



**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL
DISTRICT NO. 2**

FINANCIAL STATEMENTS (RESTATED)

JUNE 30, 2013

MOSS ADAMS_{LLP}

Certified Public Accountants | Business Consultants

Acumen. Agility. Answers.

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LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2

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**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
OFFICIAL ROSTER
JUNE 30, 2013**

Name		Title
	<u>Board of Education</u>	
Dr. Connie Phillips		President
Maria A. Flores		Vice President
Chuck Davis		Secretary
Dr. Bonnie Votaw		Member
Barbara Hall		Member
	<u>School Officials</u>	
Stan Rounds		Superintendent
Karen Robles		Chief of Staff
Terry Dean		Assistant Superintendent of Finance
Crystal Valdez		Controller

REPORT OF INDEPENDENT AUDITORS

State of New Mexico
Las Cruces Public School District No. 2
To the Board of Education
and
Hector H. Balderas
New Mexico State Auditor

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Las Cruces Public School District No. 2, New Mexico (the "District") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the District's non major governmental funds presented as supplementary information, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2013 as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

State of New Mexico
Las Cruces Public School District No. 2
To the Board of Education
and
Hector H. Balderas
New Mexico State Auditor

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Las Cruces Public School District No. 2, New Mexico as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the each nonmajor governmental fund of the Las Cruces Public School District No. 2, New Mexico as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the major capital project fund, and all nonmajor funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 12 to the financial statements, the district's management discovered an omitted disclosure to the previously issued financial statements and restated these financial statement to include it. Our opinion in not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion on pages viii through xiv be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the Las Cruces Public School District No. 2, New Mexico's financial statements, the combining and individual fund financial statements.

State of New Mexico
Las Cruces Public School District No. 2
To the Board of Education
and
Hector H. Balderas
New Mexico State Auditor

The Schedule of Expenditures of Federal Awards as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the Schedule of Changes in Fiduciary Net Assets and Liabilities-Agency Funds, Schedule of Collateral Pledged by Depository for Public Funds, Schedule of Cash and Temporary Investments, and Cash Reconciliation required by the New Mexico State Audit Rule are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards and the Schedule of Changes in Fiduciary Net Assets and Liabilities-Agency Funds, Schedule of Collateral Pledged by Depository for Public Funds, Schedule of Cash and Temporary Investments, and Cash Reconciliation are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and the Schedule of Changes in Fiduciary Net Assets and Liabilities-Agency Funds, Schedule of Collateral Pledged by Depository for Public Funds, Schedule of Cash and Temporary Investments, and Cash Reconciliation are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2013, except as to finding FS 13-03 and the restated schedule of findings and questioned costs, as to which the date is April 28, 2014 on our consideration of the Las Cruces Public School District No. 2, New Mexico's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Las Cruces Public School District No. 2, New Mexico's internal control over financial reporting and compliance.

Mess Adams LLP

Albuquerque, New Mexico
November 15, 2013, except as to note 12 and the date of the other reporting required by *Government Auditing Standards*, as to which the date is April 28, 2014

LAS CRUCES PUBLIC SCHOOLS MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013



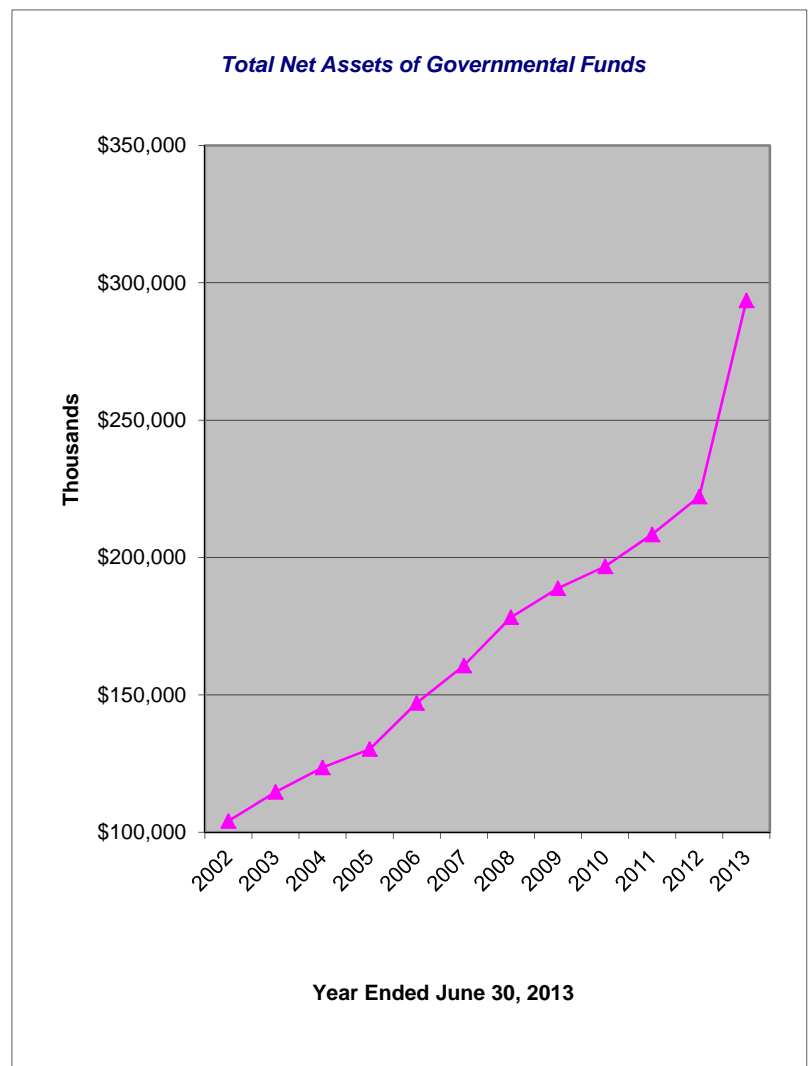
Introduction

The discussion and analysis of Las Cruces Public School District's financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2013. The intent of this discussion and analysis is to look at the School District's financial performance as a whole; readers should also review the basic financial statements and notes to enhance their understanding of the School District's financial performance.

Financial Highlights

Key financial highlights for fiscal year 2013 are as follows:

- ❖ The total assets of the governmental funds continued to increase. For the fiscal year ended June 30, 2013, total assets of the governmental funds increased \$71.39 million or 9.63%. This increase is due to the completion and capitalization of major construction projects and overall increase in current assets. The chart to the right plots the change in total assets in the governmental funds from June 30, 2002. The District has experience consistent growth in total net assets over the period reflected in the graph. The total increase in net assets since 2002 is \$189.5 million for an average annualized growth of more than 11.5%.



- ❖ Total liabilities of governmental fund activities decreased by \$17 million or 11% from the previous fiscal year. The net decrease was primarily due to the repayment of outstanding bonds.

- ❖ The district had \$240 million in expenses related to governmental activities; \$112 million of these expenses were offset by program specific charges for services and sales, grants, and contributions. General revenues primarily (state equalization guarantee, property taxes, and grants and entitlements) of \$199 million were adequate to provide for these programs.

**LAS CRUCES PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**



Using the Basic Financial Statements

This annual report consists of a series of financial statements and notes to these statements. These statements are organized so the reader can understand Las Cruces Public School District as a financial whole, or as an entire operating entity.

The statement of net assets and statement of activities provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the School District's most significant funds with all other non-major funds presented in total in a single column. For Las Cruces Public School District, the General Fund is the most significant fund.

Reporting the School District as a Whole

Statement of Net Assets and Statements of Activities

While this report contains the large number of funds used by the School District to provide programs and activities, the view of the School District as a whole looks at all financial transactions and asks the question, "How did we do financially during fiscal year 2013?" The statement of net assets and the statement of activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting system used by most private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash was received or paid.

These two statements report the School District's net assets and changes in those assets. This change in net assets is important because it identifies whether the financial position of the School District has improved or diminished for the School District as a whole. The cause of this change may be the result of many factors, some financial, some not. Non-financial factors include the School District's property tax base, facility conditions, required educational programs, and other factors.

In the statement of net assets and the statement of activities, the School District is divided into two distinct kinds of activities:

Governmental Activities - Most of the School District's programs and services are reported here including instruction, support services, operation and maintenance of plant, pupil transportation, and extracurricular activities.

Component Units – This column reports the activity and balances for two charters schools that were authorized by the district's Board of Education.

**LAS CRUCES PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**



Reporting the School District's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the School District's major funds. The School District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the School District's most significant funds.

Governmental Funds

Most of the School District's activities are reported in governmental funds, which focus on how monies flow into and out of those funds and the balances left at fiscal year-end for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent in the near future to finance educational programs. The relationship, or differences, between governmental activities reported in the statement of net assets and the statement of activities and the governmental funds is reconciled in the financial statements.

Governmental Activities

The statement of activities reflects the cost of program services and the charges for services and sales, grants, and contributions offsetting those services. The Statement of Activities (shown as Exhibit A-2), for government activities, indicates the total cost of services and the net cost of services. It identifies the cost of these services supported by revenues from state entitlements.

The dependence upon revenues from the State of New Mexico for governmental activities is obvious. Eighty-six (86%) percent of the Instructional activities are supported through general revenues.

The School District's Funds

The School District's governmental funds are accounted for using the modified accrual basis of accounting. Total governmental funds had revenues and other financing sources of \$248.4 million and expenditures and other financing uses of \$259.7 million. The net change in fund balance for the year was a decrease of \$11.3 million. This decrease was due primarily to the net activity within the expenditures for instruction and Operation & Maintenance of plant

General Fund Budgeting Highlights

The School District's budget is prepared according to New Mexico law and Public Education Department Regulations and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

**LAS CRUCES PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**



During the course of the 2013 fiscal year, the School District amended its General Fund budget as necessary. The School District utilizes a site-based budgeting technique. The budgeting systems are designed to tightly control site/department budgets, and to provide flexibility for site/departmental management.

For the General Fund, final budgeted revenues and other financing sources are equal to budget expenditures of \$188.5 million. Expenditures and other financing uses were budgeted at \$188.5 million while actual expenditures were \$177.6 million. The difference between budget and actual expenditures was primarily due to budgetary savings in salaries and benefits and utility costs. However, budget savings were experienced throughout the budget.

Actual revenues for the general fund were \$180 million and revenues from state sources constitute 98.4% of the total. Expenditures exceeded revenue by \$0.5 million.

Significant Variations Between Original And Final Budgets

General Fund				
	Original	Final	Change	% Change
Revenue	\$ 176,584,829	\$ 177,037,555	\$ 452,726	.003
Expenditures	185,733,357	188,451,576	2,718,219	1.5

The variations between the original and final budgets were not significant during fiscal year 2013. Budgeted revenue increased \$452,276 or .003% from the original to final budget. The expenditure budget increased \$2,718,219 or 1.5%. The District is required by state law to have a balanced budget. The increase in the budgeted expenditures is attributable to the increase in revenue from the State of New Mexico and the increase in available cash balance at the end of the fiscal year.

Significant Changes in Fund Balance

The most significant change in fund balance occurred in the general fund. This fund experienced an decrease in fund balance of \$0.7 million. This decrease is attributable to the decrease in current assets (cash balance) at the end of the fiscal year.

The bond fund reflects a decrease in fund balance of \$12.9 million. This decrease is predominantly attributable to major construction projects as Las Cruces High, Picacho Middle, Loma Heights and University Hills. There is a net decrease in the combined fund balance of all capital outlay funds of \$10.6 million.

No other funds experienced significant changes in fund balance.

**LAS CRUCES PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**



Capital Assets and Debt Administration

Capital Assets

During the 2013 fiscal year, the District had a net change of \$70.1 million. The total additions consisted of the capitalization of \$1.9 million due to equipment acquisitions and \$139.5 million (\$76.5 District portion, \$63 PSFA portion) in new construction completed during the fiscal year. In addition to the items that were capitalized, the district held \$7.7 million in construction in progress at the end of the fiscal year. The District disposed of \$1.9 million in equipment and furniture due to obsolescence and damage. At the end of fiscal 2013, the District had \$459 million invested in capitalized assets with associated accumulated depreciation of \$121 million (see note #6).

Debt

At June 30, 2013, the District had outstanding bonds payable of \$101.4 million and capital lease obligation of \$17.4 million for total indebtedness of \$118.8 million.

The District is bonded to 72% of the legal limit of \$180 million. In February 2010, the voters approved the issuance of \$65 million in bonds. The bonds were to be sold in three blocks over a four-year period; however, the sale in March 2012 was postponed. See table for issuance schedule.

<u>Date of Sale</u>	<u>Amount Sold or to be sold</u>
February 2011	\$25 million
December 2011	\$30 million
December 2013	\$10 million

Factors Impacting Future Periods

Las Cruces Public Schools are scheduled to have a bond and House Bill 33 election in February, 2014, as well as, have a bond sale in the December, 2013.

We will begin phase two of the construction/renovation at Las Cruces High School during the upcoming school year. This project is estimated to cost approximately \$85,000,000 (including the Public School Facilities Authority contribution) requiring a significant use of capital monies in order to complete this project over the next four years.

Las Cruces Public Schools is not aware of any additional facts, decisions, or conditions that are expected to have a significant effect on the financial position or results of operations during the 2013-2014 fiscal year.

Las Cruces Public Schools
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013

	Governmental Activities					
	2009	2010	2011	2012	2013	% Change from 2012
Current and other assets	\$ 92,292	89,917	81,460	97,245	80,288	-17.4%
Net capital assets	182,193	199,551	236,587	281,060	352,113	25.3%
Total Assets	274,485	289,468	318,047	378,305	432,401	14.3%
Long-term debt outstanding	59,425	67,288	82,787	121,073	110,157	-9.0%
Other liabilities	26,230	25,396	26,865	35,053	28,673	-18.2%
Total liabilities	85,655	92,684	109,652	156,126	138,830	-11.1%
Net Assets	\$ 188,830	196,784	208,395	222,179	293,571	32.1%
Invested in capital assets net of related debt	113,625	121,975	181,571	186,312	233,315	25.2%
Restricted	62,552	63,292	22,894	25,763	51,034	98.1%
Unrestricted	12,653	11,517	3,930	10,104	9,222	-8.7%
Total Net Assets	\$ 188,830	196,784	208,395	222,179	293,571	32.13%

Changes in Net Assets from Operating Results (in thousands of dollars)

Revenues:						
Program revenues						
Charges for services	\$ 4,323	4,019	5,404	5,592	4,124	-26.3%
Operating grants	41,880	56,226	44,662	41,534	43,442	4.6%
Capital grants	1,372	2,343	1,852	1,344	64,438	4694.5%
General revenues						
Property taxes	26,857	28,500	27,511	29,682	29,866	0.6%
State aid	165,564	151,382	165,230	165,646	167,774	1.3%
Other	1,244	2,234	193	164	1,474	798.8%
Special Item	-	-	-	113	-	-100.0%
Total revenues	241,240	244,704	244,852	244,075	311,118	27.5%
Expenses:						
Instruction	129,999	135,471	124,410	122,371	126,318	3.2%
Support Services	42,845	43,399	43,871	43,407	44,935	3.5%
Central Services	4,008	3,774	4,584	4,454	4,700	5.5%
Operation & Maintenance of Plant	25,022	27,881	21,148	15,961	20,224	26.7%
Student Transportation	8,803	5,836	9,096	7,794	8,524	9.4%
Food Service Operations	9,405	9,997	9,447	10,437	11,200	7.3%
Community Services operations	494	375	486	572	62	-89.2%
Interest on long tem debt	2,727	2,782	2,748	3,748	3,447	-8.0%
Unallocated Depreciation	7,344	7,236	8,308	7,495	894	-88.1%
Facilities, Materials, Supplies & Other Services	-	-	9,135	14,052	19,422	38.2%
Amortization	9	-	-	-	-	0.0%
Total expenses	230,656	236,751	233,233	230,291	239,726	4.1%
Increase in net assets	\$ 10,584	7,953	11,619	13,784	71,392	417.9%

Changes in Net Assets from Operating Results (in thousands of dollars)

**LAS CRUCES PUBLIC SCHOOLS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**



Contacting the School District's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the School District's finances and to reflect the School District's accountability for the monies it receives. To learn more about the District's strategic plan, goals and program results, please visit our web site at www.lcps.k12.nm.us. Questions about this report or additional financial information needs should be directed to:

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STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
STATEMENT OF NET POSITION
JUNE 30, 2013

Exhibit A-1
Page 1 of 2

	<u>Governmental Activities</u>	<u>Component Units</u>
ASSETS		
Current assets		
Cash	\$ 46,150,879	\$ 547,813
Investments	23,747,667	-
Receivables	9,663,724	133,984
Inventory	589,407	-
Total current assets	<u>80,151,677</u>	<u>681,797</u>
Noncurrent assets		
Bond issuance costs (net of amortization of \$151,717)	136,608	-
Capital assets		
Construction in progress	7,735,766	-
Land	6,062,411	-
Land Improvements	23,386,487	-
Building and Building Improvements	407,194,089	-
Equipment and vehicles	28,759,352	135,083
Less: accumulated depreciation	<u>(121,024,787)</u>	<u>(112,855)</u>
Total noncurrent assets	<u>352,249,926</u>	<u>22,228</u>
Total assets	<u>\$ 432,401,603</u>	<u>\$ 704,025</u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
STATEMENT OF NET POSITION
JUNE 30, 2013**

Exhibit A-1
Page 2 of 2

	<u>Governmental Activities</u>	<u>Component Units</u>
LIABILITIES AND NET POSITION		
Accounts payable	\$ 943,502	\$ 8,143
Due to government	1,454,281	20
Accrued liabilities	10,898,287	76,931
Accrued compensated absences	817,532	10,113
Accrued interest	1,551,214	-
Deferred ad valorem tax revenue	2,141,428	-
Deferred grant revenue	290,313	-
Deferred capital outlay revenue	-	3,751
Current portion of capital lease obligation	661,323	-
Current portion of long-term debt	9,915,000	-
Total current liabilities	<u>28,672,880</u>	<u>98,958</u>
Noncurrent liabilities		
Bond underwriter premiums (net of amortization of \$894,844)	1,617,284	-
Accrued compensated absences	317,929	-
Capital lease obligation due in more than one year	16,707,066	-
Bonds due in more than one year	91,515,000	-
Total noncurrent liabilities	<u>110,157,279</u>	<u>-</u>
Total liabilities	<u>138,830,159</u>	<u>98,958</u>
Net investment in capital assets	233,314,929	22,228
Restricted for:		
Debt service	13,799,853	-
Capital projects	24,341,069	-
Other	12,893,310	92,869
Unrestricted	<u>9,222,283</u>	<u>489,970</u>
Total net position	<u>293,571,444</u>	<u>605,067</u>
Total liabilities and net position	<u>\$ 432,401,603</u>	<u>\$ 704,025</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit A-2

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position	Component Units
	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental activities:						
Instruction	\$ 126,317,839	\$ 249,016	\$ 19,494,217	\$ -	\$ (106,574,606)	
Support Services:						
Students	21,681,523	1,571,044	1,977,460	-	(18,133,019)	
Instruction	8,420,183	-	97,282	-	(8,322,901)	
General Administration	2,048,352	-	63,431	-	(1,984,921)	
School Administration	12,184,354	-	5,771,031	-	(6,413,323)	
Other	600,779	-	-	-	(600,779)	
Central Services	4,699,939	-	-	-	(4,699,939)	
Operation & Maintenance of Plant	20,223,716	-	-	-	(20,223,716)	
Student Transportation	8,524,056	-	7,256,256	-	(1,267,800)	
Food Services Operations	11,199,552	2,303,905	8,782,399	-	(113,248)	
Community Services Operations	62,438	-	-	-	(62,438)	
Interest on long-term debt	3,447,205	-	-	-	(3,447,205)	
Unallocated depreciation	894,148	-	-	-	(894,148)	
Facilities, Materials, Supplies & Other Services	19,422,038	-	-	64,437,901	45,015,863	
Total governmental activities	<u>\$ 239,726,122</u>	<u>\$ 4,123,965</u>	<u>\$ 43,442,076</u>	<u>\$ 64,437,901</u>	(127,722,180)	
Component Units	<u>\$ 3,764,664</u>	<u>\$ 1,602</u>	<u>\$ 479,097</u>	<u>\$ 314,945</u>		(2,969,020)
General Revenues:						
Property Taxes						
Levied for general purposes					1,156,827	-
Levied for debt services					13,295,220	-
Levied for capital projects					15,413,776	-
State Equalization Guarantee Revenue					166,382,547	3,108,109
State Appropriations					1,391,808	11,417
Unrestricted investment earnings					102,997	-
Loss on sale of fixed assets					(155,735)	-
Miscellaneous					1,536,996	1,611
Transfers					(10,044)	8,587
Total general revenues					<u>199,114,392</u>	<u>3,129,724</u>
Change in net position					<u>71,392,212</u>	<u>160,704</u>
Net position - beginning					222,179,232	444,363
Net position - ending					<u>\$ 293,571,444</u>	<u>\$ 605,067</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013

Exhibit B-1
(Page 1 of 2)

	General 11000	Pupil Transportation 13000	Instructional Materials 14000	Title I IASA 24101	Entitlement IDEA-B 24106	Bond Building 31100	Debt Service 41000	Other Governmental Funds	Total Primary Government
ASSETS									
<i>Current Assets</i>									
Cash and cash equivalents	\$ 8,403,465	\$ 40	\$ 135,016	\$ -	\$ -	\$ 11,450,424	\$ -	\$ 26,161,934	\$ 46,150,879
Investments	10,000,000	-	-	-	-	-	13,723,369	24,298	23,747,667
Accounts receivable									
Taxes	395,081	-	-	-	-	-	1,351,507	1,308,933	3,055,521
Due from other governments	-	-	214,036	2,193,663	2,203,344	-	-	1,995,270	6,606,313
Interfund receivables	5,344,654	-	-	769	546	-	-	318	5,346,287
Other	133	-	-	-	-	-	-	1,757	1,890
Inventory	425,576	-	-	-	-	-	-	163,831	589,407
<i>Total assets</i>	<u>\$ 24,568,909</u>	<u>\$ 40</u>	<u>\$ 349,052</u>	<u>\$ 2,194,432</u>	<u>\$ 2,203,890</u>	<u>\$ 11,450,424</u>	<u>\$ 15,074,876</u>	<u>\$ 29,656,341</u>	<u>\$ 85,497,964</u>
LIABILITIES AND FUND BALANCES									
<i>Current Liabilities:</i>									
Accounts payable	\$ 29,464	\$ -	\$ -	\$ 66,168	\$ 10,119	\$ 423,138	\$ -	\$ 414,613	\$ 943,502
Due to government	1,323,102	-	-	18,024	32,049	-	-	81,106	1,454,281
Accrued expenses	9,530,599	2	-	340,104	287,250	-	-	740,332	10,898,287
Interfund payables	1,633	-	-	1,770,136	1,874,472	-	209,109	1,490,937	5,346,287
Unspent ad valorem tax revenue	91,021	-	-	-	-	-	1,061,048	989,359	2,141,428
Unspent grant revenue	-	-	-	-	-	-	-	290,313	290,313
<i>Total liabilities</i>	<u>10,975,819</u>	<u>2</u>	<u>-</u>	<u>2,194,432</u>	<u>2,203,890</u>	<u>423,138</u>	<u>1,270,157</u>	<u>4,006,660</u>	<u>21,074,098</u>
<i>Fund balances</i>									
Fund Balance:									
Nonspendable	425,576	-	-	-	-	-	-	-	425,576
Restricted for transportation	-	38	-	-	-	-	-	-	38
Restricted for instructional materials	-	-	349,052	-	-	-	-	-	349,052
Restricted for debt service	-	-	-	-	-	-	13,804,719	-	13,804,719
Restricted by grantor	-	-	-	-	-	-	-	12,893,310	12,893,310
Restricted for capital projects	-	-	-	-	-	11,027,286	-	12,756,371	23,783,657
Unassigned	13,167,514	-	-	-	-	-	-	-	13,167,514
<i>Total fund balances</i>	<u>13,593,090</u>	<u>38</u>	<u>349,052</u>	<u>-</u>	<u>-</u>	<u>11,027,286</u>	<u>13,804,719</u>	<u>25,649,681</u>	<u>64,423,866</u>
<i>Total liabilities and fund balances</i>	<u>\$ 24,568,909</u>	<u>\$ 40</u>	<u>\$ 349,052</u>	<u>\$ 2,194,432</u>	<u>\$ 2,203,890</u>	<u>\$ 11,450,424</u>	<u>\$ 15,074,876</u>	<u>\$ 29,656,341</u>	<u>\$ 85,497,964</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
GOVERNMENTAL FUND
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-1
 (Page 2 of 2)

	<u>Governmental Funds</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Fund balances - total governmental funds	\$ 64,423,866
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	352,113,318
Bond issuance costs, including original issue discounts and premiums are not financial resources and, therefore, are not reported in the funds	
Bond issuance costs net of accumulated amortization	136,608
Bond issuance premiums net of accumulated amortization	(1,617,284)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	
Accrued interest	(1,551,214)
Accrued compensated absences	(1,135,461)
Capital lease obligation	(17,368,389)
General obligation bonds	<u>(101,430,000)</u>
Net Assets - total Governmental Activities	<u>\$ 293,571,444</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-2
(Page 1 of 2)

	General 11000	Pupil Transportation 13000	Instructional Materials 14000	Title I IASA 24101	Entitlement IDEA-B 24106	Bond Building 31100	Debt Service 41000	Other Governmental Funds	Total Primary Government
<i>Revenues:</i>									
Property taxes	\$ 1,156,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,295,220	\$ 15,413,776	\$ 29,865,823
State grants	167,872,037	7,256,256	1,828,626	-	-	-	-	2,864,115	179,821,034
Federal grants	423,477	-	-	7,864,825	5,583,834	-	-	16,469,155	30,341,291
Charges for services	249,016	-	-	-	-	-	-	3,874,949	4,123,965
Miscellaneous	977,709	-	312	-	-	-	-	2,961,788	3,939,809
Interest	40,242	-	1,265	-	-	27,273	6,185	28,032	102,997
<i>Total revenues</i>	<u>170,719,308</u>	<u>7,256,256</u>	<u>1,830,203</u>	<u>7,864,825</u>	<u>5,583,834</u>	<u>27,273</u>	<u>13,301,405</u>	<u>41,611,815</u>	<u>248,194,919</u>
<i>Expenditures:</i>									
<i>Current:</i>									
Instruction	108,336,510	-	1,896,958	5,883,996	2,480,950	-	-	7,709,320	126,307,734
Support Services									
Students	16,292,226	-	-	596,714	2,787,299	-	-	2,019,457	21,695,696
Instruction	6,831,989	-	-	813,067	-	-	-	791,962	8,437,018
General Administration	1,312,028	-	-	170,808	121,269	-	138,033	315,642	2,057,780
School Administration	11,483,814	-	-	150,749	-	-	-	546,744	12,181,307
Central Services	4,410,219	-	-	208,374	54,945	-	-	26,589	4,700,127
Operation & Maintenance of Plant	20,224,340	-	-	15,106	196	-	-	67,005	20,306,647
Student Transportation	1,126,144	7,256,256	-	-	118,636	-	-	23,020	8,524,056
Other Support Services	600,779	-	-	-	-	-	-	-	600,779
Food Services Operations	332,581	-	-	-	-	-	-	10,970,368	11,302,949
Community Service	31,082	-	-	25,921	-	-	-	5,435	62,438
Capital Outlay	195,370	-	-	-	-	12,934,191	-	15,836,981	28,966,542
Debt service									
Principal	-	-	-	-	-	-	10,370,000	-	10,370,000
Interest	-	-	-	-	-	-	4,007,445	-	4,007,445
<i>Total expenditures</i>	<u>171,177,082</u>	<u>7,256,256</u>	<u>1,896,958</u>	<u>7,864,735</u>	<u>5,563,295</u>	<u>12,934,191</u>	<u>14,515,478</u>	<u>38,312,523</u>	<u>259,520,518</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(457,774)</u>	<u>-</u>	<u>(66,755)</u>	<u>90</u>	<u>20,539</u>	<u>(12,906,918)</u>	<u>(1,214,073)</u>	<u>3,299,292</u>	<u>(11,325,599)</u>
<i>Other financing sources (uses):</i>									
Bond issuance premiums	-	-	-	-	-	-	-	-	-
Proceeds from bond issues	-	-	-	-	-	-	-	-	-
Operating transfers in	6,301	-	-	-	-	-	-	246,158	252,459
Operating transfers out	(174,295)	-	-	(1,281)	-	-	-	(86,927)	(262,503)
<i>Total other financing sources (uses)</i>	<u>(167,994)</u>	<u>-</u>	<u>-</u>	<u>(1,281)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,231</u>	<u>(10,044)</u>
<i>Net changes in fund balances</i>	<u>(625,768)</u>	<u>-</u>	<u>(66,755)</u>	<u>(1,191)</u>	<u>20,539</u>	<u>(12,906,918)</u>	<u>(1,214,073)</u>	<u>3,458,523</u>	<u>(11,335,643)</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>14,218,858</u>	<u>38</u>	<u>415,807</u>	<u>1,191</u>	<u>(20,539)</u>	<u>23,934,204</u>	<u>15,018,792</u>	<u>22,191,158</u>	<u>75,759,509</u>
<i>Fund balances - end of year</i>	<u>\$ 13,593,090</u>	<u>\$ 38</u>	<u>\$ 349,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,027,286</u>	<u>\$ 13,804,719</u>	<u>\$ 25,649,681</u>	<u>\$ 64,423,866</u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOLS DISTRICT NO. 2
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2013**

Exhibit B-2
 (Page 2 of 2)

	Governmental Funds
Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	\$ (11,335,643)
<p>Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which capital outlays exceed depreciation for the period.</p>	
Depreciation expense	(10,423,693)
Capital outlays	18,864,603
Contributed capital	63,092,905
Loss on disposal of capital assets	(312,660)
<p>The issuance of long-term debt (e.g., bonds, notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. In addition, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Also, governmental funds report issuance of capital lease obligations as other financing sources while it is not accounted for in the Statement of Activities:</p>	
Amortization of bond issuance costs	(31,658)
Amortization of original issue premium	354,788
Increase in accrued interest payable	237,110
Increase in accrued compensated absences	(55,151)
Payments to escrow agents	10,370,000
Capital lease payments	631,611
	631,611
Change in Net Position - total Governmental Activities	\$ 71,392,212

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS
JUNE 30, 2013

Exhibit C-1

	<u>Agency Funds</u>
ASSETS	
<i>Current Assets</i>	
Cash	<u>1,316,995</u>
<i>Total Assets</i>	<u><u>1,316,995</u></u>
 LIABILITIES	
<i>Current Liabilities</i>	
Deposits held in trust for others	<u>1,316,995</u>
<i>Total Liabilities</i>	<u><u>\$ 1,316,995</u></u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Las Cruces Public, School District No. 2 (the District) Board was created under the provision of Chapter 22 Article 5, Paragraph 4, New Mexico Statutes 1978 to provide public education for the children within the District. The School Board is authorized to establish policies and regulations for its own government consistent with the laws of the state of New Mexico and the regulations of the State Board of Education and the Legislative Finance Committee. The School Board is comprised of five members who are elected for terms of four years.

The School Board operates thirty-nine schools within the District with a total enrollment of approximately 24,500 pupils. In conjunction with the regular educational programs, some of these schools offer special education. In addition, the School Board provides transportation and school food services for the students.

The financial statements of District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standard Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of the District's accounting policies are described below.

A. Reporting Entity

GASB Statement No. 61 and amendment of GASB Statement No. 14, established criteria for determining the government reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the District is considered a *primary government*, since it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 61, fiscally independent means that the District may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. Based upon the application of these criteria, the following is a brief review of the potential component units addressed in defining the government's reporting entity:

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

La Academia Dolores Huerta and Las Montañas (Charter Schools) are component units of the District, as defined by GASB Statement No. 61 and/or GASB Statement No. 39, and have a separate governing board and are fiscally dependent on the District. The Charter Schools do not issue separate financial statements. Charter schools operate under the Senate Bill 192, Chapter 281, Laws of 1999, and are responsible for maintaining separate accounting records, and are discretely presented component units of the school districts they operate within. See Note 14 for detailed information on Charter School assets and liabilities.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of financial position and the statement of activities and changes in net position) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as is the fiduciary fund financial statement. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are billed. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Ad valorem taxes (property taxes), and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Expenditure-driven grants are recognized as

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

revenue when the qualifying expenditures have been incurred and all other grant requirements have been met and the susceptible to accrual criteria have been met. All other revenue items are considered to be measurable and available only when cash is received by the District.

The agency funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the District holds for others in an agency capacity.

Governmental funds are used to account for the District's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of long-term debt. Governmental funds include:

The *General Fund* is the primary operating fund of the District, and accounts for all financial resources, except those required to be accounted for in other funds.

