a campus; educational need determines the students to be served. Federal revenues accounted for in this fund are allocated to the District through the New Mexico Public Education Department. Authority for creation of this fund is Part A of Chapter I of Title I of Elementary and Secondary Education Act (ESEA) of 1965, as amended, Public Law 103-383.

**Carl D Perkins Special Projects Current (24171)** - The objective of this grant is to provide secondary and post-secondary educational institutions the opportunity to develop, implement, and operate programs using different models of curricula that integrate vocational and academic learning.

**Carl D Perkins (Secondary Current (24174), Secondary Redistribution (24176), HSTW-Current (24180), HSTW-Redistribution (24182))** – The objective of this grant is to provide secondary and post-secondary educational institutions the opportunity to develop, implement, and operate programs using different models of curricula that integrate vocational and academic learning. Funds are acquired from federal sources through the New Mexico Department of Education. Authority for creation of this fund is Carl D. Perkins Vocational and Applied Technology Education Act of 1990, as amended, Public Law 105-332.

**Carl D. Perkins Secondary PY Unliq. Oblig. (24175)** – The objective of this grant is to provide secondary and post-secondary educational institutions the opportunity to develop, implement, and operate programs using different models of curricula that integrate vocational and academic learning.

**Title I 1003g Grant – Federal Stimulus (24224)** - Three year grant to provide funds to schools identified as needing improvement in reading and math. This award was given to only two schools: Ernie Pyle Middle School and El Camino Real Charter School.

**Collaborative Research and Development (25112)** – To facilitate productivity, improving research and development and application of advanced construction technologies through collaborative research and development, field demonstration, licensing agreements, and other means of commercialization and technology transfer.

**Title XX Health & Social Services (25129)** – To provide an environment specifically geared to assist expectant teenage mothers during their pregnancy at the same time keeping them in school and on track for graduation.

**Johnson O'Malley (25131)** – To account for revenues and expenditures funded by the Department of Interior, Bureau of Indian Affairs, through the Navajo Tribe provided to supplement programs in special education and other special needs for New Mexico public schools where eligible Indian children are enrolled. The fund was created by the authority of federal grant provisions. (PL 103-382)

**Impact Aid (25145 - Special Education and 25147 - Indian Education)** – To account for funding of a Federal program to provide financial assistance to local educational agencies (LEAs) where enrollments or availability of revenue are adversely affected by Federal activities, i.e.

where the tax base of a district is reduced through the Federal acquisition of real property (Section 2), or where there are a significant number of children who reside on Federal (including Indian) lands and/or children whose parents are employed on Federal property or in the Uniformed Services (Section 3(a) and 3(b)): where there is a significant decrease (Section 3(c)) or a sudden and substantial increase (Section 4) in school enrollment as the result of Federal activities; to provide disaster assistance for reduced or increased operating costs (Section 7(a)), for replacing or repairing damaged or destroyed supplies, equipment, and books, and for repairing minor damage to facilities. Funding authorized by Public Law 81-874.

**Title XIX MEDICAID 3/21 years (25153)** – To account for a program providing school-based screening, diagnostic services and other related health services and administrative activities in conformance with the approved Medicaid State Plan in order to improve health and developmental outcomes for children.

**Asthma Management (25168)** - To recommend and implement better air quality in schools, as well as gathering data specifically related to Asthmatic students.

**School Leadership Program (25173)** - The Alliance for Learning and Leading (ALL) will play a critical role in helping ACPS achieve the goals of the Strategic Plan by supporting our efforts to redesign curriculum, retool our instructional practices and create a professional culture of innovation and collaboration that will educate our students to be 21st century, global-ready citizens.

**After School (PICAASO) (25174)** - Partnerships for Improving Collaboration for Academic After School Outcomes (PICAASO) SES to Improve academic outcomes based on NM Standards Based Assessment.

**Indian Education Formula Grant (25184)** – To account for a program funded by a Federal grant to develop and carry out supplementary elementary and secondary school programs designed to meet the special educational and culturally related academic needs of Indian children, for example to: 1) Improve academic performance, 2) Reduce school dropout rates and improve attendance, and 3) Integrate the value of cultural education into the school curriculum for Indian children. Funding authorized by Indian Education Act of 1988, Title V, Part C, Subpart 1, as amended, Public Law 100-297 and 93-638, 25 U.S.C. 2601-2606.

**ROTC (25200)** – To assist with the ROTC program through Quantico, Virginia.

**Elementary School Counseling (25215)** - School counseling programs serve schools by assisting students in reaching their academic, professional, personal and developmental goals. Yet, many school counseling programs are underfunded and consequently the goals that counselors strive to achieve cannot be accomplished. Nevertheless, grants do exist that can aid counselors in strengthening their school counseling programs.

**Smaller Learning Communities (25217)** – To conduct nationally significant programs to improve the quality of education, assist all students to meet challenging State content standards, and contribute to the achievement of the National Education Goals. Elementary and Secondary Education Act of 1965; Title X, Part A, as amended, 20 U.S.C. 8001-8007.

**Safe Drug Free School Community- National Program (25243)** - To evaluate and implement multiple programs in schools dealing with crisis intervention, health screening for young children, parent involvement, and preventative substance programs that align with the Federal BUSS program ( Building Up Successful Students).

**U. S. Department of Interior Fish and Wildlife (25251)** - To assist School on Wheels to complete an outdoor classroom project where students will learn about the earth.

**Bill & Melinda Gates Foundation (26104)** This grant is committed to bring innovations in health and learning to the global community and to improve educational opportunities and access to technology within the United States.

**ABEC-Job Mentor (26118)** – Provides at risk high school students with guidance pertaining to job force futures.

**Corporation for Public Broadcasting (26161)** – This grant will support production distribution and program acquisition fees for radio station KANW-FM

**Microsoft Settlement Funds (26170)** - Legal settlement for school districts that had purchased Microsoft products, both hardware and software. This was a refund of a percentage of these products.

**APS Foundation (26190)** – Afterschool program for Kirtland ES that focuses on reading, literacy and mathematics while addressing resiliency and behavior.

**APS Homeless Project (26210)** – This fund supports the homeless students in the APS district. It is a cash fund supported by donations and is used for tutoring, counseling and the purchase of supplies for homeless students in the District.

**Target School Grant (26211)** – This fund is an award from the Target Stores Corporation to Georgia O’Keeffe Elementary School. This award can be used to support the school in any manner to enhance the learning quality of the students. To date, the school has used the award for teacher stipends, professional development and the purchase of textbooks and supplies.

**Dual Credit Instructional Materials (27103)** – To provide instructional materials to students in specific schools for dual credits.

**GO Student Library Funds (27105)** – Statute specifies that the funds are available to acquire library books, equipment and library resources for public school and juvenile detention libraries.

**2010 GO Bonds Library Fund SB-1 (27106)** – To account for money received from the New Mexico State Department. Funds were used to purchase items for school libraries within the district.

**Formative Assessment (27111)** – These funds are special appropriations to purchase formative assessments approved by the Public Education Department for English language arts and math in grades 4 through 10. These formative assessments will give teachers essential tools for monitoring student progress and making timely, strategic interventions throughout the school year.

**New Mexico Reads to Lead K-3 (27114)**– Funding to support the implementation of NM Reads to Lead for 10 state-funded reading coaches and one district lead reading coach.

**Technology for Education PED (27117)** - The purpose of this grant is to assist the District to develop and implement a strategic, long-term plan for utilizing educational technology in the school system. Funds accounted for in this fund are received from the State of New Mexico. The authority for creation of this fund is NMSA 22-15A-1 to 22-15A-10.

**Incentives for School Improvement Act PED (27138)** – To account for monies received from the Award for High Improving Schools provided by the State of New Mexico for the purpose of

**Pre K Initiative (27149)** – To account for monies received from the State of New Mexico to be used to provide direct services to twenty 4 year old children in Pre-Kindergarten programs at Mariposa Elementary, and Tome Elementary.

**Breakfast for Elementary Students (27155)** -To help students develop lifelong healthy eating habits, while ensuring each one is prepared for the learning process.

**Kindergarten - Three Plus (27166)** - The purpose of K3 plus is to demonstrate that increased time in kindergarten and the early grades narrows the achievement gap between disadvantaged students and other students and increases cognitive skills and leads to higher test scores for all participants. K-3 plus is created as a six year pilot project that extends the school year for kindergarten through third grade for participating students and measures the effect of additional time on literacy, numeracy and social skills development.

**2010 GOB Instructional Materials (27171)** – To account for money received from the New Mexico State Department. Funds were used to purchase textbooks for schools within the District.

**Pre-K Appropriation (27174)** - To renovate 1 pre-k classroom at Armijo Elementary School and Eugene Field Elementary School. Renovation is to upgrade the classrooms to meet current kindergarten adequacy standards (6.27.30 NMAC). Award does not include the purchase of equipment or furniture.

**Innovative Solutions for Struggling Schools (27175)** – Funding seeks to increase student proficiency for struggling learners in English 9 and Algebra I using a blended online solution for students in a regular classroom environment.

**Graduation Reality and Dual Skills PED (28102)** –This fund was created to work with at-risk students and students who deliver their babies.

**School Wellness (28106)** – To assist with the cost of providing students a healthier meal. This grant works in conjunction with the Food services department of APS

**New Mexico Arts Division (28131)** – Funding will be used to produce short art documentaries to be featured on the New Mexico PBS website.

**Coordinated Approach to Child Health (28140)** – Coordinated Approach to Child Health-To assist with the physical and nutritional stability of the students. This grant is awarded to specific schools.

**Regional Quality Center (28180)** – provide training to school level staff in the use of a systems approach to continuous improvement according to the PED School Improvement Framework. The funds will pay for trainers, training costs and to support the demonstration classrooms and schools that the RQC is developing and supporting.

**Start Smart K-3 Utah State University Study (28191)** - Grant focus is to improve and support families and child care providers with children age 0 through 5. The design is to ensure that children are healthy *and* ready to succeed in school.

**Private Direct Grants (Categorical) (29102)** – To account for local grants awarded to provide additional funding for specific projects.

**City/County Grants (29107)** – To account for city and county grants awarded to provide additional funding for specific projects.

Note: Many of the above described funds are actually reporting on multiple grants. These funds are associated with internal APS Grant Numbers, and are identifiable on the Statement of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Budgetary Basis) and Actual. The New Mexico Public Education Department defines the fund number in the upper right-hand corner. APS' grant numbers are in parentheses after the name of the fund on each page.



**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2013**

	Athletics 22000	Preschool IDEA-B 24109	IDEA-B Early Intervention Services 24112	Education of Homeless 24113	IDEA-B Private School Share 24115
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,637,923	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Other	-	-	-	-	-
Inventory	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-
Restricted Accounts receivable	930	87,542	2,047,598	13,116	33,839
Total assets	<u>\$ 1,638,853</u>	<u>\$ 87,542</u>	<u>\$ 2,047,598</u>	<u>\$ 13,116</u>	<u>\$ 33,839</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Interfund payables	-	87,542	2,047,598	13,116	33,839
Due to other governments	-	-	-	-	-
Unearned revenue - property taxes	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Liabilities payable from restricted assets	-	-	-	-	-
Total liabilities	<u>-</u>	<u>87,542</u>	<u>2,047,598</u>	<u>13,116</u>	<u>33,839</u>
<b>FUND BALANCES</b>					
Restricted by Grantor	-	-	-	-	-
Restricted for Athletics Program	1,638,853	-	-	-	-
Total fund balances	<u>1,638,853</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,638,853</u>	<u>\$ 87,542</u>	<u>\$ 2,047,598</u>	<u>\$ 13,116</u>	<u>\$ 33,839</u>

**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (Continued)**  
**June 30, 2013**

	21st Century Community Learning Centers 2008-2014 24119	IDEA B Risk Pool 24120	Title I 1003g Grant 24124	IDEA-B Results Plan 24138	English Language Acquisition 24153
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Other	-	-	-	-	-
Inventory	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-
Restricted Accounts receivable	73,475	68,948	617,179	-	592,695
Total assets	<u>\$ 73,475</u>	<u>\$ 68,948</u>	<u>\$ 617,179</u>	<u>\$ -</u>	<u>\$ 592,695</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Interfund payables	73,475	68,948	617,154	-	580,314
Due to other governments	-	-	-	-	-
Unearned revenue - property taxes	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Liabilities payable from restricted assets	-	-	25	-	12,381
Total liabilities	<u>73,475</u>	<u>68,948</u>	<u>617,179</u>	<u>-</u>	<u>592,695</u>
<b>FUND BALANCES</b>					
Restricted by Grantor	-	-	-	-	-
Restricted for Athletics Program	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 73,475</u>	<u>\$ 68,948</u>	<u>\$ 617,179</u>	<u>\$ -</u>	<u>\$ 592,695</u>

**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (Continued)**  
**June 30, 2013**

	Teacher/Principal Training & Recruiting 24154	Title I School Improvement 24162	Carl D Perkins Special Projects Current 24171	Carl D Perkins Secondary Current 24174	Carl D Perkins Secondary PY Unliq. Oblig. 24175
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Other	-	-	-	-	-
Inventory	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-
Restricted Accounts receivable	1,528,692	1,702,771	10,377	504,081	-
Total assets	<u>\$ 1,528,692</u>	<u>\$ 1,702,771</u>	<u>\$ 10,377</u>	<u>\$ 504,081</u>	<u>\$ -</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Interfund payables	1,484,812	1,410,271	10,377	497,602	-
Due to other governments	-	-	-	-	-
Unearned revenue - property taxes	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Liabilities payable from restricted assets	43,880	292,500	-	6,479	-
Total liabilities	<u>1,528,692</u>	<u>1,702,771</u>	<u>10,377</u>	<u>504,081</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted by Grantor	-	-	-	-	-
Restricted for Athletics Program	-	-	-	-	-
Total fund balances	-	-	-	-	-
Total liabilities and fund balances	<u>\$ 1,528,692</u>	<u>\$ 1,702,771</u>	<u>\$ 10,377</u>	<u>\$ 504,081</u>	<u>\$ -</u>

**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2013**

**(Continued)**

	Carl D Perkins Secondary Redistribution 24176	Carl D Perkins HSTW-Current 24180	Carl D Perkins HSTW Redistribution 24182	Title I 1003g Grant Federal Stimulus 24224	Collaborative Research & Development 25112
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Other	-	-	-	-	-
Inventory	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-
Restricted Accounts receivable	64,550	34,697	7,945	613,603	11,449
Total assets	<u>\$ 64,550</u>	<u>\$ 34,697</u>	<u>\$ 7,945</u>	<u>\$ 613,603</u>	<u>\$ 11,449</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Interfund payables	59,009	34,697	7,945	613,603	11,449
Due to other governments	-	-	-	-	-
Unearned revenue - property taxes	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Liabilities payable from restricted assets	5,541	-	-	-	-
Total liabilities	<u>64,550</u>	<u>34,697</u>	<u>7,945</u>	<u>613,603</u>	<u>11,449</u>
<b>FUND BALANCES</b>					
Restricted by Grantor	-	-	-	-	-
Restricted for Athletics Program	-	-	-	-	-
Total fund balances	-	-	-	-	-
Total liabilities and fund balances	<u>\$ 64,550</u>	<u>\$ 34,697</u>	<u>\$ 7,945</u>	<u>\$ 613,603</u>	<u>\$ 11,449</u>

**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (Continued)**  
**June 30, 2013**

	Title XX Health & Social Services 25129	Johnson O'Malley 25131	Impact Aid Special Education 25145	Impact Aid Indian Education 25147	Title XIX Medicaid 3/21 Years 25153
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Other	-	-	-	-	-
Inventory	-	-	-	-	-
Restricted cash and cash equivalents	-	-	44,055	14,539	5,333,058
Restricted Accounts receivable	-	14,307	-	-	1,383,092
Total assets	<u>\$ -</u>	<u>\$ 14,307</u>	<u>\$ 44,055</u>	<u>\$ 14,539</u>	<u>\$ 6,716,150</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Interfund payables	-	14,227	1,901	-	-
Due to other governments	-	-	-	-	-
Unearned revenue - property taxes	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Liabilities payable from restricted assets	-	80	-	159	1,955
Total liabilities	<u>-</u>	<u>14,307</u>	<u>1,901</u>	<u>159</u>	<u>1,955</u>
<b>FUND BALANCES</b>					
Restricted by Grantor	-	-	42,154	14,380	6,714,195
Restricted for Athletics Program	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>42,154</u>	<u>14,380</u>	<u>6,714,195</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 14,307</u>	<u>\$ 44,055</u>	<u>\$ 14,539</u>	<u>\$ 6,716,150</u>

**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (Continued)**  
**June 30, 2013**

	Asthma Management 25168	School Leadership Program 25173	After School (PICAASO) 25174	Indian Education Formula Grant 25184	ROTC 25200
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Other	-	-	-	-	-
Inventory	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-
Restricted Accounts receivable	-	89,140	-	161,007	9,084
Total assets	<u>\$ -</u>	<u>\$ 89,140</u>	<u>\$ -</u>	<u>\$ 161,007</u>	<u>\$ 9,084</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Interfund payables	-	61,203	-	160,764	9,084
Due to other governments	-	-	-	-	-
Unearned revenue - property taxes	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Liabilities payable from restricted assets	-	27,937	-	243	-
Total liabilities	<u>-</u>	<u>89,140</u>	<u>-</u>	<u>161,007</u>	<u>9,084</u>
<b>FUND BALANCES</b>					
Restricted by Grantor	-	-	-	-	-
Restricted for Athletics Program	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 89,140</u>	<u>\$ -</u>	<u>\$ 161,007</u>	<u>\$ 9,084</u>

**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (Continued)**  
**June 30, 2013**

	Elementary School Counseling 25215	Smaller Learning Communities 25217	School Community Nat. Pro 25243	Federal U.S. Dept. of Interior Fish & Wildlife 25251	Teacher & Bill & Melinda Gates Foundation 26104
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Other	-	-	-	-	-
Inventory	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	37,983
Restricted Accounts receivable	46,193	211,284	364,282	888	-
Total assets	<u>\$ 46,193</u>	<u>\$ 211,284</u>	<u>\$ 364,282</u>	<u>\$ 888</u>	<u>\$ 37,983</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Interfund payables	46,193	182,704	364,282	88	-
Due to other governments	-	-	-	-	-
Unearned revenue - property taxes	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Liabilities payable from restricted assets	-	28,580	-	800	-
Total liabilities	<u>46,193</u>	<u>211,284</u>	<u>364,282</u>	<u>888</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted by Grantor	-	-	-	-	37,983
Restricted for Athletics Program	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,983</u>
Total liabilities and fund balances	<u>\$ 46,193</u>	<u>\$ 211,284</u>	<u>\$ 364,282</u>	<u>\$ 888</u>	<u>\$ 37,983</u>

**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (Continued)**  
**June 30, 2013**

	ABEC- Job Mentor 26118	Corporation for Public Broadcasting 26161	Microsoft Settlement Funds 26170	APS Foundation 26190	APS Homeless Grants 26210
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Other	-	-	-	-	-
Inventory	-	-	-	-	-
Restricted cash and cash equivalents	-	43,137	432,103	181,751	6,462
Restricted Accounts receivable	47,905	-	-	2,786	-
Total assets	<u>\$ 47,905</u>	<u>\$ 43,137</u>	<u>\$ 432,103</u>	<u>\$ 184,537</u>	<u>\$ 6,462</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Interfund payables	47,905	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue - property taxes	-	-	-	-	-
Unearned revenue - other	-	35,725	-	-	-
Liabilities payable from restricted assets	-	7,412	72,332	-	-
Total liabilities	<u>47,905</u>	<u>43,137</u>	<u>72,332</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted by Grantor	-	-	359,771	184,537	6,462
Restricted for Athletics Program	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>359,771</u>	<u>184,537</u>	<u>6,462</u>
Total liabilities and fund balances	<u>\$ 47,905</u>	<u>\$ 43,137</u>	<u>\$ 432,103</u>	<u>\$ 184,537</u>	<u>\$ 6,462</u>



