



October 24, 2018

Performance Audit

Fund 225 Use and Tracking

Cultural Services Department

Report No. 17-102



**CITY OF ALBUQUERQUE
OFFICE OF INTERNAL AUDIT**

PERFORMANCE AUDIT REPORT
FUND 225 USE AND TRACKING
REPORT NO. 17-102

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Fund 225 Use and Tracking

Performance Audit

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Audit #17-102

The purpose of this audit is to determine if resources are used for the intended purpose of the fund, and if the Cultural Services Department has an effective process for ensuring Fund 225 is used to support the intent and appropriated projects of the fund.

Executive Summary

Fund 225 provides support to the museum, community events, balloon center, libraries and the Rosenwald building in the following goals: Human and Family Development and Community and Cultural Engagement.

CSD does not have an effective process to ensure the proper fiscal management of Fund 225.

Only contributions and donations should be collected and deposited into Fund 225. However, CSD Management included revenue from facility rentals, special events, ticket fees, and special admissions, which significantly increased the amount of revenue available for use. Collectively, non-contribution/donation revenue for FY2016 and FY2017 was approximately \$2.2 million.

Fund 225 revenue was used to cover gaps in capital and operational expenses. In addition, the expense of Fund 225 resources did not comply with specific appropriation categories approved by City Council. In total, CSD overspent their approved budgets for FY2016 and FY2017 by approximately \$677 thousand.

The Citizens of Albuquerque may interpret CSD's Fund 225 collection and spending routines as misleading. Spending unappropriated funding is a violation of New Mexico's Constitution and City regulations.

CSD agrees with the finding and recommendation. CSD will provide a written update to the CAO and CFO on specific changes to internal controls, revenue collection, and tracking of both intent and expenditures of the fund by November 30, 2018.

Recommendations

• • •

CSD should review internal controls, develop processes, and assign responsibility to ensure:

- Only intended revenue is collected for the fund (i.e., contributions and donations).
- The proper use of Fund 225 resources by making sure:
 - Contributions and donations are tracked to ensure funding is used for specified project(s),
 - Resources are used as intended by the established scope listings, and
 - Spending does not exceed appropriated budgets.



City of Albuquerque

Office of Internal Audit

October 24, 2018

Accountability in Government Oversight Committee
P.O. Box 1293
Albuquerque, New Mexico 87103

Audit: Fund 225 Use and Tracking
Cultural Services Department
Audit No. 17-102

FINAL

INTRODUCTION

The Office of Internal Audit (OIA) completed a performance audit of the Cultural Service Department's (CSD) use and tracking of the Cultural and Recreational Projects Fund (Fund 225) during fiscal years (FYs) 2016 and 2017. This audit was not included in OIA's FY2017 audit plan but was initiated as a result of an anonymous call received by OIA. Information pertaining to the audit objectives, scope limitations and methodology can be found in **Appendix A**.

Fund 225 provides support to the City of Albuquerque's (City) museum, community events, balloon center, and libraries. Revenues have been historically collected from other CSD operations, such as lost books, photo archives, contributions and donations, ticket sales, rental agreements, interest earnings and a management agency sponsorship contract. The management agency enhances special events offered to the public by providing both entertainers and a venue for CSD events in the various community planning districts of the City.

CSD has used Fund 225 revenues to cover gaps in capital and operational costs such as, equipment purchases, repair and maintenance projects, and overtime security staffing. For example, Fund 225 was used to repave the Albuquerque Museum's parking lot in Old Town, operate the KiMo Theater, provide supplies for weekly children's programming, routine maintenance at the Albuquerque Balloon Center, and install an automatic materials sorter at the Albuquerque Public Library Central and Unser location.

