



6805 Academy Parkway West N.E.
Albuquerque, NM 87109
Phone 505-254-0280/Fax 505-254-8507

Governance Council Financial Report

As of November 30, 2014

21ST CENTURY PUBLIC ACADEMY GOVERNANCE COUNCIL

FINANCE AGENDA

DECEMBER 16, 2014

I. FINANCIAL STATEMENTS FOR REVIEW

- Balance Sheet Report – November 30, 2014
- Account Summary Report – Revenues – November 30, 2014
- Account Summary Report – Expenditures – November 30, 2014

II. BANK RECONCILIATION REPORTS FOR REVIEW

- November 2014

III. PAYROLL & ACCOUNTS PAYABLE DISBURSEMENTS FOR APPROVAL

- November 2014

IV. BARS FOR APPROVAL

- Maintenance BARS
- Transfer BARS
- Cash Adjustment

V. RFR UPDATE

- RFR Summary Report

21st Century Public Academy
Balance Sheet Report
November 30, 2014

Description	11000	14000	21000	23000	24106	25153	26163	31200	31500	31700	Total
11011 - Bank Accounts	\$ 100,991.87	\$ 28,091.46	\$ 146.90	\$ -	\$ (7,768.46)	\$ 7,278.44	\$ 74.00	\$ (42,230.00)	\$ 287,570.33	\$ 34,380.14	\$ 408,534.68
11015 - Bank Accounts	\$ -	\$ -	\$ -	\$ 8,762.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,762.93
11031 - Cash on Hand	\$ -	\$ -	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00
18011 - Deposits	\$ 14,182.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,182.00
Subtotal of Account Group Assets	\$ 115,173.87	\$ 28,091.46	\$ 196.90	\$ 8,762.93	\$ (7,768.46)	\$ 7,278.44	\$ 74.00	\$ (42,230.00)	\$ 287,570.33	\$ 34,380.14	\$ 431,529.61
23124 - New Mexico Retiree	\$ 2,132.85	\$ -	\$ -	\$ -	\$ 104.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,236.89
23126 - SUI	\$ 1,019.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,019.15
23184 - ERB	\$ 17,477.89	\$ -	\$ -	\$ -	\$ 653.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,331.11
23142 - State Income Tax	\$ 1,545.70	\$ -	\$ -	\$ -	\$ 58.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,604.14
23225 - Employee Insurance	\$ 10,450.14	\$ -	\$ -	\$ -	\$ 1,287.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,737.14
Subtotal of Account Type Liability	\$ 32,625.63	\$ -	\$ -	\$ -	\$ 2,302.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,928.53
32300 - Unreserved Fund B8	\$ (114,772.07)	\$ 32,606.74	\$ 115.79	\$ 5,766.18	\$ -	\$ 7,259.35	\$ 74.00	\$ (42,627.00)	\$ 369,771.79	\$ 37,503.33	\$ 295,890.11
Net Increase/Decrease	\$ 197,320.11	\$ (4,515.28)	\$ 81.11	\$ 3,004.75	\$ (10,071.16)	\$ 19.09	\$ -	\$ 397.00	\$ (62,201.46)	\$ (3,123.19)	\$ 100,910.97
Subtotal of Account Type Fund Balance/Retained Earnings	\$ 82,548.04	\$ 28,091.46	\$ 196.90	\$ 8,762.93	\$ (10,071.16)	\$ 7,278.44	\$ 74.00	\$ (42,230.00)	\$ 287,570.33	\$ 34,380.14	\$ 396,601.08
Subtotal of Account Group Liabilities/Fund Balance	\$ 115,173.87	\$ 28,091.46	\$ 196.90	\$ 8,762.93	\$ (7,768.46)	\$ 7,278.44	\$ 74.00	\$ (42,230.00)	\$ 287,570.33	\$ 34,380.14	\$ 431,529.61

21st Century Public Academy
 Revenue Summary Report
 November 30, 2014

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
11000-0000-43101-0000-001027-0000-000000	State Equalization Guarantee	\$ (1,583,737.00)	\$ (664,056.82)	\$ -	\$ (929,680.18)
Subtotal of Fund 11000 - General		\$ (1,583,737.00)	\$ (664,056.82)	\$ -	\$ (929,680.18)
14000-0000-49207-0000-001027-0000-000000	Instructional Materials - Credit (60%)	\$ (6,570.00)	\$ (13,140.48)	\$ -	\$ 6,570.48
14000-0000-49211-0000-001027-0000-000000	Instructional Materials-30%	\$ (6,570.00)	\$ -	\$ -	\$ (6,570.00)
Subtotal of Fund 14000 - Total Instructional Materials Sub-Fund		\$ (13,140.00)	\$ (13,140.48)	\$ -	\$ 0.48
21000-0000-41604-0000-001027-0000-000000	Fees - Student/Food Services	\$ (2,100.00)	\$ (173.55)	\$ -	\$ (1,926.45)
21000-0000-44500-0000-001027-0000-000000	Restricted Grants From the Federal Government Through the State	\$ (8,600.00)	\$ (945.58)	\$ -	\$ (7,654.44)
Subtotal of Fund 21000 - Food Services		\$ (10,700.00)	\$ (1,119.11)	\$ -	\$ (9,580.89)
23000-0000-41701-0000-001027-0000-000110	Fees - Activities - Student Council	\$ -	\$ (124.00)	\$ -	\$ 124.00
23000-0000-41701-0000-001027-0000-000040	Fees - Activities - OSI	\$ -	\$ (3,548.55)	\$ -	\$ 3,548.55
23000-0000-41701-0000-001027-0000-000050	Fees - Activities - Band	\$ -	\$ (3,050.00)	\$ -	\$ 3,050.00
23000-0000-41701-0000-001027-0000-000060	Fees - Activities - Science Lab	\$ -	\$ (456.70)	\$ -	\$ 456.70
23000-0000-41701-0000-001027-0000-000090	Fees - Activities - Other Student Functions	\$ -	\$ (1,239.00)	\$ -	\$ 1,239.00
Subtotal of Fund 23000 - Non-Instructional Support		\$ -	\$ (8,418.25)	\$ -	\$ 8,418.25
24108-0000-41924-0000-001027-0000-000000	Flowthrough grants from District	\$ (55,958.00)	\$ (7,626.40)	\$ -	\$ (48,331.60)
Subtotal of Fund 24108 - Entitlement IDEA-B		\$ (55,958.00)	\$ (7,626.40)	\$ -	\$ (48,331.60)
24154-0000-41924-0000-001027-0000-000000	Flowthrough grants from District	\$ (12,605.00)	\$ -	\$ -	\$ (12,605.00)
Subtotal of Fund 24154 - Teacher/Principal Training & Recruiting		\$ (12,605.00)	\$ -	\$ -	\$ (12,605.00)
25155-0000-44301-0000-001027-0000-000000	Other Restricted Grants - Federal Direct	\$ (7,259.35)	\$ (19.09)	\$ -	\$ (7,240.26)
Subtotal of Fund 25155 - Title XIX MEDICAID 3/21 Years		\$ (7,259.35)	\$ (19.09)	\$ -	\$ (7,240.26)

21st Century Public Academy
 Revenue Summary Report
 November 30, 2014

27107-0000-43204-0000-001027-0000-000000	Prior Year Balance	\$ (3,293.00)	\$ -	\$ -	\$ (3,293.00)
Subtotal of Fund 27107 - 2012 GO BOND Libraries					
31200-0000-43209-0000-001027-0000-000000	Pscoc Awards	\$ (184,050.00)	\$ (85,173.00)	\$ -	\$ (98,877.00)
Subtotal of Fund 31200 - Public School Capital Outlay					
31600-0000-41110-0000-001027-0000-000000	Ad Valorem Taxes - School District	\$ (153,313.00)	\$ (4,385.19)	\$ -	\$ (148,927.81)
Subtotal of Fund 31600 - Capital Improvements HB-33					
31700-0000-41110-0000-001027-0000-000000	Ad Valorem Taxes - School District	\$ (76,737.00)	\$ (1,619.56)	\$ -	\$ (75,117.44)
31700-0000-43204-0000-001027-0000-000000	Prior Year Balance	\$ -	\$ (6,889.00)	\$ -	\$ 6,889.00
Subtotal of Fund 31700 - Capital Improvements SB-9					
Total		\$ (2,110,792.36)	\$ (792,446.90)	\$ -	\$ (1,318,345.46)

