



6805 Academy Parkway West N.E.

Albuquerque, NM 87109

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Governance Council Financial Report

As of December 31, 2014

21ST CENTURY PUBLIC ACADEMY GOVERNANCE COUNCIL

FINANCE AGENDA

JANUARY 26, 2015

- I. FINANCIAL STATEMENTS FOR REVIEW**
 - Balance Sheet Report – December 31, 2014
 - Account Summary Report – Revenues – December 31, 2014
 - Account Summary Report – Expenditures – December 31, 2014

- II. BANK RECONCILIATION REPORTS FOR REVIEW**
 - December 2014

- III. PAYROLL & ACCOUNTS PAYABLE DISBURSEMENTS FOR APPROVAL**
 - December 2014

- IV. BARS FOR APPROVAL**
 - Maintenance BARS - None
 - Transfer BARS - None
 - Initial Budget - English Language Acquisition

- V. RFR UPDATE**
 - RFR Summary Report

- VI. Audit**
 - Findings for FY 2014

- VII. Discussion**
 - Consideration of Approval to return financial and budgetary responsibilities back to 21st Century Public Academy on April 1, 2015

**21st Century Public Academy
Balance Sheet Report
December 31, 2014**

Description	11000	14000	21000	23000	24106	24154	25153	26163	31200	31600	31700	Total
11011 - Bank Accounts	\$ 113,148.01	\$ 22,792.02	\$ 233.48	\$ -	\$ (5,218.91)	\$ (5,540.15)	\$ 6,278.44	\$ 74.00	\$ (56,412.00)	\$ 319,656.67	\$ 19,341.61	\$ 414,353.17
11015 - Bank Accounts	\$ -	\$ -	\$ -	\$ 8,272.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,272.90
11031 - Cash on Hand	\$ -	\$ -	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00
19011 - Deposits	\$ 14,182.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,182.00
Subtotal of Account Group: Assets	\$ 127,330.01	\$ 22,792.02	\$ 283.48	\$ 8,272.90	\$ (5,218.91)	\$ (5,540.15)	\$ 6,278.44	\$ 74.00	\$ (56,412.00)	\$ 319,656.67	\$ 19,341.61	\$ 436,858.07
23123 - Workman's Comp	\$ 103.20	\$ -	\$ -	\$ -	\$ 4.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107.50
23124 - New Mexico Retiree Health Care	\$ 2,258.86	\$ -	\$ -	\$ -	\$ 104.04	\$ 180.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,542.90
23126 - SUI	\$ 1,564.75	\$ -	\$ -	\$ -	\$ -	\$ 27.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,592.15
23134 - ERB	\$ 18,510.33	\$ -	\$ -	\$ -	\$ 853.22	\$ 1,476.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,839.55
23142 - State Income Tax	\$ 1,799.16	\$ -	\$ -	\$ -	\$ 56.90	\$ 202.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,058.40
23225 - Employee Insurance	\$ 10,454.84	\$ -	\$ -	\$ -	\$ 1,368.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,823.32
Subtotal of Account Type: Liability	\$ 34,691.14	\$ -	\$ -	\$ -	\$ 2,386.94	\$ 1,885.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,963.82
32300 - Unreserved Fund Balance	\$ (114,772.07)	\$ 32,606.74	\$ 115.79	\$ 5,758.18	\$ -	\$ -	\$ 7,259.35	\$ 74.00	\$ (42,627.00)	\$ 369,771.79	\$ 37,503.33	\$ 295,690.11
Net Increase/Decrease	\$ 207,410.94	\$ (9,814.72)	\$ 167.69	\$ 2,514.72	\$ (7,605.85)	\$ (7,425.89)	\$ (980.91)	\$ -	\$ (13,785.00)	\$ (50,115.12)	\$ (18,161.72)	\$ 102,204.14
Subtotal of Account Type: Fund Balance/Retained Earnings	\$ 92,638.87	\$ 22,792.02	\$ 283.48	\$ 8,272.90	\$ (7,605.85)	\$ (7,425.89)	\$ 6,278.44	\$ 74.00	\$ (56,412.00)	\$ 319,656.67	\$ 19,341.61	\$ 397,894.25
Subtotal of Account Group: Liabilities/Fund Balance	\$ 127,330.01	\$ 22,792.02	\$ 283.48	\$ 8,272.90	\$ (5,218.91)	\$ (5,540.15)	\$ 6,278.44	\$ 74.00	\$ (56,412.00)	\$ 319,656.67	\$ 19,341.61	\$ 436,858.07

21st Century Public Academy
Account Summary Report
Revenue
December 31,2014

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
11000-0000-43101-0000-001027-0000-00000	State Equalization Guarantee	\$ (1,593,737.00)	\$ (796,867.40)	\$ -	\$ (796,869.60)
Subtotal of Fund 11000 - General		\$ (1,593,737.00)	\$ (796,867.40)	\$ -	\$ (796,869.60)
14000-0000-43207-0000-001027-0000-00000	Instructional Materials – Credit (50%)	\$ (6,570.00)	\$ (13,140.48)	\$ -	\$ 6,570.48
14000-0000-43211-0000-001027-0000-00000	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
21000-0000-41604-0000-001027-0000-00000	Fees – Students/Food Services	\$ (2,100.00)	\$ (1,562.13)	\$ -	\$ (537.87)
21000-0000-44500-0000-001027-0000-00000	Restricted Grants From the Federal Government Through the State	\$ (8,600.00)	\$ (945.56)	\$ -	\$ (7,654.44)
Subtotal of Fund 21000 - Food Services		\$ (10,700.00)	\$ (2,507.69)	\$ -	\$ (8,192.31)
23000-0000-41701-0000-001027-0000-00010	Fees – Activities - Student Council	\$ -	\$ (333.01)	\$ -	\$ 333.01
23000-0000-41701-0000-001027-0000-00040	Fees – Activities - OSI	\$ -	\$ (3,931.56)	\$ -	\$ 3,931.56
23000-0000-41701-0000-001027-0000-00050	Fees – Activities - Band	\$ -	\$ (3,085.00)	\$ -	\$ 3,085.00
23000-0000-41701-0000-001027-0000-00060	Fees – Activities - Science Lab	\$ -	\$ (456.70)	\$ -	\$ 456.70
23000-0000-41701-0000-001027-0000-00090	Fees – Activities - Other Student Functions	\$ -	\$ (1,259.00)	\$ -	\$ 1,259.00
Subtotal of Fund 23000 - Non-Instructional Support		\$ -	\$ (9,065.27)	\$ -	\$ 9,065.27
24106-0000-41924-0000-001027-0000-00000	Flowthrough grants from District	\$ (55,958.00)	\$ (15,161.89)	\$ -	\$ (40,796.11)
Subtotal of Fund 24106 - Entitlement IDEA-B		\$ (55,958.00)	\$ (15,161.89)	\$ -	\$ (40,796.11)
24154-0000-41924-0000-001027-0000-00000	Flowthrough grants from District	\$ (12,605.00)	\$ -	\$ -	\$ (12,605.00)
Subtotal of Fund 24154 - Teacher/Principal Training & Recruiting		\$ (12,605.00)	\$ -	\$ -	\$ (12,605.00)
25153-0000-44301-0000-001027-0000-00000	Other Restricted Grants – Federal Direct	\$ (7,259.35)	\$ (19.09)	\$ -	\$ (7,240.26)
Subtotal of Fund 25153 - Title XIX MEDICAID 3/21 Years		\$ (7,259.35)	\$ (19.09)	\$ -	\$ (7,240.26)