**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (Continued)**  
**June 30, 2013**

	Target School Grants 26211	Dual Credit Instructional Materials 27103	GO Student Library Funds 27105	GO Student Library Funds 27106	Formative Assessments Laws of 2012 27111
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Other	-	-	-	-	-
Inventory	-	-	-	-	-
Restricted cash and cash equivalents	50,804	-	-	-	-
Restricted Accounts receivable	-	34,324	-	-	80,720
Total assets	<u>\$ 50,804</u>	<u>\$ 34,324</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,720</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Interfund payables	-	34,324	-	-	80,720
Due to other governments	-	-	-	-	-
Unearned revenue - property taxes	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Liabilities payable from restricted assets	-	-	-	-	-
Total liabilities	<u>-</u>	<u>34,324</u>	<u>-</u>	<u>-</u>	<u>80,720</u>
<b>FUND BALANCES</b>					
Restricted by Grantor	50,804	-	-	-	-
Restricted for Athletics Program	-	-	-	-	-
Total fund balances	<u>50,804</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 50,804</u>	<u>\$ 34,324</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,720</u>

**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (Continued)**  
**June 30, 2013**

	New Mexico Reads for Lead K-3 27114	Technology for Education PED 27117	Incentives for School Imprv Act PED 27138	PreK Initiative 27149	Breakfast for Elementary Students 27155
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund receivables	-	772,162	6,140	-	-
Other	-	-	-	-	-
Inventory	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-
Restricted Accounts receivable	170,553	-	-	289,711	139,480
Total assets	<u>\$ 170,553</u>	<u>\$ 772,162</u>	<u>\$ 6,140</u>	<u>\$ 289,711</u>	<u>\$ 139,480</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Interfund payables	170,553	-	-	289,711	139,480
Due to other governments	-	-	-	-	-
Unearned revenue - property taxes	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Liabilities payable from restricted assets	-	-	-	-	-
Total liabilities	<u>170,553</u>	<u>-</u>	<u>-</u>	<u>289,711</u>	<u>139,480</u>
<b>FUND BALANCES</b>					
Restricted by Grantor	-	772,162	6,140	-	-
Restricted for Athletics Program	-	-	-	-	-
Total fund balances	<u>-</u>	<u>772,162</u>	<u>6,140</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 170,553</u>	<u>\$ 772,162</u>	<u>\$ 6,140</u>	<u>\$ 289,711</u>	<u>\$ 139,480</u>

**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (Continued)**  
**June 30, 2013**

	Kindergarten- Three Plus 27166	2010 GOB Instructional Materials 27171	2010 Pre-K Appropriation 27174	Solutions for Struggling Schools 27175	Graduation Reality & Dual Skills PED 28102
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Other	-	-	-	-	-
Inventory	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-
Restricted Accounts receivable	1,314,113	113,436	-	166,036	3,779
Total assets	<u>\$ 1,314,113</u>	<u>\$ 113,436</u>	<u>\$ -</u>	<u>\$ 166,036</u>	<u>\$ 3,779</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Interfund payables	1,281,530	113,399	-	153,260	3,779
Due to other governments	-	-	-	-	-
Unearned revenue - property taxes	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Liabilities payable from restricted assets	32,583	37	-	12,776	-
Total liabilities	<u>1,314,113</u>	<u>113,436</u>	<u>-</u>	<u>166,036</u>	<u>3,779</u>
<b>FUND BALANCES</b>					
Restricted by Grantor	-	-	-	-	-
Restricted for Athletics Program	-	-	-	-	-
Total fund balances	-	-	-	-	-
Total liabilities and fund balances	<u>\$ 1,314,113</u>	<u>\$ 113,436</u>	<u>\$ -</u>	<u>\$ 166,036</u>	<u>\$ 3,779</u>

**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (Continued)**  
**June 30, 2013**

	School Wellness 28106	New Mexico Arts Division 28131	Coordinated Approach to Child Health 28140	Innovative Regional Quality Center 28180	Start Smart K-3 Utah State University Study 28191
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund receivables	93	-	-	2,096	-
Other	-	-	-	-	-
Inventory	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-
Restricted Accounts receivable	-	-	-	-	78,622
Total assets	<u>\$ 93</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,096</u>	<u>\$ 78,622</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Interfund payables	-	-	-	-	65,422
Due to other governments	-	-	-	-	-
Unearned revenue - property taxes	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Liabilities payable from restricted assets	-	-	-	-	13,200
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,622</u>
<b>FUND BALANCES</b>					
Restricted by Grantor	93	-	-	2,096	-
Restricted for Athletics Program	-	-	-	-	-
Total fund balances	<u>93</u>	<u>-</u>	<u>-</u>	<u>2,096</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 93</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,096</u>	<u>\$ 78,622</u>

**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (Continued)**  
**June 30, 2013**

	Private Dir Grants (Categorical) 29102	City/County Grants 29107	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ -	\$ 1,637,923
Accounts receivable			
Taxes	-	-	-
Due from other governments	-	-	-
Interfund receivables	17,779	-	798,270
Other	-	-	-
Inventory	-	-	-
Restricted cash and cash equivalents	-	-	6,143,892
Restricted Accounts receivable	-	440,058	13,174,287
Total assets	<u>\$ 17,779</u>	<u>\$ 440,058</u>	<u>\$ 21,754,372</u>
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Accrued expenses	-	-	-
Accrued compensated absences	-	-	-
Interfund payables	-	440,058	11,312,338
Due to other governments	-	-	-
Unearned revenue - property taxes	-	-	-
Unearned revenue - other	-	-	35,725
Liabilities payable from restricted assets	-	-	558,900
Total liabilities	<u>-</u>	<u>440,058</u>	<u>11,906,963</u>
<b>FUND BALANCES</b>			
Restricted by Grantor	17,779	-	8,208,556
Restricted for Athletics Program	-	-	1,638,853
Total fund balances	<u>17,779</u>	<u>-</u>	<u>9,847,409</u>
Total liabilities and fund balances	<u>\$ 17,779</u>	<u>\$ 440,058</u>	<u>\$ 21,754,372</u>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Nonmajor Special Revenue Funds  
 For the Year Ended June 30, 2013**

	Athletics 22000	Preschool IDEA-B 24109	IDEA-B Early Intervention Services 24112	Education of Homeless 24113	IDEA-B Private School Share 24115
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-
Federal grants	-	428,154	3,134,624	70,812	179,326
Miscellaneous	1,041,115	-	-	-	-
Interest	3,208	-	-	-	-
Total revenues	<u>1,044,323</u>	<u>428,154</u>	<u>3,134,624</u>	<u>70,812</u>	<u>179,326</u>
<b>EXPENDITURES</b>					
Instruction	922,051	-	3,134,624	62,581	-
Support Services					
Students	-	-	-	-	-
Instruction	-	-	-	-	-
General Administration	-	11,724	-	-	-
School Administration	-	416,430	-	-	179,326
Central Services	-	-	-	-	-
Operation & Maintenance of Plant	-	-	-	8,231	-
Student Transportation	-	-	-	-	-
Other Support Services	-	-	-	-	-
Food Services Operations	-	-	-	-	-
Community Service	-	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>922,051</u>	<u>428,154</u>	<u>3,134,624</u>	<u>70,812</u>	<u>179,326</u>
Excess (deficiency) of revenues over (under) expenditures	<u>122,272</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers	-	-	-	-	-
Reimbursement to Grantor	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	122,272	-	-	-	-
Fund balances - beginning of year	1,516,581	-	-	-	-
Fund balances - end of year	<u>\$ 1,638,853</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Nonmajor Special Revenue Funds (Continued)**

**For the Year Ended June 30, 2013**

	21st Century Community Learning Centers 2008-2014 24119	IDEA B Risk Pool 24120	Title I 1003g Grant 24124	IDEA-B Results Plan 24138	English Language Acquisition 24153
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-
Federal grants	120,228	180,589	2,073,010	-	1,051,168
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>120,228</u>	<u>180,589</u>	<u>2,073,010</u>	<u>-</u>	<u>1,051,168</u>
<b>EXPENDITURES</b>					
Instruction	92,235	-	1,828,110	-	975,273
Support Services					
Students	24,649	124,331	124,302	-	30,307
Instruction	-	-	18,320	-	13,962
General Administration	3,344	-	52,520	-	-
School Administration	-	-	49,758	-	-
Central Services	-	56,258	-	-	31,626
Operation & Maintenance of Plant	-	-	-	-	-
Student Transportation	-	-	-	-	-
Other Support Services	-	-	-	-	-
Food Services Operations	-	-	-	-	-
Community Service	-	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>120,228</u>	<u>180,589</u>	<u>2,073,010</u>	<u>-</u>	<u>1,051,168</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers	-	-	-	-	-
Reimbursement to Grantor	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	-	-	-
Fund balances - beginning of year	-	-	-	-	-
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Nonmajor Special Revenue Funds (Continued)**

**For the Year Ended June 30, 2013**

	Teacher/Principal Training & Recruiting 24154	Title I School Improvement 24162	Carl D Perkins Special Projects Current 24171	Carl D Perkins Secondary Current 24174	Carl D Perkins Secondary PY Unliq. Oblig. 24175
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-
Federal grants	4,488,409	1,792,076	45,205	868,587	-
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>4,488,409</u>	<u>1,792,076</u>	<u>45,205</u>	<u>868,587</u>	<u>-</u>
<b>EXPENDITURES</b>					
Instruction	4,024,352	1,144,783	45,205	676,658	-
Support Services					
Students	-	-	-	154,093	-
Instruction	23,772	4,125	-	-	-
General Administration	121,963	-	-	20,192	-
School Administration	15,734	-	-	17,644	-
Central Services	301,176	643,168	-	-	-
Operation & Maintenance of Plant	-	-	-	-	-
Student Transportation	-	-	-	-	-
Other Support Services	-	-	-	-	-
Food Services Operations	-	-	-	-	-
Community Service	-	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>4,486,997</u>	<u>1,792,076</u>	<u>45,205</u>	<u>868,587</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,412</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers	(1,412)	-	-	-	-
Reimbursement to Grantor	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-
Total other financing sources (uses)	<u>(1,412)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	-	-	-
Fund balances - beginning of year	-	-	-	-	-
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Nonmajor Special Revenue Funds (Continued)**

**For the Year Ended June 30, 2013**

	Carl D Perkins Secondary Redistribution 24176	Carl D Perkins HSTW-Current 24180	Carl D Perkins HSTW Redistribution 24182	Title I 1003g Grant Federal Stimulus 24224	Collaborative Research & Development 25112
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-
Federal grants	135,207	54,886	7,945	1,839,946	85,221
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>135,207</u>	<u>54,886</u>	<u>7,945</u>	<u>1,839,946</u>	<u>85,221</u>
<b>EXPENDITURES</b>					
Instruction	132,937	53,611	6,177	1,553,511	85,221
Support Services					
Students	720	-	-	212,088	-
Instruction	-	-	-	4,040	-
General Administration	1,550	1,275	-	-	-
School Administration	-	-	1,768	70,307	-
Central Services	-	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-	-
Student Transportation	-	-	-	-	-
Other Support Services	-	-	-	-	-
Food Services Operations	-	-	-	-	-
Community Service	-	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>135,207</u>	<u>54,886</u>	<u>7,945</u>	<u>1,839,946</u>	<u>85,221</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers	-	-	-	-	-
Reimbursement to Grantor	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	-	-	-
Fund balances - beginning of year	-	-	-	-	-
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Nonmajor Special Revenue Funds (Continued)**

**For the Year Ended June 30, 2013**

	Title XX Health & Social Services 25129	Johnson O'Malley 25131	Impact Aid Special Education 25145	Impact Aid Indian Education 25147	Title XIX Medicaid 3/21 Years 25153
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-
Federal grants	454,738	158,612	106,399	6,817	5,129,204
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>454,738</u>	<u>158,612</u>	<u>106,399</u>	<u>6,817</u>	<u>5,129,204</u>
<b>EXPENDITURES</b>					
Instruction	566,336	89,225	-	11,763	249,520
Support Services					
Students	1,116	62,346	76,463	885	5,362,346
Instruction	-	5,652	-	-	-
General Administration	-	204	-	-	158,724
School Administration	-	-	-	-	-
Central Services	-	-	-	-	20,825
Operation & Maintenance of Plant	-	1,185	-	-	9,970
Student Transportation	-	-	-	-	-
Other Support Services	-	-	-	-	-
Food Services Operations	-	-	-	-	-
Community Service	-	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>567,452</u>	<u>158,612</u>	<u>76,463</u>	<u>12,648</u>	<u>5,801,385</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(112,714)</u>	<u>-</u>	<u>29,936</u>	<u>(5,831)</u>	<u>(672,181)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers	-	-	-	-	-
Reimbursement to Grantor	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(112,714)	-	29,936	(5,831)	(672,181)
Fund balances - beginning of year	112,714	-	12,218	20,211	7,386,376
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,154</u>	<u>\$ 14,380</u>	<u>\$ 6,714,195</u>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Nonmajor Special Revenue Funds (Continued)**

**For the Year Ended June 30, 2013**

	Asthma Management 25168	School Leadership Program 25173	After School (PICAASO) 25174	Indian Education Formula Grant 25184	ROTC 25200
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-
Federal grants	59,443	633,625	44,894	1,194,934	33,662
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>59,443</u>	<u>633,625</u>	<u>44,894</u>	<u>1,194,934</u>	<u>33,662</u>
<b>EXPENDITURES</b>					
Instruction	-	164,566	36,280	1,117,764	33,662
Support Services					
Students	57,965	10,783	8,614	-	-
Instruction	-	271,706	-	145	-
General Administration	1,478	3,386	-	32,562	-
School Administration	-	183,184	-	-	-
Central Services	-	-	-	44,463	-
Operation & Maintenance of Plant	-	-	-	-	-
Student Transportation	-	-	-	-	-
Other Support Services	-	-	-	-	-
Food Services Operations	-	-	-	-	-
Community Service	-	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>59,443</u>	<u>633,625</u>	<u>44,894</u>	<u>1,194,934</u>	<u>33,662</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers	-	-	-	-	-
Reimbursement to Grantor	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	-	-	-
Fund balances - beginning of year	-	-	-	-	-
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Nonmajor Special Revenue Funds (Continued)**

**For the Year Ended June 30, 2013**

	Elementary School Counseling 25215	Smaller Learning Communities 25217	Safe Drug Free School Community Natl. Pro 25243	Federal U.S. Dept. of Interior Fish & Wildlife 25251	Teacher & Bill & Melinda Gates Foundation 26104
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-
Federal grants	512,172	1,326,809	1,979,075	5,407	-
Miscellaneous	-	-	-	-	38,599
Interest	-	-	-	-	-
Total revenues	<u>512,172</u>	<u>1,326,809</u>	<u>1,979,075</u>	<u>5,407</u>	<u>38,599</u>
<b>EXPENDITURES</b>					
Instruction	-	872,216	64,606	5,407	598
Support Services					
Students	498,306	-	1,858,142	-	-
Instruction	-	416,226	-	-	-
General Administration	13,866	38,367	54,329	-	18
School Administration	-	-	-	-	-
Central Services	-	-	-	-	-
Operation & Maintenance of Plant	-	-	1,998	-	-
Student Transportation	-	-	-	-	-
Other Support Services	-	-	-	-	-
Food Services Operations	-	-	-	-	-
Community Service	-	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>512,172</u>	<u>1,326,809</u>	<u>1,979,075</u>	<u>5,407</u>	<u>616</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,983</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers	-	-	-	-	-
Reimbursement to Grantor	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	-	-	37,983
Fund balances - beginning of year	-	-	-	-	-
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,983</u>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Nonmajor Special Revenue Funds (Continued)**

**For the Year Ended June 30, 2013**

	ABEC- Job Mentor 26118	Corporation for Public Broadcasting 26161	Microsoft Settlement Funds 26170	APS Foundation 26190	APS Homeless Grants 26210
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-
Federal grants	-	-	-	-	-
Miscellaneous	146,661	426,862	-	234,479	76,186
Interest	-	-	-	-	-
Total revenues	<u>146,661</u>	<u>426,862</u>	<u>-</u>	<u>234,479</u>	<u>76,186</u>
<b>EXPENDITURES</b>					
Instruction	140,251	-	-	42,636	31,664
Support Services					
Students	-	426,862	-	-	-
Instruction	-	-	316,503	430	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Central Services	6,410	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-	-
Student Transportation	-	-	-	-	-
Other Support Services	-	-	-	-	-
Food Services Operations	-	-	-	6,876	38,060
Community Service	-	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>146,661</u>	<u>426,862</u>	<u>316,503</u>	<u>49,942</u>	<u>69,724</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(316,503)</u>	<u>184,537</u>	<u>6,462</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers	-	-	-	-	-
Reimbursement to Grantor	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(316,503)	184,537	6,462
Fund balances - beginning of year	-	-	676,274	-	-
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 359,771</u>	<u>\$ 184,537</u>	<u>\$ 6,462</u>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Nonmajor Special Revenue Funds (Continued)**

**For the Year Ended June 30, 2013**

	Target School Grants 26211	Dual Credit Instructional Materials 27103	GO Student Library Funds 27105	GO Student Library Funds 27106	Formative Assessments Laws of 2012 27111
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	196,209	-	36,705	623,174
Federal grants	-	-	-	-	-
Miscellaneous	98,487	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>98,487</u>	<u>196,209</u>	<u>-</u>	<u>36,705</u>	<u>623,174</u>
<b>EXPENDITURES</b>					
Instruction	47,683	196,209	-	-	623,174
Support Services					
Students	-	-	-	-	-
Instruction	-	-	-	36,705	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Central Services	-	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-	-
Student Transportation	-	-	-	-	-
Other Support Services	-	-	-	-	-
Food Services Operations	-	-	-	-	-
Community Service	-	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>47,683</u>	<u>196,209</u>	<u>-</u>	<u>36,705</u>	<u>623,174</u>
Excess (deficiency) of revenues over (under) expenditures	<u>50,804</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers	-	-	-	-	-
Reimbursement to Grantor	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	50,804	-	-	-	-
Fund balances - beginning of year	-	-	-	-	-
Fund balances - end of year	<u>\$ 50,804</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Nonmajor Special Revenue Funds (Continued)**

**For the Year Ended June 30, 2013**

	New Mexico Reads for Lead K-3 27114	Technology for Education PED 27117	Incentives for School Imprv Act PED 27138	PreK Initiative 27149	Breakfast for Elementary Students 27155
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	668,171	1,312,637	-	1,582,219	419,980
Federal grants	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>668,171</u>	<u>1,312,637</u>	<u>-</u>	<u>1,582,219</u>	<u>419,980</u>
<b>EXPENDITURES</b>					
Instruction	608,933	69,078	15,350	1,534,513	-
Support Services					
Students	51,774	-	-	18,698	-
Instruction	-	-	-	9,371	-
General Administration	7,464	14,206	-	19,637	-
School Administration	-	457,191	-	-	-
Central Services	-	-	-	-	5,373
Operation & Maintenance of Plant	-	-	-	-	-
Student Transportation	-	-	-	-	-
Other Support Services	-	-	-	-	-
Food Services Operations	-	-	-	-	414,607
Community Service	-	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>668,171</u>	<u>540,475</u>	<u>15,350</u>	<u>1,582,219</u>	<u>419,980</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>772,162</u>	<u>(15,350)</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers	-	-	-	-	-
Reimbursement to Grantor	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	772,162	(15,350)	-	-
Fund balances - beginning of year	-	-	21,490	-	-
Fund balances - end of year	<u>\$ -</u>	<u>\$ 772,162</u>	<u>\$ 6,140</u>	<u>\$ -</u>	<u>\$ -</u>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Nonmajor Special Revenue Funds (Continued)**