21st Century Public Academy
Expenditure Summary Report
November 30, 2014

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
11000-1000-51100-0000-001027-1612-000000	Salaries Expense	\$ 10,000.00	\$ 2,770.86	\$ 4,463.62	\$ 2,765.62
11000-1000-51100-1010-001027-1411-000000	Salaries Expense	\$ 643,065.00	\$ 183,880.62	\$ 446,567.38	\$ 12,617.00
11000-1000-51100-2000-001027-1412-000000	Salaries Expense	\$ 74,293.00	\$ 12,152.52	\$ 25,892.32	\$ 36,248.16
11000-1000-51100-2000-001027-1712-000000	Salaries Expense	\$ 28,030.00	\$ 8,175.44	\$ 19,854.56	\$ -
11000-1000-51300-1010-001027-1411-000000	Additional Compensation	\$ 2,000.00	\$ -	\$ 6,000.00	\$ (4,000.00)
11000-1000-51300-8000-001027-1618-000000	Additional Compensation	\$ -	\$ -	\$ 4,687.50	\$ (4,687.50)
11000-1000-52111-0000-001027-0000-000000	Educational Retirement	\$ 105,972.00	\$ 28,384.91	\$ 69,979.14	\$ 8,607.95
11000-1000-52112-0000-001027-0000-000000	Retiree Health Care	\$ 15,248.00	\$ 4,084.23	\$ 9,924.82	\$ 1,238.95
11000-1000-52210-0000-001027-0000-000000	FICA Payments	\$ 47,888.00	\$ 12,309.63	\$ 29,647.77	\$ 5,930.60
11000-1000-52220-0000-001027-0000-000000	Medicare Payments	\$ 11,200.00	\$ 2,878.75	\$ 6,933.86	\$ 1,387.39
11000-1000-52311-0000-001027-0000-000000	Health and Medical Premiums	\$ 63,065.00	\$ 11,371.53	\$ 41,937.60	\$ 9,755.87
11000-1000-52312-0000-001027-0000-000000	Life	\$ 1,500.00	\$ 349.54	\$ 914.15	\$ 236.31
11000-1000-52313-0000-001027-0000-000000	Dental	\$ 5,839.00	\$ 870.66	\$ 4,596.11	\$ 372.23
11000-1000-52314-0000-001027-0000-000000	Vision	\$ 1,070.00	\$ 162.60	\$ 811.02	\$ 96.38
11000-1000-52315-0000-001027-0000-000000	Disability	\$ 1,000.00	\$ 83.86	\$ 388.07	\$ 528.07
11000-1000-52500-0000-001027-0000-000000	Unemployment Compensation	\$ 10,048.00	\$ 1,758.52	\$ 4,870.82	\$ 3,418.66
11000-1000-52710-0000-001027-0000-000000	Workers Compensation Premium	\$ 12,120.00	\$ 12,120.00	\$ -	\$ -
11000-1000-52720-0000-001027-0000-000000	Workers Compensation Employer's Fee	\$ 288.00	\$ 46.00	\$ 167.30	\$ 74.70
11000-1000-55915-1010-001027-0000-000000	Other Contract Services	\$ 8,980.00	\$ 3,442.50	\$ 1,875.00	\$ 3,662.50
Subtotal of Function 1000 - Instruction		\$ 1,041,606.00	\$ 284,842.17	\$ 678,510.94	\$ 78,252.89
11000-2100-51100-2000-001027-1214-000000	Salaries Expense	\$ 41,432.00	\$ 12,079.06	\$ 29,334.94	\$ 18.00
11000-2100-52111-0000-001027-0000-000000	Educational Retirement	\$ 5,758.00	\$ 1,679.02	\$ 4,077.61	\$ 1.37
11000-2100-52112-0000-001027-0000-000000	Retiree Health Care	\$ 830.00	\$ 241.57	\$ 586.64	\$ 1.79
11000-2100-52210-0000-001027-0000-000000	FICA Payments	\$ 2,255.00	\$ 611.23	\$ 1,477.57	\$ 166.20
11000-2100-52220-0000-001027-0000-000000	Medicare Payments	\$ 548.00	\$ 142.96	\$ 345.59	\$ 59.45
11000-2100-52311-0000-001027-0000-000000	Health and Medical Premiums	\$ 10,370.00	\$ 2,981.22	\$ 7,255.43	\$ 133.35
11000-2100-52312-0000-001027-0000-000000	Life	\$ 64.00	\$ 16.45	\$ 39.95	\$ 7.60
11000-2100-52313-0000-001027-0000-000000	Dental	\$ 601.00	\$ 171.08	\$ 415.48	\$ 14.44
11000-2100-52314-0000-001027-0000-000000	Vision	\$ 115.00	\$ 28.59	\$ 72.08	\$ 14.33
11000-2100-52500-0000-001027-0000-000000	Unemployment Compensation	\$ 427.00	\$ 138.04	\$ 288.34	\$ 0.62
11000-2100-52710-0000-001027-0000-000000	Workers Compensation Premium	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -

21st Century Public Academy
Expenditure Summary Report
November 30, 2014

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
11000-2100-52720-0000-001027-0000-000000	Workers Compensation Employer's Fee	\$ 11.00	\$ 2.30	\$ 6.90	\$ 1.80
11000-2100-53211-2000-001027-0000-000000	Diagnosticians - Contracted	\$ 2,800.00	\$ -	\$ -	\$ 2,800.00
11000-2100-53212-2000-001027-0000-000000	Speech Therapists - Contracted	\$ 35,000.00	\$ 11,760.98	\$ 18,239.02	\$ 5,000.00
11000-2100-53213-2000-001027-0000-000000	Occupational Therapists - Contracted	\$ 6,000.00	\$ 4,541.75	\$ 6,847.74	\$ (5,189.49)
11000-2100-53214-2000-001027-0000-000000	Therapists - Contracted	\$ 6,000.00	\$ 638.90	\$ 5,361.10	\$ -
11000-2100-53414-0000-001027-0000-000000	Other Professional/Technical Services	\$ 13,778.00	\$ 5,111.93	\$ 8,000.00	\$ 666.07
11000-2100-55915-0000-001027-0000-000000	Other Contract Services	\$ 40.00	\$ 40.00	\$ -	\$ -
Subtotal of Function 2100 - Support Services-Students		\$ 127,229.00	\$ 41,385.08	\$ 82,148.39	\$ 3,695.53
11000-2200-56118-0000-001027-0000-000000	General Supplies and Materials	\$ 1,500.00	\$ 1,300.08	\$ 200.00	\$ (0.08)
Subtotal of Function 2200 - Support Services-Instruction		\$ 1,500.00	\$ 1,300.08	\$ 200.00	\$ (0.08)
11000-2300-53411-0000-001027-0000-000000	Auditing	\$ 10,878.00	\$ 7,471.81	\$ -	\$ 3,406.19
11000-2300-53413-0000-001027-0000-000000	Legal	\$ 4,000.00	\$ 108.19	\$ -	\$ 3,891.81
Subtotal of Function 2300 - Support Services-General Administration		\$ 14,878.00	\$ 7,580.00	\$ -	\$ 7,298.00
11000-2400-51100-0000-001027-1112-000000	Salaries Expense	\$ 80,000.00	\$ 26,666.64	\$ 53,333.36	\$ -
11000-2400-52111-0000-001027-0000-000000	Educational Retirement	\$ 11,120.00	\$ 3,726.64	\$ 7,413.27	\$ (19.91)
11000-2400-52112-0000-001027-0000-000000	Retiree Health Care	\$ 1,610.00	\$ 533.36	\$ 1,066.69	\$ 9.95
11000-2400-52210-0000-001027-0000-000000	FICA Payments	\$ 4,771.00	\$ 1,541.90	\$ 3,082.96	\$ 146.14
11000-2400-52220-0000-001027-0000-000000	Medicare Payments	\$ 1,151.00	\$ 360.58	\$ 720.94	\$ 69.48
11000-2400-52311-0000-001027-0000-000000	Health and Medical Premiums	\$ 7,676.00	\$ 2,546.94	\$ 5,112.80	\$ 16.26
11000-2400-52312-0000-001027-0000-000000	Life	\$ 64.00	\$ 18.80	\$ 37.60	\$ 7.60
11000-2400-52313-0000-001027-0000-000000	Dental	\$ 378.00	\$ 124.48	\$ 248.96	\$ 4.56
11000-2400-52314-0000-001027-0000-000000	Vision	\$ 85.00	\$ 25.20	\$ 50.40	\$ 9.40
11000-2400-52315-0000-001027-0000-000000	Disability	\$ 57.00	\$ 13.60	\$ -	\$ 43.40
11000-2400-52500-0000-001027-0000-000000	Unemployment Compensation	\$ 400.00	\$ -	\$ 327.60	\$ 72.40
11000-2400-52710-0000-001027-0000-000000	Workers Compensation Premium	\$ 1,600.00	\$ 1,600.00	\$ -	\$ -
11000-2400-52720-0000-001027-0000-000000	Workers Compensation Employer's Fee	\$ 11.00	\$ 2.30	\$ 6.90	\$ 1.80
Subtotal of Function 2400 - Support Services-School Administration		\$ 108,923.00	\$ 37,160.44	\$ 71,401.48	\$ 361.08

21st Century Public Academy
Expenditure Summary Report
November 30, 2014

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
11000-2500-51100-0000-001027-1217-00000	Salaries Expense	\$ 35,700.00	\$ 11,900.00	\$	\$ 23,800.00
11000-2500-52111-0000-001027-0000-00000	Educational Retirement	\$ 4,970.00	\$ 1,654.08	\$	\$ 3,308.16
11000-2500-52112-0000-001027-0000-00000	Retiree Health Care	\$ 714.00	\$ 238.00	\$	\$ 476.00
11000-2500-52210-0000-001027-0000-00000	FICA Payments	\$ 2,063.00	\$ 683.54	\$	\$ 1,366.72
11000-2500-52220-0000-001027-0000-00000	Medicare Payments	\$ 488.00	\$ 159.88	\$	\$ 319.68
11000-2500-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 3,401.00	\$ 1,083.02	\$	\$ 2,174.08
11000-2500-52312-0000-001027-0000-00000	Life	\$ 63.00	\$ 18.80	\$	\$ 37.60
11000-2500-52313-0000-001027-0000-00000	Dental	\$ 598.00	\$ 185.52	\$	\$ 391.04
11000-2500-52314-0000-001027-0000-00000	Vision	\$ 114.00	\$ 33.92	\$	\$ 67.84
11000-2500-52315-0000-001027-0000-00000	Disability	\$ 21.00	\$ 5.95	\$	\$ 15.05
11000-2500-52500-0000-001027-0000-00000	Unemployment Compensation	\$ 370.00	\$ 63.00	\$	\$ 327.60
11000-2500-52710-0000-001027-0000-00000	Workers Compensation Premium	\$ 656.00	\$ 656.00	\$	\$ -
11000-2500-52720-0000-001027-0000-00000	Workers Compensation Employer's Fee	\$ 11.00	\$ 2.30	\$	\$ 6.90
11000-2500-53711-0000-001027-0000-00000	Other Charges	\$ 12,803.00	\$ 2,314.74	\$	\$ 10,285.26
11000-2500-54630-0000-001027-0000-00000	Rentals of Computers and Related Equipment	\$ 6,156.00	\$ 2,544.10	\$	\$ 913.90
11000-2500-55915-0000-001027-0000-00000	Other Contract Services	\$ 27,583.00	\$ 15,157.67	\$	\$ 12,765.96
11000-2500-56113-0000-001027-0000-00000	Software	\$ 8,757.00	\$ 8,756.81	\$	\$ 0.19
11000-2500-56118-0000-001027-0000-00000	General Supplies and Materials	\$ 3,686.00	\$ 1,075.02	\$	\$ 2,025.96
Subtotal of Function 2500 - Central Services		\$ 108,154.00	\$ 46,542.35	\$	\$ 3,354.95
11000-2600-53711-0000-001027-0000-00000	Other Charges	\$ 300.00	\$ 287.83	\$	\$ 328.00
11000-2600-54411-0000-001027-0000-00000	Electricity	\$ 20,000.00	\$ 10,525.10	\$	\$ 9,474.90
11000-2600-54412-0000-001027-0000-00000	Natural Gas (Buildings)	\$ 2,000.00	\$ 123.78	\$	\$ 1,876.22
11000-2600-54415-0000-001027-0000-00000	Water/Sewage	\$ 2,500.00	\$ 633.65	\$	\$ 1,866.35
11000-2600-54416-0000-001027-0000-00000	Communication Services	\$ 15,826.00	\$ 5,514.24	\$	\$ 10,310.85
11000-2600-55200-0000-001027-0000-00000	Property/Liability Insurance	\$ 22,250.00	\$ 22,250.00	\$	\$ -
11000-2600-55915-0000-001027-0000-00000	Other Contract Services	\$ 14,150.00	\$ 8,255.82	\$	\$ 10,408.00
11000-2600-56118-0000-001027-0000-00000	General Supplies and Materials	\$ -	\$ 336.17	\$	\$ 2,031.00
Subtotal of Function 2600 - Operation & Maintenance of Plant		\$ 77,026.00	\$ 47,926.59	\$	\$ 36,295.32
11000-2900-58213-0000-001027-0000-00000	Emergency Reserve	\$ 79,687.00	\$ -	\$	\$ 79,687.00

