

<p>AGENDA</p> <p>Sandoval Academy of Bilingual Education (SABE)</p> <p>Governing Board Regular Meeting</p>

Location:	Via Zoom Meeting
	Join Zoom Meeting: https://zoom.us/j/2145335070?pwd=VXpZcjFjdndmcWhiMUtXU2dudTJnQT09 Meeting ID: 214 533 5070 Passcode: sabe
Date:	Wednesday, February 16, 2022
Time:	6:30 pm
Future Meeting Date:	Wednesday, March 16, 2022

Governing Council Members:

Becky A. Torres, President; Brennan Divett; Lisa Spangler; Scott Heller; Mario Martinez

Others:

Jackie Rodriguez – Executive Director/Principal; Ashley Wolfel – The Vigil Group; Alice Banks – Assistance with meeting notes; Kelly Callahan – Public Charter Schools of NM; Felicitas Reyes, Assistant Principal/Special Services Director

Agenda details:

- I. Call to Order
- II. Approval of Agenda
- III. Approval of Minutes from February 16, 2022 General Meeting and February 21, 2022 Special Meeting
- IV. Financial Report: August: Ashley Wolfel, SABE Business Manager, The Vigil Group
- V. Action Items:
 - a. BAR 11000-563-000-2122-0026-I
 - b. BAR 23000-563-000-2122-0027-I
 - c. BAR 11000-563-000-2122-0028-I
 - d. BAR 24330-563-000-2122-0029-M
 - e. Part Time Resolution (Ashley Wolfel)
- VI. Discussion Items
 - a. Fiscal Year 2021 Financial Audit with Findings: Ashley Wolfel
 - i. Corrective Action Plan
 - b. NMPED IDEA: Maintenance of Effort (MOE): Ashley Wolfel
 - c. Governing Council Training - Kelly Callahan
 - i. Monthly Training Update
 - ii. Policy Committee Update: Lisa Spangler
 - d. Student Membership for 2022-2023
- VII. Principal's Update
 - a. Enrollment
 - b. Instructional Update (Assessment)
 - c. COVID Specific Updates

- d. SABE's Cultural & Linguistically Responsive Practices (CLR)
 - i. Mission Specific Goal: *60% or more of students at SABE enrolled on the 40th day and 120th day will grow one (1) year's language level in both English and Spanish as measured by the Biliteracy Trajectory Tool (BTT). Data will be collected at the beginning of the year, middle of the year, and end of the year via the Biliteracy Trajectory Tool.*
 - ii. Biliteracy Trajectory Tool BOY-MOY Presentation: Ms. Banks, Mrs. Reyes
- e. Upcoming 2022-2023 Budget & Considerations
 - i. Salary increases
 - ii. Moving the Needle: Closing Educational Gaps, Reaching Proficiency & Improving Practices
- f. Upcoming 2022-2023 School Calendar
 - i. Extended Learning Time Program vs. other options

- VIII. Public Comment
- IX. Announcements
- X. Adjourn

MINUTES Sandoval Academy of Bilingual Education (SABE) Governing Board Regular Meeting

Location:	Via Zoom Meeting Join Zoom Meeting: https://zoom.us/j/2145335070?pwd=VXpZcjFjdndmcWhiMUtXU2dudTJnQT09 Meeting ID: 214 533 5070 Passcode: sabe
Date:	Wednesday, February 16, 2022
Time:	6:30 pm
Future Meeting Date:	Wednesday, March 16, 2022

Governing Council Members:

Becky A. Torres, President - present via Zoom
Brennan Divett - absent
Lisa Spangler - present via Zoom
Scott Heller - present via Zoom at 6:46 PM
Mario Martinez - present via Zoom

Others:

Jackie Rodriguez – Director/Principal, present via Zoom
Ashley Wolfel – The Vigil Group, present via Zoom until 7:08 PM
Alice Banks – Assistance with meeting notes, present via Zoom
Kelly Callahan – Public Charter Schools of NM, present via Zoom

Agenda details:

- I. Call to Order
Becky called the meeting to order at 6:36 PM.
- II. Approval of Agenda
Lisa moved and Mario seconded the motion to approve the agenda. The motion was passed unanimously.
- III. Approval of Minutes from January 19, 2022
Mario moved and Lisa seconded the motion to approve the minutes of the January 19, 2022 Regular Meeting. The motion was passed unanimously.
- IV. Financial Report: August: Ashley Wolfel, SABE Business Manager, The Vigil Group
Ashley reviewed information from the Finance Committee meeting that was held prior to the Governing Council meeting.
- V. Action Items:
 - a. BAR 31703-563-000-2122-0020-I
Scott moved that the increase BAR for the SB9 State Match Cash as presented by Ashley be approved, and Mario seconded. The motion was passed unanimously.

- b. BAR 24316-563-000-2122-0021-IB
Scott moved that the initial budget BAR for the Air Quality Grant as presented by Ashley be approved, and Mario seconded. The motion was passed unanimously.

- c. BAR 11000-563-000-2122-0022-D
Scott moved that the decrease BAR based on the 40th day adjustment for enrollment as presented by Ashley be approved, and Mario seconded. The motion was passed unanimously.

- d. BAR 24330-563-000-2122-0023-IB
Scott moved that the initial budget BAR for ARP funds as presented by Ashley be approved, and Mario seconded. The motion was passed unanimously.

- e. BAR 27153-563-000-2122-0024-IB
Scott moved that the initial budget BAR for the Extended Learning Transportation Award as presented by Ashley be approved, and Mario seconded. The motion was passed unanimously.

- f. BAR 24308-563-000-2122-0025-T
Scott moved that the transfer BAR for CRRSA funds as presented by Ashley be approved, and Mario seconded. The motion was passed unanimously.

- g. Adopt Governing Board Bylaws
Lisa discussed the proposed changes to the Governing Board bylaws. Kelly was instrumental in identifying possible issues in the bylaws.

Lisa moved that the Governing Board Bylaws, as amended, be approved. Scott seconded the motion, and it was passed unanimously.

Jackie will post the amended bylaws on the SABE website.

- h. Designate: Treasurer & Finance Committee Chair, Secretary
Mario moved that Lisa be appointed as Treasurer and Finance Committee Chair. Scott seconded the motion, and it was passed unanimously. Lisa abstained from the vote.

Lisa moved that Scott be appointed as Secretary. Mario seconded the motion, and it was passed unanimously.

- i. Adopt Black Education Policy
Jackie spoke about the NMPED expectation that schools adopt a Black Education Policy. The staff will receive appropriate professional development regarding this policy.

Lisa moved that the Black Education Policy be adopted. Scott seconded the motion, and it was passed unanimously.

VI. Discussion Items

- a. Governing Council Training - Kelly Callahan
 - i. Monthly Training Update
 - ii. Policy Committee Update

Kelly reminded the Governing Board that their training hours are integrated into the monthly meetings. After this meeting, the members will have 10 hours completed. The Policy Committee will continue to conduct monthly meetings and present their findings to the Governing Board. The next task will be to address the Student and Staff Handbooks.

b. NM Educator Fellows Program

Jackie presented information about this program. The state will use a portion of their ARP funds to support an interested candidate in obtaining a Teaching Credential. Jackie is still working with Ashley to determine all of the pertinent details regarding this funding.

VII. Closed Session-Pursuant to OMA NMSA 1978 §10-15-1 (H) (6)

a. Contract Service Considerations for 2022-2023

i. Finance/Business Manager Official

ii. Transportation Services

1. Becky requested that a motion be made to move into Closed Session. Scott made the motion and Lisa seconded. The motion was passed unanimously, and the Closed Session began at 7:47 PM.

The Closed Session ended at 8:35 PM. Becky asserted that no actions were taken, and that no additional topics were discussed.

VIII. Principal's Update

a. Enrollment

b. Instructional Update (Assessment)

c. COVID Specific Updates

d. Other updates

Our current enrollment is 215. Our mid-year assessments are nearly complete. Our attendance has improved greatly since the last Governing Board meeting.

We will have an in-person site visit from the Charter School Division in the coming weeks.

The teachers are continuing to work on completing their Bilingual Trajectory Tools (BTT).

We are having many Individualized Education Plan (IEP) and Student Assistance Team (SAT) meetings at this time.

Mrs. Reyes is working on implementing and adhering to our Attendance Plan.

We have begun our recruitment efforts to increase enrollment for next year. The number of students in grades 6-8 is low.

The state has made some minor changes regarding COVID surveillance testing of staff members.

IX. Public Comment

None

X. Announcements

None

XI. Adjourn

Scott moved and Lisa seconded that the meeting be adjourned. The motion passed unanimously, and the meeting was adjourned at 9:01 PM.

<p>MINUTES</p> <p>Sandoval Academy of Bilingual Education (SABE)</p> <p>Governing Board Special Meeting</p>
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Location:	Via Zoom Meeting
	Join Zoom Meeting: https://zoom.us/j/2145335070?pwd=VXpZcjFjdndmcWhiMUtXU2dudTJnQT09 Meeting ID: 214 533 5070 Passcode: sabe
Date:	Monday, February 21, 2022
Time:	5:00 pm

Governing Council Members (5):

Becky A. Torres, President - present
 Brennan Divett - present
 Lisa Spangler - present
 Scott Heller - present
 Mario Martinez - present

Others (21):

Jackie Rodriguez – Director/Principal
 Felicitas Reyes - Assistant Principal/Translator
 Alice Banks – Assistance with meeting notes
 Kristina Smith - Teacher
 Tamara Wilburn - Teacher
 Mili Geisel - Teacher
 Alejandra Dares-Rodriguez - Teacher
 Bert and Renae Aguilar - Parents
 Olivia Robinson - Parent
 Alonzo and Johanna Guerrero - Parents
 Lisa Dionne - Parent
 Erica and Danny Berryhill - Parents
 Jessica Binowski - Parent
 Aleshia Zaragoza - Parent
 Caitlyn Tanner - Parent
 Lizeth Esquivel - Parent
 Sandra Almanza - Parent
 Jose Almanza - Parent
 Joanna Martinez - Parent
 Felicia Lovato - Parent
 Grace Tupelu - Parent

Agenda details:

- I. Call to Order
Becky called the meeting to order at 5:03 PM.

II. Approval of Agenda
Scott moved and Lisa seconded the motion to approve the agenda. The motion was passed unanimously.

III. Public Comment
**Note received from Melissa Segundo; Parent, 2 students (1st grade, 4th grade)
-She asked if there would be an online option if the mask mandate is lifted.**

**Bert Aguilar; Parent, 2 students (1st grade, 3rd grade)
-Bert supported the optional use of masks for staff and students. We should follow the state guidelines.**

**Caitlyn Tanner; Parent, 2 students (1st grade, 3rd grade)
-She spoke about her experience as a pharmacist. She supported the optional use of masks for staff and students.**

**Olivia Robinson; Parent, 2 students (2nd grade, 3rd grade)
-She supported the optional use of masks for staff and students.**

**Jose Almanza; Parent, 1 student (3rd grade)
-He supported the optional use of masks for staff and students.**

**Kristina Smith; Kindergarten Teacher
-She agreed with all of the parents' comments. She stated that we need to continue to keep the safety of our students in mind.**

IV. Discussion Item

a. State of NM and NMPED Mask Mandate Changes

Becky reviewed the details of the Governor's most recent press release. The decision to lift the state mandate was based on several factors:

- 1) There has been a continuous decrease in the hospitalization rates in the state.**
- 2) Greater than eighty-five percent of New Mexicans have received at least one dose of the COVID vaccine.**

Brennan inquired about the decisions that neighboring districts have made. He also asked about the current infection rates of our students. As of last week, only 3% of our students were absent due to COVID-related reasons. This number had been as high as 23% in January 2022.

Lisa asked Jackie to elaborate on the various safety measures that are currently being taken at school. Jackie reminded the attendees that all of the other protocols in the state's toolkit will continue to be upheld.

Mario supported the optional use of masks for staff and students.

Scott supported the optional use of masks for staff and students, especially because neighboring districts have done so. He expressed his concerns regarding the safety of students.

Lisa supported the optional use of masks for staff and students. She thanked the parents for their support and concern.

Jackie requested the discretion to change the policy if the mask mandate is lifted and there is an increase in positive cases as a result. She is in support of whatever

decision the Governing Board makes.

Brennan commented that he still feels unsure about his vote, but would hear Becky's final comments.

Becky discussed the importance of balancing the students' mental health and their physical health. She supported the optional use of masks for staff and students.

V. Action Items

- a. Vote in favor of removing the mask mandate at SABE or uphold current masking guidelines (all staff and students remain masked)

Scott moved and Lisa seconded the motion to remove the mask mandate at SABE. Becky, Lisa, Scott, and Mario voted "Yes". Brennan voted "No". The motion was passed.

Mask wearing will be optional for all staff and students beginning Tuesday, February 22, 2022.

VI. Adjourn

Brennan moved and Scott seconded that the meeting be adjourned. The motion passed unanimously, and the meeting was adjourned at 5:57 PM.

