

**STATE OF NEW MEXICO**  
 PUBLIC EDUCATION DEPARTMENT  
 RED RIVER VALLEY CHARTER SCHOOL  
 SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS  
 GENERAL FUND  
 FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ 3,620	\$ 3,620	\$ 3,346	\$ (274)
State sources	496,585	519,973	523,808	3,835
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>500,205</u>	<u>523,593</u>	<u>527,154</u>	<u>3,561</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	310,758	345,303	344,788	515
Support Services				
Students	39,668	28,182	25,160	3,022
Instruction	-	-	-	-
General Administration	61,652	69,512	66,375	3,137
School Administration	53,670	64,721	58,301	6,420
Central Services	22,088	23,711	23,821	(110)
Operation & Maintenance of Plant	66,005	40,899	33,215	7,684
Student Transportation	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	6,000	10,901	10,930	(29)
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>559,841</u>	<u>583,229</u>	<u>562,590</u>	<u>20,639</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(59,636)</u>	<u>(59,636)</u>	<u>(35,436)</u>	<u>24,200</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	59,636	59,636	-	(59,636)
<i>Total other financing sources (uses)</i>	<u>59,636</u>	<u>59,636</u>	<u>-</u>	<u>(59,636)</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>(35,436)</u>	<u>(35,436)</u>
<i>Cash or fund balance, beginning of year</i>	<u>-</u>	<u>-</u>	<u>98,996</u>	<u>98,996</u>
<i>Cash or fund balance, end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,560</u>	<u>\$ 63,560</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			(18,415)	
<b>NET CHANGE IN FUND BALANCE</b>			<u>\$ (53,851)</u>	

The accompanying note is an integral part of these financial statements

**STATE OF NEW MEXICO**  
**PUBLIC EDUCATION DEPARTMENT**  
**RED RIVER VALLEY CHARTER SCHOOL**  
**SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS**  
**PUPIL TRANSPORTATION**  
**FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	77,788	77,788	114,147	36,359
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>77,788</u>	<u>77,788</u>	<u>114,147</u>	<u>36,359</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	77,788	77,788	36,000	41,788
Operation of Non-Instructional Services	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>77,788</u>	<u>77,788</u>	<u>36,000</u>	<u>41,788</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>78,147</u>	<u>78,147</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>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>78,147</u>	<u>78,147</u>
<i>Cash or fund balance, beginning of year</i>	<u>-</u>	<u>-</u>	<u>11,874</u>	<u>11,874</u>
<i>Cash or fund balance, end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,021</u>	<u>\$ 90,021</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(50,364)	
Adjustments to expenditures			-	
<b>NET CHANGE IN FUND BALANCE</b>			<u>\$ 27,783</u>	

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**STATE OF NEW MEXICO**  
**PUBLIC EDUCATION DEPARTMENT**  
**RED RIVER VALLEY CHARTER SCHOOL**  
**SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS**  
**INSTRUCTIONAL MATERIALS**  
**FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	4,046	4,045	(1)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	4,046	4,045	(1)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	4,046	3,091	955
Support Services				
Students	-	-	-	
Instruction	-	2,715	-	2,715
General Administration	-	-	-	
School Administration	-	-	-	
Central Services	-	-	-	
Operation & Maintenance of Plant	-	-	-	
Student Transportation	-	-	-	
Operation of Non-Instructional Services	-	-	-	
Other Support Services	-	-	-	
Food Services Operations	-	-	-	
Community Services Operations	-	-	-	
Capital outlay	-	-	-	
<i>Total expenditures</i>	-	6,761	3,091	3,670
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	(2,715)	954	3,669
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	2,715	-	(2,715)
<i>Total other financing sources (uses)</i>	-	2,715	-	(2,715)
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	954	954
<i>Cash or fund balance, beginning of year</i>	-	-	2,715	2,715
<i>Cash or fund balance, end of year</i>	\$ -	\$ -	\$ 3,669	\$ 3,669
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(897)	
Adjustments to expenditures			-	
<b>NET CHANGE IN FUND BALANCE</b>			<u>\$ 57</u>	

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**STATE OF NEW MEXICO**  
 PUBLIC EDUCATION DEPARTMENT  
 RED RIVER VALLEY CHARTER SCHOOL  
 SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS  
 TITLE I  
 FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	13,396	-	(13,396)
Interest	-	-	-	-
<i>Total revenues</i>	-	13,396	-	(13,396)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	3,338	1,145	2,193
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	10,058	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	13,396	1,145	2,193
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	(1,145)	(1,145)
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	(1,145)	(1,145)
<i>Cash or fund balance, beginning of year</i>	-	-	-	-
<i>Cash or fund balance, end of year (deficit)</i>	\$ -	\$ -	\$ (1,145)	\$ (1,145)
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			1,145	
Adjustments to expenditures			-	
<b>NET CHANGE IN FUND BALANCE</b>			<u>\$ -</u>	

