

Tracking Federal Stimulus Funds

The prioritization and use of federal stimulus funds continues to be an area of interest. The Department of Finance and Administration (DFA) has now dedicated five employees to track federal stimulus funding and aid agencies in identifying and applying for federal grants. School districts, concerned about covering the costs for pandemic expenditures, cite slow reimbursements of federal education funds from the Public Education Department as one of the reasons for maintaining high cash balances. The Workforce Solutions Department will continue to offer 11 thousand people 13 weeks of unemployment benefits at an estimated cost to the state of \$23.5 million. DFA reports they will obligate enough emergency rental assistance funding before the use-it-or-lose-it deadline at the end of the month, despite spending down only \$51 million of the \$104 million required by the federal government.

As directed in the FY23 LFC budget guidelines, LFC staff will be using data generated by this report and other sources to leverage as much federal funding as possible in their budget recommendations to the committee.

Overall Expenditures of Federal Funds

Of the \$10.5 billion in federal Covid-19 relief awarded to New Mexico, state agencies, spent nearly \$6.3 billion or 61 percent as of August 31, 2021. In the month of August, state agencies spent \$631 million. Roughly 70 percent of this spending was from unemployment insurance programs that ended at the beginning of September.

Additionally, for the month of August, the Department of Health submitted a correction and reported they spent only about \$65.2 million, or 18 percent, of direct federal coronavirus relief aid. For the prior month's memo, they reportedly spent \$140.7 million, or 40 percent. Out of the department's 23 Covid-19 related grants, the department corrected spending amounts on seven, the largest of which was for the \$120.7 million Centers for Disease Control and Prevention testing grant ending in July 2023. The department originally reported spending \$95.5 million on this grant when they only spent \$2.9 million.

DATE: September 22, 2021

PURPOSE OF HEARING:
Update on budgeting and use of federal stimulus funds

WITNESS: LFC staff

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EXPECTED OUTCOME:
Informational

Chart 1. Statewide Federal Grants Allocated and Expended Between July and August

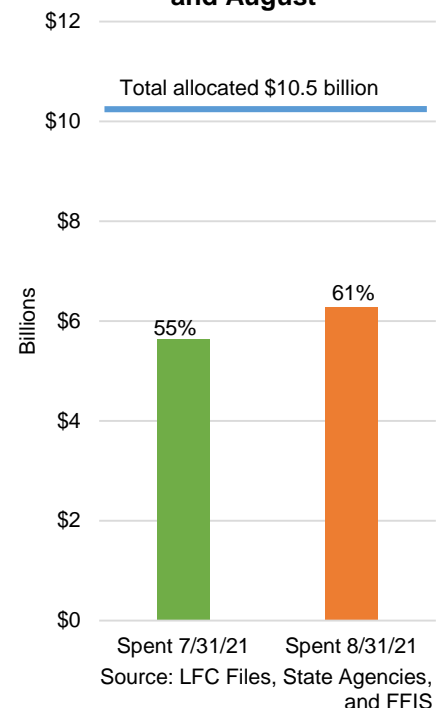
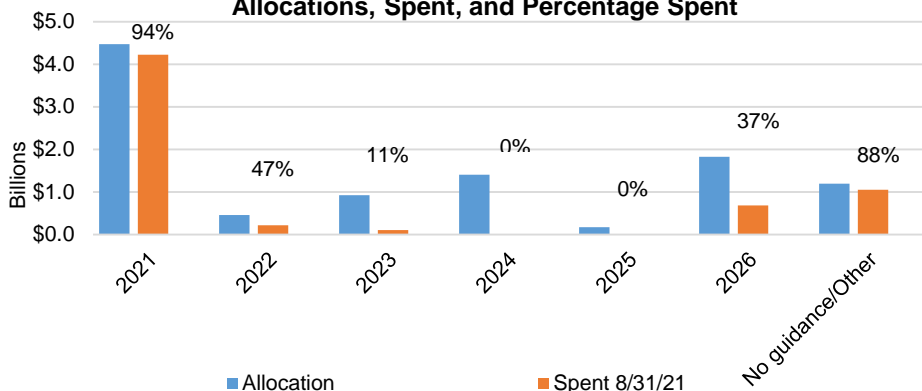


Chart 2. Covid-19 Relief Grant: Year of Expiration, Allocations, Spent, and Percentage Spent