**For the Year Ended June 30, 2013**

	Kindergarten- Three Plus 27166	2010 GOB Instructional Materials 27171	2010 Pre-K Appropriation 27174	Innovative Solutions for Struggling Schools 27175	Graduation Reality & Dual Skills PED 28102
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	3,014,373	124,119	283	166,036	3,779
Federal grants	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>3,014,373</u>	<u>124,119</u>	<u>283</u>	<u>166,036</u>	<u>3,779</u>
<b>EXPENDITURES</b>					
Instruction	2,477,926	124,119	-	115,602	3,682
Support Services					
Students	205,520	-	-	-	-
Instruction	17,897	-	-	-	-
General Administration	-	-	-	-	97
School Administration	171,668	-	-	-	-
Central Services	78,355	-	-	50,434	-
Operation & Maintenance of Plant	-	-	-	-	-
Student Transportation	63,007	-	-	-	-
Other Support Services	-	-	-	-	-
Food Services Operations	-	-	-	-	-
Community Service	-	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Capital outlay	-	-	283	-	-
Total expenditures	<u>3,014,373</u>	<u>124,119</u>	<u>283</u>	<u>166,036</u>	<u>3,779</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers	-	-	-	-	-
Reimbursement to Grantor	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	-	-	-
Fund balances - beginning of year	-	-	-	-	-
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Nonmajor Special Revenue Funds (Continued)**

**For the Year Ended June 30, 2013**

	School Wellness 28106	New Mexico Arts Division 28131	Coordinated Approach to Child Health 28140	Innovative Regional Quality Center 28180	Start Smart K-3 Utah State University Study 28191
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	93	11,938	23	6,277	-
Federal grants	-	-	-	-	493,842
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>93</u>	<u>11,938</u>	<u>23</u>	<u>6,277</u>	<u>493,842</u>
<b>EXPENDITURES</b>					
Instruction	-	-	-	4,181	285,875
Support Services					
Students	-	-	-	-	45,406
Instruction	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	94,676
Central Services	-	11,938	-	-	-
Operation & Maintenance of Plant	-	-	-	-	-
Student Transportation	-	-	-	-	67,885
Other Support Services	-	-	-	-	-
Food Services Operations	-	-	-	-	-
Community Service	-	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>11,938</u>	<u>-</u>	<u>4,181</u>	<u>493,842</u>
Excess (deficiency) of revenues over (under) expenditures	<u>93</u>	<u>-</u>	<u>23</u>	<u>2,096</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers	-	-	(23)	-	-
Reimbursement to Grantor	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(23)</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	93	-	-	2,096	-
Fund balances - beginning of year	-	-	-	-	-
Fund balances - end of year	<u>\$ 93</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,096</u>	<u>\$ -</u>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Nonmajor Special Revenue Funds (Continued)**

**For the Year Ended June 30, 2013**

	Private Dir Grants (Categorical) 29102	City/County Grants 29107	Total
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ -
State grants	-	-	8,166,016
Federal grants	-	-	28,695,026
Miscellaneous	41,684	1,307,784	3,411,857
Interest	-	-	3,208
Total revenues	<u>41,684</u>	<u>1,307,784</u>	<u>40,276,107</u>
<b>EXPENDITURES</b>			
Instruction	22,686	858,496	25,151,330
Support Services			
Students	1,219	368,788	9,725,723
Instruction	-	-	1,138,854
General Administration	-	3,495	560,401
School Administration	-	-	1,657,686
Central Services	-	78,385	1,328,411
Operation & Maintenance of Plant	-	-	21,384
Student Transportation	-	-	130,892
Other Support Services	-	-	-
Food Services Operations	-	-	459,543
Community Service	-	-	-
Facilities, Supplies and Materials	-	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Bond Issuance Costs	-	-	-
Capital outlay	-	-	283
Total expenditures	<u>23,905</u>	<u>1,309,164</u>	<u>40,174,507</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,779</u>	<u>(1,380)</u>	<u>101,600</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers	-	1,380	(55)
Reimbursement to Grantor	-	-	-
Proceeds from bond issues	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>1,380</u>	<u>(55)</u>
Net changes in fund balances	17,779	-	101,545
Fund balances - beginning of year	-	-	9,745,864
Fund balances - end of year	<u>\$ 17,779</u>	<u>\$ -</u>	<u>\$ 9,847,409</u>

**Athletics Special Revenue Fund (22000)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non - GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	875,000	875,000	1,040,200	165,200
Interest	-	-	3,208	3,208
Total revenues	<u>875,000</u>	<u>875,000</u>	<u>1,043,408</u>	<u>168,408</u>
<b>EXPENDITURES</b>				
Instruction	2,437,153	2,391,695	922,180	1,469,515
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>2,437,153</u>	<u>2,391,695</u>	<u>922,180</u>	<u>1,469,515</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,562,153)</u>	<u>(1,516,695)</u>	<u>121,228</u>	<u>1,637,923</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	1,562,153	1,516,695	-	(1,516,695)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>1,562,153</u>	<u>1,516,695</u>	<u>-</u>	<u>(1,516,695)</u>
Net changes in fund balances	-	-	121,228	121,228
Fund balances - beginning of year	-	-	1,516,695	1,516,695
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,637,923</u>	<u>\$ 1,637,923</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			915	
Adjustments to expenditures			129	
Adjustment to Beg Fund Balance			(114)	
Fund Balances (GAAP Basis)			<u>\$ 1,638,853</u>	

**Preschool IDEA-B Special Revenue Fund (322)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	360,987	472,570	507,844	35,274
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>360,987</u>	<u>472,570</u>	<u>507,844</u>	<u>35,274</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	9,817	12,863	11,724	1,139
School Administration	351,170	459,707	416,430	43,277
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>360,987</u>	<u>472,570</u>	<u>428,154</u>	<u>44,416</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>79,690</u>	<u>79,690</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	79,690	79,690
Fund balances - beginning of year	-	-	(167,232)	(167,232)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (87,542)</u>	<u>\$ (87,542)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			167,232	
CY Adjustments to revenues			(79,690)	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

Albuquerque Municipal School District No. 12

**IDEA-B Early Intervention Services Special Revenue Fund (319)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	3,134,746	1,087,026	(2,047,720)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	3,134,746	1,087,026	(2,047,720)
<b>EXPENDITURES</b>				
Instruction	-	3,134,746	3,134,624	122
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	3,134,746	3,134,624	122
Excess (deficiency) of revenues over (under) expenditures	-	-	(2,047,598)	(2,047,598)
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	(2,047,598)	(2,047,598)
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	\$ -	\$ -	\$ (2,047,598)	\$ (2,047,598)
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			2,047,598	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			\$ -	

Albuquerque Municipal School District No. 12

Education of Homeless Special Revenue Fund (217)

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non - GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	63,000	78,268	68,906	(9,362)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>63,000</u>	<u>78,268</u>	<u>68,906</u>	<u>(9,362)</u>
<b>EXPENDITURES</b>				
Instruction	48,000	63,268	62,581	687
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	15,000	15,000	8,231	6,769
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials				
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>63,000</u>	<u>78,268</u>	<u>70,812</u>	<u>7,456</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(1,906)</u>	<u>(1,906)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(1,906)	(1,906)
Fund balances - beginning of year	-	-	(11,210)	(11,210)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (13,116)</u>	<u>\$ (13,116)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			11,210	
CY Adjustments to revenues			1,906	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

## Albuquerque Municipal School District No. 12

**IDEA-B Private School Share Special Revenue Fund (320, 324)****Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non - GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	174,341	204,271	199,629	(4,642)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>174,341</u>	<u>204,271</u>	<u>199,629</u>	<u>(4,642)</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	174,341	204,271	179,326	24,945
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>174,341</u>	<u>204,271</u>	<u>179,326</u>	<u>24,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>20,303</u>	<u>20,303</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	20,303	20,303
Fund balances - beginning of year	-	-	(54,142)	(54,142)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (33,839)</u>	<u>\$ (33,839)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			54,142	
CY Adjustments to revenues			(20,303)	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

**21st Century Community Learning Centers 2008-2014 Special Revenue Fund (618)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	185,212	46,753	(138,459)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	185,212	46,753	(138,459)
<b>EXPENDITURES</b>				
Instruction	-	155,007	92,235	62,772
Support Services				
Students	-	25,019	24,649	370
Instruction	-	-	-	-
General Administration	-	5,186	3,344	1,842
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	185,212	120,228	64,984
Excess (deficiency) of revenues over (under) expenditures	-	-	(73,475)	(73,475)
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	(73,475)	(73,475)
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	\$ -	\$ -	\$ (73,475)	\$ (73,475)
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			73,475	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			\$ -	



Albuquerque Municipal School District No. 12

**IDEA B Risk Pool Special Revenue Fund (325)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non - GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	56,259	237,097	142,861	(94,236)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>56,259</u>	<u>237,097</u>	<u>142,861</u>	<u>(94,236)</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	128,475	124,331	4,144
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	56,259	108,622	56,258	52,364
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>56,259</u>	<u>237,097</u>	<u>180,589</u>	<u>56,508</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(37,728)</u>	<u>(37,728)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(37,728)	(37,728)
Fund balances - beginning of year	-	-	(31,220)	(31,220)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (68,948)</u>	<u>\$ (68,948)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			31,220	
CY Adjustments to revenues			37,728	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Title I 1003g Grant Special Revenue Fund (450)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	2,134,165	2,689,090	2,444,580	(244,510)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>2,134,165</u>	<u>2,689,090</u>	<u>2,444,580</u>	<u>(244,510)</u>
<b>EXPENDITURES</b>				
Instruction	1,903,977	2,360,028	1,857,388	502,640
Support Services				
Students	111,164	159,920	124,277	35,643
Instruction	10,000	30,000	18,320	11,680
General Administration	39,231	52,520	52,520	-
School Administration	69,793	86,622	50,902	35,720
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>2,134,165</u>	<u>2,689,090</u>	<u>2,103,407</u>	<u>585,683</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>341,173</u>	<u>341,173</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	341,173	341,173
Fund balances - beginning of year	-	-	(958,327)	(958,327)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (617,154)</u>	<u>\$ (617,154)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			958,327	
CY Adjustments to revenues			(371,570)	
CY Adjustments to expenditures			30,397	
Fund balances (GAAP basis)			<u>\$ -</u>	

**IDEA-B Results Plan Special Revenue Fund (472)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance**

**Budget (Non - GAAP Budgetary Basis) and Actual**

**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	124,396	-	(124,396)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	124,396	-	(124,396)
<b>EXPENDITURES</b>				
Instruction	-	124,396	-	124,396
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	124,396	-	124,396
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	-	-
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	\$ -	\$ -	\$ -	\$ -
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			-	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			\$ -	

**English Language Acquisition Special Revenue Fund (688)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	953,117	1,439,761	1,027,790	(411,971)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>953,117</u>	<u>1,439,761</u>	<u>1,027,790</u>	<u>(411,971)</u>
<b>EXPENDITURES</b>				
Instruction	801,602	1,238,196	971,883	266,313
Support Services				
Students	85,000	124,615	30,307	94,308
Instruction	18,985	19,035	13,962	5,073
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	47,530	57,915	34,887	23,028
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>953,117</u>	<u>1,439,761</u>	<u>1,051,039</u>	<u>388,722</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(23,249)</u>	<u>(23,249)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(23,249)	(23,249)
Fund balances - beginning of year	-	-	(557,065)	(557,065)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (580,314)</u>	<u>\$ (580,314)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			557,065	
CY Adjustments to revenues			23,378	
CY Adjustments to expenditures			(129)	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Teacher / Principal Training and Recruiting Special Revenue Fund (654)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	3,558,723	5,127,832	4,646,848	(480,984)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>3,558,723</u>	<u>5,127,832</u>	<u>4,646,848</u>	<u>(480,984)</u>
<b>EXPENDITURES</b>				
Instruction	3,174,796	4,552,407	4,025,570	526,837
Support Services				
Students	12,608	12,608	-	12,608
Instruction	15,265	15,265	23,772	(8,507)
General Administration	97,119	139,940	121,963	17,977
School Administration	-	50,808	15,734	35,074
Central Services	258,935	356,804	257,296	99,508
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,558,723</u>	<u>5,127,832</u>	<u>4,444,335</u>	<u>683,497</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>202,513</u>	<u>202,513</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	(1,412)	(1,412)
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,412)</u>	<u>(1,412)</u>
Net changes in fund balances	-	-	201,101	201,101
Fund balances - beginning of year	-	-	(1,685,913)	(1,685,913)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,484,812)</u>	<u>\$ (1,484,812)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			1,685,913	
CY Adjustments to revenues			(158,439)	
CY Adjustments to expenditures			(42,662)	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Title I School Improvement Special Revenue Fund (418)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	3,443,237	280,445	(3,162,792)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>-</u>	<u>3,443,237</u>	<u>280,445</u>	<u>(3,162,792)</u>
<b>EXPENDITURES</b>				
Instruction	-	2,400,232	972,988	1,427,244
Support Services				
Students	-	-	-	-
Instruction	-	4,125	4,125	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	1,038,880	578,802	460,078
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials				
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>3,443,237</u>	<u>1,555,915</u>	<u>1,887,322</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(1,275,470)</u>	<u>(1,275,470)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(1,275,470)	(1,275,470)
Fund balances - beginning of year	-	-	(134,801)	(134,801)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,410,271)</u>	<u>\$ (1,410,271)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			134,801	
CY Adjustments to revenues			1,511,631	
CY Adjustments to expenditures			(236,161)	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Carl D Perkins Special Projects - Current Special Revenue Fund (465)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	41,043	45,604	48,867	3,263
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>41,043</u>	<u>45,604</u>	<u>48,867</u>	<u>3,263</u>
<b>EXPENDITURES</b>				
Instruction	41,043	45,604	45,205	399
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>41,043</u>	<u>45,604</u>	<u>45,205</u>	<u>399</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>3,662</u>	<u>3,662</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	3,662	3,662
Fund balances - beginning of year	-	-	(14,039)	(14,039)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,377)</u>	<u>\$ (10,377)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			14,039	
CY Adjustments to revenues			(3,662)	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Carl D. Perkins Secondary - Current Special Revenue Fund (668)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	823,363	914,850	811,490	(103,360)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>823,363</u>	<u>914,850</u>	<u>811,490</u>	<u>(103,360)</u>
<b>EXPENDITURES</b>				
Instruction	598,955	690,442	679,241	11,201
Support Services				
Students	175,500	175,500	154,093	21,407
Instruction	-	-	-	-
General Administration	20,192	20,192	20,192	-
School Administration	28,716	28,716	17,644	11,072
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials				
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>823,363</u>	<u>914,850</u>	<u>871,170</u>	<u>43,680</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(59,680)</u>	<u>(59,680)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(59,680)	(59,680)
Fund balances - beginning of year	-	-	(437,922)	(437,922)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (497,602)</u>	<u>\$ (497,602)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			437,922	
CY Adjustments to revenues			57,097	
CY Adjustments to expenditures			2,583	
Fund balances (GAAP basis)			<u>\$ -</u>	



**Carl D. Perkins Secondary - PY Unliquid Obligation Special Revenue Fund (669)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance**

**Budget (Non - GAAP Budgetary Basis) and Actual**

**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	9,178	-	(9,178)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	9,178	-	(9,178)
<b>EXPENDITURES</b>				
Instruction	-	9,178	-	9,178
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials				
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	9,178	-	9,178
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	-	-
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	\$ -	\$ -	\$ -	\$ -
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			-	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			\$ -	

**Carl D. Perkins Secondary - Redistribution Special Revenue Fund (411, 670)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	266,014	124,786	(141,228)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	266,014	124,786	(141,228)
<b>EXPENDITURES</b>				
Instruction	-	256,631	133,749	122,882
Support Services				
Students	-	5,000	720	4,280
Instruction	-	-	-	-
General Administration	-	4,383	1,550	2,833
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	266,014	136,019	129,995
Excess (deficiency) of revenues over (under) expenditures	-	-	(11,233)	(11,233)
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	(11,233)	(11,233)
Fund balances - beginning of year	-	-	(47,776)	(47,776)
Fund balances - end of year	\$ -	\$ -	\$ (59,009)	\$ (59,009)
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			47,776	
CY Adjustments to revenues			10,421	
CY Adjustments to expenditures			812	
Fund balances (GAAP basis)			\$ -	

**Carl D. Perkins HSTW- Current Special Revenue Fund (436)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	67,973	75,526	57,325	(18,201)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>67,973</u>	<u>75,526</u>	<u>57,325</u>	<u>(18,201)</u>
<b>EXPENDITURES</b>				
Instruction	66,698	74,251	53,689	20,562
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	1,275	1,275	1,275	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials				
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>67,973</u>	<u>75,526</u>	<u>54,964</u>	<u>20,562</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>2,361</u>	<u>2,361</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	2,361	2,361
Fund balances - beginning of year	-	-	(37,058)	(37,058)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (34,697)</u>	<u>\$ (34,697)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			37,058	
CY Adjustments to revenues			(2,439)	
CY Adjustments to expenditures			78	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Carl Perkins HSTW Redistribution Special Revenue Fund (438)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	22,093	-	(22,093)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	22,093	-	(22,093)
<b>EXPENDITURES</b>				
Instruction	-	20,093	6,177	13,916
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	2,000	1,768	232
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	22,093	7,945	14,148
Excess (deficiency) of revenues over (under) expenditures	-	-	(7,945)	(7,945)
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	(7,945)	(7,945)
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	\$ -	\$ -	\$ (7,945)	\$ (7,945)
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			7,945	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			\$ -	

**Title I 1003g Grant Federal Stimulus Special Revenue Fund (456,457)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance**

**Budget (Non - GAAP Budgetary Basis) and Actual**

**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	1,329,038	1,841,737	2,228,502	386,765
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>1,329,038</u>	<u>1,841,737</u>	<u>2,228,502</u>	<u>386,765</u>
<b>EXPENDITURES</b>				
Instruction	1,010,812	1,554,786	1,554,785	1
Support Services				
Students	199,226	212,087	212,088	(1)
Instruction	5,000	4,040	4,040	-
General Administration	-	-	-	-
School Administration	114,000	70,824	70,823	1
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies and Materials	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,329,038</u>	<u>1,841,737</u>	<u>1,841,736</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>386,766</u>	<u>386,766</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	386,766	386,766
Fund balances - beginning of year	-	-	(1,000,369)	(1,000,369)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (613,603)</u>	<u>\$ (613,603)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			1,000,369	
CY Adjustments to revenues			(388,556)	
CY Adjustments to expenditures			1,790	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Collaborative Research and Development Special Revenue Fund (408)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	95,000	119,371	24,371
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	95,000	119,371	24,371
<b>EXPENDITURES</b>				
Instruction	-	95,000	85,221	9,779
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	95,000	85,221	9,779
Excess (deficiency) of revenues over (under) expenditures	-	-	34,150	34,150
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	34,150	34,150
Fund balances - beginning of year	-	-	(45,599)	(45,599)
Fund balances - end of year	\$ -	\$ -	\$ (11,449)	\$ (11,449)
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			45,599	
CY Adjustments to revenues			(34,150)	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			\$ -	

**Title XX Health and Social Services Special Revenue Fund (687)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	650,000	454,738	(195,262)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>-</u>	<u>650,000</u>	<u>454,738</u>	<u>(195,262)</u>
<b>EXPENDITURES</b>				
Instruction	-	648,200	566,336	81,864
Support Services				
Students	-	1,800	1,116	684
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>650,000</u>	<u>567,452</u>	<u>82,548</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(112,714)</u>	<u>(112,714)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(112,714)	(112,714)
Fund balances - beginning of year	-	-	112,714	112,714
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			-	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Johnson O'Malley Special Revenue Fund (733)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	193,372	170,474	273,943	103,469
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>193,372</u>	<u>170,474</u>	<u>273,943</u>	<u>103,469</u>
<b>EXPENDITURES</b>				
Instruction	68,732	89,943	89,145	798
Support Services				
Students	116,112	69,650	62,346	7,304
Instruction	6,111	9,492	5,652	3,840
General Administration	401	204	204	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	2,016	1,185	1,185	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>193,372</u>	<u>170,474</u>	<u>158,532</u>	<u>11,942</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>115,411</u>	<u>115,411</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	115,411	115,411
Fund balances - beginning of year	-	-	(129,638)	(129,638)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,227)</u>	<u>\$ (14,227)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			129,638	
CY Adjustments to revenues			(115,331)	
CY Adjustments to expenditures			(80)	
Fund balances (GAAP basis)			<u>\$ -</u>	



