

**CITY OF ALBUQUERQUE, NEW MEXICO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year ended June 30, 2005

**NOTE A SIGNIFICANT ACCOUNTING POLICY**

The accompanying schedule of federal awards is prepared on the accrual basis of accounting.

**NOTE B SUBRECIPIENTS OF GRANT AWARDS**

<u>Grantor Agency / Grant Title and Subrecipients</u>	<u>Grant Number- Federal or State</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grant Amount</u>
<b>U.S. Department of Agriculture</b>			
<b>Summer Food Service Program for Children</b>			
<b>Summer Food Service Program FY05/06</b>			
Albuquerque Public School Food & Nutrition Svcs.	3037	10.559	\$ 465,242
Albuquerque Mini Storage	3037	10.559	690
			<u>465,932</u>
<b>Summer Food Service Program FY04/05</b>			
Albuquerque Public School Food & Nutrition Svcs.	3037	10.559	461,358
Albuquerque Mini Storage	3037	10.559	136
New Mexico State University	3037	10.559	4,775
			<u>466,269</u>
<b>Total U.S. Department of Agriculture</b>			<u>932,201</u>
<b>U.S. Department of Housing and Urban Development</b>			
<b>Community Development Block Grants/Entitlement Grants</b>			
<b>2005 calendar year grant</b>			
Abq. HealthCare Homeless	B-05-MC-35-0001	14.218	94,000
FCS/Human Rights	B-05-MC-35-0001	14.218	24,081
Planning/Abq MRA	B-05-MC-35-0001	14.218	58,879
Law Access NM	B-05-MC-35-0001	14.218	26,240
Greater Alb Housing Partnership	B-05-MC-35-0001	14.218	84,270
Sawmill Comm Land Trust	B-05-MC-35-0001	14.218	85,924
Mid Rio Grande Amer Red Cross	B-05-MC-35-0001	14.218	306,054
FCS/Housing Rehab Prog Delivery	B-05-MC-35-0001	14.218	247,845
Dept Senior Affairs/Retrofit Prog	B-05-MC-35-0001	14.218	73,422
SW Creations Collaborative	B-05-MC-35-0001	14.218	11,652
Women's Comm. Assoc.	B-05-MC-35-0001	14.218	64,100
Alb Health Care Homeless/Dental	B-05-MC-35-0001	14.218	64,200
Alb Health Care Homeless/Hotel Voucher	B-05-MC-35-0001	14.218	18,800
United South Broadway Corp.	B-05-MC-35-0001	14.218	53,602
Alb. Rape Crisis Center	B-05-MC-35-0001	14.218	55,700
All Faith's Receiving Home	B-05-MC-35-0001	14.218	47,450
Barrett House	B-05-MC-35-0001	14.218	11,750
Barrett House	B-05-MC-35-0001	14.218	11,750
Cuidano Los Ninos	B-05-MC-35-0001	14.218	9,400
Comm Dental	B-05-MC-35-0001	14.218	119,850
Dept. Senior Affairs/Nutrition Prog.	B-05-MC-35-0001	14.218	58,455
			<u>1,527,424</u>