**21st Century Public Academy
Account Summary Report
Revenue**

December 31, 2014

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
27107-0000-43204-0000-001027-0000-00000	Prior Year Balance	\$ (3,293.00)	\$ -	\$ -	\$ (3,293.00)
Subtotal of Fund 27107 - 2012 GO BOND Libraries		\$ (3,293.00)	\$ -	\$ -	\$ (3,293.00)
31200-0000-43209-0000-001027-0000-00000	Pscoc Awards	\$ (184,050.00)	\$ (85,173.00)	\$ -	\$ (98,877.00)
Subtotal of Fund 31200 - Public School Capital Outlay		\$ (184,050.00)	\$ (85,173.00)	\$ -	\$ (98,877.00)
31600-0000-41110-0000-001027-0000-00000	Ad Valorem Taxes – School District	\$ (153,313.00)	\$ (36,795.63)	\$ -	\$ (116,517.37)
Subtotal of Fund 31600 - Capital Improvements HB-33		\$ (153,313.00)	\$ (36,795.63)	\$ -	\$ (116,517.37)
31700-0000-41110-0000-001027-0000-00000	Ad Valorem Taxes – School District	\$ (76,737.00)	\$ (17,708.54)	\$ -	\$ (59,028.46)
31700-0000-43204-0000-001027-0000-00000	Prior Year Balance	\$ -	\$ (6,889.00)	\$ -	\$ 6,889.00
Subtotal of Fund 31700 - Capital Improvements SB-9		\$ (76,737.00)	\$ (24,597.54)	\$ -	\$ (52,139.46)
Total		\$ (2,110,792.35)	\$ (983,327.99)	\$ -	\$ (1,127,464.36)

**21st Century Public Academy
Account Summary Report
Expenditures
December 31, 2014**

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
11000-1000-51100-0000-001027-1612-00000	Salaries Expense	\$ 10,000.00	\$ 5,452.34	\$ 3,927.04	\$ 620.62
11000-1000-51100-1010-001027-1411-00000	Salaries Expense	\$ 643,065.00	\$ 238,614.83	\$ 373,653.84	\$ 30,796.33
11000-1000-51100-2000-001027-1412-00000	Salaries Expense	\$ 74,293.00	\$ 15,282.02	\$ 22,846.16	\$ 36,164.82
11000-1000-51100-2000-001027-1712-00000	Salaries Expense	\$ 28,030.00	\$ 10,511.28	\$ 17,518.72	\$ -
11000-1000-51300-1010-001027-1411-00000	Additional Compensation	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ (2,000.00)
11000-1000-51300-9000-001027-1618-00000	Additional Compensation	\$ -	\$ 2,500.00	\$ -	\$ (2,500.00)
11000-1000-52111-0000-001027-0000-00000	Educational Retirement	\$ 105,972.00	\$ 37,030.64	\$ 56,974.46	\$ 11,966.90
11000-1000-52112-0000-001027-0000-00000	Retiree Health Care	\$ 15,248.00	\$ 5,328.25	\$ 8,197.55	\$ 1,722.20
11000-1000-52210-0000-001027-0000-00000	FICA Payments	\$ 47,888.00	\$ 16,293.60	\$ 24,224.58	\$ 7,369.82
11000-1000-52220-0000-001027-0000-00000	Medicare Payments	\$ 11,200.00	\$ 3,810.47	\$ 5,665.38	\$ 1,724.15
11000-1000-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 63,065.00	\$ 15,217.79	\$ 43,741.25	\$ 4,105.96
11000-1000-52312-0000-001027-0000-00000	Life	\$ 1,500.00	\$ 443.54	\$ 942.35	\$ 114.11
11000-1000-52313-0000-001027-0000-00000	Dental	\$ 5,839.00	\$ 1,127.28	\$ 4,865.45	\$ (153.73)
11000-1000-52314-0000-001027-0000-00000	Vision	\$ 1,070.00	\$ 212.54	\$ 874.79	\$ (17.33)
11000-1000-52315-0000-001027-0000-00000	Disability	\$ 1,000.00	\$ 103.58	\$ 409.82	\$ 486.60
11000-1000-52500-0000-001027-0000-00000	Unemployment Compensation	\$ 10,048.00	\$ 2,264.86	\$ 4,316.06	\$ 3,467.08
11000-1000-52710-0000-001027-0000-00000	Workers Compensation Premium	\$ 12,120.00	\$ 12,120.00	\$ -	\$ -
11000-1000-52720-0000-001027-0000-00000	Workers Compensation Employer's Fee	\$ 288.00	\$ 94.30	\$ 161.15	\$ 32.55
11000-1000-55915-1010-001027-0000-00000	Other Contract Services	\$ 8,980.00	\$ 3,442.50	\$ 1,875.00	\$ 3,662.50
Subtotal of Element: [Function] 1000 - Instruction		\$ 1,041,606.00	\$ 371,849.82	\$ 572,193.60	\$ 97,562.58
11000-2100-51100-2000-001027-1214-00000	Salaries Expense	\$ 41,432.00	\$ 15,530.22	\$ 25,883.78	\$ 18.00
11000-2100-52111-0000-001027-0000-00000	Educational Retirement	\$ 5,758.00	\$ 2,158.74	\$ 3,597.89	\$ 1.37
11000-2100-52112-0000-001027-0000-00000	Retiree Health Care	\$ 830.00	\$ 310.59	\$ 517.62	\$ 1.79
11000-2100-52210-0000-001027-0000-00000	FICA Payments	\$ 2,255.00	\$ 785.07	\$ 1,303.73	\$ 166.20
11000-2100-52220-0000-001027-0000-00000	Medicare Payments	\$ 548.00	\$ 183.62	\$ 304.93	\$ 59.45
11000-2100-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 10,370.00	\$ 3,834.80	\$ 6,401.85	\$ 133.35
11000-2100-52312-0000-001027-0000-00000	Life	\$ 64.00	\$ 21.15	\$ 35.25	\$ 7.60