Sandoval Academy of Bilingual Education
Fiscal Year 2022
Balance Sheet as of February 28, 2022

Description	11000 Operational	14000 Instructional Materials	21000 Food Service	23000 Activities	24101 Title I	24146- CSP	24154 Title II	24189 Title IV	24301 CARES Act	24308 CRRSA	24312 Teacher Retention Stipends	24316 Air Quality Grant	24330 ARP	25153 Medicaid	26107 REC/ District Agent	27109 Instructional Materials GAA	31200 PSCOC	31701 SB-9 Local	31703 SB-9 Cash	Total
11011 - Bank Accounts	\$858,724.67	\$4,497.91	\$6,105.26	\$25,031.02	(\$13,820.59)	\$0.00	(\$588.00)	\$0.00	(\$117.69)	(\$48,292.33)	\$0.00	(\$3,184.00)	(\$48,701.57)	\$11,411.35	\$547.89	\$1,401.95	(\$15,547.03)	\$97,037.36	\$16,832.00	\$891,338.20
Subtotal of Account Type: Asset	\$858,724.67	\$4,497.91	\$6,105.26	\$25,031.02	(\$13,820.59)	\$0.00	(\$588.00)	\$0.00	(\$117.69)	(\$48,292.33)	\$0.00	(\$3,184.00)	(\$48,701.57)	\$11,411.35	\$547.89	\$1,401.95	(\$15,547.03)	\$97,037.36	\$16,832.00	\$891,338.20
Subtotal of Account Group: Assets	\$858,724.67	\$4,497.91	\$6,105.26	\$25,031.02	(\$13,820.59)	\$0.00	(\$588.00)	\$0.00	(\$117.69)	(\$48,292.33)	\$0.00	(\$3,184.00)	(\$48,701.57)	\$11,411.35	\$547.89	\$1,401.95	(\$15,547.03)	\$97,037.36	\$16,832.00	\$891,338.20
23124 - State Retirement System Contributions	\$10,294.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,375.76
23125 - Employee Insurance	\$6,148.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,148.30
23126 - Unemployment Insurance	(\$125.69)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$122.68)
23127 - Workers' Compensation	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00
23134 - Employer State Retirement System	\$15,609.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,766.36
23135 - Employer Insurance	\$10,109.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,114.61
23137 - Employer Workers' Comp	\$11.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11.50
23141 - Federal Income Tax	\$2,434.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,434.11
23142 - State Income Tax	\$2,026.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,026.26
23143 - Social Security - OASDI	\$2,619.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,676.35
23144 - Medicare - Hospital Insurance	\$612.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$625.92
23147 - Voluntary Deductions	\$394.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$394.76
23153 - Employer Social Security	\$2,619.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,676.35
23154 - Employer Medicare	\$612.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$625.92
Subtotal of Account Type: Liability	\$53,377.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$385.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,763.52
32300 - Unreserved Fund Balance	\$513,256.06	\$4,636.36	\$2,464.27	\$22,174.97	(\$17,562.00)	(\$4,039.98)	(\$373.00)	\$0.00	(\$4,621.86)	\$0.00	(\$1,400.00)	\$0.00	\$0.00	\$3,504.26	(\$4,989.50)	\$1,401.95	\$0.00	\$60,805.18	\$6,775.00	\$582,031.71
Net Increase/Decrease	\$292,090.84	(\$138.45)	\$3,640.99	\$2,856.05	\$3,741.41	\$4,039.98	(\$215.00)	\$0.00	\$4,504.17	(\$48,292.33)	\$1,400.00	(\$3,184.00)	(\$49,087.32)	\$7,907.09	\$5,537.39	\$0.00	(\$15,547.03)	\$36,232.18	\$10,057.00	\$255,542.97
Subtotal of Account Type: Fund Balance/Retained Earning	\$805,346.90	\$4,497.91	\$6,105.26	\$25,031.02	(\$13,820.59)	\$0.00	(\$588.00)	\$0.00	(\$117.69)	(\$48,292.33)	\$0.00	(\$3,184.00)	(\$49,087.32)	\$11,411.35	\$547.89	\$1,401.95	(\$15,547.03)	\$97,037.36	\$16,832.00	\$837,574.68
Subtotal of Account Group: Liabilities/Fund Balance	\$858,724.67	\$4,497.91	\$6,105.26	\$25,031.02	(\$13,820.59)	\$0.00	(\$588.00)	\$0.00	(\$117.69)	(\$48,292.33)	\$0.00	(\$3,184.00)	(\$48,701.57)	\$11,411.35	\$547.89	\$1,401.95	(\$15,547.03)	\$97,037.36	\$16,832.00	\$891,338.20

Sandoval Academy of Bilingual Education

Fiscal Year 2022

Budget Summary as of February 28, 2022

Fund Description	Revenues					
	Annual Budget	Actual (YTD)	Annualized Budget	Annualize vs Actual	FY21	FY22-FY21
Fund 11000 - Operational	\$ 2,076,406.00	\$ 1,592,226.03	\$ 1,384,270.67	\$ 207,955.36	\$ 1,314,985.00	\$ 277,241.03
Fund 14000 - Instructional Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 21000 - USDA Food Reimbursement	\$ 3,606.00	\$ 3,640.99	\$ 2,404.00	\$ 1,236.99	\$ -	\$ 3,640.99
Fund 23000 - Activities	\$ 14,338.00	\$ 15,995.86	\$ 9,558.67	\$ 6,437.19	\$ 2,723.20	\$ 13,272.66
Fund 24101 - Title I	\$ 49,795.00	\$ 30,171.99	\$ 33,196.67	\$ (3,024.68)	\$ 15,043.02	\$ 15,128.97
Fund 24106 - IDEA-B	\$ 42,500.00	\$ -	\$ 28,333.33	\$ (28,333.33)	\$ 18,000.06	\$ (18,000.06)
Fund 24154 - Title II	\$ 22,157.00	\$ 373.00	\$ 14,771.33	\$ (14,398.33)	\$ 3,110.00	\$ (2,737.00)
Fund 24189 - Student Supp Academic Achievement	\$ 10,000.00	\$ 1,750.00	\$ 6,666.67	\$ (4,916.67)	\$ 8,000.00	\$ (6,250.00)
Fund 24301-CARES Act	\$ 1,163.00	\$ -	\$ 775.33	\$ (775.33)	\$ 18,512.30	\$ (18,512.30)
Fund 24308 - CRRSA, ESSR II	\$ 125,323.00	\$ 36,325.45	\$ 83,548.67	\$ (47,223.22)	\$ -	\$ 36,325.45
Fund 24316 - Air Quality Grant	\$ 3,184.00	\$ -	\$ 2,122.67	\$ (2,122.67)	\$ -	\$ -
Fund 24312 - CRRSA Retention Stipend	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 25153 - Title XIX MEDICAID 3/21 Years	\$ -	\$ 7,907.09	\$ -	\$ 7,907.09	\$ 306.61	\$ 7,600.48
Fund 26107 - REC/District Fiscal Agent	\$ -	\$ 5,537.39	\$ -	\$ 5,537.39	\$ -	\$ 5,537.39
Fund 27107 - 2012 GOB Student Library SB-66	\$ 5,864.00	\$ -	\$ 3,909.33	\$ (3,909.33)	\$ -	\$ -
Fund 27109 - Instructional Materials - GAA of 2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 27201 - School Lunch Co-Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 27202 - Open SciEd Expansion Initiative	\$ 1,700.00	\$ -	\$ 1,133.33	\$ (1,133.33)	\$ -	\$ -
Fund 31200 - PSCOC Lease Reimbursement	\$ 158,546.00	\$ 79,273.00	\$ 105,697.33	\$ (26,424.33)	\$ 68,190.00	\$ 11,083.00
Fund 31700 - Capital Improvements SB-9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 31701 - SB-9 Local	\$ 58,790.00	\$ 40,420.07	\$ 39,193.33	\$ 1,226.74	\$ 27,001.83	\$ 13,418.24
Fund 31703 - SB-9 Cash	\$ 21,252.00	\$ 10,057.00	\$ 14,168.00	\$ (4,111.00)	\$ -	\$ 10,057.00
Total Revenues	\$ 2,594,624.00	\$ 1,823,677.87	\$ 1,729,749.33	\$ 93,928.54	\$ 1,475,872.02	\$ 347,805.85

Sandoval Academy of Bilingual Education

Fiscal Year 2022

Budget Summary as of February 28, 2022

Fund Description	Expenditures					
	Annual Budget	Actual (YTD)	Annualized Budget	Annualize vs Actual	FY21	FY22-FY21
Function 1000 - Instruction	\$ 1,609,203.00	\$ 719,267.49	\$ 1,072,802.00	\$ (353,534.51)	\$ 546,306.94	\$ 172,960.55
Function 2100 - Students	\$ 309,498.00	\$ 134,548.66	\$ 206,332.00	\$ (71,783.34)	\$ 70,921.63	\$ 63,627.03
Function 2200 - Instruction	\$ 5,000.00	\$ -	\$ 3,333.33	\$ (3,333.33)	\$ -	\$ -
Function 2300 - General Administration	\$ 160,849.00	\$ 110,037.19	\$ 107,232.67	\$ 2,804.52	\$ 100,496.21	\$ 9,540.98
Function 2400 - School Administration	\$ 101,772.00	\$ 56,416.22	\$ 67,848.00	\$ (11,431.78)	\$ 74,487.45	\$ (18,071.23)
Function 2500 - Central Services	\$ 95,294.00	\$ 64,540.19	\$ 63,529.33	\$ 1,010.86	\$ 73,003.76	\$ (8,463.57)
Function 2600 - Operation & Maintenance of Plant	\$ 307,664.00	\$ 215,325.44	\$ 205,109.33	\$ 10,216.11	\$ 179,360.18	\$ 35,965.26
Function 3100 - Food Services Operations	\$ 380.00	\$ -	\$ 253.33	\$ (253.33)	\$ -	\$ -
Fund 11000 - Operational	\$ 2,589,660.00	\$ 1,300,135.19	\$ 1,726,440.00	\$ (426,304.81)	\$ 1,044,576.17	\$ 255,559.02
Fund 14000 - Instructional Materials	\$ 4,636.00	\$ 138.45	\$ 3,090.67	\$ (2,952.22)	\$ 5,511.32	\$ (5,372.87)
Fund 21000- Food Services Operations	\$ 6,070.00	\$ -	\$ 4,046.67	\$ (4,046.67)	\$ -	\$ -
Fund 23000- Activities	\$ 36,513.00	\$ 13,139.81	\$ 24,342.00	\$ (11,202.19)	\$ 1,320.85	\$ 11,818.96
Fund 24101 - Title I	\$ 49,795.00	\$ 26,430.58	\$ 33,196.67	\$ (6,766.09)	\$ 17,785.15	\$ 8,645.43
Fund 24106 - Entitlement IDEA-B	\$ 42,500.00	\$ -	\$ 28,333.33	\$ (28,333.33)	\$ 18,000.06	\$ (18,000.06)
Fund 24154 - Teacher/Principal Training & Recruiting	\$ 22,157.00	\$ 588.00	\$ 14,771.33	\$ (14,183.33)	\$ 94.00	\$ 494.00
Fund 24189 - Student Supp Academic Achievement	\$ 10,000.00	\$ 1,750.00	\$ 6,666.67	\$ (4,916.67)	\$ 8,000.00	\$ (6,250.00)
Fund 24301-CARES Act	\$ 1,163.00	\$ 117.69	\$ 775.33	\$ (657.64)	\$ 27,628.37	\$ (27,510.68)
Fund 24308- CRRSA	\$ 1,163.00	\$ 117.69	\$ 775.33	\$ (657.64)	\$ -	\$ 117.69
Fund 24316-Air Quality	\$ 3,184.00	\$ 3,184.00	\$ 2,122.67	\$ 1,061.33	\$ -	\$ 3,184.00
Fund 24330 - ARP	\$ 359,981.00	\$ 49,087.32	\$ 239,987.33	\$ (190,900.01)	\$ -	\$ 49,087.32
Fund 25153-Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 26107-REC/District Fiscal Agent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 27107 - 2012 GOB Student Library SB-66	\$ 5,864.00	\$ -	\$ 3,909.33	\$ (3,909.33)	\$ -	\$ -
Fund 27109 - GAA of 2019	\$ 1,402.00	\$ -	\$ 934.67	\$ (934.67)	\$ -	\$ -
Fund 27130-Feminine Hygiene Products	\$ -	\$ -	\$ -	\$ -	\$ 458.70	\$ (458.70)
Fund 27201 - School Lunch Co-Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 27202 - Open SciEd Expansion Initiative	\$ 1,700.00	\$ -	\$ 1,133.33	\$ (1,133.33)	\$ -	\$ -
Fund 31200-PSCOC	\$ 158,546.00	\$ 94,820.03	\$ 105,697.33	\$ (10,877.30)	\$ 90,919.98	\$ 3,900.05
Fund 31701-Capital Improvements SB-9 Ad Valorem	\$ 121,009.00	\$ 4,187.89	\$ 80,672.67	\$ (76,484.78)	\$ 39,319.53	\$ (35,131.64)
Fund 31703-Capital Improvements SB-9 Cash Match	\$ 28,027.00	\$ -	\$ 18,684.67	\$ (18,684.67)	\$ -	\$ -
Total Expenses For all Funds	\$ 3,443,370.00	\$ 1,493,696.65	\$ 2,295,580.00	\$ (801,883.35)	\$ 1,253,614.13	\$ 240,082.52