Source: LFC Files, State Agencies, and FFIS

\$2.819 Billion to Department of Finance and Administration (DFA) from the CARES Act and ARPA

Coronavirus Relief Fund (CRF) \$1.067 Billion

State Fiscal Relief Fund (SFRF) \$1.751 Billion

*\$750 Million to General Fund

\$656.6 Million to Replenish the Unemployment Insurance Trust Fund and Pay Back Federal Loans

\$176 Million to Tribes and Local Governments

\$15.8 Million for Vax-to-Max Advertising and Incentives

\$68 Million to DOH to spend:

- \$12.5 million on Personnel Costs,
- \$34.1 million on testing, staff augmentation, patient care, and medical supplies,
- \$3.4 million on advertising,
- \$7.7 million on building rent including \$4.3 million on Gibson Medical Center, and
- \$7.4 million on miscellaneous expenses.

\$5 Million to Workforce Solutions for Return to Work Initiative

Other amounts include:

- \$11 million to DoIT to spend \$9.1 million developing software, purchasing licenses, and equipping contact tracers,
- \$2.3 million to HSD to spend \$2.1 million on direct assistance,
- \$1.45 million to Environment Department to spend \$1.2 million on Covid-19 surveillance through wastewater testing, and
- \$1.4 million to DFA for administrative expenses.

Remaining Balances include:

- \$134.3 million in CRF and
- \$1.1 billion SFRF.

Of amounts transferred to agencies from CRF, balances include:

- \$3 million from DOH,
- \$1.8 million from DoIT,
- \$151 thousand from HSD, and
- \$285.7 thousand at Environment Department.

*Of the \$750 million allocated to the general fund from CRF, \$194 million was appropriated to Workforce Solutions for additional unemployment benefits, \$115 million to DFA for grants to businesses and emergency housing assistance, and \$10 million to Human Services for low-income assistance and food bank services.

DFA Grant Tracking Update

DFA reports it initiated a process of researching newly announced federal funding opportunities through the Federal Funds Information for States and Grants.gov platforms, and other national publications and are coordinating with eligible state agencies to ensure funding opportunities are not missed. DFA also appointed 5 FTE to establish a new unit to work with state agencies to track federal grant funding opportunities. The unit is evaluating COVID related funds received, budgeted, obligated, and expended. DFA is also finalizing a contract for a database that will track and report on federal funds awarded to the state and will integrate with SHARE for federal government reporting. The new unit is compiling a list of state agencies requiring technical assistance submitting grant applications. The unit will track notices of opportunities shared with these agencies, ensure these agencies act on grant opportunities, and provide assistance acquiring grants.

Public Education

Federal funds are slow to get to school districts and charters potentially leading to increased unrestricted operational cash fund balances at schools. The Department of Education granted state education agencies three rounds of awards (ESSER I, II and III) to provide local school districts and charters with emergency relief funds to address the Covid-19 impacts on elementary and secondary schools across the nation. State agencies were to award 90 percent of these funds directly to districts and charter schools, also known as local education agencies (LEAs). Allocations to LEAs were made in the same proportion as typically done under Part A of Title I of the Elementary and Secondary Education Act of 1965 to serve low-income students. The remaining 10 percent was distributed at the discretion of the state. While state agencies had one year to sub-grant ESSER I and II funds and 60 days for ESSER III, the federal government urged state education agencies to distribute funds as quickly as possible.

PED recently published a dashboard with data on how districts and state charter schools are spending ESSER I funds. <https://tinyurl.com/3xwsp4kj>

Table 1. New Mexico's ESSER Awards & Deadlines

	Award amount	90% Due to LEAs	Deadline for PED to Allocate to LEAs	Deadline for LEAs to expend funds
ESSER I (authorized via CARES)	\$108,574,786	\$97,717,307	May 2021	September 2022
ESSER II (authorized via CRRSA)	\$435,938,638	\$392,344,774	January 2022	September 2023
ESSER III (authorized via ARPA)	\$979,056,256	\$881,150,630	October 2021	September 2024
TOTAL	\$1,523,569,680	\$1,371,212,712		

Source: PED, OBMS

PED allocated \$97.8 million of ESSER I funds to LEAs and as of September 13, 2021, \$7.3 million or 8 percent of ESSER I funds had not been distributed to districts and charters. While many districts and charters received their full ESSER I allotments, at least 20 districts and charters have not received 20 percent or more. PED allocated \$392 million of ESSER II funds to LEAs and as of September 13, 2021, 86 percent of funds or \$366.5 million had not yet been distributed to districts and charters. PED guidance requires districts and charters use all ESSER I funds before ESSER II funds are distributed.