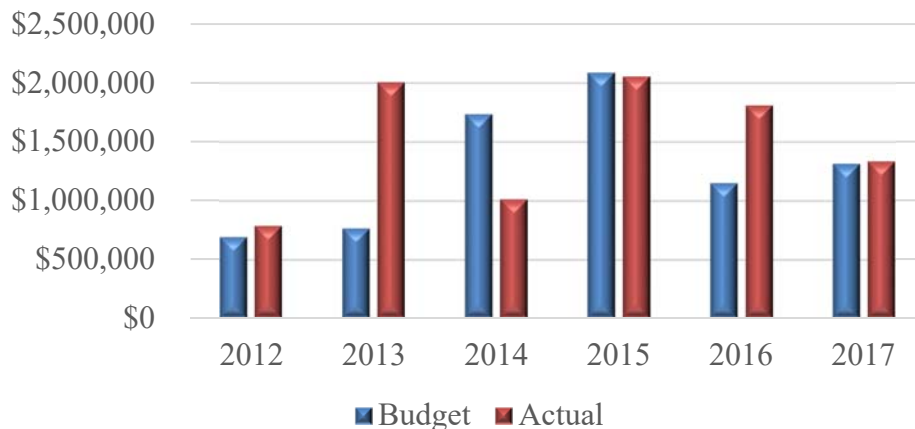
The following table and chart show the amount budgeted compared to actual expenditures during FYs 2012 through 2017. Fund 225 expenditures exceeded the amount budgeted during FY2012, FY2013, FY2016 and FY2017.

Budget Compared to Actual Expenditures FY2012 - 2017

Year	Budget	Actual	(Over)/Under
2012	\$695,000	\$786,648	(\$91,648)
2013	\$769,000	\$2,003,790	(\$1,234,790)
2014	\$1,734,000	\$1,012,434	\$721,566
2015	\$2,087,000	\$2,053,638	\$33,362
2016	\$1,151,000	\$1,807,795	(\$656,795)
2017	\$1,314,000	\$1,334,162	(\$20,162)

Source: CAFR and Approved Budget

**Budget Compared to Actual Expenditures
 FY2012 - 2017**



Creation of Fund 225

Legislation to create Fund 225 did not include an intended purpose or what resources would be collected to fund 225.

OIA was unable to determine why Fund 225 was established without an intended purpose as Council Services was not able to locate documentation that established the fund. Since this information was unavailable, OIA relied on the Fund 225 description documented in the 1998

City of Albuquerque Comprehensive Annual Financial Report (CAFR) which states, “To account for contributions and donations earmarked for specific projects of Culture and Recreation Department.”

During fieldwork, OIA determined that the Department of Finance & Administrative Services – Office of Management & Budget (OMB) added a section to the FY2018 budget bill that establishes the purpose of Fund 225 as, "The following fund is hereby established to account for contributions and donations earmarked for specific purposes within the Culture and Recreation Department: Culture and Recreation Projects Fund 225." OMB stated that all other non-contribution and donation revenue would go to the General Fund beginning April 1, 2017.

FINDING

The following finding addresses areas that OIA believes could be improved by the implementation of the related recommendations.

1. CSD SHOULD ENSURE THE PROPER FISCAL MANAGEMENT OF FUND 225.
CSD does not have an effective process to ensure the proper fiscal management of Fund 225. As a result, the management of Fund 225 sources and uses has lacked the fiscal oversight needed to ensure the following.
 - A. The proper collection of Fund 225 revenue; and
 - B. The proper use of Fund 225 resources.

Only contributions and donations should be collected and deposited into Fund 225. However, CSD Management included revenue from facility rentals, special events, ticket fees, and special admissions, which significantly increased the amount of revenue available for use. Collectively, non-contribution/donation revenue for FY2016 and FY2017 was approximately \$2.2 million.

Fund 225 revenue was used to cover gaps in capital and operational expenses. In addition, the expense of Fund 225 resources did not comply with specific appropriation categories approved by City Council. In total, CSD overspent their approved budgets for FY2016 and FY2017 by approximately \$677,000.

The following tables summarize the amount each project area overspent for FY2016 and FY2017.