Sandoval Academy of Bilingual Education
Fiscal Year 2022
Revenue Report as of February 28, 2022

Description	Budget (YTD)	Actual (YTD)	Available (YTD)	Expiration Date
Fees - Activities	\$5,520.00	\$6,850.00	(\$1,330.00)	Supply Fee
Refund of Prior Year's Expenditures	\$0.00	\$246.42	(\$246.42)	
State Equalization Guarantee	\$2,070,886.00	\$1,585,129.61	\$485,756.39	
Fund 11000 - Operational	\$2,076,406.00	\$1,592,226.03	\$484,179.97	
Fund 21000 - USDA Food Reimbursement	\$3,606.00	\$3,640.99	(\$34.99)	
Fund 23000 - Activities	\$14,338.00	\$15,995.86	(\$1,657.86)	
Fund 24101 - Title I	\$49,795.00	\$30,171.99	\$19,623.01	
Fund 24106 - IDEA-B	\$42,500.00	\$0.00	\$42,500.00	
Fund 24154 - Title II	\$22,157.00	\$373.00	\$21,784.00	
Fund 24189 - Student Supp Academic Achiev	\$10,000.00	\$1,750.00	\$8,250.00	
Fund 24301 - CARES Act	\$1,163.00	\$0.00	\$1,163.00	6/30/2022
Fund 24308 - CRRSA, ESSR II	\$125,323.00	\$36,325.45	\$88,997.55	9/30/2023
Fund 24316 - Air Quality Grant	\$3,184.00	\$0.00	\$3,184.00	6/30/2022
Fund 24330 - ESSR III ARP	\$359,981.00	\$0.00	\$359,981.00	9/30/2024
Fund 25153 - Title XIX MEDICAID 3/21 Years	\$0.00	\$7,907.09	(\$7,907.09)	
Fund 26107 - REC/District Fiscal Agent	\$0.00	\$5,537.39	(\$5,537.39)	
Fund 27107 - 2012 GOB Student Library SB-1	\$5,864.00	\$0.00	\$5,864.00	6/30/2023
Fund 27202 - Open SciEd Expansion Initiative	\$1,700.00	\$0.00	\$1,700.00	
Fund 31200 - PSCOC Lease Reimbursement	\$158,546.00	\$79,273.00	\$79,273.00	
Fund 31701 - SB-9 Local	\$58,790.00	\$40,420.07	\$18,369.93	
Fund 31703 - SB-9 State Match Cash	\$21,252.00	\$10,057.00	\$11,195.00	
Grand Total	\$2,954,605.00	\$1,823,677.87	\$1,130,927.13	

Sandoval Academy of Bilingual Education
Fiscal Year 2022
Expenditure Report as of February 28, 2022

Description	Budget (YTD)	Actual (YTD)	Encumbrance (YTD)	Available (YTD)
Salaries Expense-Long-term Sub	\$31,687.00	\$14,755.00	\$13,783.70	\$3,148.30
Salaries Expense-Teacher	\$641,941.00	\$336,587.65	\$323,072.55	(\$17,719.20)
Salaries Expense-Kinder Teachers	\$60,905.00	\$33,836.11	\$27,068.89	\$0.00
Salaries Expense-After School Coordinator	\$8,020.00	\$0.00	\$0.00	\$8,020.00
Salaries Expense-EA	\$31,689.00	\$12,356.05	\$7,890.53	\$11,442.42
Salaries Expense-Kinder EA	\$24,512.00	\$15,278.49	\$9,232.85	\$0.66
Salaries Expense-Fine Arts	\$62,500.00	\$15,185.20	\$18,222.20	\$29,092.60
Salaries Expense-Sped Teacher	\$91,040.00	\$38,319.92	\$34,127.48	\$18,592.60
Salaries Expense-TESOL Teacher	\$5,252.00	\$0.00	\$0.00	\$5,252.00
Stipend-1621	\$20,000.00	\$6,245.70	\$7,494.73	\$6,259.57
Stipend - 1411	\$3,705.00	\$2,321.50	\$1,383.50	\$0.00
Stipend - 1413	\$2,000.00	\$0.00	\$0.00	\$2,000.00
Stipend - 1416	\$38,500.00	\$3,886.00	\$3,886.00	\$30,728.00
Stipend - 1411	\$50,000.00	\$14,357.50	\$14,357.50	\$21,285.00
Stipend - ELT 1416	\$2,761.00	\$1,383.50	\$1,377.50	\$0.00
Stipend - ELT 1713	\$1,233.00	\$373.76	\$0.00	\$859.24
Employee Benefits	\$326,907.00	\$172,063.96	\$13,065.26	\$11,777.78
Professional Development	\$3,021.00	\$299.00	\$1,500.00	\$1,222.00
Professional Development-SPED	\$450.00	\$0.00	\$1,344.00	(\$894.00)
Professional Development-ELT	\$1,680.00	\$0.00	\$0.00	\$1,680.00
Other Professional/Technical Services	\$20,000.00	\$3,648.76	\$7,224.52	\$9,126.72
Other Charges	\$9,265.00	\$232.50	\$0.00	\$9,032.50
Other Charges-Fine Arts	\$0.00	\$185.00	\$0.00	(\$185.00)
Other Instructional Materials	\$46,445.00	\$16,817.33	\$33,204.31	(\$3,576.64)
Software	\$17,910.00	\$11,230.17	\$0.00	\$6,679.83
General Supplies and Materials	\$104,845.00	\$16,970.42	\$2,101.08	\$85,773.50
General Supplies and Materials-Fine Arts	\$1,362.00	\$1,361.59	\$0.00	\$0.41
General Supplies and Materials-SPED	\$1,573.00	\$1,572.38	\$0.00	\$0.62
Function 1000 - Instruction	\$1,609,203.00	\$719,267.49	\$650,336.60	\$239,598.91
Salaries Expense-Coordinator	\$27,642.00	\$1,382.07	\$16,584.95	\$9,674.98
Salaries Expense-Nursing Assistant	\$16,844.00	\$10,604.94	\$6,238.06	\$1.00
Salaries Expense-Registrar	\$16,844.00	\$10,605.45	\$6,238.55	\$0.00
Salaries Expense - Psychologist	\$55,020.00	\$30,566.70	\$24,453.30	\$0.00
Salaries Expense AT-Risk Coordinator	\$15,992.00	\$592.30	\$7,107.50	\$8,292.20
Salaries Expense-At-Risk Clerk	\$19,237.00	\$10,709.30	\$8,534.93	(\$7.23)
Salaries Expense- At-Risk Student Support	\$7,720.00	\$0.00	\$0.00	\$7,720.00
Stipend-Student Support	\$186.00	\$185.19	\$0.00	\$0.81
Employee Benefits	\$59,628.00	\$31,610.86	\$21,628.99	\$6,388.15
Diagnosticians - Contracted	\$20,000.00	\$3,361.44	\$7,381.45	\$9,257.11
Occupational Therapists - Contracted	\$9,621.00	\$11,511.36	\$1,741.80	(\$3,632.16)
Psychologists - Contracted	\$18,000.00	\$671.76	\$698.64	\$16,629.60
Specialists - Contracted	\$12,854.00	\$0.00	\$0.00	\$12,854.00
Professional Development	\$100.00	\$0.00	\$99.00	\$1.00
Other Professional/Technical Services	\$29,760.00	\$11,440.16	\$1,245.94	\$17,073.90
Other Professional/Technical Services-SPED	\$0.00	\$11,257.48	\$5,578.64	(\$16,836.12)
General Supplies and Materials	\$50.00	\$49.65	\$0.00	\$0.35
Function 2100 - Support Services-Students	\$309,498.00	\$134,548.66	\$107,531.75	\$67,417.59
General Supplies and Materials	\$5,000.00	\$0.00	\$2,351.58	\$2,648.42
Function 2200 - Support Services-Instruction	\$5,000.00	\$0.00	\$2,351.58	\$2,648.42
Salaries Expense-Executive Director	\$100,000.00	\$66,666.60	\$33,333.40	\$0.00
ELT Stipend-Superintendent	\$5,000.00	\$2,500.00	\$2,500.00	\$0.00
Employee Benefits	\$26,662.00	\$17,457.54	\$9,118.29	\$86.17
Professional Development	\$0.00	\$0.00	\$315.00	(\$315.00)
Auditing	\$16,500.00	\$15,857.64	\$29.87	\$612.49
Legal	\$5,195.00	\$2,685.72	\$2,508.72	\$0.56
Advertising	\$2,492.00	\$269.69	\$0.00	\$2,222.31
Board Training	\$5,000.00	\$4,600.00	\$165.00	\$235.00
Function 2300 - Support Services-General Administration	\$160,849.00	\$110,037.19	\$47,970.28	\$2,841.53

Sandoval Academy of Bilingual Education
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Salaries Expense-Assistant Principal	\$36,960.00	\$21,902.24	\$15,057.76	\$0.00
Salaries Expense-Office Manager/Clerks	\$25,287.00	\$14,413.75	\$7,531.20	\$3,342.05
Stipend- Assistant Principal	\$5,000.00	\$2,500.00	\$2,500.00	\$0.00
Employee Benefits	\$22,112.00	\$11,283.24	\$7,574.65	\$3,254.11
Professional Development	\$15.00	\$0.00	\$0.00	\$15.00
Other Charges	\$5,500.00	\$3,730.45	\$0.00	\$1,769.55
General Supplies and Materials	\$3,378.00	\$2,586.54	\$817.40	(\$25.94)
""Supply Assets (\$5,000 or less)""	\$3,520.00	\$0.00	\$0.00	\$3,520.00
Function 2400 - Support Services-School Administration	\$101,772.00	\$56,416.22	\$33,481.01	\$11,874.77
Other Professional/Technical Services	\$82,771.00	\$52,462.05	\$30,367.09	(\$58.14)
Advertising	\$400.00	\$0.00	\$0.00	\$400.00
Software	\$12,099.00	\$12,078.14	\$0.00	\$20.86
General Supplies and Materials	\$24.00	\$0.00	\$0.00	\$24.00
Function 2500 - Central Services	\$95,294.00	\$64,540.19	\$30,367.09	\$386.72
Salaries Expense-Custodian	\$37,133.00	\$20,102.39	\$14,547.86	\$2,482.75
Employee Benefits	\$13,881.00	\$7,559.58	\$5,966.75	\$354.67
Other Charges	\$40,000.00	\$26,929.96	\$13,667.00	(\$596.96)
Electricity	\$20,000.00	\$20,722.74	\$0.00	(\$722.74)
Natural Gas (Buildings)	\$1,600.00	\$1,808.18	\$0.00	(\$208.18)
Communication Services	\$7,230.00	\$4,494.38	\$2,735.62	\$0.00
Renting Land and Buildings	\$106,210.00	\$96,357.88	\$0.00	\$9,852.12
Rentals of Computers and Related Equipment	\$30,000.00	\$1,189.27	\$2,200.00	\$26,610.73
Property Liability Insurance	\$32,712.00	\$32,712.00	\$0.00	\$0.00
General Supplies and Materials	\$5,000.00	\$2,996.43	\$134.99	\$1,868.58
""Supply Assets (\$5,000 or less)""	\$13,898.00	\$452.63	\$0.00	\$13,445.37
Function 2600 - Operation & Maintenance of Plant	\$307,664.00	\$215,325.44	\$39,252.22	\$53,086.34
Salaries Expense-Food Service Coordinator	\$380.00	\$0.00	\$0.00	\$380.00
Function 3100 - Food Services Operations	\$380.00	\$0.00	\$0.00	\$380.00
Fund 11000 - Operational	\$2,589,660.00	\$1,300,135.19	\$911,290.53	\$378,234.28
<u>Instructional Materials-14000</u>				
Instructional Materials Cash - 50% Textbooks	\$4,636.00	\$138.45	\$4,497.55	\$0.00
Fund 14000 - Instructional Materials	\$4,636.00	\$138.45	\$4,497.55	\$0.00
<u>USDA Fund-21000</u>				
Food	\$6,070.00	\$0.00	\$0.00	\$6,070.00
Fund 21000 - USDA Food Reimbursement	\$6,070.00	\$0.00	\$0.00	\$6,070.00
<u>Activities-23000</u>				
Other Charges	\$5,000.00	\$559.17	\$0.00	\$4,440.83
Student Travel	\$5,000.00	\$0.00	\$0.00	\$5,000.00
General Supplies and Materials	\$26,513.00	\$11,371.64	\$0.00	\$15,141.36
General Supplies and Materials	\$0.00	\$1,209.00	\$0.00	(\$1,209.00)
Fund 23000 - Activities	\$36,513.00	\$13,139.81	\$0.00	\$23,373.19
<u>Title I-24101</u>				
Professional Development	\$9,000.00	\$539.40	\$0.00	\$8,460.60
General Supplies and Materials	\$500.00	\$0.00	\$0.00	\$500.00
Function 1000 - Instruction	\$9,500.00	\$539.40	\$0.00	\$8,960.60
Salaries Expense-Coordinator	\$39,795.00	\$25,891.18	\$0.00	\$13,903.82
General Supplies and Materials	\$500.00	\$0.00	\$0.00	\$500.00
Function 2100 - Support Services-Students	\$40,295.00	\$25,891.18	\$0.00	\$14,403.82
Fund 24101 - Title I	\$49,795.00	\$26,430.58	\$0.00	\$23,364.42