The *Special Revenue Funds* account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The *Debt Service Fund* accounts for the services of long-term debt not being financed by proprietary or nonexpendable trust funds.

The *Capital Projects Funds* account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

Under the requirements of GASB No. 34, the District is required to present certain of its governmental funds as major funds based upon certain criteria. The major funds presented in the fund financial statements include the following (in addition to the General Fund), which include funds that were not required to be presented as major but were at the discretion of management.

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The *Pupil Transportation Special Revenue Fund* is used to account for the State Equalization received from the State Department of Education which is used to pay for the costs associated with transporting school age children.

The *Instructional Materials Special Revenue Fund* is used to account for the monies received from the State Department of Education for the purposes of purchasing instructional materials (books, manuals, periodicals, etc.) used in the education of students.

The *Title I IASA Special Revenue Fund* is used to account for the monies received from the State Department of Education and expended in the Title I program, which provides supplemental educational opportunities for academically disadvantaged children in the area of reading.

The *Entitlement IDEA-B Special Revenue Fund* is used to account for a program funded by a Federal grant to assist the District in providing free appropriate public education to all handicapped children. Funding authorized by Individuals with Disabilities Education Act, Part B, Section 611- 620, as amended, Public Laws 91-230, 93-380, 94-142, 98-199, 99-457, 100,639, and 101-476, 20 U.S.C. 1411-1420.

The *Bond Building Capital Projects 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.

The *Debt Service Fund* is used to account for the accumulation of resources for the payment of Long-Debt principal and interest.

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Additionally, the District reports the following agency fund:

The *Fiduciary Fund* account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, or student organizations.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayer or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

Program revenues are categorized as (a) charges for services, which include revenues collected for cafeteria fees and lost books, etc., (b) program-specific operating grants, which includes revenues received from state and federal sources such as Title I, IDEA-B, Charter Schools, and other State and Federal funding to be used as specified within each program grant agreement, and (c) program-specific capital grants and contributions, which include revenues from state sources such as bond building, SB-9 and special capital outlay funding to be used for capital projects. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. The District does not currently employ indirect cost allocation systems. Depreciation expense is specifically identified by function and is included in the direct expense of each function, except for that portion of depreciation that is identified as unallocated on the Statement of Activities. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position or Fund balance

Cash and Temporary Investments: The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the District to invest in Certificates of Deposit, obligations of the U.S. Government, and the State Treasurer's Investment Pool.

Investments for the District are reported at fair value. The State Treasurer's Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Receivables and Payables: Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

The District receives monthly income from a tax levy in Dona Ana County. The funds are collected by the County Treasurer and are remitted to the School District the following month. Under the modified accrual method of accounting, the amount remitted by the Dona Ana County Treasurer in July and August 2013 is considered "measurable and available" and, accordingly, is recorded as revenue during the year ended June 30, 2013.

Certain Special Revenue funds are administered on a reimbursement method of funding; other funds are operated on a cash advance method of funding. The funds incurred the cost and submitted the necessary request for reimbursement or advance, respectively.

Instructional Materials: The New Mexico State Department of Education receives federal material leasing funds from which it makes annual allocations to the various school districts for the purchase of educational materials. Of

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position or Fund Balance (Continued)

each allocation, seventy percent is restricted to the requisition of material listed in the State Board of Education 'State Adopted Instructional Material' list, while thirty percent of each allocation is available for purchases directly from vendors, for which the school district receives cash draw-downs, or transfer to the seventy percent account for requisition of material from the adopted list.

Inventory: Inventory is valued at lower of cost (first-in, first-out) or market. Inventory in the General Fund consists of expendable supplies held for consumption. Inventory in the Special Revenue Funds consists of U.S.D.A. commodities and other purchased food and non-food supplies. The cost of purchased food is recorded as an expenditure at the time individual inventory items are consumed. The U.S.D.A. commodities are recorded at year-end by audit adjusting entries. Commodities consumed during the year are reported as revenues and expenditures; unused commodities are reported as inventories and deferred revenue. Non-commodity inventories are equally offset by a fund balance reserve, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets. No deferred revenue was recorded for unused commodity inventory as of June 30, 2013.

Capital Assets: Capital assets, which include construction in progress, land and land improvements, building and building improvements, equipment, and vehicles are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000, per section 12-6-10 NMSA 1978, and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Pursuant to the implementation of GASB Statement No. 34, the historical cost of infrastructure assets, (retroactive to 1979) are to be included as part of the governmental capital assets reported in the government wide statements. However, infrastructure assets have not been included in the June 30, 2013 financial statements of Las Cruces Public School District No. 2, since the District did not own any infrastructure assets as of June 30, 2013. Information technology equipment, including software, is being capitalized and included in furniture and equipment as the District did not maintain internally developed software. The District expensed the cost of library books when purchased. Donated capital assets are recorded at

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position or Fund Balance (Continued)

estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. No interest was included as part of the cost of capital assets under construction during the year ended June 30, 2013.

Capital expenditures made on the District's building construction projects by the NM Public School Facilities Authority have been recorded as a revenue and expenditure in the fund financial statements, and have been included as capital assets in the District's government-wide financial statements.

Capital assets of the primary government is depreciated using the straight line method over the following estimated useful lives:

Land Improvements	20 years
Buildings/Building Improvements	20-50 years
Equipment and Vehicles	4-20 years

Deferred Revenues: The District recognizes grant revenue at the time the related expense is made if the expenditure of funds is the prime factor for determining eligibility for reimbursement; therefore, amounts received and not expended in the Special Revenue Funds are shown as deferred revenues. Amounts receivable from the property taxes levied for the current year that are not considered to be "available" under the current financial resources measurement focus are reported as deferred revenues in the governmental fund financial statements.

Compensated Absences: Twelve month employees are entitled to accumulate annual leave up to 15 days per year, depending on length of service, and the employee's hire date. Upon termination, employees are paid for their accrued annual leave, up to a maximum of 30 days.

Qualified employees are entitled to accumulate sick leave. Employees employed for 182 but not more than 219 days accrue 1 day per month not to exceed 10 days per year. Employees employed for 220 days accrue 1 day per month not to exceed 11 days per year.

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position or Fund Balance (Continued)

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay it. In prior years, substantially all of the related expenditures have been liquidated by the general fund. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide statement of net assets.

Long-term Obligations: In the government-wide fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method.

For fund financial reporting, bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as another financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. During the year, \$4,007,445 was recorded as interest on long term debt.

Capital Leases: Leases that substantially transfer all of the risks and benefits of ownership are accounted for as capital leases. Capital leases are included in the capital assets, and where appropriate, are amortized over the shorter of their economic useful lives or lease terms. The related capital lease obligations are included in the long-term liabilities in the government-wide financial statements.

Net Position or Fund Balance: In the government-wide financial statements, fund equity is classified as net position and is displayed in three components:

Net investment in capital assets: Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position or Fund Balance (Continued)

Restricted Net Position: Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulation of other governments; or (2) law through constitutional provisions or enabling legislation. Descriptions for the related restrictions for net assets are restricted for "debt service or capital projects."

Unrestricted Net Position: All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

The Government-wide Statement of Net Position reports \$51,034,232 of restricted net position of which \$24,341,069 is restricted by enabling legislation.

The District reports fund balance based on generally accepted accounting principles using the following classifications:

- *Nonspendable* - portion of net resources that cannot be spent because of their form or because they must remain intact
- *Restricted* - amounts constrained by external parties, constitutional provision, or enabling legislation
- *Committed* - amounts constrained by a government using its highest level of decision-making authority. The Board of Education is the highest level of decision making authority. There are no committed funds in the current year.
- *Assigned* - amounts a government intends to use for a particular purpose. There are no assigned funds in the current year.
- *Unassigned* - amounts that are not constrained at all will be reported in the general fund.

Interfund Transactions: Quasi-external transactions are accounted for as revenues, expenditures. Transactions that constitute reimbursements to a fund from expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position or Fund Balance (Continued)

All other interfund transactions, except quasi-external transactions and reimbursements are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates affecting the District's financial statements include management's estimate of the useful lives of capital assets.

E. Revenues

State Equalization Guarantee: School districts in the State of New Mexico receive a 'state equalization guarantee distribution' which is defined as "that amount of money distributed to each school district to insure that the school district's operating revenue, including its local and federal revenues as defined (in Chapter 22, Section 825, NMSA 1978) is at least equal to the school district's program cost.

A school district's program costs are determined through the use of various formulas using 'program units' which take into consideration 1) early childhood education; 2) basic education; 3) special education; 4) bilingual-multicultural education; 5) size, etc. Payment is made from the public school fund under the authority of the Director of Public School Finance. The District received \$166,382,547 in state equalization guarantee distributions during the year ended June 30, 2013.

Tax Revenues: The District receives mill levy and ad-valorem tax revenues primarily for debt service and capital outlay purposes. Tax revenues are recognized when they are in the hands of the collecting agency. The District

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Revenues (Continued)

records only the portion of the taxes considered to be 'measurable' and 'available'. The District recognized \$29,865,823 in tax revenues during the year ended June 30, 2013. Descriptions of the individual debt service and capital outlay funds contained in these financial statements include information regarding the authority for the collection and use of these taxes.

Property taxes attach an enforceable lien on property as of January 1st. Tax notices are sent to property owners by November 1st of each year to be paid in whole or in two installments by November 10th and April 10th of each year. Dona Ana County collects County, City and School taxes and distributes them to each fund once per month except in June when the taxes are distributed twice to close out the fiscal year.

Transportation Distribution: School districts in the State of New Mexico receive student transportation distributions. The transportation distribution is allocated to each school district in accordance with formulas developed by the State Transportation Director and the Director of Public School Finance. The funds shall be used only for the purpose of making payments to each school district for the to-and-from school transportation costs of students in grades K through twelve attending public school within the school district. The District received \$7,256,256 in transportation distributions during the year ended June 30, 2013.

Instructional Materials: The New Mexico Public Education Department (PED) receives federal mineral leasing funds from which it makes annual allocations to the various school districts for the purchase of educational materials. Of each allocation, seventy percent is restricted to the requisition of materials listed in the State Board of Education "State Adopted Instructional Material" list, while thirty percent of each allocation is available for purchases directly from vendors. Allocations received from the State for the year ended June 30, 2013 totaled \$1,828,626.

Public School Capital Outlay: Under the provisions of Chapter 22, Article 24, a public school capital outlay fund was created. The money in the fund may be used only for capital expenditures deemed by the public school capital outlay council (Council) necessary for an adequate educational program, and the capital outlay expenditures are limited to the purchase, or construction of temporary or permanent classrooms.

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Revenues (Continued)

The Council approves the District's application for grant assistance from the fund when the Council determines that:

1. A critical need exists requiring action;
2. The residents of the school districts have provided all available resources to the district to meet its capital outlay requirements;
3. The school district has used its resources in a prudent manner;
4. The school district is in a county or counties which have participated in the reappraisal program and the reappraised values are on the tax rolls, or will be used for the tax year 1979 as certified by the property tax division; and
5. The school district has provided insurance for buildings of the school district in accordance with the provisions of Section 13-5-3 NMSA 1978.

During the year ended June 30, 2013, the District received \$49,063 in special capital outlay funds.

SB-9 State Match: The Director distributes to any school district that has imposed a tax under the Public School Capital Outlay Improvements Act (22-25-1 to 22-25-10 NMSA 1978) an amount from the public school capital improvements fund that is equal to the amount by which the revenue estimated to be received from the imposed tax as specified in Subsection B of section 22-25-3 NMSA 1978, assuming a one hundred percent collection rate, is less than an amount calculated by multiplying the product obtained by the rate imposed in the district under the Public School Capital Improvements Act. The distribution is made by December 1st, of each year that the tax is imposed in accordance with Section 22-25-3 NMSA 1978. Provided, however, in the event that sufficient funds are not available in the public school capital improvement funds to make the state distribution provided for in this section, the dollar per program unit figure is reduced as necessary.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Revenues (Continued)

The District received \$1,255,517 in state SB-9 matching during the year end June 30, 2013.

Federal Grants: The District receives revenues from various Federal departments (both direct and indirect), which are legally restricted to expenditures for specific purposes. These programs are reported as Special Revenue Funds. Each program operated under its own budget, which has been approved by the Federal Department or the flow through agency (usually the New Mexico Department of Public Education). The various budgets are approved by the Local School Board and the New Mexico Public Education Department.

The District also receives reimbursement under the National School Lunch and Breakfast Programs for its food services operations, and the distributions of commodities through the New Mexico Human Services Department.

NOTE 2. CASH AND TEMPORARY INVESTMENTS

State statutes authorize the investment of District funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government obligations. All invested funds of the District properly followed State investment requirements as of June 30, 2013.

Deposits of funds may be made in interest or non-interest bearing checking accounts in one or more banks or savings and loan associations within the geographical boundaries of the District. Deposits may be made to the extent that they are insured by an agency of the United States or by collateral deposited as security or by bond given by the financial institution.

The rate of interest in non-demand interest-bearing accounts shall be set by the State Board of Finance, but in no case shall the rate of interest be less than one hundred percent of the asked price on United States treasury bills of the same maturity on the day of deposit.

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2013

NOTE 2. CASH AND TEMPORARY INVESTMENTS (CONTINUED)

Excess of funds may be temporarily invested in securities which are issued by the State or by the United States government, or by their departments or agencies, and which are either direct obligations of the State or the United States or are backed by the full faith and credit of those governments.

The collateral pledged is listed on Schedule II of this report. The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by any agency, district or political subdivision of the State of New Mexico.

According to the Federal Deposit Insurance Corporation, public unit deposits are funds owned by the public unit. Time deposits, savings deposits and interest bearing NOW accounts of a public unit in an institution in the same state will be insured up to \$100,000 in aggregate and separate from the \$100,000 coverage for public unit demand deposits at the same institution. This coverage has increased to \$250,000 for time and savings deposits as well as demand deposits until December 31, 2014. Additionally, all deposits in non-interest bearing transaction accounts (such as non-interest bearing checking accounts) at participating institutions are fully guaranteed, regardless of dollar amount.

Deposits

NM State Statutes require collateral pledged for deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the Schools for a least one half of the amount on deposit with the institution. The schedule listed below will meet the State of New Mexico, Office of the State Auditor's requirements in reporting the insured portion of the deposits.

	<u>Bank of America</u>	<u>Citizens Bank of Las Cruces</u>	<u>Demand Deposit US Bank</u>
Total amount of deposits	\$ 2,297	\$ 33,554,808	\$ 4,881,438
FDIC Coverage	<u>(2,297)</u>	<u>(250,000)</u>	<u>(250,000)</u>
Total uninsured public funds	<u>\$ -</u>	<u>\$ 33,304,808</u>	<u>\$ 4,631,438</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2. CASH AND TEMPORARY INVESTMENTS (CONTINUED)

Deposits (continued)

	<u>Bank of America</u>	<u>Citizens Bank of Las Cruces</u>	<u>Demand Deposit US Bank</u>
Pledged collateral held by pledging bank's trust department or agent but not in District's name	\$ -	\$ -	\$ -
Uninsured and uncollateralized	<u>\$ -</u>	<u>\$ 33,304,808</u>	<u>\$ 4,631,438</u>
Collateral requirement (50% of uninsured public funds)	\$ -	\$ 16,652,404	\$ 2,315,719
Pledged security	<u>-</u>	<u>(23,787,832)</u>	<u>(2,500,000)</u>
Total under (over) collateralized	<u>\$ -</u>	<u>\$ (7,135,428)</u>	<u>\$ 184,281</u>
	<u>Time & Savings US Bank</u>	<u>Wells Fargo Bank</u>	<u>First American Bank</u>
Total amounts of deposits	\$ 1,204,816	\$ 14,849,198	\$ 509,000
FDIC Coverage	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>
Total uninsured public funds	<u>\$ 954,816</u>	<u>\$ 14,599,198</u>	<u>\$ 259,000</u>
Pledged collateral held by pledging bank's trust department or agent but not in agency's name	\$ -	\$ -	\$ -
Uninsured and uncollateralized	<u>\$ 954,816</u>	<u>\$ 14,599,198</u>	<u>\$ 259,000</u>
Collateral requirement (50% of uninsured public funds)	\$ 477,408	\$ 7,299,599	\$ 129,500
Pledged security	<u>(500,000)</u>	<u>(15,902,196)</u>	<u>(286,455)</u>
Total under (over) collateralized	<u>\$ (22,592)</u>	<u>\$ (8,602,597)</u>	<u>\$ (156,955)</u>

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2013

NOTE 2. CASH AND TEMPORARY INVESTMENTS (CONTINUED)

Deposits - (Continued)

	<u>Total</u>
Total amounts of deposits	\$ 55,001,557
FDIC Coverage	<u>(1,252,297)</u>
Total uninsured public funds	<u>\$ 53,749,260</u>
Pledged collateral held by pledging bank's trust department or agent but not in agency's name	\$ <u>-</u>
Uninsured and uncollateralized	<u>\$ 53,749,260</u>
Collateral requirement (50% of uninsured public funds)	\$ 26,874,630
Pledged security	<u>(42,926,483)</u>
Total under (over) collateralized	<u>\$ (16,051,853)</u>

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk, other than following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). At June 30, 2013, the District was not exposed to custodial credit risk.

Investments

As of June 30, 2013, the District had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities Less than 1 Year</u>
State Investment Pool - 4101 LGIP Fund	\$23,747,667	\$23,747,667

State Pool - 4101 LGIP investments are 100% invested in U.S. Treasury Obligations.

Interest Rate Risk - Investments. The District does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates. The District's investments were rated AAA by Moody's Investors Services and S&P and have a weighted average days to maturity (WAM) of 27.5 days.

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2013

NOTE 2. CASH AND TEMPORARY INVESTMENTS (CONTINUED)

Investments - (Continued)

Concentration Credit Risk - Investments. For an investment, concentration credit risk is when any one issuer is 5% or more of the investment portfolio of the District. The investments in the State Pool-4101 LGIP Fund represent 100% of the investment portfolio. Since the District only purchases investments with the highest credit rating, the additional concentration is not viewed to be an additional risk by the District. The District's policy related to concentration risk is to comply with the state statute as put forth in the Public Money Act (Section 6-10-1 to 6-10- 63, NMSA 1978).

The State Treasurer Local Government Investment Pool is not SEC Registered. Section 6-10-10 I, NMSA 1978, empowers the State Treasurer, with the advice and consent of the State Board of Finance, to invest money held in the short-term investment funds in the securities that are issued by the United States government or by its departments or agencies and are either backed by the full faith and credit of the United States government or are agencies sponsored by the United States government. The Local Government Investment Pool investments are monitored by the same investment committee and the same policies and procedures that apply to all other state investments. The pool does not have unit shares; at the end of each month all interest earned is distributed by the State Treasurer to the contributing entities in the amounts of the fund were invested. Any realized gain or loss on the portfolio is distributed through the investment yield on distribution dates. The carrying amount of the portfolio approximates the fair value of all investments at June 30, 2013. The State of New Mexico is regulatory oversight entity and participation in the pool is voluntary.

Reconciliation of Cash and Temporary Investments

Governmental Funds – Balance Sheet	
Cash per Exhibit A-1	\$ 46,150,879
Investments per Exhibit A-1	23,747,667
Statement of Fiduciary Net Assets – cash per Exhibit D-1	<u>1,316,995</u>
	71,215,541
Plus outstanding checks and other reconciling items	<u>7,595,141</u>
	78,810,682
Less State Investment Pool	(23,747,667)
Less petty cash	(215)
Less cash with fiscal agent	<u>(61,243)</u>
Bank balance of deposits	<u>\$ 55,001,557</u>

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 3. RECEIVABLES

	<u>General</u>	<u>Instructional Materials</u>	<u>Title I IASA</u>	<u>Entitlement IDEA-B Fund</u>	<u>Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Property taxes	\$ 395,081	\$ -	\$ -	\$ -	\$ 1,351,507	\$ 1,308,933	\$ 3,055,521
Intergovernmental grants	-	214,036	2,193,663	2,203,344	-	1,995,270	6,606,313
Other	133	-	-	-	-	1,757	1,890
Total	<u>\$ 395,214</u>	<u>\$ 214,036</u>	<u>\$ 2,193,663</u>	<u>\$ 2,203,344</u>	<u>\$ 1,351,507</u>	<u>\$ 3,305,960</u>	<u>\$ 9,663,724</u>

The above receivables are deemed 100% collectible. In accordance with GASB 43, property tax receivables are presented gross of deferred revenues on the governmental fund financial statements. Deferred revenue related to property taxes totaled \$2,141,428. Other receivables in the amount of \$1,890 are made up of interest income.

NOTE 4. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

"Interfund balances" have primarily been recorded when funds overdraw their share of pooled cash when the District is waiting for grant reimbursements. Interfund balances as of June 30, 2013 consist of the following:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental Activities:		
Major Funds:		
General Fund	\$ 5,344,654	\$ 1,633
Title I IASA Fund	769	1,770,136
Entitlement IDEA-B Fund	546	1,874,472
Debt Service Fund	-	209,109
Non Major Funds:		
Special Revenue Funds	<u>318</u>	<u>1,490,937</u>
Total Governmental Activities	<u>\$ 5,346,287</u>	<u>\$ 5,346,287</u>

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2013

**NOTE 4. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS
 (CONTINUED)**

Operating transfers have primarily been recorded when expenditures were not moved from one fund to another and reimbursement was received for those expenditures. Transfers as of June 30, 2013 consist of the following:

	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Activities:		
Major Funds:		
General Fund	\$ 6,301	\$174,295
Governmental Activities (continued)		
Nonmajor Funds:		
Special Revenue Funds	176,101	8,107
Capital Project Funds	<u>70,057</u>	<u>70,057</u>
Total Governmental Activities	<u>\$ 252,459</u>	<u>\$ 252,459</u>
Transfers Out – NM PED Department:		
Major Funds:		
Title I IASA Fund	\$ 1,281	
Nonmajor Funds:		
Special Revenue Funds	<u>8,763</u>	
Total Governmental Activities	<u>\$ 10,044</u>	

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 5. CAPITAL ASSETS

A summary of capital assets and changes occurring during the year ended June 30, 2013, including those changes pursuant to the implementation of GASB Statement No. 34, follows. Land is not subject to depreciation.

	Balance <u>June 30, 2012</u>	<u>Additions</u>	<u>Deletions</u>	Adjustment/ <u>Transfers</u>	Balance <u>June 30, 2013</u>
Capital assets not being depreciated:					
Construction in progress	\$ 74,329,093	\$16,966,760	\$ -	\$(83,560,087)	\$ 7,735,766
Land	<u>6,033,996</u>	<u>-</u>	<u>-</u>	<u>28,415</u>	<u>6,062,411</u>
Total capital assets not being depreciated:	<u>80,363,089</u>	<u>16,966,760</u>	<u>-</u>	<u>(83,531,672)</u>	<u>13,798,177</u>
Capital assets used in governmental activities:					
Land improvements	16,731,754	-	(228,824)	6,883,557	23,386,487
Buildings and building improvements	267,620,553	63,092,905	(33,544)	76,514,175	407,194,089
Equipment & vehicles	<u>28,534,376</u>	<u>1,897,843</u>	<u>(1,653,594)</u>	<u>(19,273)</u>	<u>28,759,352</u>
Total capital assets, being depreciated:	<u>312,886,683</u>	<u>64,990,748</u>	<u>(1,915,962)</u>	<u>83,378,459</u>	<u>459,339,928</u>
Less Accumulated Depreciation for:					
Land and land improvements	5,498,406	913,663	(83,577)	-	6,328,492
Buildings and building improvements	83,936,819	7,987,107	(32,878)	-	91,891,048
Equipment & vehicles	<u>22,922,384</u>	<u>1,522,923</u>	<u>(1,640,060)</u>	<u>-</u>	<u>22,805,247</u>
Total accumulated depreciation	<u>112,357,609</u>	<u>10,423,693</u>	<u>(1,756,515)</u>	<u>-</u>	<u>121,024,787</u>
Governmental activities capital assets, net:	<u>\$280,892,163</u>	<u>\$71,533,815</u>	<u>\$ (159,447)</u>	<u>\$ (153,213)</u>	<u>\$352,113,318</u>

During 2012-2013, the District received certification from the PSFA (Public School Facilities Authority) on \$63,092,905 in projects that had been completed and closed out on behalf of the District. This number is included in our additions to Construction in Progress which then flows to Building and Building Improvements.

PSFA is the State agency that provides support to the PSCOC (Public School Capital Outlay Council). The purpose of the Public School Capital Outlay Act is to ensure that, through a standards-based process for all school districts, the physical condition and capacity, educational suitability and technology infrastructure of all public school facilities in New Mexico meet an adequate level statewide and the design, construction and maintenance of school sites and facilities encourage, promote and maximize safe, functional and durable learning environments in order for the state to meet its educational responsibilities and for New Mexico's students to have the opportunity to achieve success. (Section 22-24.2 NMSA, 1978)

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 5. CAPITAL ASSETS (CONTINUED)

Depreciation expense for the year ended June 30, 2013 was charged to governmental activities as follows:

Instruction	\$ 61,965
Support Services — Students	1,313
Support Services — Instruction	3,495
Support Services — General Administration	870
Support Services — School Administration	3,047
Central Services	5,980
Operations & Maintenance of Plant	3,769
Transportation	-
Food Services	47,894
Community Services Operations	-
Capital Outlay	9,401,212
Unallocated	<u>894,148</u>
	<u><u>\$10,423,693</u></u>

NOTE 6. LONG TERM DEBT

During the year ended June 30, 2013, the following changes occurred in the liabilities reported in the government-wide statement of net assets:

	Balance <u>June 30, 2012</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2013</u>	Due Within <u>One Year</u>
Bonds Payable	\$ 111,800,000	\$ -	\$ (10,370,000)	\$ 101,430,000	\$ 9,915,000
Capital Lease	18,000,000	-	(631,611)	17,368,389	661,323
Compensated Absences	<u>1,080,310</u>	<u>805,840</u>	<u>(750,689)</u>	<u>1,135,461</u>	<u>817,532</u>
Total	<u>\$ 130,880,310</u>	<u>\$ 805,840</u>	<u>\$ (11,752,300)</u>	<u>\$ 119,933,850</u>	<u>\$ 11,393,855</u>

The District's general obligation bonds were issued for the purposes of creating, remodeling, making additions to and furnishing school buildings, and purchasing and improving school grounds and are payable solely from general property taxes that are levied against all taxable property in the District. The bonds are payable out of the Debt Service Fund (Fund 41000). Interest payments are due semi-annually on August 1 and February 1. Interest rates on the bonds range from 2% to 5.25%. Principal payments in varying amounts are due annually on August 1 through 2028.

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 6. LONG TERM DEBT (CONTINUED)

The annual requirements to amortize the General Obligation Bonds and Bond Anticipation Notes as of June 30, 2013, including interest payments are as follows:

Fiscal Year <u>Ending June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2014	\$ 9,915,000	\$ 3,574,419	\$ 13,489,419
2015	8,725,000	3,297,175	12,022,175
2016	8,425,000	3,032,925	11,457,925
2017	6,110,000	2,791,825	8,901,825
2018	6,255,000	2,582,176	8,837,176
2019-2023	29,800,000	9,301,664	39,101,664
2024-2028	27,875,000	3,635,300	31,510,300
2029	<u>4,325,000</u>	<u>86,500</u>	<u>4,411,500</u>
Totals	<u>\$101,430,000</u>	<u>\$ 28,301,984</u>	<u>\$129,731,984</u>

In prior years, the general fund was typically used to liquidate long-term liabilities other than debt.

Capital Lease – The District entered into a capital lease for the Early College High School on August 1, 2010. The final certificate of occupancy was received on October 19, 2011. The total of the transaction (principal) is \$18,000,000. Amortization of the leased building included \$675,000 in the current year and is included with depreciation expense. The remaining balance will be paid with equal semi-annual payments of \$730,676 beginning on August 1, 2012. The District has a bargain purchase option to purchase the building for \$1.00 at the end of the lease. The total remaining capital lease obligation is \$17,368,389 of which \$661,323 is considered current. The following represents future minimum lease payments as of June 30, 2013:

Fiscal Year <u>Ending June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 661,323	\$ 800,031	\$ 1,461,354
2015	692,432	768,922	1,461,354
2016	725,004	736,349	1,461,353
2017	759,109	702,245	1,461,354
2018	794,817	666,536	1,461,353
2019-2023	4,571,357	2,735,408	7,306,765
2024-2028	5,752,581	1,554,185	7,306,766
2029-2031	<u>3,411,766</u>	<u>241,616</u>	<u>3,653,382</u>
Totals	<u>\$ 17,368,389</u>	<u>\$ 8,205,292</u>	<u>\$ 25,573,681</u>

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 6. LONG TERM DEBT (CONTINUED)

Compensated Absences – Administrative employees of the District are able to accrue a limited amount of vacation and other compensatory time during the year. During fiscal year June 30, 2013, compensated absences increased \$55,151 over the prior year accrual. See Note 1 for more details.

Operating Leases – The District leases office equipment and storage units under short-term cancelable operating leases. Rental cost for the year ended June 30, 2013 was \$4,460,149.

NOTE 7. RISK MANAGEMENT

The District is a member of the New Mexico Public Schools Insurance Authority (NMPSIA). The Authority was created to provide comprehensive core insurance programs by expanding the pool of subscribers to maximize cost containment opportunities for required insurance coverage. The District pays an annual premium to the NMPSIA based on claim experience and the status of the pool. The Risk Management Program includes Workers Compensation, General and Automobile Liability, Automobile Physical Damage, and Property and Crime coverage. Also included under the risk management program are Boiler, Machinery and Student Accident Insurance.

The NMPSIA provides coverage for up to a maximum of \$500,000,000 for each property damage claim with a \$750 deductible to each building. General liability coverage is afforded to all employees, volunteers and school board members and the limit is subject to the NMSA Tort Claims Act on a per occurrence basis. The automobile and property liability limit is subject to the provisions of the Tort Claims Act. The crime limit is \$250,000 per occurrence for Faithful Performance. A limit of \$250,000 applies to Depositor's Forgery, Credit Card Forgery and Money Orders. A limit of \$100,000 applies to Money and Security, which includes a \$750 deductible.

In case the NMPSIA's assets are not sufficient to meet its liability claims, the agreement provides that subscribers, including the District, cannot be assessed additional premiums to cover the shortfall. As of June 30, 2013, there have been no claims that have exceeded insurance coverage.

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 8. OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

Generally accepted accounting principles require disclosures as part of the Combined Statements of certain information concerning individual funds including:

- A. Deficit fund balance of individual funds. The following funds reported a deficit fund balance at June 30, 2013:

Major Funds:

None

Nonmajor Funds:

None

- B. Excess of expenditures over appropriations. The following funds exceeded approved budgetary authority for the year ended June 30, 2013:

Major Funds:

None

Nonmajor Funds:

None

NOTE 9. PENSION PLAN – EDUCATIONAL RETIREMENT BOARD

Plan Description. Substantially all of the Las Cruces Public School District No. 2 full-time employees participate in a public employee retirement system authorized under the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978.) The Educational Retirement Board (ERB) is the administrator of the plan, which is a cost-sharing, multiple-employer defined benefit retirement plan. The plan provides for retirement benefits, disability benefits, survivor benefits and cost-of-living adjustments to plan members (certified teachers, and other employees of State public school districts, colleges and universities) and beneficiaries. ERB issues a separate, publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to ERB, P.O. Box 26129, Santa Fe, New Mexico 87502. The report is also available on ERB's website at www.nmerb.org.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 9. PENSION PLAN – EDUCATIONAL RETIREMENT BOARD (CONTINUED)

Funding Policy. Plan members whose annual salary is \$20,000 or less are required by statute to contribute 7.9% of their gross salary. Plan members whose annual salary is over \$20,000 are required to make the following contributions to the Plan: 9.40% of their gross salary in fiscal year 2013; 10.1% of their gross salary in fiscal year 2014; and 10.7% of their gross salary in fiscal year 2015 and thereafter. In fiscal year 2013, the Las Cruces Public School District No. 2 was required to contribute 12.4% of the gross covered salary for employees whose annual salary is \$20,000 or less, and 10.9% of the gross covered salary for employees whose annual salary is more than \$20,000. In the future, Las Cruces Public School District No. 2 will contribute the following percentages of the gross covered salary of employees: 13.15% of gross covered salary in fiscal year 2014; and 13.9% of gross covered salary in fiscal year 2015. The contribution requirements of plan members and the Las Cruces Public School District No. 2 are established in State statute under Chapter 22, Article 11, NMSA 1978. The requirements may be amended by acts of the legislature. The Las Cruces Public School District No. 2's contributions to ERB for the fiscal years ending June 30, 2013, 2012, and 2011, were \$14,318,801, \$13,829,345, and \$14,360,723, respectively, which equal the amount of the required contributions for each fiscal year.

