

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
UPLIFT COMMUNITY SCHOOL
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
OPERATIONAL
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	774,905	769,640	775,325	5,685
Federal grants	-	-	-	-
Miscellaneous	-	-	1,200	1,200
<i>Total revenues</i>	<u>774,905</u>	<u>769,640</u>	<u>776,525</u>	<u>6,885</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	447,435	431,463	425,203	6,260
Support Services				
Students	9,000	23,000	20,194	2,806
Instruction	6,500	-	-	-
General Administration	23,000	2,713	2,696	17
School Administration	133,174	140,248	131,613	8,635
Central Services	50,500	55,445	50,348	5,097
Operation & Maintenance of Plant	105,296	99,771	77,721	22,050
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	17,000	14,190	2,810
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>774,905</u>	<u>769,640</u>	<u>721,965</u>	<u>47,675</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>54,560</u>	<u>54,560</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>54,560</u>	<u>54,560</u>
<i>Cash or fund balance, beginning of year</i>	<u>-</u>	<u>-</u>	<u>21</u>	<u>21</u>
<i>Cash or fund balance, end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,581</u>	<u>\$ 54,581</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			-	
Adjustments to expenditures			<u>(19,841)</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 34,719</u>	

The accompanying note is an integral part of these financial statements

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
UPLIFT COMMUNITY 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 grants	\$ -	\$ -	\$ -	\$ -
State grants	183,692	137,395	137,395	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>183,692</u>	<u>137,395</u>	<u>137,395</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	183,692	137,395	56,572	80,823
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>183,692</u>	<u>137,395</u>	<u>56,572</u>	<u>80,823</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>80,823</u>	<u>80,823</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>80,823</u>	<u>80,823</u>
<i>Cash or fund balance, beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balance, end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,823</u>	<u>\$ 80,823</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(40,412)	
Adjustments to expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ 40,411</u>	

The accompanying note is an integral part of these financial statements

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
UPLIFT COMMUNITY 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 grants	\$ -	\$ -	\$ -	\$ -
State grants	7,806	7,806	7,806	-
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>7,806</u>	<u>7,806</u>	<u>7,806</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	7,806	7,806	-	7,806
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>7,806</u>	<u>7,806</u>	<u>-</u>	<u>7,806</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>7,806</u>	<u>7,806</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>7,806</u>	<u>7,806</u>
<i>Cash or fund balance, beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balance, end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,806</u>	<u>\$ 7,806</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			26	
Adjustments to expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ 7,832</u>	

The accompanying note is an integral part of these financial statements

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
UPLIFT COMMUNITY SCHOOL
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FOOD SERVICES
FOR THE YEAR ENDING JUNE 30, 2013

	Budgeted Amounts		Actual Amount	Variance Positive (Negative)
	Original Budget	Final Budget		
<i>Revenues:</i>				
Charges for services	\$ -	\$ 9,124	\$ 9,879	\$ 755
State grants	-	-	-	-
Federal grants	-	17,225	14,606	(2,619)
Miscellaneous	-	-	-	-
<i>Total revenues</i>	-	26,349	24,485	(1,864)
<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	-	26,349	26,349	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	-	26,349	26,349	-
<i>Excess (deficiency) of revenues over (under) expenditures</i>	-	-	(1,864)	(1,864)
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated Cash	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Net changes in fund balances</i>	-	-	(1,864)	(1,864)
<i>Cash or fund balance, beginning of year</i>	-	-	-	-
<i>Cash or fund balance, end of year (deficit)</i>	\$ -	\$ -	\$ (1,864)	\$ (1,864)
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			3,696	
Adjustments to expenditures			(444)	
NET CHANGE IN FUND BALANCE			\$ 1,388	

The accompanying note is an integral part of these financial statements

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
UPLIFT COMMUNITY SCHOOL
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
IDEA-B
FOR THE YEAR ENDING JUNE 30, 2013

	<u>Budgeted Amounts</u>		Actual Amount	Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	26,036	21,640	10,332	(11,308)
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>26,036</u>	<u>21,640</u>	<u>10,332</u>	<u>(11,308)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	4,000	-	-	-
Support Services				
Students	22,036	21,640	21,640	-
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>26,036</u>	<u>21,640</u>	<u>21,640</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(11,308)</u>	<u>(11,308)</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>(11,308)</u>	<u>(11,308)</u>
<i>Cash or fund balance, beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balance, end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,308)</u>	<u>\$ (11,308)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			11,308	
Adjustments to expenditures			-	
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
UPLIFT COMMUNITY SCHOOL
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
FEDERAL CHARTER PLANNING
FOR THE YEAR ENDING JUNE 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	297,040	498,331	246,580	(251,751)
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>297,040</u>	<u>498,331</u>	<u>246,580</u>	<u>(251,751)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	179,567	239,142	193,707	45,435
Support Services				
Students	-	29,296	29,229	67
Instruction	16,422	16,059	14,521	1,538
General Administration	3,635	41,603	37,558	4,045
School Administration	45,627	41,759	40,325	1,434
Central Services	13,584	31,386	25,159	6,227
Operation & Maintenance of Plant	38,205	67,900	60,503	7,397
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	31,186	31,110	76
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>297,040</u>	<u>498,331</u>	<u>432,112</u>	<u>66,219</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(185,532)</u>	<u>(185,532)</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>(185,532)</u>	<u>(185,532)</u>
<i>Cash or fund balance, beginning of year</i>	<u>-</u>	<u>-</u>	<u>2,224</u>	<u>2,224</u>
<i>Cash or fund balance, end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (183,308)</u>	<u>\$ (183,308)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			187,189	
Adjustments to expenditures			<u>7,382</u>	
NET CHANGE IN FUND BALANCE			<u>\$ 9,039</u>	

The accompanying note is an integral part of these financial statements

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
UPLIFT COMMUNITY SCHOOL
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
TEACHER PRINCIPAL TRAINING
FOR THE YEAR ENDING JUNE 30, 2013

	<u>Budgeted Amounts</u>		Actual Amount	Variance Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Federal grants	-	5,869	-	(5,869)
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>5,869</u>	<u>-</u>	<u>(5,869)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	3,569	2,736	833
Support Services				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	1,800	518	1,282
Central Services	-	500	-	500
Operation & Maintenance of Plant	-	-	-	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Food Services Operations	-	-	-	-
Community Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>5,869</u>	<u>3,254</u>	<u>2,615</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(3,254)</u>	<u>(3,254)</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>(3,254)</u>	<u>(3,254)</u>
<i>Cash or fund balance, beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balance, end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,254)</u>	<u>\$ (3,254)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			3,254	
Adjustments to expenditures			<u>(333)</u>	
NET CHANGE IN FUND BALANCE			<u>\$ (333)</u>	

The accompanying note is an integral part of these financial statements

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
UPLIFT COMMUNITY 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 grants	\$ -	\$ -	\$ -	\$ -
State grants	-	80,766	49,020	(31,746)
Federal grants	-	-	-	-
Miscellaneous	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>80,766</u>	<u>49,020</u>	<u>(31,746)</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	-	80,766	72,510	8,256
<i>Total expenditures</i>	<u>-</u>	<u>80,766</u>	<u>72,510</u>	<u>8,256</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(23,490)</u>	<u>(23,490)</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>(23,490)</u>	<u>(23,490)</u>
<i>Cash or fund balance, beginning of year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash or fund balance, end of year (deficit)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23,490)</u>	<u>\$ (23,490)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			23,490	
Adjustments to expenditures			-	
NET CHANGE IN FUND BALANCE			<u>\$ -</u>	

The accompanying note is an integral part of these financial statements