**21st Century Public Academy
Expenditure Summary Report
November 30, 2014**

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
11000-2900-58215-0000-001027-0000-000000	Restricted Expenditures	\$ 34,734.00	\$ -	\$ -	\$ 34,734.00
Subtotal of Function 2900 - Other Support Services		\$ 114,421.00	\$ -	\$ -	\$ 114,421.00
Subtotal of Fund 11000 - General		\$ 1,593,737.00	\$ 486,736.71	\$ 926,812.83	\$ 200,187.46
14000-1000-56107-1010-001027-0000-000000	Instructional Materials Credit - 50% Textbooks	\$ 6,570.00	\$ 2,059.37	\$ 3,621.84	\$ 888.79
14000-1000-56108-1010-001027-0000-000000	Instructional Materials Credit - 50% Other	\$ 8,584.00	\$ 2,461.24	\$ 2,354.21	\$ 3,768.55
14000-1000-56109-1010-001027-0000-000000	Instructional Materials Online Digital Subscriptions	\$ 8,000.00	\$ 900.95	\$ 2,163.00	\$ 4,936.05
14000-1000-56111-1010-001027-0000-000000	Direct Instruction-Instructional Materials 30%	\$ 14,570.00	\$ 12,234.20	\$ -	\$ 2,335.80
14000-1000-56113-1010-001027-0000-000000	Software	\$ 2,316.00	\$ -	\$ -	\$ 2,316.00
14000-1000-57332-1010-001027-0000-000000	Supply Assets (\$5,000 or Less)	\$ 2,058.00	\$ -	\$ -	\$ 2,058.00
Subtotal of Function 1000 - Instruction		\$ 42,098.00	\$ 17,655.76	\$ 8,139.05	\$ 16,303.19
Subtotal of Fund 14000 - Total Instructional Materials Sub-Fund		\$ 42,098.00	\$ 17,655.76	\$ 8,139.05	\$ 16,303.19
21000-3100-55914-0000-001027-0000-000000	Contracts - Interagency	\$ 11,849.00	\$ 1,038.00	\$ 10,662.00	\$ 149.00
Subtotal of Function 3100 - Food Services Operations		\$ 11,849.00	\$ 1,038.00	\$ 10,662.00	\$ 149.00
Subtotal of Fund 21000 - Food Services		\$ 11,849.00	\$ 1,038.00	\$ 10,662.00	\$ 149.00
23000-1000-53711-0000-001027-0000-000040	Other Charges-OSI	\$ -	\$ 706.00	\$ 1,059.10	\$ (1,765.10)
23000-1000-53711-0000-001027-0000-000050	Other Charges	\$ -	\$ 3,379.50	\$ 110.00	\$ (3,489.50)
23000-1000-53711-0000-001027-0000-000090	Other Charges	\$ -	\$ 362.00	\$ -	\$ (362.00)
23000-1000-56118-0000-001027-0000-000010	General Supplies and Materials	\$ -	\$ -	\$ 230.00	\$ (230.00)
23000-1000-56118-0000-001027-0000-000070	General Supplies and Materials	\$ -	\$ -	\$ 1,200.00	\$ (1,200.00)
23000-1000-56118-0000-001027-0000-000090	General Supplies and Materials	\$ -	\$ 976.00	\$ -	\$ (976.00)
Subtotal of Function 1000 - Instruction		\$ -	\$ 5,413.50	\$ 2,599.10	\$ (8,012.60)
Subtotal of Fund 23000 - Non-Instructional Support		\$ -	\$ 5,413.50	\$ 2,599.10	\$ (8,012.60)

21st Century Public Academy
Expenditure Summary Report
November 30, 2014

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
24106-2100-51100-0000-001027-1214-00000	Salaries Expense	\$ 41,212.00	\$ 12,139.19	\$	\$ 29,480.81
24106-2100-52111-0000-001027-0000-00000	Educational Retirement	\$ 5,647.00	\$ 1,687.35	\$	\$ 4,097.84
24106-2100-52112-0000-001027-0000-00000	Retiree Health Care	\$ 915.00	\$ 242.76	\$	\$ 589.56
24106-2100-52220-0000-001027-0000-00000	FICA Payments	\$ 2,556.00	\$ 641.85	\$	\$ 1,489.54
24106-2100-52311-0000-001027-0000-00000	Medicare Payments	\$ 598.00	\$ 150.11	\$	\$ 348.33
24106-2100-52312-0000-001027-0000-00000	Health and Medical Premiums	\$ 4,575.00	\$ 2,657.53	\$	\$ 6,467.65
24106-2100-52313-0000-001027-0000-00000	Life	\$ 75.00	\$ 16.45	\$	\$ 39.95
24106-2100-52314-0000-001027-0000-00000	Dental	\$ 300.00	\$ 97.75	\$	\$ 202.24
24106-2100-52500-0000-001027-0000-00000	Vision	\$ 80.00	\$ 34.65	\$	\$ 84.15
24106-2100-52720-0000-001027-0000-00000	Unemployment Compensation	\$ -	\$ 27.61	\$	\$ 327.60
24106-2100-53330-0000-001027-0000-00000	Workers Compensation Employer's Fee	\$ -	\$ 2.30	\$	\$ 6.90
Subtotal of Function 2100 - Support Services-Students		\$ 55,958.00	\$ 17,697.56	\$ 42,932.33	\$ (4,671.89)
Subtotal of Fund 24106 - Entitlement IDEA-B		\$ 55,958.00	\$ 17,697.56	\$ 42,932.33	\$ (4,671.89)
24154-1000-51300-0000-001027-1411-00000	Additional Compensation	\$ -	\$ -	\$	\$ 8,000.00
24154-1000-51300-1010-001027-1411-00000	Additional Compensation	\$ -	\$ -	\$	\$ 2,000.00
24154-1000-52111-0000-001027-0000-00000	Educational Retirement	\$ -	\$ -	\$	\$ 263.38
24154-1000-52112-0000-001027-0000-00000	Retiree Health Care	\$ -	\$ -	\$	\$ 37.89
24154-1000-52210-0000-001027-0000-00000	FICA Payments	\$ -	\$ -	\$	\$ 109.76
24154-1000-52220-0000-001027-0000-00000	Medicare Payments	\$ -	\$ -	\$	\$ 25.73
24154-1000-52500-0000-001027-0000-00000	Unemployment Compensation	\$ -	\$ -	\$	\$ 16.51
24154-1000-52720-0000-001027-0000-00000	Workers Compensation Employer's Fee	\$ -	\$ -	\$	\$ 0.60
24154-1000-53330-0000-001027-0000-00000	Professional Development	\$ 12,105.00	\$ -	\$ -	\$ 12,105.00
Subtotal of Function 1000 - Instruction		\$ 12,105.00	\$ -	\$ 10,453.87	\$ 1,651.13
24154-2400-53330-0000-001027-0000-00000	Professional Development	\$ 500.00	\$ -	\$ -	\$ 500.00
Subtotal of Function 2400 - Support Services-School Administration		\$ 500.00	\$ -	\$ -	\$ 500.00
Subtotal of Fund 24154 - Teacher/Principal Training & Recruiting		\$ 12,605.00	\$ -	\$ 10,453.87	\$ 2,151.13

21st Century Public Academy
Expenditure Summary Report
November 30, 2014

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
25153-2100-53414-0000-001027-0000-000000	Other Professional/Technical Services	\$ 7,259.35	\$ -	\$ 7,000.00	\$ 259.35
Subtotal of Function 2100 - Support Services-Students		\$ 7,259.35	\$ -	\$ 7,000.00	\$ 259.35
Subtotal of Fund 25153 - Title XIX MEDICAID 3/21 Years		\$ 7,259.35	\$ -	\$ 7,000.00	\$ 259.35
27107-2200-56114-0000-001027-0000-000000	Library And Audio-Visual	\$ 3,293.00	\$ -	\$ -	\$ 3,293.00
Subtotal of Function 2200 - Support Services-Instruction		\$ 3,293.00	\$ -	\$ -	\$ 3,293.00
Subtotal of Fund 27107 - 2012 GO BOND Libraries		\$ 3,293.00	\$ -	\$ -	\$ 3,293.00
31200-4000-54610-0000-001027-0000-000000	Renting Land and Buildings	\$ 184,050.00	\$ 84,776.00	\$ 99,274.00	\$ -
Subtotal of Function 4000 - Capital Outlay		\$ 184,050.00	\$ 84,776.00	\$ 99,274.00	\$ -
Subtotal of Fund 31200 - Public School Capital Outlay		\$ 184,050.00	\$ 84,776.00	\$ 99,274.00	\$ -
31600-2300-53712-0000-001027-0000-000000	County Tax Collection Costs	\$ 1,533.00	\$ 43.84	\$ -	\$ 1,489.16
Subtotal of Function 2300 - Support Services-General Administration		\$ 1,533.00	\$ 43.84	\$ -	\$ 1,489.16
31600-4000-54315-0000-001027-0000-000000	Maintenance & Repair - Bldgs/Grnds/Equipment (SB-9)	\$ -	\$ 802.81	\$ -	\$ (802.81)
31600-4000-57200-0000-001027-0000-000000	Buildings Purchase	\$ 415,893.00	\$ -	\$ -	\$ 415,893.00
31600-4000-57331-0000-001027-0000-000000	Capital Outlay-Fixed Assets (More Than \$1000)	\$ 16,690.00	\$ 32,250.00	\$ 18,000.00	\$ (33,560.00)
31600-4000-57332-0000-001027-0000-000000	Capital Outlay-Supply Assets (\$1000 Or Less)	\$ 87,750.00	\$ 53,490.00	\$ 700.00	\$ 33,560.00
Subtotal of Function 4000 - Capital Outlay		\$ 520,333.00	\$ 86,542.81	\$ 18,700.00	\$ 415,090.19
Subtotal of Fund 31600 - Capital Improvements HB-33		\$ 521,866.00	\$ 86,586.65	\$ 18,700.00	\$ 416,579.35
31700-2300-53712-0000-001027-0000-000000	County Tax Collection Costs	\$ 1,045.00	\$ 16.20	\$ -	\$ 1,028.80
Subtotal of Function 2300 - Support Services-General Administration		\$ 1,045.00	\$ 16.20	\$ -	\$ 1,028.80