**Sandoval Academy of Bilingual Education
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IDEA-B-24106

Salaries Expense	\$30,000.00	\$0.00	\$0.00	\$30,000.00
General Supplies and Materials	\$0.00	\$0.00	\$700.35	(\$700.35)
Function 1000 - Instruction	\$30,000.00	\$0.00	\$700.35	\$29,299.65
Speech Therapists - Contracted	\$12,500.00	\$0.00	\$0.00	\$12,500.00
Specialists - Contracted	\$0.00	\$0.00	\$5,000.00	(\$5,000.00)
Function 2100 - Support Services-Students	\$12,500.00	\$0.00	\$5,000.00	\$7,500.00
Fund 24106 - IDEA-B	\$42,500.00	\$0.00	\$5,700.35	\$36,799.65

Title II-24154

Professional Development	\$14,794.00	\$110.00	\$4,717.00	\$9,967.00
Function 1000 - Instruction	\$14,794.00	\$110.00	\$4,717.00	\$9,967.00
Professional Development	\$7,363.00	\$478.00	\$1,828.00	\$5,057.00
Function 2400 - Support Services-School Administration	\$7,363.00	\$478.00	\$1,828.00	\$5,057.00
Fund 24154 - Title II	\$22,157.00	\$588.00	\$6,545.00	\$15,024.00

Student Support Academic Achievement-24189

Professional Development	\$2,000.00	\$0.00	\$0.00	\$2,000.00
Other Contract Services	\$3,000.00	\$0.00	\$0.00	\$3,000.00
Software	\$1,000.00	\$0.00	\$0.00	\$1,000.00
General Supplies and Materials	\$2,250.00	\$0.00	\$0.00	\$2,250.00
Function 1000 - Instruction	\$8,250.00	\$0.00	\$0.00	\$8,250.00
Salaries Expense-Coordinator	\$1,750.00	\$1,750.00	\$0.00	\$0.00
Function 2100 - Support Services-Students	\$1,750.00	\$1,750.00	\$0.00	\$0.00
Fund 24189 - Student Supp Academic Achievement	\$10,000.00	\$1,750.00	\$0.00	\$8,250.00

CARES Act-24301

Other Professional/Technical Services	\$1,163.00	\$117.69	\$301.73	\$743.58
Fund 24301 - CARES Act	\$1,163.00	\$117.69	\$301.73	\$743.58

CRRSA-24308

Professional Development	\$10,000.00	\$743.00	\$90.00	\$9,167.00
Other Professional/Technical Services	\$1,000.00	\$612.00	\$100.00	\$288.00
Other Charges	\$4,900.00	\$4,900.00	\$0.00	\$0.00
Other Instructional Materials	\$3,000.00	\$0.00	\$0.00	\$3,000.00
Software	\$0.00	\$10,244.42	\$0.00	(\$10,244.42)
General Supplies and Materials	\$11,270.00	\$7,393.42	\$6,080.19	(\$2,203.61)
""Supply Assets (\$5,000 or less)""	\$28,357.00	\$28,356.70	\$0.00	\$0.30
Function 1000 - Instruction	\$58,527.00	\$52,249.54	\$6,270.19	\$7.27
Salaries Expense-Student Support	\$1,812.00	\$0.00	\$0.00	\$1,812.00
Other Professional/Technical Services	\$42,094.00	\$17,052.59	\$6,892.22	\$18,149.19
General Supplies and Materials	\$0.00	\$1,440.00	\$372.30	(\$1,812.30)
Function 2100 - Support Services-Students	\$43,906.00	\$18,492.59	\$7,264.52	\$18,148.89
General Supplies and Materials	\$5,000.00	\$5,000.00	\$0.00	\$0.00
Function 2200 - Support Services-Instruction	\$5,000.00	\$5,000.00	\$0.00	\$0.00
Other Charges	\$1,710.00	\$1,709.05	\$0.00	\$0.95
Function 2400 - Support Services-School Administration	\$1,710.00	\$1,709.05	\$0.00	\$0.95
Other Charges	\$0.00	\$2,072.98	\$0.02	(\$2,073.00)
General Supplies and Materials	\$4,672.00	\$5,093.62	\$861.07	(\$1,282.69)
""Supply Assets (\$5,000 or less)""	\$11,508.00	\$0.00	\$0.00	\$11,508.00
Function 2600 - Operation & Maintenance of Plant	\$16,180.00	\$7,166.60	\$861.09	\$8,152.31
Fund 24308 - CRRSA, ESSR II	\$125,323.00	\$84,617.78	\$14,395.80	\$26,309.42

Air Quality Grant-24316

General Supplies and Materials	\$3,184.00	\$3,184.00	\$0.00	\$0.00
Fund 24316 - Air Quality Grant	\$3,184.00	\$3,184.00	\$0.00	\$0.00

**Sandoval Academy of Bilingual Education
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ARP-24330

Salaries Expense-Teacher	\$35,998.00	\$0.00	\$0.00	\$35,998.00
Salaries Expense-Tutor	\$40,995.00	\$9,502.25	\$9,602.71	\$21,890.04
Stipend-Teacher	\$30,000.00	\$0.00	\$0.00	\$30,000.00
Employee Benefits	\$0.00	\$234.58	\$2,581.39	(\$2,815.97)
Professional Development	\$0.00	\$3,500.00	\$0.00	(\$3,500.00)
Other Charges	\$0.00	\$0.00	\$69.00	(\$69.00)
General Supplies and Materials	\$0.00	\$4,277.13	\$0.00	(\$4,277.13)
""Supply Assets (\$5,000 or less)""	\$55,000.00	\$1,410.00	\$66,187.50	(\$12,597.50)
Function 1000 - Instruction	\$161,993.00	\$18,923.96	\$78,440.60	\$64,628.44
Salaries Expense- Social Worker/Counselor	\$40,000.00	\$0.00	\$0.00	\$40,000.00
Stipend-Social Worker/Counselor	\$11,990.00	\$0.00	\$0.00	\$11,990.00
Other Professional/Technical Services	\$55,998.00	\$0.00	\$0.00	\$55,998.00
Function 2100 - Support Services-Students	\$107,988.00	\$0.00	\$0.00	\$107,988.00
Legal	\$20,000.00	\$0.00	\$0.00	\$20,000.00
Function 2300 - Support Services-General Administration	\$20,000.00	\$0.00	\$0.00	\$20,000.00
Other Contract Services	\$0.00	\$861.50	\$1.50	(\$863.00)
General Supplies and Materials	\$0.00	\$441.60	\$0.00	(\$441.60)
""Supply Assets (\$5,000 or less)""	\$0.00	\$10,260.26	\$0.00	(\$10,260.26)
Function 2600 - Operation & Maintenance of Plant	\$0.00	\$11,563.36	\$1.50	(\$11,564.86)
Transportation Contractors	\$70,000.00	\$18,600.00	\$18,600.00	\$32,800.00
Function 2700 - Student Transportation	\$70,000.00	\$18,600.00	\$18,600.00	\$32,800.00
Fund 24330 - ESSR III ARP	\$359,981.00	\$49,087.32	\$97,042.10	\$213,851.58

2012 GOB Student Library SB-66-27107

Library and Audio-Visual	\$5,864.00	\$0.00	\$0.00	\$5,864.00
Fund 27107 - 2012 GOB Student Library SB-66	\$5,864.00	\$0.00	\$0.00	\$5,864.00

Instructional Materials-GAA- 27109

Instructional Materials Cash - 50% Textbooks	\$1,402.00	\$0.00	\$1,402.00	\$0.00
Fund 27109 - Instructional Materials - GAA of 2019	\$1,402.00	\$0.00	\$1,402.00	\$0.00

Open SciEd Expansion Initiative- 27202

General Supplies and Materials	\$1,700.00	\$0.00	\$0.00	\$1,700.00
Fund 27202 - Open SciEd Expansion Initiative	\$1,700.00	\$0.00	\$0.00	\$1,700.00

PSCOC-31200

Renting Land and Buildings	\$158,546.00	\$94,820.03	\$63,725.97	\$0.00
Fund 31200 - PSCOC Lease Reimbursement	\$158,546.00	\$94,820.03	\$63,725.97	\$0.00

SB-9 Local- 31701

County Tax Collection Costs	\$700.00	\$366.44	\$0.00	\$333.56
Function 2300 - Support Services-General Administration	\$700.00	\$366.44	\$0.00	\$333.56
""Supply Assets (\$5,000 or less)""	\$120,309.00	\$3,821.45	\$2,549.89	\$113,937.66
Function 4000 - Capital Outlay	\$120,309.00	\$3,821.45	\$2,549.89	\$113,937.66
Fund 31701 - SB-9 Local	\$121,009.00	\$4,187.89	\$2,549.89	\$114,271.22

SB-9 State Match Cash-31703

""Supply Assets (\$5,000 or less)""	\$28,027.00	\$0.00	\$0.00	\$28,027.00
Fund 31703 - SB-9 State Match Cash	\$28,027.00	\$0.00	\$0.00	\$28,027.00

Grand Total	\$3,567,530.00	\$1,578,196.74	\$1,107,450.92	\$881,882.34
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Sandoval Academy of Bilingual Education
Fiscal Year 2022
Cleared Checks as of February 28, 2022

Date	Item Number	Description	Deposit	Withdrawal
12/21/2021	2011	Rio Rancho Public Schools		\$50.00
1/13/2022	2027	American Reading Company		\$19,950.00
1/13/2022	2028	ASCD		\$478.00
1/21/2022	2043	Fulcrum Building, LLC		\$25,332.40
1/28/2022	2050	United Postal Service		\$58.00
1/31/2022		NM Dept. of Workforce Solutions		\$1,042.62
2/2/2022	02-001	Medicaid	\$81.48	
2/2/2022	02-002	Chocolate Sales	\$60.00	
2/2/2022		Internal Revenue Service		\$9,129.07
2/3/2022	02-006	CLM Chocolate Sales; Supply Fee	\$470.00	
2/3/2022		NMPSIA		\$15,207.02
2/4/2022	2051	First Financial Group of America		\$76.16
2/4/2022		AFLAC		\$24.96
2/7/2022	02-003	Title IV RfR	\$1,750.00	
2/10/2022	02-004	SEG February 2022	\$121,438.99	
2/10/2022	02-007	CLM Chocolate Sales	\$120.00	
2/10/2022		NMRHCA		\$2,691.70
2/11/2022	00008421	CASC February 2022		\$58.36
2/11/2022	2052	Accountability and Compliance Resources LLC		\$340.60
2/11/2022	2053	ACES		\$656.78
2/11/2022	2054	Centurylink		\$223.45
2/11/2022	2055	Charter School Nursing Services		\$1,208.20
2/11/2022	2056	Emotionally Naked LLC		\$3,500.00
2/11/2022	2057	Extra Space Management		\$183.00
2/11/2022	2058	Fiber Platform LLC		\$100.98
2/11/2022	2059	HDSupply		\$317.94
2/11/2022	2060	Herrera Coaches Inc.		\$4,650.00
2/11/2022	2061	Janiking		\$1,184.56
2/11/2022	2062	Southwest Copy Systems- Equipment		\$173.55
2/11/2022	2063	Southwest Copy Systems-Service		\$152.50
2/11/2022	2065	The Vigil Group, LLC		\$5,339.64
2/11/2022	2066	Verizon Wireless/Straight Talk		\$405.92
2/11/2022		Wells Fargo		\$30,993.36
2/15/2022	02-005	CRRSA RfR	\$36,325.45	
2/15/2022		NMERB		\$22,865.00
2/16/2022	02-008	SB-9	\$846.28	
2/16/2022		Internal Revenue Service		\$9,029.08
2/17/2022	02-009	Medicaid	\$4,204.40	
2/17/2022	02-010	Chocolate Fundraiser	\$120.00	
2/18/2022	02-011	Supply Fee	\$210.00	
2/24/2022	02-012	CLM Supply Fee	\$560.00	
2/25/2022	02-013	School Supply Fee	\$140.00	
2/25/2022		New Mexico Taxation & Revenue Department		\$2,025.99
2/25/2022		Wells Fargo		\$31,066.05
Sub Total			\$166,326.60	\$188,514.89