Table 2. Federal Elementary and Secondary School Emergency Relief Funds (ESSER) - Amounts Distributed to LEAs by PED

	Amount Distributed to LEAs	Amount Not Yet Distributed to LEAs	% Not Yet Distributed to LEAs
ESSER I	\$89,681,132	\$7,276,263	8%
ESSER II	\$22,605,574	\$366,468,043	86%
ESSER III	\$0	\$881,150,630	100%

Note: Totals may differ slightly due to timing of data pull

Source: LFC analysis of SHARE data; Dept of Education

PED awards federal flow-through funds, such as ESSER, on a reimbursement basis – the agency receives the funding from the federal government and then districts or charters apply for them from PED and are reimbursed for approved expenses. A 2018 LFC evaluation found PED could improve the timeliness and efficiency of processing federal reimbursement requests. The issue remains a challenge for the agency. In FY21, PED processed reimbursements within 40 days on average, 66 percent above their target of 24 days. Some districts assert that slower than average reimbursement times lead to high cash balances.

Table 3. PED Performance on Processing of Reimbursements

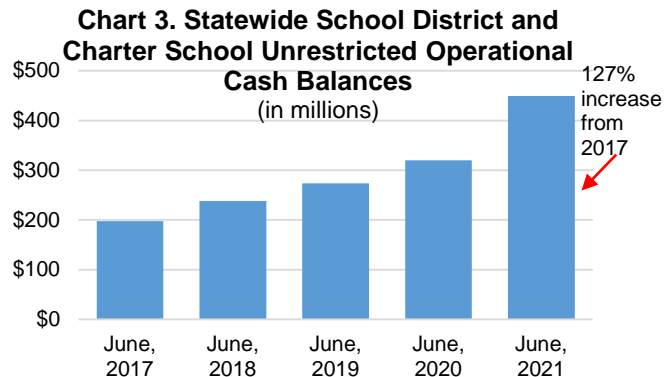
	FY19 Actual	FY20 Actual	FY21 Target	FY21 Actual	Rating
Average days to process reimbursements	26.8	31	24	40	R

Source: LFC files

Unrestricted operational cash balances for school districts and charters increased from \$273 million in FY19 to \$449 million in FY21.

School district and charter school operational cash balances grew by nearly \$130 million in fiscal year 2021, according to budget information from PED. Schools budgeted \$449 million in cash carryforward for fiscal year 2022, an increase from the \$319 million budgeted for FY21 (see appendix c). Cash balances have grown 127 percent from June 2017 to June 2021 while their budgets have only grown 21 percent. According to LESC, some school districts assert high cash balances are in part required in order to spend federal aid payments, which operate on a reimbursement basis.

Given federal guidance to quickly distribute funds, the pressing needs of school districts to address the impact of COVID-19 and the district strategy of floating federal funds with high cash balances, PED should prioritize improving the timeliness of their reimbursement process and provide guidance on adequate fund balance levels.



Source: LFC analysis of PED data

According to the state’s K-12 budgeting system, districts and charters spent over half of ESSER I funds or \$52 million on instruction. This included \$38.7 million on equipment, supplies, and textbooks, with educational technology being the largest category of spending. While districts and charters have only spent 5 percent or \$20.4 million of ESSER II funds, instruction remains the largest category of spending with \$11.8 million expended to date. As more ESSER II funds are distributed to districts and charters, spending trends will become more apparent, but LFC staff do not expect local education agencies to continue spending money on educational technology since significant investments were already made with ESSER I.