Amount Overspent by Project Area For FY2016

Project Area (Note)	Budget	Actual	(Over)/Under
Library	\$251,000	\$358,377	(\$107,377)
Community Events	\$370,000	\$445,565	(\$75,565)
Albuquerque Museum	\$530,000	\$996,994	(\$466,994)
Rosenwald Building	\$0	\$6,859	(\$6,859)
Total	\$1,151,000	\$1,807,795	(\$656,795)

Amount Overspent by Project Area For FY2017

Project Area (Note)	Budget	Actual	(Over)/Under
Library	\$250,000	\$154,297	\$95,703
Community Events	\$440,000	\$273,024	\$166,976
Albuquerque Museum	\$624,000	\$904,265	(\$280,265)
Rosenwald Building	\$0	\$2,576	(\$2,576)
Total	\$1,314,000	\$1,334,162	(\$20,162)

Source: City accounting system

Note: CSD combined both Museum and Balloon Center Projects under the Albuquerque Museum for reporting purposes.

The Citizens of Albuquerque may interpret CSD’s Fund 225 collection and spending routines as misleading. Spending unappropriated funding is a violation of New Mexico’s Constitution and City regulations.

The lack of effective processes and controls enabled previous CSD management to spend Fund 225 resources on activities not intended for the fund.

See **Appendix B** for detailed cost analyses by general ledger account for FY2016 and FY2017.

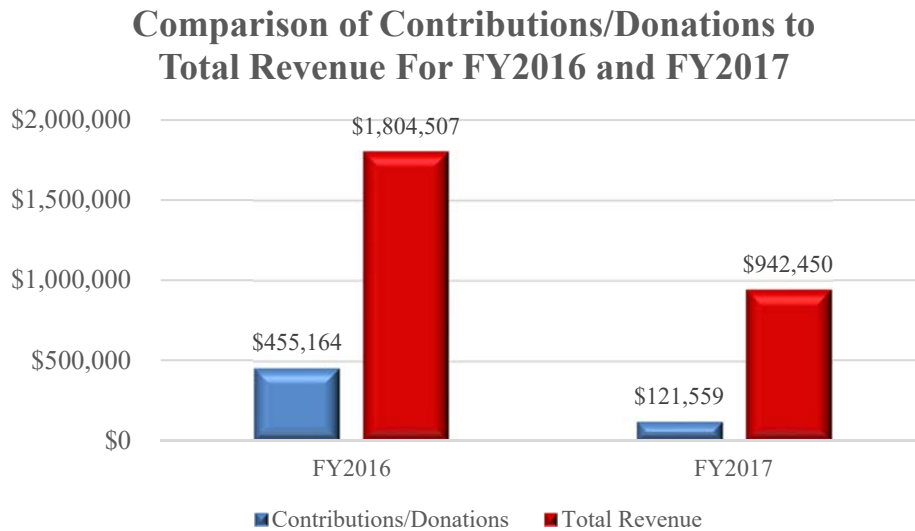
The following sub-sections provide further details about the issues identified above (A-B).

A. The proper collection of Fund 225 revenue.

When Fund 225 was established in FY1998, it was supposed to be funded solely by contributions and donations. However, CSD management allowed revenues from non-contribution and donation sources to be regularly transferred to Fund 225, which resulted in the fund having significantly higher revenue than it should have.

Consequently, Fund 225 revenues totaled \$1,804,507 and \$942,450 during FY2016 and FY2017, respectively. Of the revenue collected in FY2016 and FY2017, contributions and donations equaled \$455,164 and \$121,559 respectfully.

The following chart shows a comparison of contributions/donations to total Fund 225 revenue collected during FY2016 and FY2017.



Source: CSD and CAFR

According to CSD fiscal management, Fund 225 was never used as was intended. CSD management has historically posted different types of revenue, such as rental fee and ticket revenue to Fund 225 that were not appropriate.

The City classifies Fund 225 as a special revenue fund that should only include specified revenue sources consisting of contributions and donations. According to *Government Accounting Standards*, "Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects."

