

ALBUQUERQUE PUBLIC SCHOOLS

Discussion Brief

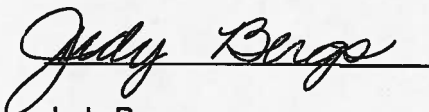
Finance Committee Meeting of March 18, 2014

TO: Albuquerque Public Schools Board of Education
SUBJECT: 21st Century Public Academy Financial Reports
REQUESTED ACTION: 21st Century Public Academy Financial Reports as of March 4, 2014

BACKGROUND INFORMATION: Financial reporting after APS assumed financial responsibility for this charter school:

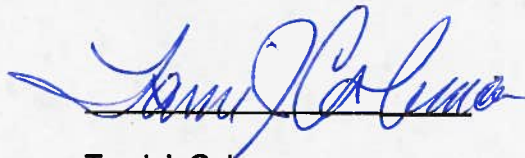
- Expenditure Report

PREPARED BY:



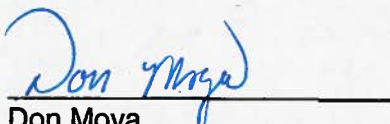
Judy Bergs
Manager Charter School Business

DISCUSSION FACILITATED BY:



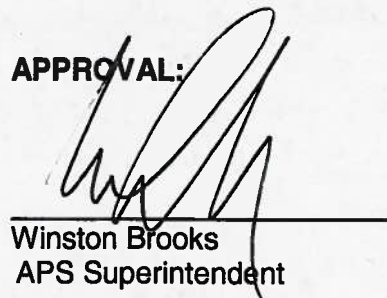
Tami J. Coleman
Executive Director of Accounting

DISCUSSION RECOMMENDED BY:



Don Moya
Chief Financial Officer

APPROVAL:



Winston Brooks
APS Superintendent

21st Century Public Academy Expenditure Report March 4, 2014

Fund	Function	Object	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available
11000 - General	1000 - Instruction	51100 - Salaries Expense	\$ 635,838.00	\$ 349,112.44	\$ -	\$ (3,965.42)
11000 - General	1000 - Instruction	51300 - Additional Compensation	\$ -	\$ 5,500.00	\$ -	\$ (12,000.00)
11000 - General	1000 - Instruction	52111 - Educational Retirement	\$ 66,242.00	\$ 46,420.85	\$ -	\$ 840.34
11000 - General	1000 - Instruction	52112 - Retiree Health Care	\$ 13,117.00	\$ 6,960.63	\$ -	\$ 5,928.69
11000 - General	1000 - Instruction	52210 - FICA Payments	\$ 40,662.00	\$ 20,780.89	\$ -	\$ 17,536.64
11000 - General	1000 - Instruction	52220 - Medicare Payments	\$ 9,510.00	\$ 4,859.90	\$ -	\$ 4,101.61
11000 - General	1000 - Instruction	52311 - Health and Medical Premiums	\$ 73,370.00	\$ 27,189.89	\$ -	\$ 43,014.08
11000 - General	1000 - Instruction	52312 - Life	\$ 1,361.00	\$ 547.55	\$ -	\$ 817.80
11000 - General	1000 - Instruction	52313 - Dental	\$ 4,451.00	\$ 1,853.09	\$ -	\$ 3,185.77
11000 - General	1000 - Instruction	52314 - Vision	\$ 827.00	\$ 286.75	\$ -	\$ 458.69
11000 - General	1000 - Instruction	52315 - Disability	\$ -	\$ 366.35	\$ -	\$ 604.73
11000 - General	1000 - Instruction	52500 - Unemployment Compensation	\$ 7,139.00	\$ 2,388.49	\$ -	\$ 604.73
11000 - General	1000 - Instruction	52710 - Workers Compensation Employer's Fee	\$ 449.00	\$ 11,574.19	\$ -	\$ 3,969.94
11000 - General	1000 - Instruction	52720 - Workers Compensation Premium	\$ -	\$ 96.26	\$ -	\$ (11,125.19)
11000 - General	1000 - Instruction	53330 - Professional Development	\$ 60.00	\$ -	\$ -	\$ (216.01)
11000 - General	1000 - Instruction	53711 - Other Charges	\$ -	\$ 227.50	\$ -	\$ 60.00
11000 - General	1000 - Instruction	54311 - Maintenance & Repair Furniture/Fixtures/Equipment	\$ -	\$ -	\$ -	\$ (227.50)
11000 - General	1000 - Instruction	55915 - Other Contract Services	\$ 93,175.00	\$ 63,369.29	\$ -	\$ 377.00
11000 - General	1000 - Instruction	56118 - General Supplies and Materials	\$ 3,041.00	\$ -	\$ -	\$ 20,360.82
			\$ -	\$ -	\$ -	\$ 9,444.89
			\$ -	\$ -	\$ -	\$ 3,041.00
			\$ 969,242.00	\$ 541,534.07	\$ -	\$ (8,939.36)
			\$ 45,404.00	\$ 21,885.50	\$ -	\$ 18,518.50
			\$ 5,313.00	\$ 2,877.94	\$ -	\$ 2,435.18
			\$ 808.00	\$ 437.71	\$ -	\$ 370.37
			\$ 2,815.00	\$ 1,143.28	\$ -	\$ (0.08)
			\$ 658.00	\$ 267.38	\$ -	\$ 962.68
			\$ -	\$ 4,849.57	\$ -	\$ 225.13
			\$ -	\$ 30.55	\$ -	\$ 165.49
			\$ -	\$ 268.13	\$ -	\$ 5,247.62
			\$ -	\$ 139.90	\$ -	\$ (10,097.19)
			\$ -	\$ 55.12	\$ -	\$ 32.90
			\$ -	\$ 801.29	\$ -	\$ (63.45)
			\$ -	\$ 4.60	\$ -	\$ (341.45)
			\$ -	\$ 705.38	\$ -	\$ (114.48)
			\$ -	\$ 15,602.77	\$ -	\$ (357.24)
			\$ 18,538.00	\$ 683.77	\$ -	\$ (801.29)
			\$ -	\$ 1,728.03	\$ -	\$ 4.60
			\$ -	\$ 7,632.30	\$ -	\$ (9.20)
			\$ -	\$ 13,500.00	\$ -	\$ (20,632.70)
			\$ -	\$ -	\$ -	\$ 8,501.66
			\$ -	\$ -	\$ -	\$ (5,566.43)
			\$ -	\$ -	\$ -	\$ (683.77)
			\$ -	\$ -	\$ -	\$ (1,728.03)
			\$ -	\$ -	\$ -	\$ (13,663.15)
			\$ -	\$ -	\$ -	\$ 10,253.25
			\$ 73,536.00	\$ 72,613.22	\$ -	\$ (71,957.30)
			\$ -	\$ -	\$ -	\$ 75.00
			\$ -	\$ -	\$ -	\$ (300.00)
			\$ -	\$ -	\$ -	\$ 7,788.69
			\$ -	\$ -	\$ -	\$ (11,613.69)
			\$ -	\$ -	\$ -	\$ 7,863.69
			\$ -	\$ -	\$ -	\$ (11,913.69)