Table 4. ESSER I & II Total Spent Statewide

Category	ESSER I (92% of funds distributed to LEAs)	ESSER II (4% of funds distributed to LEAs)
Instruction	\$51,953,821	\$11,768,729
Administrative and Instruction Support	\$8,285,286	\$5,513,612
Capital Outlay & Building Maintenance	\$15,008,534	\$1,485,304
Student Support Services	\$14,406,641	\$1,153,229
Food & Community Services Operations	\$2,765,682	\$266,368
Transportation	\$411,558	\$235,728
Total	\$92,831,521	\$20,422,970

Source: LFC analysis of OBMS data

**Table 5. ESSER I & II Instruction Line
Breakout**

Category	Total Spent	ESSER II
Equipment, supplies and textbooks	\$38,732,994	\$5,667,845
Personnel	\$10,560,728	\$5,559,569
Contract Services	\$2,005,102	\$152,651
Other	\$326,322	\$93,085
Professional Development	\$292,231	\$24,824
Building Repair and Fixed Assets	\$36,444	\$270,754
Total	\$51,953,821	\$11,768,729

Source: LFC analysis of OBMS data

Workforce Solutions Department Extended Benefits

The Workforce Solutions Department “triggered back on” unemployment insurance extended benefits in time to supplement some individuals receiving benefits from three federal pandemic unemployment compensation benefit programs that ended in early September. The trigger allows for an additional 13 weeks of benefits as permitted in Section 51-1-48 NMSA 1978. The department mostly turned off extended benefits in March and April 2021 because of extended pandemic emergency unemployment compensation (PEUC) and other considerations. Funding for the extended benefits program comes 50 percent from federal sources and 50 percent from the state unemployment trust fund and can be “triggered on” when state unemployment remains above 6.5 percent for three months.

**Table 6. Estimate of State Share of Unemployment Extended
Benefits
(Thousands)**

Individuals who Received Notice to Apply for Extended Benefits	11,001
Total Estimated Weekly Cost of Extended Benefits	\$ 3,612.7
State Share of 50 Percent for one Week	\$ 1,806.3
State Share for 13 Weeks of Extended Benefits	\$ 23,482.4

Source: LFC Analysis of WSD Data

The department sent 11 thousand notices to individuals to apply for extended benefits. If all applied, the cost to the unemployment insurance trust fund would be an estimated \$23.5 million over the 13-week benefit period. Extended benefits will assist a portion of the unemployed individuals who receive PEUC and standard unemployment by further stepping down benefit amounts for these individuals. Based on estimates developed in a May, 2021 program evaluation, individuals on the extended benefit should expect their wages to be replaced at about 53 percent. However, an estimated 46 thousand additional individuals on Pandemic Unemployment Assistance (PUA) and others who already exhausted their extended benefits will not be eligible.

Health Insurance Exchange

Table 7. Expected Significant Decreases in Insurance Premiums for Different Family Types and Income Levels

	Salary	2021 Premium	2022 Premium	Percent Decrease in Premiums
Single 30 year old	\$22,540	\$93	\$0	100%
Family of 3	\$53,000	\$99	\$0	100%
Elderly Couple	\$90,000	\$1,330	\$311	77%

Note: example is for the gold program; other programs have different premiums.

Source: Office of the Superintendent of Insurance

The state will use American Rescue Plan Act (ARPA) funds to reduce premiums on the New Mexico Health Insurance Exchange (doing business as bewellnm) effective 2022. In August 2021, the Office of the Superintendent of Insurance announced it planned to reduce insurance premiums for any low and moderate-income individuals who receive insurance through the state’s health insurance exchange. This reduction in premiums will be funded through an award provided through ARPA for this purpose.

The New Mexico Health Insurance Exchange reports its enrollment is over 44 thousand, up approximately 9 percent from last year. The number of health insurance plan selections with a \$0 premium is up almost 10% from March, and thousands more New Mexicans have obtained coverage with

no monthly cost.

Table 8. Estimated Health Coverage by Type in New Mexico, Last Three Quarters 2020

	# of People
Coverage status	1,582,000
Insured (min. essential coverage)	690,000
Employer	67,000
Marketplace with Premium Tax Credit	35,000
Full-pay Marketplace	10,000
Other nongroup	22,000
Medicaid/CHIP	751,000
Other public	74,000
Uninsured (no min. essential coverage)	214,000
Total	1,796,000

Source: Adapted from Urban Institute Health Insurance Policy Simulation Model, 2020