Albuquerque Municipal School District No. 12  
**Impact Aid Special Education Special Revenue Fund (225)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	57,826	86,448	106,399	19,951
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>57,826</u>	<u>86,448</u>	<u>106,399</u>	<u>19,951</u>
<b>EXPENDITURES</b>				
Instruction	57,826	-	-	-
Support Services				
Students	-	86,448	76,463	9,985
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>57,826</u>	<u>86,448</u>	<u>76,463</u>	<u>9,985</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>29,936</u>	<u>29,936</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	29,936	29,936
Fund balances - beginning of year	-	-	12,218	12,218
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,154</u>	<u>\$ 42,154</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			-	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ 42,154</u>	

**Impact Aid Indian Education Special Revenue Fund (233)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	19,011	27,595	6,817	(20,778)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>19,011</u>	<u>27,595</u>	<u>6,817</u>	<u>(20,778)</u>
<b>EXPENDITURES</b>				
Instruction	14,708	23,292	11,604	11,688
Support Services				
Students	4,303	4,303	885	3,418
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>19,011</u>	<u>27,595</u>	<u>12,489</u>	<u>15,106</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(5,672)</u>	<u>(5,672)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(5,672)	(5,672)
Fund balances - beginning of year	-	-	20,211	20,211
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,539</u>	<u>\$ 14,539</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			-	
CY Adjustments to expenditures			(159)	
Fund balances (GAAP basis)			<u>\$ 14,380</u>	

## Title XIX Medicaid 3/21 Years Special Revenue Fund (440)

## Schedule of Revenues, Expenditures, and Changes in Fund Balance

## Budget (Non - GAAP Budgetary Basis) and Actual

For the Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	10,889,755	10,889,755	4,776,747	(6,113,008)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>10,889,755</u>	<u>10,889,755</u>	<u>4,776,747</u>	<u>(6,113,008)</u>
<b>EXPENDITURES</b>				
Instruction	249,371	249,528	249,520	8
Support Services				
Students	6,063,789	6,042,352	5,361,694	680,658
Instruction	-	-	-	-
General Administration	177,132	177,132	158,724	18,408
School Administration	-	-	-	-
Central Services	4,386,463	4,407,743	20,825	4,386,918
Operation & Maintenance of Plant	13,000	13,000	9,970	3,030
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>10,889,755</u>	<u>10,889,755</u>	<u>5,800,733</u>	<u>5,089,022</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(1,023,986)</u>	<u>(1,023,986)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(1,023,986)	(1,023,986)
Fund balances - beginning of year	-	-	6,357,044	6,357,044
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,333,058</u>	<u>\$ 5,333,058</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			1,029,332	
CY Adjustments to revenues			352,457	
CY Adjustments to expenditures			(652)	
Fund balances (GAAP basis)			<u>\$ 6,714,195</u>	

**Asthma Management Special Revenue Fund (445)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	108,841	62,078	111,392	49,314
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>108,841</u>	<u>62,078</u>	<u>111,392</u>	<u>49,314</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	108,103	60,600	58,373	2,227
Instruction	-	-	-	-
General Administration	738	1,478	1,478	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>108,841</u>	<u>62,078</u>	<u>59,851</u>	<u>2,227</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>51,541</u>	<u>51,541</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	51,541	51,541
Fund balances - beginning of year	-	-	(51,541)	(51,541)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			51,541	
CY Adjustments to revenues			(51,949)	
CY Adjustments to expenditures			408	
Fund balances (GAAP basis)			<u>\$ -</u>	

**School Leadership Program Special Revenue Fund (461)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	274,395	1,004,447	674,063	(330,384)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>274,395</u>	<u>1,004,447</u>	<u>674,063</u>	<u>(330,384)</u>
<b>EXPENDITURES</b>				
Instruction	8,480	219,337	166,560	52,777
Support Services				
Students	3,345	13,165	10,783	2,382
Instruction	199,244	434,643	293,665	140,978
General Administration	-	3,386	3,386	-
School Administration	63,326	333,916	183,184	150,732
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>274,395</u>	<u>1,004,447</u>	<u>657,578</u>	<u>346,869</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>16,485</u>	<u>16,485</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	16,485	16,485
Fund balances - beginning of year	-	-	(77,688)	(77,688)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (61,203)</u>	<u>\$ (61,203)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			77,688	
CY Adjustments to revenues			(40,438)	
CY Adjustments to expenditures			23,953	
Fund balances (GAAP basis)			<u>\$ -</u>	

**After School (PICAASO) Special Revenue Fund (447)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non - GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	119,200	97,094	144,855	47,761
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>119,200</u>	<u>97,094</u>	<u>144,855</u>	<u>47,761</u>
<b>EXPENDITURES</b>				
Instruction	108,590	88,475	88,238	237
Support Services				
Students	10,610	8,619	8,614	5
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>119,200</u>	<u>97,094</u>	<u>96,852</u>	<u>242</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>48,003</u>	<u>48,003</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	48,003	48,003
Fund balances - beginning of year	-	-	(48,003)	(48,003)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			48,003	
CY Adjustments to revenues			(99,961)	
CY Adjustments to expenditures			51,958	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Indian Education Formula Special Revenue Fund (433)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	1,160,738	1,195,087	1,277,392	82,305
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>1,160,738</u>	<u>1,195,087</u>	<u>1,277,392</u>	<u>82,305</u>
<b>EXPENDITURES</b>				
Instruction	1,081,910	1,117,533	1,117,521	12
Support Services				
Students	-	-	-	-
Instruction	-	146	145	1
General Administration	32,828	32,828	32,562	266
School Administration	-	-	-	-
Central Services	46,000	44,580	44,463	117
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,160,738</u>	<u>1,195,087</u>	<u>1,194,691</u>	<u>396</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>82,701</u>	<u>82,701</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	82,701	82,701
Fund balances - beginning of year	-	-	(243,465)	(243,465)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (160,764)</u>	<u>\$ (160,764)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			243,465	
CY Adjustments to revenues			(82,458)	
CY Adjustments to expenditures			(243)	
Fund balances (GAAP basis)			<u>\$ -</u>	

**ROTC Special Revenue Fund (451, 473, 474)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non - GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	88,025	24,578	(63,447)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	88,025	24,578	(63,447)
<b>EXPENDITURES</b>				
Instruction	-	88,025	33,662	54,363
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	88,025	33,662	54,363
Excess (deficiency) of revenues over (under) expenditures	-	-	(9,084)	(9,084)
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	(9,084)	(9,084)
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	\$ -	\$ -	\$ (9,084)	\$ (9,084)
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			9,084	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			\$ -	



**Elementary School Counseling Special Revenue Fund (458, 470)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	407,940	786,152	536,795	(249,357)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>407,940</u>	<u>786,152</u>	<u>536,795</u>	<u>(249,357)</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	390,620	765,518	498,925	266,593
Instruction	-	-	-	-
General Administration	17,320	20,634	13,866	6,768
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>407,940</u>	<u>786,152</u>	<u>512,791</u>	<u>273,361</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>24,004</u>	<u>24,004</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	24,004	24,004
Fund balances - beginning of year	-	-	(70,197)	(70,197)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (46,193)</u>	<u>\$ (46,193)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			70,197	
CY Adjustments to revenues			(24,623)	
CY Adjustments to expenditures			619	
Fund balances (GAAP basis)			<u>\$ -</u>	

Albuquerque Municipal School District No. 12  
**Smaller Learning Communities Special Revenue Fund (446, 455, 469)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	2,774,178	3,102,119	1,464,950	(1,637,169)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>2,774,178</u>	<u>3,102,119</u>	<u>1,464,950</u>	<u>(1,637,169)</u>
<b>EXPENDITURES</b>				
Instruction	1,675,069	2,000,035	867,463	1,132,572
Support Services				
Students	-	-	-	-
Instruction	1,015,244	1,018,219	436,718	581,501
General Administration	83,865	83,865	38,367	45,498
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>2,774,178</u>	<u>3,102,119</u>	<u>1,342,548</u>	<u>1,759,571</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>122,402</u>	<u>122,402</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	122,402	122,402
Fund balances - beginning of year	-	-	(305,106)	(305,106)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (182,704)</u>	<u>\$ (182,704)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			305,106	
CY Adjustments to revenues			(138,141)	
CY Adjustments to expenditures			15,739	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Safe Drug Free Schools & Communities National Program Special Revenue Fund (459, 460)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	2,664,979	2,661,876	2,409,889	(251,987)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>2,664,979</u>	<u>2,661,876</u>	<u>2,409,889</u>	<u>(251,987)</u>
<b>EXPENDITURES</b>				
Instruction	27,112	170,762	64,606	106,156
Support Services				
Students	1,605,770	2,427,582	1,869,080	558,502
Instruction	-	-	-	-
General Administration	54,957	59,212	54,329	4,883
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	977,140	4,320	1,998	2,322
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>2,664,979</u>	<u>2,661,876</u>	<u>1,990,013</u>	<u>671,863</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>419,876</u>	<u>419,876</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	419,876	419,876
Fund balances - beginning of year	-	-	(784,158)	(784,158)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (364,282)</u>	<u>\$ (364,282)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			784,158	
CY Adjustments to revenues			(430,814)	
CY Adjustments to expenditures			10,938	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Federal U.S. Department of Interior Fish & Wildlife Service Special Revenue Fund (468)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	6,837	5,182	(1,655)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	6,837	5,182	(1,655)
<b>EXPENDITURES</b>				
Instruction	-	6,837	4,607	2,230
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	6,837	4,607	2,230
Excess (deficiency) of revenues over (under) expenditures	-	-	575	575
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	575	575
Fund balances - beginning of year	-	-	(663)	(663)
Fund balances - end of year	\$ -	\$ -	\$ (88)	\$ (88)
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			663	
CY Adjustments to revenues			225	
CY Adjustments to expenditures			(800)	
Fund balances (GAAP basis)			\$ -	

**Teacher & Bill & Melinda Gates Foundation Special Revenue Fund (883)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	43,453	38,599	-	(38,599)
Interest	-	-	-	-
Total revenues	<u>43,453</u>	<u>38,599</u>	<u>-</u>	<u>(38,599)</u>
<b>EXPENDITURES</b>				
Instruction	36,712	36,376	598	35,778
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	6,741	2,223	18	2,205
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>43,453</u>	<u>38,599</u>	<u>616</u>	<u>37,983</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(616)</u>	<u>(616)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(616)	(616)
Fund balances - beginning of year	-	-	38,599	38,599
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,983</u>	<u>\$ 37,983</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			(38,599)	
CY Adjustments to revenues			38,599	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ 37,983</u>	

**ABEC Job Mentor Special Revenue Fund (619)****Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non - GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	147,682	172,924	25,242
Interest	-	-	-	-
Total revenues	-	147,682	172,924	25,242
<b>EXPENDITURES</b>				
Instruction	-	141,023	140,251	772
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	6,659	6,410	249
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	147,682	146,661	1,021
Excess (deficiency) of revenues over (under) expenditures	-	-	26,263	26,263
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	26,263	26,263
Fund balances - beginning of year	-	-	(74,168)	(74,168)
Fund balances - end of year	\$ -	\$ -	\$ (47,905)	\$ (47,905)
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			74,168	
CY Adjustments to revenues			(26,263)	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			\$ -	

Albuquerque Municipal School District No. 12  
**Corporation for Public Broadcasting Special Revenue Fund (707, 708)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	218,869	567,382	166,122	(401,260)
Interest	-	-	-	-
Total revenues	<u>218,869</u>	<u>567,382</u>	<u>166,122</u>	<u>(401,260)</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	218,869	567,382	434,968	132,414
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>218,869</u>	<u>567,382</u>	<u>434,968</u>	<u>132,414</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(268,846)</u>	<u>(268,846)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(268,846)	(268,846)
Fund balances - beginning of year	-	-	311,983	311,983
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,137</u>	<u>\$ 43,137</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			(311,983)	
CY Adjustments to revenues			260,740	
CY Adjustments to expenditures			8,106	
Fund balances (GAAP basis)			<u>\$ -</u>	

Albuquerque Municipal School District No. 12  
**Microsoft Settlement Funds Special Revenue Fund (564)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	676,423	676,423	-	(676,423)
Interest	-	-	-	-
Total revenues	<u>676,423</u>	<u>676,423</u>	<u>-</u>	<u>(676,423)</u>
<b>EXPENDITURES</b>				
Instruction	174,514	174,514	-	174,514
Support Services				
Students	-	-	-	-
Instruction	501,909	501,909	244,171	257,738
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>676,423</u>	<u>676,423</u>	<u>244,171</u>	<u>432,252</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(244,171)</u>	<u>(244,171)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(244,171)	(244,171)
Fund balances - beginning of year	-	-	676,274	676,274
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 432,103</u>	<u>\$ 432,103</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			-	
CY Adjustments to expenditures			(72,332)	
Fund balances (GAAP basis)			<u>\$ 359,771</u>	



**APS Foundation Special Revenue Fund (607)****Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non - GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	210,246	231,693	21,447
Interest	-	-	-	-
Total revenues	-	210,246	231,693	21,447
<b>EXPENDITURES</b>				
Instruction	-	93,461	42,636	50,825
Support Services				
Students	-	2,944	-	2,944
Instruction	-	88,841	430	88,411
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	25,000	6,876	18,124
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	210,246	49,942	160,304
Excess (deficiency) of revenues over (under) expenditures	-	-	181,751	181,751
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	181,751	181,751
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	\$ -	\$ -	\$ 181,751	\$ 181,751
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			2,786	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			\$ 184,537	

**APS Homeless Project Grants Special Revenue Funds (694, 703, 704, 705, 706)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	39,876	71,187	45,000	(26,187)
Interest	-	-	-	-
Total revenues	<u>39,876</u>	<u>71,187</u>	<u>45,000</u>	<u>(26,187)</u>
<b>EXPENDITURES</b>				
Instruction	9,802	32,602	31,664	938
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	30,074	38,585	38,060	525
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>39,876</u>	<u>71,187</u>	<u>69,724</u>	<u>1,463</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(24,724)</u>	<u>(24,724)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(24,724)	(24,724)
Fund balances - beginning of year	-	-	31,186	31,186
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,462</u>	<u>\$ 6,462</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			(31,186)	
CY Adjustments to revenues			31,186	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ 6,462</u>	

**Target School Grants Special Revenue Fund (700)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	101,175	98,487	-	(98,487)
Interest	-	-	-	-
Total revenues	<u>101,175</u>	<u>98,487</u>	<u>-</u>	<u>(98,487)</u>
<b>EXPENDITURES</b>				
Instruction	98,487	98,487	47,683	50,804
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	2,688	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>101,175</u>	<u>98,487</u>	<u>47,683</u>	<u>50,804</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(47,683)</u>	<u>(47,683)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(47,683)	(47,683)
Fund balances - beginning of year	-	-	98,487	98,487
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,804</u>	<u>\$ 50,804</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			(98,487)	
CY Adjustments to revenues			98,487	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ 50,804</u>	

**Dual Credit Instructional Materials Special Revenue Fund (592)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	233,776	237,529	3,753
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>-</u>	<u>233,776</u>	<u>237,529</u>	<u>3,753</u>
<b>EXPENDITURES</b>				
Instruction	-	233,776	196,209	37,567
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>233,776</u>	<u>196,209</u>	<u>37,567</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>41,320</u>	<u>41,320</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Reimbursement to Grantor				
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	41,320	41,320
Fund balances - beginning of year	-	-	(75,644)	(75,644)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (34,324)</u>	<u>\$ (34,324)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			75,644	
CY Adjustments to revenues			(41,320)	
CY Adjustments to expenditures			-	
Other financing sources (uses)			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

## Albuquerque Municipal School District No. 12

**GO Student Library Funds Special Revenue Fund (587)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	3,707	3,707
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	-	3,707	3,707
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	3,707	3,707
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Reimbursement to Grantor				
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	3,707	3,707
Fund balances - beginning of year	-	-	(3,707)	(3,707)
Fund balances - end of year	\$ -	\$ -	\$ -	\$ -
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			3,707	
CY Adjustments to revenues			(3,707)	
CY Adjustments to expenditures			-	
Other financing sources (uses)			-	
Fund balances (GAAP basis)			\$ -	

## Albuquerque Municipal School District No. 12

**GO Student Library Funds Special Revenue Fund (597)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual**

For the Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	37,084	357,650	320,566
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	37,084	357,650	320,566
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	37,084	37,084	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	37,084	37,084	-
Excess (deficiency) of revenues over (under) expenditures	-	-	320,566	320,566
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Reimbursement to Grantor				
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	320,566	320,566
Fund balances - beginning of year	-	-	(320,566)	(320,566)
Fund balances - end of year	\$ -	\$ -	\$ -	\$ -
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			320,566	
CY Adjustments to revenues			(320,945)	
CY Adjustments to expenditures			379	
Other financing sources (uses)			-	
Fund balances (GAAP basis)			\$ -	

## Albuquerque Municipal School District No. 12

**Formative Assessments Laws of 2012 Special Revenue Fund (501)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	688,573	542,454	(146,119)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	688,573	542,454	(146,119)
<b>EXPENDITURES</b>				
Instruction	-	688,573	623,174	65,399
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	688,573	623,174	65,399
Excess (deficiency) of revenues over (under) expenditures	-	-	(80,720)	(80,720)
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Reimbursement to Grantor				
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	(80,720)	(80,720)
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	\$ -	\$ -	\$ (80,720)	\$ (80,720)
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			80,720	
CY Adjustments to expenditures			-	
Other financing sources (uses)			-	
Fund balances (GAAP basis)			\$ -	

## Albuquerque Municipal School District No. 12

**New Mexico Reads to Lead K-3 Special Revenue Fund (500)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	753,946	497,618	(256,328)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	753,946	497,618	(256,328)
<b>EXPENDITURES</b>				
Instruction	-	693,218	608,933	84,285
Support Services				
Students	-	53,264	51,774	1,490
Instruction	-	-	-	-
General Administration	-	7,464	7,464	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	753,946	668,171	85,775
Excess (deficiency) of revenues over (under) expenditures	-	-	(170,553)	(170,553)
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Reimbursement to Grantor				
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	(170,553)	(170,553)
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	\$ -	\$ -	\$ (170,553)	\$ (170,553)
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			170,553	
CY Adjustments to expenditures			-	
Other financing sources (uses)			-	
Fund balances (GAAP basis)			\$ -	



## Albuquerque Municipal School District No. 12

**Technology For Education PED Special Revenue Fund (794)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Instruction	-	277,294	69,078	208,216
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	34,509	14,206	20,303
School Administration	-	1,000,835	457,191	543,644
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>1,312,638</u>	<u>540,475</u>	<u>772,163</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(1,312,638)</u>	<u>(540,475)</u>	<u>772,163</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	1,312,638	-	(1,312,638)
Reimbursement to Grantor				
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>1,312,638</u>	<u>-</u>	<u>(1,312,638)</u>
Net changes in fund balances	-	-	(540,475)	(540,475)
Fund balances - beginning of year	-	-	1,312,637	1,312,637
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 772,162</u>	<u>\$ 772,162</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			(1,312,637)	
CY Adjustments to revenues			1,312,637	
CY Adjustments to expenditures			-	
Other financing sources (uses)			-	
Fund balances (GAAP basis)			<u>\$ 772,162</u>	