NOTE 10. POST - EMPLOYMENT BENEFIT - STATE RETIREE HEALTH CARE PLAN

Plan Description. Las Cruces Public School District No. 2 contributes to the New Mexico Retiree Health Care Fund, a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the New Mexico Retiree Health Care Authority (RHCA). The RHCA provides health care insurance and prescription drug benefits to retired employees of participating New Mexico government agencies, their spouses, dependents, and surviving spouses and dependents. The RHCA Board was established by the Retiree Health Care Act (Chapter 10, Article 7C, NMSA1978). The Board is responsible for establishing and amending benefit provisions of the plan and is also authorized to designate optional and/or voluntary benefits like dental, vision, supplemental life insurance, and long-term care policies.

Eligible retirees are: 1) retirees who make contributions to the fund for at least five years prior to retirement and whose eligible employer during that period of time made contributions as a participant in the RHCA plan on the person's behalf unless that person retires before the employer's RHCA effective date, in which event the time period required for employee and employer contributions shall become the period of time between the employer's effective date and the date of retirement; 2)

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 10. POST - EMPLOYMENT BENEFIT - STATE RETIREE HEALTH CARE PLAN (CONTINUED)

retirees defined by the Act who retired prior to July 1, 1990; 3) former legislators who served at least two years; and 4) former governing authority members who served at least four years.

The RHCA issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for the postemployment healthcare plan. That report and further information can be obtained by writing to the Retiree Health Care Authority at 4308 Carlisle NE, Suite 104, Albuquerque, NM 87107.

Funding Policy. The Retiree Health Care Act (Section 10-7C-13 NMSA 1978) authorizes the RHCA Board to establish the monthly premium contributions that retirees are required to pay for healthcare benefits. Each participating retiree pays a monthly premium according to a service based subsidy rate schedule for the medical plus basic life plan plus an additional participation fee of five dollars if the eligible participant retired prior to the employer's RHCA effective date or is a former legislator or former governing authority member. Former legislators and governing authority members are required to pay 100% of the insurance premium to cover their claims and the administrative expenses of the plan. The monthly premium rate schedule can be obtained from the RHCA or viewed on their website at www.nmrhca.state.nm.us.

The employer, employee and retiree contributions are required to be remitted to the RHCA on a monthly basis. The statutory requirements for the employer and employee contributions can be changed by the New Mexico State Legislature. Employers that choose to become participating employers after January 1, 1998, are required to make contributions to the RHCA fund in the amount determined to be appropriate by the board.

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees that were members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police

member coverage plans 3, 4 or 5; municipal fire member coverage plan 3, 4 or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial Retirement Act) during the fiscal year ended June 30, 2013, the statute required each participating employer to contribute 2.5% of each participating employee's annual salary; and each participating employee was required to

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 10. POST - EMPLOYMENT BENEFIT - STATE RETIREE HEALTH CARE PLAN (CONTINUED)

contribute 1.25% of their salary. For employees that were not members of an enhanced retirement plan during the fiscal year ended June 30, 2013, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary; each participating employee was required to contribute 1.0% of their salary. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2013, the legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

The Las Cruces Public School District No. 2 contributions to the RHCA for the years ended June 30, 2013, 2012 and 2011 were \$2,526,450, \$2,241,094 and \$2,106,082, respectively, which equal the required contributions for each year.

NOTE 11. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be allowed by the grantor cannot be determined at this time, although the District expects such amount, if any, to be immaterial.

The District is involved in various claims and lawsuits arising in the normal course of business. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the District's legal counsel that the resolution of these matters will not have a material adverse effect on the financial condition of the District.

NOTE 12. COMMITMENTS-RESTATEMENT

The District has committed to pay several construction contractors for construction of District Facilities as of June 30, 2013. The commitments, in some instances, are projected for which costs will be shared with the New Mexico Public School Facilities Authority.

During 2014, the District identified the following disclosure that was not previously reported in its 2013 financial statements and restated these financial statements to include it. This restatement had no effect on the amounts reported on the face of the financial statements.

**STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2013**

NOTE 12. COMMITMENTS-RESTATEMENT (CONTINUED)

On April 1, 2013 the District entered into a tax-exempt lease purchase agreement with the Early College High School Partners II, LLC. The District granted Arrowhead Development Company, LLC the ability to issue certificates of participation to finance the construction of the building. The District has a bargain purchase option to purchase the building for \$1.00 at the end of the lease. The capital lease and capital lease obligation will be effective once the final certificate of occupancy is issued. The construction is expected to be completed in FY 15. Total principal payments will be \$15.5 million with the first principal payment on May 1, 2015 and the first interest payment on November 1, 2013.

NOTE 13. JOINT POWERS AGREEMENTS (JPA) AND MEMORANDUMS OF UNDERSTANDING (MOU)

JPA-School Resource Officer Program

Participants	Las Cruces Public Schools No. 2 City of Las Cruces
Responsible Party	Las Cruces Public Schools No. 2 and City of Las Cruces
Description	To provide a safe learning environment and improve relationships between law enforcement officers and today's youth
Term of Agreement	August 1, 2013 to June 30, 2014
Amount of Project	\$890,000
District Contributes	Reimbursement of 50% of School Resource Officer costs, not to exceed \$445,000
Audit responsibility	Las Cruces Public School District No. 2

JPA-School Resource Officer Program

Participants	Las Cruces Public Schools No. 2 Town of Mesilla
Responsible Party	Las Cruces Public Schools No. 2 and Town of Mesilla
Description	To encourage educational programs and activities that will increase student's knowledge of and respect for the law and the function of law enforcement
Term of Agreement	August 12, 2013 to June 30, 2014
Amount of Project	Unknown
District Contributes	Reimbursement of actual expenditures of School Resource Officer costs, not to exceed \$49,000
Audit responsibility	Las Cruces Public School District No. 2

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2013

NOTE 14. COMPONENT UNITS

The following are dependent charter schools formed under NMSA 22-8A and as such are presented here as discrete component units of Las Cruces Public School District No. 2:

- La Academia Dolores Huerta Charter School
- Las Montañas Charter School

The charter schools are presented as component units since their operating budgets and charters are annually presented and approved by the District's board. The New Mexico State Auditor has determined that charter schools are major component units of their respective Districts. Refer to previous footnotes for significant policies of the charter schools, as they are subject to the same State and Federal regulations and follow the same policies as the District. The following are summarized details of the charter schools' balances and transactions as of June 30, 2013 and for the year then ended:

A. Cash and Temporary Investments

Deposits:

NM State Statutes require collateral pledged for deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the Schools for a least one half of the amount on deposit with the institution. The schedule listed below will meet the State of New Mexico, Office of the State Auditor's requirements in reporting the insured portion of the deposits.

	<u>La Academia Dolores Huerta</u>	<u>Las Montañas</u>	<u>Total</u>
Total amount of deposits	\$ 164,231	\$ 427,333	\$ 591,564
FDIC Coverage	<u>(164,231)</u>	<u>(250,000)</u>	<u>(414,231)</u>
Total uninsured public funds	<u>\$ -</u>	<u>\$ 177,333</u>	<u>\$ 177,333</u>
Collateral requirement	\$ -	\$ 88,667	\$ 88,667
Pledged Securities	<u>-</u>	<u>(523,019)</u>	<u>(523,019)</u>
(Over)/Under collateralized	<u>\$ -</u>	<u>\$ (434,352)</u>	<u>\$ (434,352)</u>

Custodial Credit Risk – Deposits: Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk, other than following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978). At June 30, 2013, none of the Charter School's bank balance was exposed to custodial credit risk because it was fully insured by the FDIC.

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2013

NOTE 14. COMPONENT UNITS (CONTINUED)

B. Accounts Receivable

As of June 30, 2013, accounts receivable consists of the following:

	La Academia Dolores Huerta	Las Montañas	Total
Intergovernmental – grants	\$ 35,242	\$ 98,742	\$ 133,984
Totals	<u>\$ 35,242</u>	<u>\$ 98,742</u>	<u>\$ 133,984</u>

C. Capital Assets

A summary of capital assets and changes occurring during the year ended June 30, 2013, including those changes pursuant to the implementation of GASB Statement No. 34, follows.

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
La Academia Dolores Huerta:				
Furniture, fixtures & equipment	\$ 64,345	\$ -	\$ -	\$ 64,345
Less: Accumulated depreciation	<u>(60,065)</u>	<u>(1,382)</u>	<u>-</u>	<u>(61,447)</u>
Capital assets, net	<u>\$ 4,280</u>	<u>\$ (1,382)</u>	<u>\$ -</u>	<u>\$ 2,898</u>

Depreciation expense for the year ended June 30, 2013 was charged to governmental activities as follows:

Instruction	\$ 379
Operations & Maintenance	<u>1,003</u>
	<u>\$ 1,382</u>

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2013

NOTE 14. COMPONENT UNITS (CONTINUED)

C. Capital Assets (Continued)

	Balance June 30, 2012, <u>As restated</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2013</u>
Las Montañas:				
Furniture, fixtures & equipment	\$ 42,998	\$ -	\$ -	\$ 42,998
Vehicles	27,750	-	-	27,750
Less: Accumulated depreciation	<u>(46,581)</u>	<u>(4,827)</u>	<u>-</u>	<u>(51,408)</u>
Capital assets, net	<u>\$ 24,167</u>	<u>\$ (4,827)</u>	<u>\$ -</u>	<u>\$ 19,340</u>

Depreciation expense for the year ended June 30, 2013 was charged to governmental activities as follows:

Instruction	\$ 2,603
Student transportation	2,224
	<u>\$ 4,827</u>

D. Commitments and Liabilities

La Academia Dolores Huerta:

The school leases a building and copier under short-term cancelable operating leases. Rental expense for the year ended June 30, 2013 was \$117,163. The building lease continues through June 30, 2014 and the copier lease terminates on August 9, 2015. The five year payout of operating leases is as follows: 2013: \$116,972, 2014: \$2,311, 2015: \$193, which totals \$119,476.

La Academia Dolores Huerta had a compensated absences balance of \$7,420 at the beginning of the fiscal year. Additions to the balance were \$2,693, which resulted in an ending balance of \$10,113. The entire balance of \$10,113 is considered to be current.

Las Montañas:

The school leases facilities under short-term cancelable operating leases. Rental expense for the year ended June 30, 2013 was \$372,993. The building lease continues through June 30, 2014. The five year payout of operating leases is as follows: 2014: \$324,625.

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2013

NOTE 14. COMPONENT UNITS (CONTINUED)

E. Educational Retirement Act (ERA), and Retiree Health Care (RHC) Contributions

La Academia Dolores Huerta: Employer ERA contributions for the year ended June 30, 2013, 2012, and 2011 totaled \$77,504, \$58,093 and \$84,406, respectively. Employee portions totaled \$66,205, \$69,371, and \$52,124, respectively. During fiscal year 2013, 2012 and 2011, RHC remitted by the school was \$14,161, \$11,514 and \$11,205 in employer contributions and \$7,079, \$5,757 and \$5,602, respectively, in employee contributions.

Las Montañas: Employer ERA contributions for the year ended June 30, 2013, 2012 and 2011 totaled \$129,295, \$115,833, and \$186,504, respectively. Employee portions totaled \$109,819, \$134,174 and \$131,468, respectively. During fiscal year 2013, 2012, and 2011 RHC remitted by the school was \$22,192, \$23,314 and \$25,410 in employer contributions and \$12,373, \$12,202 and \$10,931, respectively, in employee contributions.

F. Other Required Individual Fund Disclosures

Generally accepted accounting principles require disclosures as part of the Combined Statements of certain information concerning individual funds, including:

- A Excess of expenditures over appropriations.
- B. Receivables and payables from interfund transactions as of June 30, 2013, with funds which interfund transactions.
- C. Deficit fund balance of individual funds.

La Academia Dolores Huerta:

- A. Receivables and payables from inter fund transactions as of June 30, 2013 are listed below. Funds which inter fund transactions were affected or created due to cash overdrafts are represented.

	Due to <u>Other Funds</u>	Due from <u>Other Funds</u>
General	\$ -	\$ 24,623
Title I	24,001	-
IDEA-B	<u>622</u>	<u>-</u>
Total Due to / from other funds	<u>\$ 24,623</u>	<u>\$ 24,623</u>

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2013

NOTE 14. COMPONENT UNIT (CONTINUED)

F. Other Required Individual Fund Disclosures (Continued)

B. No funds had a deficit fund balance at June 30, 2013.

Las Montañas:

A. Receivables and payables from inter fund transactions as of June 30, 2013 are listed below. Funds which inter fund transactions were affected or created due to cash overdrafts are represented.

	<u>Due to Other Funds</u>	<u>Due from Other Funds</u>
General	\$ -	\$ 95,553
Food Services	15,230	-
Title I	41,950	-
IDEA-B	911	-
Title I School Improvement	16,586	-
SB 9 Capital Improvements	<u>20,876</u>	<u>-</u>
Total Due to / from other funds	<u>\$ 95,553</u>	<u>\$ 95,553</u>

B. One fund reported a deficit fund balance at June 30, 2013:

Food Services	<u>\$ (11,025)</u>
Total	<u>\$ (11,025)</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

Statement A-1

	SPECIAL REVENUE	CAPITAL PROJECTS	TOTAL
ASSETS			
<i>Current Assets</i>			
Cash and cash equivalents	\$ 13,385,231	\$ 12,776,703	\$ 26,161,934
Investments	-	24,298	24,298
Accounts receivable			
Taxes	-	1,308,933	1,308,933
Due from other governments	1,995,270	-	1,995,270
Interfund receivables	318	-	318
Other	1,757	-	1,757
Inventory	163,831	-	163,831
	<u>15,546,407</u>	<u>14,109,934</u>	<u>29,656,341</u>
<i>Total assets</i>			
LIABILITIES AND FUND BALANCES			
<i>Current Liabilities:</i>			
Accounts payable	120,007	294,606	414,613
Due to government	11,508	69,598	81,106
Accrued expenses	740,332	-	740,332
Interfund payables	1,490,937	-	1,490,937
Unspent ad valorem tax revenue	-	989,359	989,359
Unspent grant revenue	290,313	-	290,313
	<u>2,653,097</u>	<u>1,353,563</u>	<u>4,006,660</u>
<i>Total liabilities</i>			
<i>Fund balances</i>			
Fund Balance:			
Restricted by grantor	12,893,310	-	12,893,310
Restricted for capital projects	-	12,756,371	12,756,371
Unassigned	-	-	-
	<u>12,893,310</u>	<u>12,756,371</u>	<u>25,649,681</u>
<i>Total fund balance</i>			
<i>Total liabilities and fund balance</i>	<u>\$ 15,546,407</u>	<u>\$ 14,109,934</u>	<u>\$ 29,656,341</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

Statement A-2

	SPECIAL REVENUE	CAPITAL PROJECTS	TOTAL
<i>Revenues:</i>			
Property taxes	\$ -	\$ 15,413,776	\$ 15,413,776
State grants	1,559,535	1,304,580	2,864,115
Federal grants	16,469,155	-	16,469,155
Charges for services	3,874,949	-	3,874,949
Miscellaneous	1,386,806	1,574,982	2,961,788
Interest	15,367	12,665	28,032
<i>Total revenues</i>	<u>23,305,812</u>	<u>18,306,003</u>	<u>41,611,815</u>
<i>Expenditures:</i>			
<i>Current:</i>			
Instruction	7,709,320	-	7,709,320
Support Services			
Students	2,019,457	-	2,019,457
Instruction	791,962	-	791,962
General Administration	164,005	151,637	315,642
School Administration	546,744	-	546,744
Central Services	26,589	-	26,589
Operation & Maintenance of Plant	67,005	-	67,005
Student Transportation	23,020	-	23,020
Other Support Services	-	-	-
Food Services Operations	10,970,368	-	10,970,368
Community Service	5,435	-	5,435
Capital outlay	25,000	15,811,981	15,836,981
<i>Total expenditures</i>	<u>22,348,905</u>	<u>15,963,618</u>	<u>38,312,523</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>956,907</u>	<u>2,342,385</u>	<u>3,299,292</u>
<i>Other financing sources (uses):</i>			
Operating transfers in	176,101	70,057	246,158
Operating transfers out	(16,870)	(70,057)	(86,927)
Proceeds from bond issues	-	-	-
<i>Total other financing sources (uses)</i>	<u>159,231</u>	<u>-</u>	<u>159,231</u>
<i>Net changes in fund balances</i>	<u>1,116,138</u>	<u>2,342,385</u>	<u>3,458,523</u>
<i>Fund balances - beginning of year</i>	<u>11,777,172</u>	<u>10,413,986</u>	<u>22,191,158</u>
<i>Fund balances - end of year</i>	<u>\$ 12,893,310</u>	<u>\$ 12,756,371</u>	<u>\$ 25,649,681</u>

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SPECIAL REVENUE FUNDS
JUNE 30, 2013**

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:

Food Services (21000) - To account for the cost of operating a student breakfast, lunch, snack bar and summer lunch program and is financed with federal grants and fees paid by program users.

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.

Non-Instructional Materials (23000) - To account for budgeted revenues and expenditures which relate to student activities other than athletics.

Migrant Children Education IASA (24103) - To account for federal resources administered by the State Public Education Department to provide for special educational needs of migratory agricultural workers. (P.L. 100-297)

Discretionary IDEA-B (24107) - To account for funds administered through the State Public Education Office to provide professional development to special and regular education teachers who teach children with disabilities to improve educational instruction.

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 Intervention (24112) - To account for a sub-award from IDEA-B Basic grant (24106) to develop and implement coordinated early intervening educational services. The services are designed to directly benefit nondisabled children who need additional academic and behavioral support to succeed in the general education environment.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2013**

Education of Homeless (24113) - To ensure that homeless children and youth have equal access to the same free, appropriate public education as other children; to provide activities for and services to ensure that these children enroll in, attend, and achieve success in school; to develop and implement programs for school personnel to heighten awareness of specific problems of homeless children and youth. Authorized by McKinney-Vento Homeless Assistance Act, Title VII, Subtitle B.

IDEA-B Private Schools (24115) - To account for a sub-award from IDEA-B Basic grant (24106) to assist in providing special education and related services to students with disabilities who are parentally placed in private elementary and secondary schools located in the school district served by the LEA.

Fresh Fruits & Vegetables USDA (24118) - To assist States, through cash grants, in providing free fresh fruits and vegetables to school children in designated participating schools beginning in school year 2004/2005. Authorized by National School Lunch Act, as amended, 42 U.S.C. 1769.

21st Century Community Learning Centers (24119) - To account for federal funds utilized to expand an after school, weekend and summer program. The program is designed to integrate the visual and performing arts with literacy, life skills and physical activity for kindergarten to 12th grade focusing on the neighborhood and the community as a classroom.

IDEA-B Risk Pool (24120) - Funding for students with disabilities who are parentally placed in private elementary and secondary schools ("equitable participation services") located in the school district.

IDEA-B Results Plan (24138) - Funding for students with disabilities enrolled in Non-Title I Schools with a grade of D or F, with special education enrollments of 10% or greater, and whose students with disabilities must improve growth rates in the areas of reading and math.

Enhancing Education Thru Technology Competitive (E2T2-C) (24149) - To account for federal resources used to strengthen the skills of teachers in the field of technology. (P.L. 103-382)

English Language Acquisition (24153) - To provide funds to improve the educational performance of limited English proficient students by assisting the children to learn English and meet State academic content standards.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2013**

Teacher / Principal Training & 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) - To provide supplemental educational opportunity for academically disadvantaged children in the area residing. 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 criteria 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 Department of Education. 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 (24168 - Tech Prep Current) (24174 - Secondary Current) (24175 - Secondary PY Oblig.) (24176 - Secondary Redistribution) - 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 High Schools That Work Current, Prior Year, and Redistribution (24180, 24181, and 24182) - To account for funds administered through the State Public Education Office to the deployment of the HSTW framework is intended to improve student achievement, increase graduation rates and provide relevant and rigorous high school instruction.

Headstart (25127) - To account for federal resources administered by the U.S. Department of Health and Human Services to provide comprehensive early childhood development for disadvantaged preschool children and their families. (Community Opportunities, Accountability and Training Act of 1998)

Title XX - Health & Social Services (25129) - To account for federal resources administered through the Human Service Department to provide day care benefits to qualifying low income families with dependent children. (P.L. 103-66, P.L. 100-485)

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2013**

Impact Aid Special Education (25145) - To account for funding of a Federal program to provide financial assistance to local educational agencies (LEA's) 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.

Safe Routes to School NMDOT (25146) - To account for funds administered by New Mexico Department of Transportation to promote or improve safety of walking or bicycling to school.

Food Stamps Nutrition (25150) - To account for funds administered by the New Mexico State University through New Mexico Human Services Department to promote nutrition education to students and parents.

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.

State Equalization Guarantee (25250) - Funding for the support of public elementary, secondary, postsecondary and, as applicable, for early childhood programs and services.

DOD Educational Activity Support for Student Achievement (25261) - To account for the support of student achievement at military connected schools through the 21st Century Young Minds program for grades K-8. The White Sands Schools 21st Century Young Minds program will expand technology integration through the core curriculum areas of Science, Technology, Engineering and Mathematics (STEM).

Kellogg Fund (26121) - To account for funds awarded to launch an Early College High School preparing vulnerable children for successful entry into health care sector jobs in Dona Ana country.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2013**

SCIAD (26136) - To account for funds awarded to support the science advisors (SCIAD) program and math, science and technology projects. Science professionals, teachers, parents and other community supporters are recruited to service as SCIAD's to students. Authorization is a grant from the Honeywell Corporation.

NEA Foundation (26145) - NEA Foundation - Student Achievement Grant - Participants engage in "Voices from Border Lands" a multicultural curriculum project infused with a critical literacy framework.

Paso Del Norte Health Foundation (26153) - To account for funds awarded to various schools to support Coordinated Approach to Child Health initiatives.

Toyota, Tapestry (26167) - To account for funds provided by Toyota, Inc. to support the science programs at the alternative school.

A Plus Energy Grant (26179) - Grant from BP America that recognizes innovative energy education programs in the classroom. Awarded to purchase materials and supplies to implement the program entitled "Students-As-Teachers: An Energy Resource Project".

Toyota Family Literacy Program (26192) - To account for funds administered by National Center for Family Literacy to develop and implement comprehensive family literacy services for Hispanic families in three elementary schools.

Institute for Educational Leadership (26196) - To account for funds administered by The Institute for Educational Leadership to ensure that transition age youth, including those with disabilities, are provided full access to high quality services in integrated settings to gain education, employment, and independent living.

Spaceport GRT Grant Dona Ana County (26204) - These funds are intended for middle and high school students who will explore aerospace-related topics and participate in activities and programs that enhance learning and promote post secondary education, leading to careers in science, technology, engineering, and mathematics.

Dual Credit Instructional Materials (27103) - This grant is intended for dual credit instructional materials for the students.

2008 G.O. Bond Student Library (27105) - These funds were made available to improve and/or acquire library books and library resources to support the library programs. These funds were made available by Senate Bill 333, 2008.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2013**

2010 G.O. Bonds Student Library (27106) - The purpose of the 2010 general obligation bonds is to acquire library books, equipment and library resources for public school libraries. These funds were made available through Senate Bill 1, Laws of 2010, 2nd Special Session, Chapter 3, Section B3.

Formative Assessment (27111) - This grant is intended for formative assessments for English, Language Arts, and Math in grades 4 through 10.

Robotics 2012 (27115) - This grant is intended to help plan, design, purchase and install robot systems to equip students for science, technology, engineering and math competitions at public schools statewide. These funds were available through House Bill 191, Laws of 2012, Chapter 64, Section 8.

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 identifying special needs at awarded locations and to purchase items to improve those schools.

Breakfast for Elementary Students (27155) - The 2005 Legislative General Appropriations Act allocated \$475,000 to implement Breakfast in the Classroom for elementary schools in need of improvement based on 2004-2005 AYP designation.

Kindergarten Three Plus (27166) - The funding is part of a pilot project for Kindergarten through third grade students at both Ann Parish Elementary and Desert View Elementary. Funds used for teachers, educational assistants, nurses, an academic coach, and PE coach at both schools.

2010 GOB Instructional Materials (27171) - To account for monies received for schools which received a letter grade of "A" or those which are recognized as a "Top Growth" school.

Intervention for D&F Schools (27175) - To account for monies received for schools who are struggling to achieve a high letter grade.

Regn. Alliance Science/Eng/Math NMSU (28160) - Regional Alliance/ Science/ English/ Math NMSU - To account for funds from NMSU for Teacher Outreach in the science, technology, engineering and mathematics curriculum.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 2013**

Parents as Teachers DOH/PHD (28167) - To account for resources administered by the NM Department of Health to be used to provide home visits and child development information to participating parents of newborn to three year old children.

GRADS Child Care CYFD (28189) - To account for an agreement to provide child care services in conjunction with the Graduation, Reality and Dual Role Skills Program. Funding is provided by State of New Mexico Children Youth and Families Department.

GRADS Instruction (28190) - To provide grants to States, Territories, or Tribes to assist needy families with children so that children can be cared for in their own homes; to reduce dependency by promoting job preparation, work, and marriage; to reduce and prevent out-of-wedlock pregnancies; and to encourage the formation and maintenance of two-parent families. Social Security Act, Title IV, Part A, as amended; Personal Responsibility and Work Opportunity Reconciliation Act of 1996, Public Law 104-193. This was fund 25162 in the prior year.

Safe Routes to School DOH (28199) - To account for monies received from the Department of Health to expand opportunities to promote safe routes to schools within the District and to encourage active living for children where they live, learn, and play.

Private Dir Grants (Categorical) (29102) - To account for local grants awarded to provide additional funding for specific projects. The French award was used to help students become physically fit.

School Based Health Centers (29130) - To account for funds administered by the Department of Health and the County of Dona Ana in support of providing Primary Care and Mental Health Service on school campus.

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

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	Food Services 21000	Athletics 22000	Non-Instructional Materials 23000	Migrant Children Education 24103	Discretionary IDEA-B 24107	Preschool IDEA-B 24109
ASSETS						
<i>Current Assets</i>						
Cash and cash equivalents	\$ 5,477,145	\$ 598,079	\$ 1,166,402	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-
Accounts receivable						
Taxes	-	-	-	-	-	-
Due from other governments	-	-	-	7,692	4,981	31,448
Interfund receivables	-	-	-	5	-	17
Other	1,757	-	-	-	-	-
Inventory	163,831	-	-	-	-	-
<i>Total assets</i>	<u>5,642,733</u>	<u>598,079</u>	<u>1,166,402</u>	<u>7,697</u>	<u>4,981</u>	<u>31,465</u>
LIABILITIES AND FUND BALANCES						
<i>Current Liabilities:</i>						
Accounts payable	86,751	-	7,421	-	-	-
Due to government	-	-	10	5	-	2,230
Accrued expenses	351,622	91	844	2,415	-	13,611
Interfund payables	-	-	-	5,277	665	15,624
Unspent ad valorem tax revenue	-	-	-	-	-	-
Unspent grant revenue	-	-	-	-	-	-
<i>Total liabilities</i>	<u>438,373</u>	<u>91</u>	<u>8,275</u>	<u>7,697</u>	<u>665</u>	<u>31,465</u>
<i>Fund balances</i>						
Fund Balance:						
Nonspendable	-	-	-	-	-	-
Restricted by grantor	5,204,360	597,988	1,158,127	-	4,316	-
Unassigned	-	-	-	-	-	-
<i>Total fund balance</i>	<u>5,204,360</u>	<u>597,988</u>	<u>1,158,127</u>	<u>-</u>	<u>4,316</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ 5,642,733</u>	<u>\$ 598,079</u>	<u>\$ 1,166,402</u>	<u>\$ 7,697</u>	<u>\$ 4,981</u>	<u>\$ 31,465</u>

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2013

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	IDEA-B Early Intervention Services 24112	Education of Homeless 24113	IDEA-B Private Schools 24115	Fresh Fruit and Vegetables 24118	21st Century Community Learning Centers 24119	IDEA-B Risk Pool 24120
ASSETS						
<i>Current Assets</i>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 697	\$ -	\$ -
Investments	-	-	-	-	-	-
Accounts receivable						
Taxes	-	-	-	-	-	-
Due from other governments	139,089	23,069	5,248	-	84,388	-
Interfund receivables	58	4	1	-	22	-
Other	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
<i>Total assets</i>	<u>139,147</u>	<u>23,073</u>	<u>5,249</u>	<u>697</u>	<u>84,410</u>	<u>-</u>
LIABILITIES AND FUND BALANCES						
<i>Current Liabilities:</i>						
Accounts payable	-	-	-	-	-	-
Due to government	2,545	4	1	-	22	-
Accrued expenses	21,845	2,049	-	697	2,642	-
Interfund payables	114,757	21,020	5,248	-	81,746	-
Unspent ad valorem tax revenue	-	-	-	-	-	-
Unspent grant revenue	-	-	-	-	-	-
<i>Total liabilities</i>	<u>139,147</u>	<u>23,073</u>	<u>5,249</u>	<u>697</u>	<u>84,410</u>	<u>-</u>
<i>Fund balances</i>						
Fund Balance:						
Nonspendable	-	-	-	-	-	-
Restricted by grantor	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<i>Total fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ 139,147</u>	<u>\$ 23,073</u>	<u>\$ 5,249</u>	<u>\$ 697</u>	<u>\$ 84,410</u>	<u>\$ -</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

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	IDEA-B Results Plan 24138	Enhancing Ed Thru Tech (E2T2-C) 24149	English Language Acquisition 24153	Teacher/Principal Training & Recruiting 24154	Title I School Improvement 24162	Carl D Perkins Tech Prep Current 24168
ASSETS						
<i>Current Assets</i>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-
Accounts receivable						
Taxes	-	-	-	-	-	-
Due from other governments	499	-	141,524	478,137	88,643	-
Interfund receivables	-	-	27	139	10	-
Other	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
<i>Total assets</i>	<u>499</u>	<u>-</u>	<u>141,551</u>	<u>478,276</u>	<u>88,653</u>	<u>-</u>
LIABILITIES AND FUND BALANCES						
<i>Current Liabilities:</i>						
Accounts payable	-	-	-	-	16,585	-
Due to government	-	-	27	4,225	10	-
Accrued expenses	-	-	15,510	93,012	-	-
Interfund payables	499	-	126,014	381,039	72,058	-
Unspent ad valorem tax revenue	-	-	-	-	-	-
Unspent grant revenue	-	-	-	-	-	-
<i>Total liabilities</i>	<u>499</u>	<u>-</u>	<u>141,551</u>	<u>478,276</u>	<u>88,653</u>	<u>-</u>
<i>Fund balances</i>						
Fund Balance:						
Nonspendable	-	-	-	-	-	-
Restricted by grantor	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<i>Total fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ 499</u>	<u>\$ -</u>	<u>\$ 141,551</u>	<u>\$ 478,276</u>	<u>\$ 88,653</u>	<u>\$ -</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	Carl D Perkins Secondary Current 24174	Carl D Perkins Secondary PY Obligation 24175	Carl D Perkins Secondary Redistribution 24176	Carl D Perkins HSTW 24180	Carl D Perkins HSTW PY Obligation 24181	Carl D Perkins HSTW Redistribution 24182
ASSETS						
<i>Current Assets</i>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-
Accounts receivable						
Taxes	-	-	-	-	-	-
Due from other governments	29,422	-	9,584	41,293	-	5,808
Interfund receivables	20	-	5	9	-	1
Other	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
<i>Total assets</i>	<u>29,442</u>	<u>-</u>	<u>9,589</u>	<u>41,302</u>	<u>-</u>	<u>5,809</u>
LIABILITIES AND FUND BALANCES						
<i>Current Liabilities:</i>						
Accounts payable	-	-	-	-	-	-
Due to government	20	-	5	9	-	1
Accrued expenses	533	-	-	564	-	135
Interfund payables	28,889	-	9,584	40,729	-	5,673
Unspent ad valorem tax revenue	-	-	-	-	-	-
Unspent grant revenue	-	-	-	-	-	-
<i>Total liabilities</i>	<u>29,442</u>	<u>-</u>	<u>9,589</u>	<u>41,302</u>	<u>-</u>	<u>5,809</u>
<i>Fund balances</i>						
Fund Balance:						
Nonspendable	-	-	-	-	-	-
Restricted by grantor	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<i>Total fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ 29,442</u>	<u>\$ -</u>	<u>\$ 9,589</u>	<u>\$ 41,302</u>	<u>\$ -</u>	<u>\$ 5,809</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
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	Headstart 25127	Title XX Health & Social Services 25129	Impact Aid Special Education 25145	Safe Routes to School NMDOT 25146	Food Stamps Nutrition 25150	Title XIX Medicaid 3/21 Years 25153
ASSETS						
<i>Current Assets</i>						
Cash and cash equivalents	\$ -	\$ 13,067	\$ 14,538	\$ -	\$ -	\$ 3,247,606
Investments	-	-	-	-	-	-
Accounts receivable						
Taxes	-	-	-	-	-	-
Due from other governments	440,070	-	-	3,796	13,953	207,805
Interfund receivables	-	-	-	-	-	-
Other	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
<i>Total assets</i>	<u>440,070</u>	<u>13,067</u>	<u>14,538</u>	<u>3,796</u>	<u>13,953</u>	<u>3,455,411</u>
LIABILITIES AND FUND BALANCES						
<i>Current Liabilities:</i>						
Accounts payable	-	-	-	-	-	128
Due to government	-	-	-	-	-	-
Accrued expenses	114,503	13,067	-	4	15	80,772
Interfund payables	325,567	-	-	3,792	13,938	-
Unspent ad valorem tax revenue	-	-	-	-	-	-
Unspent grant revenue	-	-	14,538	-	-	-
<i>Total liabilities</i>	<u>440,070</u>	<u>13,067</u>	<u>14,538</u>	<u>3,796</u>	<u>13,953</u>	<u>80,900</u>
<i>Fund balances</i>						
Fund Balance:						
Nonspendable	-	-	-	-	-	-
Restricted by grantor	-	-	-	-	-	3,374,511
Unassigned	-	-	-	-	-	-
<i>Total fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,374,511</u>
<i>Total liabilities and fund balances</i>	<u>\$ 440,070</u>	<u>\$ 13,067</u>	<u>\$ 14,538</u>	<u>\$ 3,796</u>	<u>\$ 13,953</u>	<u>\$ 3,455,411</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013