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**STATE OF NEW MEXICO**  
 PUBLIC EDUCATION DEPARTMENT  
 RED RIVER VALLEY CHARTER SCHOOL  
 SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS  
 IDEA B ENTITLEMENT  
 FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	14,689	19,492	4,803
Interest	-	-	-	-
<i>Total revenues</i>	-	14,689	19,492	4,803
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	14,689	14,689	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	14,689	14,689	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	4,803	4,803
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	12,773	12,773
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	12,773	12,773
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	17,576	17,576
<i>Cash or fund balance, beginning of year (deficit)</i>	-	-	(25,189)	(25,189)
<i>Cash or fund balance, end of year (deficit)</i>	\$ -	\$ -	\$ (7,613)	\$ (7,613)
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(4,803)	
Adjustments to expenditures			(12,773)	
<b>NET CHANGE IN FUND BALANCE</b>			<u>\$ -</u>	

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**STATE OF NEW MEXICO**  
 PUBLIC EDUCATION DEPARTMENT  
 RED RIVER VALLEY CHARTER SCHOOL  
 SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS  
 IDEA-B RISK-POOL  
 FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	19,232	100	(19,132)
Interest	-	-	-	-
<i>Total revenues</i>	-	19,232	100	(19,132)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	19,232	19,232	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	19,232	19,232	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	(19,132)	(19,132)
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	(19,132)	(19,132)
<i>Cash or fund balance, beginning of year (deficit)</i>	-	-	(100)	(100)
<i>Cash or fund balance, end of year (deficit)</i>	\$ -	\$ -	\$ (19,232)	\$ (19,232)
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			19,132	
Adjustments to expenditures			-	
<b>NET CHANGE IN FUND BALANCE</b>			<u>\$ -</u>	

The accompanying note is an integral part of these financial statements

**STATE OF NEW MEXICO**  
**PUBLIC EDUCATION DEPARTMENT**  
**RED RIVER VALLEY CHARTER SCHOOL**  
**SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS**  
**TEACHER/PRINCIPAL TRAINING**  
**FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	5,170	871	(4,299)
Interest	-	-	-	-
<i>Total revenues</i>	-	5,170	871	(4,299)
<i>Expenditures:</i>				
Current:				
Instruction	-	5,170	1,297	3,873
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	5,170	1,297	3,873
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	(426)	(426)
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	995	995
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	995	995
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	569	569
<i>Cash or fund balance, beginning of year (deficit)</i>	-	-	(569)	(569)
<i>Cash or fund balance, end of year</i>	\$ -	\$ -	\$ -	\$ -
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(569)	
Adjustments to expenditures			-	
<b>NET CHANGE IN FUND BALANCE</b>			<u>\$ -</u>	

The accompanying note is an integral part of these financial statements

**STATE OF NEW MEXICO**  
 PUBLIC EDUCATION DEPARTMENT  
 RED RIVER VALLEY CHARTER SCHOOL  
 SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS  
 PRE K INITIATIVE  
 FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	28,981	28,981	44,758	15,777
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>28,981</u>	<u>28,981</u>	<u>44,758</u>	<u>15,777</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	28,981	28,981	28,981	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>28,981</u>	<u>28,981</u>	<u>28,981</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>15,777</u>	<u>15,777</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	2,377	2,377
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>2,377</u>	<u>2,377</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>18,154</u>	<u>18,154</u>
<i>Cash or fund balance, beginning of year (deficit)</i>	<u>-</u>	<u>-</u>	<u>(26,557)</u>	<u>(26,557)</u>
<i>Cash or fund balance, end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,403)</u>	<u>\$ (8,403)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(15,777)	
Adjustments to expenditures			(2,377)	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

The accompanying note is an integral part of these financial statements



**STATE OF NEW MEXICO**  
**PUBLIC EDUCATION DEPARTMENT**  
**RED RIVER VALLEY CHARTER SCHOOL**  
**SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS**  
**PUBLIC SCHOOL CAPITAL OUTLAY**  
**FOR THE YEAR ENDING JUNE 30, 2013**

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	45,834	34,376	(11,458)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	45,834	34,376	(11,458)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	45,834	45,834	-
<i>Total expenditures</i>	-	45,834	45,834	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	(11,458)	(11,458)
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	(11,458)	(11,458)
<i>Cash or fund balance, beginning of year</i>	-	-	-	-
<i>Cash or fund balance, end of year (deficit)</i>	\$ -	\$ -	\$ (11,458)	\$ (11,458)
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			11,458	
Adjustments to expenditures			-	
<b>NET CHANGE IN FUND BALANCE</b>			<u>\$ -</u>	

The accompanying note is an integral part of these financial statements

**STATE OF NEW MEXICO**  
 PUBLIC EDUCATION DEPARTMENT  
 RED RIVER VALLEY CHARTER SCHOOL  
 SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS  
 CAPITAL IMPROVEMENTS SB-9  
 FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	6,796	-	(6,796)
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	-	6,796	-	(6,796)
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	-	5,184	3,066	2,118
Student Transportation	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	1,612	392	1,220
<i>Total expenditures</i>	-	6,796	3,458	3,338
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	(3,458)	(3,458)
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	-	-	(3,458)	(3,458)
<i>Cash or fund balance, beginning of year (deficit)</i>	-	-	(970)	(970)
<i>Cash or fund balance, end of year (deficit)</i>	\$ -	\$ -	\$ (4,428)	\$ (4,428)
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			3,458	
Adjustments to expenditures			-	
<b>NET CHANGE IN FUND BALANCE</b>			<u>\$ -</u>	

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