**Incentives for School Improvement Act PED Special Revenue Fund (565)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	21,519	-	(21,519)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>-</u>	<u>21,519</u>	<u>-</u>	<u>(21,519)</u>
<b>EXPENDITURES</b>				
Instruction	-	21,519	15,378	6,141
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>21,519</u>	<u>15,378</u>	<u>6,141</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(15,378)</u>	<u>(15,378)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Reimbursement to Grantor	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(15,378)	(15,378)
Fund balances - beginning of year	-	-	21,518	21,518
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,140</u>	<u>\$ 6,140</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			(28)	
CY Adjustments to revenues			-	
CY Adjustments to expenditures			28	
Other financing sources (uses)			-	
Fund balances (GAAP basis)			<u>\$ 6,140</u>	

**Pre K Initiative Special Revenue Fund (516)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual****For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	1,785,168	1,785,168	1,687,376	(97,792)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>1,785,168</u>	<u>1,785,168</u>	<u>1,687,376</u>	<u>(97,792)</u>
<b>EXPENDITURES</b>				
Instruction	1,646,459	1,646,459	1,534,513	111,946
Support Services				
Students	77,072	77,072	18,698	58,374
Instruction	42,000	42,000	9,371	32,629
General Administration	19,637	19,637	19,637	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,785,168</u>	<u>1,785,168</u>	<u>1,582,219</u>	<u>202,949</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>105,157</u>	<u>105,157</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Reimbursement to Grantor				
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	105,157	105,157
Fund balances - beginning of year	-	-	(394,868)	(394,868)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (289,711)</u>	<u>\$ (289,711)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			394,868	
CY Adjustments to revenues			(105,157)	
CY Adjustments to expenditures			-	
Other financing sources (uses)			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

## Albuquerque Municipal School District No. 12

**Breakfast for Elementary Students Special Revenue Fund (569)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	659,255	393,944	(265,311)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	659,255	393,944	(265,311)
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	9,227	5,373	3,854
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	650,028	414,607	235,421
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	659,255	419,980	239,275
Excess (deficiency) of revenues over (under) expenditures	-	-	(26,036)	(26,036)
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Reimbursement to Grantor				
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	(26,036)	(26,036)
Fund balances - beginning of year	-	-	(113,444)	(113,444)
Fund balances - end of year	\$ -	\$ -	\$ (139,480)	\$ (139,480)
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			113,444	
CY Adjustments to revenues			26,036	
CY Adjustments to expenditures			-	
Other financing sources (uses)			-	
Fund balances (GAAP basis)			\$ -	

## Albuquerque Municipal School District No. 12

**Kindergarten - Three Plus Special Revenue Fund (541, 562)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual**

For the Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	3,366,529	3,706,588	2,300,592	(1,405,996)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>3,366,529</u>	<u>3,706,588</u>	<u>2,300,592</u>	<u>(1,405,996)</u>
<b>EXPENDITURES</b>				
Instruction	2,842,898	3,016,880	2,477,926	538,954
Support Services				
Students	208,777	308,449	205,520	102,929
Instruction	-	-	17,897	(17,897)
General Administration	-	-	-	-
School Administration	167,854	167,711	171,668	(3,957)
Central Services	81,400	102,948	56,422	46,526
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	65,600	110,600	53,932	56,668
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,366,529</u>	<u>3,706,588</u>	<u>2,983,365</u>	<u>723,223</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(682,773)</u>	<u>(682,773)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Reimbursement to Grantor				
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(682,773)	(682,773)
Fund balances - beginning of year	-	-	(598,757)	(598,757)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,281,530)</u>	<u>\$ (1,281,530)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			598,757	
CY Adjustments to revenues			713,781	
CY Adjustments to expenditures			(31,008)	
Other financing sources (uses)			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

**2010 GOB Instructional Materials Special Revenue Fund (606)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	365,887	220,458	(145,429)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>-</u>	<u>365,887</u>	<u>220,458</u>	<u>(145,429)</u>
<b>EXPENDITURES</b>				
Instruction	-	365,887	124,082	241,805
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>365,887</u>	<u>124,082</u>	<u>241,805</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>96,376</u>	<u>96,376</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Reimbursement to Grantor				
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	96,376	96,376
Fund balances - beginning of year	-	-	(209,775)	(209,775)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (113,399)</u>	<u>\$ (113,399)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			209,775	
CY Adjustments to revenues			(96,339)	
CY Adjustments to expenditures			(37)	
Other financing sources (uses)			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

## Albuquerque Municipal School District No. 12

**2010 Pre-K Appropriation Special Revenue Fund (010, 210, 335)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	83,420	83,420	283	(83,137)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>83,420</u>	<u>83,420</u>	<u>283</u>	<u>(83,137)</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	83,420	83,420	283	83,137
Total expenditures	<u>83,420</u>	<u>83,420</u>	<u>283</u>	<u>83,137</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Reimbursement to Grantor				
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	-	-
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			-	
CY Adjustments to expenditures			-	
Other financing sources (uses)			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

## Albuquerque Municipal School District No. 12

**Innovative Solutions for Struggling Schools Special Revenue Fund (604)****Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget (Non - GAAP Budgetary Basis) and Actual**

For the Year Ended June 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	208,100	-	(208,100)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	208,100	-	(208,100)
<b>EXPENDITURES</b>				
Instruction	-	136,000	115,602	20,398
Support Services				
Students	-	9,000	-	9,000
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	63,100	37,658	25,442
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	208,100	153,260	54,840
Excess (deficiency) of revenues over (under) expenditures	-	-	(153,260)	(153,260)
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Reimbursement to Grantor	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	(153,260)	(153,260)
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	\$ -	\$ -	\$ (153,260)	\$ (153,260)
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			166,036	
CY Adjustments to expenditures			(12,776)	
Other financing sources (uses)			-	
Fund balances (GAAP basis)			\$ -	



**Graduation Reality and Dual Skills PED Special Revenue Fund (806, 893)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	379	52,230	-	(52,230)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>379</u>	<u>52,230</u>	<u>-</u>	<u>(52,230)</u>
<b>EXPENDITURES</b>				
Instruction	379	41,935	3,682	38,253
Support Services				
Students	-	-	-	-
Instruction	-	9,334	-	9,334
General Administration	-	961	97	864
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>379</u>	<u>52,230</u>	<u>3,779</u>	<u>48,451</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(3,779)</u>	<u>(3,779)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(3,779)	(3,779)
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,779)</u>	<u>\$ (3,779)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			3,779	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

**School Wellness Special Revenue Fund (825)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	1,792	1,267	-	(1,267)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>1,792</u>	<u>1,267</u>	<u>-</u>	<u>(1,267)</u>
<b>EXPENDITURES</b>				
Instruction	1,792	1,267	1,173	94
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,792</u>	<u>1,267</u>	<u>1,173</u>	<u>94</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(1,173)</u>	<u>(1,173)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(1,173)	(1,173)
Fund balances - beginning of year	-	-	1,266	1,266
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 93</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			(1,266)	
CY Adjustments to revenues			93	
CY Adjustments to expenditures			1,173	
Fund balances (GAAP basis)			<u>\$ 93</u>	

**New Mexico Arts Division Special Revenue Fund (808)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	11,938	11,938	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	-	11,938	11,938	-
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	11,938	11,938	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	11,938	11,938	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	-	-
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	\$ -	\$ -	\$ -	\$ -
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			-	
CY Adjustments to revenues			-	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			\$ -	

**Coordinated Approach to Child Health Special Revenue Fund (589)  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non - GAAP Budgetary Basis) and Actual  
For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	1,197	1,197
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>1,197</u>	<u>1,197</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>1,197</u>	<u>1,197</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	(23)	(23)
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(23)</u>	<u>(23)</u>
Net changes in fund balances	-	-	1,174	1,174
Fund balances - beginning of year	-	-	(1,174)	(1,174)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			1,174	
CY Adjustments to revenues			(1,174)	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Innovative Regional Quality Center Special Revenue Fund (524)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	6,335	6,373	-	(6,373)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>6,335</u>	<u>6,373</u>	<u>-</u>	<u>(6,373)</u>
<b>EXPENDITURES</b>				
Instruction	6,335	6,373	4,277	2,096
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>6,335</u>	<u>6,373</u>	<u>4,277</u>	<u>2,096</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(4,277)</u>	<u>(4,277)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(4,277)	(4,277)
Fund balances - beginning of year	-	-	6,373	6,373
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,096</u>	<u>\$ 2,096</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			(6,373)	
CY Adjustments to revenues			6,277	
CY Adjustments to expenditures			96	
Fund balances (GAAP basis)			<u>\$ 2,096</u>	

**Start Smart K-3 Utah State Univ. Study Special Revenue Fund (595)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	4,557,436	4,551,668	472,919	(4,078,749)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>4,557,436</u>	<u>4,551,668</u>	<u>472,919</u>	<u>(4,078,749)</u>
<b>EXPENDITURES</b>				
Instruction	4,258,942	4,253,174	285,875	3,967,299
Support Services				
Students	121,195	110,951	45,406	65,545
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	107,299	117,543	94,676	22,867
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	70,000	70,000	57,835	12,165
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>4,557,436</u>	<u>4,551,668</u>	<u>483,792</u>	<u>4,067,876</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(10,873)</u>	<u>(10,873)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(10,873)	(10,873)
Fund balances - beginning of year	-	-	(54,549)	(54,549)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (65,422)</u>	<u>\$ (65,422)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			54,549	
CY Adjustments to revenues			20,923	
CY Adjustments to expenditures			(10,050)	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Private Direct Grants (Categorical) Special Revenue Fund (404, 471, 598, 599, 601, 608)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	18,419	38,865	22,820	(16,045)
Interest	-	-	-	-
Total revenues	<u>18,419</u>	<u>38,865</u>	<u>22,820</u>	<u>(16,045)</u>
<b>EXPENDITURES</b>				
Instruction	11,619	34,059	22,686	11,373
Support Services				
Students	6,800	1,219	1,219	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	3,587	-	3,587
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>18,419</u>	<u>38,865</u>	<u>23,905</u>	<u>14,960</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(1,085)</u>	<u>(1,085)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	(1,085)	(1,085)
Fund balances - beginning of year	-	-	18,864	18,864
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,779</u>	<u>\$ 17,779</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			(18,864)	
CY Adjustments to revenues			18,864	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ 17,779</u>	

**City/County Grants Special Revenue Fund (511, 546, 631, 812, 813, 814, 821, 833, 842)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	1,545,500	1,524,156	(21,344)
Interest	-	-	-	-
Total revenues	-	1,545,500	1,524,156	(21,344)
<b>EXPENDITURES</b>				
Instruction	-	1,058,407	858,496	199,911
Support Services				
Students	-	404,509	373,788	30,721
Instruction	-	-	-	-
General Administration	-	3,991	3,495	496
School Administration	-	-	-	-
Central Services	-	78,593	78,385	208
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	1,545,500	1,314,164	231,336
Excess (deficiency) of revenues over (under) expenditures	-	-	209,992	209,992
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Operating transfers	-	-	1,380	1,380
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	-	-	1,380	1,380
Net changes in fund balances	-	-	211,372	211,372
Fund balances - beginning of year	-	-	(651,430)	(651,430)
Fund balances - end of year	\$ -	\$ -	\$ (440,058)	\$ (440,058)
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			651,430	
CY Adjustments to revenues			(216,372)	
CY Adjustments to expenditures			5,000	
Fund balances (GAAP basis)			\$ -	



## **NONMAJOR CAPITAL PROJECTS FUNDS**

## **CAPITAL PROJECTS FUNDS**

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Special Capital Outlay-Local (31300)** – To account revenues that are derived from local sources such as the sale of a building.

**Special Capital Outlay-State (31400)** – To account for special appropriations monies received from the State of New Mexico under Chapter 4, Laws of 1996.

**Educational Technology Equipment Act Fund (31900)** – To account for proceeds of Educational Technology Notes. The proceeds are restricted to the purchase of technology equipment for use in school classrooms.

**Bond Building Capital Projects Fund (31100)** – The fund is used to account for bond proceeds and any income earned thereon. The proceeds are restricted for the purpose of making additions to and furnishing of school buildings, or purchasing or improving school grounds or any combination thereof, as approved by the voters of the District.

**Capital Improvements HB33 Fund (31600)** – The fund is used to account for the costs relating to erecting, remodeling, making additions to, providing equipment for, or furnishing public school buildings and purchasing or improving public school grounds. Financing is provided through property taxes as specified by Article 26 of the Public School Buildings Act. (House Bill 33)

**Capital Improvements SB9 Fund (31700)** – The fund is used to account for erecting, remodeling, making additions to and furnishing of school buildings, or purchasing or improving school grounds or any combination thereof as identified by the local school board. Financing is provided by the State of New Mexico's State Equalization Matching and a special tax levy as authorized by the Public School District Capital Improvements Act. (22-25-1 to 22-25-10, NMSA 1978)

**Combining Balance Sheet**  
**Nonmajor Capital Project Funds**  
**June 30, 2013**

	Special Capital Outlay - Local 31300	Special Capital Outlay - State 31400	Ed Tech Equip Act 31900	Total
<b>ASSETS</b>				
Current Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	-	-	-
Interfund receivables	-	-	-	-
Other	-	-	-	-
Inventory	-	-	-	-
Restricted cash and cash equivalents	12,429,142	-	7,505,110	19,934,252
Restricted accounts receivable	191,973	514,936	-	706,909
Total assets	<u>\$ 12,621,115</u>	<u>\$ 514,936</u>	<u>\$ 7,505,110</u>	<u>\$ 20,641,161</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-
Accrued compensated absences	-	-	-	-
Interfund payables	-	514,936	-	514,936
Unearned revenue - property taxes	-	-	-	-
Unearned revenue - other	-	-	-	-
Liabilities payable from restricted assets	129,083	-	701,457	830,540
Total liabilities	<u>129,083</u>	<u>514,936</u>	<u>701,457</u>	<u>1,345,476</u>
<b>FUND BALANCES</b>				
Restricted for Capital Projects	12,492,032	-	6,803,653	19,295,685
Total fund balances	<u>12,492,032</u>	<u>-</u>	<u>6,803,653</u>	<u>19,295,685</u>
Total liabilities and fund balance	<u>\$ 12,621,115</u>	<u>\$ 514,936</u>	<u>\$ 7,505,110</u>	<u>\$ 20,641,161</u>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ending June 30, 2013**

	Special Capital Outlay - Local 31300	Special Capital Outlay - State 31400	Ed Tech Equip Act 31900	Total
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	2,413,868	2,102,594	-	4,516,462
Federal grants	-	-	-	-
Miscellaneous	1,961,876	-	-	1,961,876
Interest	20,999	-	21,328	42,327
Total revenues	<u>4,396,743</u>	<u>2,102,594</u>	<u>21,328</u>	<u>6,520,665</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Service	-	-	-	-
Facilities, Supplies and Materials	216,123	512,995	9,166,360	9,895,478
Debt service				
Principal				
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
Capital outlay	<u>1,314,659</u>	<u>2,074,569</u>	<u>-</u>	<u>3,389,228</u>
Total expenditures	<u>1,530,782</u>	<u>2,587,564</u>	<u>9,166,360</u>	<u>13,284,706</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,865,961</u>	<u>(484,970)</u>	<u>(9,145,032)</u>	<u>(6,764,041)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	485,180	-	485,180
Reimbursement to Grantors	-	(210)	-	(210)
Proceeds from bond issues	-	-	13,000,000	13,000,000
Total other financing sources (uses)	<u>-</u>	<u>484,970</u>	<u>13,000,000</u>	<u>13,484,970</u>
Net changes in fund balances	2,865,961	-	3,854,968	6,720,929
Fund balances - beginning of year	9,626,071	-	2,948,685	12,574,756
Fund balances - end of year	<u>\$ 12,492,032</u>	<u>\$ -</u>	<u>\$ 6,803,653</u>	<u>\$ 19,295,685</u>

**Bond Building Capital Projects Fund (31100)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For The Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	101,417	101,417
Total revenues	<u>-</u>	<u>-</u>	<u>101,417</u>	<u>101,417</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies & Services	5,748,340	5,748,340	5,516,083	232,257
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Costs	2,672,210	2,672,210	79,825	2,592,385
Capital outlay	<u>91,553,212</u>	<u>98,063,207</u>	<u>36,475,916</u>	<u>61,587,291</u>
Total expenditures	<u>99,973,762</u>	<u>106,483,757</u>	<u>42,071,824</u>	<u>64,411,933</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(99,973,762)</u>	<u>(106,483,757)</u>	<u>(41,970,407)</u>	<u>64,513,350</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	56,573,762	63,083,757	-	(63,083,757)
Reimbursement to Grantor	-	-	-	-
Operating transfers	-	-	(160,102)	(160,102)
Proceeds from bond issues	<u>43,400,000</u>	<u>43,400,000</u>	<u>-</u>	<u>(43,400,000)</u>
Total other financing sources (uses)	<u>99,973,762</u>	<u>106,483,757</u>	<u>(160,102)</u>	<u>(106,643,859)</u>
Net changes in fund balances	-	-	(42,130,509)	(42,130,509)
Fund balances - beginning of year	-	-	63,126,935	63,126,935
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,996,426</u>	<u>\$ 20,996,426</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			3,337,823	
CY Adjustments to revenues			-	
CY Adjustments to expenditures			<u>(5,485,430)</u>	
Fund balances (GAAP basis)			<u>\$ 18,848,819</u>	

**Special Capital Outlay - Local Capital Projects Fund (31300)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For The Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	1,709,311	1,709,311	2,617,355	908,044
Federal grants	-	-	-	-
Miscellaneous	850,000	850,000	1,972,626	1,122,626
Interest	-	-	20,999	20,999
Total revenues	<u>2,559,311</u>	<u>2,559,311</u>	<u>4,610,980</u>	<u>2,051,669</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies & Services	1,652,811	1,652,811	215,709	1,437,102
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Costs	-	-	-	-
Capital outlay	12,068,489	10,328,679	1,337,308	8,991,371
Total expenditures	<u>13,721,300</u>	<u>11,981,490</u>	<u>1,553,017</u>	<u>10,428,473</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,161,989)</u>	<u>(9,422,179)</u>	<u>3,057,963</u>	<u>12,480,142</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	11,161,989	9,422,179	-	(9,422,179)
Reimbursement to Grantor	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>11,161,989</u>	<u>9,422,179</u>	<u>-</u>	<u>(9,422,179)</u>
Net changes in fund balances	-	-	3,057,963	3,057,963
Fund balances - beginning of year	-	-	9,371,179	9,371,179
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,429,142</u>	<u>\$ 12,429,142</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			254,892	
CY Adjustments to revenues			(214,237)	
CY Adjustments to expenditures			22,235	
Fund balances (GAAP basis)			<u>\$ 12,492,032</u>	

**Special Capital Outlay - State Capital Projects Fund (31400)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For The Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	3,015,979	3,015,979	2,336,938	(679,041)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Total revenues	<u>3,015,979</u>	<u>3,015,979</u>	<u>2,336,938</u>	<u>(679,041)</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies & Services	167	167	512,995	(512,828)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Costs	-	-	-	-
Capital outlay	<u>3,015,812</u>	<u>3,015,812</u>	<u>2,074,569</u>	<u>941,243</u>
Total expenditures	<u>3,015,979</u>	<u>3,015,979</u>	<u>2,587,564</u>	<u>428,415</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(250,626)</u>	<u>(250,626)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	-	-	-	-
Reimbursement to Grantor	-	-	(210)	(210)
Operating transfers	-	-	485,180	485,180
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>484,970</u>	<u>484,970</u>
Net changes in fund balances	-	-	234,344	234,344
Fund balances - beginning of year	-	-	(749,280)	(749,280)
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (514,936)</u>	<u>\$ (514,936)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			749,280	
CY Adjustments to revenues			(234,344)	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ -</u>	