B. The proper use of Fund 225 resources.

CSD does not ensure that the use of Fund 225 resources support the intent nor comply with the appropriated budget of the fund. Issues regarding CSD's ineffective process for ensuring the proper use of Fund 225 resources were identified and include:

1. Contributions and donations are not tracked to ensure funding is used for specified project(s)/activities,
 2. Resources are not used as intended by the scope listings established by CSD, and
 3. Spending has exceeded the appropriated budgets for FY2016 and FY2017.
1. Contributions and donations are not tracked to ensure funding is used for the specified project(s)/activities.

Contributed and donated funding is not tracked or monitored to ensure such funds were used for each donors' specified projects or activities. Each donor specifically donates funding for specific projects or areas within CSD. However, CSD has no process to ensure donated funds have been used for the specific projects or areas within CSD.

The following table summarizes the contributions/donations identified during the audit that were provided by support organization in FY2016 and FY2017.

**Contributions Received From Support Organizations
during FY 2016 and 2017**

Support Organization	FY16 Amount	FY17 Amount
Albuquerque Museum Foundation	\$359,770	\$81,559
Balloon Museum Foundation	\$75,394	\$0
Village of Corrales	\$20,000	\$40,000
Total	\$455,164	\$121,559

Source: CSD documents

According to CSD fiscal management, contributions and donations were incorrectly posted as miscellaneous revenue, and were not tracked in a way that would allow the department to clearly track that the funding received matched its use.

When contributions and donations funding and uses are not tracked by project, contributors and donors will not know if their contributions and donations are being used as intended and may not support future CSD activities.

Government Accounting Standards state,

"Financial reporting should provide information about sources and uses of financial resources. Financial reporting should account for all outflows by function and purpose, all inflows by source and type, and the extent to which inflows met outflows."

2. Resources are not used as intended by the scope listings established by CSD. On an annual basis, CSD establishes scope listings for the specific areas appropriated by City Council. Fund 225 resources are not always used for the intended purpose of the fund. Seventeen of twenty-seven journal entry transactions, greater than or equal to \$10,000, reviewed were not within the scope of the intended purpose of Fund 225 or the project scope.

Fund 225 resources have been used to cover shortfalls in capital and operational expenses. The following table summarizes transactions by fiscal year, and compares the use of funding to the scope listing established by CSD.

Transactions by Fiscal Year Not within the Intent of the Project Scope Listing

Fiscal Year	Transaction Description	Amount	Intent per Scope Listing
FY16	City Property Damage	\$236,586	Printers, paper, toner, and maintenance
	Theater Renovation Project	\$55,943	Enhance exhibits, special programs, & events. Contractual staff support
	City Property Damage	\$21,147	Printers, paper, toner, and maintenance
	Tent Rental/Grounds Crew	\$13,514	Offer Entertainment
	Capital Equipment	\$13,104	Printers, paper, toner, and maintenance
	HVAC preventative maintenance	\$10,092	Enhance exhibits, special programs, & events. Contractual staff support
FY17	Creation of Museum Curator position & Supplement Repairs and Maintenance	\$129,998	Enhance exhibits, special programs, & events. Contractual staff support (\$11,818 for 11 months)
Total		\$480,384	

Source: City accounting systems

CSD Fiscal Management stated that expenses were moved to Fund 225 to

ensure that the general fund was not overspent. Also, Fund 225 was incorrectly used instead of the Capital Implementation Fund to pay for the restoration of damaged City property.

3. Spending has exceeded the appropriated budgets for FY2016 and FY2017.
Fund 225 project spending is not tracked by the amount appropriated for each project area. The CSD Fiscal Manager stated that Fund 225 is tracked as a whole and the focus is on making sure that a positive fund balance is maintained between fiscal years. The overall balance of Fund 225 is used to determine if certain purchases can be made. If there is a negative balance, spending is delayed until Fund 225 has a positive balance.

When actual project spending is not tracked and reconciled, controls are not in place to prevent spending from exceeding the appropriated amount. During the six year time period of FY2012 through FY2017 actual project spending of Fund 225 exceeded appropriations for four of the six years (see table and chart on page 2).

The following regulations establish spending requirements for appropriated funding.