The average premium paid in Fall 2020 was \$195, for Spring 2021 it was \$139, a 28.7 percent reduction. OSI analyzed 2022 rates based on how much a household will pay after the ARPA assistance and OSI’s affordability initiatives are applied. For example, based on the rates presented in an August 2021 press release, a single 30-year-old making \$30 thousand (about 170 percent of the federal poverty level) or a family of three making \$53 thousand (about 240 percent of the federal poverty level) will not need to pay any monthly premiums. An older couple could also have subsidized premiums, decreasing from just under \$1,000 to \$61 a month. While plan costs and savings will vary based on a consumer’s income, age and where they live, most New Mexicans will realize significant savings. The enhanced premium tax credits could have a range of positive impacts on the marketplace by increasing marketplace enrollment that could lead to greater insurer participation, improvements in the overall risk pool, and result in lower premiums. In particular, the subsidized premiums could help attract into the health exchange some of the 56,000 low- and middle-income New Mexicans who qualify for financial help for health insurance but still remain uninsured.

There may be additional federal funds available for this purpose in the future through the Bipartisan Infrastructure Bill or the second Infrastructure Bill, both currently moving through Congress. Monies from the Health Insurance Affordability Fund, established during the 2021 legislative session to address affordability, uninsurance, and underinsurance, could then be used to provide

premiums to individuals at higher income levels as well as to attract small businesses into the exchange, among other uses.

Emergency Rental Assistance

The pause on evictions for New Mexicans who prove they cannot pay rent during the Covid-19 public health emergency remains in effect, per state Supreme Court orders. At the end of August 2021, the U.S. Supreme Court vacated the latest federal eviction moratorium ordered by the Centers for Disease Control and Prevention (CDC) but New Mexico is one of 13 states and Washington DC with bans on evictions still in place.

The CARES Act, CRRSA, and ARPA provided nearly half a billion dollars in housing, rental, and utilities support for the state, local governments, housing authorities, and charitable organizations. The majority of that funding was to the state and New Mexico’s largest local governments for emergency rental assistance. DFA received \$284.2 million for the state and is working with Albuquerque to distribute its funding. Bernalillo and Dona Ana counties also received funding. The state and local governments received approximately 60 percent of that funding in January 2021 from CRRSA and the remainder from ARPA in May 2021.

The CRRSA emergency rental assistance funds (\$161.5 million) are available through September 2022. The federal government requires the state to spend 65 percent (or \$104 million) of the \$161.5 million from CRRSA rental assistance funds by the end of September 2021 or any unspent balances will be swept back by the federal government. As of September 14, 2021, DFA spent or encumbered \$51 million of the funds. DFA noted that because the Treasury is now allowing letters of intent to distribute awards to count toward award obligations, it believes it can approve enough applications and issue letters of intent by the September 30 deadline. DFA also reports it is currently processing applications for \$25 million to \$30 million more in distributions.

The ARPA emergency rental assistance funds (\$122.7 million) are available through September 2025.

Table 9. Emergency Rental Assistance Allocated under CRRSA and ARPA

(in thousands)

Albuquerque	\$42,342.6
Bernalillo County	\$15,388.6
Dona Ana County	\$16,483.0
State of New Mexico	\$284,214.4

Source: SHARE

Bernalillo County has spent less than 5% (or \$243,261) of its first round of Emergency Rental Assistance funds.

Table 10. Emergency Rental Assistance Allocation and Spending Deadlines

(in thousands)

	CRRSA		ARPA		Total CRRSA + ARPA Allocation
	Allocation	Required 65% expenditure by 9/30/21	Allocation	Required 50% expenditure by 3/31/22	
Albuquerque	\$24,058	\$15,638	\$18,284	\$9,142	\$42,343
Bernalillo	\$5,091	\$3,309	\$10,298	\$5,149	\$15,389
Dona Ana	\$9,365	\$6,087	\$7,118	\$3,559	\$16,483
State of NM	\$161,485	\$104,966	\$122,729	\$61,364	\$284,214
TOTAL	\$200,000	\$130,000	\$158,429	\$79,214	\$358,429

Source: FFIS

Additional Federal Emergency Housing Assistance

Table 11. Additional Federal Emergency Housing Assistance Funds Administered by MFA and DFA

(in millions)

COVID-19 Housing Cost Assistance Program	\$12.3
CARES Act Coronavirus Relief Funds (CRF)	\$15
CARES Act Emergency Solutions Grant (ESG) and Housing Opportunities for Persons with AIDS	\$13
Homeowner Assistance Fund	\$55.8
TOTAL	\$124.1

Source: MFA

In addition to the Emergency Rental Assistance funds administered by DFA, New Mexico's Mortgage Finance Authority (MFA) administered \$40.3 million in federal funds for emergency housing assistance and partnered with DFA to administer an additional \$55.8 million.