**Capital Improvements HB-33 Capital Projects Fund (31600)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For The Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ 55,229,562	\$ 55,229,562	\$ 55,026,177	\$ (203,385)
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	4,084	4,084
Interest	-	-	114,994	114,994
Total revenues	<u>55,229,562</u>	<u>55,229,562</u>	<u>55,145,255</u>	<u>(84,307)</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	563,342	563,342	562,674	668
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies & Services	7,124,499	7,248,420	12,450,492	(5,202,072)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Costs	-	-	-	-
Capital outlay	100,167,979	104,085,528	21,606,274	82,479,254
Total expenditures	<u>107,855,820</u>	<u>111,897,290</u>	<u>34,619,440</u>	<u>77,277,850</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(52,626,258)</u>	<u>(56,667,728)</u>	<u>20,525,815</u>	<u>77,193,543</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	52,626,258	56,667,728	-	(56,667,728)
Reimbursement to Grantor	-	-	-	-
Operating transfers	-	-	(325,078)	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>52,626,258</u>	<u>56,667,728</u>	<u>(325,078)</u>	<u>(56,667,728)</u>
Net changes in fund balances	-	-	20,200,737	20,525,815
Fund balances - beginning of year	-	-	56,667,728	56,667,728
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,868,465</u>	<u>\$ 77,193,543</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			40,974	
CY Adjustments to revenues			28,357	
CY Adjustments to expenditures			(1,055,063)	
Fund balances (GAAP basis)			<u>\$ 75,882,733</u>	



**Capital Improvements SB-9 Capital Projects Fund (31700)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For The Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ 29,407,193	\$ 29,407,193	\$ 29,318,286	\$ (88,907)
State grants	-	2,012,464	5,924,851	3,912,387
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	88,945	88,945
Total revenues	<u>29,407,193</u>	<u>31,419,657</u>	<u>35,332,082</u>	<u>3,912,425</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	376,000	376,000	299,807	76,193
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies & Services	34,864,324	40,731,676	13,997,519	26,734,157
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Costs	-	-	-	-
Capital outlay	<u>33,777,342</u>	<u>33,777,342</u>	<u>7,747,733</u>	<u>26,029,609</u>
Total expenditures	<u>69,017,666</u>	<u>74,885,018</u>	<u>22,045,059</u>	<u>52,839,959</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(39,610,473)</u>	<u>(43,465,361)</u>	<u>13,287,023</u>	<u>56,752,384</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	39,610,473	43,465,361	-	(43,465,361)
Reimbursement to Grantor	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>39,610,473</u>	<u>43,465,361</u>	<u>-</u>	<u>(43,465,361)</u>
Net changes in fund balances	-	-	13,287,023	13,287,023
Fund balances - beginning of year	-	-	43,465,361	43,465,361
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,752,384</u>	<u>\$ 56,752,384</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			2,419,334	
CY Adjustments to revenues			(3,909,317)	
CY Adjustments to expenditures			807,936	
Fund balances (GAAP basis)			<u>\$ 56,070,337</u>	

**Educational Technology Equipment Act Fund (31900)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For The Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	21,328	21,328
Total revenues	<u>-</u>	<u>-</u>	<u>21,328</u>	<u>21,328</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Facilities, Supplies & Services	14,639,680	16,121,700	8,594,740	7,526,960
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Bond Issuance Costs	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>14,639,680</u>	<u>16,121,700</u>	<u>8,594,740</u>	<u>7,526,960</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,639,680)</u>	<u>(16,121,700)</u>	<u>(8,573,412)</u>	<u>7,548,288</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	1,639,680	3,121,700	-	(3,121,700)
Reimbursement to Grantor	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	13,000,000	13,000,000	13,000,000	-
Total other financing sources (uses)	<u>14,639,680</u>	<u>16,121,700</u>	<u>13,000,000</u>	<u>(3,121,700)</u>
Net changes in fund balances	-	-	4,426,588	4,426,588
Fund balances - beginning of year	-	-	3,078,522	3,078,522
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,505,110</u>	<u>\$ 7,505,110</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			(129,837)	
CY Adjustments to revenues			-	
CY Adjustments to expenditures			(571,620)	
Fund balances (GAAP basis)			<u>\$ 6,803,653</u>	

Original DFA#	SB-HB #	Laws/Year	Funding Source	Location	Description	Amount Per Project	LTD Expenses	Outstanding Encumbrances	Total Revert or Reauthorization	Unencumbered Balances
09-3772	SB-29	2008 (SS)	STB	JOHN BAKER ES	To plan, design and construct a playground, including purchase and installation of equipment and turf, at John Baker elementary school in the Albuquerque public school district in Bernalillo county	225,000	224,133	-	867	0
09-3773	SB-29	2008 (SS)	STB	JOHN BAKER ES	To plan, design and construct a playground, including purchase and installation of equipment and turf, at John Baker elementary school in the Albuquerque public school district in Bernalillo county	200,000	200,000	-	-	-
09-3774	SB-29	2008 (SS)	STB	MANZANO HS	To purchase and install equipment and plan, design and improve the football field, including landscaping, at Manzano high school in the Albuquerque public school district in Bernalillo county	408,861	408,861	-	-	-
09-3774	SB-29	2008 (SS)	STB	MANZANO HS	To purchase and install equipment and plan, design and improve the football field, including landscaping, at Manzano high school in the Albuquerque public school district in Bernalillo county	16,139	16,113	-	26	(0)
09-3777	SB-29	2008 (SS)	STB	WHERRY ES	To construct a school bus drop-off area at Wherry elementary school in the Albuquerque public school district in Bernalillo county	195,000	195,000	-	-	-
12-1288	HB191	2012	STB	LA CUEVA HS	To purchase and install a sound system in the main gymnasium at La Cueva high school in the Albuquerque public school district in Albuquerque in Bernalillo County.	52,704	52,704	-	-	-
12-1288	HB191	2012	STB	LA CUEVA HS	To purchase and install a sound system in the main gymnasium at La Cueva high school in the Albuquerque public school district in Albuquerque in Bernalillo County.	7,296	-	-	-	7,296
12-1292	HB191	2012	STB	ALBUQUERQUE HS	To purchase and install information technology, including related equipment, furniture and infrastructure, at Albuquerque high school in the Albuquerque public school district in Bernalillo county	100,000	99,976	-	24	(0)
12-1293	HB191	2012	STB	CAREER ENRICHMENT CENTER	To purchase and install information technology, communication systems and telephone systems, including related equipment, furniture and infrastructure, at the career enrichment center in the Albuquerque public school district in Bernalillo county	55,000	55,000	-	-	-
12-1294	HB191	2012	STB	ALVARADO ES	To purchase and install information technology, communication systems and telephone systems, including related furniture, equipment and infrastructure, at Alvarado, Cochiti, Edmund G. Ross, Griegos, Hodgkin, La Luz, Los Ranchos, Douglas MacArthur and Mission Avenue elementary schools, at Garfield and Taft middle schools and at Valley high school in the Albuquerque public school district in Bernalillo county	31,417	31,417	-	-	-
12-1294	HB191	2012	STB	COCHITI ES	To purchase and install information technology, communication systems and telephone systems, including related furniture, equipment and infrastructure, at Alvarado, Cochiti, Edmund G. Ross, Griegos, Hodgkin, La Luz, Los Ranchos, Douglas MacArthur and Mission Avenue elementary schools, at Garfield and Taft middle schools and at Valley high school in the Albuquerque public school district in Bernalillo county	31,417	31,417	-	-	-
12-1294	HB191	2012	STB	EDMUND G. ROSS ES	To purchase and install information technology, communication systems and telephone systems, including related furniture, equipment and infrastructure, at Alvarado, Cochiti, Edmund G. Ross, Griegos, Hodgkin, La Luz, Los Ranchos, Douglas MacArthur and Mission Avenue elementary schools, at Garfield and Taft middle schools and at Valley high school in the Albuquerque public school district in Bernalillo county	31,417	31,417	-	-	-
12-1294	HB191	2012	STB	GRIEGOS ES	To purchase and install information technology, communication systems and telephone systems, including related furniture, equipment and infrastructure, at Alvarado, Cochiti, Edmund G. Ross, Griegos, Hodgkin, La Luz, Los Ranchos, Douglas MacArthur and Mission Avenue elementary schools, at Garfield and Taft middle schools and at Valley high school in the Albuquerque public school district in Bernalillo county	31,417	31,417	-	-	-
12-1294	HB191	2012	STB	HODGIN ES	To purchase and install information technology, communication systems and telephone systems, including related furniture, equipment and infrastructure, at Alvarado, Cochiti, Edmund G. Ross, Griegos, Hodgkin, La Luz, Los Ranchos, Douglas MacArthur and Mission Avenue elementary schools, at Garfield and Taft middle schools and at Valley high school in the Albuquerque public school district in Bernalillo county	31,417	31,417	-	-	-

Original DFA#	SB-HB #	Laws/Year	Funding Source	Location	Description	Amount Per Project	LTD Expenses	Outstanding Encumbrances	Total Revert or Reauthorization	Unencumbered Balances
12-1294	HB191	2012	STB	LA LUZ ES	To purchase and install information technology, communication systems and telephone systems, including related furniture, equipment and infrastructure, at Alvarado, Cochiti, Edmund G. Ross, Griegos, Hodgins, La Luz, Los Ranchos, Douglas MacArthur and Mission Avenue elementary schools, at Garfield and Taft middle schools and at Valley high school in the Albuquerque public school district in Bernalillo county	31,417	31,417	-	-	-
12-1294	HB191	2012	STB	LOS RANCHOS ES	To purchase and install information technology, communication systems and telephone systems, including related furniture, equipment and infrastructure, at Alvarado, Cochiti, Edmund G. Ross, Griegos, Hodgins, La Luz, Los Ranchos, Douglas MacArthur and Mission Avenue elementary schools, at Garfield and Taft middle schools and at Valley high school in the Albuquerque public school district in Bernalillo county	31,417	31,417	-	-	-
12-1294	HB191	2012	STB	Douglas MacArthur ES	to purchase and install information technology, communication systems and telephone systems, including related furniture, equipment and infrastructure, at Alvarado, Cochiti, Edmund G. Ross, Griegos, Hodgins, La Luz, Los Ranchos, Douglas MacArthur and Mission Avenue elementary schools, at Garfield and Taft middle schools and at Valley high school in the Albuquerque public school district in Bernalillo county	31,417	31,417	-	-	-
12-1294	HB191	2012	STB	MISSION AVENUE ES	To purchase and install information technology, communication systems and telephone systems, including related furniture, equipment and infrastructure, at Alvarado, Cochiti, Edmund G. Ross, Griegos, Hodgins, La Luz, Los Ranchos, Douglas MacArthur and Mission Avenue elementary schools, at Garfield and Taft middle schools and at Valley high school in the Albuquerque public school district in Bernalillo county	31,417	31,417	-	-	-
12-1294	HB191	2012	STB	Garfield MS	To purchase and install information technology, communication systems and telephone systems, including related furniture, equipment and infrastructure, at Alvarado, Cochiti, Edmund G. Ross, Griegos, Hodgins, La Luz, Los Ranchos, Douglas MacArthur and Mission Avenue elementary schools, at Garfield and Taft middle schools and at Valley high school in the Albuquerque public school district in Bernalillo county	31,417	31,417	-	-	-
12-1294	HB191	2012	STB	Taft MS	to purchase and install information technology, communication systems and telephone systems, including related furniture, equipment and infrastructure, at Alvarado, Cochiti, Edmund G. Ross, Griegos, Hodgins, La Luz, Los Ranchos, Douglas MacArthur and Mission Avenue elementary schools, at Garfield and Taft middle schools and at Valley high school in the Albuquerque public school district in Bernalillo county	31,417	31,417	-	-	-
12-1294	HB191	2012	STB	Valley HS	To purchase and install information technology, communication systems and telephone systems, including related furniture, equipment and infrastructure, at Alvarado, Cochiti, Edmund G. Ross, Griegos, Hodgins, La Luz, Los Ranchos, Douglas MacArthur and Mission Avenue elementary schools, at Garfield and Taft middle schools and at Valley high school in the Albuquerque public school district in Bernalillo county	31,417	31,417	-	-	-
12-1295	HB191	2012	STB	Hayes Middle School	To purchase and install communication and telephone systems and information technology, including related equipment, furniture and infrastructure, at Hayes, Van Buren and Wilson middle schools in the Albuquerque public school district in Bernalillo County.	16,667	16,667	-	-	-
12-1295	HB191	2012	STB	VAN BUREN MS	To purchase and install communication and telephone systems and information technology, including related equipment, furniture and infrastructure, at Hayes, Van Buren and Wilson middle schools in the Albuquerque public school district in Bernalillo County.	16,667	16,667	-	0	(0)
12-1295	HB191	2012	STB	Wilson MS	To purchase and install communication and telephone systems and information technology, including related equipment, furniture and infrastructure, at Hayes, Van Buren and Wilson middle schools in the Albuquerque public school district in Bernalillo county	16,667	16,667	-	-	-
12-1296	HB191	2012	STB	Arroyo del Oso ES	To purchase and install information technology, communication systems and telephone systems, including related equipment, furniture and infrastructure, at Arroyo del Oso elementary school in the Albuquerque public school district in Bernalillo county	35,000	34,933	-	-	67

Original DFA#	SB-HB #	Laws/ Year	Funding Source	Location	Description	Amount Per Project	LTD Expenses	Outstanding Encumbrances	Total Revert or Reauthorization	Unencumbered Balances
12-1297	HB191	2012	STB	BEL-AIR ES	To purchase and install information technology, communication systems and telephone systems, including related equipment, furniture and infrastructure, at Bel Air elementary school in the Albuquerque public school district in Bernalillo county	55,000	55,000	-	-	-
12-1298	HB191	2012	STB	Cleveland Middle School	To purchase and install information technology, communication systems and telephone systems, including related equipment, furniture and infrastructure, at Cleveland middle school in the Albuquerque public school district in Bernalillo county	60,000	60,000	-	-	-
12-1299	HB191	2012	STB	Comanche Elementary School	To purchase and install information technology, communication systems and telephone systems, including related equipment, furniture and infrastructure, at Comanche elementary school in the Albuquerque public school district in Bernalillo county	55,000	55,000	-	-	-
12-1300	HB191	2012	STB	DEL NORTE HS	To plan, design, construct, equip and furnish improvements, a classroom addition and gymnasium renovations at Del Norte high school in the Albuquerque public school district in Bernalillo county	198,000	198,000	-	-	-
12-1302	HB191	2012	STB	Governor Bent Elementary School	To purchase and install information technology, communication systems and telephone systems, including related equipment, furniture and infrastructure, at Governor Bent elementary school in the Albuquerque public school district in Bernalillo county	55,000	54,994	-	6	(0)
12-1303	HB191	2012	STB	Grant Middle School	To purchase and install information technology, including related equipment, furniture and infrastructure, and office equipment for the family resource center at Grant middle school in the Albuquerque public school district in Bernalillo county	50,000	49,992	-	8	(0)
12-1304	HB191	2012	STB	Grant Middle School	To purchase and install information technology, communication systems and telephone systems, including related equipment, furniture and infrastructure, at Grant middle school in the Albuquerque public school district in Bernalillo county	45,000	45,000	-	-	-
12-1305	HB191	2012	STB	HARRISON MS	To purchase and install information technology, including related equipment, furniture and infrastructure, and office equipment for the family resource center at Harrison middle school in the Albuquerque public school district in Bernalillo county	110,000	108,740	149	-	1,112
12-1306	HB191	2012	STB	HAWTHORNE ES	To purchase and install information technology, communication systems and telephones, including related equipment, furniture and infrastructure, at Hawthorne elementary school in the Albuquerque public school district in Bernalillo county	45,000	44,999	-	1	0
12-1307	HB191	2012	STB	Highland HS	To purchase and install information technology, including related equipment, furniture and infrastructure, at Highland high school in the Albuquerque public school district in Bernalillo county	100,000	99,999	-	1	(0)
12-1308	HB191	2012	STB	Highland HS	To purchase and install information technology, communication systems and telephone systems, including related equipment, furniture and infrastructure, at Highland high school in the Albuquerque public school district in Bernalillo county	10,000	10,000	-	-	-
12-1310	HB191	2012	STB	McCollum ES	To purchase and install information technology, communication systems and telephones, including related equipment, furniture and infrastructure, at McCollum elementary school in the Albuquerque public school district in Bernalillo county	35,000	34,723	-	-	277
12-1311	HB191	2012	STB	McKinley MS	To purchase and install information technology, communication systems and telephone systems, including related equipment, furniture and infrastructure, at McKinley middle school in the Albuquerque public school district in Bernalillo county	45,000	44,994	-	6	(0)
12-1312	HB191	2012	STB	McKinley MS	To purchase and install a sound system and projector, including related equipment and furniture, at McKinley middle school in the Albuquerque public school district in Bernalillo county	23,146	23,146	-	-	-
12-1312	HB191	2012	STB	McKinley MS	To purchase and install a sound system and projector, including related equipment and furniture, at McKinley middle school in the Albuquerque public school district in Bernalillo county	1,855	-	-	-	1,855
12-1313	HB191	2012	STB	RIO GRANDE HS	To purchase equipment, including lighting and sound equipment, seating and fixtures, for the performing arts building at Rio Grande high school in the Albuquerque public school district in Bernalillo county	40,000	39,908	-	-	92

Original DFA#	SB-HB #	Laws/Year	Funding Source	Location	Description	Amount Per Project	LTD Expenses	Outstanding Encumbrances	Total Revert or Reauthorization	Unencumbered Balances
12-1314	HB191	2012	STB	Sandia High School	To plan, design, construct, equip and furnish improvements, a classroom addition and gymnasium renovations at Sandia high school in the Albuquerque public school district in Bernalillo county	198,000	198,000	-	-	-
12-1315	HB191	2012	STB	Truman Middle School	To purchase and install information technology, including related equipment, furniture and infrastructure, and office equipment in the family resource center at Truman middle school in the Albuquerque public school district in Bernalillo county	10,000	9,999	-	1	(0)
12-1316	HB191	2012	STB	WEST MESA HS	To purchase and install information technology, including related equipment, furniture and infrastructure, and office equipment for the family resource center at West Mesa high school in the Albuquerque public school district in Bernalillo county	35,000	35,000	-	-	-
12-1317	HB191	2012	STB	WEST MESA HS	To plan, design, construct, renovate, equip and furnish improvements to facilities and grounds, including lighting, technology, bathrooms, bleachers, shade structures, fencing and gates, at West Mesa high school in the Albuquerque public school district in Bernalillo county	479,160	153,482	5,023	-	320,654
12-1318	HB191	2012	STB	ZUNI ES	To purchase and install information technology, communication systems and telephone systems, including related equipment, furniture and infrastructure, at Zuni elementary school in the Albuquerque public school district in Bernalillo county	70,000	69,997	-	3	(0)
12-1566	HB190	2012	GF	Highland HS	HIGHLAND HIGH SCHOOL VOCATIONAL INFRASTRUCTURE--EXTEND TIME--GENERAL FUND.--The time of expenditure for the public education department project originally authorized in Subsection 125 of Section 44 of Chapter 92 of Laws 2008 for a classroom or portable building for vocational education instruction, including educational materials, for Highland high school in the Albuquerque public school district in Bernalillo county is extended through fiscal year 2014.	1,493	1,481	-	13	(0)
12-1571	HB190	2012	GF	TOMASITA ES	TOMASITA ELEMENTARY SCHOOL COMPUTER LAB RENOVATE--CHANGE TO INFORMATION TECHNOLOGY IMPROVE--EXTEND TIME--GENERAL FUND.--The unexpended balance of the appropriation to the public education department originally authorized in Subsection 282 of Section 44 of Chapter 92 of Laws 2008 to plan, design and construct renovations to the computer lab at Tomasita elementary school in the Albuquerque public school district shall not be expended for the original purpose but is changed to plan, design, upgrade, purchase and install telephone systems, security cameras and information technology, including related equipment, furniture and infrastructure, at that elementary school. The time of expenditure for the project is extended through fiscal year 2014.	45,664	45,664	-	-	-
12-1576	HB190	2012	STB	Hayes Middle School	HAYES MIDDLE SCHOOL STUDENT DROP-OFF AREA--CHANGE TO INFORMATION TECHNOLOGY AND COMMUNICATION AND SECURITY EQUIPMENT--EXTEND TIME--SEVERANCE TAX BONDS.--The unexpended balance of the appropriation to the public education department in Subsection 4 of Section 11 of Chapter 92 of Laws 2008 to construct a student drop-off area at Hayes middle school in the Albuquerque public school district in Bernalillo county shall not be expended for the original purpose but is changed to purchase and install communication systems, telephones, security cameras and information technology, including related equipment, furniture and infrastructure, at Hayes middle school in that school district. The time of expenditure is extended through fiscal year 2014.	94,582	94,582	-	-	-

Original DFA#	SB-HB #	Laws/ Year	Funding Source	Location	Description	Amount Per Project	LTD Expenses	Outstanding Encumbrances	Total Revert or Reauthorization	Unencumbered Balances
12-1576	HB190	2012	STB	Hayes Middle School	HAYES MIDDLE SCHOOL STUDENT DROP-OFF AREA--CHANGE TO INFORMATION TECHNOLOGY AND COMMUNICATION AND SECURITY EQUIPMENT--EXTEND TIME--SEVERANCE TAX BONDS.--The unexpended balance of the appropriation to the public education department in Subsection 4 of Section 11 of Chapter 92 of Laws 2008 to construct a student drop-off area at Hayes middle school in the Albuquerque public school district in Bernalillo county shall not be expended for the original purpose but is changed to purchase and install communication systems, telephones, security cameras and information technology, including related equipment, furniture and infrastructure, at Hayes middle school in that school district. The time of expenditure is extended through fiscal year 2014.	105,418	66,015	39,398	-	5

a) Unencumbered balances are generally carried forward as available budget in the following year.