- New Mexico Constitution Article IV § 30 Payments from Treasury to be Upon Appropriations and Warrant – Funding should only be spent when appropriated;
- City Ordinance Section 2-11-12 (A) ROA 1994 Approval Constitutes Proposal as Budget; Expenditures Must be Authorized – Public funds should not be spent unless it is authorized in the budget and is made or encumbered in the fiscal year covered by the budget; and
- Administrative Instruction 2-20 Budgetary Control Responsibilities - It is unacceptable to spend in excess of the appropriated budget.

RECOMMENDATIONS

CSD should review internal controls, develop processes, and assign responsibility to ensure:

- Only intended revenue is collected for the fund (i.e., contributions and donations).
- The proper use of Fund 225 resources by making sure:
 - Contributions and donations are tracked to ensure funding is used

- for the specified project(s).
- Resources are used as intended by the established scope listings.
- Spending does not exceed appropriated budgets.

RESPONSE FROM CSD

“The Cultural Services Department accepts the findings of the audit and will implement the recommendations as presented. We have reviewed the initial findings internally through discussions with the CSD Fiscal Manager and with CSD associate directors and managers that manage CSD divisions. CSD is committed to a review of internal controls, clearly communicating processes, and assigning responsibility at multiple levels to ensure that only intended revenue is collected for the fund and that those funds and revenue are used in accordance with their intent and specified projects. In addition, CSD is committed to active management that will ensure that spending does not exceed appropriated budgets in Fund 225.”

ESTIMATED COMPLETION DATES

“The Cultural Services Department significantly changed the internal controls, collection of revenue, and expenditures related to Fund 225 in FY18 in response to the concerns that prompted this audit. In general, the changes made by the Department in FY18 address each of the recommendations presented in this audit report.

“By November 30, 2018, the Cultural Services Department will provide a written update to the CAO and CFO on specific changes to internal controls, revenue collection, and tracking of both intent and expenditures of funds.

“Since Fund 225 is still an active fund and there are donations and contributions that are tracked through the fund, the Cultural Services Department will continue to review revenue and expenditures quarterly for the divisions with Fund 225 revenue.”

CONCLUSION

By reviewing internal controls, creating processes and assigning responsibility to actively manage Fund 225, CSD will be able to ensure that revenues collected will only include that which is intended for the fund. In addition, resources used will support the intent and comply with the appropriated budget of the fund.

We greatly appreciate the assistance, involvement, and cooperation of CSD Fiscal Management. Their time, assistance, involvement, and cooperation are greatly appreciated.

PREPARED:

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Jim Thompson, City Auditor
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APPROVED FOR PUBLICATION:

Chairperson, Accountability in
Government Oversight Committee

APPENDIX A

OBJECTIVES

The audit objectives were to determine:

1. Are Fund 225 resources used for the intended purpose of the fund?
2. Does CSD have an effective process for ensuring Fund 225 is used to support the intent and appropriated projects of the fund?

SCOPE AND LIMITATIONS

Our audit did not include an examination of all functions and activities related to the use and tracking of Fund 225. Our scope was limited to the objectives above. This report and its conclusions are based on information taken from a sample of transactions and do not represent an examination of all related transactions and activities. The audit report is based on our examination of activities through the completion of fieldwork on June 25, 2018 and does not reflect events or accounting entries after that date.

Management of the Cultural Services Department is responsible for establishing and maintaining effective internal control and complying with accounting standards, New Mexico's Constitution, and City Ordinances, Resolutions, Appropriations and Administrative Instructions.

In performance audits, a deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct (1) impairments of effectiveness or efficiency of operations, (2) misstatements in financial or performance information, or (3) noncompliance with accounting standards, New Mexico's Constitution, and City Ordinances, Resolutions, Appropriations and Administrative Instructions. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective is not met. In the performance audit requirements, the term significant is comparable to the term material as used in the context of financial statement engagements. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or qualifications to perform the control effectively.

