

CITY OF ALBUQUERQUE, NEW MEXICO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2007

NOTE A SIGNIFICANT ACCOUNTING POLICY

The accompanying schedule of federal awards is prepared on the modified 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>
U.S. Department of Housing and Urban Development			
Community Development Block Grants/Entitlement Grants			
2007 calendar year grant			
Law Access New Mexico	B-07-MC-35-0001	14.218	31,896
Greater Albuquerque Housing Partnership	B-07-MC-35-0001	14.218	108,821
Sawmill Community Land Trust	B-07-MC-35-0001	14.218	103,318
American Red Cross	B-07-MC-35-0001	14.218	284,674
Southwest Creations Collaborative	B-07-MC-35-0001	14.218	21,000
Albuquerque Healthcare Homeless-Dental Program	B-07-MC-35-0001	14.218	62,000
Albuquerque Healthcare Homeless-Residential Recovery	B-07-MC-35-0001	14.218	18,800
United South Broadway Corp.	B-07-MC-35-0001	14.218	95,229
Barrett Foundation - Shelter Program	B-07-MC-35-0001	14.218	12,000
Cuidano Los Ninos	B-07-MC-35-0001	14.218	9,000
Community Dental Services	B-07-MC-35-0001	14.218	120,000
Total			<u>866,738</u>
2006 calendar year grant			
Law Access NM	B-06-MC-35-0001	14.218	43,535
Greater Alb Housing Partnership	B-06-MC-35-0001	14.218	71,595
Sawmill Comm Land Trust	B-06-MC-35-0001	14.218	83,707
American Red Cross	B-06-MC-35-0001	14.218	320,873
SW Creations Collaborative	B-06-MC-35-0001	14.218	2,500
Albuquerque Indian Center	B-06-MC-35-0001	14.218	81,164
Enlace Comunitario Inc.	B-06-MC-35-0001	14.218	470,000
United South Broadway Corp.	B-06-MC-35-0001	14.218	76,962
Total			<u>1,150,336</u>
2005 calendar year grant			
Adelante Development Center Inc.	B-05-MC-35-0001	14.218	214,708
			<u>214,708</u>
2004 calendar year grant			
Cuidano Los Ninos	B-04-MC-35-0001	14.218	175,673
			<u>175,673</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>
Emergency Shelter Grant Program			
2005 calendar year grant			
St. Martin's Hospitality Center	S-05-MC-35-0001	14.231	1,809
Albuquerque Rescue Mission	S-05-MC-35-0001	14.231	<u>41</u>
			<u>1,850</u>
2006 calendar year grant			
St. Martin's Hospitality Center	S-06-MC-350001	14.231	148,000
Barrett Shelter	S-06-MC-350001	14.231	20,000
Albuquerque Rescue Mission	S-06-MC-350001	14.231	<u>11,626</u>
Total			<u>179,626</u>
Supportive Housing Program			
Ciudando Los Ninos	NM02B600004	14.235	31,242
Barrett Foundation	NM02B600010	14.235	15,400
Catholic Charities	NM02B600010	14.235	29,136
St. Martin's Hospitality	NM02B600010	14.235	35,026
Women's Community Association	NM02B600010	14.235	53,726
Cuidano Los Ninos	NM02B500010	14.235	195,594
Barrett Foundation	NM02B500012	14.235	73,455
Catholic Charities	NM02B500012	14.235	159,581
St. Martin's Hospitality	NM02B500012	14.235	155,119
Women's Community Association	NM02B500012	14.235	<u>238,522</u>
Total			<u>986,801</u>
Shelter Plus Care			
Albuquerque Healthcare for the Homeless	NM-02-C600017	14.238	97,067
St. Martin's Hospitality Center	NM-02-C600017	14.238	91,138
Transitional Living Services	NM-02-C600018	14.238	63,118
Transitional Living Services	NM-02-C500016	14.238	186,857
Albuquerque Healthcare for the Homeless	NM-02-C500017	14.238	295,823
St. Martin's Hospitality Center	NM-02-C500017	14.238	<u>257,351</u>
Total			<u>991,354</u>
HOME Investment Partnerships Program			
Greater Albuquerque Housing Project	M-06-MC-35-0209	14.239	46,313
Albq Mental Health	M-05-MC-35-0209	14.239	38,282
Albq Habitat for Humanity	M-05-MC-35-0209	14.239	14,038
United South Broadway	M-04-MC-35-0209	14.239	348,545
Sawmill Community Landtrust	M-03-MC-35-0209	14.239	210,561
Sawmill Community Landtrust	M-02-MC-35-0209	14.239	<u>256,738</u>
Total			<u>914,477</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 5,481,563</u>

CITY OF ALBUQUERQUE, NEW MEXICO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2007

