

ALBUQUERQUE PUBLIC SCHOOLS

Finance Committee Meeting of October 13, 2014

Board of Education Meeting of October 15, 2014

TO: Albuquerque Public Schools Board of Education

SUBJECT: Operational Fund Inter-function Transfer for 21st Century Public Academy

REQUESTED ACTION: Approval of Inter-function Transfers

BACKGROUND INFORMATION:

Inter-function transfers are the movement of budget from one function or activity to another that has a net effect of zero on the overall budget.

The Public Education Department requires Districts and Charter Schools to obtain both Board of Education and Public Education Department approval for any budget adjustments that are between functions.

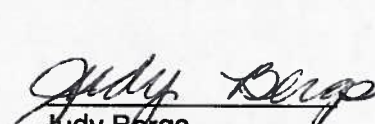
Inter-function transfers completed in the month of September:

- BAR #001-027-1415-0004-T

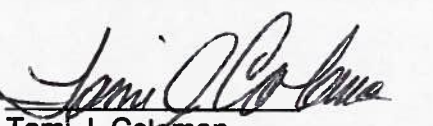
PREPARED BY:

RECOMMENDED BY:

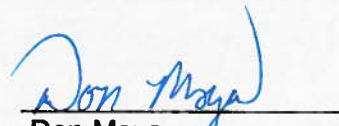
APPROVED BY:



Judy Bergs
Mgr. Charter School Bus.




Tami J. Coleman
Executive Director of Accounting



Don Moya
Chief Financial Officer

Approved by the APS Board of Education on October 15, 2014:



Dr. Brad Winter
Interim Superintendent

Dr. Analee Maestas, President
APS Board of Education

Steven Michael Quezada
Secretary
APS Board of Education

Must submit backup for all BARs, except transfers of funds for SEG or direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 001-027-1415-0004-T
Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Transfer

Fiscal Year: 2014-2015

Entity Name: Twenty-First Century Charter

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Rita Hirschy, Business Specialist

Total Approved Budget (Flowthrough):

Phone: 505-880-3782

Email: hirschy@aps.edu

FLOWTHROUGH ONLY	
Budget Period: Jul 1 2014 12:00AM	To: Jun 30 2015 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	51100 Salaries Expense	2000 Special Programs	1412 Teachers-Special Education	\$84,293	(\$10,000)	\$74,293	
11000 Operational	2100 Support Services-Students	53212 Speech Therapists - Contracted	2000 Special Programs	0000 No Job Class	\$30,000	\$5,000	\$35,000	
11000 Operational	2100 Support Services-Students	53213 Occupational Therapists - Contracted	2000 Special Programs	0000 No Job Class	\$1,000	\$5,000	\$6,000	
Sub Total						\$0		
Indirect Cost								
DOC. TOTAL						\$0		

Justification:

align budget with operational program needs

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

Cycle: FY2015; Begin Date: 7/1/2014; End Date: 9/30/2014; Primary Sort Element: Fund; Secondary Sort Element: Function; Account List: ([Fund] >= '11000')

Primary Sort Element
Fund: 11000 - General

Secondary Sort Element
Function: 1000 - Instruction

Account Code	Description	Current Budget	Actuals	YTD Actuals	Encumbrance	YTD Available
11000-1000-51100-0000-001027-1612-00000	Salaries Expense	\$ 10,000.00	\$ 220.00	\$ 220.00	\$ -	\$ 9,780.00
11000-1000-51100-1010-001027-1411-00000	Salaries Expense	\$ 648,065.00	\$ 78,805.98	\$ 78,805.98	\$ 551,642.02	\$ 17,617.00
11000-1000-51100-2000-001027-1412-00000	Salaries Expense	\$ 84,293.00	\$ 5,413.80	\$ 5,413.80	\$ 32,464.36	\$ 46,414.84
11000-1000-51100-2000-001027-1712-00000	Salaries Expense	\$ 28,030.00	\$ 3,503.76	\$ 3,503.76	\$ 24,526.24	\$ -
11000-1000-51300-1010-001027-1411-00000	Additional Compensation	\$ 2,000.00	\$ -	\$ -	\$ 14,000.00	\$ (12,000.00)
11000-1000-52111-0000-001027-0000-00000	Educational Retirement	\$ 105,972.00	\$ 12,193.54	\$ 12,193.54	\$ 86,528.75	\$ 7,249.71
11000-1000-52112-0000-001027-0000-00000	Retiree Health Care	\$ 15,248.00	\$ 1,754.49	\$ 1,754.49	\$ 12,449.99	\$ 1,043.52
11000-1000-52210-0000-001027-0000-00000	FICA Payments	\$ 47,888.00	\$ 5,321.55	\$ 5,321.55	\$ 37,244.93	\$ 5,321.52
11000-1000-52220-0000-001027-0000-00000	Medicare Payments	\$ 11,200.00	\$ 1,244.49	\$ 1,244.49	\$ 8,710.54	\$ 1,244.97
11000-1000-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 63,065.00	\$ 6,116.65	\$ 6,116.65	\$ 51,787.73	\$ 5,160.62
11000-1000-52312-0000-001027-0000-00000	Life	\$ 1,500.00	\$ 170.94	\$ 170.94	\$ 1,245.50	\$ 83.56
11000-1000-52313-0000-001027-0000-00000	Dental	\$ 5,198.00	\$ 357.42	\$ 357.42	\$ 5,463.74	\$ (682.16)
11000-1000-52314-0000-001027-0000-00000	Vision	\$ 750.00	\$ 62.72	\$ 62.72	\$ 985.13	\$ (297.85)
11000-1000-52315-0000-001027-0000-00000	Disability	\$ 1,000.00	\$ 44.42	\$ 44.42	\$ 468.98	\$ 486.80
11000-1000-52500-0000-001027-0000-00000	Unemployment Compensation	\$ 10,048.00	\$ 808.96	\$ 808.96	\$ 5,589.16	\$ 3,649.88
11000-1000-52710-0000-001027-0000-00000	Workers Compensation Premium	\$ 12,120.00	\$ 12,120.00	\$ 12,120.00	\$ -	\$ -
11000-1000-52720-0000-001027-0000-00000	Workers Compensation Employer's Fee	\$ 288.00	\$ 46.00	\$ 46.00	\$ 197.80	\$ 44.20
11000-1000-55915-1010-001027-0000-00000	Other Contract Services	\$ 5,000.00	\$ -	\$ -	\$ 5,375.00	\$ (375.00)