21st Century Public Academy
Account Summary Report
Expenditures
December 31, 2014

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
11000-2100-52313-0000-001027-0000-00000	Dental	\$ 601.00	\$ 219.96	\$ 366.60	\$ 14.44
11000-2100-52314-0000-001027-0000-00000	Vision	\$ 115.00	\$ 37.07	\$ 63.60	\$ 14.33
11000-2100-52500-0000-001027-0000-00000	Unemployment Compensation	\$ 427.00	\$ 177.30	\$ 249.08	\$ 0.62
11000-2100-52710-0000-001027-0000-00000	Workers Compensation Premium	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -
11000-2100-52720-0000-001027-0000-00000	Workers Compensation Employer's Fee	\$ 11.00	\$ 4.60	\$ 4.60	\$ 1.80
11000-2100-53211-2000-001027-0000-00000	Diagnosticians - Contracted	\$ 2,800.00	\$ 878.51	\$ 1,921.49	\$ -
11000-2100-53212-2000-001027-0000-00000	Speech Therapists - Contracted	\$ 35,000.00	\$ 15,780.55	\$ 14,219.45	\$ 5,000.00
11000-2100-53213-2000-001027-0000-00000	Occupational Therapists - Contracted	\$ 6,000.00	\$ 5,341.94	\$ 5,847.55	\$ (5,189.49)
11000-2100-53214-2000-001027-0000-00000	Therapists - Contracted	\$ 6,000.00	\$ 1,048.30	\$ 4,951.70	\$ -
11000-2100-53414-0000-001027-0000-00000	Other Professional/Technical Services	\$ 13,778.00	\$ 6,198.43	\$ 6,913.50	\$ 666.07
11000-2100-55915-0000-001027-0000-00000	Other Contract Services	\$ 40.00	\$ 40.00	\$ -	\$ -
Subtotal of Element: [Function] 2100 - Support Services-Students		\$ 127,229.00	\$ 53,750.85	\$ 72,582.62	\$ 895.53
11000-2200-56118-0000-001027-0000-00000	General Supplies and Materials	\$ 1,500.00	\$ 1,521.91	\$ -	\$ (21.91)
Subtotal of Element: [Function] 2200 - Support Services-Instruction		\$ 1,500.00	\$ 1,521.91	\$ -	\$ (21.91)
11000-2300-53411-0000-001027-0000-00000	Auditing	\$ 10,878.00	\$ 7,471.81	\$ -	\$ 3,406.19
11000-2300-53413-0000-001027-0000-00000	Legal	\$ 4,000.00	\$ 108.19	\$ -	\$ 3,891.81
Subtotal of Element: [Function] 2300 - Support Services-General Administration		\$ 14,878.00	\$ 7,580.00	\$ -	\$ 7,298.00
11000-2400-51100-0000-001027-1112-00000	Salaries Expense	\$ 80,000.00	\$ 33,333.30	\$ 46,666.70	\$ -
11000-2400-52111-0000-001027-0000-00000	Educational Retirement	\$ 11,120.00	\$ 4,653.30	\$ 6,486.61	\$ (19.91)
11000-2400-52112-0000-001027-0000-00000	Retiree Health Care	\$ 1,610.00	\$ 666.70	\$ 933.35	\$ 9.95
11000-2400-52210-0000-001027-0000-00000	FICA Payments	\$ 4,771.00	\$ 1,927.28	\$ 2,697.58	\$ 146.14
11000-2400-52220-0000-001027-0000-00000	Medicare Payments	\$ 1,151.00	\$ 450.70	\$ 630.82	\$ 69.48
11000-2400-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 7,676.00	\$ 3,186.04	\$ 4,473.70	\$ 16.26
11000-2400-52312-0000-001027-0000-00000	Life	\$ 64.00	\$ 23.50	\$ 32.90	\$ 7.60
11000-2400-52313-0000-001027-0000-00000	Dental	\$ 378.00	\$ 155.60	\$ 217.84	\$ 4.56

21st Century Public Academy

Account Summary Report

Expenditures

December 31, 2014

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
11000-2400-52314-0000-001027-0000-00000	Vision	\$ 85.00	\$ 31.50	\$ 44.10	\$ 9.40
11000-2400-52315-0000-001027-0000-00000	Disability	\$ 57.00	\$ 13.60	\$ -	\$ 43.40
11000-2400-52500-0000-001027-0000-00000	Unemployment Compensation	\$ 400.00	\$ -	\$ 327.60	\$ 72.40
11000-2400-52710-0000-001027-0000-00000	Workers Compensation Premium	\$ 1,600.00	\$ 1,600.00	\$ -	\$ -
11000-2400-52720-0000-001027-0000-00000	Workers Compensation Employer's Fee	\$ 11.00	\$ 4.60	\$ 4.60	\$ 1.80
Subtotal of Element: [Function] 2400 - Support Services-School Administration		\$ 108,923.00	\$ 46,046.12	\$ 62,515.80	\$ 361.08
11000-2500-51100-0000-001027-1217-00000	Salaries Expense	\$ 35,700.00	\$ 14,875.00	\$ 20,825.00	\$ -
11000-2500-52111-0000-001027-0000-00000	Educational Retirement	\$ 4,970.00	\$ 2,067.60	\$ 2,894.64	\$ 7.76
11000-2500-52112-0000-001027-0000-00000	Retiree Health Care	\$ 714.00	\$ 297.50	\$ 416.50	\$ -
11000-2500-52210-0000-001027-0000-00000	FICA Payments	\$ 2,063.00	\$ 854.38	\$ 1,195.88	\$ 12.74
11000-2500-52220-0000-001027-0000-00000	Medicare Payments	\$ 488.00	\$ 199.84	\$ 279.72	\$ 8.44
11000-2500-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 3,401.00	\$ 1,354.78	\$ 1,902.32	\$ 143.90
11000-2500-52312-0000-001027-0000-00000	Life	\$ 63.00	\$ 23.50	\$ 32.90	\$ 6.60
11000-2500-52313-0000-001027-0000-00000	Dental	\$ 598.00	\$ 244.40	\$ 342.16	\$ 11.44
11000-2500-52314-0000-001027-0000-00000	Vision	\$ 114.00	\$ 42.40	\$ 59.36	\$ 12.24
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	\$ (20.60)
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	\$ 4.60	\$ 4.60	\$ 1.80
11000-2500-53711-0000-001027-0000-00000	Other Charges	\$ 12,803.00	\$ 3,349.18	\$ 9,250.82	\$ 203.00
11000-2500-54630-0000-001027-0000-00000	Rentals of Computers and Related Equipment	\$ 6,156.00	\$ 3,038.10	\$ 419.90	\$ 2,698.00
11000-2500-55915-0000-001027-0000-00000	Other Contract Services	\$ 27,583.00	\$ 17,027.32	\$ 10,955.96	\$ (400.28)
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	\$ 1,654.30	\$ 1,455.23	\$ 576.47
Subtotal of Element: [Function] 2500 - Central Services		\$ 108,154.00	\$ 54,514.66	\$ 50,362.59	\$ 3,276.75
11000-2600-53711-0000-001027-0000-00000	Other Charges	\$ 300.00	\$ 287.83	\$ 328.00	\$ (315.83)
11000-2600-54411-0000-001027-0000-00000	Electricity	\$ 20,000.00	\$ 12,574.53	\$ 7,425.47	\$ -