**21st Century Public Academy
Expenditure Summary Report
November 30, 2014**

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
31700-4000-54315-0000-001027-0000-000000	Maintenance & Repair - Bldgs/Grnds/Equipment (SB-9)	\$ 85,530.00	\$ 6,682.79	\$ 16,245.00	\$ 62,602.21
31700-4000-56113-0000-001027-0000-000000	Software	\$ 3,215.00	\$ -	\$ 3,212.52	\$ 2.48
31700-4000-57331-0000-001027-0000-000000	Capital Outlay-Fixed Assets (More Than \$1000)	\$ 8,414.00	\$ 927.76	\$ 28,592.24	\$ (21,106.00)
31700-4000-57332-0000-001027-0000-000000	Capital Outlay-Supply Assets (\$1000 Or Less)	\$ 7,000.00	\$ 4,005.00	\$ -	\$ 2,995.00
Subtotal of Function 4000 - Capital Outlay		\$ 104,159.00	\$ 11,615.55	\$ 48,049.76	\$ 44,493.69
Subtotal of Fund 31700 - Capital Improvements SB-9		\$ 105,204.00	\$ 11,631.75	\$ 48,049.76	\$ 45,522.49
Total		\$ 2,537,919.35	\$ 691,535.93	\$ 1,174,622.94	\$ 671,760.48

Accounting Cycle: FY2015; Bank: Wells Fargo Bank -; Bank Account: XXXXXX9146 - 10000; Statement Date: 11/30/2014

	Bank Reconciliation	+	Outstanding	=	ExpectedGL	-	ActualGL	=	Difference		
Beginning Balance	\$	437,373.96	+	\$	(1,150.95)	=	\$	436,223.01	=	\$	-
Deposits/Debits	\$	134,236.60	+	\$	-	=	\$	134,236.60	-	\$	141,598.45
Withdrawals/Credits	\$	(163,068.71)	+	\$	1,143.78	=	\$	(161,924.93)	-	\$	(169,286.78)
Total	\$	408,541.85	\$	(7.17)	\$	408,534.68	\$	408,534.68	\$	-	

Accounting Cycle: FY2015; Bank: Wells Fargo Bank -; Bank Account: XXXXXX9146 - 10000; Statement Date: 11/30/2014

Last Reconciled	Beginning Balance	Statement Date
11/1/2014	\$ (1,150.95)	11/30/2014

Date	Source Document	Item Number	Description	Deposit	Withdrawal
11/19/2014	15-0021	5823	Southwest Regional Education C	\$	7.17
Subtotal				<u>\$ -</u>	<u>\$ 7.17</u>

Analyzed Business Checking - PF

Account number: 9146 ■ November 1, 2014 - November 30, 2014 ■ Page 1 of 2



21 ST CENTURY PUBLIC ACADEMY
 BUSINESS CHECKING
 6805 ACADEMY PARKWAY WEST NE
 ALBUQUERQUE NM 87109-4405

Questions?

Available by phone 24 hours a day, 7 days a week:
1-800-CALL-WELLS (1-800-225-5935)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (585)
 NEW Mexico Specialty Markets
 200 Lomas Blvd NW
 Albuquerque, NM 87102

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
9146	\$437,373.96	\$134,236.57	-\$163,068.68	\$408,541.85

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	11/05	2.30	Deposit
	11/26	47.68	Deposit
		\$49.98	Total deposits

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
	11/12	132,811.56	WT Seq#04461 Albuquerque Board of Ed /Org=Albuquerque Public Schools Srf# IN14111107232529 Trn#141112004461 Rfb# 000007058
	11/20	429.47	Treasurersgenera Payments Beneficiary ID Monthly Distribution
	11/21	945.56	NEW Mexico B EFT B ACH 141120 Rmr*IV*USDA September 2**945.56\
		\$134,186.59	Total electronic deposits/bank credits
		\$134,236.57	Total credits

Debits

Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail
	11/06	2,251.31	WT Seq#91242 State of NEW Mexico /Bnf=Nmrha Srf# IN14110611104541 Trn#141106091242 Rfb# 000000083
	11/07	11,673.40	WT Seq#84006 State of NEW Mexico /Bnf=Nmpsia Srf# IN14110710162665 Trn#141107084006 Rfb# 000000084
	11/10	1,596.32	Tax_Rev_Crs_Ecks Trd Pmnt 141107 xxxxx3696 21St Century School



Electronic debits/bank debits (continued)

Effective date	Posted date	Amount	Transaction detail
	11/10	18,460.71	State of NM Cash Conce 141107 00001066 Twenty-First Century
	11/12	71.84	Client Analysis Srvc Chrg 141110 Svc Chge 1014 000003013219146
	11/12	24,657.79	ACH Prep Origintn - 21 St Century Pu - File 7878782339 Coid 1850471747
	11/14	8,397.77	IRS Usataxpymt 111414 270471883904939 21St Century Public Ac
	11/25	24,683.07	ACH Prep Origintn - 21 St Century Pu - File 7878782339 Coid 1850471747
	11/28	8,383.67	IRS Usataxpymt 112814 270473272360032 21St Century Public Ac
		\$100,175.88	Total electronic debits/bank debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
5766	900.95	11/10	5807	28.34	11/12	5816	752.05	11/24
5769*	250.00	11/24	5808	50.34	11/13	5817	1,757.36	11/24
5799*	14,182.00	11/13	5809	79.95	11/17	5818	2,047.25	11/25
5800	35.36	11/17	5810	1,124.21	11/10	5819	33.47	11/25
5801	2,782.00	11/10	5811	269.70	11/24	5820	159.20	11/24
5802	397.72	11/12	5812	24.21	11/26	5821	2,219.95	11/25
5803	7,984.81	11/10	5813	550.00	11/25	5822	802.81	11/25
5804	120.00	11/10	5814	14,008.88	11/24	5824*	723.33	11/25
5805	376.48	11/10	5815	3,394.04	11/24	5825	7,344.39	11/24
5806	494.00	11/10						
		\$62,892.80						
								Total checks paid

* Gap in check sequence.

\$163,068.68 Total debits

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
10/31	437,373.96	11/12	497,267.94	11/21	475,897.55
11/05	437,376.26	11/13	483,035.60	11/24	447,961.93
11/06	435,124.95	11/14	474,637.83	11/25	416,902.05
11/07	423,451.55	11/17	474,522.52	11/26	416,925.52
11/10	389,612.07	11/20	474,951.99	11/28	408,541.85
Average daily ledger balance		\$444,211.52			

Accounting Cycle: FY2015; Bank: Wells Fargo Bank -; Bank Account: XXXXXX9203 - Activity Account;
 Statement Date: 11/30/2014

	Bank Reconciliation	+	Outstanding	=	ExpectedGL	-	ActualGL	=	Difference		
Beginning Balance	\$	11,844.68	+	\$	(269.00)	=	\$	11,575.68	-	\$	-
Deposits/Debits	\$	723.75	+	\$	-	=	\$	723.75	-	\$	727.75
Withdrawals/Credits	\$	(3,632.50)	+	\$	96.00	=	\$	(3,536.50)	-	\$	(3,540.50)
Total	\$	8,935.93		\$	(173.00)		\$	8,762.93		\$	8,762.93
										\$	-

Analyzed Business Checking - PF

Account number: 9203 ■ November 1, 2014 - November 30, 2014 ■ Page 1 of 2

WELLS
FARGO

21 ST CENTURY PUBLIC ACADEMY
ACTIVITY ACCOUNT
6805 ACADEMY PARKWAY WEST NE
ALBUQUERQUE NM 87109-4405

Questions?

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Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (585)
NEW Mexico Specialty Markets
200 Lomas Blvd NW
Albuquerque, NM 87102

Account summary

Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
9203	\$11,844.68	\$723.75	-\$3,632.50	\$8,935.93

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	11/03	12.00	Deposit
	11/05	23.50	Deposit
	11/12	42.00	Deposit
	11/12	45.00	Deposit
	11/12	14.00	Deposit
	11/12	139.00	Deposit
	11/14	30.25	Deposit
	11/14	56.00	Deposit
	11/18	19.00	Deposit
	11/21	171.00	Deposit
	11/21	2.00	Deposit
	11/21	10.00	Deposit
	11/21	67.00	Deposit
	11/25	93.00	Deposit
		\$723.75	Total deposits
		\$723.75	Total credits



Debits

Checks paid

<i>Number</i>	<i>Amount</i>	<i>Date</i>	<i>Number</i>	<i>Amount</i>	<i>Date</i>	<i>Number</i>	<i>Amount</i>	<i>Date</i>
3281	100.00	11/18	3285*	88.00	11/10	3286	3,379.50	11/25
3283*	65.00	11/04						
\$3,632.50			Total checks paid					

* Gap in check sequence.

\$3,632.50 Total debits

Daily ledger balance summary

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
10/31	11,844.68	11/10	11,727.18	11/18	11,972.43
11/03	11,856.68	11/12	11,967.18	11/21	12,222.43
11/04	11,791.68	11/14	12,053.43	11/25	8,935.93
11/05	11,815.18				
Average daily ledger balance		\$11,347.95			

Accounting Cycle: FY2015; Bank: Wells Fargo Bank -; Bank Account: XXXXXX9203 - Activity Account; Statement Date: 11/30/2014

Last Reconciled	Beginning Balance	Statement Date
11/1/2014	\$ (269.00)	11/30/2014

Date	Source Document	Item Number	Description	Deposit	Withdrawal
4/21/2014	14-0047	3255	Balloon Museum	\$	104.00
11/19/2014	15-0021	3287	Rio Grande Nature Center State	\$	69.00
Subtotal				\$ -	\$ 173.00

ALBUQUERQUE PUBLIC SCHOOLS

Finance Committee Meeting of December 16, 2014

Board of Education Meeting of December 17, 2014

TO: Albuquerque Public Schools Board of Education

SUBJECT: 21st Century Public Academy Cash Disbursements November 2014

REQUESTED ACTION: Consideration for Approval of the attached disbursements

BACKGROUND INFORMATION: PSAB (Public School Accounting and Budget) Supplement 7 – Cash Control requires that “A summary listing of the vouchers shall be presented to the local school board at its next regular meeting for formal approval and entry in the minutes.”