## **DEBT SERVICE FUND**



## **DEBT SERVICE FUND**

**Debt Service (41000)** - To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The resources of this fund are generated by a tax levy based upon property values.

**Debt Service Fund (41000)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For The Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ 59,108,458	\$ 59,108,458	\$ 50,582,425	\$ (8,526,033)
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	64,697	64,697
Total revenues	<u>59,108,458</u>	<u>59,108,458</u>	<u>50,647,122</u>	<u>(8,461,336)</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	602,906	602,906	517,198	85,708
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Reserve	63,201,320	60,209,810	-	60,209,810
Principal	35,201,792	35,201,792	35,201,791	1
Interest	20,964,725	20,964,725	19,947,408	1,017,317
Bond issuance costs	110,000	110,000	147,831	(37,831)
Capital outlay	-	-	-	-
Total expenditures	<u>120,080,743</u>	<u>117,089,233</u>	<u>55,814,228</u>	<u>61,275,005</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(60,972,285)</u>	<u>(57,980,775)</u>	<u>(5,167,106)</u>	<u>52,813,669</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	60,972,285	57,980,775	-	(57,980,775)
Operating transfers	-	-	-	-
Bond Issuance premium	-	-	155,061	155,061
IRS Bond Subsidy	-	-	1,912,635	1,912,635
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>60,972,285</u>	<u>57,980,775</u>	<u>2,067,696</u>	<u>(55,913,079)</u>
Net changes in fund balances	-	-	(3,099,410)	(3,099,410)
Fund balances - beginning of year	-	-	57,980,775	57,980,775
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,881,365</u>	<u>\$ 54,881,365</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			643,400	
CY Adjustments to revenues			44,692,572	
CY Adjustments to expenditures			(44,718,756)	
Fund balances (GAAP basis)			<u>\$ 55,498,581</u>	

**EDUCATIONAL TECHNOLOGY EQUIPMENT**

**NONMAJOR DEBT SERVICE FUND**

## **EDUCATIONAL TECHNOLOGY EQUIPMENT DEBT SERVICE FUND**

**Educational Technology Equipment Debt Service (43000)** - To account for the accumulation of resources for, and the payment of, Educational Technology Equipment notes principal and interest. The resources of this fund are generated by a tax levy based upon property values.

**Educational Technology Equipment Debt Service Fund (43000)**  
**Balance Sheet**  
**June 30, 2013**

**ASSETS**

Current Assets

Cash and cash equivalents	\$	-
Accounts receivable		
Taxes		-
Due from other governments		-
Interfund receivables		-
Other		-
Prepaid expenses & other assets		-
Inventory		-
Restricted cash and cash equivalents		12,743,175
Restricted accounts receivable		978,078
Total assets	\$	<u>13,721,253</u>

**LIABILITIES**

Current Liabilities:

Accounts payable	\$	-
Accrued expenses		-
Accrued compensated absences		-
Interfund payables		-
Due to other governments		-
Unearned revenue - property taxes		905,817
Unearned revenue - other		-
Liabilities payable from restricted assets		-
Total liabilities		<u>905,817</u>

**FUND BALANCES**

Restricted for

Special Revenue Funds		-
Capital Projects		-
Debt Service		12,815,436
Total fund balances		<u>12,815,436</u>
Total liabilities and fund balances	\$	<u>13,721,253</u>

## Albuquerque Municipal School District No. 12

**Educational Technology Equipment Debt Service Fund (43000)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended June 30, 2013**

**REVENUES**

Property taxes	\$ 12,713,107
State grants	-
Federal grants	-
Miscellaneous	-
Interest	9,133
Total revenues	<u>12,722,240</u>

**EXPENDITURES**

Instruction	-
Support Services	
Students	-
Instruction	-
General Administration	129,539
School Administration	-
Central Services	-
Operation & Maintenance of Plant	-
Student Transportation	-
Other Support Services	-
Food Services Operations	-
Community Service	-
Facilities, Supplies & Services	-
Debt service	
Principal	4,290,000
Interest	780,107
Bond Issuance Costs	
Capital outlay	-
Total expenditures	<u>5,199,646</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,522,594</u>

**OTHER FINANCING SOURCES (USES)**

Operating transfers	-
Reimbursements to Grantors	-
Bond issuance premiums	220,812
Proceeds from bond issues	-
Total other financing sources (uses)	<u>220,812</u>

Net changes in fund balances	<u>7,743,406</u>
Fund balances - beginning of year	<u>5,072,030</u>
Fund balances - end of year	<u>\$ 12,815,436</u>

**Educational Technology Equipment Debt Service Fund (43000)**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (Non - GAAP Budgetary Basis) and Actual**  
**For The Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<b>REVENUES</b>				
Property taxes	\$ 4,322,857	\$ 4,322,857	\$ 12,662,357	\$ 8,339,500
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	9,133	9,133
Total revenues	<u>4,322,857</u>	<u>4,322,857</u>	<u>12,671,490</u>	<u>8,348,633</u>
<b>EXPENDITURES</b>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	44,093	129,621	129,539	82
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Debt service				
Reserve	3,233,702	3,984,055	-	3,984,055
Principal	4,290,000	4,290,000	4,290,000	-
Interest	969,700	969,700	780,107	189,593
Bond issuance costs	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>8,537,495</u>	<u>9,373,376</u>	<u>5,199,646</u>	<u>4,173,730</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,214,638)</u>	<u>(5,050,519)</u>	<u>7,471,844</u>	<u>12,522,363</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Designated cash	4,214,638	5,050,519	-	(5,050,519)
Operating transfers	-	-	-	-
Bond Issuance premium	-	-	220,812	220,812
Proceeds from bond issues	-	-	-	-
Total other financing sources (uses)	<u>4,214,638</u>	<u>5,050,519</u>	<u>220,812</u>	<u>(4,829,707)</u>
Net changes in fund balances	-	-	7,692,656	7,692,656
Fund balances - beginning of year	-	-	5,050,519	5,050,519
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,743,175</u>	<u>\$ 12,743,175</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Reversal of PY adjustments to revenue / expenditures			21,511	
CY Adjustments to revenues			50,750	
CY Adjustments to expenditures			-	
Fund balances (GAAP basis)			<u>\$ 12,815,436</u>	

## **OTHER SUPPLEMENTARY INFORMATION**



State of New Mexico  
Albuquerque Municipal School District No. 12  
**Schedule of Changes in Assets and Liabilities**  
For the Fiscal Year Ended June 30, 2013

**ASSETS - CASH AND CASH EQUIVALENTS**

	Balance June 30, 2012	Additions	Deductions	Balance June 30, 2013
<b>Alternative Schools</b>				
Albuquerque Evening	101,712	53,409	30,448	124,673
Career Enrichment Center	47,998	89,283	92,950	44,331
Desert Willow Family School	12,683	1,970	1,237	13,416
Freedom	7,751	2,726	4,520	5,957
New Futures	11,055	9,159	12,795	7,419
Nex+gen Academy	10,955	25,112	30,237	5,830
School on Wheels	14,807	5,036	5,521	14,322
Transition Outcomes Programs	1,258	3,235	2,271	2,222
Vision Quest Alternative	133	165	75	223
Total Alternative Schools	208,352	190,095	180,054	218,393
<b>High Schools</b>				
Albuquerque	184,152	636,523	635,730	184,945
Atrisco Heritage Academy	115,303	481,717	467,109	129,911
Cibola	266,282	614,948	562,798	318,432
Del Norte	120,858	382,847	377,906	125,799
Eldorado	487,850	1,128,483	1,139,785	476,548
Highland	125,160	402,844	415,244	112,760
La Cueva	327,925	879,084	924,963	282,046
Manzano	208,477	685,379	664,898	228,958
Rio Grande	137,908	389,480	387,934	139,454
Sandia	253,172	647,471	618,919	281,724
Valley	294,473	529,401	549,104	274,770
Volcano Vista	212,338	819,171	758,691	272,818
West Mesa	227,699	492,180	535,419	184,460
Total High Schools	2,961,597	8,089,528	8,038,500	3,012,625
<b>Middle Schools</b>				
Adams	17,414	78,600	71,894	24,120
Carter	46,327	58,938	63,585	41,680
Cleveland	26,088	60,422	56,135	30,375
Desert Ridge	47,286	119,847	115,950	51,183
Eisenhower	45,356	135,097	138,167	42,286
Ernie Pyle	47,771	82,488	85,038	45,221
Garfield	15,102	28,673	35,570	8,205
Grant	40,888	57,522	63,685	34,725
Harrison	41,619	37,784	60,648	18,755
Hayes	28,074	20,075	21,064	27,085
Hillerman	46,610	116,771	119,107	44,274
Hoover	59,890	40,985	37,484	63,391
Jackson	15,632	25,188	24,047	16,773
Jefferson	56,537	99,309	117,815	38,031
Kennedy	11,034	17,737	19,596	9,175
Lyndon B. Johnson	62,756	69,456	76,272	55,940
Madison	47,989	61,683	66,644	43,028
McKinley	14,517	42,458	41,888	15,087
Monroe	96,471	64,127	68,307	92,291
Polk	11,136	32,972	31,512	12,596
Roosevelt	41,574	68,064	59,816	49,822
Taft	22,481	39,511	33,927	28,065
Taylor	41,678	91,355	89,676	43,357
Truman	19,211	79,926	79,777	19,360
Van Buren	10,317	18,341	23,974	4,684
<b>Middle Schools (continued)</b>				
Washington	24,264	39,088	31,086	32,266
Wilson	14,895	31,748	35,163	11,480
Total Middle Schools	952,917	1,618,165	1,667,827	903,255

State of New Mexico  
Albuquerque Municipal School District No. 12  
**Schedule of Changes in Assets and Liabilities**  
**For the Fiscal Year Ended June 30, 2013**

**ASSETS - CASH AND CASH EQUIVALENTS**

	Balance June 30, 2012	Additions	Deductions	Balance June 30, 2013
<b>Elementary Schools</b>				
Acoma	5,408	6,808	5,885	6,331
Adobe Acres	6,803	10,809	10,201	7,411
Alameda	14,659	10,383	20,094	4,948
Alamosa	22,075	9,952	18,000	14,027
Alvarado	10,300	2,136	3,600	8,836
Anaya	13,186	48,820	46,505	15,501
Apache	5,745	8,262	8,786	5,221
Armijo	10,265	32,438	28,548	14,155
Arroyo del Oso	11,423	11,785	13,328	9,880
Atrisco	6,522	7,722	8,633	5,611
John Baker	16,211	22,890	16,177	22,924
Bandelier	19,395	37,519	41,872	15,042
Barcelona	16,689	42,792	44,837	14,644
Bel-Air	5,237	16,332	15,217	6,352
Bellehaven	3,248	13,797	12,494	4,551
Mary Ann Binford	8,572	26,057	29,788	4,841
Kit Carson	11,377	15,802	21,907	5,272
Chamiza	22,394	12,773	16,339	18,828
Chaparral	13,698	26,070	24,217	15,551
Dennis Chavez	5,666	15,524	13,219	7,971
Reginald Chavez	24,693	41,038	35,337	30,394
Chelwood	12,604	10,843	11,293	12,154
Cochiti	8,967	14,736	16,585	7,118
Collet Park	5,141	8,493	8,957	4,677
Comanche	20,195	24,155	25,955	18,395
Helen Cordero	29,316	47,548	52,697	24,167
Coronado	6,038	22,604	21,760	6,882
Corrales	12,837	8,221	1,587	19,471
Double Eagle	42,585	59,963	50,354	52,194
Duranes	1,933	4,265	3,880	2,318
East San Jose	13,429	26,303	24,811	14,921
Emerson	5,595	6,449	7,394	4,650
Eubank	10,777	12,402	19,144	4,035
Eugene Field	5,408	10,732	11,117	5,023
Dolores Gonzales	14,605	4,364	12,949	6,020
Edward Gonzales	34,865	36,185	47,713	23,337
Governor Bent	18,380	32,523	22,982	27,921
Griegos	12,952	2,351	4,995	10,308
Hawthorne	1,739	9,337	5,054	6,022
Hodgin	31,444	38,731	49,565	20,610
Marie Hughes	6,542	13,417	12,100	7,859
Hubert Humphrey	2,182	4,825	4,785	2,222
Inez	8,596	5,410	6,449	7,557
S.Y. Jackson	49,563	39,016	38,089	50,490
Kirtland	12,799	28,333	25,050	16,082
La Luz	4,918	14,504	13,098	6,324
La Mesa	6,079	21,361	21,241	6,199
Lavaland	7,005	16,971	21,109	2,867
<b>Elementary Schools (continued)</b>				
Longfellow	2,980	8,482	5,035	6,427
Los Padillas	7,590	8,912	3,662	12,840
Los Ranchos	8,969	6,206	8,479	6,696
Lowell	4,182	2,345	2,891	3,636
MacArthur	7,326	13,326	12,327	8,325
Manzano Mesa	15,094	32,587	33,915	13,766
Susie Rayos Marmon	23,273	39,099	47,733	14,639
Matheson Park	3,453	10,832	10,311	3,974
McCollum	16,536	13,542	20,533	9,545

State of New Mexico  
Albuquerque Municipal School District No. 12  
**Schedule of Changes in Assets and Liabilities**  
**For the Fiscal Year Ended June 30, 2013**

**ASSETS - CASH AND CASH EQUIVALENTS**

	Balance June 30, 2012	Additions	Deductions	Balance June 30, 2013
Mission Avenue	1,746	16,451	12,431	5,766
Mitchell	9,624	2,313	3,035	8,902
Monte Vista	24,395	100,873	112,529	12,739
Montezuma	27,099	16,154	22,222	21,031
A. Montoya	6,654	26,213	20,788	12,079
Mountain View	19,505	31,498	34,297	16,706
Navajo	42,140	14,337	11,370	45,107
North Star	540	63,511	60,655	3,396
Georgia O'Keeffe	18,464	34,518	33,565	19,417
Ocate	42,706	4,447	7,370	39,783
Osuna	58,891	11,699	13,422	57,168
Painted Sky	30,399	61,880	68,124	24,155
Pajarito	16,971	36,188	31,324	21,835
Petroglyph	11,192	34,602	36,151	9,643
Carlos Rey	10,993	47,842	48,026	10,809
Edmund G. Ross	1,226	19,955	18,036	3,145
San Antonito	16,655	7,183	8,276	15,562
Sandia Base	4,094	5,276	4,499	4,871
Seven Bar	33,999	77,935	73,532	38,402
Sierra Vista	45,210	64,935	65,816	44,329
Sombra del Monte	15,790	25,209	22,491	18,508
Sunset View	4,900	31,868	27,156	9,612
Tierra Antigua	8,032	22,347	22,544	7,835
Tomasita	6,591	9,998	8,343	8,246
Mark Twain	33,252	12,701	17,233	28,720
Valle Vista	14,701	41,646	41,041	15,306
Ventana Ranch	24,746	63,697	56,646	31,797
Lew Wallace	11,193	13,258	13,204	11,247
Wherry	5,194	3,048	3,568	4,674
Whittier	9,912	4,147	4,720	9,339
Zia	18,485	22,133	27,538	13,080
Zuni	18,411	11,589	16,711	13,289
Total Elementary Schools	<u>1,323,173</u>	<u>2,018,533</u>	<u>2,067,246</u>	<u>1,274,460</u>
<b>TOTAL ASSETS</b>	<b>\$ 5,446,039</b>	<b>\$ 11,916,321</b>	<b>\$ 11,953,627</b>	<b>\$ 5,408,733</b>
<b>LIABILITIES - Funds held for the benefit of others. *</b>	<b>\$ 5,446,039</b>	<b>\$ 11,916,321</b>	<b>\$ 11,953,627</b>	<b>\$ 5,408,733</b>

\* The FDIC has issued an opinion that, due to the fiduciary nature of these funds, each school is independently insured at each financial institution up to a maximum of \$250,000. District policy states that no school can maintain more than \$250,000 in any one financial institution.

Albuquerque Municipal School District No. 12

**Schedule of Collateral Pledged by Depository for Public Funds**

Amounts are reported in dollars

CASH IN CHECKING ACCOUNTS AND CERTIFICATES OF DEPOSIT:

Bank of America

Total Deposits	\$ 32,233,829
FDIC Insurance	<u>250,000</u>
Uninsured public funds	<u>\$ 31,983,829</u>
50% collateral requirement	15,991,915

Collateral:

Market Value

FMAC,2.378%,matures 12/1/2035,CUSIP 3128QLQQ7	637
FNMA,7%,matures 6/1/2031,CUSIP 31371J5B6	13
FNMA,7%,matures 1/1/2030,CUSIP 31384VQF2	6
FNMA,6.5%,matures 5/1/2031,CUSIP 31384WLN8	9
FNMA,8%,matures 5/1/2031,CUSIP 31385HP63	4
FNMA,6%,matures 3/1/2017,CUSIP 31389VZ75	12
FNMA,4.5%,matures 4/1/2041,CUSIP 3138EGG24	3,154,039
FNMA,5.5%,matures 10/1/2038,CUSIP 3138EGJZ8	3,768,683
FNMA,5.5%,matures 5/1/2040,CUSIP 3138EGRE6	27,209,024
FNMA,3.402%,matures 8/1/2029,CUSIP 31391YXY8	233
FNMA,5.5%,matures 10/1/2028,CUSIP 31404AQY3	36,950
FNMA,6%,matures 5/1/2033,CUSIP 31404LV98	97,758
FNMA,5.5%,matures 10/1/2028,CUSIP 31404LX39	844
FNMA,6.5%,matures 8/1/2032,CUSIP 31405FH54	71
FNMA,7%,matures 4/1/2032,CUSIP 31405FH62	12,613
FNMA,5.5%,matures 6/1/2033,CUSIP 31405FHQ8	570,949
FNMA,6.5%,matures 12/1/2032,CUSIP 31405FHS4	237
FNMA,2.088%,matures 7/1/2034,CUSIP 31405MA64	463,027
FNMA,5.5%,matures 3/1/2037,CUSIP 31410GZC0	1,059,517
FNMA,5.5%,matures 10/1/2035,CUSIP 31415VYB5	73,162
FNMA,5.5%,matures 2/1/2038,CUSIP 31416BL63	7,608,641
FNMA,6%,matures 9/1/2037,CUSIP 31416BL71	1,249,368
FNMA,4%,matures 10/1/2040,CUSIP 31416WZ39	533
FNMA,5.5%,matures 3/1/2037,CUSIP 31418P3U7	1,561,362
FNMA,4.5%,matures 5/1/2034,CUSIP 31418QZL0	43,422
FNMA,4.5%,matures 12/1/2040,CUSIP 31419AX69	770
FNMA,4%,matures 10/1/2040,CUSIP 31419GB94	<u>725,375</u>

47,637,259

Over collateralized	<u><u>\$ 31,645,344</u></u>
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New Mexico Educators Federal Credit Union

Total Deposits	\$ 2,705
NCUA Insurance	<u>250,000</u>
Uninsured public funds	<u>\$ -</u>

Albuquerque Municipal School District No. 12

**Schedule of Collateral Pledged by Depository for Public Funds (Continued)**

Amounts are reported in dollars

Wells Fargo

Total Deposits	\$ 345,466,711	
FDIC Insurance	250,000	
Uninsured public funds		<u>345,216,711</u>

50% collateral requirement 172,608,356

Collateral:	Market Value	
FNMS,4%,matures 8/1/2040,CUSIP 31419AG27	122,457,317	
FNMS,3%,matures 1/1/2043,CUSIP 3141EKV2	35,629,552	
FNMS,3%,matures 11/1/2042,CUSIP 31417DTE3	43,235,163	
FNMS,3%,matures 10/1/2042,CUSIP 31417DGG2	44,171,648	
FNMS,3%,matures 6/1/2043,CUSIP 3138WTRR9	45,538,612	
FNMS,3%,matures 2/1/2043,CUSIP 3138MSC56	61,288,577	
FNMS,3.5%,matures 4/1/2043,CUSIP 3138EK3P8	6,082,325	
FNMS,3.5%,matures 3/1/2042,CUSIP 3138E2UX1	24,790,035	
FNMS,4%,matures 12/1/2039,CUSIP 31419AGZ4	1,853,497	
		<u>385,046,726</u>
Over collateralized		<u>\$ 212,438,371</u>

Activity Funds - Various Banks \*

Total insured deposits		<u>\$ 5,408,733</u>
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\* The FDIC has issued an opinion that, due to the fiduciary nature of these funds, each school is independently insured at each financial institution up to a maximum of \$250,000. District policy states that no school can maintain more than \$250,000 in any one financial institution.