**21st Century Public Academy
Account Summary Report
Expenditures**

December 31, 2014

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
11000-2600-54412-0000-001027-0000-00000	Natural Gas (Buildings)	\$ 2,000.00	\$ 373.14	\$ 1,626.86	\$ -
11000-2600-54415-0000-001027-0000-00000	Water/Sewage	\$ 2,500.00	\$ 914.02	\$ 1,585.98	\$ -
11000-2600-54416-0000-001027-0000-00000	Communication Services	\$ 15,826.00	\$ 6,635.29	\$ 9,189.80	\$ 0.91
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	\$ 9,972.12	\$ 8,791.70	\$ (4,613.82)
11000-2600-56118-0000-001027-0000-00000	General Supplies and Materials	\$ -	\$ 1,186.17	\$ 8,140.00	\$ (9,326.17)
Subtotal of Element: [Function] 2600 - Operation & Maintenance of Plant		\$ 77,026.00	\$ 54,193.10	\$ 37,087.81	\$ (14,254.91)
11000-2900-58213-0000-001027-0000-00000	Emergency Reserve	\$ 79,687.00	\$ -	\$ -	\$ 79,687.00
11000-2900-58215-0000-001027-0000-00000	Restricted Expenditures	\$ 34,734.00	\$ -	\$ -	\$ 34,734.00
Subtotal of Element: [Function] 2900 - Other Support Services		\$ 114,421.00	\$ -	\$ -	\$ 114,421.00
Subtotal of Element: [Fund] 11000 - General		\$ 1,593,737.00	\$ 589,456.46	\$ 794,742.42	\$ 209,538.12
14000-1000-56107-1010-001027-0000-00000	Instructional Materials Credit - 50% Textbooks	\$ 6,570.00	\$ 5,195.81	\$ 322.48	\$ 1,051.71
14000-1000-56108-1010-001027-0000-00000	Instructional Materials Credit - 50% Other	\$ 8,584.00	\$ 2,461.24	\$ 3,904.21	\$ 2,218.55
14000-1000-56109-1010-001027-0000-00000	Instructional Materials Online Digital Subscriptions	\$ 8,000.00	\$ 3,063.95	\$ 110.00	\$ 4,826.05
14000-1000-56111-1010-001027-0000-00000	Direct Instruction-Instructional Materials 30%	\$ 14,570.00	\$ 12,234.20	\$ -	\$ 2,335.80
14000-1000-56113-1010-001027-0000-00000	Software	\$ 2,316.00	\$ -	\$ -	\$ 2,316.00
14000-1000-57332-1010-001027-0000-00000	Supply Assets (\$5,000 or Less)	\$ 2,058.00	\$ -	\$ -	\$ 2,058.00
Subtotal of Element: [Function] 1000 - Instruction		\$ 42,098.00	\$ 22,955.20	\$ 4,336.69	\$ 14,806.11
Subtotal of Element: [Fund] 14000 - Total Instructional Materials Sub-Fund		\$ 42,098.00	\$ 22,955.20	\$ 4,336.69	\$ 14,806.11
21000-3100-55914-0000-001027-0000-00000	Contracts - Interagency	\$ 11,849.00	\$ 2,340.00	\$ 9,360.00	\$ 149.00
Subtotal of Element: [Function] 3100 - Food Services Operations		\$ 11,849.00	\$ 2,340.00	\$ 9,360.00	\$ 149.00

21st Century Public Academy
Account Summary Report
Expenditures
December 31, 2014

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
Subtotal of Element: [Fund] 21000 - Food Services		\$ 11,849.00	\$ 2,340.00	\$ 9,360.00	\$ 149.00
23000-1000-53711-0000-001027-0000-00040	Other Charges-OSI	\$ -	\$ 1,353.80	\$ 899.00	\$ (2,252.80)
23000-1000-53711-0000-001027-0000-00050	Other Charges	\$ -	\$ 3,539.50	\$ -	\$ (3,539.50)
23000-1000-53711-0000-001027-0000-00090	Other Charges	\$ -	\$ 452.00	\$ 50.00	\$ (502.00)
23000-1000-56118-0000-001027-0000-00010	General Supplies and Materials	\$ -	\$ 229.25	\$ -	\$ (229.25)
23000-1000-56118-0000-001027-0000-00070	General Supplies and Materials	\$ -	\$ -	\$ 1,200.00	\$ (1,200.00)
23000-1000-56118-0000-001027-0000-00090	General Supplies and Materials	\$ -	\$ 976.00	\$ -	\$ (976.00)
Subtotal of Element: [Function] 1000 - Instruction		\$ -	\$ 6,550.55	\$ 2,149.00	\$ (8,699.55)
Subtotal of Element: [Fund] 23000 - Non-Instructional Support		\$ -	\$ 6,550.55	\$ 2,149.00	\$ (8,699.55)
24106-2100-51100-0000-001027-1214-00000	Salaries Expense	\$ 41,212.00	\$ 15,607.53	\$ 26,012.47	\$ (408.00)
24106-2100-52111-0000-001027-0000-00000	Educational Retirement	\$ 5,647.00	\$ 2,169.45	\$ 3,615.74	\$ (138.19)
24106-2100-52112-0000-001027-0000-00000	Retiree Health Care	\$ 915.00	\$ 312.12	\$ 520.20	\$ 82.68
24106-2100-52210-0000-001027-0000-00000	FICA Payments	\$ 2,556.00	\$ 823.15	\$ 1,291.07	\$ 441.78
24106-2100-52220-0000-001027-0000-00000	Medicare Payments	\$ 598.00	\$ 192.51	\$ 302.02	\$ 103.47
24106-2100-52311-0000-001027-0000-00000	Health and Medical Premiums	\$ 4,575.00	\$ 3,418.43	\$ 5,706.75	\$ (4,550.18)
24106-2100-52312-0000-001027-0000-00000	Life	\$ 75.00	\$ 21.15	\$ 35.25	\$ 18.60
24106-2100-52313-0000-001027-0000-00000	Dental	\$ 300.00	\$ 146.64	\$ 366.60	\$ (213.24)
24106-2100-52314-0000-001027-0000-00000	Vision	\$ 80.00	\$ 44.55	\$ 74.25	\$ (38.80)
24106-2100-52500-0000-001027-0000-00000	Unemployment Compensation	\$ -	\$ 27.61	\$ 327.60	\$ (355.21)
24106-2100-52720-0000-001027-0000-00000	Workers Compensation Employer's Fee	\$ -	\$ 4.60	\$ 4.60	\$ (9.20)
Subtotal of Element: [Function] 2100 - Support Services-Students		\$ 55,958.00	\$ 22,767.74	\$ 38,256.55	\$ (5,066.29)
Subtotal of Element: [Fund] 24106 - Entitlement IDEA-B		\$ 55,958.00	\$ 22,767.74	\$ 38,256.55	\$ (5,066.29)
24154-1000-51300-0000-001027-1411-00000	Additional Compensation	\$ -	\$ 5,000.00	\$ 2,000.00	\$ (7,000.00)
24154-1000-51300-1010-001027-1411-00000	Additional Compensation	\$ -	\$ 1,000.00	\$ 1,000.00	\$ (2,000.00)