PREPARED BY:

RECOMMENDED BY:

APPROVED BY:

Judy Bergs
Mgr. Charter School Bus.

Tami J. Coleman
Exec. Director of Accounting

Don Moya
Chief Financial Officer

Approved by the APS Board of Education on December 17, 2014:

Dr. Brad Winter
Interim Superintendent

Dr. Analee Maestas
President
APS Board of Education

Steven Michael Quezada
Secretary
APS Board of Education

21st Century Public Academy

Cash Disbursements

November 2014

Date	Item Number	Description	Withdrawal
11/4/2014	3285	Cinemark Moives 8	\$ 88.00
11/6/2014	5799	AEG LLC	\$ 14,182.00
11/6/2014	5800	Andy Cordova	\$ 35.36
11/6/2014	5801	Charter School Nursing Services	\$ 2,782.00
11/6/2014	5802	Comcast	\$ 397.72
11/6/2014	5803	Cooperative Educational Svcs.	\$ 7,984.81
11/6/2014	5804	Copperstate Security	\$ 120.00
11/6/2014	5805	Jim Richardson	\$ 376.48
11/6/2014	5806	LCA Bank Corporation	\$ 494.00
11/6/2014	5807	Midway Office Supply Center	\$ 28.34
11/6/2014	5808	Pitney Bowes	\$ 50.34
11/6/2014	5809	Roumalda Cordova	\$ 79.95
11/6/2014	5810	Tom Terrifics Ultraclean	\$ 1,124.21
11/6/2014	ACH	NM Reitirement Health Care Autho	\$ 2,251.31
11/6/2014	ACH	NM Educational Retirement Board	\$ 18,480.71
11/7/2014	ACH	NM Public Schools Ins Auth.	\$ 11,673.40
11/7/2014	ACH	New Mexico Taxation & Revenue Dept	\$ 1,596.32
11/12/2014	ACH	Wells Fargo Bank	\$ 24,657.79
11/12/2014	ACH	Internal Revenue Service	\$ 8,397.77
11/12/2014	00010819	Client Anaylsis	\$ 71.84
11/19/2014	3286	Baum's Music	\$ 3,379.50
11/19/2014	3287	Rio Grande Nature Center State Park	\$ 69.00
11/19/2014	5811	Albuquerque Bernalillo County	\$ 269.70
11/19/2014	5812	Albuquerque Reprographics	\$ 24.21
11/19/2014	5813	Baum's Music	\$ 550.00
11/19/2014	5814	Bernalillo County Treasurer	\$ 14,008.88
11/19/2014	5815	Cooperative Educational Svcs.	\$ 3,394.04
11/19/2014	5816	Document Technologies	\$ 752.05
11/19/2014	5817	Frey Scientific	\$ 1,757.36
11/19/2014	5818	LDD Computer Consulting	\$ 2,047.25
11/19/2014	5819	New Mexico Gas	\$ 33.47
11/19/2014	5820	Page One	\$ 159.20
11/19/2014	5821	PNM	\$ 2,219.95
11/19/2014	5822	Rick's Electric Co.	\$ 802.81
11/19/2014	5823	Southwest Regional Education Center	\$ 7.17
11/19/2014	5824	TW Telecom	\$ 723.33
11/20/2014	5825	Cooperative Educational Svcs.	\$ 7,344.39
11/25/2014	ACH	Wells Fargo Bank	\$ 24,683.07
11/25/2014	ACH	Internal Revenue Service	\$ 8,383.67
Total			\$ 165,389.56

ALBUQUERQUE PUBLIC SCHOOLS

Finance Committee Meeting of December 16, 2014

Board of Education Meeting of December 17, 2014

TO: Albuquerque Public Schools Board of Education
SUBJECT: Budget Adjustments for 21st Century Public Academy
REQUESTED ACTION: Consideration for Approval of Budget Adjustments

BACKGROUND INFORMATION: Adjustments to existing budget in the form of a BAR is being requested to reflect the following:

- Maintenance BAR #001-027-1415-0012-M and BAR #001-027-1415-0013-M
Align budget with Operational program needs

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 December 17, 2014:

Dr. Brad Winter
Interim Superintendent

Dr. Analee Maestas, President
APS Board of Education

Steven Michael Quezada
Secretary
APS Board of Education

Primary Sort Element
Fund: 11000 - General

Secondary Sort Element
Function: 2100 - Support Services-Students

Account Code	Description	Current Budget	YTD Actuals	Encumbrance	Projected	YTD Available	Budget Adjustment
11000-2100-51100-2000-001027-1214-00000	Salaries Expense	\$ 41,432.00	\$ 12,079.08	\$ 29,334.94	\$ 41,414.00	\$ 18.00	
11000-2100-52111-0000-001027-0000-00000	Educational Retirement	\$ 5,758.00	\$ 1,679.02	\$ 4,077.81	\$ 5,758.63	\$ 1.37	
11000-2100-52112-0000-001027-0000-00000	Retiree Health Care	\$ 830.00	\$ 241.57	\$ 588.64	\$ 828.21	\$ 1.79	
11000-2100-52210-0000-001027-0000-00000	FICA Payments	\$ 2,255.00	\$ 611.23	\$ 1,477.57	\$ 2,088.80	\$ 166.20	\$ (150.00)
11000-2100-52220-0000-001027-0000-00000	Medicare Payments	\$ 548.00	\$ 142.96	\$ 345.59	\$ 488.55	\$ 59.45	\$ (45.00)
11000-2100-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 10,370.00	\$ 2,981.22	\$ 7,255.43	\$ 10,236.65	\$ 133.35	\$ (120.00)
11000-2100-52312-0000-001027-0000-00000	Life	\$ 84.00	\$ 16.45	\$ 39.95	\$ 56.40	\$ 7.60	
11000-2100-52313-0000-001027-0000-00000	Dental	\$ 601.00	\$ 171.08	\$ 415.48	\$ 588.58	\$ 14.44	
11000-2100-52314-0000-001027-0000-00000	Vision	\$ 115.00	\$ 28.59	\$ 72.08	\$ 100.67	\$ 14.33	
11000-2100-52500-0000-001027-0000-00000	Unemployment Compensation	\$ 427.00	\$ 138.04	\$ 288.34	\$ 428.38	\$ 0.62	
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	\$ 11.00	\$ 2.30	\$ 6.90	\$ 9.20	\$ 1.80	
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	\$ 35,000.00	\$ 11,760.98	\$ 18,238.02	\$ 30,000.00	\$ 5,000.00	
11000-2100-53213-2000-001027-0000-00000	Occupational Therapists - Contracted	\$ 6,000.00	\$ 4,541.75	\$ 6,647.74	\$ 11,189.49	\$ (5,189.49)	
11000-2100-53214-2000-001027-0000-00000	Therapists - Contracted	\$ 6,000.00	\$ 838.90	\$ 5,361.10	\$ 6,000.00	\$ -	
11000-2100-53414-0000-001027-0000-00000	Other Professional/Technical Services	\$ 13,778.00	\$ 5,111.93	\$ 8,000.00	\$ 13,111.93	\$ 666.07	\$ (660.00)
11000-2100-56915-0000-001027-0000-00000	Other Contract Services	\$ 40.00	\$ 40.00	\$ -	\$ 40.00	\$ -	\$ 1,343.00
Subtotal		\$ 127,229.00	\$ 41,385.08	\$ 82,148.39	\$ 123,633.47	\$ 3,695.53	

Primary Sort Element
Fund: 11000 - General

Secondary Sort Element
Function: 2400 - Support Services-School Administration

Account Code	Description	Current Budget	YTD Actuals	Encumbrance	Projected	YTD Available	Budget Adjustment
11000-2400-51100-0000-001027-1112-00000	Salaries Expense	\$ 80,000.00	\$ 28,666.64	\$ 53,333.36	\$ 80,000.00	\$ -	
11000-2400-52111-0000-001027-0000-00000	Educational Retirement	\$ 11,120.00	\$ 3,726.84	\$ 7,413.27	\$ 11,139.91	\$ (19.91)	\$ 22.00
11000-2400-52112-0000-001027-0000-00000	Retiree Health Care	\$ 1,610.00	\$ 533.36	\$ 1,066.69	\$ 1,600.05	\$ 9.95	
11000-2400-52210-0000-001027-0000-00000	FICA Payments	\$ 4,771.00	\$ 1,541.90	\$ 3,082.96	\$ 4,624.86	\$ 146.14	\$ (120.00)
11000-2400-52220-0000-001027-0000-00000	Medicare Payments	\$ 1,151.00	\$ 360.58	\$ 720.94	\$ 1,081.52	\$ 69.48	\$ (50.00)
11000-2400-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 7,676.00	\$ 2,546.94	\$ 5,112.80	\$ 7,659.74	\$ 16.26	
11000-2400-52312-0000-001027-0000-00000	Life	\$ 64.00	\$ 18.80	\$ 37.60	\$ 56.40	\$ 7.60	
11000-2400-52313-0000-001027-0000-00000	Dental	\$ 378.00	\$ 124.48	\$ 248.96	\$ 373.44	\$ 4.56	
11000-2400-52314-0000-001027-0000-00000	Vision	\$ 85.00	\$ 25.20	\$ 50.40	\$ 75.60	\$ 9.40	
11000-2400-52315-0000-001027-0000-00000	Disability	\$ 57.00	\$ 13.60	\$ -	\$ 13.60	\$ 43.40	\$ (40.00)
11000-2400-52500-0000-001027-0000-00000	Unemployment Compensation	\$ 400.00	\$ -	\$ 327.60	\$ 327.60	\$ 72.40	\$ (60.00)
11000-2400-52710-0000-001027-0000-00000	Workers Compensation Premium	\$ 1,500.00	\$ 1,600.00	\$ -	\$ 1,600.00	\$ -	
11000-2400-52720-0000-001027-0000-00000	Workers Compensation Employer's Fee	\$ 11.00	\$ 2.30	\$ 6.90	\$ 9.20	\$ 1.80	

Subtotal \$ 108,923.00 \$ 37,180.44 \$ 71,401.48 \$ 108,661.92 \$ 361.08

Primary Sort Element
 Secondary Sort Element
 Fund: 11000 - General
 Function: 2500 - Central Services