Our consideration of internal control was for the limited purpose described in our audit objectives and was not designed to identify all deficiencies in internal control. Therefore,

unidentified deficiencies may exist. Accordingly, we do not express an opinion on the effectiveness of the Cultural Service Department's internal control.

As part of the performance audit, we tested the City's compliance with certain resolutions, appropriations, and standards. Noncompliance with these regulations could directly and significantly affect the objectives of our audit. However, opining on compliance with all provisions was not an objective of our performance audit and accordingly, we do not express an opinion.

We conducted this performance audit in accordance with generally accepted government auditing standards for performance audits, as prescribed in *Government Auditing Standards*, revision 2011, issued by the Controller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

METHODOLOGY

Methodologies used to accomplish the audit objectives include but are not limited to the following:

- Verified if enabling legislation to set-up Fund 225 exists,
- Generated lists of Fund 225 transactions using City systems and applications,
- Categorized Fund 225 transactions,
- Selected judgmental samples of transactions greater than or equal to \$10,000,
- Reviewed Fund 225 transactions, and
- Determined if Fund 225 transactions comply with the fund's intent and scope.

APPENDIX B

Detailed Cost Analysis by General Ledger Account For FY2016

Account	Budget	Actual	(Over)/Under
Library			
522000 - Supplies	\$185,000	\$11,321	\$173,679
522008 - Books/Periodicals/Media	\$0	\$257,733	(\$257,733)
522060 - Supplies-Postage/Freight	\$0	\$3,580	(\$3,580)
522062 - Supplies-Registrar	\$0	\$8	(\$8)
525510 - Fiscal Agent Fees	\$0	\$2,265	(\$2,265)
527500 - Contractual Services	\$66,000	\$71,847	(\$5,847)
527505 - Svcs-Advertising	\$0	\$1,000	(\$1,000)
533000 - Captl-Mach/Equip Not Automob	\$0	\$10,623	(\$10,623)
Total	\$251,000	\$358,377	(\$107,377)
Community Events			
500101 - Wages - Regular	\$0	\$186	(\$186)
500301 - Wages - Overtime	\$40,000	\$16,586	\$23,414
514400 - F/B - PERA	\$0	\$1,716	(\$1,716)
514800 - F/B - FICA	\$0	\$1,316	(\$1,316)
515600 - F/B - Other Employee Benefits	\$0	\$2,451	(\$2,451)
515601 - F/B - Unemployment- (OEB)	\$0	\$24	(\$24)
515602 - F/B - Basic Life (OEB)	\$0	\$116	(\$116)
515700 - F/B - Retiree Health Care	\$0	\$177	(\$177)
520530 - Prof - Engineering Fee	\$0	\$13,416	(\$13,416)
522000 - Supplies	\$27,000	\$37,933	(\$10,933)
522062 - Supplies-Registrar	\$0	\$7,119	(\$7,119)
522520 - Travel - Out Of State	\$0	\$524	(\$524)
525510 - Fiscal Agent Fees	\$0	\$10,987	(\$10,987)
527500 - Contractual Services	\$303,000	\$207,800	\$95,200
527505 - Svcs-Advertising	\$0	\$28,558	(\$28,558)
527510 - Svcs-Contractor Fee	\$0	\$116,656	(\$116,656)
Total	\$370,000	\$445,565	(\$75,565)