**21st Century Public Academy
Account Summary Report
Expenditures
December 31, 2014**

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
24154-1000-52111-0000-001027-0000-00000	Educational Retirement	\$ -	\$ 834.00	\$ 707.96	\$ (1,541.96)
24154-1000-52112-0000-001027-0000-00000	Retiree Health Care	\$ -	\$ 120.00	\$ 101.80	\$ (221.80)
24154-1000-52210-0000-001027-0000-00000	FICA Payments	\$ -	\$ 360.23	\$ 306.12	\$ (666.35)
24154-1000-52220-0000-001027-0000-00000	Medicare Payments	\$ -	\$ 84.26	\$ 71.61	\$ (155.87)
24154-1000-52500-0000-001027-0000-00000	Unemployment Compensation	\$ -	\$ 27.40	\$ 60.36	\$ (87.76)
24154-1000-52720-0000-001027-0000-00000	Workers Compensation Employer's Fee	\$ -	\$ -	\$ 2.15	\$ (2.15)
24154-1000-53330-0000-001027-0000-00000	Professional Development	\$ 12,105.00	\$ -	\$ -	\$ 12,105.00
Subtotal of Element: [Function] 1000 - Instruction		\$ 12,105.00	\$ 7,425.89	\$ 4,250.00	\$ 429.11
24154-2400-53330-0000-001027-0000-00000	Professional Development	\$ 500.00	\$ -	\$ -	\$ 500.00
Subtotal of Element: [Function] 2400 - Support Services-School Administration		\$ 500.00	\$ -	\$ -	\$ 500.00
Subtotal of Element: [Fund] 24154 - Teacher/Principal Training & Recruiting		\$ 12,605.00	\$ 7,425.89	\$ 4,250.00	\$ 929.11
25153-2100-53414-0000-001027-0000-00000	Other Professional/Technical Services	\$ 7,259.35	\$ 1,000.00	\$ 6,000.00	\$ 259.35
Subtotal of Element: [Function] 2100 - Support Services-Students		\$ 7,259.35	\$ 1,000.00	\$ 6,000.00	\$ 259.35
Subtotal of Element: [Fund] 25153 - Title XIX MEDICAID 3/21 Years		\$ 7,259.35	\$ 1,000.00	\$ 6,000.00	\$ 259.35
27107-2200-56114-0000-001027-0000-00000	Library And Audio-Visual	\$ 3,293.00	\$ -	\$ -	\$ 3,293.00
Subtotal of Element: [Function] 2200 - Support Services-Instruction		\$ 3,293.00	\$ -	\$ -	\$ 3,293.00
Subtotal of Element: [Fund] 27107 - 2012 GO BOND Libraries		\$ 3,293.00	\$ -	\$ -	\$ 3,293.00
31200-4000-54610-0000-001027-0000-00000	Renting Land and Buildings	\$ 184,050.00	\$ 98,958.00	\$ 85,092.00	\$ -
Subtotal of Element: [Function] 4000 - Capital Outlay		\$ 184,050.00	\$ 98,958.00	\$ 85,092.00	\$ -

**21st Century Public Academy
Account Summary Report
Expenditures
December 31, 2014**

Account Code	Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
Subtotal of Element: [Fund] 31200 - Public School Capital Outlay		\$ 184,050.00	\$ 98,958.00	\$ 85,092.00	\$ -
31600-2300-53712-0000-001027-0000-00000	County Tax Collection Costs	\$ 1,533.00	\$ 367.94	\$ -	\$ 1,165.06
Subtotal of Element: [Function] 2300 - Support Services-General Administration		\$ 1,533.00	\$ 367.94	\$ -	\$ 1,165.06
31600-4000-54315-0000-001027-0000-00000	Maintenance & Repair - Bldgs/Grnds/Equipment (SB-9)	\$ -	\$ 802.81	\$ -	\$ (802.81)
31600-4000-57200-0000-001027-0000-00000	Buildings Purchase	\$ 415,893.00	\$ -	\$ -	\$ 415,893.00
31600-4000-57331-0000-001027-0000-00000	Capital Outlay-Fixed Assets (More Than \$1000)	\$ 16,690.00	\$ 32,250.00	\$ 18,000.00	\$ (33,560.00)
31600-4000-57332-0000-001027-0000-00000	Capital Outlay-Supply Assets (\$1000 Or Less)	\$ 87,750.00	\$ 53,490.00	\$ 700.00	\$ 33,560.00
Subtotal of Element: [Function] 4000 - Capital Outlay		\$ 520,333.00	\$ 86,542.81	\$ 18,700.00	\$ 415,090.19
Subtotal of Element: [Fund] 31600 - Capital Improvements HB-33		\$ 521,866.00	\$ 86,910.75	\$ 18,700.00	\$ 416,255.25
31700-2300-53712-0000-001027-0000-00000	County Tax Collection Costs	\$ 1,045.00	\$ 177.09	\$ -	\$ 867.91
Subtotal of Element: [Function] 2300 - Support Services-General Administration		\$ 1,045.00	\$ 177.09	\$ -	\$ 867.91
31700-4000-54315-0000-001027-0000-00000	Maintenance & Repair - Bldgs/Grnds/Equipment (SB-9)	\$ 85,530.00	\$ 7,338.33	\$ 8,630.46	\$ 69,561.21
31700-4000-56113-0000-001027-0000-00000	Software	\$ 3,215.00	\$ 900.00	\$ 2,312.52	\$ 2.48
31700-4000-57331-0000-001027-0000-00000	Capital Outlay-Fixed Assets (More Than \$1000)	\$ 8,414.00	\$ 30,338.84	\$ 108.92	\$ (22,033.76)
31700-4000-57332-0000-001027-0000-00000	Capital Outlay-Supply Assets (\$1000 Or Less)	\$ 7,000.00	\$ 4,005.00	\$ -	\$ 2,995.00
Subtotal of Element: [Function] 4000 - Capital Outlay		\$ 104,159.00	\$ 42,582.17	\$ 11,051.90	\$ 50,524.93
Subtotal of Element: [Fund] 31700 - Capital Improvements SB-9		\$ 105,204.00	\$ 42,759.26	\$ 11,051.90	\$ 51,392.84
Total		\$ 2,537,919.35	\$ 881,123.85	\$ 973,938.56	\$ 682,856.94