Account Code	Description	Current Budget	YTD Actuals	Encumbrance	Projected	YTD Available	Budget Adjustment
11000-2500-51100-0000-001027-1217-000000	Salaries Expense	\$ 35,700.00	\$ 11,900.00	\$ 23,800.00	\$ 35,700.00	\$ -	
11000-2500-52111-0000-001027-0000-000000	Educational Retirement	\$ 4,970.00	\$ 1,654.08	\$ 3,308.16	\$ 4,982.24	\$ 7.76	
11000-2500-52112-0000-001027-0000-000000	Retiree Health Care	\$ 714.00	\$ 238.00	\$ 476.00	\$ 714.00	\$ -	
11000-2500-52210-0000-001027-0000-000000	FICA Payments	\$ 2,063.00	\$ 683.54	\$ 1,366.72	\$ 2,060.26	\$ 12.74	
11000-2500-52220-0000-001027-0000-000000	Medicare Payments	\$ 488.00	\$ 169.88	\$ 319.88	\$ 479.56	\$ 8.44	
11000-2500-52311-0000-001027-0000-000000	Health and Medical Premiums	\$ 3,401.00	\$ 1,083.02	\$ 2,174.08	\$ 3,257.10	\$ 143.90	\$ (120.00)
11000-2500-52312-0000-001027-0000-000000	Life	\$ 63.00	\$ 18.80	\$ 37.60	\$ 56.40	\$ 6.60	
11000-2500-52313-0000-001027-0000-000000	Dental	\$ 598.00	\$ 195.52	\$ 381.04	\$ 586.58	\$ 11.44	
11000-2500-52314-0000-001027-0000-000000	Vision	\$ 114.00	\$ 33.92	\$ 67.84	\$ 101.76	\$ 12.24	
11000-2500-52315-0000-001027-0000-000000	Disability	\$ 21.00	\$ 5.95	\$ -	\$ 5.95	\$ 15.05	
11000-2500-52500-0000-001027-0000-000000	Unemployment Compensation	\$ 370.00	\$ 63.00	\$ 327.80	\$ 390.60	\$ (20.60)	
11000-2500-52710-0000-001027-0000-000000	Workers Compensation Premium	\$ 666.00	\$ 666.00	\$ -	\$ 666.00	\$ -	
11000-2500-52720-0000-001027-0000-000000	Workers Compensation Employer's Fee	\$ 11.00	\$ 2.30	\$ 6.90	\$ 9.20	\$ 1.80	
11000-2500-53711-0000-001027-0000-000000	Other Charges	\$ 12,803.00	\$ 2,314.74	\$ 10,285.26	\$ 12,600.00	\$ 203.00	
11000-2500-54630-0000-001027-0000-000000	Rentals of Computers and Related Equipment	\$ 8,156.00	\$ 2,544.10	\$ 913.90	\$ 3,458.00	\$ 2,688.00	
11000-2500-55915-0000-001027-0000-000000	Other Contract Services	\$ 27,583.00	\$ 15,157.67	\$ 12,755.96	\$ 27,913.63	\$ (330.63)	
11000-2500-56113-0000-001027-0000-000000	Software	\$ 8,757.00	\$ 8,756.81	\$ -	\$ 8,756.81	\$ 0.19	
11000-2500-56118-0000-001027-0000-000000	General Supplies and Materials	\$ 3,886.00	\$ 1,075.02	\$ 2,025.96	\$ 3,100.98	\$ 585.02	
Subtotal		\$ 108,154.00	\$ 46,542.35	\$ 58,256.70	\$ 104,799.05	\$ 3,354.95	

Primary Sort Element
Fund: 11000 - General

Secondary Sort Element
Function: 1000 - Instruction

Account Code	Description	Current Budget	YTD Actuals	Encumbrance	Projected	YTD Available	Budget Adjustment
11000-1000-51100-0000-001027-1612-00000	Salaries Expense	\$ 10,000.00	\$ 3,307.34	\$ 3,927.04	\$ 7,234.38	\$ 2,765.62	\$ 8,000.00
11000-1000-51100-1010-001027-1411-00000	Salaries Expense	\$ 643,065.00	\$ 183,860.62	\$ 446,567.38	\$ 630,448.00	\$ 12,617.00	
11000-1000-51100-2000-001027-1412-00000	Salaries Expense	\$ 74,293.00	\$ 12,152.52	\$ 25,892.32	\$ 38,044.84	\$ 36,248.16	
11000-1000-51100-2000-001027-1712-00000	Salaries Expense	\$ 28,030.00	\$ 8,175.44	\$ 19,854.56	\$ 28,030.00	\$ -	
11000-1000-51300-1010-001027-1411-00000	Additional Compensation	\$ 2,000.00	\$ -	\$ 6,000.00	\$ 6,000.00	\$ (4,000.00)	\$ 4,000.00
11000-1000-51300-8000-001027-1618-00000	Additional Compensation	\$ -	\$ -	\$ 4,687.50	\$ 4,687.50	\$ (4,687.50)	\$ 5,000.00
11000-1000-52111-0000-001027-0000-00000	Educational Retirement	\$ 105,972.00	\$ 28,364.91	\$ 66,979.14	\$ 97,364.05	\$ 8,907.95	\$ (6,000.00)
11000-1000-52112-0000-001027-0000-00000	Retiree Health Care	\$ 15,246.00	\$ 4,084.23	\$ 9,924.82	\$ 14,009.05	\$ 1,238.95	
11000-1000-52210-0000-001027-0000-00000	FICA Payments	\$ 47,886.00	\$ 12,309.63	\$ 29,647.77	\$ 41,957.40	\$ 5,930.80	\$ (4,000.00)
11000-1000-52220-0000-001027-0000-00000	Medicare Payments	\$ 11,200.00	\$ 2,878.75	\$ 6,933.86	\$ 8,812.61	\$ 1,387.39	
11000-1000-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 63,065.00	\$ 11,371.53	\$ 41,937.60	\$ 53,308.13	\$ 8,755.87	\$ (4,000.00)
11000-1000-52312-0000-001027-0000-00000	Life	\$ 1,500.00	\$ 349.54	\$ 914.15	\$ 1,263.69	\$ 236.31	
11000-1000-52313-0000-001027-0000-00000	Dental	\$ 5,839.00	\$ 870.66	\$ 4,596.11	\$ 5,466.77	\$ 372.23	
11000-1000-52314-0000-001027-0000-00000	Vision	\$ 1,070.00	\$ 162.80	\$ 811.02	\$ 973.62	\$ 66.38	
11000-1000-52315-0000-001027-0000-00000	Disability	\$ 1,000.00	\$ 83.86	\$ 388.07	\$ 471.93	\$ 528.07	
11000-1000-52500-0000-001027-0000-00000	Unemployment Compensation	\$ 10,048.00	\$ 1,758.52	\$ 4,870.82	\$ 6,629.34	\$ 3,418.66	\$ (3,000.00)
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	\$ 48.00	\$ 167.30	\$ 213.30	\$ 74.70	
11000-1000-55915-1010-001027-0000-00000	Other Contract Services	\$ 8,980.00	\$ 3,442.50	\$ 1,875.00	\$ 5,317.50	\$ 3,662.50	
Subtotal		\$ 1,041,606.00	\$ 285,378.65	\$ 677,974.46	\$ 963,363.11	\$ 76,262.89	\$ -

ALBUQUERQUE PUBLIC SCHOOLS

Finance Committee Meeting of December 16, 2014

Board of Education Meeting of December 17, 2014

TO: Albuquerque Public Schools Board of Education

SUBJECT: Budget Adjustments for 21st Century Public Academy

REQUESTED ACTION: Consideration for Approval of Budget Adjustments

BACKGROUND INFORMATION: Adjustments to existing budget in the form of a BAR is being requested to reflect the following:

- Maintenance BAR #001-027-1415-0014-M
Align budget with 24106 program needs
- Maintenance BAR #001-027-1415-0016-M
Align budget with 24154 program needs
- Maintenance BAR #001-027-1415-0018-M
Align budget with 31600 program needs
- Maintenance BAR #001-027-1415-0017-M
Align budget with 31700 program needs

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 December 17, 2014:

Dr. Brad Winter
Interim Superintendent

Dr. Analee Maestas, President
APS Board of Education

Steven Michael Quezada
Secretary
APS Board of Education

Primary Sort Element
 Fund 31700 - Capital Improvements SB-9
 Secondary Sort Element
 Function 4000 - Capital Outlay

Account Code	Description	Current Budget	YTD Actuals	Encumbrance	Projected	YTD Available	Budget Adjustment
31700-4000-54315-0000-001027-0000-00000	Maintenance & Repair - Bldgs/Gmds/Equipment (SB-9)	\$ 85,630.00	\$ 7,088.33	\$ 8,880.46	\$	\$ 69,561.21	\$ (21,106.00)
31700-4000-56113-0000-001027-0000-00000	Software	\$ 3,215.00	\$ -	\$ 3,212.52	\$	\$ 2.48	\$
31700-4000-57331-0000-001027-0000-00000	Capital Outlay-Fixed Assets (More Than \$1000)	\$ 8,414.00	\$ 827.76	\$ 28,592.24	\$	\$ (21,106.00)	\$ 21,106.00
31700-4000-57332-0000-001027-0000-00000	Capital Outlay-Supply Assets (\$1000 Or Less)	\$ 7,000.00	\$ 4,005.00	\$ -	\$	\$ 2,995.00	\$
Subtotal		\$ 104,159.00	\$ 12,021.09	\$ 40,885.22	\$	\$ 52,706.31	\$ 51,452.69

Primary Sort Element

Secondary Sort Element

Fund: 24154 - Teacher/Principal Training & Recruiting

Function: 1000 - Instruction

Account Code	Description	Current Budget	YTD Actuals	Encumbrance	Projected	YTD Available	Budget Adjustment
24154-1000-51300-1010-001027-1411-00000	Additional Compensation	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ (10,000.00)	\$ 10,000.00
24154-1000-52111-0000-001027-0000-00000	Educational Retirement	\$ -	\$ -	\$ 263.38	\$ 263.38	\$ (263.38)	\$ 264.00
24154-1000-52112-0000-001027-0000-00000	Retiree Health Care	\$ -	\$ -	\$ 37.89	\$ 37.89	\$ (37.89)	\$ 38.00
24154-1000-52210-0000-001027-0000-00000	FICA Payments	\$ -	\$ -	\$ 109.76	\$ 109.76	\$ (109.76)	\$ 110.00
24154-1000-52220-0000-001027-0000-00000	Medicare Payments	\$ -	\$ -	\$ 25.73	\$ 25.73	\$ (25.73)	\$ 26.00
24154-1000-52500-0000-001027-0000-00000	Unemployment Compensation	\$ -	\$ -	\$ 16.51	\$ 16.51	\$ (16.51)	\$ 17.00
24154-1000-52720-0000-001027-0000-00000	Workers Compensation Employer's Fee	\$ -	\$ -	\$ 0.60	\$ 0.60	\$ (0.60)	\$ 2.00
24154-1000-53330-0000-001027-0000-00000	Professional Development	\$ 12,105.00	\$ -	\$ -	\$ -	\$ 12,105.00	\$ (10,457.00)
Subtotal		\$ 12,105.00	\$ -	\$ 10,453.87	\$ 10,453.87	\$ 1,651.13	\$ -