Sandoval Academy of Bilingual Education
Fiscal Year 2022
Bank Register Report as of February 28, 2022

Bank		Account Number					
Date	Number	Type	Payee/From	Status	Deposit	Withdrawal	
2/2/2022		Payroll Liability Check	Internal Revenue Service	Non-Void		\$9,129.07	
2/2/2022	02-001	Cash Receipt	Medicaid	Non-Void	\$81.48		
2/2/2022	02-002	Cash Receipt	Chocolate Sales	Non-Void	\$60.00		
2/3/2022		Payroll Liability Check	NMPSIA	Non-Void		\$15,207.02	
2/3/2022	02-006	Cash Receipt	CLM Chocolate Sales; Supply Fee	Non-Void	\$470.00		
2/4/2022		Payroll Liability Check	AFLAC	Non-Void		\$24.96	
2/4/2022	2051	Payroll Liability Check	First Financial Group of America	Non-Void		\$76.16	
2/7/2022	02-003	Cash Receipt	Title IV RfR	Non-Void	\$1,750.00		
2/10/2022		Payroll Liability Check	NMRHCA	Non-Void		\$2,691.70	
2/10/2022	02-004	Cash Receipt	SEG February 2022	Non-Void	\$121,438.99		
2/10/2022	02-007	Cash Receipt	CLM Chocolate Sales	Non-Void	\$120.00		
2/11/2022		Payroll Liability Check	Wells Fargo	Non-Void		\$30,993.36	
2/11/2022	00008421	Journal Entry	CASC February 2022	Non-Void		\$58.36	
2/11/2022	2052	AP Warrant	Accountability and Compliance Resources LLC	Non-Void		\$340.60	
2/11/2022	2053	AP Warrant	ACES	Non-Void		\$656.78	
2/11/2022	2054	AP Warrant	Centurylink	Non-Void		\$223.45	
2/11/2022	2055	AP Warrant	Charter School Nursing Services	Non-Void		\$1,208.20	
2/11/2022	2056	AP Warrant	Emotionally Naked LLC	Non-Void		\$3,500.00	
2/11/2022	2057	AP Warrant	Extra Space Management	Non-Void		\$183.00	
2/11/2022	2058	AP Warrant	Fiber Platform LLC	Non-Void		\$100.98	
2/11/2022	2059	AP Warrant	HDSupply	Non-Void		\$317.94	
2/11/2022	2060	AP Warrant	Herrera Coaches Inc.	Non-Void		\$4,650.00	
2/11/2022	2061	AP Warrant	Janiking	Non-Void		\$1,184.56	
2/11/2022	2062	AP Warrant	Southwest Copy Systems- Equipment	Non-Void		\$173.55	
2/11/2022	2063	AP Warrant	Southwest Copy Systems-Service	Non-Void		\$152.50	
2/11/2022	2064	AP Warrant	Tech to school	Non-Void		\$308.00	
2/11/2022	2065	AP Warrant	The Vigil Group, LLC	Non-Void		\$5,339.64	
2/11/2022	2066	AP Warrant	Verizon Wireless/Straight Talk	Non-Void		\$405.92	
2/15/2022		Payroll Liability Check	NMERB	Non-Void		\$22,865.00	
2/15/2022	02-005	Cash Receipt	CRRSA RfR	Non-Void	\$36,325.45		
2/16/2022		Payroll Liability Check	Internal Revenue Service	Non-Void		\$9,029.08	
2/16/2022	02-008	Cash Receipt	SB-9	Non-Void	\$846.28		
2/17/2022	02-009	Cash Receipt	Medicaid	Non-Void	\$4,204.40		
2/17/2022	02-010	Cash Receipt	Chocolate Fundraiser	Non-Void	\$120.00		
2/18/2022	02-011	Cash Receipt	Supply Fee	Non-Void	\$210.00		
2/24/2022	02-012	Cash Receipt	CLM Supply Fee	Non-Void	\$560.00		
2/25/2022		Payroll Liability Check	New Mexico Taxation & Revenue Department	Non-Void		\$2,025.99	
2/25/2022		Payroll Liability Check	Wells Fargo	Non-Void		\$31,066.05	
2/25/2022	02-013	Cash Receipt	School Supply Fee	Non-Void	\$140.00		
2/25/2022	2067	AP Warrant	Abq Mom	Non-Void		\$269.69	
2/25/2022	2068	AP Warrant	ACES	Non-Void		\$145.95	
2/25/2022	2070	AP Warrant	Cooperative Educational Services	Non-Void		\$7,168.77	
2/25/2022	2071	AP Warrant	Extra Space Management	Non-Void		\$183.00	
2/25/2022	2072	AP Warrant	Fulcrum Building, LLC	Non-Void		\$25,942.02	
2/25/2022	2073	AP Warrant	Jackie Rodriguez	Non-Void		\$14.95	
2/25/2022	2074	AP Warrant	Rio Rancho T-Shirts	Non-Void		\$1,209.00	
2/25/2022	2075	AP Warrant	School Life	Non-Void		\$84.95	
2/25/2022	2077	AP Warrant	Veritiv	Non-Void		\$441.60	
2/25/2022	2078	AP Warrant	Verizon Wireless/Straight Talk	Non-Void		\$207.80	
2/25/2022	2079	AP Warrant	West Music Company	Non-Void		\$94.65	
2/28/2022	2080	AP Warrant	Amazon.com, Inc.	Non-Void		\$653.08	
2/28/2022	2081	AP Warrant	Staples	Non-Void		\$193.44	
Sub Total					\$166,326.60	\$178,520.77	
Grand Total					\$166,326.60	\$178,520.77	

Sandoval Academy of Bilingual Education
Fiscal Year 2022
Payroll Register Report as of February 28, 2022

Wages/Deductions	Employer Amt.	Employee Amt.	
Net Wages	\$0.00	\$62,059.41	32 Employees
AFLAC - -A/T	\$0.00	\$24.96	
Basic Life	\$142.02	\$0.00	
BCBS High	\$2,698.06	\$1,798.74	
BCBS Low	\$346.82	\$231.20	
Davis Vision	\$78.40	\$49.62	
Delta Dental High	\$122.82	\$77.12	
Delta Dental Low	\$8.58	\$5.74	
Dental High United Concordia	\$241.12	\$156.00	
Dental Low United Concordia	\$19.32	\$9.32	
ERB	\$11,819.00	\$8,347.40	
ERB Less 24 K	\$2,108.56	\$1,099.51	
Federal Withholding	\$0.00	\$4,870.79	
FFGA-Disability	\$0.00	\$34.50	
FFGA-Health Flex Account	\$0.00	\$41.66	
FICA	\$5,347.78	\$5,347.78	
Long Term Disability	\$156.86	\$104.64	
Medicare	\$1,250.69	\$1,250.69	
NMRHCA	\$1,838.62	\$919.39	
Pres High	\$4,240.22	\$2,717.48	
Pres Low	\$1,238.86	\$631.14	
State Unemployment Ins.	\$284.66	\$0.00	
State Withholding - NM	\$0.00	\$2,026.26	
Voluntary Life	\$0.00	\$127.66	
Sub Total	\$31,942.39	\$91,931.01	

Sandoval Academy of Bilingual Education
Fiscal Year 2022
Purchasing Totals By Vendor Report as of February 28, 2022

Vendor Name	Purchasing Total
Abq Mom	\$269.69
Accountability and Compliance Resources LLC	\$3,746.60
ACES	\$10,873.28
Alb. Airless Repair LLC	\$460.00
Albuquerque Office Systems, LLC	\$551.28
Amazon.com, Inc.	\$1,904.11
American Orff Schulwerk Association	\$329.00
American Reading Company	\$55,250.00
ASCD	\$478.00
Barnes & Noble Booksellers, Inc.	\$409.60
Brush Ranch River Lodge	\$559.17
Business Printing Service	\$2,240.00
Center for Responsive Schools, Inc.	\$324.00
Centurylink	\$2,400.00
CES	\$73,408.50
Charter Apps	\$895.00
Charter School Nursing Services	\$12,686.10
City of Rio Rancho	\$25.00
Clifton Larson Allen, LLP	\$15,887.51
Cognia Inc.	\$374.08
Crista Benavidez- Chispas Performance	\$539.40
Discount School Supply	\$9,225.91
Discovery Education	\$2,476.82
Dual Language Education of New Mexico	\$90.00
Emotionally Naked LLC	\$3,500.00
Extra Space Management	\$1,572.00
Fiber Platform LLC	\$1,440.00
Frankies at the Casa Nova	\$360.00
Fulcrum Building, LLC	\$301,503.84
Getty Industrial Training	\$1,812.30
Gorman Industries Inc.	\$13,444.26
Graphic Connection	\$800.00
Great Minds	\$5,724.13
Harris School Solutions	\$12,078.14
HDSupply	\$4,238.35
Heinemann	\$3,004.26
Herrera Coaches Inc.	\$37,200.00
Home Depot	\$1,194.34
ICSS, Inc.	\$100.00
International Dyslexia Association SW Branch	\$894.00
Intrado-School Messenger	\$592.28
Jackie Rodriguez	\$2,842.33
Janiking	\$2,936.00

Sandoval Academy of Bilingual Education
Fiscal Year 2022
Purchasing Totals By Vendor Report as of February 28, 2022

JMP Academy of Professional Development	\$1,000.00
Kesselman- Jones Inc.	\$99.00
Learning Headphones/CK First Enterprises	\$330.00
Matthews Fox, P.C.	\$5,194.44
Mealtime/The CLM Group,Inc	\$674.00
Nexus E Rate Services LLC	\$4,000.00
NMAOSA	\$110.00
NMASBO	\$330.00
NMMEA	\$185.00
NMPSIA-Risk Premium	\$32,712.00
NWEA	\$5,000.00
Pearson Education Inc.	\$2,272.73
Peripole	\$509.58
Power School	\$12,730.17
Power-On Technology Services	\$21,428.02
Public Charter Schools of New Mexico	\$7,980.50
Raptor TEchnologies	\$570.00
Rio Rancho Public Schools	\$50.00
Rio Rancho T-shirts	\$3,182.00
School Fix	\$390.44
School Life	\$84.95
School Outfitters, LLC	\$2,962.17
School Specialty, Inc.	\$987.81
Scripps National Spelling Bee, Inc.	\$182.50
Seesaw	\$797.50
Smore	\$1,709.05
Solution Tree	\$3,445.00
Soundtrap	\$273.00
Southwest Copy Systems- Equipment	\$3,389.27
Southwest Copy Systems-Service	\$10,000.00
Sown to Grow	\$3,000.00
Staples	\$7,888.04
Tech to School	\$37,242.89
Technology Integration Group	\$70,417.50
The Vigil Group, LLC	\$59,640.00
United Postal Service	\$220.00
Vector Solutions-safeschools	\$618.00
Veritiv	\$4,137.76
Verizon Wireless/Straight Talk	\$3,390.00
West Mesa Lock and Safe LLC	\$121.42
West Music Company	\$1,456.24
WIDA	\$1,000.00
Wisconsin Center for Ed. Research	\$1,258.50
World's Finest Chocolate, Inc.	\$9,170.00

Bank Reconciliation

School: **Sandoval Academy of Bilingual Education**
Bank: **Wells Fargo**
Account Description: **Main Checking Account**
Statement Date: **February 28, 2022**

Beginning Balance per bank:	\$	964,875.44
Cleared transactions:	\$	(188,514.89)
Deposits and Credits:	\$	166,326.60
Other bank adjustments	\$	-
		<hr/>
Ending balance per bank	\$	942,687.15
		<hr/>
Plus: Outstanding Deposits	\$	-
Plus: Cleared items prior to entry	\$	-
Less: Outstanding Checks	\$	(51,348.95)
Balance per GL	\$	891,338.20
		<hr/>

Sandoval Academy of Bilingual Education
Fiscal Year 2022
Outstanding Checks as of February 28, 2022

Last Reconciled	Statement Date		
1/31/2022	02/28/2022		
Date	Item Number	Description	Withdrawal
9/22/2021	1900	Accountability and Compliance Resources LLC	\$340.60
1/21/2022	2041	Amazon.com, Inc.	\$1,079.60
1/21/2022	2042	Cooperative Educational Services	\$5,304.72
1/21/2022	2044	Janiking	\$888.42
1/21/2022	2045	Power-On Technology Services	\$4,045.32
1/21/2022	2046	Rio Rancho T-Shirts	\$1,973.00
1/21/2022	2047	School Specialty, Inc.	\$400.36
1/21/2022	2048	Southwest Copy Systems-Service	\$201.91
1/21/2022	2049	Verizon Wireless/Straight Talk	\$198.12
2/11/2022	2064	Tech to school	\$308.00
2/25/2022	2067	Abq Mom	\$269.69
2/25/2022	2068	ACES	\$145.95
2/25/2022	2070	Cooperative Educational Services	\$7,168.77
2/25/2022	2071	Extra Space Management	\$183.00
2/25/2022	2072	Fulcrum Building, LLC	\$25,942.02
2/25/2022	2073	Jackie Rodriguez	\$14.95
2/25/2022	2074	Rio Rancho T-Shirts	\$1,209.00
2/25/2022	2075	School Life	\$84.95
2/25/2022	2077	Veritiv	\$441.60
2/25/2022	2078	Verizon Wireless/Straight Talk	\$207.80
2/25/2022	2079	West Music Company	\$94.65
2/28/2022	2080	Amazon.com, Inc.	\$653.08
2/28/2022	2081	Staples	\$193.44
Sub Total			\$51,348.95

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: 563-000-2122-0026-1
Fund Type: General Fund / Capital Outlay / Debt Service
Adjustment Type: Increase

Fiscal Year: 2021-2022

Entity Name: Sandoval Academy (SABE)

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

Contact: Ashley Wolfel, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-938-7731

Email: ashley@vigilgroup.net

FLOWTHROUGH ONLY	
Budget Period: Jul 1 2021 12:00AM	To: Jun 30 2022 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 11000.0000.43202 \$14,449

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	52111 Educational Retirement	0000 No Program	563001 Sandoval Academy (SABE)	0000 No Job Class	\$139,195	\$14,449	\$153,644	
Sub Total							\$14,449		
Indirect Cost									
DOC. TOTAL							\$14,449		

Justification:

To increase budget per PED ERB employer contribution memo.