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Year ended June 30, 2005

## NOTE B SUBRECIPIENTS OF GRANT AWARDS, continued

<u>Grantor Agency / Grant Title and Subrecipients</u>	<u>Grant Number- Federal or State</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grant Amount</u>
<b>U.S. Department of Housing and Urban Development, continued</b>			
<b>2004 calendar year grant</b>			
Planning/Code Enforcement	B-04-MC-35-0001	14.218	81,905
DMD/Parks	B-04-MC-35-0001	14.218	157,622
FCS/Human Rights	B-04-MC-35-0001	14.218	32,359
Planning/Abq. MRA	B-04-MC-35-0001	14.218	56,936
Law Access NM	B-04-MC-35-0001	14.218	30,000
Greater Abq. Housing Partnership	B-04-MC-35-0001	14.218	70,222
Sawmill Comm. Land Trust	B-04-MC-35-0001	14.218	70,023
Mid Rio Grande - Amer Red Cross	B-04-MC-35-0001	14.218	358,673
FCS/Housing Rehab Prog Delivery	B-04-MC-35-0001	14.218	308,700
Dept. of Senior Affairs/Retrofit	B-04-MC-35-0001	14.218	53,887
SW Creations Collaborative	B-04-MC-35-0001	14.218	10,558
United South Broadway Corp.	B-04-MC-35-0001	14.218	81,098
Dept. of Senior Affairs/Nutrition	B-04-MC-35-0001	14.218	52,335
UNM Young Children's Health	B-04-MC-35-0001	14.218	29,559
UNM Young Children's Health	B-04-MC-35-0001	14.218	56,291
Barrett House	B-04-MC-35-0001	14.218	500,000
			<u>1,950,168</u>
<b>2003 calendar year grant</b>			
ABQ Indian Center	B-03-MC-35-0001	14.218	333,400
United South Broadway Corp.	B-03-MC-35-0001	14.218	24,945
			<u>358,345</u>
<b>2002 calendar year grant</b>			
United South Broadway Corp.	B-02-MC-35-0001	14.218	54,105
VSA Arts of NM	B-03-MC-35-0001	14.218	289,925
			<u>344,030</u>
<b>2001 calendar year grant</b>			
DMD/Parks	B-01-MC-35-0001	14.218	20,135
<b>Emergency Shelter Grant Program</b>			
Barrett Foundation	S-04-MC-35-0001	14.231	20,000
St. Martin's Hospitality Center	S-04-MC-35-0001	14.231	102,698
Good Shepherd Center	S-04-MC-35-0001	14.231	45,451
Albuquerque Rescue Mission	S-04-MC-35-0001	14.231	18,313
			<u>186,462</u>
<b>Supportive Housing Program</b>			
St. Martin's Hospitality	NM02C200018	14.235	81,155
Abq. Healthcare for the Homeless	NM02C200018	14.235	70,470
Woman's Community Association	NM02B400011	14.235	30,991
Ciudando Los Ninos	NM02B400007	14.235	38,093
Barrett Foundation	NM02B300013	14.235	55,069
Catholic Charities	NM02B300013	14.235	162,073
St. Martin's Hospitality	NM02B300013	14.235	97,080
Women's Community Association	NM02B300013	14.235	182,427
Cuidano Los Ninos	NM02B300007	14.235	182,167
			<u>899,525</u>

**CITY OF ALBUQUERQUE, NEW MEXICO**  
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## NOTE B SUBRECIPIENTS OF GRANT AWARDS, continued

<u>Grantor Agency / Grant Title and Subrecipients</u>	<u>Grant Number- Federal or State</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grant Amount</u>
<b>Shelter Plus Care</b>			
Transitional Living Services	NM-02-C400016	14.238	48,415
Albuquerque Healthcare for the Homeless	NM-02-C300014	14.238	207,468
St. Martin's Hospitality Center	NM-02-C300014	14.238	266,242
Transitional Living Services	NM-02-C300015	14.238	152,856
			674,981
<b>U.S. Department of Housing and Urban Development, continued</b>			
<b>HOME Investment Partnerships Program</b>			
Fidelity National Title	M-05-MC-35-0209	14.239	529,696
Greater ABQ Housing Ptnrshp/Wellesley	M-04-MC-35-0209	14.239	23,302
FCS/ABQ Housing Rehab	M-04-MC-35-0209	14.239	453,524
New Life Homes 3	M-04-MC-35-0209	14.239	46,647
Greater ABQ Housing Ptnrshp/Arno	M-03-MC-35-0209	14.239	41,513
Greater ABQ Housing Ptnrshp/Wellesley	M-03-MC-35-0209	14.239	94,499
Greater ABQ Housing Ptnrshp/Wellesley	M-03-MC-35-0209	14.239	17,959
FCS/ABQ Housing Ptnrshp	M-03-MC-35-0209	14.239	635
Greater ABQ Housing Ptnrshp/Wellesley	M-02-MC-35-0209	14.239	85,072
Greater ABQ Housing Ptnrshp/Arno	M-01-MC-35-0209	14.239	106,169
Greater ABQ Housing Ptnrshp/Wellesley	M-01-MC-35-0209	14.239	60,000
Independent Living Resource Center	M-01-MC-35-0209	14.239	27,473
Sawmill Community Landtrust	M-01-MC-35-0209	14.239	96,552
FCS/ABQ/Housing Rehab	M-01-MC-35-0209	14.239	32,580
			1,615,621
Total U.S. Department of Housing and Urban Development			7,556,556
<b>U.S. Department of Justice</b>			
<b>Edward Bryne Memorial State &amp; Local Law Enforcement Discretionary Grants</b>			
<b>Grants to Encourage Arrest Policies and Enforcement of Protection Orders</b>			
Resources, Inc.	98WEVX0023	16.590	174,266
The Arc of New Mexico	98WEVX0023	16.590	16,584
Morningstar	98WEVX0023	16.590	13,070
2nd Judicial District Attorney's Office	98WEVX0023	16.590	67,909
			271,829
<b>Local Law Enforcement Block Grant Program</b>			
District Attorney's Office	2003-LB-BX-1966	16.592	19,327
Metropolitan Court	2002-LB-BX-2892	16.592	13,875
			33,202

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## NOTE B SUBRECIPIENTS OF GRANT AWARDS, continued