Primary Sort Element

Fund: 24106 - Entitlement IDEA-B

Secondary Sort Element

Function: 2100 - Support Services-Students

Account Code	Description	Current Budget	YTD Actuals	Encumbrance	Projected	YTD Available	Budget Adjustment
24106-2100-51100-0000-001027-1214-00000	Salaries Expense	\$ 41,212.00	\$ 12,139.19	\$ 29,480.81	\$ 41,620.00	\$ (408.00)	\$ 281.00
24106-2100-52111-0000-001027-0000-00000	Educational Retirement	\$ 5,647.00	\$ 1,687.35	\$ 4,097.84	\$ 5,785.19	\$ (138.19)	\$ 139.00
24106-2100-52112-0000-001027-0000-00000	Retiree Health Care	\$ 915.00	\$ 242.78	\$ 589.58	\$ 832.32	\$ 82.68	\$ (82.00)
24106-2100-52210-0000-001027-0000-00000	FICA Payments	\$ 2,556.00	\$ 641.85	\$ 1,489.54	\$ 2,131.39	\$ 424.61	\$ (424.00)
24106-2100-52220-0000-001027-0000-00000	Medicare Payments	\$ 598.00	\$ 150.11	\$ 348.33	\$ 498.44	\$ 99.58	\$ (99.00)
24106-2100-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 4,575.00	\$ 2,657.53	\$ 6,467.65	\$ 9,125.18	\$ (4,550.18)	
24106-2100-52312-0000-001027-0000-00000	Life	\$ 75.00	\$ 16.45	\$ 39.95	\$ 56.40	\$ 18.60	\$ (18.00)
24106-2100-52313-0000-001027-0000-00000	Dental	\$ 300.00	\$ 97.78	\$ -	\$ 97.76	\$ 202.24	\$ (202.00)
24106-2100-52314-0000-001027-0000-00000	Vision	\$ 80.00	\$ 34.65	\$ 84.15	\$ 118.80	\$ (38.80)	\$ 39.00
24106-2100-52500-0000-001027-0000-00000	Unemployment Compensation	\$ -	\$ 27.61	\$ 327.60	\$ 355.21	\$ (355.21)	\$ 356.00
24106-2100-52720-0000-001027-0000-00000	Workers Compensation Employer's Fee	\$ -	\$ 2.30	\$ 6.90	\$ 9.20	\$ (9.20)	\$ 10.00
Subtotal		\$ 55,958.00	\$ 17,897.56	\$ 42,932.33	\$ 60,629.89	\$ (4,671.89)	\$ -

ALBUQUERQUE PUBLIC SCHOOLS

Finance Committee Meeting of December 16, 2014

Board of Education Meeting of December 17, 2014

TO: Albuquerque Public Schools Board of Education

SUBJECT: Budget Adjustments for 21st Century Public Academy

REQUESTED ACTION: Consideration for Approval of Budget Adjustments

BACKGROUND INFORMATION: Adjustments to existing budget in the form of a BAR is being requested to reflect the following:

- Transfer BAR #001-027-1415-0011-T
Align budget with Operational program needs

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 December 17, 2014:

Dr. Brad Winter
Interim Superintendent

Dr. Analee Maestas, President
APS Board of Education

Steven Michael Quezada
Secretary
APS Board of Education

Primary Sort Element
Fund: 1000 - General
Secondary Sort Element
Function: 1000 - Instruction

Account Code	Description	Current Budget	YTD Actuals	Encumbrance	Projected	YTD Available	Budget Adjustment
11000-1000-51100-0000-001027-1612-00000	Salaries Expense	\$ 10,000.00	\$ 3,307.34	\$ 3,927.04	\$ 7,234.38	\$ 2,785.62	
11000-1000-51100-1010-001027-1411-00000	Salaries Expense	\$ 643,085.00	\$ 183,880.62	\$ 446,567.38	\$ 630,448.00	\$ 12,617.00	\$ (6,484.00)
11000-1000-51100-2000-001027-1412-00000	Salaries Expense	\$ 74,283.00	\$ 12,152.52	\$ 25,882.32	\$ 38,044.84	\$ 36,248.16	\$ (34,000.00)
11000-1000-51100-2000-001027-1712-00000	Salaries Expense	\$ 28,030.00	\$ 8,175.44	\$ 19,854.56	\$ 28,030.00	\$ -	
11000-1000-51300-1010-001027-1411-00000	Additional Compensation	\$ 2,000.00	\$ -	\$ 6,000.00	\$ 6,000.00	\$ (4,000.00)	
11000-1000-51300-9000-001027-1618-00000	Additional Compensation	\$ -	\$ -	\$ 4,887.50	\$ 4,887.50	\$ (4,887.50)	
11000-1000-52111-0000-001027-0000-00000	Educational Retirement	\$ 105,972.00	\$ 28,384.91	\$ 68,979.14	\$ 97,364.05	\$ 8,807.95	
11000-1000-52112-0000-001027-0000-00000	Retiree Health Care	\$ 15,248.00	\$ 4,084.23	\$ 9,924.82	\$ 14,009.05	\$ 1,238.95	
11000-1000-52210-0000-001027-0000-00000	FICA Payments	\$ 47,888.00	\$ 12,309.63	\$ 29,647.77	\$ 41,957.40	\$ 5,930.60	
11000-1000-52220-0000-001027-0000-00000	Medicare Payments	\$ 11,200.00	\$ 2,878.75	\$ 6,933.88	\$ 9,812.61	\$ 1,387.39	
11000-1000-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 83,085.00	\$ 11,371.53	\$ 41,937.60	\$ 53,309.13	\$ 9,755.87	
11000-1000-52312-0000-001027-0000-00000	Life	\$ 1,500.00	\$ 348.54	\$ 914.15	\$ 1,263.69	\$ 236.31	
11000-1000-52313-0000-001027-0000-00000	Dental	\$ 5,839.00	\$ 870.66	\$ 4,598.11	\$ 5,468.77	\$ 372.23	
11000-1000-52314-0000-001027-0000-00000	Vision	\$ 1,070.00	\$ 162.60	\$ 811.02	\$ 973.82	\$ 96.38	
11000-1000-52315-0000-001027-0000-00000	Disability	\$ 1,000.00	\$ 83.86	\$ 388.07	\$ 471.93	\$ 528.07	
11000-1000-52500-0000-001027-0000-00000	Unemployment Compensation	\$ 10,048.00	\$ 1,758.52	\$ 4,870.82	\$ 6,829.34	\$ 3,418.66	
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	\$ 48.00	\$ 167.30	\$ 213.30	\$ 74.70	
11000-1000-55915-1010-001027-0000-00000	Other Contract Services	\$ 8,980.00	\$ 3,442.50	\$ 1,875.00	\$ 5,317.50	\$ 3,662.50	
Subtotal		\$ 1,041,606.00	\$ 285,378.85	\$ 677,974.46	\$ 963,353.11	\$ 78,252.89	

Primary Sort Element
Fund: 11000 - General
Secondary Sort Element
Function: 2100 - Support Services-Students

Account Code	Description	Current Budget	YTD Actuals	Encumbrance	Projected	YTD Available	Budget Adjustment
11000-2100-51100-2000-001027-1214-00000	Salaries Expense	\$ 41,432.00	\$ 12,079.06	\$ 29,334.94	\$ 41,414.00	\$ 18.00	
11000-2100-52111-0000-001027-0000-00000	Educational Retirement	\$ 5,758.00	\$ 1,879.02	\$ 4,077.81	\$ 5,756.63	\$ 1.37	
11000-2100-52112-0000-001027-0000-00000	Retiree Health Care	\$ 830.00	\$ 241.57	\$ 586.84	\$ 828.21	\$ 1.79	
11000-2100-52210-0000-001027-0000-00000	FICA Payments	\$ 2,255.00	\$ 611.23	\$ 1,477.57	\$ 2,088.80	\$ 166.20	
11000-2100-52220-0000-001027-0000-00000	Medicare Payments	\$ 548.00	\$ 142.86	\$ 345.59	\$ 488.55	\$ 59.45	
11000-2100-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 10,370.00	\$ 2,981.22	\$ 7,255.43	\$ 10,238.65	\$ 133.35	
11000-2100-52312-0000-001027-0000-00000	Life	\$ 64.00	\$ 16.45	\$ 39.85	\$ 56.40	\$ 7.60	
11000-2100-52313-0000-001027-0000-00000	Dental	\$ 601.00	\$ 171.08	\$ 415.48	\$ 588.56	\$ 14.44	
11000-2100-52314-0000-001027-0000-00000	Vision	\$ 116.00	\$ 28.59	\$ 72.08	\$ 100.67	\$ 14.33	
11000-2100-52500-0000-001027-0000-00000	Unemployment Compensation	\$ 427.00	\$ 138.04	\$ 288.34	\$ 426.38	\$ 0.62	
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	\$ 11.00	\$ 2.30	\$ 6.90	\$ 9.20	\$ 1.80	

11000-2100-53211-2000-001027-0000-000000	Diagnosticians - Contracted	\$ 2,800.00	\$ -	\$ -	\$ -	\$ -	\$ 2,800.00
11000-2100-53212-2000-001027-0000-000000	Speech Therapists - Contracted	\$ 35,000.00	\$ 11,780.98	\$ 18,239.02	\$ 30,000.00	\$ 5,000.00	\$ 5,000.00
11000-2100-53213-2000-001027-0000-000000	Occupational Therapists - Contracted	\$ 6,000.00	\$ 4,641.75	\$ 6,647.74	\$ 11,189.49	\$ (5,189.49)	\$ 10,000.00
11000-2100-53214-2000-001027-0000-000000	Therapists - Contracted	\$ 6,000.00	\$ 698.90	\$ 5,381.10	\$ 6,000.00	\$ -	\$ 8,000.00
11000-2100-53414-0000-001027-0000-000000	Other Professional/Technical Services	\$ 13,776.00	\$ 5,111.93	\$ 8,000.00	\$ 13,111.93	\$ 686.07	\$ -
11000-2100-55915-0000-001027-0000-000000	Other Contract Services	\$ 40.00	\$ 40.00	\$ -	\$ 40.00	\$ -	\$ -
Subtotal		\$ 127,229.00	\$ 41,365.08	\$ 82,148.39	\$ 123,633.47	\$ 3,694.53	\$ -