	State Equalization Guarantee 25250	DOD Educational Activity Support for Student Achievement 25261	Kellogg Fund 26121	SCIAD 26136	NEA Foundation 26145	Paso Del Norte Health Foundation 26153
ASSETS						
<i>Current Assets</i>						
Cash and cash equivalents	\$ -	\$ -	\$ 181,895	\$ 9,687	\$ 24	\$ 31,575
Investments	-	-	-	-	-	-
Accounts receivable						
Taxes	-	-	-	-	-	-
Due from other governments	-	13,998	-	-	-	-
Interfund receivables	-	-	-	-	-	-
Other	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
<i>Total assets</i>	<u>-</u>	<u>13,998</u>	<u>181,895</u>	<u>9,687</u>	<u>24</u>	<u>31,575</u>
LIABILITIES AND FUND BALANCES						
<i>Current Liabilities:</i>						
Accounts payable	-	-	3,500	-	-	3,036
Due to government	-	-	-	-	-	-
Accrued expenses	-	-	-	-	-	540
Interfund payables	-	13,998	-	-	-	-
Unspent ad valorem tax revenue	-	-	-	-	-	-
Unspent grant revenue	-	-	178,395	-	-	27,999
<i>Total liabilities</i>	<u>-</u>	<u>13,998</u>	<u>181,895</u>	<u>-</u>	<u>-</u>	<u>31,575</u>
<i>Fund balances</i>						
Fund Balance:						
Nonspendable	-	-	-	-	-	-
Restricted by grantor	-	-	-	9,687	24	-
Unassigned	-	-	-	-	-	-
<i>Total fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,687</u>	<u>24</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ 13,998</u>	<u>\$ 181,895</u>	<u>\$ 9,687</u>	<u>\$ 24</u>	<u>\$ 31,575</u>

STATE OF NEW MEXICO
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	Toyota Tapestry 26167	A Plus For Energy 26179	Toyota Family Literacy Program 26192	Institute for Educational Leadership 26196	Spaceport GRT Grant Dona Ana County 26204	Dual Credit Instructional Materials 27103
ASSETS						
<i>Current Assets</i>						
Cash and cash equivalents	\$ -	\$ -	\$ 443	\$ 20	\$ 2,377,844	\$ -
Investments	-	-	-	-	-	-
Accounts receivable						
Taxes	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	42,065
Interfund receivables	-	-	-	-	-	-
Other	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
<i>Total assets</i>	<u>-</u>	<u>-</u>	<u>443</u>	<u>20</u>	<u>2,377,844</u>	<u>42,065</u>
LIABILITIES AND FUND BALANCES						
<i>Current Liabilities:</i>						
Accounts payable	-	-	-	-	2,432	-
Due to government	-	-	-	-	-	-
Accrued expenses	-	-	-	-	15,389	-
Interfund payables	-	-	-	-	-	42,065
Unspent ad valorem tax revenue	-	-	-	-	-	-
Unspent grant revenue	-	-	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,821</u>	<u>42,065</u>
<i>Fund balances</i>						
Fund Balance:						
Nonspendable	-	-	-	-	-	-
Restricted by grantor	-	-	443	20	2,360,023	-
Unassigned	-	-	-	-	-	-
<i>Total fund balance</i>	<u>-</u>	<u>-</u>	<u>443</u>	<u>20</u>	<u>2,360,023</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 443</u>	<u>\$ 20</u>	<u>\$ 2,377,844</u>	<u>\$ 42,065</u>

STATE OF NEW MEXICO
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	2008 G.O. Bond Student Library 27105	2010 G.O. Bonds Student Library 27106	Formative Assessment 27111	Robotics 2012 27115	Technology for Education PED 27117	Incentives for School Impr Act PED 27138
ASSETS						
<i>Current Assets</i>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-
Accounts receivable						
Taxes	-	-	-	-	-	-
Due from other governments	-	-	-	35,630	-	-
Interfund receivables	-	-	-	-	-	-
Other	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
<i>Total assets</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,630</u>	<u>-</u>	<u>-</u>
LIABILITIES AND FUND BALANCES						
<i>Current Liabilities:</i>						
Accounts payable	-	-	-	-	-	-
Due to government	-	-	-	-	-	-
Accrued expenses	-	-	-	-	-	-
Interfund payables	-	-	-	35,630	-	-
Unspent ad valorem tax revenue	-	-	-	-	-	-
Unspent grant revenue	-	-	-	-	-	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,630</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>						
Fund Balance:						
Nonspendable	-	-	-	-	-	-
Restricted by grantor	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<i>Total fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balances</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,630</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
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	Breakfast for Elementary Students 27155	Kindergarten Three Plus 27166	2010 GOB Instructional Materials 27171	Intervention for D&F Schools 27175	REGN Alliance Science/Engr Math NMSU 28160	Parents as Teachers DOH/PHD 28167
ASSETS						
<i>Current Assets</i>						
Cash and cash equivalents	\$ -	\$ 2,479	\$ -	\$ -	\$ 5,862	\$ 181
Investments	-	-	-	-	-	-
Accounts receivable						
Taxes	-	-	-	-	-	-
Due from other governments	4,011	-	117,406	19,174	-	-
Interfund receivables	-	-	-	-	-	-
Other	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
<i>Total assets</i>	<u>4,011</u>	<u>2,479</u>	<u>117,406</u>	<u>19,174</u>	<u>5,862</u>	<u>181</u>
LIABILITIES AND FUND BALANCES						
<i>Current Liabilities:</i>						
Accounts payable	-	-	-	-	-	-
Due to government	-	2,394	-	-	-	-
Accrued expenses	-	85	-	-	-	-
Interfund payables	4,011	-	117,406	19,174	-	-
Unspent ad valorem tax revenue	-	-	-	-	-	-
Unspent grant revenue	-	-	-	-	-	-
<i>Total liabilities</i>	<u>4,011</u>	<u>2,479</u>	<u>117,406</u>	<u>19,174</u>	<u>-</u>	<u>-</u>
<i>Fund balances</i>						
Fund Balance:						
Nonspendable	-	-	-	-	-	-
Restricted by grantor	-	-	-	-	5,862	181
Unassigned	-	-	-	-	-	-
<i>Total fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,862</u>	<u>181</u>
<i>Total liabilities and fund balances</i>	<u>\$ 4,011</u>	<u>\$ 2,479</u>	<u>\$ 117,406</u>	<u>\$ 19,174</u>	<u>\$ 5,862</u>	<u>\$ 181</u>

STATE OF NEW MEXICO
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Statement B-1
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	GRADS Child Care 28189	GRADS Instruction 28190	Safe Routes to School DOH 28199	Private Dir Grants 29102	School Based Health Care 29130	Total
ASSETS						
<i>Current Assets</i>						
Cash and cash equivalents	\$ 21,863	\$ 47,975	\$ -	\$ 89,987	\$ 97,862	\$ 13,385,231
Investments	-	-	-	-	-	-
Accounts receivable						
Taxes	-	-	-	-	-	-
Due from other governments	-	-	6,537	-	-	1,995,270
Interfund receivables	-	-	-	-	-	318
Other	-	-	-	-	-	1,757
Inventory	-	-	-	-	-	163,831
<i>Total assets</i>	<u>21,863</u>	<u>47,975</u>	<u>6,537</u>	<u>89,987</u>	<u>97,862</u>	<u>15,546,407</u>
LIABILITIES AND FUND BALANCES						
<i>Current Liabilities:</i>						
Accounts payable	-	154	-	-	-	120,007
Due to government	-	-	-	-	-	11,508
Accrued expenses	-	303	3	10,081	-	740,332
Interfund payables	-	-	6,534	-	-	1,490,937
Unspent ad valorem tax revenue	-	-	-	-	-	-
Unspent grant revenue	21,863	47,518	-	-	-	290,313
<i>Total liabilities</i>	<u>21,863</u>	<u>47,975</u>	<u>6,537</u>	<u>10,081</u>	<u>-</u>	<u>2,653,097</u>
<i>Fund balances</i>						
Fund Balance:						
Nonspendable	-	-	-	-	-	-
Restricted by grantor	-	-	-	79,906	97,862	12,893,310
Unassigned	-	-	-	-	-	-
<i>Total fund balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,906</u>	<u>97,862</u>	<u>12,893,310</u>
<i>Total liabilities and fund balances</i>	<u>\$ 21,863</u>	<u>\$ 47,975</u>	<u>\$ 6,537</u>	<u>\$ 89,987</u>	<u>\$ 97,862</u>	<u>\$ 15,546,407</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NON MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

Statement B-2
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	Food Services 21000	Athletics 22000	Non-Instructional Materials 23000	Migrant Children Education 24103	Discretionary IDEA-B 24107	Preschool IDEA-B 24109
<i>Revenues:</i>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-
Federal grants	8,217,539	-	-	56,182	9,298	174,053
Charges for services	2,303,905	431,795	1,139,249	-	-	-
Miscellaneous	-	-	7,022	-	-	-
Interest	9,116	1,104	1,799	-	-	-
<i>Total revenues</i>	<u>10,530,560</u>	<u>432,899</u>	<u>1,148,070</u>	<u>56,182</u>	<u>9,298</u>	<u>174,053</u>
<i>Expenditures:</i>						
Current:						
Instruction	-	507,879	1,260,126	7,524	-	149,776
Support Services						
Students	-	-	-	46,795	4,982	18,994
Instruction	-	-	-	325	-	-
General Administration	-	-	-	1,198	-	3,780
School Administration	-	-	-	-	-	-
Central Services	-	-	-	-	-	-
Operation & Maintenance of Plant	-	-	-	340	-	-
Student Transportation	-	-	-	-	-	-
Food Services Operations	10,410,939	-	-	-	-	-
Community Service	-	-	-	-	-	-
Facilities, Materials, and Supplies	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
<i>Total expenditures</i>	<u>10,410,939</u>	<u>507,879</u>	<u>1,260,126</u>	<u>56,182</u>	<u>4,982</u>	<u>172,550</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>119,621</u>	<u>(74,980)</u>	<u>(112,056)</u>	<u>-</u>	<u>4,316</u>	<u>1,503</u>
<i>Other financing sources (uses):</i>						
Proceeds from bond issues	-	-	-	-	-	-
Operating transfers in	163,831	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>163,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>283,452</u>	<u>(74,980)</u>	<u>(112,056)</u>	<u>-</u>	<u>4,316</u>	<u>1,503</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>4,920,908</u>	<u>672,968</u>	<u>1,270,183</u>	<u>-</u>	<u>-</u>	<u>(1,503)</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ 5,204,360</u>	<u>\$ 597,988</u>	<u>\$ 1,158,127</u>	<u>\$ -</u>	<u>\$ 4,316</u>	<u>\$ -</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NON MAJOR SPECIAL REVENUE FUNDS
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	IDEA-B Early Intervention Services 24112	Education of Homeless 24113	IDEA-B Private School 24115	Fresh Fruit and Vegetables 24118	21st Century Community Learning Centers 24119	IDEA-B Risk Pool 24120
<i>Revenues:</i>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-
Federal grants	589,589	45,932	13,144	217,197	222,932	47
Charges for services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	7
Interest	-	-	-	-	-	-
<i>Total revenues</i>	<u>589,589</u>	<u>45,932</u>	<u>13,144</u>	<u>217,197</u>	<u>222,932</u>	<u>54</u>
<i>Expenditures:</i>						
<i>Current:</i>						
Instruction	453,973	15,361	12,858	-	200,375	-
Support Services						
Students	51,636	29,573	-	-	-	53
Instruction	13,245	-	-	-	12,316	-
General Administration	12,804	998	286	-	4,841	1
School Administration	-	-	-	-	-	-
Central Services	-	-	-	-	5,400	-
Operation & Maintenance of Plant	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-
Food Services Operations	-	-	-	215,361	-	-
Community Service	-	-	-	-	-	-
Facilities, Materials, and Supplies	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
<i>Total expenditures</i>	<u>531,658</u>	<u>45,932</u>	<u>13,144</u>	<u>215,361</u>	<u>222,932</u>	<u>54</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>57,931</u>	<u>-</u>	<u>-</u>	<u>1,836</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>						
Proceeds from bond issues	-	-	-	-	-	-
Operating transfers in	-	-	1,585	1,253	-	-
Operating transfers out	-	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>1,585</u>	<u>1,253</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>57,931</u>	<u>-</u>	<u>1,585</u>	<u>3,089</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>(57,931)</u>	<u>-</u>	<u>(1,585)</u>	<u>(3,089)</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NON MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	IDEA-B Results Plan 24138	Enhancing Ed Thru Tech (E2T2-C) 24149	English Language Acquisition 24153	Teacher/Principal Training & Recruiting 24154	Title I School Improvement 24162	Carl D Perkins Tech Prep Current 24168
<i>Revenues:</i>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-
Federal grants	499	-	277,412	1,418,342	100,239	-
Charges for services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<i>Total revenues</i>	<u>499</u>	<u>-</u>	<u>277,412</u>	<u>1,418,342</u>	<u>100,239</u>	<u>-</u>
<i>Expenditures:</i>						
<i>Current:</i>						
Instruction	499	-	249,592	871,323	81,477	-
Support Services						
Students	-	-	-	-	-	-
Instruction	-	-	13,060	445,613	-	-
General Administration	-	-	7,424	30,803	2,177	-
School Administration	-	-	5,342	70,603	-	-
Central Services	-	-	-	-	16,585	-
Operation & Maintenance of Plant	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-
Food Services Operations	-	-	-	-	-	-
Community Service	-	-	1,994	-	-	-
Facilities, Materials and Supplies	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
<i>Total expenditures</i>	<u>499</u>	<u>-</u>	<u>277,412</u>	<u>1,418,342</u>	<u>100,239</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>						
Proceeds from bond issues	-	-	-	-	-	-
Operating transfers in	-	897	-	-	-	244
Operating transfers out	-	-	(18)	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>897</u>	<u>(18)</u>	<u>-</u>	<u>-</u>	<u>244</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>897</u>	<u>(18)</u>	<u>-</u>	<u>-</u>	<u>244</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>(897)</u>	<u>18</u>	<u>-</u>	<u>-</u>	<u>(244)</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NON MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Carl D Perkins Secondary Current 24174	Carl D Perkins Secondary PY Obligation 24175	Carl D Perkins Secondary Redistribution 24176	Carl D Perkins HSTW 24180	Carl D Perkins HSTW PY Obligation 24181	Carl D Perkins HSTW Redistribution 24182
<i>Revenues:</i>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-
Federal grants	201,691	18,913	51,399	89,685	3,902	8,917
Charges for services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<i>Total revenues</i>	<u>201,691</u>	<u>18,913</u>	<u>51,399</u>	<u>89,685</u>	<u>3,902</u>	<u>8,917</u>
<i>Expenditures:</i>						
Current:						
Instruction	147,318	18,913	41,429	85,652	2,519	6,232
Support Services						
Students	-	-	890	773	250	255
Instruction	162	-	6,696	-	-	-
General Administration	4,380	-	1,116	1,948	-	194
School Administration	-	-	1,268	1,312	1,133	2,236
Central Services	-	-	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-
Food Services Operations	-	-	-	-	-	-
Community Service	-	-	-	-	-	-
Facilities, Materials and Supplies	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
<i>Total expenditures</i>	<u>151,860</u>	<u>18,913</u>	<u>51,399</u>	<u>89,685</u>	<u>3,902</u>	<u>8,917</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>49,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>						
Proceeds from bond issues	-	-	-	-	-	-
Operating transfers in	-	-	200	-	-	-
Operating transfers out	-	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>49,831</u>	<u>-</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>(49,831)</u>	<u>-</u>	<u>(200)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NON MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

Statement B-2
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	Headstart 25127	Title XX Health & Social Services 25129	Impact Aid Special Education 25145	Safe Routes to School NMDOT 25146	Food Stamps Nutrition 25150	Title XIX Medicaid 3/21 Years 25153
<i>Revenues:</i>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-
Federal grants	2,545,174	94,224	18,379	12,675	164,906	1,840,995
Charges for services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interest	-	-	-	-	-	3,348
<i>Total revenues</i>	<u>2,545,174</u>	<u>94,224</u>	<u>18,379</u>	<u>12,675</u>	<u>164,906</u>	<u>1,844,343</u>
<i>Expenditures:</i>						
<i>Current:</i>						
Instruction	1,101,649	94,224	8,213	-	-	-
Support Services						
Students	594,434	-	6,568	12,370	-	1,183,130
Instruction	229,426	-	-	-	-	-
General Administration	53,297	-	401	-	3,597	-
School Administration	409,062	-	-	-	-	93
Central Services	-	-	-	-	-	-
Operation & Maintenance of Plant	63,660	-	-	305	-	2,100
Student Transportation	-	-	3,197	-	-	-
Food Services Operations	-	-	-	-	161,311	-
Community Service	-	-	-	-	-	-
Facilities, Materials and Supplies	-	-	-	-	-	-
Capital outlay	25,000	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
<i>Total expenditures</i>	<u>2,476,528</u>	<u>94,224</u>	<u>18,379</u>	<u>12,675</u>	<u>164,908</u>	<u>1,185,323</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>68,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2)</u>	<u>659,020</u>
<i>Other financing sources (uses):</i>						
Proceeds from bond issues	-	-	-	-	-	-
Operating transfers in	-	6,420	-	668	-	-
Operating transfers out	-	-	-	-	(6,944)	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>6,420</u>	<u>-</u>	<u>668</u>	<u>(6,944)</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>68,646</u>	<u>6,420</u>	<u>-</u>	<u>668</u>	<u>(6,946)</u>	<u>659,020</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>(68,646)</u>	<u>(6,420)</u>	<u>-</u>	<u>(668)</u>	<u>6,946</u>	<u>2,715,491</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,374,511</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NON MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	State Equalization Guarantee 25250	DOD Educational Activity Support for Student Achievement 25261	Kellogg Fund 26121	SCIAD 26136	NEA Foundation 26145	Paso Del Norte Health Foundation 26153
<i>Revenues:</i>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-
Federal grants	-	75,890	-	-	-	-
Charges for services	-	-	-	-	-	-
Miscellaneous	-	-	71,605	-	-	42,585
Interest	-	-	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>75,890</u>	<u>71,605</u>	<u>-</u>	<u>-</u>	<u>42,585</u>
<i>Expenditures:</i>						
Current:						
Instruction	-	64,390	-	-	-	19,331
Support Services						
Students	-	-	-	-	-	22,391
Instruction	-	-	63,239	-	-	-
General Administration	-	-	7,474	-	-	863
School Administration	-	11,500	292	-	-	-
Central Services	-	-	-	-	-	-
Operation & Maintenance of Plant	-	-	600	-	-	-
Student Transportation	-	-	-	-	-	-
Food Services Operations	-	-	-	-	-	-
Community Service	-	-	-	-	-	-
Facilities, Materials and Supplies	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>75,890</u>	<u>71,605</u>	<u>-</u>	<u>-</u>	<u>42,585</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>						
Proceeds from bond issues	-	-	-	-	-	-
Operating transfers in	339	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>339</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>339</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>(339)</u>	<u>-</u>	<u>-</u>	<u>9,687</u>	<u>24</u>	<u>-</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,687</u>	<u>\$ 24</u>	<u>\$ -</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NON MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

Statement B-2
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	Toyota Tapestry 26167	A Plus For Energy 26179	Toyota Family Literacy Program 26192	Institute for Educational Leadership 26196	Spaceport GRT Grant Dona Ana County 26204	Dual Credit Instructional Materials 27103
<i>Revenues:</i>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	104,348
Federal grants	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Miscellaneous	-	-	-	3,250	1,257,337	-
Interest	-	-	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,250</u>	<u>1,257,337</u>	<u>104,348</u>
<i>Expenditures:</i>						
Current:						
Instruction	-	-	5,339	8,926	1,078,587	104,348
Support Services						
Students	-	-	-	-	-	-
Instruction	-	-	-	-	1,474	-
General Administration	-	-	196	-	26,227	-
School Administration	-	-	-	-	-	-
Central Services	-	-	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-
Food Services Operations	-	-	-	-	-	-
Community Service	-	-	3,441	-	-	-
Facilities, Materials and Supplies	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>8,976</u>	<u>8,926</u>	<u>1,106,288</u>	<u>104,348</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(8,976)</u>	<u>(5,676)</u>	<u>151,049</u>	<u>-</u>
<i>Other financing sources (uses):</i>						
Proceeds from bond issues	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(19)	(6)	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>(19)</u>	<u>(6)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>(19)</u>	<u>(6)</u>	<u>(8,976)</u>	<u>(5,676)</u>	<u>151,049</u>	<u>-</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>19</u>	<u>6</u>	<u>9,419</u>	<u>5,696</u>	<u>2,208,974</u>	<u>-</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 443</u>	<u>\$ 20</u>	<u>\$ 2,360,023</u>	<u>\$ -</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NON MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	2008 G.O. Bond Student Library 27105	2010 G.O. Bonds Student Library 27106	Formative Assessment 27111	Robotics 2012 27115	Technology for Education PED 27117	Incentives for School Impr Act PED 27138
<i>Revenues:</i>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	97,282	136,840	35,630	-	-
Federal grants	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>97,282</u>	<u>136,840</u>	<u>35,630</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>						
Current:						
Instruction	-	-	136,840	35,630	-	-
Support Services						
Students	-	-	-	-	-	-
Instruction	-	4,482	-	-	-	-
General Administration	-	-	-	-	-	-
School Administration	-	-	-	-	-	-
Central Services	-	-	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-
Food Services Operations	-	-	-	-	-	-
Community Service	-	-	-	-	-	-
Facilities, Materials, and Supplies	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>4,482</u>	<u>136,840</u>	<u>35,630</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>92,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>						
Proceeds from bond issues	-	-	-	-	-	-
Operating transfers in	664	-	-	-	-	-
Operating transfers out	-	-	-	-	(159)	(9,724)
<i>Total other financing sources (uses)</i>	<u>664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(159)</u>	<u>(9,724)</u>
<i>Net changes in fund balances</i>	<u>664</u>	<u>92,800</u>	<u>-</u>	<u>-</u>	<u>(159)</u>	<u>(9,724)</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>(664)</u>	<u>(92,800)</u>	<u>-</u>	<u>-</u>	<u>159</u>	<u>9,724</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NON MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

Statement B-2
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	Breakfast for Elementary Students 27155	Kindergarten Three Plus 27166	2010 GOB Instructional Materials 27171	Intervention for D&F Schools 27175	REGN Alliance Science/Engr Math NMSU 28160	Parents as Teachers DOH/PHD 28167
<i>Revenues:</i>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	182,757	679,306	168,365	19,174	-	-
Federal grants	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<i>Total revenues</i>	<u>182,757</u>	<u>679,306</u>	<u>168,365</u>	<u>19,174</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>						
<i>Current:</i>						
Instruction	-	576,407	168,365	19,174	-	-
Support Services						
Students	-	39,173	-	-	-	-
Instruction	-	-	-	-	-	-
General Administration	-	-	-	-	-	-
School Administration	-	43,903	-	-	-	-
Central Services	-	-	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-	-	-
Student Transportation	-	19,823	-	-	-	-
Food Services Operations	182,757	-	-	-	-	-
Community Service	-	-	-	-	-	-
Facilities, Materials, and Supplies	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
<i>Total expenditures</i>	<u>182,757</u>	<u>679,306</u>	<u>168,365</u>	<u>19,174</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>						
Proceeds from bond issues	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,862</u>	<u>181</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,862</u>	<u>\$ 181</u>

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NON MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

Statement B-2
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	GRADS Child Care 28189	GRADS Instruction 28190	Safe Routes to School DOH 28199	Private Dir Grants (Categorical) 29102	School Based Health Care 29130	Total
<i>Revenues:</i>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	8,927	119,716	7,190	-	-	1,559,535
Federal grants	-	-	-	-	-	16,469,155
Charges for services	-	-	-	-	-	3,874,949
Miscellaneous	-	-	-	5,000	-	1,386,806
Interest	-	-	-	-	-	15,367
<i>Total revenues</i>	<u>8,927</u>	<u>119,716</u>	<u>7,190</u>	<u>5,000</u>	<u>-</u>	<u>23,305,812</u>
<i>Expenditures:</i>						
Current:						
Instruction	8,927	119,716	-	46,428	-	7,709,320
Support Services						
Students	-	-	7,190	-	-	2,019,457
Instruction	-	-	-	1,924	-	791,962
General Administration	-	-	-	-	-	164,005
School Administration	-	-	-	-	-	546,744
Central Services	-	-	-	4,604	-	26,589
Operation & Maintenance of Plant	-	-	-	-	-	67,005
Student Transportation	-	-	-	-	-	23,020
Food Services Operations	-	-	-	-	-	10,970,368
Community Service	-	-	-	-	-	5,435
Facilities, Materials, and Supplies	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	25,000
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
<i>Total expenditures</i>	<u>8,927</u>	<u>119,716</u>	<u>7,190</u>	<u>52,956</u>	<u>-</u>	<u>22,348,905</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(47,956)</u>	<u>-</u>	<u>956,907</u>
<i>Other financing sources (uses):</i>						
Proceeds from bond issues	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	176,101
Operating transfers out	-	-	-	-	-	(16,870)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,231</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(47,956)</u>	<u>-</u>	<u>1,116,138</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>127,862</u>	<u>97,862</u>	<u>11,777,172</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,906</u>	<u>\$ 97,862</u>	<u>\$ 12,893,310</u>

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
CAPITAL PROJECTS FUNDS
JUNE 30, 2013**

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The District has the following separate funds classified as Capital Projects Funds:

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 for the purpose of upgrading the school facilities.

Capital Improvements HB-33 (31600) - To account for monies received from the State of New Mexico under Chapter 4, Laws of 1996 for the purpose of erecting, remodeling, making additions to, providing equipment for or furnishing public school buildings, purchasing or improving public school grounds.

Capital Improvements SB-9 (31700) - 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).

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2013

Statement C-1

	Special Capital Outlay - Local 31300	Special Capital Outlay - State 31400	Capital Improvements HB-33 31600	Capital Improvements SB-9 31700	Total
ASSETS					
<i>Current Assets</i>					
Cash and cash equivalents	\$ 423,222	\$ -	\$ 5,904,175	\$ 6,449,306	\$ 12,776,703
Investments	-	-	-	24,298	24,298
Accounts receivable					
Taxes	-	-	732,919	576,014	1,308,933
Due from other governments	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Other	-	-	-	-	-
Inventory	-	-	-	-	-
<i>Total assets</i>	<u>423,222</u>	<u>-</u>	<u>6,637,094</u>	<u>7,049,618</u>	<u>\$ 14,109,934</u>
LIABILITIES AND FUND BALANCES					
<i>Current Liabilities:</i>					
Accounts payable	57,123	-	4,083	233,400	294,606
Due to government	-	-	69,536	62	69,598
Accrued expenses	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Interfund payables	-	-	-	-	-
Unspent ad valorem property tax	-	-	541,584	447,775	989,359
Unspent grant revenue	-	-	-	-	-
<i>Total liabilities</i>	<u>57,123</u>	<u>-</u>	<u>615,203</u>	<u>681,237</u>	<u>1,353,563</u>
<i>Fund balances</i>					
Fund Balance:					
Nonspendable	-	-	-	-	-
Restricted for capital projects	366,099	-	6,021,891	6,368,381	12,756,371
Unassigned	-	-	-	-	-
<i>Total fund balance</i>	<u>366,099</u>	<u>-</u>	<u>6,021,891</u>	<u>6,368,381</u>	<u>12,756,371</u>
<i>Total liabilities and fund balances</i>	<u>\$ 423,222</u>	<u>\$ -</u>	<u>\$ 6,637,094</u>	<u>\$ 7,049,618</u>	<u>\$ 14,109,934</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDING JUNE 30, 2013

Statement C-2

	Special Capital Outlay - Local 31300	Special Capital Outlay - State 31400	Capital Improvements HB-33 31600	Capital Improvements SB-9 31700	Total
<i>Revenues:</i>					
Property taxes	\$ -	\$ -	\$ 9,244,692	\$ 6,169,084	\$ 15,413,776
State grants	-	49,063	-	1,255,517	1,304,580
Federal grants	-	-	-	-	-
Miscellaneous	40,416	-	11,398	1,523,168	1,574,982
Interest	1,068	-	2,737	8,860	12,665
<i>Total revenues</i>	<u>41,484</u>	<u>49,063</u>	<u>9,258,827</u>	<u>8,956,629</u>	<u>18,306,003</u>
<i>Expenditures:</i>					
Current:					
Instruction	-	-	-	-	-
Support Services					
Students	-	-	-	-	-
Instruction	-	-	-	-	-
General Administration	-	-	83,393	68,244	151,637
School Administration	-	-	-	-	-
Central Services	-	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-	-
Student Transportation	-	-	-	-	-
Other Support Services	-	-	-	-	-
Food Services Operations	-	-	-	-	-
Community Service	-	-	-	-	-
Facilities, Materials and Supplies	-	-	-	-	-
Capital Outlay	372,606	49,063	4,526,120	10,864,192	15,811,981
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<i>Total expenditures</i>	<u>372,606</u>	<u>49,063</u>	<u>4,609,513</u>	<u>10,932,436</u>	<u>15,963,618</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(331,122)</u>	<u>-</u>	<u>4,649,314</u>	<u>(1,975,807)</u>	<u>2,342,385</u>
<i>Other financing sources (uses):</i>					
Operating transfers in	-	-	-	70,057	70,057
Operating transfers out	-	(70,057)	-	-	(70,057)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(70,057)</u>	<u>-</u>	<u>70,057</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>(331,122)</u>	<u>(70,057)</u>	<u>4,649,314</u>	<u>(1,905,750)</u>	<u>2,342,385</u>
<i>Fund balances - beginning of year</i>	<u>697,221</u>	<u>70,057</u>	<u>1,372,577</u>	<u>8,274,131</u>	<u>10,413,986</u>
<i>Fund balances - end of year</i>	<u>\$ 366,099</u>	<u>\$ -</u>	<u>\$ 6,021,891</u>	<u>\$ 6,368,381</u>	<u>\$ 12,756,371</u>

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 COMPONENT UNITS
 COMBINING STATEMENT OF NET POSITION
 June 30, 2013

Appendix 1
 Page 1 of 2

	La Academia Dolores Huerta	Las Montanas	Total Component Units
ASSETS:			
Current assets			
Cash and cash equivalents	\$ 141,402	\$ 406,411	\$ 547,813
Receivables			
Due from other governments	35,242	98,742	133,984
Total current assets	<u>176,644</u>	<u>505,153</u>	<u>681,797</u>
Noncurrent assets			
Capital assets			
Equipment and vehicles	64,345	70,738	135,083
Less: accumulated depreciation	<u>(61,447)</u>	<u>(51,408)</u>	<u>(112,855)</u>
Total non current assets	<u>2,898</u>	<u>19,330</u>	<u>22,228</u>
Total assets	<u>\$ 179,542</u>	<u>\$ 524,483</u>	<u>\$ 704,025</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
June 30, 2013