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

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

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

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

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: 563-000-2122-0027-1
Fund Type: General Fund / Capital
Outlay / Debt Service
Adjustment Type: Increase

Fiscal Year: 2021-2022

Entity Name: Sandoval Academy (SABE)

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

Contact: Ashley Wolfel, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-938-7731

Email: ashley@vigilgroup.net

FLOWTHROUGH ONLY	
Budget Period: Jul 1 2021 12:00AM	To: Jun 30 2022 12:00AM
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 23000.0000.41701 \$1,558

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
23000 Non-Instructional Support	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (K-12) Programs	563001 Sandoval Academy (SABE)	0000 No Job Class	\$26,513	\$1,558	\$28,071	
Sub Total							\$1,558		
Indirect Cost									
DOC. TOTAL							\$1,558		

Justification:

To Increase budget due to revenues received from chocolate sales.

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

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

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

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

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: 563-000-2122-0028-I
Fund Type: General Fund / Capital Outlay / Debt Service
Adjustment Type: Increase

Fiscal Year: 2021-2022

Entity Name: Sandoval Academy (SABE)

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

Contact: Ashley Wolfel, Business Manager

Total Approved Budget (Flowthrough):

Phone: 505-938-7731

Email: ashley@vigilgroup.net

FLOWTHROUGH ONLY <p style="text-align: center;">Budget Period: Jul 1 2021 12:00AM To: Jun 30 2022 12:00AM</p> <p style="text-align: center;">A. Approved Carryover:</p> <p style="text-align: center;">B. Total Current Year Allocation:</p> <p style="text-align: center;">D. Total Funding Available:</p>

Revenue 11000.0000.41701 \$1,330

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (K-12) Programs	563001 Sandoval Academy (SABE)	0000 No Job Class	\$104,845	\$1,330	\$106,175	
Sub Total							\$1,330		
Indirect Cost									
DOC. TOTAL							\$1,330		

Justification:

To increase budget based on revenues received from Supply fees.

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

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

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

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

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: 563-000-2122-0029-M
Fund Type: Flowthrough
Adjustment Type: Maintenance

Fiscal Year: 2021-2022

Entity Name: Sandoval Academy (SABE)

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

Contact: Ashley Wolfel, Business Manager

Total Approved Budget (Flowthrough): 359,981

Phone: 505-938-7731

Email: ashley@vigilgroup.net

FLOWTHROUGH ONLY	
Budget Period: 07/01/2021	To: 06/30/2022
A. Approved Carryover:	
B. Total Current Year Allocation: 359,981	
D. Total Funding Available: 359,981	

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24330 24330 - ARP ESSER III CDFA 84.425U	2700 Student Transportation	55112 Transportation Contractors	0000 No Program	563001 Sandoval Academy (SABE)	0000 No Job Class	\$70,000	(\$11,569)	\$58,431	
24330 24330 - ARP ESSER III CDFA 84.425U	2600 Operation & Maintenance of Plant	55915 Other Contract Services	0000 No Program	563001 Sandoval Academy (SABE)	0000 No Job Class		\$863	\$863	
24330 24330 - ARP ESSER III CDFA 84.425U	2600 Operation & Maintenance of Plant	56118 General Supplies and Materials	0000 No Program	563001 Sandoval Academy (SABE)	0000 No Job Class		\$445	\$445	
24330 24330 - ARP ESSER III CDFA 84.425U	2600 Operation & Maintenance of Plant	57332 Supply Assets (\$5,000 or less)	0000 No Program	563001 Sandoval Academy (SABE)	0000 No Job Class		\$10,261	\$10,261	
Sub Total							\$0		
Indirect Cost									
DOC. TOTAL							\$0		

Justification:

To adjust budget to match anticipated expenditures.

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

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

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

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

**STATE OF NEW MEXICO
NEW MEXICO PUBLIC EDUCATION DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

SANDOVAL ACADEMY OF BILINGUAL EDUCATION (SABE)

2021-001 (Previously 2017-001) Untimely Deposit of Cash Receipts (Other Noncompliance)

Condition/Context: During our testing over cash receipts, we noted 1 out of 10 cash receipts were not deposited within the next business day.

Management's Progress for Repeat Findings: Management failed to implement adequate controls to resolve the finding and will work toward corrective action during FY2022.

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: Management oversight.

Effect: Noncompliance with NMAC 6.20.2.14.

Auditor's Recommendation: We recommend that management establish effective processes to ensure that all cash received is recorded at the time of receipt and deposited by the end of the next business day.

Management Responses: The school has put in place a system called "Mealtime" which collects funds online and deposits them straight into the school's bank account. Due to COVID in FY21 the school was unable to implement this system due to not having enough deposits throughout the year. In FY22 the school will be implementing this system since all students are back to in-person learning. This will minimize the cash/checks received by the school. Additionally, administration will be collecting and receipting any funds that do come in either in check or cash form. The previous staff member has been relieved of these duties and a letter has been placed into their file.

**STATE OF NEW MEXICO
NEW MEXICO PUBLIC EDUCATION DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

SANDOVAL ACADEMY OF BILINGUAL EDUCATION (SABE) (CONTINUED)

**2021-001 (Previously 2017-001) Untimely Deposit of Cash Receipts (Other Noncompliance)
(Continued)**

Implementation: November 1, 2021

Person Responsible: School Administrator great

2021-002 Year End Accrual (Other Matters)

Condition/Context: During our testing over subsequent cash receipts, we identified one transaction totaling \$1,981 which related to the FY21 4th quarter Medicaid revenues that were improperly excluded from the school's identified accounts receivable and revenue at June 30, 2021.

Criteria: Per NMAC 6.20.2.11, every school district shall establish and maintain an internal control structure to provide management with reasonable assurance that assets are safeguarded 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 general-purpose financial statements in accordance with GAAP. Per NMAC 6.20.2.14, School districts shall establish and maintain a cash management program to safeguard cash and provide prompt and accurate reporting that adheres to cash management requirements of the applicable state and federal laws and regulations. The school district shall issue a factory pre-numbered receipt for all money received. Pre-numbered receipts are to be controlled and secured.

Cause: Lack of a thorough review of cash receipt support in creating the school's year end accrual entry and listing. This revenue source was identified as new to the school in FY21.

Effect: Understated revenue and accounts receivable balance for fund 25153.

Auditor's Recommendation: We recommend the school continue to enhance their cash receipt controls and procedures to include additional review of funds against the cash receipt support to ensure accurate reporting and to identify any error, corrections, or year-end accruals in a timely manner.

Management's Response: The Business Manager will review all deposits made in the subsequent fiscal year to ensure all accounts receivable accruals are properly identified. The Business Manager will request the Medicaid submission after each quarter to properly identify the revenue for this fund. The Business Manager will consult and collaborate with the Special Services Director to ensure communication is clear on the quarterly process of Medicaid submissions and deposits.

Implementation: November 1, 2021

Person Responsible: Business Manager & Special Services Director

SANDOVAL ACADEMY OF BILINGUAL EDUCATION

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
STATEMENT OF NET POSITION
JUNE 30, 2021**

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 718,344
Taxes Receivable	289
Intergovernmental Receivables	5,537
Due from Primary Government	29,978
Capital Assets, Net of Accumulated Depreciation:	
Furniture, Fixtures, and Equipment	53,306
TOTAL ASSETS	807,454
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Resources Related to Pension Amounts	3,207,715
Deferred Outflows of Resources OPEB Amounts	557,885
TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,765,600
LIABILITIES	
Accrued Liabilities	136,316
Noncurrent Liabilities:	
Net Pension Liability	5,443,418
Net OPEB Liability	746,566
TOTAL LIABILITIES	6,326,300
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows of Resources Related to Pension Amounts	57,585
Deferred Inflows of Resources OPEB Amounts	333,406
TOTAL DEFERRED INFLOWS OF RESOURCES	390,991
NET POSITION	
Net Investment in Capital Assets	53,306
Restricted for:	
Instructional Materials	6,038
Food Services	2,464
Capital Projects	67,869
Other Purposes	6,032
Unrestricted	(2,279,946)
TOTAL NET POSITION	\$ (2,144,237)

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net Revenues (Expenses) and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 2,236,094	\$ 473	\$ 99,166	\$ -	\$ (2,136,455)
Support Services - Students	252,020	4,984	46,266	-	(200,770)
Support Services - Instruction	-	-	-	-	-
Support Services - General Administration	276,315	-	-	-	(276,315)
Support Services - School Administration	240,851	-	373	-	(240,478)
Support Services - Central Services	106,867	-	-	-	(106,867)
Support Services - Operation and Maintenance of Plant	272,043	-	3,374	-	(268,669)
Support Services - Student Transportation	-	-	-	-	-
Support Services - Other	-	-	-	-	-
Noninstructional - Community Services Operations	-	-	-	-	-
Noninstructional - Food Services Operations	5,297	-	-	-	(5,297)
Interest Expense	-	-	-	-	-
Unallocated*	126,920	-	-	136,380	9,460
Total Governmental Activities	\$ 3,516,407	\$ 5,457	\$ 149,179	\$ 136,380	(3,225,391)

GENERAL REVENUES

State Equalization Guarantee	1,988,809
Property Taxes	47,426
Miscellaneous	2,773
Total General Revenues	2,039,008

CHANGE IN NET POSITION

	(1,186,383)
Net Position - Beginning of Year	(957,854)

NET POSITION - END OF YEAR

	\$ (2,144,237)
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*This amount includes expenses that were not allocated to a specific function, which include expenditures in the budgetary function "Capital Outlay" that were not required to be capitalized and other unallocated depreciation amounts.