Primary Sort Element
 Secondary Sort Element
 Function: 2300 - Support Services-Instruction
 Fund: 11000 - General

Account Code	Description	Current Budget	YTD Actuals	Encumbrance	Projected	YTD Available	Budget Adjustment
11000-2200-58118-0000-001027-0000-000000	General Supplies and Materials	\$ 1,500.00	\$ 1,300.08	\$ 200.00	\$ 1,500.08	\$ (0.08)	\$ 500.00
Subtotal		\$ 1,500.00	\$ 1,300.08	\$ 200.00	\$ 1,500.08	\$ (0.08)	\$ -

Primary Sort Element
 Secondary Sort Element
 Function: 2500 - Central Services
 Fund: 11000 - General

Account Code	Description	Current Budget	YTD Actuals	Encumbrance	Projected	YTD Available	Budget Adjustment
11000-2500-51100-0000-001027-1217-000000	Salaries Expense	\$ 35,700.00	\$ 11,900.00	\$ 23,800.00	\$ 35,700.00	\$ -	\$ -
11000-2500-52111-0000-001027-0000-000000	Educational Retirement	\$ 4,970.00	\$ 1,854.08	\$ 3,308.16	\$ 4,982.24	\$ 7.76	\$ -
11000-2500-52112-0000-001027-0000-000000	Retiree Health Care	\$ 714.00	\$ 238.00	\$ 478.00	\$ 714.00	\$ -	\$ -
11000-2500-52210-0000-001027-0000-000000	FICA Payments	\$ 2,063.00	\$ 683.54	\$ 1,386.72	\$ 2,050.28	\$ 12.74	\$ -
11000-2500-52220-0000-001027-0000-000000	Medicare Payments	\$ 489.00	\$ 159.88	\$ 319.88	\$ 479.56	\$ 8.44	\$ -
11000-2500-52311-0000-001027-0000-000000	Health and Medical Premiums	\$ 3,401.00	\$ 1,083.02	\$ 2,174.08	\$ 3,257.10	\$ 143.90	\$ -
11000-2500-52312-0000-001027-0000-000000	Life	\$ 63.00	\$ 18.80	\$ 37.80	\$ 58.40	\$ 6.80	\$ -
11000-2500-52313-0000-001027-0000-000000	Dental	\$ 588.00	\$ 195.52	\$ 381.04	\$ 588.56	\$ 11.44	\$ -
11000-2500-52314-0000-001027-0000-000000	Vision	\$ 114.00	\$ 33.92	\$ 67.84	\$ 101.76	\$ 12.24	\$ -
11000-2500-52315-0000-001027-0000-000000	Disability	\$ 21.00	\$ 5.95	\$ -	\$ 5.95	\$ 15.05	\$ -
11000-2500-52500-0000-001027-0000-000000	Unemployment Compensation	\$ 370.00	\$ 63.00	\$ 327.80	\$ 380.60	\$ (20.60)	\$ 25.00
11000-2500-52710-0000-001027-0000-000000	Workers Compensation Premium	\$ 656.00	\$ 656.00	\$ -	\$ 656.00	\$ -	\$ -
11000-2500-52720-0000-001027-0000-000000	Workers Compensation Employer's Fee	\$ 11.00	\$ 2.30	\$ 6.90	\$ 9.20	\$ 1.80	\$ -
11000-2500-54630-0000-001027-0000-000000	Other Charges	\$ 12,803.00	\$ 2,314.74	\$ 10,285.26	\$ 12,600.00	\$ 203.00	\$ -
11000-2500-55915-0000-001027-0000-000000	Rentals of Computers and Related Equipment	\$ 6,158.00	\$ 2,544.10	\$ 913.90	\$ 3,458.00	\$ 2,688.00	\$ -
11000-2500-55915-0000-001027-0000-000000	Other Contract Services	\$ 27,583.00	\$ 15,157.57	\$ 12,755.98	\$ 27,913.63	\$ (330.63)	\$ 500.00
11000-2500-56113-0000-001027-0000-000000	Software	\$ 8,757.00	\$ 8,756.81	\$ -	\$ 8,756.81	\$ 0.19	\$ -
11000-2500-56118-0000-001027-0000-000000	General Supplies and Materials	\$ 3,696.00	\$ 1,075.02	\$ 2,025.96	\$ 3,100.98	\$ 585.02	\$ -
Subtotal		\$ 108,184.00	\$ 46,542.35	\$ 58,256.70	\$ 104,799.05	\$ 3,364.95	\$ -

Primary Sort Element
Fund: 11000 - General

Secondary Sort Element
Function: 2600 - Operation & Maintenance of Plant

Account Code	Description	Current Budget	YTD Actuals	Encumbrance	Projected	YTD Available	Budget Adjustment
11000-2600-53711-0000-001027-0000-000000	Other Charges	\$ 300.00	\$ 287.83	\$ 328.00	\$ 615.83	\$ (315.83)	\$ 320.00
11000-2600-54411-0000-001027-0000-000000	Electricity	\$ 20,000.00	\$ 10,525.10	\$ 9,474.90	\$ 20,000.00	\$ -	\$ -
11000-2600-54412-0000-001027-0000-000000	Natural Gas (Buildings)	\$ 2,000.00	\$ 123.78	\$ 1,876.22	\$ 2,000.00	\$ -	\$ -
11000-2600-54415-0000-001027-0000-000000	Water/Sewage	\$ 2,500.00	\$ 633.65	\$ 1,866.35	\$ 2,500.00	\$ -	\$ -
11000-2600-54416-0000-001027-0000-000000	Communication Services	\$ 15,826.00	\$ 5,514.24	\$ 10,310.85	\$ 15,825.09	\$ 0.91	\$ -
11000-2600-55200-0000-001027-0000-000000	Property/Liability Insurance	\$ 22,250.00	\$ 22,250.00	\$ -	\$ 22,250.00	\$ -	\$ -
11000-2600-55915-0000-001027-0000-000000	Other Contract Services	\$ 14,150.00	\$ 8,375.82	\$ 10,288.00	\$ 18,663.82	\$ (4,513.82)	\$ 5,000.00
11000-2600-56118-0000-001027-0000-000000	General Supplies and Materials	\$ -	\$ 1,186.17	\$ 8,140.00	\$ 9,326.17	\$ (9,326.17)	\$ 9,327.00
Subtotal		\$ 77,026.00	\$ 46,696.69	\$ 42,294.32	\$ 91,180.91	\$ (14,154.91)	

Primary Sort Element
Fund: 11000 - General

Secondary Sort Element
Function: 2900 - Other Support Services

Account Code	Description	Current Budget	YTD Actuals	Encumbrance	Projected	YTD Available	Budget Adjustment
11000-2900-56213-0000-001027-0000-000000	Emergency Reserve	\$ 79,687.00	\$ -	\$ -	\$ -	\$ 79,687.00	\$ -
11000-2900-56215-0000-001027-0000-000000	Restricted Expenditures	\$ 34,734.00	\$ -	\$ -	\$ -	\$ 34,734.00	\$ 6,812.00
Subtotal		\$ 114,421.00	\$ -	\$ -	\$ -	\$ 114,421.00	

ALBUQUERQUE PUBLIC SCHOOLS

Finance Committee Meeting of December 16, 2014

Board of Education Meeting of December 17, 2014

TO: Albuquerque Public Schools Board of Education

SUBJECT: 21st Century Public Academy Cash Balance Increases-Decreases

REQUESTED ACTION: Approval of 21st Century Public Academy Balance Increases-Decreases

**BACKGROUND
INFORMATION:**

21st Century Public Academy's FY 2015 budget as approved by the Public Education Department includes an estimate of what the cash balances will be in the various funds at June 30. To the extent that the anticipated cash balances differ from the actual cash balances at June 30, a budget increase or decrease is submitted to the Public Education Department for approval and adjustment to the budget. The attached cash balance increases and decreases are requested to adjust the budget.

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 December 17, 2014:

Dr. Brad Winter
Interim Superintendent

Dr. Analee Maestas, President
APS Board of Education

Steven Michael Quezada
Secretary
APS Board of Education

**TWENTY-FIRST CENTURY PUBLIC ACADEMY
FY 2015 CASH BALANCE ADJUSTMENTS**

<u>Fund</u>	<u>FY14 Actual Cash Balance</u>	<u>FY14 Estimated Ending Cash Balance</u>	<u>Budget Increase/Decrease</u>	<u>Line Reference</u>
Operational	\$ (121,224)	\$ (114,421)	\$ (6,803)	A
Instructional Materials Fund	\$ 32,607	\$ 28,958	\$ 3,649	B
Food Services Fund	\$ 116	\$ 1,149	\$ (1,033)	C
HB-33	\$ 369,772	\$ 368,553	\$ 1,219	D
SB-9	\$ 29,773	\$ 28,467	\$ 1,306	E
TOTAL	\$ 311,044	\$ 312,706	\$ (1,662)	

21st Century Public Academy
 Request for Reimbursement
 Summary
 July 1, 2014 to November 30, 2014

Fund Name	Fund	Award Amount	Total Cash Requested to Date	Cash Request Received to Date	Cash Requests Outstanding	Balance	Comments
IDEA-B	24106	\$ 55,958.00	\$ 15,161.89	\$ 7,626.40	\$ 7,535.49	\$ 40,796.11	1 RFR submitted for Oct/Nov expenses
Teacher/Principal Training/Recruiting	24154	\$ 12,605.00	\$ -	\$ -	\$ -	\$ 12,605.00	No RFRs have been submitted to date
GO Bond Libraries	27107	\$ 3,292.00	\$ -	\$ -	\$ -	\$ 3,292.00	No RFRs have been submitted to date
SB-9 State Matching Funds	31700	\$ 4,005.00	\$ 4,005.00	\$ -	\$ 4,005.00	\$ -	1 RFRs have been submitted to date
Total		\$ 75,860.00	\$ 19,166.89	\$ 7,626.40	\$ 11,540.49	\$ 56,693.11	