Subtotal \$ 1,051,606.00 \$ 128,184.72 \$ 128,184.72 \$ 838,679.87 \$ 84,741.41

Transfer BAR #001-027-1415-0004-T

Primary Sort Element
Fund: 11000 - General

Secondary Sort Element
Function: 2100 - Support Services-Students

Account Code	Description	Current Budget	Actuals	YTD Actuals	Encumbrance	YTD Available
11000-2100-51100-2000-001027-1214-00000	Salaries Expense	\$ 41,212.00	\$ 5,176.74	\$ 5,176.74	\$ 36,237.26	\$ (202.00)
11000-2100-52111-0000-001027-0000-00000	Educational Retirement	\$ 5,726.00	\$ 719.58	\$ 719.58	\$ 5,037.05	\$ (28.63)
11000-2100-52112-0000-001027-0000-00000	Retiree Health Care	\$ 824.00	\$ 103.53	\$ 103.53	\$ 724.68	\$ (4.21)
11000-2100-52210-0000-001027-0000-00000	FICA Payments	\$ 2,555.00	\$ 263.55	\$ 263.55	\$ 1,825.24	\$ 466.21
11000-2100-52220-0000-001027-0000-00000	Medicare Payments	\$ 596.00	\$ 61.64	\$ 61.64	\$ 426.91	\$ 109.45
11000-2100-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 10,387.00	\$ 1,274.06	\$ 1,274.06	\$ 8,962.59	\$ 150.35
11000-2100-52312-0000-001027-0000-00000	Life	\$ 64.00	\$ 7.05	\$ 7.05	\$ 49.35	\$ 7.60
11000-2100-52313-0000-001027-0000-00000	Dental	\$ 341.00	\$ 73.32	\$ 73.32	\$ 513.24	\$ (245.56)
11000-2100-52314-0000-001027-0000-00000	Vision	\$ 115.00	\$ 11.63	\$ 11.63	\$ 89.04	\$ 14.33
11000-2100-52500-0000-001027-0000-00000	Unemployment Compensation	\$ 477.00	\$ 59.52	\$ 59.52	\$ 307.97	\$ 109.51
11000-2100-52710-0000-001027-0000-00000	Workers Compensation Premium	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -
11000-2100-52720-0000-001027-0000-00000	Workers Compensation Employer's Fee	\$ 9.00	\$ 2.30	\$ 2.30	\$ 6.90	\$ (0.20)
11000-2100-53211-2000-001027-0000-00000	Diagnosticians - Contracted	\$ 2,800.00	\$ -	\$ -	\$ -	\$ 2,800.00
11000-2100-53212-2000-001027-0000-00000	Speech Therapists - Contracted	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
11000-2100-53213-2000-001027-0000-00000	Occupational Therapists - Contracted	\$ 1,000.00	\$ 993.63	\$ 993.63	\$ 6.37	\$ 5,000.00
11000-2100-53214-2000-001027-0000-00000	Therapists - Contracted	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00
11000-2100-53414-0000-001027-0000-00000	Other Professional/Technical Services	\$ 13,778.00	\$ 104.33	\$ 104.33	\$ 19,655.67	\$ (5,982.00)
11000-2100-55915-0000-001027-0000-00000	Other Contract Services	\$ -	\$ 40.00	\$ 40.00	\$ -	\$ (40.00)
Subtotal		\$ 117,088.00	\$ 10,090.88	\$ 10,090.88	\$ 73,835.90	\$ 33,161.22