Appendix 1
Page 2 of 2

	La Academia Delores Huerta	Las Montanas	Component Units
LIABILITIES AND NET ASSETS			
Accounts payable	\$ 3,151	\$ 4,992	\$ 8,143
Due to other governments	20	-	20
Unspent capital outlay revenue	3,751	-	3,751
Accrued payroll liabilities	17,953	58,978	76,931
Current portion of compensated absences	10,113	-	10,113
Total current liabilities	<u>34,988</u>	<u>63,970</u>	<u>98,958</u>
Total liabilities	<u>34,988</u>	<u>63,970</u>	<u>98,958</u>
Net investment in capital assets	2,898	19,330	22,228
Restricted	35,039	57,830	92,869
Unrestricted	<u>106,617</u>	<u>383,353</u>	<u>489,970</u>
Total net assets	<u>144,554</u>	<u>460,513</u>	<u>605,067</u>
Total liabilities and net assets	<u>\$ 179,542</u>	<u>\$ 524,483</u>	<u>\$ 704,025</u>

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 COMPONENT UNIT
 COMBINING STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2013

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Charter Schools					
La Academia Dolores Huerta	\$ 1,388,024	\$ 1,602	\$ 197,140	\$ 91,669	\$ (1,097,613)
Las Montanas	2,376,640	-	281,957	223,276	(1,871,407)
Total component units	\$ 3,764,664	\$ 1,602	\$ 479,097	\$ 314,945	\$ (2,969,020)

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 COMPONENT UNIT
 COMBINING STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2013

	General Revenues							
	State Equalization Guarantee	State Appropriations	Transfer	Misc.	Total General Revenue	Change in Net Position	Beginning Balance 7/1/2012	Ending Balance 6/30/2013
Charter Schools								
La Academia Dolores Huerta	\$ 1,105,891	\$ 9,167	\$ -	\$ -	\$ 1,115,058	\$ 17,445	\$ 127,109	\$ 144,554
Las Montanas	2,002,218	2,250	8,587	1,611	2,014,666	143,259	317,254	460,513
Total component units	\$ 3,108,109	\$ 11,417	\$ 8,587	\$ 1,611	\$ 3,129,724	\$ 160,704	\$ 444,363	\$ 605,067

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER SCHOOL
STATEMENT OF NET POSITION
JUNE 30, 2013

Exhibit A-1

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 141,402
Receivables	
Due from other governments	35,242
Total current assets	<u>176,644</u>
Capital assets	
Equipment	64,345
Less: accumulated depreciation	(61,447)
Total noncurrent assets	<u>2,898</u>
Total assets	<u>\$ 179,542</u>
LIABILITIES	
Accounts payable	\$ 3,151
Due to government	20
Accrued expenses	17,953
Current portion of compensated absences	10,113
Unspent capital outlay revenue	3,751
Total current liabilities	<u>34,988</u>
Total liabilities	<u>34,988</u>
NET POSITION	
Net investment in capital assets	2,898
Restricted	35,039
Unrestricted	<u>106,617</u>
Total net position	<u>144,554</u>
Total liabilities and net position	<u>\$ 179,542</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit A-2

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 762,302	\$ -	\$ 129,380	\$ -	\$ (632,922)
Support services:					
Students	91,527	-	-	-	(91,527)
Instruction	-	-	-	-	-
General Administration	50,519	-	-	-	(50,519)
School Administration	108,362	-	-	-	(108,362)
Central Services	84,638	-	-	-	(84,638)
Operation & Maintenance of Plant	109,634	-	-	-	(109,634)
Operation of Non-Instructional Service:					
Student Transportation	-	-	-	-	-
Food Services Operation	89,373	1,602	67,760	-	(20,011)
Community Services Operations	-	-	-	-	-
Facilities Materials, Supplies & Other Services	91,669	-	-	91,669	-
Total governmental activities	\$ 1,388,024	\$ 1,602	\$ 197,140	\$ 91,669	(1,097,613)
General Revenues:					
State Equalization Guarantee					1,105,891
State appropriations					9,167
Total general revenues					1,115,058
Change in net position					17,445
Net position - beginning					127,109
Net position - ending					\$ 144,554

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER SCHOOL
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2013

Exhibit B-1
(Page 1 of 3)

	General 11000	Instructional Support 14000	Food Services 21000	Title I 24101
ASSETS				
<i>Current Assets</i>				
Cash and temporary investments	\$ 101,687	\$ 29,255	\$ 3,312	\$ 20
Accounts receivable				
Due from other governments	8,167	2,452	-	24,001
Due from other funds	24,623	-	-	-
<i>Total assets</i>	<u>134,477</u>	<u>31,707</u>	<u>3,312</u>	<u>24,021</u>
LIABILITIES AND FUND BALANCES				
<i>Current Liabilities:</i>				
Accounts payable	3,151	-	-	-
Due to government	-	-	-	20
Accrued expenses	17,953	-	-	-
Due to other funds	-	-	-	24,001
Unspent capital outlay revenue	-	-	-	-
<i>Total liabilities</i>	<u>21,104</u>	<u>-</u>	<u>-</u>	<u>24,021</u>
<i>Fund balances</i>				
Restricted	-	31,707	3,312	-
Assigned	113,373	-	-	-
<i>Total fund balance</i>	<u>113,373</u>	<u>31,707</u>	<u>3,312</u>	<u>-</u>
<i>Total liabilities and fund balance</i>	<u>\$ 134,477</u>	<u>\$ 31,707</u>	<u>\$ 3,312</u>	<u>\$ 24,021</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOLS
 LA ACADEMIA DOLORES HUERTA CHARTER SCH
 GOVERNMENTAL FUNDS
 BALANCE SHEET
 June 30, 2013

Exhibit B-1
 (Page 2 of 3)

	IDEA B Entitlement 24106	Spaceport 26204	Public School Capital Outlay 31200	Special Capital Outlay 31300	Total Primary Government
ASSETS					
<i>Current Assets</i>					
Cash and temporary investments	\$ -	\$ 3,377	\$ -	\$ 3,751	\$ 141,402
Accounts receivable					
Due from other governments	622	-	-	-	35,242
Due from other funds	-	-	-	-	24,623
<i>Total assets</i>	<u>622</u>	<u>3,377</u>	<u>-</u>	<u>3,751</u>	<u>201,267</u>
LIABILITIES AND FUND BALANCES					
<i>Current Liabilities:</i>					
Accounts payable	-	-	-	-	3,151
Due to government	-	-	-	-	20
Accrued expenses	-	-	-	-	17,953
Due to other funds	622	-	-	-	24,623
Unspent capital outlay revenue	-	-	-	3,751	3,751
<i>Total liabilities</i>	<u>622</u>	<u>-</u>	<u>-</u>	<u>3,751</u>	<u>49,498</u>
<i>Fund balances</i>					
Restricted	-	-	-	-	35,019
Assigned	-	-	-	-	113,373
<i>Total fund balance</i>	<u>-</u>	<u>3,377</u>	<u>-</u>	<u>-</u>	<u>151,769</u>
<i>Total liabilities and fund balance</i>	<u>\$ 622</u>	<u>\$ 3,377</u>	<u>\$ -</u>	<u>\$ 3,751</u>	<u>\$ 201,267</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER SCHOOL
GOVERNMENTAL FUNDS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2013

Exhibit B-1
 Page 3 of 3)

	<u>Governmental Funds</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Fund balances - total governmental funds	\$ 151,769
Compensated Absences	(10,113)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	<u>2,898</u>
Net Position-total Governmental Activities	<u><u>\$ 144,554</u></u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-2
(Page 1 of 3)

	General 11000	Instructional Support 14000	Food Services 21000	Title I 24101
<i>Revenues:</i>				
Local and county sources, other	\$ -	\$ -	\$ 1,602	\$ -
State sources	1,115,058	10,112	-	-
Federal sources	-	-	67,760	83,367
<i>Total revenues</i>	<u>1,115,058</u>	<u>10,112</u>	<u>69,362</u>	<u>83,367</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	635,296	8,043	-	83,367
Support Services:				
Students	91,527	-	-	-
Instruction	-	-	-	-
General Administration	50,519	-	-	-
School Administration	108,362	-	-	-
Central Services	84,638	-	-	-
Operation & Maintenance of Plant	108,631	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	12,524	-	76,849	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>1,091,497</u>	<u>8,043</u>	<u>76,849</u>	<u>83,367</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>23,561</u>	<u>2,069</u>	<u>(7,487)</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Other financing uses	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>23,561</u>	<u>2,069</u>	<u>(7,487)</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>89,812</u>	<u>29,638</u>	<u>10,799</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ 113,373</u>	<u>\$ 31,707</u>	<u>\$ 3,312</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER S
STATEMENT OF REVENUES, EXPENDITURES A
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-2
(Page 2 of 3)

	IDEA B Entitlement 24106	Spaceport 26204	Public School Capital Outlay 31200	Special Capital Outlay 31300	Total Primary Government
<i>Revenues:</i>					
Local and county sources, other	\$ -	\$ 11,628	\$ -	\$ -	\$ 13,230
State sources	-	-	91,669	-	1,216,839
Federal sources	24,273	-	-	-	175,400
<i>Total revenues</i>	<u>24,273</u>	<u>11,628</u>	<u>91,669</u>	<u>-</u>	<u>1,405,469</u>
<i>Expenditures:</i>					
Current:					
Instruction	24,273	8,251	-	-	759,230
Support Services:					
Students	-	-	-	-	91,527
Instruction	-	-	-	-	-
General Administration	-	-	-	-	50,519
School Administration	-	-	-	-	108,362
Central Services	-	-	-	-	84,638
Operation & Maintenance of Plant	-	-	-	-	108,631
Student Transportation	-	-	-	-	-
Other Support Services	-	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-	-
Community Services Operations	-	-	-	-	-
Food Services Operations	-	-	-	-	89,373
Capital outlay	-	-	91,669	-	91,669
<i>Total expenditures</i>	<u>24,273</u>	<u>8,251</u>	<u>91,669</u>	<u>-</u>	<u>1,383,949</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>3,377</u>	<u>-</u>	<u>-</u>	<u>21,520</u>
<i>Other financing sources (uses):</i>					
Other financing uses	-	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>3,377</u>	<u>-</u>	<u>-</u>	<u>21,520</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,249</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ 3,377</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,769</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER SCHOOL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-2
 (Page 3 of 3)

	Governmental Funds
Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	\$ 21,520
Capital Outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which depreciation exceeds capital outlays for the period.	
Depreciation expense	(1,382)
Change in compensated absences	<u>(2,693)</u>
Change in Net Position of governmental activities:	<u>\$ 17,445</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER SCHOOL
AGENCY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2013

Exhibit C-1

	<u>Total Agency Funds</u>
ASSETS	
<i>Current Assets</i>	
Cash	<u>7,267</u>
<i>Total assets</i>	<u><u>\$ 7,267</u></u>
 LIABILITIES	
<i>Current Liabilities</i>	
Deposits held in trust for others	<u>7,267</u>
<i>Total liabilities</i>	<u><u>\$ 7,267</u></u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER SCHOOL
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit C-2

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2013</u>
ASSETS				
Cash in bank	\$ 8,814	\$ 14,654	\$ 16,201	\$ 7,267
Total assets	<u>\$ 8,814</u>	<u>\$ 14,654</u>	<u>\$ 16,201</u>	<u>\$ 7,267</u>
LIABILITIES				
Deposits held for others	\$ 8,814	\$ 14,654	\$ 16,201	\$ 7,267
Total liabilities	<u>\$ 8,814</u>	<u>\$ 14,654</u>	<u>\$ 16,201</u>	<u>\$ 7,267</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER SCHOOL
SCHEDULE OF CASH ACCOUNTS
JUNE 30, 2013

Schedule II

<u>Bank Account Type</u>	<u>US Bank</u>
Checking - Operational	\$ 156,664
Checking - Activity Funds	<u>7,567</u>
Total On Deposit	164,231
Reconciling Items	<u>(15,562)</u>
Reconciled Balance June 30, 2013	148,669
Less Agency Funds	<u>7,267</u>
Total Cash	<u><u>\$ 141,402</u></u>

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

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER SCHOOL
CASH RECONCILIATION
JUNE 30, 2013

Schedule III
(Page 1 of 2)

	Operational Account 11000	Instructional Materials 14000	Food Services 21000	Activity Account 23000
Cash, June 30, 2012	\$ 89,813	\$ 29,638	\$ 10,799	\$ 8,814
Add:				
2012-13 revenues	1,106,891	7,660	69,362	14,654
Prior year warrants voided	-	-	-	-
Loans from other funds	-	-	-	-
Total cash available	1,196,704	37,298	80,161	23,468
Less:				
2012-13 expenditures	(1,088,347)	(8,043)	(76,849)	(16,201)
Loans to other funds	(24,622)	-	-	-
Permanent transfer	-	-	-	-
Receivables/Payables	6,705	-	-	-
Cash, June 30, 2013	<u>\$ 90,440</u>	<u>\$ 29,255</u>	<u>\$ 3,312</u>	<u>\$ 7,267</u>
Fund Balance Reconciliation to GAAP Basis:				
Audit reclassifications to cash	11,247	-	-	-
Cash per Books	<u>\$ 101,687</u>	<u>\$ 29,255</u>	<u>\$ 3,312</u>	<u>\$ 7,267</u>
Fund Balance Reconciliation to GAAP Basis:				
Modified Accrual Adjustments	11,686	2,452	-	-
Fund Balance, Modified Accrual Basis	<u>\$ 113,373</u>	<u>\$ 31,707</u>	<u>\$ 3,312</u>	<u>\$ 7,267</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER
CASH RECONCILIATION
JUNE 30, 2013

Schedule III
(Page 2 of 2)

	Federal Flow Through Fund 24000	Local Grants Fund 26000	State Flow Through Fund 27000	Public School Capital Outlay 31200	Special Capital Outlay Local 31300	Total
Cash, June 30, 2012	\$ (19,105)	\$ 6,051	\$ 362	\$ -	\$ 3,751	\$ 130,123
Add:						
2012-13 revenues	102,142	5,577	-	91,669	-	1,397,955
Prior year warrants voided	-	-	-	-	-	-
Loans from other funds	-	-	-	-	-	-
Total cash available	83,037	11,628	362	91,669	3,751	1,528,078
Less:						
2012-13 expenditures	(107,639)	(8,251)	-	(91,669)	-	(1,396,999)
Loans to other funds	24,622	-	-	-	-	-
Permanent transfer	-	-	(362)	-	-	(362)
Receivables/Payables	-	-	-	-	-	6,705
Cash, June 30, 2013	\$ 20	\$ 3,377	\$ -	\$ -	\$ 3,751	\$ 137,422
Fund Balance Reconciliation to GAAP Basis:						
Audit reclassifications to cash	-	-	-	-	-	11,247
Cash per Books	\$ 20	\$ 3,377	\$ -	\$ -	\$ 3,751	\$ 148,669
					Less Activity Fund Exhibit B-1	7,267 \$ 141,402
Fund Balance Reconciliation to GAAP Basis:						
Modified Accrual Adjustments	(20)	-	-	-	(3,751)	10,367
Fund Balance, Modified Accrual Basis	\$ -	\$ 3,377	\$ -	\$ -	\$ -	\$ 159,036
					Less Activity Fund Exhibit B-1	7,267 \$ 151,769

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
STATEMENT OF NET POSITION
JUNE 30, 2013

Exhibit A-1

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 406,411
Receivables	
Due from government	98,742
Total current assets	<u>505,153</u>
Capital assets	
Furniture, fixtures and equipment	42,988
Vehicles	27,750
Less: accumulated depreciation	<u>(51,408)</u>
Total noncurrent assets	<u>19,330</u>
Total assets	<u><u>\$ 524,483</u></u>
LIABILITIES	
Accrued salaries	\$ 58,978
Accounts payable	4,992
Total current liabilities	<u>63,970</u>
Total liabilities	<u>63,970</u>
NET POSITION	
Net investment in capital assets	19,330
Restricted	57,830
Unrestricted	<u>383,353</u>
Total net position	<u>460,513</u>
Total liabilities and net position	<u><u>\$ 524,483</u></u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOLS
 LAS MONTANAS CHARTER HIGH SCHOOL
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2013

Exhibit A-2

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues and Changes in Net Position</u>
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:					
Instruction	\$ 1,348,656	\$ -	\$ 217,401	\$ -	\$ (1,131,255)
Support services:					
Students	88,413	-	-	-	(88,413)
General Administration	20,159	-	-	-	(20,159)
School Administration	128,475	-	-	-	(128,475)
Central Services	148,111	-	-	-	(148,111)
Operation & Maintenance of Plant	287,816	-	-	-	(287,816)
Student Transportation	3,180	-	-	-	(3,180)
Food Services Operation	91,411	-	64,556	-	(26,855)
Community Services Operations	33,353	-	-	-	(33,353)
Facilities Materials, Supplies & Other Services	227,066	-	-	223,276	(3,790)
Total governmental activities	\$ 2,376,640	\$ -	\$ 281,957	\$ 223,276	\$ (1,871,407)
			General Revenues:		
			State Equalization Guarantee		2,002,218
			State Appropriations		2,250
			Transfer		8,587
			Miscellaneous		1,611
			Total general revenues		2,014,666
			Change in net position		143,259
			Net position - beginning		317,254
			Net position - ending		\$ 460,513

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013

Exhibit B-1
(Page 1 of 3)

	Operational 11000	Instructional Materials 14000	Food Services 21000	Title I IASA 24101	IDEA-B Entitlement 24106
ASSETS					
<i>Current Assets</i>					
Cash and temporary investments	\$ 353,227	\$ 37,377	\$ -	\$ -	\$ -
Accounts receivable					
Due from other governments	-	-	4,205	42,167	9,498
Due from other funds	95,553	-	-	-	-
<i>Total assets</i>	<u>448,780</u>	<u>37,377</u>	<u>4,205</u>	<u>42,167</u>	<u>9,498</u>
LIABILITIES AND FUND BALANCES					
<i>Current Liabilities:</i>					
Accrued expenses	58,761	-	-	217	-
Accounts payable	4,992				
Due to government	-	-	-	-	-
Due to other funds	-	-	15,230	41,950	911
<i>Total liabilities</i>	<u>63,753</u>	<u>-</u>	<u>15,230</u>	<u>42,167</u>	<u>911</u>
<i>Fund balances</i>					
Nonspendable	4,646	-	-	-	-
Restricted	-	37,377	-	-	-
Assigned	380,381	-	-	-	-
Unassigned (deficit)	-	-	(11,025)	-	8,587
<i>Total fund balance (deficit)</i>	<u>385,027</u>	<u>37,377</u>	<u>(11,025)</u>	<u>-</u>	<u>8,587</u>
<i>Total liabilities and fund balance</i>	<u>\$ 448,780</u>	<u>\$ 37,377</u>	<u>\$ 4,205</u>	<u>\$ 42,167</u>	<u>\$ 9,498</u>

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOLS
 LAS MONTANAS CHARTER HIGH SCHOOL
 BALANCE SHEET
 GOVERNMENTAL FUNDS
 JUNE 30, 2013

Exhibit B-1
 (Page 2 of 3)

	Title I School Improvement 24162	Spaceport Dona Ana 26204	Public Schools Capital Outlay 31200	SB 9 Capital Improvements 31700	Total Primary Government
ASSETS					
<i>Current Assets</i>					
Cash and temporary investments	\$ -	\$ 15,807	\$ -	\$ -	\$ 406,411
Accounts receivable					
Due from other governments	16,586	-	-	26,286	98,742
Due from other funds	-	-	-	-	95,553
<i>Total assets</i>	<u>16,586</u>	<u>15,807</u>	<u>-</u>	<u>26,286</u>	<u>600,706</u>
LIABILITIES AND FUND BALANCES					
<i>Current Liabilities:</i>					
Accrued expenses	-	-	-	-	58,978
Accounts payable					4,992
Due to government	-	-	-	-	-
Due to other funds	16,586	-	-	20,876	95,553
<i>Total liabilities</i>	<u>16,586</u>	<u>-</u>	<u>-</u>	<u>20,876</u>	<u>159,523</u>
<i>Fund balances</i>					
Nonspendable	-	-	-	-	4,646
Restricted	-	15,807	-	-	53,184
Assigned	-	-	-	-	380,381
Unassigned (deficit)	-	-	-	5,410	2,972
<i>Total fund balance (deficit)</i>	<u>-</u>	<u>15,807</u>	<u>-</u>	<u>5,410</u>	<u>441,183</u>
<i>Total liabilities and fund balance</i>	<u>\$ 16,586</u>	<u>\$ 15,807</u>	<u>\$ -</u>	<u>\$ 26,286</u>	<u>\$ 600,706</u>

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
GOVERNMENTAL FUNDS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2013**

Exhibit B-1
(Page 3 of 3)

Amounts reported for governmental activities in the statement of net position are different because:

Fund balances - total governmental funds	\$ 441,183
--	------------

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	<u>19,330</u>
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Net Position-total Governmental Activities	<u><u>\$ 460,513</u></u>
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The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-2
(Page 1 of 3)

	Operational 11000	Instructional Support 14000	Food Services 21000	Title I IASA 24101	IDEA-B Entitlement 24106
<i>Revenues:</i>					
Local and county grant	\$ 3,794	\$ -	\$ -	\$ 122,714	\$ -
State grant	2,004,468	19,572	-	-	-
Federal grant	-	-	64,556	2,295	30,672
<i>Total revenues</i>	<u>2,008,262</u>	<u>19,572</u>	<u>64,556</u>	<u>125,009</u>	<u>30,672</u>
<i>Expenditures:</i>					
<i>Current:</i>					
Instruction	1,200,087	5,465	-	108,242	28,559
Support Services					
Students	86,300	-	-	-	2,113
Instruction	-	-	-	-	-
General Administration	20,159	-	-	-	-
School Administration	128,475	-	-	-	-
Central Services	148,111	-	-	-	-
Operation & Maintenance of Plant	287,816	-	-	-	-
Student Transportation	956	-	-	-	-
Other Support Services	-	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-	-
Community Services Operations	-	-	-	16,767	-
Food Services Operations	26,855	-	64,556	-	-
Capital outlay	-	-	-	-	-
<i>Total expenditures</i>	<u>1,898,759</u>	<u>5,465</u>	<u>64,556</u>	<u>125,009</u>	<u>30,672</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>109,503</u>	<u>14,107</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>					
Operating transfers	-	-	-	-	8,587
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,587</u>
<i>Net changes in fund balances</i>	<u>109,503</u>	<u>14,107</u>	<u>-</u>	<u>-</u>	<u>8,587</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>275,524</u>	<u>23,270</u>	<u>(11,025)</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ 385,027</u>	<u>\$ 37,377</u>	<u>\$ (11,025)</u>	<u>\$ -</u>	<u>\$ 8,587</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
STATEMENT OF REVENUES, EXPENDITURES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-2
(Page 2 of 3)

	Title I School Improvement 24162	Spaceport Dona Ana 26204	Public Schools Capital Outlay 31200	SB 9 Capital Improvements 31700	Total Primary Government
<i>Revenues:</i>					
Local and county grant	\$ 16,586	\$ 14,179	\$ -	\$ -	\$ 157,273
State grant	-	-	206,190	26,286	2,256,516
Federal grant	-	-	-	-	97,523
<i>Total revenues</i>	<u>16,586</u>	<u>14,179</u>	<u>206,190</u>	<u>26,286</u>	<u>2,511,312</u>
<i>Expenditures:</i>					
<i>Current:</i>					
Instruction	-	3,700	-	-	1,346,053
Support Services					
Students	-	-	-	-	88,413
Instruction	-	-	-	-	-
General Administration	-	-	-	-	20,159
School Administration	-	-	-	-	128,475
Central Services	-	-	-	-	148,111
Operation & Maintenance of Plant	-	-	-	-	287,816
Student Transportation	-	-	-	-	956
Other Support Services	-	-	-	-	-
Operation of Non-Instructional Service	-	-	-	-	-
Community Services Operations	16,586	-	-	-	33,353
Food Services Operations	-	-	-	-	91,411
Capital outlay	-	-	206,190	20,876	227,066
<i>Total expenditures</i>	<u>16,586</u>	<u>3,700</u>	<u>206,190</u>	<u>20,876</u>	<u>2,371,813</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	10,479	-	5,410	139,499
<i>Other financing sources (uses):</i>					
Operating transfers	-	-	-	-	8,587
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,587</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>10,479</u>	<u>-</u>	<u>5,410</u>	<u>148,086</u>
<i>Fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>5,328</u>	<u>-</u>	<u>-</u>	<u>293,097</u>
<i>Fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ 15,807</u>	<u>\$ -</u>	<u>\$ 5,410</u>	<u>\$ 441,183</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit B-2
(Page 3 of 3)

Amounts reported for governmental activities in the statement of activities
are different because:

Net change in fund balances - total governmental funds \$ 148,086

Capital Outlays to purchase or build capital assets are reported in governmental
funds as expenditures. However, for governmental activities those costs are
shown in the statement of net assets and allocated over their estimated useful
lives as annual depreciation expenses in the statement of activities. This is the
amount by which depreciation exceeds capital outlays for the period.

Depreciation expense (4,827)

Change in Net Position-total Governmental Activities \$ 143,259

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
AGENCY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2013

Exhibit C-1

	<u>Total Agency Funds</u>
ASSETS	
<i>Current Assets</i>	
Cash	\$ 7,001
<i>Total assets</i>	<u>7,001</u>
LIABILITIES	
<i>Current Liabilities</i>	
Accounts payable	35
Deposits held in trust for others	<u>6,966</u>
<i>Total liabilities</i>	<u>\$ 7,001</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2013

Exhibit C-2

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2013</u>
ASSETS				
Cash in bank	\$ 2,188	8,456	3,643	\$ 7,001
Total assets	<u>\$ 2,188</u>	<u>\$ 8,456</u>	<u>\$ 3,643</u>	<u>\$ 7,001</u>
LIABILITIES				
Accounts payable	\$ 35	\$ -	\$ -	\$ 35
Deposits held for others	2,153	8,456	3,643	6,966
Total liabilities	<u>\$ 2,188</u>	<u>\$ 8,456</u>	<u>\$ 3,643</u>	<u>\$ 7,001</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
LAS MONTANAS CHARTER HIGH SCHOOL
SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY
FOR PUBLIC FUNDS
JUNE 30, 2013

Schedule I

Name of Depository	Description of Pledged Collateral	Fair / Par Market Value June 30, 2013	Name and Location of Safekeeper
Citizens Bank of Las Cruces	3133XHZK1 4.75% 12/16/2016	\$ 226,692	Citizens Bank of Las Cruces
Citizens Bank of Las Cruces	313379EE5 1.63% 6/14/2019	296,327	Citizens Bank of Las Cruces
		<u>\$ 523,019</u>	

The accompanying notes are and integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
SCHEDULE OF CASH ACCOUNTS
JUNE 30, 2013

Schedule II

<u>Bank Account Type</u>	<u>Citizens Bank of Las Cruces</u>
Total on Deposit	\$ 427,333
Reconciling Items	(73,264)
Unreconciled Difference	<u>59,343</u>
Reconciled Balance June 30, 2013	413,412
Less Agency Funds	<u>7,001</u>
Total Cash	<u><u>\$ 406,411</u></u>

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

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOLS
 LAS MONTANAS CHARTER HIGH SCHOOL
 CASH RECONCILIATION
 JUNE 30, 2013

Schedule III
 (Page 1 of 2)

	Operational Account 11000		Instructional Materials 14000		Food Services 21000		Federal Projects Account 24000
Cash, June 30, 2012	\$ 128,002	*	\$ 23,270		\$ -		\$ 227
Add:							
2012-13 revenues	2,008,262		19,572		65,583		185,815
Loans from other funds	-		-		15,230		59,447
Total cash available	<u>2,136,264</u>		<u>42,842</u>		<u>80,813</u>		<u>245,489</u>
Less:							
2012-13 expenditures	(1,855,751)		(5,464)		(64,556)		(172,267)
Loans to other funds	109,506		-		(16,257)		(73,222)
Receivables/Payables	-		-		-		-
Cash, June 30, 2013	<u>\$ 390,019</u>	**	<u>\$ 37,377</u>		<u>\$ -</u>		<u>\$ -</u>
Fund Balance Reconciliation to GAAP Basis:							
Charge backs	(95,553)		-		-		-
Unreconciled balance	64,364		-		-		-
Audit reclassifications to cash	(5,603)		-		-		-
Cash per Books	<u>\$ 353,227</u>		<u>\$ 37,377</u>		<u>\$ -</u>		<u>\$ -</u>
Fund Balance Reconciliation to GAAP Basis:							
Unreconciled balance	64,364		-		-		-
Modified Accrual Adjustments	(32,564)		-		(11,025)		8,587
Fund Balance, Modified Accrual Basis (deficit)	<u>\$ 385,027</u>		<u>\$ 37,377</u>		<u>\$ (11,025)</u>		<u>\$ 8,587</u>

* Does not agree to PY Financial Statements. See finding FS 11-15

** Does not agree to GL. See finding FS 11-15

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
CASH RECONCILIATION
JUNE 30, 2013

Schedule III
(Page 2 of 2)

Local Grants Account 26000	State Flow Through Fund 27000	Public School Capital Outlay 31200	Capital Improv SB 9 31700	Total
\$ 5,328	\$ 10,742	\$ -	\$ -	\$ 167,569
14,179	2,363	225,719	11,676	2,533,168
-	-	-	20,876	95,553
19,507	13,105	225,719	32,552	2,796,290
(3,700)	-	(206,190)	(20,876)	(2,328,804)
-	(13,105)	(19,529)	(11,676)	(24,283)
-	-	-	-	-
<u>\$ 15,807</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 443,203</u>
-	-	-	-	(95,553)
-	-	-	-	64,364
-	-	-	-	(5,603)
<u>\$ 15,807</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 406,411</u>
-	-	-	-	64,364
-	-	-	-	(35,002)
<u>\$ 15,807</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 435,773</u>

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

Schedule I

	Balance 6/30/2012	Additions	Deletions	Balance 6/30/2013
Alameda Elementary	\$ 47	\$ -	\$ -	\$ 47
Cesar Chavez	462	9,706	6,420	3,748
Columbia Elementary	3,864	-	1,504	2,360
Conlee Elementary	11,118	15,610	15,318	11,410
Dona Ana Elementary	694	-	625	69
Desert Hills Elementary	15,317	16,561	14,449	17,429
East Picacho Elementary	-	14,863	10,165	4,698
Fairacres Elementary	3,687	1,700	4,051	1,336
Highland Elementary	976	-	-	976
Hillrise Elementary	825	-	-	825
Jornada Elementary	4,906	3,579	4,230	4,255
Loma Heights Elementary	-	-	-	-
MacArthur Elementary	2	-	-	2
Mesilla Elementary	1,970	1,314	1,174	2,110
Mesilla Park Elementary	223	1,718	1,203	738
Sunrise Elementary	158	-	-	158
Tombaugh Elementary	996	-	-	996
University Hills Elementary	61	-	-	61
Valley View Elementary	501	-	501	-
White Sands Elem/Mid	1,305	1,245	1,231	1,319
Lynn Mid School	26,008	138,527	151,248	13,287
Picacho Mid School	27,762	37,054	34,904	29,912
Sierra Mid School	41,241	45,984	41,710	45,515
Vista Mid School	9,198	29,942	34,400	4,740
Zia Mid School	11,401	11,535	15,175	7,761
Camino Real Mid School	36,820	55,748	63,840	28,728
Mesa Mid School	1,745	2,981	3,365	1,361
Centennial High School	-	70,755	62,875	7,880
Las Cruces High School	117,690	176,528	198,675	95,543
Mayfield High School	101,752	143,882	138,210	107,424
Onate High School	94,049	109,542	108,386	95,205
San Andres High School	953	1,414	2,004	363
Early College High School	-	11,638	8,858	2,780
District	798,232	65,511	48,169	815,574
Expendable Trust	2,776	11	-	2,787
Non-expendable trust	500	-	-	500
Certificates of Deposit	5,090	8	-	5,098
Total All Schools	<u>\$ 1,322,329</u>	<u>\$ 967,356</u>	<u>\$ 972,690</u>	<u>\$ 1,316,995</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY
FOR PUBLIC FUNDS
June 30, 2013