NOTE B SUBRECIPIENTS OF GRANT AWARDS, continued

Grantor Agency / Grant Title and Subrecipients	Grant Number- Federal or State	Federal CFDA Number	Pass-through Grant Amount
U.S. Department of Justice			
Juvenile Accountability Incentive Block Grants			
Juvenile Accountability Incentive Grant			
Bernalillo County	07-690-7000-7045	16.523	33,128
			<u>33,128</u>
Executive Office for Weed and Seed			
Westside Weed and Seed			
APD, Memorandum of Understanding	2006-WS-Q6-0139	16.595	805
Second Judicial	2006-WS-Q6-0139	16.595	1,752
Total			<u>2,557</u>
Eastside Weed & Seed			
APD, Memorandum of Understanding	2006-WS-Q6-0138	16.595	9,242
Nancy Sanchez	2006-WS-Q6-0138	16.595	5,250
Second Judicial	2006-WS-Q6-0138	16.595	3,504
Total			<u>17,996</u>
Edward Bryne Memorial Justice Assistance Grant Program			
Edward Byrne Memorial Justice Assistance			
Bernalillo County Sheriff's Office	2006-DJ-BX-1087	16.738	116,133
Total			<u>116,133</u>
Total U.S. Department of Justice			<u>\$ 169,814</u>
U.S. Department of Health and Human Services			
Special Program for the Aging Title III, Part D			
Disease Prevention and Health Promotion Services			
UNM College of Nursing-GEHM Clinic	07-624-4000-001	93.043	12,190
UNM College of Nursing-GEHM Clinic	2006-01	93.043	12,190
Total			<u>24,380</u>
Special Program for the Aging Title III, Part B			
Older American Program/Title III, Part B			
Share Your Care-Adult Day Care	07-624-4000-001	93.044	64,446
Senior Citizens Law Office	07-624-4000-001	93.044	118,000
Professional Home Health Care	07-624-4000-001	93.044	254
Heritage Home Healthcare	07-624-4000-001	93.044	375
Premier Home Healthcare	07-624-4000-001	93.044	1,725
La Vida Felicidad	07-624-4000-001	93.044	652
Home Instead Senior Care	07-624-4000-001	93.044	1,281
Addus Healthcare	07-624-4000-001	93.044	898
Jewish Family Services	07-624-4000-001	93.044	4,363
Total			<u>191,994</u>
Special Program for the Aging Title III, Part B			
Older American Program/Title III, Part B			
Senior Citizens Law Office	2006-01	93.044	118,000
Share Your Care-Adult Day Care	2006-01	93.044	48,956
Jewish Family Services	2006-01	93.044	4,363
Total			<u>171,319</u>

CITY OF ALBUQUERQUE, NEW MEXICO
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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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.S. Department of Health and Human Services			
Special Programs for the Aging Title III, Part E			
Curtis Graff	07-624-4000-001	93.044	45,000
Share Your Care-Ponderosa	07-624-4000-001	93.044	32,969
Professional Home Health Care	07-624-4000-001	93.044	184
Heritage Home Healthcare	07-624-4000-001	93.044	271
Premier Home Healthcare	07-624-4000-001	93.044	1,249
La Vida Felicidad	07-624-4000-001	93.044	472
Home Instead Senior Care	07-624-4000-001	93.044	927
Addus Healthcare	07-624-4000-001	93.044	651
Jewish Family Services	07-624-4000-001	93.044	826
Total			82,549
Special Programs for the Aging Title III, Part E			
Curtis Graff	2006-01	93.052	45,000
Professional Home Health Care	2006-01	93.052	438
Heritage Home Healthcare	2006-01	93.052	646
Premier Home Healthcare	2006-01	94.052	2,974
La Vida Felicidad	2006-01	94.052	1,124
Home Instead Senior Care	2006-01	94.052	2,208
Addus Healthcare	2006-01	94.052	1,549
Jewish Family Services	2006-01	94.052	826
Share Your Care-Adult Day Care	2006-01	93.052	15,490
Share Your Care-Ponderosa	2006-01	93.052	32,969
Total			103,224
Substance Abuse and Mental Health Services			
A New Awakening	Access To Recovery	93.243	175,125
Albuquerque Behavioral Health	Access To Recovery	93.243	417
Albuquerque Indian Center	Access To Recovery	93.243	5,945
Albuquerque Treatment Center	Access To Recovery	93.243	64,390
Aliviar Counseling Services	Access To Recovery	93.243	37,333
Behavioral Interventions	Access To Recovery	93.243	4,986
Bosque Mental Health Assoc.	Access To Recovery	93.243	53,019
Counseling & Psychotherapy	Access To Recovery	93.243	76,872
David Ibarbo Counseling	Access To Recovery	93.243	180,147
Dragonfly Counseling	Access To Recovery	93.243	228,060
Family Workshop	Access To Recovery	93.243	14,014
First Nations	Access To Recovery	93.243	1,335
Five Sandoval	Access To Recovery	93.243	5,400
Focused Recovery	Access To Recovery	93.243	21,662
Mano De Ayuda	Access To Recovery	93.243	698
Metamorphosis	Access To Recovery	93.243	10,918
Milagro Program (UNM-OB/GYN)	Access To Recovery	93.243	9,024
New Horizons Counseling	Access To Recovery	93.243	8,530
RavenSnow Counseling	Access To Recovery	93.243	76,415
Recovery Resources	Access To Recovery	93.243	32,593
St. Martin's Hospitality Center	Access To Recovery	93.243	5,617
WCHS of New Mexico	Access To Recovery	93.243	19,771
Total			1,032,271

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Head Start

Early Head Start FY 07

Cuidando Los Ninos Day Care	06CH7016/05	93.600	192,000
Youth Development Inc.	06CH7016/05	93.600	33,635
Catholic Charities	06CH7016/05	93.600	<u>161,746</u>
Total			<u>387,381</u>

Early Head Start FY 06

Cuidando Los Ninos Day Care	06CH7016/04	93.600	<u>27,215</u>
Total			<u>27,215</u>

Centers for Medicare and Medicaid Services

Research, Demonstrations and Evaluations

Health Insurance and Benefits Assistance

Senior Citizens Law Office	07-624-2000-0003	93.779	80,000
Senior Citizens Law Office	06-624-2000-0163	93.779	<u>80,000</u>
Total			<u>160,000</u>

Total U.S. Department of Health and Human Services \$ 2,180,333

TOTAL ALL PROGRAMS \$ 7,831,710

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		\$ 75,567,589
Loans and loan guarantees:		
Community Development Block Grant	14.218	2,431,345
HOME program	14.239	<u>263,340</u>
Adjusted total expenditures per Schedule of Expenditures of Federal Awards		<u>\$ 78,262,274</u>