MFA received \$12.3 million of Community Development Block Grant CARES Act Funds to provide emergency housing assistance for low and moderate-income persons affected by Covid-19. The program, called the Covid-19 Housing Cost Assistance Program, provided up to three months of rental or homeownership assistance for residents who are at or below 80 percent of area median income, have financial hardship associated with the pandemic, and are not receiving assistance else-where. The program closed in the spring of 2020 as DFA launched the Emergency Rental Assistance program.

MFA also administered \$15 million in CARES Act Coronavirus Relief Funds (CRF) from the New Mexico State legislature in November 2020. Following execution of a contract with DFA, MFA expended the entirety of the allocation in 20 calendar days through: 1) residential ownership assistance through servicers; 2) rental assistance through affordable housing property management companies and/or owners; 3) housing assistance through the COVID-19 Housing Cost Assistance Program (household applicants with payments to housing providers); and 4) service providers offering assistance with homelessness. The funds supported 3,392 households in 29 counties.

Next, MFA received \$13 million in CARES Act Emergency Solutions Grant (ESG) and Housing Opportunities for Persons with AIDS (HOPWA) funds for shelter operations, homeless prevention, and rapid rehousing as well as housing assistance for individuals with HIV/AIDS.

Finally, DFA is partnering with MFA to administer the \$55.8 million Homeowner Assistance Fund allocated through the American Rescue Plan Act. MFA successfully administered a mortgage assistance pilot program, which is capped at 10 percent of the total award, and stopped taking applications due to its success. MFA and DFA will submit a final plan prior to September 30, 2021 to the U.S. Treasury for the remainder of the funding. This plan will include the following program design elements: 1) Homeownership Loan Reinstatement Program; 2) Homeownership Loan Payment Assistance; 3) Property Charge Default Resolution (Insurance); 4) Property Charge Default Resolution (Property Taxes); and 5) Utility Payment Assistance. The final program design element will be administered by DFA with the remainder administered by MFA.

On The Horizon

The Senate passed the \$1.2 trillion Infrastructure Investment and Jobs Act (known as the Bipartisan Infrastructure Bill) which would provide an estimated \$3.7 billion for New Mexico. The Senate passed a blueprint budget for a second, much larger \$3.5 trillion package that includes child care, elder care, efforts to fight climate change and other programs. This larger package has been called an investment in human infrastructure.

The House of Representatives is expected to consider both infrastructure packages when it returns in September with a nonbinding commitment to vote on the \$1.2 trillion package by September 27.

Appendix A: Stimulus Funding by Category to All New Mexico Governments, Businesses, Individuals, and Other Entities

(as of September 15, 2021, in thousands)

	ARPA	CRRSA	CARES	Other Acts	Grand Total
Direct Payments to Individuals	\$2,585,638		\$1,787,812	\$276,861	\$4,650,311
Business Support	\$56,234		\$3,608,837	\$0	\$3,665,071
Additional Unemployment Benefits	\$275	\$650	\$3,251,353	\$233,000	\$3,485,278
State General	\$1,751,543		\$1,250,000	\$0	\$3,001,543
K-12	\$1,018,675	\$463,069	\$130,837	\$0	\$1,612,581
Local General	\$704,730			\$0	\$704,730
Healthcare Providers	\$942	\$358	\$596,387	\$1,176	\$598,863
Housing and Rental Assistance	\$269,237	\$205,061	\$71,656	\$0	\$545,954
Higher Education	\$244,927	\$120,661	\$75,316	\$0	\$440,904
Childcare and Early Ed	\$323,727	\$82,158	\$29,443	\$0	\$435,328
Covid Testing And Vaccination	\$183,365	\$140,301	\$8,632	\$86,071	\$418,369
Airports, Roads and Other Transportation	\$72,951	\$105,036	\$158,846	\$0	\$336,832
Food Assistance	\$18,848	\$4,772	\$31,590	\$189,880	\$245,090
Medicaid FMAP				\$436,822	\$436,822
State Capital	\$133,067			\$0	\$133,067
Broadband	\$104,676			\$0	\$104,676
DOH: Other	\$27,009	\$47,940	\$6,250	\$10,783	\$91,982
FEMA	\$88,202		\$1,486	\$0	\$89,688
Substance Use / Mental Health Grants	\$16,999	\$22,188	\$2,000	\$0	\$41,186
Econ. Development	\$2,283		\$20,640	\$0	\$22,923
Older Americans Support	\$9,726	\$1,866	\$6,585	\$1,556	\$19,733
Head Start	\$8,306	\$2,064	\$6,192	\$0	\$16,562
UI Admin and Reemployment			\$5,430	\$5,263	\$10,693
Justice and Courts		\$117	\$9,451	\$0	\$9,568
Income Supports for TANF Recpt.	\$6,385			\$0	\$6,385
Museum, Arts and Library Supports	\$3,927		\$1,325	\$0	\$5,252
Abuse and Violence Prevention	\$3,270	\$798	\$610	\$0	\$4,677
Election Support			\$3,890	\$0	\$3,890
Foster Care Supports		\$2,147		\$0	\$2,147
UNM HSC other			\$191	\$0	\$191
Grand Total	\$7,634,941	\$1,199,185	\$11,064,758	\$1,241,412	\$21,140,296