Account	Budget	Actual	(Over)/Under
Museum - Note			
500101 - Wages - Regular	\$0	\$616	(\$616)
500301 - Wages - Overtime	\$75,000	\$20,708	\$54,292
514400 - F/B - PERA	\$0	\$2,922	(\$2,922)
514800 - F/B - FICA	\$0	\$1,609	(\$1,609)
515600 - F/B - Other Employee Benefits	\$0	\$2,761	(\$2,761)
515601 - F/B - Unemployment- (OEB)	\$0	\$40	(\$40)
515602 - F/B - Basic Life (OEB)	\$0	\$200	(\$200)
515700 - F/B - Retiree Health Care	\$0	\$301	(\$301)
520500 - Professional Services	\$0	\$30,302	(\$30,302)
520530 - Prof - Engineering Fee	\$0	\$3,218	(\$3,218)
522000 - Supplies	\$0	\$12,615	(\$12,615)
522008 - Books/Periodicals/Media	\$0	\$645	(\$645)
522030 - Supplies-Exhibits	\$0	\$1,334	(\$1,334)
522060 - Supplies-Postage/Freight	\$0	\$1,186	(\$1,186)
522062 - Supplies-Registrar	\$0	\$819	(\$819)
523410 - License Renewals	\$0	\$867	(\$867)
523800 - Repairs And Maintenance	\$25,000	\$13,599	\$11,401
527500 - Contractual Services	\$80,000	\$361,955	(\$281,955)
527510 - Svcs-Contractor Fee	\$0	\$66,823	(\$66,823)
532000 - Captl-Non-Struct Improvements	\$150,000	\$54,895	\$95,106
Total	\$330,000	\$577,412	(\$247,412)
Balloon Center - Note			
500101 - Wages - Regular	\$0	\$1,794	(\$1,794)
500301 - Wages - Overtime	\$35,000	\$22,825	\$12,175
514400 - F/B - PERA	\$0	\$3,003	(\$3,003)
514800 - F/B - FICA	\$0	\$1,837	(\$1,837)
515600 - F/B - Other Employee Benefits	\$0	\$3,972	(\$3,972)
515601 - F/B - Unemployment- (OEB)	\$0	\$44	(\$44)
515602 - F/B - Basic Life (OEB)	\$0	\$205	(\$205)
515700 - F/B - Retiree Health Care	\$0	\$310	(\$310)

Account	Budget	Actual	(Over)/Under
522000 - Supplies	\$5,000	\$2,086	\$2,914
522062 - Supplies-Registrar	\$0	\$1,772	(\$1,772)
522081 - MIS Supplies	\$0	\$6,735	(\$6,735)
523800 - Repairs And Maintenance	\$10,000	\$4,539	\$5,461
525510 - Fiscal Agent Fees	\$0	\$15,652	(\$15,652)
527500 - Contractual Services	\$150,000	\$330,898	(\$180,898)
527505 - Svcs-Advertising	\$0	\$4,459	(\$4,459)
527510 - Svcs-Contractor Fee	\$0	\$19,451	(\$19,451)
Total	\$200,000	\$419,582	(\$219,582)
Rosenwald Building			
527500 - Contractual Services	\$0	\$6,859	(\$6,859)

Total \$1,151,000 \$1,807,795 (\$656,795)

Source: PeopleSoft and Approved Budgets

Note: The combined actual totals of Museum and Balloon Center equal \$996,972 which agrees with the total for the Albuquerque Museum in the FY2016 table on page 4.

Detailed Cost Analysis by General Ledger Account For FY2017

Account	Budget	Actual	(Over)/Under
Library			
522000 - Supplies	\$185,000	\$10,858	\$174,142
522008 - Books/Periodicals/Media	\$0	\$75,000	(\$75,000)
522060 - Supplies-Postage/Freight	\$0	\$3,101	(\$3,101)
523800 - Repairs And Maintenance	\$0	\$4,584	(\$4,584)
525510 - Fiscal Agent Fees	\$0	\$536	(\$536)
527500 - Contractual Services	\$65,000	\$11,053	\$53,947
530500 - Captl-Land	\$0	\$49,165	(\$49,165)
Total	\$250,000	\$154,297	\$95,703
Community Events			
500101 - Wages - Regular	\$0	\$512	(\$512)
500301 - Wages - Overtime	\$45,000	\$15,073	\$29,927