Schedule II

<u>Name of Depository</u>	<u>Description of Pledged Collateral</u>	<u>Maturity</u>	<u>CUSIP Number</u>	<u>Face Value or Fair Market Value</u>
<u>First American Bank</u>				
	FHLB	8/1/2019	257584AK8	\$ 194,604
	FHLB	8/1/2021	883005CH1	91,851
Location of Safekeeper 303 W. Main St., Artesia, NM 88210		Total First American Bank		\$ 286,455
<u>Citizens Bank of Las Cruces</u>				
	Roswell NM ISD	8/1/2014	778550FN8	\$ 850,000
	FHLB	9/6/2013	3133XR88	1,008,070
	FHLB	12/13/2013	3133XHW57	511,270
	FHLB	12/18/2013	3133X2X26	1,022,610
	FFCB	2/12/2014	31331GNA3	2,036,526
	FHLB	8/13/2014	3133XLJP9	1,060,080
	FFCB	8/26/2015	3133IY7J3	2,180,336
	FHLB	9/11/2015	313370JB5	2,052,928
	FFCB	12/16/2015	3133IVGU4	1,097,963
	FHLB	11/17/2017	3133XMQ87	2,307,820
	FNMA	12/20/2017	3135GORT2	1,953,300
	FHLB	6/8/2018	3133XRFZ8	2,381,332
	FHLB	8/15/2018	3133XOPF0	3,060,777
	FHLB	12/14/2018	3133XSUN6	2,214,820
Location of Safekeeper P.O. Box 2108, Las Cruces, NM, 88004		Total Citizens Bank of Las Cruces		\$ 23,737,832
<u>US Bank</u>				
	Letter of Credit	8/1/2013	513812	\$ 3,000,000
Location of Safekeeper 221 E. 4th Street, Cincinnati, OH 45202		Total US Bank		\$ 3,000,000
<u>Wells Fargo Bank</u>				
	FNMA	4/1/2043	3138EK3P8	\$ 14,192,199
	FNMA	1/1/2043	3138NXES2	\$ 244,790
	FNMA	12/1/2039	31419AGZ4	\$ 1,465,207
Location of Safekeeper One Wall Street, New York, NY 10286		Total Wells Fargo Bank		\$ 15,902,196
				\$ 42,926,483

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF CASH AND TEMPORARY INVESTMENTS
June 30, 2013

Schedule III

<u>Bank Account Type</u>	<u>Bank of America</u>	<u>Wells Fargo Bank</u>	<u>Citizens</u>	<u>US Bank</u>	<u>First American Bank</u>	<u>Total</u>
Checking - Accounts Payable Clearing	\$ -	\$ 12,726,043	\$ -	\$ -	\$ -	\$ 12,726,043
Checking - Payroll Clearing	-	2,123,155	-	-	-	2,123,155
Certificate of Deposit	2,297	-	-	-	-	2,297
Checking - Food Service	-	-	5,125,063	-	-	5,125,063
Checking - Operational Account	-	-	4,199,818	-	-	4,199,818
Checking - Bond Building Account	-	-	24,227,127	-	-	24,227,127
Certificate of Deposit	-	-	1,800	-	-	1,800
Certificate of Deposit	-	-	1,000	-	-	1,000
Checking - Debt Service	-	-	-	3,490,891	-	3,490,891
Checking - Activity	-	-	-	1,390,547	-	1,390,547
Checking - Activity Investment	-	-	-	1,204,816	-	1,204,816
Checking - Federal Programs Direct Account	-	-	-	-	509,000	509,000
Total on Deposit	2,297	14,849,198	33,554,808	6,086,254	509,000	55,001,557
Reconciling Items	-	(3,892,853)	26,748	(3,729,036)	-	(7,595,141)
Reconciled Balance June 30, 2013	<u>\$ 2,297</u>	<u>\$ 10,956,345</u>	<u>\$ 33,581,556</u>	<u>\$ 2,357,218</u>	<u>\$ 509,000</u>	<u>\$ 47,406,416</u>
Investments with State of New Mexico Treasurer's Office						\$ 23,747,667
Plus: Petty Cash						215
Plus: Cash with Fiscal Agent						61,243
Subtotal						<u>71,215,541</u>
Less: Fiduciary Funds Cash						<u>1,316,995</u>
Cash and Investments per Government-wide Financial Statements						<u>\$ 69,898,546</u>

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 CASH RECONCILIATION
 JUNE 30, 2013

Schedule IV
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	Operational Fund 11000	Transportation Fund 13000	Instructional Materials 14000	Food Services 21000	Athletics Fund 22000	Non-Instructional Fund 23000	Federal Flow Through Fund 24000
Cash, June 30, 2012	\$ 10,970,803	\$ 38	\$ 444,489	\$ 4,936,124	\$ 672,968	\$ 1,272,377	\$ (6,705,876)
Add:							
2012-13 revenues	170,693,476	7,256,256	1,616,168	10,530,560	432,899	1,148,070	18,222,427
Total cash available	181,664,279	7,256,294	2,060,657	15,466,684	1,105,867	2,420,447	11,516,551
Less:							
2012-13 expenditures	(168,512,744)	(7,256,256)	(1,925,641)	(10,339,290)	(507,879)	(1,263,717)	(16,943,721)
Permanent cash transfers	(3,345)	-	-	(1,837)	-	-	1,200
Prior year charge backs	-	-	-	1,723	-	-	-
Charge backs (overdrafts)	-	-	-	(1,757)	-	-	-
Receivables/Payables	1,339,050	-	-	(246)	-	10	93,336
Cash, June 30, 2013	\$ 14,487,240	\$ 38	\$ 135,016	\$ 5,125,277	\$ 597,988	\$ 1,156,740	\$ (5,332,634)
Fund Balance Reconciliation to GAAP Basis:							
Audit reclassifications to cash	3,916,225	2	-	351,868	91	9,662	5,333,331
Cash per Books	\$ 18,403,465	\$ 40	\$ 135,016	\$ 5,477,145	\$ 598,079	\$ 1,166,402	\$ 697
Fund Balance Reconciliation to GAAP Basis:							
Modified Accrual Adjustments	(730,319)	-	214,036	(84,748)	-	1,387	5,336,950
Fund Balance, Modified Accrual Basis	\$ 13,756,921	\$ 38	\$ 349,052	\$ 5,040,529	\$ 597,988	\$ 1,158,127	\$ 4,316

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 1
CASH RECONCILIATION
JUNE 30, 2013

Schedule IV
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	Federal Direct Fund 25000	Local Grants Fund 26000	State Flow Through Fund 27000	State Direct Fund 28000	Local/State Fund 29000	Bond Building Fund 31100
Cash, June 30, 2012	\$ 1,849,996	\$ 2,582,316	\$ (138,344)	\$ 146,924	\$ 225,724	\$ 25,264,045
Add:						
2012-13 revenues	4,955,535	1,331,171	1,263,657	58,836	5,000	27,273
Total cash available	6,805,531	3,913,487	1,125,313	205,760	230,724	25,291,318
Less:						
2012-13 expenditures	(4,096,444)	(1,327,896)	(1,330,901)	(136,719)	(42,875)	(13,840,894)
Permanent cash transfers	467	(31)	(10,302)	(2)	-	-
Prior year charge backs	-	-	-	-	-	-
Charge backs (overdrafts)	-	-	-	-	-	-
Receivables/Payables	(464)	-	-	-	-	-
Cash, June 30, 2013	<u>\$ 2,709,090</u>	<u>\$ 2,585,560</u>	<u>\$ (215,890)</u>	<u>\$ 69,039</u>	<u>\$ 187,849</u>	<u>\$ 11,450,424</u>
Fund Balance Reconciliation to GAAP Basis:						
Audit reclassifications to cash	566,121	15,928	218,369	6,842	-	-
Cash per Books	<u>\$ 3,275,211</u>	<u>\$ 2,601,488</u>	<u>\$ 2,479</u>	<u>\$ 75,881</u>	<u>\$ 187,849</u>	<u>\$ 11,450,424</u>
Fund Balance Reconciliation to GAAP Basis:						
Modified Accrual Adjustments	665,421	(215,363)	215,890	(62,996)	(10,081)	(423,138)
Fund Balance, Modified Accrual Basis	<u>\$ 3,374,511</u>	<u>\$ 2,370,197</u>	<u>\$ -</u>	<u>\$ 6,043</u>	<u>\$ 177,768</u>	<u>\$ 11,027,286</u>

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 1
CASH RECONCILIATION
JUNE 30, 2013

Schedule IV
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	Special Capital Outlay Local 31300	Special Capital Outlay State 31400	Capital Improvement HB 33 31600	Capital Improvements SB 9 31700	Debt Service Fund 41000	Total
Cash, June 30, 2012	\$ 697,221	\$ 70,056	\$ 3,767,281	\$ 9,355,628	\$ 14,380,713	\$ 69,792,483
Add:						
2012-13 revenues	41,484	49,063	9,067,493	8,828,390	13,649,026	249,176,784
Total cash available	738,705	119,119	12,834,774	18,184,018	28,029,739	318,969,267
Less:						
2012-13 expenditures	(315,483)	(49,063)	(7,007,971)	(11,772,697)	(14,515,479)	(261,185,670)
Permanent cash transfers	-	(70,056)	-	70,056	-	(13,850)
Prior year charge backs	-	-	-	-	-	1,723
Charge backs (overdrafts)	-	-	-	-	-	(1,757)
Receivables/Payables	-	-	69,536	-	-	1,501,222
Cash, June 30, 2013	<u>\$ 423,222</u>	<u>\$ -</u>	<u>\$ 5,896,339</u>	<u>\$ 6,481,377</u>	<u>\$ 13,514,260</u>	<u>\$ 59,270,935</u>
Fund Balance Reconciliation to GAAP Basis:						
Audit reclassifications to cash	-	-	7,836	(7,773)	209,109	10,627,611
Cash per Books	<u>\$ 423,222</u>	<u>\$ -</u>	<u>\$ 5,904,175</u>	<u>\$ 6,473,604</u>	<u>\$ 13,723,369</u>	<u>\$ 69,898,546</u>
Fund Balance Reconciliation to GAAP Basis:						
Modified Accrual Adjustments	(57,123)	-	125,552	(112,996)	290,459	5,152,931
Fund Balance, Modified Accrual Basis	<u>\$ 366,099</u>	<u>\$ -</u>	<u>\$ 6,021,891</u>	<u>\$ 6,368,381</u>	<u>\$ 13,804,719</u>	<u>\$ 64,423,866</u>

REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

State of New Mexico
 Las Cruces Public School District No. 2
 To the Board of Education
 and
 Hector H. Balderas
 New Mexico State Auditor

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information of the Las Cruces Public School District No. 2, New Mexico (District) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and the combining and individual funds of the District, presented as supplementary information, and have issued our report thereon dated November 15, 2013, except as to note 12 and the date of the other reporting required by *Government Auditing Standards*, as to which the date is April 28, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant

State of New Mexico
Las Cruces Public School District No. 2
To the Board of Education
and
Hector H. Balderas
New Mexico State Auditor

deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item FS 13-03 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items FS 11-01, FS 12-01, FS 13-01, FS 13-02, FS 11-10, and FS 11-15.

District's Response to Findings

The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mess Adams LLP

Albuquerque, New Mexico
November 15, 2013, except as to finding FS 13-03 and the restated schedule of findings and questioned costs, as to which the date is April 28, 2014

**REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

State of New Mexico
Las Cruces Public School District No. 2
To the Board of Education
and
Hector H. Balderas
New Mexico State Auditor

Report on Compliance for Each Major Federal Program

We have audited Las Cruces Public School District No. 2, New Mexico (District)'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of law's regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

State of New Mexico
Las Cruces Public School District No. 2
To the Board of Education
and
Hector H. Balderas
New Mexico State Auditor

Opinion on Each of the Major Federal Programs

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items FA 11-01, FA 13-01, and FA 13-02. Our opinion on each major federal program is not modified with respect to these matters.

The District's response to the noncompliance findings identified in our audit are described in the accompanying *schedule of findings and questioned costs*. The District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance

State of New Mexico
Las Cruces Public School District No. 2
To the Board of Education
and
Hector H. Balderas
New Mexico State Auditor

such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items FA 13-01 and FA 13-02 that we consider to be significant deficiencies.

The District's response to the internal control over compliance findings identified in our audit are described in the accompanying, schedule of findings and questioned costs. The District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Albuquerque, New Mexico
November 15, 2013

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2013

Federal Grantor or Pass-Through Grantor/Program Title	Pass-through Number	CFDA Number	Federal Expenditures
U.S. Department of Health and Human Services			
<i>Direct U.S. Department of Health and Human Service</i> Headstart	25127	93.600	\$ 2,476,529
<i>Pass-through State of New Mexico Department of Education</i> Title XX - Health & Social Services	25129	93.667	94,224
Total U.S. Department of Health and Human Services			\$ 2,570,753
U.S. Department of Education			
<i>Pass-through State of New Mexico Department of Education</i> Title I	24101	84.010	7,864,735
Title I School Improvement	24162	84.010	100,239
Total Title I			7,964,974
Title I Migrant	24103	84.011	56,182
IDEA B - Entitlement	24106	84.027A	5,563,296
IDEA B Early Intervention	24112	84.027A	531,658
IDEA B Private Schools	24115	84.027A	13,144
IDEA B - Pre School	24109	84.173	172,551
IDEA B Risk Pool	24120	84.027A	53
IDEA B Results Plan	24138	84.027A	499
IDEA B Discretionary	24107	84.027A	4,982
Total IDEA B Cluster			6,286,183
Education of Homeless	24113	84.196	45,932
21st Century	24119	84.287	222,932
Title III English Language Acquisition	24153	84.365A	277,412
Title HA Teacher / Principal Training	24154	84.367A	1,418,342
Impact Aid Special Education	25145	84.041	18,379
Carl Perkins- Secondary Current	24174	84.048	151,860
Carl Perkins- Secondary - Redistribution	24176	84.048	51,399
Carl Perkins- HSTW - Current	24180	84.048	89,685
Carl Perkins- HSTW - Redistribution	24182	84.048	8,917
Carl Perkins- Secondary - PY Unlit Obligations	24175	84.048A	18,913
Carl Perkins - HSTW - Prior Year	24181	84.051	3,902
Total Carl Perkins			324,676
Total U.S. Department of Education			\$16,615,012

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2013

Federal Grantor or Pass-Through Grantor/Program Title	Pass-through Number	CFDA Number	Federal Expenditures
U.S. Department of Transportation			
<i>Pass-through State of New Mexico Department of Education</i> Safe Routes to School	25146	20.205	\$ 12,675
Total U.S. Department of Agriculture			\$ 12,675
U.S. Department of Agriculture			
<i>Pass-through State of New Mexico Department of Education</i> Fresh Fruits & Vegetables	24118	10.582	215,360
Food Stamps Nutrition	25150	10.561	164,907
School Breakfast	21000	10.553	2,459,013
School Lunch	21000	10.555	<u>5,758,338</u>
Total School Lunch Program Cluster			8,217,351
Total U.S. Department of Agriculture			8,597,618
U.S. Department of Defense			
<i>Direct U.S. Department of Defense</i> Support for Student Achievement at Military Connected Schools	25261	12.556	75,890
Total U.S. Department of Defense			<u>75,890</u>
Total Federal Financial Assistance			<u><u>\$27,871,948</u></u>

See accompanying notes to schedule of expenditures of federal awards.

STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOLS DISTRICT NO. 2
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2013

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of the Las Cruces Schools (District) under programs of the federal government for the year ended June 30, 2013. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organization*. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting.

NOTE 3. SUBRECIPIENTS

Of the federal expenditures presented in the schedule, the District provided federal awards to the following subrecipient:

Program Title	CFDA #	Amount Provided to Subrecipient
Headstart	93.600	\$409,062

NOTE 4. NON CASH FEDERAL ASSISTANCE

The District receives USDA Commodities for use in sponsoring the National School Lunch and Breakfast programs. The value of commodities received for the year ended June 30, 2013 was \$287,219 and is reported in the Schedule of Expenditures of Federal Award under the Department of Agriculture Commodities program, CFDA number 10.555. Commodities are recorded as revenues and expenditures in the food service fund (21000).

**Reconciliation of Schedule of Expenditures of Federal Awards to Financial Statements:
 Primary Government**

Total federal awards expended per Schedule of Expenditures of Federal Awards	\$ 27,871,948
Total expenditures funded by other sources	231,648,570
Total expenditures, governmental funds	<u>\$ 259,520,518</u>

**STATE OF NEW MEXICO
 LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE YEAR ENDED JUNE 30, 2013**

Schedule VI

District

FS 11-01	IT Controls	Modified
FS 12-01	Procurement Code	Repeated
FS 12-02	Budgetary Conditions	Resolved
FS 12-03	Internal Control Structure	Resolved
FS 12-04	Audit Report	Resolved
FA 11-01	Allowable Costs	Repeated

La Academia Delores Huerta Charter School

FS 11-06	Budget Adjustment Requests (BAR)	Resolved
FS 12-05	Penalty/Late Fee	Resolved
FS 12-06	Internal Control Structure	Resolved

Las Montanas Charter School

FS 11-07	Internal Control Structure	Resolved
FS 11-10	Cash control standards	Repeated
FS 11-11	Journal Entries	Resolved
FS 11-12	Budget Adjustment Requests (BAR)	Resolved
FS 11-14	Inadequate Segregation of Duties in Cash Disbursement/Payroll Process	Resolved
FS 11-15	State Cash Report	Repeated
FS 12-07	Capital Asset Recordkeeping	Resolved
FS 12-08	PED Audit Committee	Resolved
FA 11-03	Allowable Costs	Resolved

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (RESTATED)
FOR THE YEAR ENDED JUNE 30, 2013**

Schedule VII

SECTION I – SUMMARY OF AUDIT RESULTS

Financial Statements:

- | | |
|--|------------|
| 1. Type of auditors’ report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies? | Yes |
| c. Noncompliance material to financial statements noted? | No |

Federal Awards:

- | | |
|---|------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified? | Yes |
| 2. Type of auditors’ report issued on compliance for major programs | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? | Yes |
| 4. Identification of major programs: | |

<u>CFDA Number</u>	<u>Federal Program</u>
84.010	Title I
84.367A	Title IIA
84.027A/84.173	Special Education Cluster (IDEA B)
93.600	Head Start
10.553/10.555	Child Nutrition Cluster

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$836,158 |
| 6. Auditee qualified as low-risk auditee? | No |

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (RESTATED)
FOR THE YEAR ENDED JUNE 30, 2013**

SECTION II - FINANCIAL STATEMENT FINDINGS

LAS CRUCES PUBLIC SCHOOLS

FS 11-01 IT General Controls, Non-Compliance in accordance with the New Mexico State Audit Rule

Condition: During our review of surrounding IT general controls that are significant to financial reporting, we noted the following:

- (a) There is no Incident Response Plan that will guide the District in addressing identified risk or incident.
- (b) The District does not review security logs on a regular basis. In addition, no penetration testing has been ever completed.
- (c) Network password is not set in the Active Directory to expire. In effect, the users are not required to change their password.

Criteria: In accordance with ISACA's Control Objectives for Information and related Technology (COBIT) 4.1, framework (DS4, Ensure Continuous Service), a Disaster Recovery Plan needs to be developed and tested to reduce impact of a major disruption on key business functions and processes. Framework DS5 (Ensure System Security) provides that the need to maintain integrity of information and protect IT assets requires a security management process. This process includes establishing and maintain IT security and roles and responsibilities, policies, standards, and procedures. Security management also includes performing security monitoring and periodic testing and implementing corrective actions for identified security weakness or incidents. Effective security management protects all IT assets to minimize the business/financial impact of security vulnerabilities and incidents.

Effect: The absence of a formal Incident Response Plan may pose questions as to the District's ability to respond and recover its critical data and applications in the event of an unforeseen incident.

Security issues identified decreases overall system security which makes the infrastructure vulnerable to attack and unauthorized data access or modification.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (RESTATED)
FOR THE YEAR ENDED JUNE 30, 2013**

LAS CRUCES PUBLIC SCHOOLS (CONTINUED)

FS 11-01 IT General Controls, Non-Compliance in accordance with the New Mexico State Audit Rule (Continued)

Cause: The District lacks manpower and resources and is still in the process of developing and improving its processes and procedures.

Recommendation: We recommend the following:

- (a) Develop an Incident Response Plan to ensure consistent and coordinated effort in case of any critical incident. This plan can be incorporated in the overall Security Plan if present.
- (b) Regularly review security logs to detect any unusual activity in the network. In addition, The District should consider a penetration testing that will be performed by a third party vendor to independently assess its vulnerabilities and threats.
- (c) Password should be set to expire, normally from 90 to 120 days as the District may deem appropriate.

Management's Response: LCPS considers the safety and security of data and the platforms on which that data resides to be critical, and has taken a number of steps to identify and mitigate risks.

- 1) While there is not a formal Incident Response plan, there is a formal, tested, Disaster Recovery and Business Continuity plan in place. Work is being done to expand that into a formal Incident Response Plan. Some aspects currently being pursued:
 - a. Identify District policies and procedures which need to be reviewed, modified, or created with respect to data security.
 - b. Enhance the existing Acceptable Use Policy to address individual responsibilities with respect to data safety and security
 - c. Partnering with NMSU to help guide the creation of a formal Incident Response Plan.

Primary obstacle to completion of this task is manpower. The District is prepared for incidents, and only lacks the formal documented process.

- 2) LCPS uses industry leading firewall and filtering tools to help prevent external intrusion. Some of these systems already provide real-time notification of potential problems. The Lightspeed Web Filtering appliance sends email notifications to network administrators when unusual events occur. Network incidents are also reported in real-time. We are evaluating tools to assist with automated log reviews of remaining systems. Penetration testing by a 3rd party is still awaiting funding.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (RESTATED)
FOR THE YEAR ENDED JUNE 30, 2013**

LAS CRUCES PUBLIC SCHOOLS (CONTINUED)

FS 11-01 IT General Controls, Non-Compliance in accordance with the New Mexico State Audit Rule (Continued)

- 3) LCPS has implemented complex password requirements for all staff accounts. Twice yearly password changes ARE now required, but are NOT enforced with the AD password policy. Password changes are forced in the first month of each semester for any password older than 4 months. This method was chosen to insure that forced password changes occurred when teaching staff were on-contract, and help desk support was readily available, rather than during summer break, or other times when teaching staff might not have ready access to the LCPS network and be effectively locked out of their accounts. This is done with a process external to the Active Directory using a database query to determine password age, and then setting a flag in AD to require a user to change their password on next login.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (RESTATED)
FOR THE YEAR ENDED JUNE 30, 2013**

LAS CRUCES PUBLIC SCHOOLS (CONTINUED)

FS 12-01 Procurement Code, Non-Compliance in accordance with the New Mexico State Audit Rule

Condition: During our procurement test work, we noted the District did not go out to bid for services purchased for 2 out of 12 vendors tested in the amount of \$47,897.

Criteria: Per NMAC 6.20.2.17 PURCHASING: A. Each school district shall establish and implement written policies and procedures for purchasing which shall be in compliance with the Procurement Code, Section 13-1-21 et seq., NMSA 1978. Purchasing policies and procedures for grant funding shall comply with requirements established within the grant and the Procurement Code. An internal control structure over purchasing shall be established and maintained to assure compliance with school district policy, and state and federal regulations.

Effect: The District could be overpaying for services and/or goods.

Cause: The District did not expect to make purchases over the state procurement requirement.

Recommendation: We recommend that the District follow policies and procedures for purchasing guidelines established by the District in accordance with the Procurement Code, Section 13-1-21.

Management's Response: The District solicited and received informal quotes from area pizza stores and conducted an informal taste test utilizing District students. Students were asked to rank and score the product according to taste. Since the District does not know what a la carte items students will buy or how much sales will be generated, award was made to all of the responding pizza stores at the quoted price per pizza. The two PO's in question did not have all quotes attached, but only had the quote to that specific pizza store.

The District has policies and procedure for purchasing activities compliant with the State of New Mexico Procurement Code. District's designated party responsible for ensuring that State and District procurement policies are followed is the Director of Purchasing.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (RESTATED)
FOR THE YEAR ENDED JUNE 30, 2013**

LAS CRUCES PUBLIC SCHOOLS (CONTINUED)

FS 13-01 Late Fees, Non-Compliance in accordance with the New Mexico State Audit Rule

Condition: During our testwork of gas cards we noted the District paid \$39 in late fees.

Criteria: All funds allocated to the District are to be spent on allowable expenditures in accordance with NMAC 6.20.2. Sound business practices require that payments to vendors be made timely.

Effect: This resulted in unnecessary costs paid by the District.

Cause: The District was in the process of going from a manual to automated process.

Auditor's Recommendation: We recommend the District implement policies and procedures to ensure all payments are made on time in order to avoid possible penalties.

Management Response: During the time of transition from a manual process to an improved automated process through our Financial System, the time it took from the statement date (01-08-2013), process and cut a check was 22 days, unfortunately this did not allow sufficient time for it to be mailed and posted by the vendor. Our automated process is now in place and the time necessary to process these charges is significantly shorter than how we previously did it manually.

FS 13-02 Unallowable Costs, Non-Compliance in accordance with the New Mexico State Audit Rule

Condition: During our testing of disbursements for the Headstart program CFDA 93.600, we noted 1 of 26 transactions tested was for unallowable costs in the amount of \$40.

Criteria: According to OMB Circular A-87, "Advertising and Public Relations Costs (f)(3) the purchase of promotional items and memorabilia, including models, gifts, and souvenirs are unallowable."

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (RESTATED)
FOR THE YEAR ENDED JUNE 30, 2013**

LAS CRUCES PUBLIC SCHOOLS (CONTINUED)

FS 13-02 Unallowable Costs, Non-Compliance in accordance with the New Mexico State Audit Rule

Effect: The program is not in compliance with grant requirements and expenditures were unallowable.

Cause: District believed these costs were allowable.

Auditor's Recommendation: We recommend that Las Cruces Public Schools develop procedures to ensure money spent is on allowable costs.

Management Response: We believed these costs were allowable under the parental engagement component. Program administration will review all expenditures for appropriateness under the program restrictions.

FS 13-03 Commitment Restatement, Significant Deficiency

Condition: A lease purchase agreement totaling \$15.5 million was not disclosed in the notes to the financial statements.

Criteria: Good accounting practices calls for accurate and timely records and NMSA 1978 6-5-2 specifies that agencies shall implement internal accounting controls designed to prevent accounting errors and violations of state and federal law and rules related to financial matters. GASB Interpretation No. 2 requires governments with conduit debt obligations to disclose a general description of the conduit debt transactions, the aggregate amount of all conduit debt obligations outstanding at the financial statement date, and a clear indication that it has no obligation for the debt beyond the resources provided by related leases or loans.

Effect: The financial statements had to be restated.

Cause: The District was following State Public School Lease Purchase Act, Sections 22-26A-5-I that states that a lease purchase agreement shall provide no legal obligation for the school district to continue the lease purchase agreement from year to year or to purchase the building or other real property. The District did not consider that the lease purchase agreement was conduit debt.

Auditor's Recommendation: We recommend the District implement policies and procedures to ensure all required disclosures are reported in the financial statements.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (RESTATED)
FOR THE YEAR ENDED JUNE 30, 2013**

Management Response: The details of the lease agreement were disclosed and discussed with the audit team. The footnote disclosure was inadvertently omitted during the preparation and review of the financial statements.

LAS MONTANAS CHARTER SCHOOL

FS 11-10 Cash control standards, Non-Compliance in accordance with the New Mexico State Audit Rule

Condition: We noted that the school's cash in the Activities Fund did not reconcile. Total cash not reconciled was \$23,995.

Criteria: NMAC 6.20.2.14, all bank accounts shall be reconciled on a monthly basis. Reconciled bank statements are to be reviewed by the business manager and/or assistant superintendent for business administration.

Effect: The lack of reconciliation of all cash accounts results in a design flaw which may result in a misstatement of the cash balances and/or result in inappropriate disbursements not being detected.

Cause: The School did not consider the impact of fund balance entries. The cash reconciliation appeared to reconcile to management; however there were unresolved variances that went unnoticed.

Auditor's Recommendation: We recommend the school implements policies and procedures to ensure at least one level of independent review over the monthly bank reconciliations are completed and that reconciliations include all cash accounts from the general ledger.

Management's Response: All cash accounts are reconciled on a monthly basis and duties have been separated so that the bank reconciliation is completed by a person who is not involved in check disbursement. Reconciled bank statements will also be reviewed by the business manager and/or assistant superintendent for business administration. The fund balance roll-forward was completed mid- year to balance to the general ledger. The charter will continue to implement a process of understanding fund balance impact on the financial statements and reconciliation.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (RESTATED)
FOR THE YEAR ENDED JUNE 30, 2013**

LAS MONTANAS CHARTER SCHOOL (CONTINUED)

FS 11-15 Compliance Finding over State Cash Report/Budget report, Non-Compliance in accordance with the New Mexico State Audit Rule

Condition: During the cash reconciliation testwork we noted the following:

- Beginning cash balance for the operational fund (11000) reported on the cash report was \$128,002 which results in a \$64,364 difference from PY financial statements. Consequently, current year cash balances did not reconcile to the general ledger.
- Beginning cash balance did not agree to the prior year audited cash amount for the federal flow through funds (24000) by \$227.
- Current year revenue in state flow through funds (27000) did not agree to the general ledger by \$675.
- Revenue amounts reported on the 4th Quarter Actuals Revenue Rollup Report for GO Library Funds (27106) and 2008 Library Funds (27549) did not agree to the general ledger. We noted variances of \$100 and \$575, respectively.

Criteria: Per NMAC Title 6, Chapter 20, Part 2.14J states the school district shall maintain a cash control ledger for each fund/subfund where all transactions affecting cash are recorded. Cash balances reported to the department shall be the same as the district's cash control ledger and annual audit. Per state audit rule the audit report of each school district shall include a cash reconciliation schedule which reconciles the cash balances as of the end of the previous year to the cash balance as of the end of the current fiscal year. According to State Regulation 6.20.2.11 (B)(6), NMAC and Regulation SBE-6, the reports sent to the New Mexico Public Education Department (PED) must agree to the general ledger.

Effect: The school is not in compliance with State Statute.

Cause: Cash report and 4th Quarter Actuals Revenue Rollup Report was uploaded without prior reconciliation to 2012 financial statements and reconciliation to the current year general ledger.

Recommendation: We recommend that management reconcile PED reports to the general ledger.

Management's Response: The fourth quarter prior year cash report, we note was reported incorrect and mid- year correction and reconciliation was made to balance correctly to the NMPED reports and the general ledger. Monthly reconciliation is being done and balance to the general ledger. The monthly report and reconciliation is being monitored by parent district for accountability purposes. Since mid year correction were completed. Balancing to the general ledger has not been an issue.

Mid year-due to due from funds, revenue was sent back to the NMPED. Entries were done to complete this return of revenue.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (RESTATED)
FOR THE YEAR ENDED JUNE 30, 2013**

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

LAS CRUCES PUBLIC SCHOOLS

FA 11-01 Title Ila, IDEA B, and Headstart – Allowable Costs – Documentation of Employee Time and Effort, Non-Compliance

Federal Program: Title Ila, IDEA B, and Headstart

Federal Agency: Department of Education and Department of Health and Human Services

CFDA Number: Title Ila - 84.367

IDEA B - 84.027, 84.173

Headstart - 93.600

Award Year: 2013

Condition: During our testing of payroll for single audit we noted, 1 of 25 transactions tested had no certification of their level of effort on the Title Ila Grant. 7 of 34 transactions tested had no certification of their level of effort on the IDEA B cluster. 3 of 30 transactions tested had no certification of their level of effort on the Headstart Grant.

Criteria: According to OMB Circular A-87, “Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification.”

Questioned Costs: Unknown

Effect: The program is not in compliance with grant requirements and employee’s time has the potential to be misstated.

Cause: Personnel were unaware that the time was not being certified.

Auditor’s Recommendation: We recommend that Las Cruces Public Schools develop follow-up procedures to ensure Time and Effort certifications are retained.

Management Response: We will put processes into place to ensure that both employees and substitutes have signed the required certification when being paid out of federal funds. Ideally, this will be administered through our accounting system, in order for us to identify any deficiency within an acceptable time frame.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (RESTATED)
FOR THE YEAR ENDED JUNE 30, 2013**

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

LAS CRUCES PUBLIC SCHOOLS (CONTINUED)

FA 13-01 Child Nutrition – Procurement , Significant Deficiency and Instance of Non-Compliance

Federal Program: Child Nutrition

Federal Agency: Department of Agriculture

CFDA Number: Child Nutrition - 10.553 and 10.555

Award Year: 2013

Condition: We noted three food service contracts without the required contract cost reimbursable language.

Criteria: Per 7 CFR part 210.21(f) Cost reimbursable contracts-(1) Required provisions. The school food authority must include the following provisions in all cost reimbursable contracts, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts: (i) allowable costs will be paid from the nonprofit school service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority.

Questioned Costs: None

Effect: The District could be overpaying for services.

Cause: The District was not aware of this requirement.

Auditor's Recommendation: We recommend the District develop and implement internal controls ensuring that contracts are written for food services in order to ensure that all the CFR compliance requirements are properly included in the contract.