21st Century Public Academy Expenditure Report March 4, 2014

Fund	Function	Object	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available
11000 - General	2600 - Operation & Maintenance of Plant	53711 - Other Charges	\$ -	\$ 300.00	\$ -	\$ (300.00)
11000 - General	2600 - Operation & Maintenance of Plant	54411 - Electricity	\$ 48,603.00	\$ 10,377.76	\$ 16,835.24	\$ 21,390.00
11000 - General	2600 - Operation & Maintenance of Plant	54412 - Natural Gas (Buildings)	\$ 3,000.00	\$ 1,280.55	\$ 788.06	\$ 931.39
11000 - General	2600 - Operation & Maintenance of Plant	54415 - Water/Sewage	\$ 6,000.00	\$ 1,025.78	\$ 2,045.73	\$ 2,928.49
11000 - General	2600 - Operation & Maintenance of Plant	54416 - Communication Services	\$ 20,000.00	\$ 10,384.93	\$ 3,547.07	\$ 6,068.00
11000 - General	2600 - Operation & Maintenance of Plant	55200 - Property/Liability Insurance	\$ 25,440.00	\$ 21,575.00	\$ -	\$ 3,865.00
11000 - General	2600 - Operation & Maintenance of Plant	55915 - Other Contract Services	\$ -	\$ 11,086.25	\$ 7,499.29	\$ (18,595.54)
11000 - General	2600 - Operation & Maintenance of Plant	56118 - General Supplies and Materials	\$ -	\$ -	\$ -	\$ -
Subtotal of Function 2600 - Operation & Maintenance of Plant			\$ 103,043.00	\$ 56,040.27	\$ 30,715.39	\$ 16,287.34
Subtotal of Fund 11000 - General			\$ 1,377,521.00	\$ 854,672.63	\$ 640,290.53	\$ (117,442.36)
14000 - Total Instructional Materials Sub-Fund	1000 - Instruction	56107 - Instructional Materials Credit - 50% Textbooks	\$ 7,314.00	\$ -	\$ -	\$ 7,314.00
14000 - Total Instructional Materials Sub-Fund	1000 - Instruction	56108 - Instructional Materials Credit - 50% Other	\$ -	\$ 1,553.46	\$ 366.73	\$ (1,920.19)
14000 - Total Instructional Materials Sub-Fund	1000 - Instruction	56109 - Instructional Materials Online Digital Subscriptions	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00
14000 - Total Instructional Materials Sub-Fund	1000 - Instruction	56111 - Instructional Materials Cash - 50% Textbooks	\$ 20,322.00	\$ 4,304.22	\$ 104.80	\$ 15,912.98
14000 - Total Instructional Materials Sub-Fund	1000 - Instruction	56113 - Software	\$ -	\$ 199.00	\$ 205.00	\$ (404.00)
14000 - Total Instructional Materials Sub-Fund	1000 - Instruction	57332 - Supply Assets (\$5,000 or Less)	\$ 1,816.00	\$ 221.60	\$ -	\$ 1,594.40
Subtotal of Function 1000 - Instruction			\$ 37,452.00	\$ 6,278.28	\$ 676.53	\$ 30,487.19
Subtotal of Fund 14000 - Total Instructional Materials Sub-Fund			\$ 37,452.00	\$ 6,278.28	\$ 676.53	\$ 30,487.19
21000 - Food Services	3100 - Food Services Operations	53711 - Other Charges	\$ -	\$ 120.00	\$ -	\$ (120.00)
21000 - Food Services	3100 - Food Services Operations	55914 - Contracts - Interagency	\$ 8,600.00	\$ 8,120.15	\$ 2,320.32	\$ (1,840.47)
21000 - Food Services	3100 - Food Services Operations	56116 - Food	\$ 3,572.00	\$ 603.10	\$ -	\$ 2,968.90
Subtotal of Function 3100 - Food Services Operations			\$ 12,172.00	\$ 8,843.25	\$ 2,320.32	\$ 1,008.43
Subtotal of Fund 21000 - Food Services			\$ 12,172.00	\$ 8,843.25	\$ 2,320.32	\$ 1,008.43
23000 - Non-Instructional Support	1000 - Instruction	53711 - Other Charges	\$ -	\$ 708.00	\$ 5,375.66	\$ (6,083.66)
23000 - Non-Instructional Support	1000 - Instruction	55817 - Student Travel	\$ -	\$ 1,863.34	\$ 265.00	\$ (2,128.34)
23000 - Non-Instructional Support	1000 - Instruction	55915 - Other Contract Services	\$ -	\$ 156.00	\$ -	\$ (156.00)
23000 - Non-Instructional Support	1000 - Instruction	56118 - General Supplies and Materials	\$ -	\$ 1,079.93	\$ 946.00	\$ (2,025.93)
Subtotal of Function 1000 - Instruction			\$ -	\$ 3,807.27	\$ 6,586.66	\$ (10,383.93)
Subtotal of Fund 23000 - Non-Instructional Support			\$ -	\$ 3,807.27	\$ 6,586.66	\$ (10,383.93)