Account	Budget	Actual	(Over)/Under
514400 - F/B - PERA	\$0	\$1,747	(\$1,747)
514800 - F/B - FICA	\$0	\$1,218	(\$1,218)
515600 - F/B - Other Employee Benefits	\$0	\$2,772	(\$2,772)
515601 - F/B - Unemployment- (OEB)	\$0	\$24	(\$24)
515602 - F/B - Basic Life (OEB)	\$0	\$104	(\$104)
515700 - F/B - Retiree Health Care	\$0	\$181	(\$181)
520530 - Prof - Engineering Fee	\$0	\$10,946	(\$10,946)
522000 - Supplies	\$32,000	\$11,184	\$20,816
522048 - Supplies-Office	\$0	\$7,126	(\$7,126)
522062 - Supplies-Registrar	\$0	(\$6,391)	\$6,391
523800 - Repairs And Maintenance	\$0	\$2,955	(\$2,955)
525510 - Fiscal Agent Fees	\$0	\$9,809	(\$9,809)
527500 - Contractual Services	\$363,000	\$172,230	\$190,770
527505 - Svcs-Advertising	\$0	\$967	(\$967)
527510 - Svcs-Contractor Fee	\$0	\$42,567	(\$42,567)
Total	\$440,000	\$273,024	\$166,976
Balloon Center - Note			
500101 - Wages - Regular	\$0	\$1,190	(\$1,190)
500301 - Wages - Overtime	\$35,000	\$24,995	\$10,005
514400 - F/B - PERA	\$0	\$3,405	(\$3,405)
514800 - F/B - FICA	\$0	\$1,972	(\$1,972)
515600 - F/B - Other Employee Benefits	\$0	\$4,678	(\$4,678)
515601 - F/B - Unemployment- (OEB)	\$0	\$49	(\$49)
515602 - F/B - Basic Life (OEB)	\$0	\$205	(\$205)
515700 - F/B - Retiree Health Care	\$0	\$351	(\$351)
522000 - Supplies	\$5,000	\$4,466	\$534
522062 - Supplies-Registrar	\$0	(\$1,501)	\$1,501
525510 - Fiscal Agent Fees	\$0	\$2,501	(\$2,501)
527500 - Contractual Services	\$160,000	\$119,563	\$40,437
527505 - Svcs-Advertising	\$0	\$1,500	(\$1,500)
Total	\$200,000	\$163,374	\$36,626
Museum - Note			

Account	Budget	Actual	(Over)/Under
500101 - Wages - Regular	\$0	\$428	(\$428)
500301 - Wages - Overtime	\$40,000	\$16,882	\$23,118
514400 - F/B - PERA	\$0	\$2,445	(\$2,445)
514800 - F/B - FICA	\$0	\$1,316	(\$1,316)
515600 - F/B - Other Employee Benefits	\$0	\$2,730	(\$2,730)
515601 - F/B - Unemployment- (OEB)	\$0	\$34	(\$34)
515602 - F/B - Basic Life (OEB)	\$0	\$147	(\$147)
515700 - F/B - Retiree Health Care	\$0	\$252	(\$252)
520500 - Professional Services	\$0	\$68,144	(\$68,144)
520530 - Prof - Engineering Fee	\$0	\$25,261	(\$25,261)
522000 - Supplies	\$0	\$30,511	(\$30,511)
522048 - Supplies-Office	\$0	\$7,766	(\$7,766)
522054 - Supplies-Other	\$0	\$2,040	(\$2,040)
522062 - Supplies-Registrar	\$0	(\$489)	\$489
523410 - License Renewals	\$0	\$1,400	(\$1,400)
523800 - Repairs & Maintenance	\$25,000	\$0	\$25,000
527500 - Contractual Services	\$229,000	\$431,003	(\$202,003)
527510 - Svcs-Contractor Fee	\$0	\$151,022	(\$151,022)
531510 - Capital Improvement Projects	\$80,000	\$0	\$80,000
534000 - Museum Collections	\$50,000	\$0	\$50,000
Total	\$424,000	\$740,891	(\$316,891)
Rosenwald Building			
527500 - Contractual Services	\$0	\$2,576	(\$2,576)
Total	\$0	\$2,576	(\$2,576)

Total \$1,314,000 \$1,334,162 (\$20,162)

Source: PeopleSoft and Approved Budgets

Note: The combined actual totals of Museum and Balloon Center equal \$904,265 which agrees with the total for the Albuquerque Museum in the FY2017 table on page 4.