Management's Response: The District has reviewed CFR 210.21 and will implement controls to ensure any future solicitations and contracts address the CFR compliance requirements.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (RESTATED)
FOR THE YEAR ENDED JUNE 30, 2013**

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

LAS CRUCES PUBLIC SCHOOLS (CONTINUED)

FA 13-02 Headstart – Reporting, Significant Deficiency, and Instance of Non-Compliance

Federal Program: Headstart

Federal Agency: Department of Health and Human Services

CFDA Number: Headstart - 93.600

Award Year: 2013

Condition: During our testing of reporting we noted that the District did not report the subaward in the Federal Accountability and Transparency Subaward Reporting System (FSRS).

Criteria: Per the A-133 compliance supplement the District is required to follow subaward reporting under the Transparency Act. This action is due no later than the last day of the month following the month in which the award or the modification is dated.

Questioned Costs: None

Effect: The program is not in compliance with grant requirements and has potential to not receive reimbursement.

Cause: District was not aware of this reporting requirement.

Auditor's Recommendation: We recommend that Las Cruces Public Schools develop procedures to ensure all required reports are being completed and submitted timely.

Management Response: We will be working with the Regional Head Start Office in Dallas to get additional information regarding the Transparency Report. As soon as we are provided with this information, we will work on the procedure to ensure that we are meeting the Federal Accountability and Transparency Subaward Report.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
EXIT CONFERENCE
JUNE 30, 2013**

The contents of this report were discussed in the exit conference held on November 8, 2013 with the following in attendance:

Representing Las Cruces Public Schools:

Stan Rounds	Superintendent
Terry Dean	Assistant Superintendent of Finance
Chuck Davis	Board of Education
Connie Philips	Board President
Patricia Johnson	Committee Representative
Crystal Valdez	Controller
Leslie Cervantes	Chief of Staff

Representing Las Montañas Charter School:

Richard Robinson	Principal
Geri Bennett	Business Manager
Nicole Fuchs	Board Member

The exit conference for the La Academia Dolores Huerta Charter School was held on November 13, 2013 with the following in attendance:

Representing La Academia Dolores Huerta Charter School:

Octavio Casillas	Principal
Gina Trujillo	Business Manager
Norma Arrieta	Board Member

Representing Moss Adams LLP:

Amy Carter	Assurance Senior Manager
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The financial statements and footnotes were prepared with the assistance of the Moss Adams LLP from information contained in the general ledger and other accounting records maintained by the District. The District's employees have the qualifications and training to apply GAAP in recording their financial transactions and preparing their financial statements.

BUDGETARY COMPARISONS – BUDGETARY BASIS

Report of Independent Auditors on the Schedule of Budgetary Comparisons – Budgetary Basis

State of New Mexico
Las Cruces Public School District No. 2
To the Board of Education
and
Hector H. Balderas
New Mexico State Auditor

We have audited the accompanying schedule of budgetary comparisons – budgetary basis of Las Cruces Public School District No. 2, including the aggregate discretely presented component units, for the year ended June 30, 2013, and the related notes.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this schedule of budgetary comparisons – budgetary basis in accordance with the budgetary basis of accounting prescribed by the New Mexico Administrative Code as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule of budgetary comparisons – budgetary basis that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule of budgetary comparisons – budgetary basis based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of budgetary comparisons – budgetary basis is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of budgetary comparisons – budgetary basis. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of budgetary comparisons – budgetary basis, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of budgetary comparisons – budgetary basis in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of

State of New Mexico
Las Cruces Public School District No. 2
To the Board of Education
and
Hector H. Balderas
New Mexico State Auditor

the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of budgetary comparisons – budgetary basis.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedule of budgetary comparisons – budgetary basis referred to above presents fairly, in all material respects, the budgetary comparison of Las Cruces Public School District No. 2 for the year ended June 30, 2013, in accordance with the budgetary basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 to the schedule of budgetary comparisons – budgetary basis, which describes the basis of accounting. The schedule of budgetary comparisons – budgetary basis is prepared on the budgetary basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Mess Adams LLP

Albuquerque, New Mexico
November 15, 2013

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
GENERAL OPERATIONAL FUND (11000)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Property taxes	\$ 1,088,606	\$ 1,088,606	\$ 1,130,993	\$ 42,387
State grants	166,428,098	166,672,102	167,872,037	1,199,935
Federal grants	328,000	328,000	423,477	95,477
Charges for services	25,000	25,000	249,016	224,016
Miscellaneous	3,000	3,000	977,709	974,709
Interest	50,000	50,000	40,242	(9,758)
<i>Total revenues</i>	<u>167,922,704</u>	<u>168,166,708</u>	<u>170,693,474</u>	<u>2,526,766</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	112,966,809	114,316,809	108,381,050	5,935,759
Support Services				
Students	17,244,085	17,244,085	16,292,226	951,859
Instruction	7,167,425	7,167,425	6,831,989	335,436
General Administration	1,450,603	1,533,603	1,312,028	221,575
School Administration	11,782,936	11,782,936	11,483,814	299,122
Central Services	4,446,462	4,466,462	4,410,219	56,243
Operation & Maintenance of Plant	19,149,761	20,091,261	17,524,172	2,567,089
Student Transportation	1,131,448	1,277,999	1,126,144	151,855
Other Support Services	447,981	660,481	600,779	59,702
Food Services Operations	333,175	333,175	332,581	594
Community Services	-	62,004	31,082	30,922
Capital outlay	-	200,000	195,370	4,630
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>176,120,685</u>	<u>179,136,240</u>	<u>168,521,454</u>	<u>10,614,786</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(8,197,981)</u>	<u>(10,969,532)</u>	<u>2,172,020</u>	<u>(8,088,020)</u>
<i>Other financing sources (uses):</i>				
Designated cash	8,197,981	10,969,532	-	(10,969,532)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>8,197,981</u>	<u>10,969,532</u>	<u>-</u>	<u>(10,969,532)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>2,172,020</u>	<u>2,172,020</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>10,921,603</u>	<u>10,921,603</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,093,623</u>	<u>\$ 13,093,623</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			\$ 25,834	
Adjustments to expenditures			(2,655,628)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ (457,774)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
PUPIL TRANSPORTATION SPECIAL REVENUE FUND (13000)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	7,047,534	7,256,256	7,256,256	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>7,047,534</u>	<u>7,256,256</u>	<u>7,256,256</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	7,047,534	7,256,256	7,256,256	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>7,047,534</u>	<u>7,256,256</u>	<u>7,256,256</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>38</u>	<u>38</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ 38</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			\$ -	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
INSTRUCTIONAL MATERIALS SPECIAL REVENUE FUND (14000)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	1,614,591	1,614,591	1,614,590	(1)
Federal grants	-	-	-	-
Miscellaneous	-	-	312	312
Interest	-	-	1,265	1,265
<i>Total revenues</i>	<u>1,614,591</u>	<u>1,614,591</u>	<u>1,616,167</u>	<u>1,576</u>
<i>Expenditures:</i>				
Current:				
Instruction	2,565,138	2,059,080	1,925,640	133,440
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>2,565,138</u>	<u>2,059,080</u>	<u>1,925,640</u>	<u>133,440</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(950,547)</u>	<u>(444,489)</u>	<u>(309,473)</u>	<u>(131,864)</u>
<i>Other financing sources (uses):</i>				
Designated cash	950,547	444,489	-	(444,489)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>950,547</u>	<u>444,489</u>	<u>-</u>	<u>(444,489)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(309,473)</u>	<u>(309,473)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>444,489</u>	<u>444,489</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,016</u>	<u>\$ 135,016</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			\$ 214,036	
Adjustments to expenditures			28,682	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ (66,755)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
TITLE I IASA SPECIAL REVENUE FUND (24101)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	7,134,544	8,758,272	9,331,699	573,427
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>7,134,544</u>	<u>8,758,272</u>	<u>9,331,699</u>	<u>573,427</u>
<i>Expenditures:</i>				
Current:				
Instruction	5,230,006	6,511,262	5,884,085	627,177
Support Services				
Students	583,815	600,815	596,714	4,101
Instruction	828,946	908,946	813,067	95,879
General Administration	155,355	191,564	170,808	20,756
School Administration	136,521	225,497	150,749	74,748
Central Services	167,948	217,948	208,374	9,574
Operation & Maintenance of Plant	30,672	30,672	15,106	15,566
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	1,281	71,568	25,921	45,647
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>7,134,544</u>	<u>8,758,272</u>	<u>7,864,824</u>	<u>893,448</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>1,466,875</u>	<u>(1,466,875)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	(1,281)	1,281
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(1,281)</u>	<u>1,281</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>1,465,594</u>	<u>(1,465,594)</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(3,642,002)</u>	<u>3,642,002</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,176,408)</u>	<u>2,176,408</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			\$ (1,466,874)	
Adjustments to expenditures			1,370	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 90</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
ENTITLEMENT IDEA-B SPECIAL REVENUE FUND (24106)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	4,626,951	8,090,140	4,982,856	(3,107,284)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>4,626,951</u>	<u>8,090,140</u>	<u>4,982,856</u>	<u>(3,107,284)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	2,114,035	3,194,940	2,501,489	5,696,429
Support Services				
Students	2,290,312	4,400,080	2,787,299	7,187,379
Instruction	-	-	-	-
General Administration	101,505	178,914	121,269	300,183
School Administration	-	-	-	-
Central Services	75,171	76,886	54,945	131,831
Operation & Maintenance of Plant	-	342	196	538
Student Transportation	45,928	238,978	118,636	357,614
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>4,626,951</u>	<u>8,090,140</u>	<u>5,583,834</u>	<u>13,673,974</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(600,978)</u>	<u>(16,781,258)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(600,978)</u>	<u>(600,978)</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(1,570,863)</u>	<u>(1,570,863)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,171,841)</u>	<u>\$ (2,171,841)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			\$ 600,978	
Adjustments to expenditures			20,539	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 20,539</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOOD SERVICES SPECIAL REVENUE FUND (21000)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	7,765,098	7,765,098	8,217,539	452,441
Charges for services	2,150,000	2,150,000	2,303,905	153,905
Miscellaneous	-	-	-	-
Interest	4,000	4,000	9,116	5,116
<i>Total revenues</i>	<u>9,919,098</u>	<u>9,919,098</u>	<u>10,530,560</u>	<u>611,462</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	13,668,564	14,856,944	10,341,127	4,515,817
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>13,668,564</u>	<u>14,856,944</u>	<u>10,341,127</u>	<u>4,515,817</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(3,749,466)</u>	<u>(4,937,846)</u>	<u>189,433</u>	<u>5,127,279</u>
<i>Other financing sources (uses):</i>				
Designated cash	3,749,466	4,937,846	-	(4,937,846)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,749,466</u>	<u>4,937,846</u>	<u>-</u>	<u>(4,937,846)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>189,433</u>	<u>189,433</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>4,933,172</u>	<u>4,933,172</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,122,605</u>	<u>\$ 5,122,605</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(69,812)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 119,621</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
ATHLETICS SPECIAL REVENUE FUND (22000)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Charges for services	365,000	365,000	431,795	66,795
Miscellaneous	-	-	-	-
Interest	-	-	1,104	1,104
<i>Total revenues</i>	<u>365,000</u>	<u>365,000</u>	<u>432,899</u>	<u>67,899</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	998,326	998,326	507,879	490,447
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>998,326</u>	<u>998,326</u>	<u>507,879</u>	<u>490,447</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(633,326)</u>	<u>(633,326)</u>	<u>(74,980)</u>	<u>558,346</u>
<i>Other financing sources (uses):</i>				
Designated cash	633,326	633,326	-	(633,326)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>633,326</u>	<u>633,326</u>	<u>-</u>	<u>(633,326)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(74,980)</u>	<u>(74,980)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>672,968</u>	<u>672,968</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 597,988</u>	<u>\$ 597,988</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ (74,980)</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
NON-INSTRUCTIONAL MATERIALS SPECIAL REVENUE FUND (23000)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Charges for services	1,350,000	1,350,000	1,139,249	(210,751)
Miscellaneous	-	-	7,022	7,022
Interest	-	-	1,799	1,799
<i>Total revenues</i>	<u>1,350,000</u>	<u>1,350,000</u>	<u>1,148,070</u>	<u>(201,930)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	2,621,480	2,621,480	1,263,717	1,357,763
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>2,621,480</u>	<u>2,621,480</u>	<u>1,263,717</u>	<u>1,357,763</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(1,271,480)</u>	<u>(1,271,480)</u>	<u>(115,647)</u>	<u>1,155,833</u>
<i>Other financing sources (uses):</i>				
Designated cash	1,271,480	1,271,480	-	(1,271,480)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>1,271,480</u>	<u>1,271,480</u>	<u>-</u>	<u>(1,271,480)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(115,647)</u>	<u>(115,647)</u>
<i>Cash or fund balances - beginning of year, as restated</i>	<u>-</u>	<u>-</u>	<u>1,281,195</u>	<u>1,281,195</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,165,548</u>	<u>\$ 1,165,548</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			3,591	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ (112,056)</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
MIGRANT CHILDREN EDUCATION SPECIAL REVENUE FUND (24103)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	63,000	84,645	74,017	(10,628)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>63,000</u>	<u>84,645</u>	<u>74,017</u>	<u>(10,628)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	14,230	7,524	6,706
Support Services				
Students	61,595	59,097	46,795	12,302
Instruction	-	750	325	425
General Administration	1,405	1,888	1,198	690
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	1,180	340	840
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	7,500	-	7,500
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>63,000</u>	<u>84,645</u>	<u>56,182</u>	<u>28,463</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>17,835</u>	<u>17,835</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>17,835</u>	<u>17,835</u>
<i>Cash or fund balances - beginning of year (deficit), as restated</i>	<u>-</u>	<u>-</u>	<u>(25,527)</u>	<u>(25,527)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,692)</u>	<u>\$ (7,692)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(17,835)	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
DISCRETIONARY IDEA-B SPECIAL REVENUE FUND (24107)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	5,000	4,317	(683)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>5,000</u>	<u>4,317</u>	<u>(683)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	5,000	4,982	18
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>5,000</u>	<u>4,982</u>	<u>18</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(665)</u>	<u>(665)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(665)</u>	<u>(665)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (665)</u>	<u>\$ (665)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			4,981	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 4,316</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
PRESCHOOL IDEA-B SPECIAL REVENUE FUND (24109)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	128,885	178,789	295,095	116,306
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>128,885</u>	<u>178,789</u>	<u>295,095</u>	<u>116,306</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	45,224	154,014	149,777	4,237
Support Services				
Students	80,787	20,787	20,496	291
Instruction	-	-	-	-
General Administration	2,874	3,988	3,780	208
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>128,885</u>	<u>178,789</u>	<u>174,053</u>	<u>4,736</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>121,042</u>	<u>121,042</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>121,042</u>	<u>121,042</u>
<i>Cash or fund balances - beginning of year (deficit), as restated</i>	<u>-</u>	<u>-</u>	<u>(150,277)</u>	<u>(150,277)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (29,235)</u>	<u>\$ (29,235)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(121,042)	
Adjustments to expenditures			1,503	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 1,503</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
IDEA-B EARLY INTERVENTION SERVICES SPECIAL REVENUE FUND (24112)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	816,521	816,521	668,423	(148,098)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>816,521</u>	<u>816,521</u>	<u>668,423</u>	<u>(148,098)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	745,935	729,130	511,904	217,226
Support Services				
Students	52,378	52,378	51,636	742
Instruction	-	16,805	13,245	3,560
General Administration	18,208	18,208	12,804	5,404
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>816,521</u>	<u>816,521</u>	<u>589,589</u>	<u>226,932</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>78,834</u>	<u>78,834</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>78,834</u>	<u>78,834</u>
<i>Cash or fund balances - beginning of year (deficit), as restated</i>	<u>-</u>	<u>-</u>	<u>(215,436)</u>	<u>(215,436)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (136,602)</u>	<u>\$ (136,602)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(78,834)	
Adjustments to expenditures			57,931	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 57,931</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
EDUCATION OF HOMELESS SPECIAL REVENUE FUND (24113)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	40,500	48,467	64,619	16,152
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>40,500</u>	<u>48,467</u>	<u>64,619</u>	<u>16,152</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	8,292	16,081	15,361	720
Support Services				
Students	31,305	31,305	29,573	1,732
Instruction	-	-	-	-
General Administration	903	1,081	998	83
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>40,500</u>	<u>48,467</u>	<u>45,932</u>	<u>2,535</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>18,687</u>	<u>18,687</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>18,687</u>	<u>18,687</u>
<i>Cash or fund balances - beginning of year (deficit), as restated</i>	<u>-</u>	<u>-</u>	<u>(41,756)</u>	<u>(41,756)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23,069)</u>	<u>\$ (23,069)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(18,687)	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
IDEA-B PRIVATE SCHOOLS SPECIAL REVENUE FUND (24115)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	28,387	7,896	(20,491)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>28,387</u>	<u>7,896</u>	<u>(20,491)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	27,934	12,858	15,076
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	453	286	167
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>28,387</u>	<u>13,144</u>	<u>15,243</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(5,248)</u>	<u>(5,248)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	1,585	1,585
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>1,585</u>	<u>1,585</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(3,663)</u>	<u>(3,663)</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(1,585)</u>	<u>(1,585)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,248)</u>	<u>\$ (5,248)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			5,248	
Adjustments to expenditures			(1,585)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FRESH FRUIT AND VEGETABLES SPECIAL REVENUE FUND (24118)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	250,099	264,792	217,197	(47,595)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>250,099</u>	<u>264,792</u>	<u>217,197</u>	<u>(47,595)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	250,099	264,792	215,361	49,431
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>250,099</u>	<u>264,792</u>	<u>215,361</u>	<u>49,431</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>1,836</u>	<u>1,836</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	359	359
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>359</u>	<u>359</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>2,195</u>	<u>2,195</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(2,195)</u>	<u>(2,195)</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(359)	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 1,836</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
21ST CENTURY COMMUNITY LEARNING CENTERS SPECIAL REVENUE FUND (24119)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	315,330	495,327	179,997
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>315,330</u>	<u>495,327</u>	<u>179,997</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	287,393	200,375	87,018
Support Services				
Students	-	-	-	-
Instruction	-	15,505	12,316	3,189
General Administration	-	7,032	4,841	2,191
School Administration	-	-	-	-
Central Services	-	5,400	5,400	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>315,330</u>	<u>222,932</u>	<u>92,398</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>272,395</u>	<u>272,395</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>272,395</u>	<u>272,395</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(356,783)</u>	<u>(356,783)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (84,388)</u>	<u>\$ (84,388)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(272,395)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
IDEA-B RISK POOL SPECIAL REVENUE FUND (24120)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	34,533	11,695	(22,838)
Miscellaneous	-	-	7	7
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>34,533</u>	<u>11,702</u>	<u>(22,831)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	17,484	-	17,484
Support Services				
Students	-	16,290	53	16,237
Instruction	-	-	-	-
General Administration	-	759	1	758
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>34,533</u>	<u>54</u>	<u>34,479</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>11,648</u>	<u>11,648</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>11,648</u>	<u>11,648</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(11,648)</u>	<u>(11,648)</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(11,648)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
IDEA-B RESULTS PLAN SPECIAL REVENUE FUND (24138)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	68,768	-	(68,768)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>68,768</u>	<u>-</u>	<u>(68,768)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	58,768	499	58,269
Support Services				
Students	-	10,000	-	10,000
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>68,768</u>	<u>499</u>	<u>68,269</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(499)</u>	<u>(499)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(499)</u>	<u>(499)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (499)</u>	<u>\$ (499)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			499	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
ENHANCING EDUCATION THROUGH TECHNOLOGY SPECIAL REVENUE FUND (24149)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
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	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	897	897
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>897</u>	<u>897</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>897</u>	<u>897</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(897)</u>	<u>(897)</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(897)	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
ENGLISH LANGUAGE ACQUISITION SPECIAL REVENUE FUND (24153)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	208,663	359,186	272,264	(86,922)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>208,663</u>	<u>359,186</u>	<u>272,264</u>	<u>(86,922)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	178,010	309,287	249,592	59,695
Support Services				
Students	-	-	-	-
Instruction	13,000	19,000	13,060	5,940
General Administration	4,653	14,899	7,424	7,475
School Administration	13,000	11,000	5,342	5,658
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	5,000	1,994	3,006
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>208,663</u>	<u>359,186</u>	<u>277,412</u>	<u>81,774</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(5,148)</u>	<u>(5,148)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	(18)	(18)
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(18)</u>	<u>(18)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(5,166)</u>	<u>(5,166)</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(136,358)</u>	<u>(136,358)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (141,524)</u>	<u>\$ (141,524)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			5,148	
Adjustments to expenditures				
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ (18)</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
TEACHER / PRINCIPAL TRAINING / RECRUITING SPECIAL REVENUE FUND (24154)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	1,101,127	2,262,981	1,421,564	(841,417)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>1,101,127</u>	<u>2,262,981</u>	<u>1,421,564</u>	<u>(841,417)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	549,010	1,342,215	871,323	470,892
Support Services				
Students	-	-	-	-
Instruction	457,562	669,035	445,613	223,422
General Administration	24,555	50,465	30,803	19,662
School Administration	70,000	201,266	70,603	130,663
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,101,127</u>	<u>2,262,981</u>	<u>1,418,342</u>	<u>844,639</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>3,222</u>	<u>3,222</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>3,222</u>	<u>3,222</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(477,273)</u>	<u>(477,273)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (474,051)</u>	<u>\$ (474,051)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(3,222)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
TITLE I SCHOOL IMPROVEMENT SPECIAL REVENUE FUND (24162)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	224,336	11,596	(212,740)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>224,336</u>	<u>11,596</u>	<u>(212,740)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	109,667	81,477	28,190
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	2,501	2,177	324
School Administration	-	-	-	-
Central Services	-	112,168	16,585	95,583
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>224,336</u>	<u>100,239</u>	<u>124,097</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(88,643)</u>	<u>(88,643)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(88,643)</u>	<u>(88,643)</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (88,643)</u>	<u>\$ (88,643)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			88,643	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
CARL D PERKINS TECH PREP-CURRENT SPECIAL REVENUE FUND (24168)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	248	-	(248)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>248</u>	<u>-</u>	<u>(248)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	248	-	248
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>248</u>	<u>-</u>	<u>248</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	244	244
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>244</u>	<u>244</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>244</u>	<u>244</u>
<i>Cash or fund balances - beginning of year (deficit), as restated</i>	<u>-</u>	<u>-</u>	<u>(244)</u>	<u>(244)</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(244)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
CARL D PERKINS SECONDARY - CURRENT SPECIAL REVENUE FUND (24174)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	211,245	234,717	233,577	(1,140)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>211,245</u>	<u>234,717</u>	<u>233,577</u>	<u>(1,140)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	197,021	226,892	197,149	29,743
Support Services				
Students	3,924	267	-	267
Instruction	2,652	2,719	162	2,557
General Administration	4,711	4,711	4,380	331
School Administration	2,937	128	-	128
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>211,245</u>	<u>234,717</u>	<u>201,691</u>	<u>33,026</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>31,886</u>	<u>31,886</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>31,886</u>	<u>31,886</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(61,308)</u>	<u>(61,308)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (29,422)</u>	<u>\$ (29,422)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(31,886)	
Adjustments to expenditures			49,831	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 49,831</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
CARL D PERKINS SECONDARY - PY OBLIGATION SPECIAL REVENUE FUND (24175)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	19,104	18,913	(191)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>19,104</u>	<u>18,913</u>	<u>(191)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	19,104	18,913	191
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>19,104</u>	<u>18,913</u>	<u>191</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
CARL D PERKINS SECONDARY - REDISTRIBUTION SPECIAL REVENUE FUND (24176)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	89,995	41,815	(48,180)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>89,995</u>	<u>41,815</u>	<u>(48,180)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	79,130	41,429	37,701
Support Services				
Students	-	1,020	890	130
Instruction	-	6,700	6,696	4
General Administration	-	1,615	1,116	499
School Administration	-	1,530	1,268	262
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>89,995</u>	<u>51,399</u>	<u>38,596</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(9,584)</u>	<u>(9,584)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	200	200
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(9,384)</u>	<u>(9,384)</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(200)</u>	<u>(200)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,584)</u>	<u>\$ (9,584)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			9,384	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
CARL D PERKINS HSTW - CURRENT SPECIAL REVENUE FUND (24180)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	90,898	100,997	57,754	(43,243)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>90,898</u>	<u>100,997</u>	<u>57,754</u>	<u>(43,243)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	83,138	96,415	85,652	10,763
Support Services				
Students	1,360	773	773	-
Instruction	-	-	-	-
General Administration	2,040	2,264	1,948	316
School Administration	4,360	1,545	1,312	233
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>90,898</u>	<u>100,997</u>	<u>89,685</u>	<u>11,312</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(31,931)</u>	<u>(31,931)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(31,931)</u>	<u>(31,931)</u>
<i>Cash or fund balances - beginning of year (deficit), as restated</i>	<u>-</u>	<u>-</u>	<u>(9,362)</u>	<u>(9,362)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (41,293)</u>	<u>\$ (41,293)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			31,931	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
CARL D PERKINS HSTW - PY OBLIGATION SPECIAL REVENUE FUND (24181)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	4,459	3,902	(557)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>4,459</u>	<u>3,902</u>	<u>(557)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	2,519	2,519	-
Support Services				
Students	-	807	250	557
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	1,133	1,133	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>4,459</u>	<u>3,902</u>	<u>557</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
CARL D PERKINS HSTW - REDISTRIBUTION SPECIAL REVENUE FUND (24182)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	32,400	7,894	(24,506)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>32,400</u>	<u>7,894</u>	<u>(24,506)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	24,844	6,232	18,612
Support Services				
Students	-	695	255	440
Instruction	-	-	-	-
General Administration	-	972	194	778
School Administration	-	5,889	2,236	3,653
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>32,400</u>	<u>8,917</u>	<u>23,483</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(1,023)</u>	<u>(1,023)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(1,023)</u>	<u>(1,023)</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(4,785)</u>	<u>(4,785)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,808)</u>	<u>\$ (5,808)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			1,023	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
HEADSTART SPECIAL REVENUE FUND (25127)
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	2,444,360	2,848,772	2,523,584	(325,188)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>2,444,360</u>	<u>2,848,772</u>	<u>2,523,584</u>	<u>(325,188)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	1,187,176	1,181,507	1,170,295	11,212
Support Services				
Students	665,550	676,076	594,434	81,642
Instruction	169,313	240,735	229,426	11,309
General Administration	54,509	59,156	53,297	5,859
School Administration	323,781	584,829	409,062	175,767
Central Services	-	-	-	-
Operation & Maintenance of Plant	44,031	81,469	63,660	17,809
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	25,000	25,000	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>2,444,360</u>	<u>2,848,772</u>	<u>2,545,174</u>	<u>303,598</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(21,590)</u>	<u>(21,590)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(21,590)</u>	<u>(21,590)</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(418,480)</u>	<u>(418,480)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (440,070)</u>	<u>\$ (440,070)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			21,590	
Adjustments to expenditures			68,646	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 68,646</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
TITLE XX HEALTH & SOCIAL SERVICES SPECIAL REVENUE FUND (25129)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	305,541	198,617	94,224	(104,393)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>305,541</u>	<u>198,617</u>	<u>94,224</u>	<u>(104,393)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	305,541	198,617	94,224	104,393
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>305,541</u>	<u>198,617</u>	<u>94,224</u>	<u>104,393</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	6,420	6,420
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>6,420</u>	<u>6,420</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>6,420</u>	<u>6,420</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(6,420)</u>	<u>(6,420)</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(6,420)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
IMPACT AID SPECIAL EDUCATION SPECIAL REVENUE FUND (25145)
FOR THE YEAR ENDING JUNE 30, 2012