Accounting Cycle: FY2015; Bank: Wells Fargo Bank -; Bank Account: 3146 - 10000; Statement Date: 12/31/2014

Last Reconciled	Beginning Balance	Statement Date	Ending Balance
12/1/2014	\$ 408,541.85	12/31/2014	\$ 416,287.61

Date	Source Document	Item Number	Description	Deposit	Withdrawal
11/19/2014	15-0021	5823	Southwest Regional Education C		\$ 7.17
12/1/2014	212		NMPSIA		\$ 11,725.10
12/1/2014	15-0023	5826	AEG LLC		\$ 14,182.00
12/1/2014	15-0023	5827	Cooperative Educational Svcs.		\$ 536.48
12/1/2014	15-0023	5828	Copperstate Security		\$ 120.00
12/1/2014	15-0023	5829	Tom Terrifics Ultraclean		\$ 1,255.54
12/4/2014	15-0089	15-0089	Lunch	\$ 18.00	
12/8/2014	213		NMRHCA		\$ 2,236.96
12/8/2014	214		NMERB		\$ 18,311.12
12/10/2014	216		Internal Revenue Service		\$ 11,610.34
12/10/2014	215		Wells Fargo Bank		\$ 31,483.54
12/11/2014	00011004	00011004	Client Analysis		\$ 69.65
12/12/2014	217		NMTRD		\$ 1,604.14
12/12/2014	15-0094	15-0094	Lunch	\$ 13.18	
12/12/2014	15-0086	15-0086	SEG-December 2014	\$ 132,810.58	
12/12/2014	15-0087	15-0087	USDA -October	\$ 1,337.40	
12/15/2014	15-0025	5830	Ant Mary's Pest Control		\$ 96.30
12/15/2014	15-0025	5831	Charter School Nursing Service		\$ 2,086.50
12/15/2014	15-0025	5832	Comcast		\$ 397.72
12/15/2014	15-0025	5833	Cooperative Educational Svcs.		\$ 8,779.16
12/15/2014	15-0025	5834	LCA Bank Corporation		\$ 494.00
12/15/2014	15-0025	5835	McGraw Hill Companies		\$ 5,299.44
12/15/2014	15-0025	5836	Midway Office Supply Center		\$ 221.83
12/15/2014	15-0025	5837	PNM		\$ 2,049.43
12/15/2014	15-0025	5838	Safeguard		\$ 23.55
12/16/2014	15-0026	5839	Association of Charter School		\$ 29,411.08
12/16/2014	15-0026	5840	Albuquerque Bernalillo County		\$ 280.37
12/16/2014	15-0026	5841	Document Technologies		\$ 555.73
12/16/2014	15-0026	5843	New Mexico Gas		\$ 249.36
12/17/2014	15-0096	15-0096	Reimbursement for 24106	\$ 7,535.49	
12/17/2014	15-0027	5844	Karen Patrick		\$ 878.51
12/17/2014	15-0027	5845	TW Telecom		\$ 723.33
12/18/2014	15-0029	5847	Albuquerque Public Schools		\$ 1,302.00
12/19/2014	15-0095	15-0095	Lunch	\$ 20.00	
12/22/2014	15-0105	15-0105	HB33,SB-9 Bernalillo	\$ 48,014.43	
12/29/2014	219		Wells Fargo Bank		\$ 26,943.18
12/29/2014	220		Internal Revenue Service		\$ 9,069.79
Subtotal				\$ 189,749.08	\$ 182,003.32

Accounting Cycle: FY2015; Bank: Wells Fargo Bank -; Bank Account: 9146 - 10000; Statement Date:
12/31/2014

Last Reconciled	Beginning Balance	Statement Date
12/1/2014	\$ (7.17)	12/31/2014

Date	Source Document	Item Number	Description	Deposit	Withdrawal
12/16/2014	15-0026	5842	LDD Computer Consulting		\$ 1,034.44
12/18/2014	15-0028	5846	LDD Computer Consulting		\$ 900.00
Subtotal				\$ -	\$ 1,934.44

Accounting Cycle: FY2015; Bank: Wells Fargo Bank -; Bank Account: 9146 - 10000; Statement Date:
12/31/2014

	Bank Reconciliation	+	Outstanding	=	ExpectedGL	-	ActualGL	=	Difference
Beginning Balance	\$ 408,541.85	+	\$ (7.17)	=	\$ 408,534.68	-	\$ 408,534.68	=	\$ -
Deposits/Debits	\$ 189,749.08	+	\$ -	=	\$ 189,749.08	-	\$ 190,234.07	=	\$ (484.99)
Withdrawals/Credits	\$ (182,003.32)	+	\$ (1,927.27)	=	\$ (183,930.59)	-	\$ (184,415.58)	=	\$ 484.99
Total	\$ 416,287.61		\$ (1,934.44)		\$ 414,353.17		\$ 414,353.17		\$ -

Analyzed Business Checking - PF

Account number: 9146 ■ December 1, 2014 - December 31, 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	\$408,541.85	\$189,977.64	-\$182,231.88	\$416,287.61

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	12/04	18.00	Deposit
	12/12	3.00	Deposit
	12/12	10.18	Deposit
	12/17	7,535.49	Deposit
	12/19	20.00	Deposit
		\$7,586.67	Total deposits

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
	12/03	1,337.40	NEW Mexico B EFT B ACH 141203 Rmr*IV*USDA October 201**1337.4\
	12/12	132,810.58	WT Seq151910 Albuquerque Board of Ed /Org=Albuquerque Public Schools Srf# IN14121114004822 Trm#141211151910 Rfb# 000007131
	12/17	228.56	ACH Returns - 21 St Century Pu - File 7878782339 Coid 1850471747
	12/22	48,014.43	Treasurersgenera Payments Beneficiary ID Monthly Distribution
		\$182,390.97	Total electronic deposits/bank credits
		\$189,977.64	Total credits

(A)

Accounting Cycle: FY2015; Bank: Wells Fargo Bank -; Bank Account: 9203 - Activity Account; Statement Date: 12/31/2014

Last Reconciled	Beginning Balance	Statement Date	Ending Balance
12/1/2014	\$ 8,935.93	12/31/2014	\$ 8,536.90