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
BALANCE SHEET
JUNE 30, 2021**

	<u>Major General Fund</u>	<u>Major Special Revenue Fund</u>	<u>Non-Major Special Revenue Fund</u>	<u>Non-Major Special Revenue Fund</u>
		24101	21000	24106
	<u>General Fund</u>	<u>Title I - IASA</u>	<u>Food Services</u>	<u>Entitlement IDEA- B</u>
ASSETS				
Cash and Cash Equivalents	\$ 643,283	\$ -	\$ 2,464	\$ -
Taxes Receivable	-	-	-	-
Intergovernmental Receivables	-	-	-	-
Due from Primary Government	-	17,562	-	-
Due from Other Funds	31,587	-	-	-
	<u>31,587</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 674,870</u>	<u>\$ 17,562</u>	<u>\$ 2,464</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE				
Accrued Liabilities	\$ 134,805	\$ -	\$ -	\$ -
Due to Other Funds	-	17,562	-	-
Total Liabilities	<u>134,805</u>	<u>17,562</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Restricted for:	-			
Instructional Materials	4,636	-	-	-
Food Services	-	-	2,464	-
Capital Projects	-	-	-	-
Other Purposes	-	-	-	-
Assigned for Student Activities	22,175	-	-	-
Assigned for Subsequent Year	300,000	-	-	-
Unassigned (Deficit)	213,254	-	-	-
Total Fund Balance (Deficit)	<u>540,065</u>	<u>-</u>	<u>2,464</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 674,870</u>	<u>\$ 17,562</u>	<u>\$ 2,464</u>	<u>\$ -</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
BALANCE SHEET
JUNE 30, 2021**

	Non-Major Special Revenue Fund <u>24146</u>	Non-Major Special Revenue Fund <u>24154</u>	Non-Major Special Revenue Fund <u>24189</u>	Non-Major Special Revenue Fund <u>24301</u>
	Charter Schools	Teacher/Principal Training & Recruiting	Title IV	CARES Act
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Taxes Receivable	-	-	-	-
Intergovernmental Receivables	-	-	-	-
Due from Primary Government	4,040	373	-	4,622
Due from Other Funds	-	-	-	-
Total Assets	<u>\$ 4,040</u>	<u>\$ 373</u>	<u>\$ -</u>	<u>\$ 4,622</u>
LIABILITIES AND FUND BALANCE				
Accrued Liabilities	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	4,040	373	-	4,622
Total Liabilities	<u>4,040</u>	<u>373</u>	<u>-</u>	<u>4,622</u>
Fund Balances:				
Restricted for:				
Instructional Materials	-	-	-	-
Food Services	-	-	-	-
Capital Projects	-	-	-	-
Other Purposes	-	-	-	-
Assigned for Student Activities	-	-	-	-
Assigned for Subsequent Year	-	-	-	-
Unassigned (Deficit)	-	-	-	-
Total Fund Balance (Deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 4,040</u>	<u>\$ 373</u>	<u>\$ -</u>	<u>\$ 4,622</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
BALANCE SHEET
JUNE 30, 2021**

	Non-Major Special Revenue Fund <u>24312</u>	Non-Major Special Revenue Fund <u>25153</u>	Non-Major Special Revenue Fund <u>26107</u>	Non-Major Special Revenue Fund <u>27109</u>
	CRRSA Retention Stipends	Title XIX MEDICAID 3/21 Years	REC/District Fiscal Agent	Instructional Materials-GAA of 2019
ASSETS				
Cash and Cash Equivalents	\$ 111	\$ 3,504	\$ -	\$ 1,402
Taxes Receivable	-	-	-	-
Intergovernmental Receivables	-	-	5,537	-
Due from Primary Government	1,400	1,981	-	-
Due from Other Funds	-	-	-	-
Total Assets	<u>\$ 1,511</u>	<u>\$ 5,485</u>	<u>\$ 5,537</u>	<u>\$ 1,402</u>
LIABILITIES AND FUND BALANCE				
Accrued Liabilities	\$ 1,511	\$ -	\$ -	\$ -
Due to Other Funds	-	-	4,990	-
Total Liabilities	<u>1,511</u>	<u>-</u>	<u>4,990</u>	<u>-</u>
Fund Balances:				
Restricted for:				
Instructional Materials	-	-	-	1,402
Food Services	-	-	-	-
Capital Projects	-	-	-	-
Other Purposes	-	5,485	547	-
Assigned for Student Activities	-	-	-	-
Assigned for Subsequent Year	-	-	-	-
Unassigned (Deficit)	-	-	-	-
Total Fund Balance (Deficit)	<u>-</u>	<u>5,485</u>	<u>547</u>	<u>1,402</u>
Total Liabilities and Fund Balance	<u>\$ 1,511</u>	<u>\$ 5,485</u>	<u>\$ 5,537</u>	<u>\$ 1,402</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
BALANCE SHEET
JUNE 30, 2021**

	Non-Major Special Revenue Fund 27130	Non-Major Capital Project Fund 31200	Non-Major Capital Project Fund 31701	Non-Major Capital Project Fund 31703
	Feminine Hygiene Products	Public School Capital Outlay	Capital Improvements SB- 9 - Local	SB-9 State Match Cash
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ 60,805	\$ 6,775
Taxes Receivable	-	-	289	-
Intergovernmental Receivables	-	-	-	-
Due from Primary Government	-	-	-	-
Due from Other Funds	-	-	-	-
Total Assets	\$ -	\$ -	\$ 61,094	\$ 6,775
LIABILITIES AND FUND BALANCE				
Accrued Liabilities	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
Restricted for:				
Instructional Materials	-	-	-	-
Food Services	-	-	-	-
Capital Projects	-	-	61,094	6,775
Other Purposes	-	-	-	-
Assigned for Student Activities	-	-	-	-
Assigned for Subsequent Year	-	-	-	-
Unassigned (Deficit)	-	-	-	-
Total Fund Balance (Deficit)	-	-	61,094	6,775
Total Liabilities and Fund Balance	\$ -	\$ -	\$ 61,094	\$ 6,775

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
BALANCE SHEET
JUNE 30, 2021**

		Governmental Funds Total
ASSETS		
Cash and Cash Equivalents	\$	718,344
Taxes Receivable		289
Intergovernmental Receivables		5,537
Due from Primary Government		29,978
Due from Other Funds		31,587
Total Assets	\$	785,735
LIABILITIES AND FUND BALANCE		
Accrued Liabilities	\$	136,316
Due to Other Funds		31,587
Total Liabilities		167,903
Fund Balances:		
Restricted for:		
Instructional Materials		6,038
Food Services		2,464
Capital Projects		67,869
Other Purposes		6,032
Assigned for Student Activities		22,175
Assigned for Subsequent Year		300,000
Unassigned (Deficit)		213,254
Total Fund Balance (Deficit)		617,832
Total Liabilities and Fund Balance	\$	785,735

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021**

Total Fund Balance - Governmental Funds (Governmental Fund Balance Sheet)	\$ 617,832
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

The Cost of Capital Assets is	76,549
Accumulated Depreciation is	<u>(23,243)</u>
 Total Capital Assets	 53,306

Deferred inflows and outflows of resources related to the net pension liability and OPEB liability are not reported in the funds.

Deferred Outflows of Resources	3,765,600
Deferred Inflows of Resources	(390,991)

Long-term and certain other liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term and other liabilities at year end consist of:

Net Pension Liability	(5,443,418)
Net OPEB Liability	<u>(746,566)</u>

Net Position of Governmental Activities (Statement of Net Position)	<u>\$ (2,144,237)</u>
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**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021**

	<u>Major General Fund</u>	<u>Major Special Revenue Fund</u>	Non-Major Special Revenue Fund	Non-Major Special Revenue Fund
		24101	21000	24106
	<u>General Fund</u>	<u>Title I - IASA</u>	<u>Food Services</u>	<u>Entitlement IDEA- B</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Federal Sources	-	42,552	-	18,000
State Sources	1,988,809	-	-	-
County and Local Sources	-	-	-	-
Fees	5,457	-	-	-
Other Revenue	2,773	-	-	-
Total Revenues	<u>1,997,039</u>	<u>42,552</u>	<u>-</u>	<u>18,000</u>
EXPENDITURES				
Instruction	1,001,617	19,444	-	18,000
Support Services - Students	131,028	23,108	-	-
Support Services - General Administration	138,400	-	-	-
Support Services - School Administration	119,936	-	-	-
Support Services - Central Services	106,867	-	-	-
Support Services - Operation and Maintenance of Plant	225,516	-	-	-
Non-Instructional - Food Services Operations	-	-	800	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,723,364</u>	<u>42,552</u>	<u>800</u>	<u>18,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	273,675	-	(800)	-
Other Financing Sources (Uses):				
Other Financing Sources - Transfers In	-	-	-	-
Other Financing Uses - Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	273,675	-	(800)	-
Fund Balances - Beginning of Year	<u>266,390</u>	<u>-</u>	<u>3,264</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 540,065</u>	<u>\$ -</u>	<u>\$ 2,464</u>	<u>\$ -</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021**

	Non-Major Special Revenue Fund	Non-Major Special Revenue Fund	Non-Major Special Revenue Fund	Non-Major Special Revenue Fund
	24146	24154	24189	24301
	Charter Schools	Teacher/Principal Training & Recruiting	Title IV	CARES Act
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Federal Sources	37,439	373	8,000	29,908
State Sources	-	-	-	-
County and Local Sources	-	-	-	-
Fees	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>37,439</u>	<u>373</u>	<u>8,000</u>	<u>29,908</u>
EXPENDITURES				
Instruction	27,766	-	-	26,534
Support Services - Students	9,673	-	8,000	-
Support Services - General Administration	-	-	-	-
Support Services - School Administration	-	373	-	-
Support Services - Central Services	-	-	-	-
Support Services - Operation and Maintenance of Plant	-	-	-	3,374
Non-Instructional - Food Services Operations	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>37,439</u>	<u>373</u>	<u>8,000</u>	<u>29,908</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Other Financing Sources (Uses):				
Other Financing Sources - Transfers In	-	-	-	-
Other Financing Uses - Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	-	-	-	-
Fund Balances - Beginning of Year	-	-	-	-
FUND BALANCES - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021**

	Non-Major Special Revenue Fund	Non-Major Special Revenue Fund	Non-Major Special Revenue Fund	Non-Major Special Revenue Fund
	24312	25153	26107	27109
	CRRSA Retention Stipends	Title XIX MEDICAID 3/21 Years	REC/District Fiscal Agent	Instructional Materials-GAA of 2019
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Federal Sources	1,400	5,485	-	-
State Sources	-	-	-	-
County and Local Sources	-	-	5,537	-
Fees	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>1,400</u>	<u>5,485</u>	<u>5,537</u>	<u>-</u>
EXPENDITURES				
Instruction	1,400	-	4,990	-
Support Services - Students	-	-	-	-
Support Services - General Administration	-	-	-	-
Support Services - School Administration	-	-	-	-
Support Services - Central Services	-	-	-	-
Support Services - Operation and Maintenance of Plant	-	-	-	-
Non-Instructional - Food Services Operations	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,400</u>	<u>-</u>	<u>4,990</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	5,485	547	-
Other Financing Sources (Uses):				
Other Financing Sources - Transfers In	-	-	-	-
Other Financing Uses - Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	-	5,485	547	-
Fund Balances - Beginning of Year	-	-	-	1,402
FUND BALANCES - END OF YEAR	<u>\$ -</u>	<u>\$ 5,485</u>	<u>\$ 547</u>	<u>\$ 1,402</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021**

	Non-Major Special Revenue Fund	Non-Major Capital Project Fund	Non-Major Capital Project Fund	Non-Major Capital Project Fund
	27130	31200	31701	31703
	Feminine Hygiene Products	Public School Capital Outlay	Capital Improvements SB- 9 - Local	SB-9 State Match Cash
REVENUES				
Property Taxes	\$ -	\$ -	\$ 47,426	\$ -
Federal Sources	-	-	-	-
State Sources	485	136,380	-	-
County and Local Sources	-	-	-	-
Fees	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>485</u>	<u>136,380</u>	<u>47,426</u>	<u>-</u>
EXPENDITURES				
Instruction	485	-	-	-
Support Services - Students	-	-	-	-
Support Services - General Administration	-	-	471	-
Support Services - School Administration	-	-	-	-
Support Services - Central Services	-	-	-	-
Support Services - Operation and Maintenance of Plant	-	-	-	-
Non-Instructional - Food Services Operations	-	-	-	-
Capital Outlay	-	136,380	20,444	-
Total Expenditures	<u>485</u>	<u>136,380</u>	<u>20,915</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	26,511	-
Other Financing Sources (Uses):				
Other Financing Sources - Transfers In	-	-	-	-
Other Financing Uses - Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	-	-	26,511	-
Fund Balances - Beginning of Year	-	-	34,583	6,775
FUND BALANCES - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,094</u>	<u>\$ 6,775</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021**

		<u>Governmental Funds Total</u>
REVENUES		
Property Taxes	\$	47,426
Federal Sources		143,157
State Sources		2,125,674
County and Local Sources		5,537
Fees		5,457
Other Revenue		2,773
Total Revenues		<u>2,330,024</u>
EXPENDITURES		
Instruction		1,100,236
Support Services - Students		171,809
Support Services - General Administration		138,871
Support Services - School Administration		120,309
Support Services - Central Services		106,867
Support Services - Operation and Maintenance of Plant		228,890
Non-Instructional - Food Services Operations		800
Capital Outlay		156,824
Total Expenditures		<u>2,024,606</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		305,418
Other Financing Sources (Uses):		
Other Financing Sources - Transfers In		-
Other Financing Uses - Transfers Out		-
Total Other Financing Sources (Uses)		<u>-</u>
NET CHANGES IN FUND BALANCES		305,418
Fund Balances - Beginning of Year		<u>312,414</u>
FUND BALANCES - END OF YEAR		<u><u>\$ 617,832</u></u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ 305,418
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Amounts reported for governmental activities in the Statement of Activities are different because:

In the Statement of Activities, pension and OPEB expense is measured by the change in benefit liability and the related deferred inflows and outflows of resources. In the governmental funds, however, these expenditures are reported for current year employer contributions.