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	30,984	30,984	274	(30,710)
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>30,984</u>	<u>30,984</u>	<u>274</u>	<u>(30,710)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	14,708	8,213	6,495
Support Services				
Students	30,293	7,923	6,568	1,355
Instruction	-	-	-	-
General Administration	691	712	401	311
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	9,300	3,197	6,103
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>30,984</u>	<u>32,643</u>	<u>18,379</u>	<u>14,264</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(1,659)</u>	<u>(18,105)</u>	<u>(16,446)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	1,659	-	(1,659)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>1,659</u>	<u>-</u>	<u>(1,659)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(18,105)</u>	<u>(18,105)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>32,643</u>	<u>32,643</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,538</u>	<u>\$ 14,538</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			18,105	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
SAFE ROUTES TO SCHOOL NMDOT SPECIAL REVENUE FUND (25146)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	13,268	13,523	255
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>13,268</u>	<u>13,523</u>	<u>255</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	12,963	12,370	593
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	305	305	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>13,268</u>	<u>12,675</u>	<u>593</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>848</u>	<u>848</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	668	668
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>668</u>	<u>668</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>1,516</u>	<u>1,516</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(5,312)</u>	<u>(5,312)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,796)</u>	<u>\$ (3,796)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(848)	
Adjustments to expenditures			(668)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOOD STAMPS NUTRITION SPECIAL REVENUE FUND (25150)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	25,891	195,636	226,748	31,112
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>25,891</u>	<u>195,636</u>	<u>226,748</u>	<u>31,112</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	577	5,777	3,597	2,180
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	25,314	189,859	161,311	28,548
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>25,891</u>	<u>195,636</u>	<u>164,908</u>	<u>30,728</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>61,840</u>	<u>61,840</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	(6,944)	(6,944)
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(6,944)</u>	<u>(6,944)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>54,896</u>	<u>54,896</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(68,849)</u>	<u>(68,849)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (13,953)</u>	<u>\$ (13,953)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(61,842)	
Adjustments to expenditures			6,944	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ (2)</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
TITLE XIX MEDICAID 3/21 YEARS SPECIAL REVENUE FUND (25153)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	2,068,554	2,068,554	1,844,318	(224,236)
Miscellaneous	-	-	-	-
Interest	-	-	3,348	3,348
<i>Total revenues</i>	<u>2,068,554</u>	<u>2,068,554</u>	<u>1,847,666</u>	<u>(220,888)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	2,057,922	2,493,730	1,183,002	1,310,728
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	2,614	2,614	93	2,521
Central Services	-	-	-	-
Operation & Maintenance of Plant	8,018	8,018	2,100	5,918
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>2,068,554</u>	<u>2,504,362</u>	<u>1,185,195</u>	<u>1,319,167</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(435,808)</u>	<u>662,471</u>	<u>1,098,279</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	435,808	-	(435,808)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>435,808</u>	<u>-</u>	<u>(435,808)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>662,471</u>	<u>662,471</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>2,504,363</u>	<u>2,504,363</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,166,834</u>	<u>\$ 3,166,834</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(3,323)	
Adjustments to expenditures			(128)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 659,020</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
STATE EQUALIZATION GUARANTEE FEDERAL STIMULUS SPECIAL REVENUE FUND (25250)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
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	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	339	339
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>339</u>	<u>339</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>339</u>	<u>339</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(339)</u>	<u>(339)</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(339)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
DOD EDUCATIONAL ACTIVITY SUPPORT FOR STUDENT ACHIEVEMENT SPECIAL REVENUE FUND (25261)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	78,692	249,516	170,824
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>78,692</u>	<u>249,516</u>	<u>170,824</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	66,192	64,390	1,802
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	12,500	11,500	1,000
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>78,692</u>	<u>75,890</u>	<u>2,802</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>173,626</u>	<u>173,626</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>173,626</u>	<u>173,626</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(187,624)</u>	<u>(187,624)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (13,998)</u>	<u>\$ (13,998)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(173,626)	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
KELLOGG FUND SPECIAL REVENUE FUND (26121)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	1,000	-	1,000
Support Services				
Students	-	-	-	-
Instruction	250,000	237,825	59,739	178,086
General Administration	-	8,075	7,474	601
School Administration	-	2,500	292	2,208
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	600	600	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>250,000</u>	<u>250,000</u>	<u>68,105</u>	<u>181,895</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(250,000)</u>	<u>(250,000)</u>	<u>(68,105)</u>	<u>181,895</u>
<i>Other financing sources (uses):</i>				
Designated cash	250,000	250,000	-	(250,000)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>(250,000)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(68,105)</u>	<u>(68,105)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181,895</u>	<u>\$ 181,895</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			71,605	
Adjustments to expenditures			(3,500)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
SCIAD SPECIAL REVENUE FUND (26136)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	9,798	9,687	-	(9,687)
Interest	-	-	-	-
<i>Total revenues</i>	<u>9,798</u>	<u>9,687</u>	<u>-</u>	<u>(9,687)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	9,798	9,687	-	9,687
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>9,798</u>	<u>9,687</u>	<u>-</u>	<u>9,687</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>9,687</u>	<u>9,687</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,687</u>	<u>\$ 9,687</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
NEA FOUNDATION SPECIAL REVENUE FUND (26145)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
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	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>24</u>	<u>24</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ 24</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
PASO DEL NOTRE HEATH FOUNDATION SPECIAL REVENUE FUND (26153)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	70,584	70,584	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>70,584</u>	<u>70,584</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	35,916	19,331	16,585
Support Services				
Students	-	33,128	19,355	13,773
Instruction	-	-	-	-
General Administration	-	1,540	863	677
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>70,584</u>	<u>39,549</u>	<u>31,035</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>31,035</u>	<u>31,035</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>31,035</u>	<u>31,035</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,035</u>	<u>\$ 31,035</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(27,999)	
Adjustments to expenditures			(3,036)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
TOYOTA TAPESTRY SPECIAL REVENUE FUND (26167)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
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	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	(19)	(19)
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(19)</u>	<u>(19)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(19)</u>	<u>(19)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>19</u>	<u>19</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			19	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
A PLUS FOR ENERGY SPECIAL REVENUE FUND (26179)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
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	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	(6)	(6)
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(6)</u>	<u>(6)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(6)</u>	<u>(6)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>6</u>	<u>6</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			6	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
TOYOTA FAMILY LITERACY PROGRAM SPECIAL REVENUE FUND (26192)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	7,197	7,197	-	(7,197)
Interest	-	-	-	-
<i>Total revenues</i>	<u>7,197</u>	<u>7,197</u>	<u>-</u>	<u>(7,197)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	3,518	5,395	5,339	56
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	160	205	196	9
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	3,519	3,819	3,441	378
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>7,197</u>	<u>9,419</u>	<u>8,976</u>	<u>443</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(2,222)</u>	<u>(8,976)</u>	<u>(6,754)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	2,222	-	(2,222)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>2,222</u>	<u>-</u>	<u>(2,222)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(8,976)</u>	<u>(8,976)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>9,419</u>	<u>9,419</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 443</u>	<u>\$ 443</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ (8,976)</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
INSTITUTE FOR EDUCATIONAL LEADERSHIP SPECIAL REVENUE FUND (26196)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	5,696	8,946	3,250	(5,696)
Interest	-	-	-	-
<i>Total revenues</i>	<u>5,696</u>	<u>8,946</u>	<u>3,250</u>	<u>(5,696)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	5,696	8,946	8,926	20
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>5,696</u>	<u>8,946</u>	<u>8,926</u>	<u>20</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(5,676)</u>	<u>(5,676)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(5,676)</u>	<u>(5,676)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>5,696</u>	<u>5,696</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 20</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ (5,676)</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
SPACEPORT GRT GRANT DONA ANA COUNTY SPECIAL REVENUE FUND (26204)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	2,111,215	2,111,215	1,257,337	(853,878)
Interest	-	-	-	-
<i>Total revenues</i>	<u>2,111,215</u>	<u>2,111,215</u>	<u>1,257,337</u>	<u>(853,878)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	2,062,868	2,250,858	1,174,640	1,076,218
Support Services				
Students	-	-	-	-
Instruction	1,267	6,267	1,474	4,793
General Administration	47,080	50,334	26,227	24,107
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>2,111,215</u>	<u>2,307,459</u>	<u>1,202,341</u>	<u>1,105,118</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(196,244)</u>	<u>54,996</u>	<u>251,240</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	196,244	-	(196,244)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>196,244</u>	<u>-</u>	<u>(196,244)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>54,996</u>	<u>54,996</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>2,307,459</u>	<u>2,307,459</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,362,455</u>	<u>\$ 2,362,455</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			96,053	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 151,049</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
DUAL CREDIT INSTRUCTIONAL MATERIALS SPECIAL REVENUE FUND (27103)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	104,349	79,978	(24,371)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>104,349</u>	<u>79,978</u>	<u>(24,371)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	104,349	104,348	1
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>104,349</u>	<u>104,348</u>	<u>1</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(24,370)</u>	<u>(24,370)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(24,370)</u>	<u>(24,370)</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(17,695)</u>	<u>(17,695)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (42,065)</u>	<u>\$ (42,065)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			24,370	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
2008 G.O. BOND STUDENT LIBRARY SPECIAL REVENUE FUND (27105)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
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	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	664	664
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>664</u>	<u>664</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>664</u>	<u>664</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(664)</u>	<u>(664)</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(664)	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
2010 G.O. BOND STUDENT LIBRARY SPECIAL REVENUE FUND (27106)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	4,483	97,282	92,799
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>4,483</u>	<u>97,282</u>	<u>92,799</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	4,483	4,482	1
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>4,483</u>	<u>4,482</u>	<u>1</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>92,800</u>	<u>92,800</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>92,800</u>	<u>92,800</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(92,800)</u>	<u>(92,800)</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 92,800</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FORMATIVE ASSESSMENT SPECIAL REVENUE FUND (27111)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	183,179	136,840	(46,339)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>183,179</u>	<u>136,840</u>	<u>(46,339)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	183,179	136,840	46,339
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>183,179</u>	<u>136,840</u>	<u>46,339</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
ROBOTICS 2012 SPECIAL REVENUE FUND (27115)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	66,439	-	(66,439)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>66,439</u>	<u>-</u>	<u>(66,439)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	66,439	35,630	30,809
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>66,439</u>	<u>35,630</u>	<u>30,809</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(35,630)</u>	<u>(35,630)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(35,630)</u>	<u>(35,630)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (35,630)</u>	<u>\$ (35,630)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			35,630	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
TECHNOLOGY FOR EDUCATION PED SPECIAL REVENUE FUND (27117)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
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	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	(159)	(159)
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(159)</u>	<u>(159)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(159)</u>	<u>(159)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>159</u>	<u>159</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			159	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
INCENTIVES FOR SCHOOL IMPROVEMENT ACT PED SPECIAL REVENUE FUND (27138)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
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	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	(9,724)	(9,724)
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(9,724)</u>	<u>(9,724)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(9,724)</u>	<u>(9,724)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>9,724</u>	<u>9,724</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			9,724	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
BREAKFAST FOR ELEMENTARY STUDENTS SPECIAL REVENUE FUND (27155)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	196,806	216,898	20,092
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>196,806</u>	<u>216,898</u>	<u>20,092</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	196,806	182,757	14,049
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>196,806</u>	<u>182,757</u>	<u>14,049</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>34,141</u>	<u>34,141</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>34,141</u>	<u>34,141</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(38,152)</u>	<u>(38,152)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,011)</u>	<u>\$ (4,011)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(34,141)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
KINDERGARTEN THREE PLUS SPECIAL REVENUE FUND (27166)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	1,628,000	1,046,701	681,700	(365,001)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>1,628,000</u>	<u>1,046,701</u>	<u>681,700</u>	<u>(365,001)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	1,281,472	758,472	576,407	182,065
Support Services				
Students	94,320	74,320	39,173	35,147
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	81,008	81,008	43,903	37,105
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	171,200	132,901	19,823	113,078
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>1,628,000</u>	<u>1,046,701</u>	<u>679,306</u>	<u>367,395</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>2,394</u>	<u>2,394</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>2,394</u>	<u>2,394</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,394</u>	<u>\$ 2,394</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(2,394)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
2010 GOB INSTRUCTIONAL MATERIALS SPECIAL REVENUE FUND (27171)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	313,860	50,959	(262,901)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>313,860</u>	<u>50,959</u>	<u>(262,901)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	313,860	168,365	145,495
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>313,860</u>	<u>168,365</u>	<u>145,495</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(117,406)</u>	<u>(117,406)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(117,406)</u>	<u>(117,406)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (117,406)</u>	<u>\$ (117,406)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			117,406	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
INTERVENTION FOR D&F SCHOOLS SPECIAL REVENUE FUND (27175)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	22,735	-	(22,735)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>22,735</u>	<u>-</u>	<u>(22,735)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	22,735	19,174	3,561
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>22,735</u>	<u>19,174</u>	<u>3,561</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(19,174)</u>	<u>(19,174)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(19,174)</u>	<u>(19,174)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (19,174)</u>	<u>\$ (19,174)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			19,174	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
REGN ALLIANCE SCIENCE/ENGR/MATH NMSU SPECIAL REVENUE FUND (28160)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	5,861	-	5,861
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>5,861</u>	<u>-</u>	<u>5,861</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(5,861)</u>	<u>-</u>	<u>5,861</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	5,861	-	(5,861)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>5,861</u>	<u>-</u>	<u>(5,861)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>5,862</u>	<u>5,862</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,862</u>	<u>\$ 5,862</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
PARENTS AS TEACHERS DOH/PHD SPECIAL REVENUE FUND (28167)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	181	-	181
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>181</u>	<u>-</u>	<u>181</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(181)</u>	<u>-</u>	<u>181</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	181	-	(181)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>181</u>	<u>-</u>	<u>(181)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>181</u>	<u>181</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181</u>	<u>\$ 181</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
GRADS - CHILD CARE SPECIAL REVENUE FUND (28189)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	8,000	10,067	2,067
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>8,000</u>	<u>10,067</u>	<u>2,067</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	28,725	8,929	19,796
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>28,725</u>	<u>8,929</u>	<u>19,796</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(20,725)</u>	<u>1,138</u>	<u>21,863</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	20,725	-	(20,725)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>20,725</u>	<u>-</u>	<u>(20,725)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>1,138</u>	<u>1,138</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>20,725</u>	<u>20,725</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,863</u>	<u>\$ 21,863</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(1,138)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
GRADS - INSTRUCTION SPECIAL REVENUE FUND (28190)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	22,000	48,116	26,116
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>22,000</u>	<u>48,116</u>	<u>26,116</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	142,155	120,599	21,556
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>142,155</u>	<u>120,599</u>	<u>21,556</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(120,155)</u>	<u>(72,483)</u>	<u>47,672</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	120,155	-	(120,155)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>120,155</u>	<u>-</u>	<u>(120,155)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(72,483)</u>	<u>(72,483)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>120,155</u>	<u>120,155</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,672</u>	<u>\$ 47,672</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			71,600	
Adjustments to expenditures			883	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
SAFE ROUTES TO SCHOOL DOH SPECIAL REVENUE FUND (28199)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	50,000	653	(49,347)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>50,000</u>	<u>653</u>	<u>(49,347)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	50,000	7,190	42,810
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>50,000</u>	<u>7,190</u>	<u>42,810</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(6,537)</u>	<u>(6,537)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(6,537)</u>	<u>(6,537)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,537)</u>	<u>\$ (6,537)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			6,537	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
PRIVATE DIRECT GRANTS (CATEGORICAL) SPECIAL REVENUE FUND (29102)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	132,729	5,000	(127,729)
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>132,729</u>	<u>5,000</u>	<u>(127,729)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	114,781	36,347	78,434
Support Services				
Students	-	-	-	-
Instruction	-	6,228	1,924	4,304
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	11,853	4,604	7,249
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>132,862</u>	<u>42,875</u>	<u>89,987</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(133)</u>	<u>(37,875)</u>	<u>(37,742)</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	133	-	(133)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>133</u>	<u>-</u>	<u>(133)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(37,875)</u>	<u>(37,875)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>127,862</u>	<u>127,862</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,987</u>	<u>\$ 89,987</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(10,081)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ (47,956)</u>	

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
SCHOOL BASED HEALTH CENTER SPECIAL REVENUE FUND (29130)
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	97,862	97,862	-	(97,862)
Interest	-	-	-	-
<i>Total revenues</i>	<u>97,862</u>	<u>97,862</u>	<u>-</u>	<u>(97,862)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	97,862	97,862	-	97,862
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>97,862</u>	<u>97,862</u>	<u>-</u>	<u>97,862</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>97,862</u>	<u>97,862</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,862</u>	<u>\$ 97,862</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
BOND BUILDING CAPITAL PROJECTS FUND (31100)
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	30,000	30,000	27,273	(2,727)
<i>Total revenues</i>	<u>30,000</u>	<u>30,000</u>	<u>27,273</u>	<u>(2,727)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
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	-	-	-	-
Capital outlay	39,143,656	35,294,045	13,840,894	21,453,151
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>39,143,656</u>	<u>35,294,045</u>	<u>13,840,894</u>	<u>21,453,151</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(39,113,656)</u>	<u>(35,264,045)</u>	<u>(13,813,621)</u>	<u>21,450,424</u>
<i>Other financing sources (uses):</i>				
Designated cash	39,113,656	35,264,045	-	(35,264,045)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>39,113,656</u>	<u>35,264,045</u>	<u>-</u>	<u>(35,264,045)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(13,813,621)</u>	<u>(13,813,621)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>25,264,045</u>	<u>25,264,045</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,450,424</u>	<u>\$ 11,450,424</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			906,703	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ (12,906,918)</u>	

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
SPECIAL CAPITAL OUTLAY - LOCAL CAPITAL PROJECTS FUND (31300)
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	40,416	40,416
Interest	1,500	1,500	1,068	(432)
<i>Total revenues</i>	<u>1,500</u>	<u>1,500</u>	<u>41,484</u>	<u>39,984</u>
<i>Expenditures:</i>				
<i>Current:</i>				
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	-	-	-	-
Capital outlay	698,758	698,721	315,483	383,238
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>698,758</u>	<u>698,721</u>	<u>315,483</u>	<u>383,238</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(697,258)</u>	<u>(697,221)</u>	<u>(273,999)</u>	<u>423,222</u>
<i>Other financing sources (uses):</i>				
Designated cash	697,258	697,221	-	(697,221)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>697,258</u>	<u>697,221</u>	<u>-</u>	<u>(697,221)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(273,999)</u>	<u>(273,999)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>697,221</u>	<u>697,221</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 423,222</u>	<u>\$ 423,222</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(57,123)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ (331,122)</u>	

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
SPECIAL CAPITAL OUTLAY - STATE CAPITAL PROJECTS FUND (31400)
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ -	\$ -	\$ -	\$ -
State grants	50,000	50,000	49,063	(937)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>49,063</u>	<u>(937)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
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	-	-	-	-
Capital outlay	50,000	50,000	49,063	937
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>50,000</u>	<u>50,000</u>	<u>49,063</u>	<u>937</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Designated cash	-	-	-	-
Operating transfers	-	-	(70,057)	(70,057)
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(70,057)</u>	<u>(70,057)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(70,057)</u>	<u>(70,057)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>70,057</u>	<u>70,057</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ (70,057)</u>	

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
SPECIAL CAPITAL OUTLAY - CAPITAL IMPROVEMENTS HB-33 CAPITAL PROJECTS FUND (31600)
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ 8,860,125	\$ 8,860,125	\$ 9,053,357	\$ 193,232
State grants	-	-	-	-
Federal grants	-	-	-	-
Miscellaneous	-	-	11,398	11,398
Interest	20,000	20,000	2,737	(17,263)
<i>Total revenues</i>	<u>8,880,125</u>	<u>8,880,125</u>	<u>9,067,492</u>	<u>187,367</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	100,000	100,000	83,393	16,607
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	12,396,661	12,396,661	6,916,741	5,479,920
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>12,496,661</u>	<u>12,496,661</u>	<u>7,000,134</u>	<u>5,496,527</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(3,616,536)</u>	<u>(3,616,536)</u>	<u>2,067,358</u>	<u>5,683,894</u>
<i>Other financing sources (uses):</i>				
Designated cash	3,616,536	3,616,536	-	(3,616,536)
Operating transfers	-	-	-	-
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,616,536</u>	<u>3,616,536</u>	<u>-</u>	<u>(3,616,536)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>2,067,358</u>	<u>2,067,358</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>3,767,281</u>	<u>3,767,281</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,834,639</u>	<u>\$ 5,834,639</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			191,335	
Adjustments to expenditures			2,390,621	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 4,649,314</u>	

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
CAPITAL IMPROVEMENTS SB-9 CAPITAL PROJECTS FUND (31700)
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<i>Revenues:</i>				
Property taxes	\$ 5,906,750	\$ 5,906,750	\$ 6,040,845	\$ 134,095
State grants	-	1,255,517	1,255,517	-
Federal grants	-	-	-	-
Miscellaneous	-	-	1,523,168	1,523,168
Interest	17,000	17,000	8,860	(8,140)
<i>Total revenues</i>	<u>5,923,750</u>	<u>7,179,267</u>	<u>8,828,390</u>	<u>1,649,123</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	80,000	80,000	68,244	11,756
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services	-	-	-	-
Capital outlay	16,091,916	16,454,958	11,712,289	4,742,669
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
<i>Total expenditures</i>	<u>16,171,916</u>	<u>16,534,958</u>	<u>11,780,533</u>	<u>4,754,425</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(10,248,166)</u>	<u>(9,355,691)</u>	<u>(2,952,143)</u>	<u>6,403,548</u>
<i>Other financing sources (uses):</i>				
Designated cash	10,248,166	9,355,691	-	(9,355,691)
Operating transfers	-	-	70,057	70,057
Proceeds from bond issues	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>10,248,166</u>	<u>9,355,691</u>	<u>70,057</u>	<u>(9,285,634)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(2,882,086)</u>	<u>(2,882,086)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>9,355,628</u>	<u>9,355,628</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,473,542</u>	<u>\$ 6,473,542</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			128,239	
Adjustments to expenditures			848,097	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ (1,905,750)</u>	

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER
OPERATING FUND
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	909,631	1,106,891	1,106,891	-
Federal grants	-	-	-	-
<i>Total revenues</i>	<u>909,631</u>	<u>1,106,891</u>	<u>1,106,891</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
Instruction	595,177	692,516	635,028	57,488
Support Services				
Students	93,819	101,489	91,527	9,962
Instruction	-	-	-	-
General Administration	51,341	56,898	50,519	6,379
School Administration	68,682	109,406	107,506	1,900
Central Services	80,163	91,257	84,638	6,619
Operation & Maintenance of Plant	107,518	131,623	106,604	25,019
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	19,808	13,515	12,524	991
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>1,016,508</u>	<u>1,196,704</u>	<u>1,088,346</u>	<u>108,358</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(106,877)</u>	<u>(89,813)</u>	<u>18,545</u>	<u>108,358</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	106,877	89,813	-	(89,813)
<i>Total other financing sources (uses)</i>	<u>106,877</u>	<u>89,813</u>	<u>-</u>	<u>(89,813)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>18,545</u>	<u>18,545</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>89,813</u>	<u>89,813</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,358</u>	<u>\$ 108,358</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			8,167	
Adjustments to expenditures			(3,151)	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 23,561</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER
INSTRUCTIONAL SUPPORT
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	7,660	7,660	7,660	-
Federal grants	-	-	-	-
<i>Total revenues</i>	<u>7,660</u>	<u>7,660</u>	<u>7,660</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
Instruction	37,186	37,298	8,043	29,255
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>37,186</u>	<u>37,298</u>	<u>8,043</u>	<u>29,255</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(29,526)</u>	<u>(29,638)</u>	<u>(383)</u>	<u>29,255</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	29,526	29,638	-	(29,638)
<i>Total other financing sources (uses)</i>	<u>29,526</u>	<u>29,638</u>	<u>-</u>	<u>(29,638)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(383)</u>	<u>(383)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>29,638</u>	<u>29,638</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,255</u>	<u>\$ 29,255</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			2,452	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ 2,069</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER
FOOD SERVICES
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ 4,000	\$ 2,500	\$ 1,602	\$ (898)
State grants	-	-	-	-
Federal grants	65,000	75,000	67,760	(7,240)
<i>Total revenues</i>	<u>69,000</u>	<u>77,500</u>	<u>69,362</u>	<u>(8,138)</u>
<i>Expenditures:</i>				
Current:				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	83,119	88,298	76,849	11,449
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>83,119</u>	<u>88,298</u>	<u>76,849</u>	<u>11,449</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(14,119)</u>	<u>(10,798)</u>	<u>(7,487)</u>	<u>3,311</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	14,119	10,798	-	(10,798)
<i>Total other financing sources (uses)</i>	<u>14,119</u>	<u>10,798</u>	<u>-</u>	<u>(10,798)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(7,487)</u>	<u>(7,487)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>10,799</u>	<u>10,799</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,312</u>	<u>\$ 3,312</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ (7,487)</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER
TITLE I - IASA
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	73,162	83,374	78,491	(4,883)
Interest	-	-	-	-
<i>Total revenues</i>	<u>73,162</u>	<u>83,374</u>	<u>78,491</u>	<u>(4,883)</u>
<i>Expenditures:</i>				
Current:				
Instruction	73,162	83,374	83,367	7
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>73,162</u>	<u>83,374</u>	<u>83,367</u>	<u>7</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(4,876)</u>	<u>(4,876)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(4,876)</u>	<u>(4,876)</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(19,105)</u>	<u>(19,105)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23,981)</u>	<u>\$ (23,981)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			4,876	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER
IDEA-B ENTITLEMENT
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	14,058	24,280	23,651	(629)
Interest	-	-	-	-
<i>Total revenues</i>	<u>14,058</u>	<u>24,280</u>	<u>23,651</u>	<u>(629)</u>
<i>Expenditures:</i>				
Current:				
Instruction	14,058	24,280	24,273	7
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>14,058</u>	<u>24,280</u>	<u>24,273</u>	<u>7</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(622)</u>	<u>(622)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(622)</u>	<u>(622)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (622)</u>	<u>\$ (622)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			622	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS 12
LA ACADEMIA DOLORES HUERTA CHARTER
SPACEPORT
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ 5,789	\$ 5,577	\$ 5,577	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>5,789</u>	<u>5,577</u>	<u>5,577</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
Instruction	9,475	11,629	8,251	3,378
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>9,475</u>	<u>11,629</u>	<u>8,251</u>	<u>3,378</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(3,686)</u>	<u>(6,052)</u>	<u>(2,674)</u>	<u>3,378</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	3,686	6,052	-	(6,052)
<i>Total other financing sources (uses)</i>	<u>3,686</u>	<u>6,052</u>	<u>-</u>	<u>(6,052)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(2,674)</u>	<u>(2,674)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>6,051</u>	<u>6,051</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,377</u>	<u>\$ 3,377</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			6,051	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 3,377</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER
PUBLIC SCHOOLS CAPITAL OUTLAY
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	91,669	91,669	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>91,669</u>	<u>91,669</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
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 Operations	-	-	-	-
Capital outlay	-	91,669	91,669	-
<i>Total expenditures</i>	<u>-</u>	<u>91,669</u>	<u>91,669</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LA ACADEMIA DOLORES HUERTA CHARTER
SPECIAL CAPITAL OUTLAY
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
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 Operations	-	-	-	-
Capital outlay	3,751	-	-	-
<i>Total expenditures</i>	<u>3,751</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(3,751)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	3,751	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,751</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>3,751</u>	<u>3,751</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,751</u>	<u>\$ 3,751</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
OPERATING FUND
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ 3,794	\$ 3,794
State grants	2,001,547	2,004,468	2,004,468	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>2,001,547</u>	<u>2,004,468</u>	<u>2,008,262</u>	<u>3,794</u>
<i>Expenditures:</i>				
Current:				
Instruction	1,337,790	1,337,790	1,173,260	164,530
Support Services				
Students	94,361	97,282	86,300	10,982
Instruction	100	100	-	100
General Administration	11,500	11,500	19,546	(8,046)
School Administration	128,676	128,676	128,475	201
Central Services	151,962	151,962	147,861	4,101
Operation & Maintenance of Plant	372,663	372,663	272,766	99,897
Student Transportation	750	750	689	61
Other Support Services	-	-	-	-
Food Services Operations	26,953	26,953	26,855	98
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>2,124,755</u>	<u>2,127,676</u>	<u>1,855,752</u>	<u>271,924</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(123,208)</u>	<u>(123,208)</u>	<u>152,510</u>	<u>275,718</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	123,208	123,208	-	(123,208)
<i>Total other financing sources (uses)</i>	<u>123,208</u>	<u>123,208</u>	<u>-</u>	<u>(123,208)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>152,510</u>	<u>152,510</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>237,506</u>	<u>237,506</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 390,016</u>	<u>\$ 390,016</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(43,007)	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 109,503</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
INSTRUCTIONAL MATERIALS
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	19,572	19,572	19,572	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>19,572</u>	<u>19,572</u>	<u>19,572</u>	<u>-</u>
<i>Expenditures:</i>				
Current:				
Instruction	19,572	19,572	5,465	14,107
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>19,572</u>	<u>19,572</u>	<u>5,465</u>	<u>14,107</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>14,107</u>	<u>14,107</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>14,107</u>	<u>14,107</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>23,270</u>	<u>23,270</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,377</u>	<u>\$ 37,377</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 14,107</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
FOOD SERVICES
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	131,303	131,303	65,583	(65,720)
Interest	-	-	-	-
<i>Total revenues</i>	<u>131,303</u>	<u>131,303</u>	<u>65,583</u>	<u>(65,720)</u>
<i>Expenditures:</i>				
Current:				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	148,664	148,664	64,556	84,108
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>148,664</u>	<u>148,664</u>	<u>64,556</u>	<u>84,108</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(17,361)</u>	<u>(17,361)</u>	<u>1,027</u>	<u>18,388</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	17,361	17,361	-	(17,361)
<i>Total other financing sources (uses)</i>	<u>17,361</u>	<u>17,361</u>	<u>-</u>	<u>(17,361)</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>1,027</u>	<u>1,027</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(16,257)</u>	<u>(16,257)</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (15,230)</u>	<u>\$ (15,230)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(1,027)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
TITLE I - IASA
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	-	\$ -
State grants	-	-	-	-
Federal grants	109,574	134,574	\$ 122,714	(11,860)
Interest	-	-	-	-
<i>Total revenues</i>	<u>109,574</u>	<u>134,574</u>	<u>122,714</u>	<u>(11,860)</u>
<i>Expenditures:</i>				
Current:				
Instruction	96,531	109,220	108,242	978
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	13,043	25,354	16,767	8,587
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>109,574</u>	<u>134,574</u>	<u>125,009</u>	<u>9,565</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(2,295)</u>	<u>(2,295)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(2,295)</u>	<u>(2,295)</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(39,872)</u>	<u>(39,872)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (42,167)</u>	<u>\$ (42,167)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			2,295	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
IDEA-B ENTITLEMENT
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	51,434	52,607	63,102	10,495
Interest	-	-	-	-
<i>Total revenues</i>	<u>51,434</u>	<u>52,607</u>	<u>63,102</u>	<u>10,495</u>
<i>Expenditures:</i>				
Current:				
Instruction	27,063	32,352	28,559	3,793
Support Services				
Students	24,371	20,255	2,113	18,142
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>51,434</u>	<u>52,607</u>	<u>30,672</u>	<u>21,935</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>32,430</u>	<u>32,430</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	8,587	8,587
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>8,587</u>	<u>8,587</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>41,017</u>	<u>41,017</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(41,928)</u>	<u>(41,928)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (911)</u>	<u>\$ (911)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(32,429)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 8,588</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
TITLE I - SCHOOL IMPROVEMENT
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ 112,168	\$ -	\$ (112,168)
State grants	-	-	-	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>112,168</u>	<u>-</u>	<u>(112,168)</u>
<i>Expenditures:</i>				
Current:				
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 Operations	16,586	112,168	16,586	95,582
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>16,586</u>	<u>112,168</u>	<u>16,586</u>	<u>95,582</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(16,586)</u>	<u>-</u>	<u>(16,586)</u>	<u>(16,586)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>(16,586)</u>	<u>-</u>	<u>(16,586)</u>	<u>(16,586)</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ (16,586)</u>	<u>\$ -</u>	<u>\$ (16,586)</u>	<u>\$ (16,586)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			16,586	
Adjustments to expenditures			<u>-</u>	
Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
SPACEPORT GRANT DONA ANA
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ 5,326	\$ 14,179	\$ 8,853
State grants	-	-	-	-
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>5,326</u>	<u>14,179</u>	<u>8,853</u>
<i>Expenditures:</i>				
Current:				
Instruction	-	5,326	3,700	1,626
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>5,326</u>	<u>3,700</u>	<u>1,626</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>10,479</u>	<u>10,479</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>10,479</u>	<u>10,479</u>
<i>Cash or fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>5,328</u>	<u>5,328</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,807</u>	<u>\$ 15,807</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 10,479</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
PUBLIC SCHOOLS CAPITAL OUTLAY
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	206,190	225,719	19,529
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>206,190</u>	<u>225,719</u>	<u>19,529</u>
<i>Expenditures:</i>				
Current:				
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 Operations	-	-	-	-
Capital outlay	-	206,190	206,190	-
<i>Total expenditures</i>	<u>-</u>	<u>206,190</u>	<u>206,190</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>19,529</u>	<u>19,529</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>19,529</u>	<u>19,529</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(19,529)</u>	<u>(19,529)</u>
<i>Cash or fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(19,529)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOLS
LAS MONTANAS CHARTER HIGH SCHOOL
SB 9 CAPITAL IMPROVEMENTS
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	20,876	20,876	11,676	(9,200)
Federal grants	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>20,876</u>	<u>20,876</u>	<u>11,676</u>	<u>(9,200)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
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 Operations	-	-	-	-
Capital outlay	20,876	20,876	20,876	-
<i>Total expenditures</i>	<u>20,876</u>	<u>20,876</u>	<u>20,876</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(9,200)</u>	<u>(9,200)</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net changes in fund balances</i>	<u>-</u>	<u>-</u>	<u>(9,200)</u>	<u>(9,200)</u>
<i>Cash or fund balances - beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(11,676)</u>	<u>(11,676)</u>
<i>Cash or fund balances - end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20,876)</u>	<u>\$ (20,876)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			14,610	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 5,410</u>	

The accompanying notes are an integral part of these financial statements

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO SCHEDULE OF BUDGETARY COMPARISONS – BUDGETARY BASIS
June 30, 2013**

NOTE 1. BASIS OF BUDGETARY PRESENTATION

Basis of Budgetary Presentation. The accompanying supplementary information; Schedule of Budgetary Comparisons – Budgetary Basis, for the year ended June 30, 2013, are prepared on the basis of accounting prescribed by the State of New Mexico law and Public Education Department (PED) Regulations. These budgets are prepared on the Non-GAAP cash basis, excluding encumbrances, and secure appropriation of funds for only one year. The budget comparisons are presented as the legally adopted budget with actual data on a budgetary basis.

Budgets for the General, Special Revenue, Capital Projects, and Debt Service Funds are prepared by management and are approved by the local Board of Education and the School Budget and Planning Unit of the Public Education Department. The Debt Service Fund is not presented. Auxiliary student activity accounts are not budgeted.

Budget. The School District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In April or May, the local school board submits to the School Budget Planning Unit (SBPU) of the New Mexico Public Education Department a proposed operating budget for the ensuing fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them. All budgets submitted to the State of New Mexico Public Education Department (PED) by the District contain headings and details as described by law and have been approved by the Public Education Department.
2. In May or June of each year, the proposed "operating" budget will be reviewed and approved by the SBPU and certified and approved by the local school board at a public hearing of which notice has been published by the local school board which fixes the estimated budget for the school district for the ensuing fiscal year.
3. The school board meeting, while not intended for the general public, is open for the general public unless a closed meeting has been called.
4. The "operating" budget will be used by the District until they have been notified that the budget has been approved by the SBPU and the local school board. The budget is integrated formally into the accounting system. Encumbrances are used as an element of control and are integrated into the budget system. The District makes corrections, revisions and amendments to the estimated budgets fixed by the local school board to recognize actual cash balances and carryover funds, if any. These adjustments are reviewed and approved by the SBPU.
5. The superintendent is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the school board and the State of New Mexico Public Education Department.

**STATE OF NEW MEXICO
LAS CRUCES PUBLIC SCHOOL DISTRICT NO. 2
NOTES TO SCHEDULE OF BUDGETARY COMPARISONS – BUDGETARY BASIS
June 30, 2013**

6. Budget change requests are processed in accordance with Supplement 1 (Budget Preparation and Maintenance) of the Manual of Procedures Public School Accounting and Budgeting. Such changes are initiated by the school district and approved by the SBPU.
7. Legal budget control for expenditures is by function.
8. Appropriations lapse at fiscal year end. Funds unused during the fiscal year may be carried over into the next fiscal year by budgeting those in the subsequent fiscal year's budget. The budget of the District has been amended during the current fiscal year in accordance with these procedures. The budget schedules included in the accompanying financial statements reflect the approved budget and amendments thereto.
9. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, Debt Service Fund and Capital Projects Funds.
10. Budgets for the General, Special Revenue, Capital Projects, and Debt Service Funds are adopted on a basis not consistent with generally accepted accounting principles (GAAP). Encumbrances are treated the same way for GAAP purposes and for budget purposes.

The Board of Education may approve amendments to the appropriated budget, which are required when a change is made affecting budgeted ending fund balance. New Mexico state law prohibits a Governmental Agency from exceeding an individual line item.

Budgetary Control. Carryover funds must be re-appropriated in the budget of the subsequent fiscal year. Actual expenditures may not exceed the budget on a line item basis, i.e., each budgeted expenditure must be within budgeted amount. Budgets may be amended in two ways. If a budget transfer is necessary within a major category called a “series”, this may be accomplished with only local Board of Education approval. If a transfer between “series” or a budget increase is required, approval must also be obtained from Public School Finance Division.