Date	Source Document	Item Number	Description	Deposit	Withdrawal
11/19/2014	15-0021	3287	Rio Grande Nature Center State		\$ 69.00
12/1/2014	15-0023	3289	Utahna Denetclaw		\$ 209.10
12/1/2014	15-0024	3290	National Geographic Society		\$ 100.00
12/2/2014	15-0091	15-0091	OSI	\$ 89.00	
12/5/2014	15-0093	15-0093	Jeans day	\$ 85.01	
12/10/2014	15-0088	15-0088	Band Fee, Agenda, OSI	\$ 59.00	
12/12/2014	15-0099	15-0099	jeans	\$ 64.00	
12/12/2014	15-0101	15-0101	OSI	\$ 18.00	
12/12/2014	15-0103	15-0103	OSI	\$ 45.00	
12/15/2014	15-0025	3291	Albert Sanchez Bus Co. Inc.		\$ 438.70
12/15/2014	15-0025	3292	CustomInk		\$ 229.25
12/15/2014	15-0092	15-0092	OSI	\$ 90.01	
12/16/2014	15-0100	15-0100	OSI	\$ 12.00	
12/17/2014	15-0102	15-0102	OSI	\$ 12.00	
12/19/2014	15-0098	15-0098	Jeans	\$ 60.00	
12/19/2014	15-0104	15-0104	OSI,agenda	\$ 113.00	
Subtotal				\$ 647.02	\$ 1,046.05

Accounting Cycle: FY2015; Bank: Wells Fargo Bank -; Bank Account : 3203 - Activity Account;
Statement Date: 12/31/2014

Last Reconciled	Beginning Balance	Statement Date
12/1/2014	\$ (173.00)	12/31/2014

Date	Source Document	Item Number	Description	Deposit	Withdrawal
4/21/2014	14-0047	3255	Balloon Museum	\$	104.00
12/1/2014	15-0023	3288	NMMEA	\$	110.00
12/18/2014	15-0028	3293	NMMEA	\$	50.00
Subtotal				\$ -	\$ 264.00

Accounting Cycle: FY2015; Bank: Wells Fargo Bank -; Bank Account: 203 - Activity Account;
Statement Date: 12/31/2014

	Bank Reconciliation	+	Outstanding	=	ExpectedGL	-	ActualGL	=	Difference
Beginning Balance	\$ 8,935.93	+	\$ (173.00)	=	\$ 8,762.93	-	\$ 8,762.93	=	\$ -
Deposits/Debits	\$ 647.02	+	\$ -	=	\$ 647.02	-	\$ 736.02	=	\$ (89.00)
Withdrawals/Credits	\$ (1,046.05)	+	\$ (91.00)	=	\$ (1,137.05)	-	\$ (1,226.05)	=	\$ 89.00
Total	\$ 8,536.90		\$ (264.00)		\$ 8,272.90		\$ 8,272.90		\$ -

Analyzed Business Checking - PF

Account number: **9203** ■ December 1, 2014 - December 31, 2014 ■ Page 1 of 2

WELLS
FARGO

21 ST CENTURY PUBLIC ACADEMY
ACTIVITY ACCOUNT
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 (1-800-225-5835)

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	\$8,935.93	\$647.02	-\$1,046.05	\$8,536.90

(D)

Credits

Deposits

Effective date	Posted date	Amount	Transaction detail
	12/02	89.00	Deposit
	12/04	90.01	Deposit
	12/05	85.01	Deposit
	12/10	59.00	Deposit
	12/12	64.00	Deposit
	12/12	18.00	Deposit
	12/12	45.00	Deposit
	12/16	12.00	Deposit
	12/17	12.00	Deposit
	12/19	60.00	Deposit
	12/19	39.00	Deposit
	12/19	74.00	Deposit
		\$647.02	Total deposits
		\$647.02	Total credits

**21st Century Public Academy
Cash Disbursements
December 2014**

<u>Date</u>	<u>Item Number</u>	<u>Description</u>	<u>Withdrawal</u>
12/1/2014	ACH wire	NMPSIA	\$ 11,725.10
12/1/2014	5826	AEG LLC	\$ 14,182.00
12/1/2014	5827	Cooperative Educational Svcs.	\$ 536.48
12/1/2014	5828	Copperstate Security	\$ 120.00
12/1/2014	5829	Tom Terrifics Ultraclean	\$ 1,255.54
12/8/2014	ACH	NMERB	\$ 18,311.12
12/8/2014	ACH	NMRHCA	\$ 2,236.96
12/10/2014	ACH	Internal Revenue Service	\$ 11,610.34
12/10/2014	ACH	Wells Fargo Bank	\$ 31,483.54
12/11/2014	00011004	Client Analysis	\$ 69.65
12/12/2014	ACH	NMTRD	\$ 1,604.14
12/15/2014	5830	Ant Mary's Pest Control	\$ 96.30
12/15/2014	5831	Charter School Nursing Service	\$ 2,086.50
12/15/2014	5832	Comcast	\$ 397.72
12/15/2014	5833	Cooperative Educational Svcs.	\$ 8,779.16
12/15/2014	5834	LCA Bank Corporation	\$ 494.00
12/15/2014	5835	McGraw Hill Companies	\$ 5,299.44
12/15/2014	5836	Midway Office Supply Center	\$ 221.83
12/15/2014	5837	PNM	\$ 2,049.43
12/15/2014	5838	Safeguard	\$ 23.55
12/16/2014	5839	Association of Charter School	\$ 29,411.08
12/16/2014	5840	Albuquerque Bernalillo County	\$ 280.37
12/16/2014	5841	Document Technologies	\$ 555.73
12/16/2014	5842	LDD Computer Consulting	\$ 1,034.44
12/16/2014	5843	New Mexico Gas	\$ 249.36
12/17/2014	5844	Karen Patrick	\$ 878.51
12/17/2014	5845	TW Telecom	\$ 723.33
12/18/2014	5846	LDD Computer Consulting	\$ 900.00
12/18/2014	5847	Albuquerque Public Schools	\$ 1,302.00
12/29/2014	ACH	Internal Revenue Service	\$ 9,069.79
12/29/2014	ACH	Wells Fargo Bank	\$ 26,943.18
Total			\$ 183,930.59

ALBUQUERQUE PUBLIC SCHOOLS

Finance Committee Meeting of January 20, 2015

Board of Education Meeting of January 21, 2015

TO: Albuquerque Public Schools Board of Education

SUBJECT: Budget Adjustments for 21st Century Public Academy

REQUESTED ACTION: Consideration for Approval of Budget Adjustments

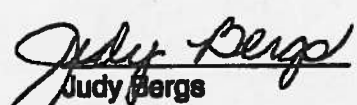
BACKGROUND INFORMATION: Adjustments to existing budget in the form of an increase/decrease is being requested to reflect the following:


- English Language Acquisition \$845.00

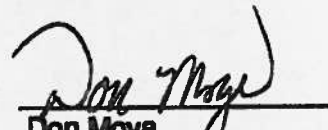
PREPARED BY:

RECOMMENDED BY:

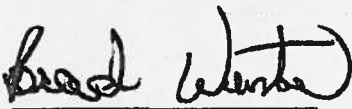
APPROVED BY:


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 January 21, 2015:


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: 001-027-1415-0010-I
Fund Type: Flowthrough

Adjustment Type: Increase

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: 07/01/2014	To: 06/30/2015
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 24153.0000.41924 \$845

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24153 English Language Acquisitio n	2100 Support Services-Students	51300 Additional Compensation	0000 No Program	1211 Coordinator/Su bject Matter Specialist		\$845	\$845	
Sub Total						\$845		
Indirect Cost								
DOC. TOTAL						\$845		

Justification:

Initial Award for FY15 for 21st Century Public Academy

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: 1/17/2015

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.