<u>Grantor Agency / Grant Title and Subrecipients</u>	<u>Grant Number- Federal or State</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grant Amount</u>
<b>Executive Office for Weed and Seed</b>			
<b>Westside Weed and Seed</b>			
APD, Memorandum of Understanding	2004-WS-Q4-0017	16.595	21,864
Nancy Sanchez	2004-WS-Q4-0017	16.595	<u>6,496</u>
			<u>28,360</u>
<b>Eastside Weed &amp; Seed</b>			
APD, Memorandum of Understanding	2004-WS-Q4-0016	16.595	49,676
Nancy Sanchez	2004-WS-Q4-0016	16.595	<u>4,243</u>
			<u>53,919</u>
<b>Total U.S. Department of Justice</b>			<u>387,310</u>
<b>U.S. Department of Labor</b>			
<b>Workforce Investment Act Adult Program</b>			
Alb. Hispano Chamber of Commerce	CT-04-002	17.258	<u>24,000</u>
<b>U.S. Department of Health and Human Services</b>			
<b>Special Program for the Aging Title III, Part D</b>			
<b>Disease Prevention and Health Promotion Services</b>			
UNM College of Nursing-GEHM Clinic	2005-01	93.043	<u>29,348</u>
<b>Special Programs for the Aging Title III, Part B</b>			
<b>Grants for Supportive Services and Senior Centers</b>			
Sheryl Phillips	2005-01	93.044	1,458
Cornucopia	2005-01	93.044	1,522
Cornucopia	2005-01	93.044	2,841
Share Your Care-Adult Day Care	2005-01	93.044	38,952
Senior Citizens Law Office	2005-01	93.044	118,000
Professional Home Health Care	2005-01	93.044	13,648
Heritage Home Health Care	2005-01	93.044	11,442
Premier Home Health Care	2005-01	93.044	<u>8,009</u>
			<u>195,872</u>

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## NOTE B SUBRECIPIENTS OF GRANT AWARDS, continued

<u>Grantor Agency / Grant Title and Subrecipients</u>	<u>Grant Number- Federal or State</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grant Amount</u>
<u>Special Programs for the Aging Title III, Part E</u>	2005-01	93.052	24,999
<u>National Family Caregiver Support</u>	2005-01	93.052	10,447
Curtis Graff	2005-01	93.052	8,892
Cornucopia	2005-01	93.052	21,678
Share Your Care-Adult Day Care	2005-01	93.052	16,659
Share Your Care-Ponderosa	2005-01	93.052	15,723
Professional Home Health Care	2005-01	93.052	21,631
Pegasus Legal Services	2005-01	93.052	29,886
Heritage Home Healthcare			<u>149,915</u>
Premier Home Healthcare			
<u>Substance Abuse and Mental Health Services</u>			
Enhancement of City's Assesment/Treatment Svcs. UNM Health Science Center /TCE Medical	4 H79 TI12750-03-2	93.243	257,668
Eligio R. Padilla	4 H79 TI12750-03-2	93.243	19,703
UNM Office of Research Services			<u>11,512</u>
			<u>288,883</u>
<u>Head Start</u>			
Early Head Start FY 05			
Altimira Specialists	06CH7016103	93.600	23,000
Cuidando Los Ninos Day Care	06CH7016103	93.600	130,000
Youth Development Inc.	06CH7016103	93.600	269,067
			<u>422,067</u>
<u>Centers for Medicare and Medicaid Services</u>			
<u>Research Demonstrations and Evaluations</u>			
Senior Citizens Law Office	2005-013	94	<u>70,000</u>
Total U.S. Department of Health and Human Services			<u>1,156,085</u>
<b>TOTAL ALL PROGRAMS</b>			<u>\$ 10,056,152</u>

**CITY OF ALBUQUERQUE, NEW MEXICO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
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**NOTE C NON-CASH ASSISTANCE, LOANS, AND LOAN GUARANTEES**

In accordance with OMB Circular A-133, the City discloses non-cash assistance, loans, and loan guarantees. The City considers the non-cash assistance amount to be immaterial and will fully disclose amounts in subsequent years. The reported amount includes new loans made during the year, plus prior year loans for which the federal government imposes continuing compliance requirements. Accordingly, the total expenditures per the Schedule of Expenditures of Federal Awards is adjusted as follows:

Total expenditures per Schedule of Expenditures of Federal Awards		\$ 99,193,440
Loans and loan guarantees:		
Community Development Block Grant	14.218	1,138,764
HOME program	14.239	<u>1,314,975</u>
Adjusted total expenditures per Schedule of Expenditures of Federal Awards		<u>\$ 101,647,179</u>

The City Police owe a liability of grant monies to the federal grants.