21st Century Public Academy Expenditure Report March 4, 2014

Fund	Function	Object	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available
31600 - Capital Improvements HB-33	4000 - Capital Outlay	57200 - Buildings Purchase	\$ 386,657.00	\$ -	\$ -	\$ 386,657.00
31600 - Capital Improvements HB-33	4000 - Capital Outlay	57331 - Fixed Assets (More Than \$5,000)	\$ 16,690.00	\$ -	\$ -	\$ 16,690.00
31600 - Capital Improvements HB-33	4000 - Capital Outlay	57332 - Supply Assets (\$5,000 or Less)	\$ 16,690.00	\$ 1,484.88	\$ -	\$ 15,205.12
Subtotal of Function 4000 - Capital Outlay			\$ 370,037.00	\$ 1,484.88	\$ -	\$ 368,552.12
Subtotal of Fund 31600 - Capital Improvements HB-33			\$ 371,384.00	\$ 2,508.06	\$ -	\$ 368,875.94
31700 - Capital Improvements SB-9	2300 - Support Services-General Administration	53712 - County Tax Collection Costs	\$ 674.00	\$ 385.30	\$ -	\$ 288.70
Subtotal of Function 2300 - Support Services-General Administration			\$ 674.00	\$ 385.30	\$ -	\$ 288.70
31700 - Capital Improvements SB-9	4000 - Capital Outlay	54315 - Maintenance & Repair - Bldgs/Gmnds/Equipment (SB-9)	\$ 66,698.00	\$ 24,583.97	\$ 10,967.94	\$ 31,146.09
31700 - Capital Improvements SB-9	4000 - Capital Outlay	56113 - Software	\$ -	\$ 349.00	\$ 1,600.00	\$ (1,949.00)
31700 - Capital Improvements SB-9	4000 - Capital Outlay	56118 - General Supplies and Materials	\$ -	\$ 80.85	\$ -	\$ (80.85)
31700 - Capital Improvements SB-9	4000 - Capital Outlay	57331 - Fixed Assets (More Than \$5,000)	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00
31700 - Capital Improvements SB-9	4000 - Capital Outlay	57332 - Supply Assets (\$5,000 or Less)	\$ 6,099.00	\$ 37.90	\$ -	\$ 6,061.10
Subtotal of Function 4000 - Capital Outlay			\$ 82,797.00	\$ 25,051.72	\$ 12,567.94	\$ 45,177.34
Subtotal of Fund 31700 - Capital Improvements SB-9			\$ 83,471.00	\$ 25,437.02	\$ 12,567.94	\$ 45,466.04
Total			\$ 2,124,761.00	\$ 1,061,607.20	\$ 733,312.08	\$ 329,841.72