Expenses Related to the Net Pension Liability	(1,508,258)
Expenses Related to the Net OPEB Liability	(5,039)

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts were:

Capital Outlay	34,505
Depreciation Expense	<u>(13,009)</u>

Change in Net Position of Governmental Activities (Statement of Activities)	<u>\$ (1,186,383)</u>
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**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
YEAR ENDED JUNE 30, 2021
GENERAL FUND**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and County Sources	\$ -	\$ 4,842	\$ 4,984	\$ 142
State Sources	2,045,615	1,988,809	1,988,809	-
Federal Sources	-	-	-	-
Total Revenues	<u>2,045,615</u>	<u>1,993,651</u>	<u>1,993,793</u>	<u>142</u>
EXPENDITURES				
Instruction	1,346,746	1,312,666	1,003,159	309,507
Support Services	901,747	932,334	724,093	208,241
Operation of Non-Instructional Services	6,333	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>2,254,826</u>	<u>2,245,000</u>	<u>1,727,252</u>	<u>517,748</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(209,211)	(251,349)	266,541	517,890
DESIGNATED CASH	<u>209,211</u>	<u>251,349</u>	-	<u>(251,349)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	266,541	<u>\$ 266,541</u>
RECONCILIATION TO GAAP BASIS				
Other Financing Sources (Uses)			-	
Adjustments to Revenues (Unbudgeted - Fund 23000)			3,246	
Adjustments to Expenditures (Unbudgeted - Fund 23000)			(1,321)	
Adjustments to Revenues			-	
Adjustments to Expenditures			<u>5,209</u>	
NET CHANGES IN FUND BALANCES			<u>\$ 273,675</u>	

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
SCHEDULE OF BUDGETARY COMPARISONS - BUDGETARY BASIS
YEAR ENDED JUNE 30, 2021
TITLE I - IASA (FUND 24101)**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and County Sources	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-
Federal Sources	34,622	71,360	24,990	(46,370)
Total Revenues	<u>34,622</u>	<u>71,360</u>	<u>24,990</u>	<u>(46,370)</u>
EXPENDITURES				
Instruction	10,622	42,360	19,444	22,916
Support Services	24,000	29,000	23,108	5,892
Operation of Non-Instructional Services	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>34,622</u>	<u>71,360</u>	<u>42,552</u>	<u>28,808</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(17,562)	(17,562)
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	(17,562)	<u>\$ (17,562)</u>
RECONCILIATION TO GAAP BASIS				
Other Financing Sources (Uses)			-	
Adjustments to Revenues			17,562	
Adjustments to Expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
COMBINING BALANCE SHEET - GENERAL FUND
JUNE 30, 2021**

	General Fund (Sub-Funds)			Total General Fund
	11000	14000	23000	
	Operational Fund	Instructional Materials	Student Activity Funds	
ASSETS				
Cash and Cash Equivalents	\$ 616,472	\$ 4,636	\$ 22,175	\$ 643,283
Due from Other Funds	31,587	-	-	31,587
Total Assets	\$ 648,059	\$ 4,636	\$ 22,175	\$ 674,870
LIABILITIES AND FUND BALANCE				
Accrued Liabilities	\$ 134,805	\$ -	\$ -	\$ 134,805
Total Liabilities	134,805	-	-	134,805
Fund Balances:				
Restricted for:				
Instructional Materials	-	4,636	-	4,636
Assigned for Student Activities	-	-	22,175	22,175
Assigned for Subsequent Year	300,000	-	-	300,000
Unassigned (Deficit)	213,254	-	-	213,254
Total Fund Balance (Deficit)	513,254	4,636	22,175	540,065
Total Liabilities and Fund Balance	\$ 648,059	\$ 4,636	\$ 22,175	\$ 674,870

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE (DEFICIT) - GENERAL FUND
YEAR ENDED JUNE 30, 2021**

	General Fund (Sub-Funds)			Total General Fund
	11000	14000	23000	
	Operational Fund	Instructional Materials	Student Activity Funds	
REVENUES				
State Sources	\$ 1,988,809	\$ -	\$ -	\$ 1,988,809
Fees	4,984	-	473	5,457
Other Revenue	-	-	2,773	2,773
Total Revenues	<u>1,993,793</u>	<u>-</u>	<u>3,246</u>	<u>1,997,039</u>
EXPENDITURES				
Instruction	993,667	6,629	1,321	1,001,617
Support Services - Students	131,028	-	-	131,028
Support Services - General Administration	138,400	-	-	138,400
Support Services - School Administration	119,936	-	-	119,936
Support Services - Central Services	106,867	-	-	106,867
Support Services - Operation and Maintenance of Plant	225,516	-	-	225,516
Total Expenditures	<u>1,715,414</u>	<u>6,629</u>	<u>1,321</u>	<u>1,723,364</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	278,379	(6,629)	1,925	273,675
Other Financing Sources (Uses):				
Other Financing Sources - Transfers In	-	-	-	-
Other Financing Uses - Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	278,379	(6,629)	1,925	273,675
Fund Balances - Beginning of Year	<u>234,875</u>	<u>11,265</u>	<u>20,250</u>	<u>266,390</u>
FUND BALANCES - END OF YEAR	<u>\$ 513,254</u>	<u>\$ 4,636</u>	<u>\$ 22,175</u>	<u>\$ 540,065</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY FOR PUBLIC FUNDS
JUNE 30, 2021**

<u>Name of Depository</u>	<u>Description of Pledged Collateral (Maturity)</u>	<u>Fair/Par Market Value June 30, 2021</u>	<u>Safekeeping Agent</u>
Wells Fargo	3131XTD72	\$ 16,392	Bank of New York Mellon
Wells Fargo	3132A5HB4	70,486	Bank of New York Mellon
Wells Fargo	3132A9QP5	55,040	Bank of New York Mellon
Wells Fargo	3133KGZM3	129,721	Bank of New York Mellon
Wells Fargo	3140K0SR0	79,926	Bank of New York Mellon
Wells Fargo	3140K149K9	56,105	Bank of New York Mellon
		<u>\$ 407,670</u>	
	Total Amount on Deposit	\$ 745,016	
	Less: FDIC	<u>(250,000)</u>	
	Uninsured Public Funds	495,016	
	50% Collateral Requirement	247,508	
	Total Pledged	<u>407,670</u>	
	Over (Under) Pledged	<u>\$ 160,162</u>	

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
SCHEDULE OF CASH AND CASH EQUIVALENTS
JUNE 30, 2021**

	<u>Primary Government</u> <u>Wells Fargo</u>
Operating Account	\$ 745,016
Reconciling Items	<u>(26,672)</u>
Reconciled Balance at June 30, 2021	718,344
Balance per Statement of Net Position	<u>\$ 718,344</u>

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
CASH RECONCILIATION
YEAR ENDED JUNE 30, 2021**

	Operational Account 11000	Instructional Materials 14000	Food Services 21000
June 30 2020 Cash (Book Balance)	\$ 354,951	\$ 11,641	\$ 3,264
June 30 2020 Payroll Liabilities	(118,353)	-	-
June 30 2020 Temporary Interfund Loans	3,110	-	-
June 30 2020 Adjustments/Reconciling Differences	-	-	-
June 30 2020 Cash Available to Budget	239,708	11,641	3,264
2020-2021 Revenue	1,993,793	-	-
2020-2021 Expenditures	(1,720,247)	(7,005)	(800)
Permanent Cash Transfers/Reversions	-	-	-
Adjustments	-	-	-
June 30 2021 Cash Available to Budget	513,254	4,636	2,464
June 30 2021 Payroll Liabilities	134,805	-	-
June 30 2021 Temporary Interfund Loans	(31,587)	-	-
June 30 2021 Adjustments/Reconciling Differences	-	-	-
June 30 2021 Cash (Book Balance)	<u>\$ 616,472</u>	<u>\$ 4,636</u>	<u>\$ 2,464</u>
Reconciliation to PED Cash Report Line 7			
June 30 2021 Cash (Book Balance)	\$ 616,472	\$ 4,636	\$ 2,464
June 30 2021 Payroll Liabilities	(134,805)	-	-
June 30 2021 Temporary Interfund Loans	31,587	-	-
Audit Adjustments and Reclassifications	-	-	-
Line 7 PED Cash Report June 30 2021*	<u>\$ 513,254</u>	<u>\$ 4,636</u>	<u>\$ 2,464</u>

* May include rounding errors when compared to PED Cash Report.

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
CASH RECONCILIATION
YEAR ENDED JUNE 30, 2021**

	Student Activity 23000	Projects Account 24000	Direct Account 25000
June 30 2020 Cash (Book Balance)	\$ 20,250	\$ -	\$ -
June 30 2020 Payroll Liabilities	-	-	-
June 30 2020 Temporary Interfund Loans	-	(3,110)	-
June 30 2020 Adjustments/Reconciling Differences	-	-	-
June 30 2020 Cash Available to Budget	20,250	(3,110)	-
2020-2021 Revenue	3,246	112,785	3,504
2020-2021 Expenditures	(1,321)	(137,672)	-
Permanent Cash Transfers/Reversions Adjustments	-	-	-
June 30 2021 Cash Available to Budget	22,175	(27,997)	3,504
June 30 2021 Payroll Liabilities	-	1,511	-
June 30 2021 Temporary Interfund Loans	-	26,597	-
June 30 2021 Adjustments/Reconciling Differences	-	-	-
June 30 2021 Cash (Book Balance)	<u>\$ 22,175</u>	<u>\$ 111</u>	<u>\$ 3,504</u>
Reconciliation to PED Cash Report Line 7			
June 30 2021 Cash (Book Balance)	\$ 22,175	\$ 111	\$ 3,504
June 30 2021 Payroll Liabilities	-	(1,511)	-
June 30 2021 Temporary Interfund Loans	-	(26,597)	-
Audit Adjustments and Reclassifications	-	-	-
Line 7 PED Cash Report June 30 2021*	<u>\$ 22,175</u>	<u>\$ (27,997)</u>	<u>\$ 3,504</u>

* May include rounding errors when compared to PED Cash Report.

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
CASH RECONCILIATION
YEAR ENDED JUNE 30, 2021**

	Local Grants Fund 26000	State Flowthrough Fund 27000	Public School Capital Outlay 31200
June 30 2020 Cash (Book Balance)	\$ -	\$ 1,402	\$ -
June 30 2020 Payroll Liabilities	-	-	-
June 30 2020 Temporary Interfund Loans	-	-	-
June 30 2020 Adjustments/Reconciling Differences	-	-	-
June 30 2020 Cash Available to Budget	-	1,402	-
2020-2021 Revenue	-	485	136,380
2020-2021 Expenditures	(4,990)	(485)	(136,380)
Permanent Cash Transfers/Reversions	-	-	-
Adjustments	-	-	-
June 30 2021 Cash Available to Budget	(4,990)	1,402	-
June 30 2021 Payroll Liabilities	-	-	-
June 30 2021 Temporary Interfund Loans	4,990	-	-
June 30 2021 Adjustments/Reconciling Differences	-	-	-
June 30 2021 Cash (Book Balance)	\$ -	\$ 1,402	\$ -
Reconciliation to PED Cash Report Line 7			
June 30 2021 Cash (Book Balance)	\$ -	\$ 1,402	\$ -
June 30 2021 Payroll Liabilities	-	-	-
June 30 2021 Temporary Interfund Loans	(4,990)	-	-
Audit Adjustments and Reclassifications	-	-	-
Line 7 PED Cash Report June 30 2021*	\$ (4,990)	\$ 1,402	\$ -

* May include rounding errors when compared to PED Cash Report.

**STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
SANDOVAL ACADEMY OF BILINGUAL EDUCATION
CASH RECONCILIATION
YEAR ENDED JUNE 30, 2021**

	Capital Improve. SB 9 Local 31701	Capital Improve. SB 9 State Cash 31703	Total Primary Government	
June 30 2020 Cash (Book Balance)	\$ 37,129	\$ 6,775	\$ 435,412	
June 30 2020 Payroll Liabilities	-	-	(118,353)	
June 30 2020 Temporary Interfund Loans	-	-	-	
June 30 2020 Adjustments/Reconciling Differences	-	-	-	
June 30 2020 Cash Available to Budget	37,129	6,775	317,059	
2020-2021 Revenue	47,137	-	2,297,330	
2020-2021 Expenditures	(23,461)	-	(2,032,361)	
Permanent Cash Transfers/Reversions	-	-	-	
Adjustments	-	-	-	
June 30 2021 Cash Available to Budget	60,805	6,775	582,028	
June 30 2021 Payroll Liabilities	-	-	136,316	
June 30 2021 Temporary Interfund Loans	-	-	-	
June 30 2021 Adjustments/Reconciling Differences	-	-	-	
June 30 2021 Cash (Book Balance)	<u>\$ 60,805</u>	<u>\$ 6,775</u>	<u>\$ 718,344</u>	Per Statement of Net Position
Reconciliation to PED Cash Report Line 7				
June 30 2021 Cash (Book Balance)	\$ 60,805	\$ 6,775	\$ 718,344	
June 30 2021 Payroll Liabilities	-	-	(136,316)	
June 30 2021 Temporary Interfund Loans	-	-	-	
Audit Adjustments and Reclassifications	-	-	-	
Line 7 PED Cash Report June 30 2021*	<u>\$ 60,805</u>	<u>\$ 6,775</u>	<u>\$ 582,028</u>	

* May include rounding errors when compared to PED Cash Report.