State of New Mexico  
 Albuquerque Municipal School District No. 12  
**Schedule of Cash and Temporary Investment Accounts**  
**June 30, 2013**

Schedule III

Amounts are reported in dollars

Depository/Account Name	Type of Account	Cash Per Bank June 30, 2013	Add: Deposits in Transit	Less: Outstanding Checks/Wires	Adjusted Cash Balance June 30, 2013
<b>Wells Fargo Bank</b>					
Consolidated #1	Checking	\$ 44,619,668			\$ 44,619,668
Accounts Payable	Checking	-	9,192	7,406,557	(7,397,365)
Café Checking	Checking	71,315			71,315
Federal	Checking	6,995,422			6,995,422
Savings	Savings	293,315,963			293,315,963
Flexible Spending	Checking	25,767			25,767
Athletics	Checking	438,575			438,575
Total Wells Fargo Bank		<u>345,466,711</u>	<u>9,192</u>	<u>7,406,557</u>	<u>338,069,345</u>
<b>Bank of America</b>					
Payroll	Checking	-	1,362	99,574	(98,212)
Consolidated #3	Checking	32,233,829			32,233,829
Total Bank of America		<u>32,233,829</u>	<u>1,362</u>	<u>99,574</u>	<u>32,135,617</u>
<b>New Mexico Educators FCU</b>					
Summer School	Savings	2,705			2,705
Total NMEFCU		<u>2,705</u>	<u>-</u>	<u>-</u>	<u>2,705</u>
Add cash on hand	Petty Cash	200			200
Add cash on hand	Petty Cash-Café	200			200
Cafeteria	Change Funds	500			500
Total cash on hand		<u>900</u>	<u>-</u>	<u>-</u>	<u>900</u>
Subtotal-governmental funds					<u>370,208,567</u>
<b>Various Banks</b>					
Activity Funds	Checking	3,404,804	6,690	159,474	3,252,020
Activity Funds	CD's and Savings	2,156,713	-	-	2,156,713
Total Activity Fund:		<u>5,561,517</u>	<u>6,690</u>	<u>159,474</u>	<u>5,408,733</u>
Grand Total		<u>\$ 383,265,662</u>	<u>\$ 17,244</u>	<u>\$ 7,665,605</u>	<u>\$ 375,617,300</u>

State of New Mexico  
 Albuquerque Municipal School District No. 12  
**Cash Report**  
**June 30, 2013**

**Schedule IV**

	OPERATIONAL 11000	PUPIL TRANSPORTATION 13000	INSTRUCTIONAL MATERIALS 14000	FOOD SERVICE 21000	ATHLETICS 22000	FEDERAL FLOWTHROUGH 24000	FEDERAL DIRECT 25000	LOCAL GRANTS 26000
<b>Total Cash (Fund Balance) @ 06/30/2012 per PED report</b>	\$ 29,338,974	\$ -	\$ 581,040	\$ 11,498,688	\$ 1,516,695	\$ (17,132,766)	\$ 4,746,127	\$ 1,082,361
Reserve for Inventory	1,723,565	-	-	1,564,992	-	-	-	-
<b>Fund Balance @ 06/30/2012</b>	<b>31,062,539</b>	<b>-</b>	<b>581,040</b>	<b>13,063,680</b>	<b>1,516,695</b>	<b>(17,132,766)</b>	<b>4,746,127</b>	<b>1,082,361</b>
Net Receivables/Payables/Inventory	31,187,850	-	-	(1,568,998)	-	17,132,766	-	-
<b>Total Cash &amp; Invest. Per 06/30/12 Books</b>	<b>62,250,389</b>	<b>-</b>	<b>581,040</b>	<b>11,494,682</b>	<b>1,516,695</b>	<b>-</b>	<b>4,746,127</b>	<b>1,082,361</b>
Current Year Revenue	606,514,726	18,632,596	5,735,798	35,334,698	1,043,407	63,598,854	12,387,111	615,738
Current Year Expenditures	(599,830,363)	(18,632,596)	(5,536,456)	(32,611,892)	(922,180)	(69,567,682)	(12,593,482)	(993,765)
Permanent Cash Transfers	1,341	-	-	-	-	(1,413)	-	-
Due to other funds 06/30/2012	18,978,177	-	-	-	-	(17,132,766)	-	-
Due to other funds 06/30/2013	(25,689,873)	-	-	-	-	23,103,007	-	-
Change in Receivables/Payables/Prepaid/Inventory	(1,389,244)	-	-	(4,974)	-	-	-	-
<b>Total Cash &amp; Invest. Per 06/30/2013 Books</b>	<b>60,835,153</b>	<b>-</b>	<b>780,382</b>	<b>14,212,514</b>	<b>1,637,922</b>	<b>-</b>	<b>4,539,756</b>	<b>704,334</b>
Net Receivables/Payables	(50,500,347)	-	-	8,979	-	-	-	-
Outstanding Loans	25,689,873	-	-	-	-	(23,103,007)	-	-
<b>Total Cash (Fund Balance) @ 06-30-2013 per PED report</b>	<b>\$ 36,024,679</b>	<b>\$ -</b>	<b>\$ 780,382</b>	<b>\$ 14,221,493</b>	<b>\$ 1,637,922</b>	<b>\$ (23,103,007)</b>	<b>\$ 4,539,756</b>	<b>\$ 704,334</b>
<b>Total Cash &amp; Invest. Per 06/30/2013 Books</b>	<b>\$ 60,835,153</b>	<b>\$ -</b>	<b>\$ 780,382</b>	<b>\$ 14,212,514</b>	<b>\$ 1,637,922</b>	<b>\$ -</b>	<b>\$ 4,539,756</b>	<b>\$ 704,334</b>
Audit Cash Adjustment	(899,800)	-	-	-	-	-	851,895	47,905
KANW Cash Balance	541,164	-	-	-	-	-	-	-
Graphics Cash Balance	-	-	-	-	-	-	-	-
Business Svc Fund	133,424	-	-	-	-	-	-	-
<b>Audited Cash 06/30/2013</b>	<b>60,609,941</b>	<b>-</b>	<b>780,382</b>	<b>14,212,514</b>	<b>1,637,922</b>	<b>-</b>	<b>5,391,651</b>	<b>752,239</b>
Net Receivables/Payables	(50,500,347)	-	-	8,979	-	-	-	-
KANW Cash Balance	(541,164)	-	-	-	-	-	-	-
Graphics Cash Balance See Fund 60050	-	-	-	-	-	-	-	-
Business Svc Fund See Fund 60100	(133,424)	-	-	-	-	-	-	-
Interfund Receivables	26,589,673	-	-	-	-	-	(851,895)	(47,905)
Interfund Payables	-	-	-	-	-	(23,103,007)	-	-
<b>Total Cash (Fund Balance) @ 06-30-2013 per PED report</b>	<b>\$ 36,024,679</b>	<b>\$ -</b>	<b>\$ 780,382</b>	<b>\$ 14,221,493</b>	<b>\$ 1,637,922</b>	<b>\$ (23,103,007)</b>	<b>\$ 4,539,756</b>	<b>\$ 704,334</b>

State of New Mexico  
 Albuquerque Municipal School District No. 12  
**Cash Report**  
**June 30, 2013**

**Schedule IV**

	STATE FLOWTHROUGH 27000	STATE DIRECT 28000	LOCAL/STATE 29000	BOND BUILDING 31100	SPECIAL CAPITAL OUTLAY LOCAL 31300	SPECIAL CAPITAL OUTLAY STATE 31400	HB33 CAPITAL IMPROVEMENTS 31600
<b>Total Cash (Fund Balance) @ 06/30/2012 per PED report</b>	\$ (381,321)	\$ (48,084)	\$ (632,566)	\$ 63,126,935	\$ 9,371,179	\$ (749,280)	\$ 56,667,728
Reserve for Inventory	-	-	-	-	-	-	-
<b>Fund Balance @ 06/30/2012</b>	<b>(381,321)</b>	<b>(48,084)</b>	<b>(632,566)</b>	<b>63,126,935</b>	<b>9,371,179</b>	<b>(749,280)</b>	<b>56,667,728</b>
Net Receivables/Payables/Inventory	381,321	48,084	632,566	-	-	749,280	-
<b>Total Cash &amp; Invest. Per 06/30/12 Books</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,126,935</b>	<b>9,371,179</b>	<b>-</b>	<b>56,667,728</b>
Current Year Revenue	6,241,610	486,055	1,546,975	101,416	4,610,979	2,336,938	55,145,254
Current Year Expenditures	(7,343,679)	(504,960)	(1,338,068)	(42,071,823)	(1,553,015)	(2,587,564)	(34,619,439)
Permanent Cash Transfers	(1,285)	(23)	1,380	(160,102)	-	484,970	(325,078)
Due to other funds 06/30/2012	(381,321)	(48,084)	(632,566)	-	-	(749,280)	-
Due to other funds 06/30/2013	1,484,675	67,012	422,279	-	-	514,936	-
Change in Receivables/Payables/Prepaid/Inventory	-	-	-	-	-	-	-
<b>Total Cash &amp; Invest. Per 06/30/2013 Books</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,996,426</b>	<b>12,429,143</b>	<b>-</b>	<b>76,868,465</b>
Net Receivables/Payables	-	-	-	-	-	-	-
Outstanding Loans	(1,484,675)	(67,012)	(422,279)	-	-	(514,936)	-
<b>Total Cash (Fund Balance) @ 06-30-2013 per PED report</b>	<b>\$ (1,484,675)</b>	<b>\$ (67,012)</b>	<b>\$ (422,279)</b>	<b>\$ 20,996,426</b>	<b>\$ 12,429,143</b>	<b>\$ (514,936)</b>	<b>\$ 76,868,465</b>
<b>Total Cash &amp; Invest. Per 06/30/2013 Books</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,996,426</b>	<b>\$ 12,429,143</b>	<b>\$ -</b>	<b>\$ 76,868,465</b>
Audit Cash Adjustment	-	-	-	-	-	-	-
KANW Cash Balance	-	-	-	-	-	-	-
Graphics Cash Balance	-	-	-	-	-	-	-
Business Svc Fund	-	-	-	-	-	-	-
<b>Audited Cash 06/30/2013</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,996,426</b>	<b>12,429,143</b>	<b>-</b>	<b>76,868,465</b>
Net Receivables/Payables	-	-	-	-	-	-	-
KANW Cash Balance	-	-	-	-	-	-	-
Graphics Cash Balance See Fund 60050	-	-	-	-	-	-	-
Business Svc Fund See Fund 60100	-	-	-	-	-	-	-
Interfund Receivables	-	-	-	-	-	-	-
Interfund Payables	(1,484,675)	(67,012)	(422,279)	-	-	(514,936)	-
<b>Total Cash (Fund Balance) @ 06-30-2013 per PED report</b>	<b>\$ (1,484,675)</b>	<b>\$ (67,012)</b>	<b>\$ (422,279)</b>	<b>\$ 20,996,426</b>	<b>\$ 12,429,143</b>	<b>\$ (514,936)</b>	<b>\$ 76,868,465</b>



State of New Mexico  
 Albuquerque Municipal School District No. 12  
**Cash Report**  
**June 30, 2013**

**Schedule IV**

	SB9 CAPITAL IMPROVEMENTS 31700	ED. TECH EQUIP. ACT 31900	SCHOOL CAPITAL 32100	DEBT SERVICE 41000	ED. TECH DEBT SERVICE 43000	KANW RADIO STATION 60010	GRAPHICS 60050	Bus Svc Fnd 6010
Total Cash (Fund Balance) @ 06/30/2012 per PED report	\$ 43,465,361	\$ 3,078,522	\$ -	\$ 57,980,775	\$ 5,050,519	\$ 372,953	\$ (34,160)	\$ -
Reserve for Inventory	-	-	-	-	-	-	-	-
<b>Fund Balance @ 06/30/2012</b>	<b>43,465,361</b>	<b>3,078,522</b>	<b>-</b>	<b>57,980,775</b>	<b>5,050,519</b>	<b>372,953</b>	<b>(34,160)</b>	<b>-</b>
Net Receivables/Payables/Inventory	-	-	-	-	-	-	<b>34,160</b>	-
<b>Total Cash &amp; Invest. Per 06/30/12 Books</b>	<b>43,465,361</b>	<b>3,078,522</b>	<b>-</b>	<b>57,980,775</b>	<b>5,050,519</b>	<b>372,953</b>	<b>-</b>	<b>-</b>
Current Year Revenue	35,332,081	13,021,328	-	52,714,819	12,892,302	457,357	244,540	133,424
Current Year Expenditures	(22,045,058)	(8,594,740)	-	(55,814,229)	(5,199,645)	(289,146)	(308,344)	-
Permanent Cash Transfers	-	-	-	-	-	-	-	-
Due to other funds 06/30/2012	-	-	-	-	-	-	(34,160)	-
Due to other funds 06/30/2013	-	-	-	-	-	-	97,964	-
Change in Receivables/Payables/Prepaid/Inventory	-	-	-	-	-	-	-	-
<b>Total Cash &amp; Invest. Per 06/30/2013 Books</b>	<b>56,752,384</b>	<b>7,505,110</b>	<b>-</b>	<b>54,881,365</b>	<b>12,743,176</b>	<b>541,164</b>	<b>-</b>	<b>133,424</b>
Net Receivables/Payables	-	-	-	-	-	-	-	-
Outstanding Loans	-	-	-	-	-	-	(97,964)	-
<b>Total Cash (Fund Balance) @ 06-30-2013 per PED report</b>	<b>\$ 56,752,384</b>	<b>\$ 7,505,110</b>	<b>\$ -</b>	<b>\$ 54,881,365</b>	<b>\$ 12,743,176</b>	<b>\$ 541,164</b>	<b>\$ (97,964)</b>	<b>\$ 133,424</b>
<b>Total Cash &amp; Invest. Per 06/30/2013 Books</b>	<b>\$ 56,752,384</b>	<b>\$ 7,505,110</b>	<b>\$ -</b>	<b>\$ 54,881,365</b>	<b>\$ 12,743,176</b>	<b>\$ 541,164</b>	<b>\$ -</b>	<b>\$ 133,424</b>
Audit Cash Adjustment	-	-	-	-	-	-	-	-
KANW Cash Balance	-	-	-	-	-	(541,164)	-	-
Graphics Cash Balance	-	-	-	-	-	-	-	-
Business Svc Fund	-	-	-	-	-	-	-	(133,424)
<b>Audited Cash 06/30/2013</b>	<b>56,752,384</b>	<b>7,505,110</b>	<b>-</b>	<b>54,881,365</b>	<b>12,743,176</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Receivables/Payables	-	-	-	-	-	-	-	-
KANW Cash Balance	-	-	-	-	-	541,164	-	-
Graphics Cash Balance See Fund 60050	-	-	-	-	-	-	-	-
Business Svc Fund See Fund 60100	-	-	-	-	-	-	-	133,424
Interfund Receivables	-	-	-	-	-	-	-	-
Interfund Payables	-	-	-	-	-	-	(97,964)	-
<b>Total Cash (Fund Balance) @ 06-30-2013 per PED report</b>	<b>\$ 56,752,384</b>	<b>\$ 7,505,110</b>	<b>\$ -</b>	<b>\$ 54,881,365</b>	<b>\$ 12,743,176</b>	<b>\$ 541,164</b>	<b>\$ (97,964)</b>	<b>\$ 133,424</b>

State of New Mexico  
 Albuquerque Municipal School District No. 12  
**Cash Report**  
**June 30, 2013**

**Schedule IV**

	INSURANCE RESERVE 71010	ALL FUNDS
<b>Total Cash (Fund Balance) @ 06/30/2012 per PED report</b>	<b>\$ 44,744,499</b>	<b>\$ 313,644,179</b>
Reserve for Inventory	-	<u>3,288,557</u>
<b>Fund Balance @ 06/30/2012</b>	<b>44,744,499</b>	<b>316,932,736</b>
Net Receivables/Payables/Inventory	-	<u>48,597,029</u>
<b>Total Cash &amp; Invest. Per 06/30/12 Books</b>	<b>44,744,499</b>	<b>365,529,765</b>
Current Year Revenue	92,017,026	1,021,145,032
Current Year Expenditures	(92,113,676)	(1,015,071,802)
Permanent Cash Transfers	-	(210)
Due to other funds 06/30/2012	-	-
Due to other funds 06/30/2013	-	-
Change in Receivables/Payables/Prepaid/Inventory	-	<u>(1,394,218)</u>
<b>Total Cash &amp; Invest. Per 06/30/2013 Books</b>	<b>44,647,849</b>	<b>370,208,567</b>
Net Receivables/Payables	-	(50,491,368)
Outstanding Loans	-	-
<b>Total Cash (Fund Balance) @ 06-30-2013 per PED report</b>	<b>\$ 44,647,849</b>	<b>\$ 319,717,199</b>
<b>Total Cash &amp; Invest. Per 06/30/2013 Books</b>	<b>\$ 44,647,849</b>	<b>\$ 370,208,567</b>
Audit Cash Adjustment	-	-
KANW Cash Balance	-	-
Graphics Cash Balance	-	-
Business Svc Fund	-	-
<b>Audited Cash 06/30/2013</b>	<b>44,647,849</b>	<u>370,208,567</u>
Net Receivables/Payables	-	(50,491,368)
KANW Cash Balance	-	-
Graphics Cash Balance See Fund 60050	-	-
Business Svc Fund See Fund 60100	-	-
Interfund Receivables	-	25,689,873
Interfund Payables	-	<u>(25,689,873)</u>
<b>Total Cash (Fund Balance) @ 06-30-2013 per PED report</b>	<b>\$ 44,647,849</b>	<b>\$ 319,717,199</b>