Approvals by Digital Signature		
Name	Role	Date
Rita Hirschy	Business Manager	1/22/2015 12:58:22 PM
Mary Tarango	Superintendent	1/22/2015 1:24:51 PM



ALBUQUERQUE PUBLIC SCHOOLS

Grant Management
Expect Great Things!

Winston Brooks
SUPERINTENDENT

November 26, 2014

1727-027
21st Century Charter
6805 Acadmeny Pkway West NE
Albuquerque, NM 87109

Dear Rita,

Please accept this letter as your updated FY 2014-2015 allocation notice from APS for the accounts and amounts listed below. Funds not listed below have not had adjustments to their final allocations. BARs will be available in OBMS as soon as APS receives approval from PED.

All cash requests for reimbursement of funds will be processed through OBMS/APS. Please use this letter as any backup documentation that PED may require.

24153 \$845.00

Please contact me with any questions or concerns.

Thank you!

Ryan Short

Ryan Short, Manager – Grant Management
Albuquerque Public Schools
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6400 Uptown Blvd NE, Albuquerque, NM 87110
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21st Century Public Academy
Request for Reimbursement
Summary
July 1, 2014 to January 15, 2015

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	\$ 15,161.89	\$ -	\$ 40,796.11	2 RFRs submitted and paid
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 submitted and paid
Total		\$ 75,860.00	\$ 19,166.89	\$ 19,166.89	\$ -	\$ 56,693.11	

**STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2014**

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

21ST CENTURY PUBLIC ACADEMY

FS 10-05 – Internal Control Structure (Compliance and Other Matters)

Condition: During our audit, we noted a payroll liability account which was not reconciled and required an audit adjustment to decrease the liability account by approximately \$6,000. In addition, we noted the June tax receipts for the HB33 and SB9 funds were transposed and recorded to the incorrect funds; an approximately \$17k audit adjustment was required.

Criteria: Every school district shall establish and maintain an internal control structure to provide management with reasonable assurance that assets are safe-guarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with GAAP.

Cause: Management oversight, lack of effective internal controls over the financial close and reporting process.

Effect: Potential misstatements of financial statements.

Auditor's Recommendation: We recommend that management establish effective internal controls surrounding the financial close and reporting process to ensure all accounts have been properly reconciled.

Management's Response: A new process has been implemented to reconcile every asset and liability account quarterly to assure balances are correct. This includes a review by someone other than the preparer.

2013-062 – Timely Deposit of Cash Receipts (Compliance and Other Matters)

Condition: During our review of cash receipts, we noted 2 of 11 receipts in the amount of approximately \$400 lacked documentation of the actual date of receipt; therefore, we were unable to determine whether the school deposited the receipts within 24 hours of receipt as required.

Criteria: NMAC 6.20.2.14 states that money received and receipted shall be deposited in the bank within twenty-four (24) hours or one banking day.

Cause: Procedures established by management to ensure proper documentation and timely deposit were not established until after the fiscal year began.

Effect: Non-compliance with NMAC 6.20.2.14.

Auditor's Recommendation: We recommend that management continue to monitor the established procedures to ensure all staff involved with cash receipts and deposits are familiar with the established procedures to ensure timely deposit of all receipts as required.

**STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
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June 30, 2014**

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

21ST CENTURY PUBLIC ACADEMY (CONTINUED)

Management's Response: New procedures have been developed for Cash Receipts and all staff has received training.

2013-064 – Budgetary Conditions (Compliance and Other Matters)

Condition: During the audit, we noted the School had expenditure functions where actual expenditures exceeded budgetary authority:

Fund 11000 – Instruction - \$35,895
Fund 21000 – Food Services - \$2,343
Fund 24154 – Support Services - \$4,743
Fund 31700 – Support Services - \$147

Criteria: Sound financial management and 6.20.2.9 (A) NMAC and 22-8-5 through 22-8-12.2 NMSA 1978 require that budgets not be exceeded at the legal level of control. For school districts, the function is the legal level of control.

Cause: Management oversight.

Effect: Non-compliance with state statutes.

Auditor's Recommendation: The School should establish a policy of budgetary review at year-end and make the necessary budgetary adjustments.

Management's Response: Budget comparison reports are produced monthly. BARs will be prepared as required to keep all functions within the approved budget.

ALBUQUERQUE PUBLIC SCHOOLS

Finance Committee Meeting of January 20, 2015

Board of Education Meeting of January 21, 2015

TO: Albuquerque Public Schools Board of Education

SUBJECT: Re-instate 21st Century Public Academy's Governance Council's Authority

REQUESTED ACTION: Consideration of Approval to return financial and budgetary responsibilities back to 21st Century Public Academy on April 1, 2015

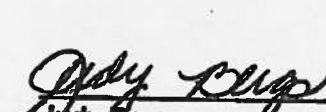
BACKGROUND INFORMATION:


Albuquerque Public School's Finance Department assumed responsibility for financial and budgetary control of 21st Century Public Academy on May 20, 2013. Since then, APS has worked closely with the Principal and Governance Council to improve their fiscal oversight and management. 21st Century is currently operating in the positive at this time and is projected to end FY15 in the black. APS would continue to monitor their financial condition in the same manner as the other APS authorized charter schools and report to the APS Board of Education on a quarterly basis.

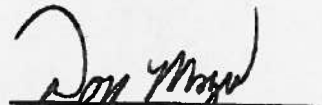
PREPARED BY:

RECOMMENDED BY:

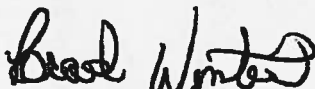
APPROVED BY:


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 January 21, 2015:


Dr. Brad Winter
Interim Superintendent

Dr. Anales Maestas, President
APS Board of Education

Steven Michael Quezada
Secretary
APS Board of Education