* Staff estimates the increased FMAP at apprx. \$75 million per quarter. FFIS estimates show \$136.8 million in increased FMAP to New Mexico through 6/2020. The estimate in the table adds an additional four quarters at \$75 million each to this estimate.

Source: FFIS

Appendix B: Federal Grants Tracking Report

	State Agency	Agency Code	Relief Bill	Grant Program	Funding End Date	Allocation (in thousands)	Spent as of 7/31/21	Spent as of 8/31/21	Balance	Percent Remaining
1	AOC	218	CAA	Court Improvement Program	12/30/2022	\$117	\$	\$	\$ 117.3	100%
2	DFA	341	ARPA	State Fiscal Relief Fund	12/31/2026	\$1,751,543	\$ 666,373.5	\$ 677,400.0	\$ 1,074,142.8	61%
3	DFA	341	CARES	Coronavirus Relief Fund	12/31/2021	\$1,067,818	\$ 933,497.5	\$ 933,497.0	\$ 134,320.5	13%
4	DFA	341	CAA	Emergency Rental Assistance (P.L. 116-260)	9/30/2022	\$161,485	\$ 27,062.7	\$ 44,264.3	\$ 117,220.7	73%
5	DFA	341	ARPA	Capital Projects	12/31/2024	\$133,950	\$	\$	\$ 133,950.3	100%
6	DFA	341	ARPA	Emergency Rental Assistance 2 (ARP)	9/30/2025	\$122,000	\$	\$	\$ 122,000.0	100%
7	DFA	341	ARPA	HOME Investment Partnerships Program - Non-entitlement	9/30/2025	\$19,577	\$	\$	\$ 19,577.3	100%
8	DFA	341	CARES	Community Development Block Grant (CDBG) - State	12/31/2026	\$18,908	\$ 7,386.6	\$ 7,386.6	\$ 11,521.2	61%
9	DFA	341	CARES	Emergency Solutions Grants (ESG) - State	No guidance	\$12,936	\$	\$	\$ 12,936.3	100%
10	DFA	341	CARES	Housing Opportunities for Persons with AIDS (HOPWA)	7/31/2023	\$146	\$ 146.2	\$ 146.2	\$ (0.0)	0%
11	DoIT	361	CARES	Recovery Assistance Broadband Grant	No guidance	\$1,500	\$	\$	\$ 1,500.0	100%
12	SOS	370	CARES	Election Security Grants	12/31/2020	\$3,890	\$ 3,890.0	\$ 3,889.5	\$	0%
13	EDD	419	ARPA	State Small Business Credit Initiative (ARP)	12/21/2026	\$56,234	\$	\$	\$ 56,234.2	100%
14	EDD	419	CARES	Statewide Economic Recovery Plan	12/31/2021	\$1,500	\$ 1,500.0	\$ 1,500.0	\$	0%
15	DCA	505	ARPA	Institute of Museum and Library Services - States (ARP)	12/31/2021	\$2,459	\$	\$	\$ 2,458.9	100%
16	DCA	505	ARPA	National Endowment for the Arts (ARP)	12/31/2021	\$780	\$	\$	\$ 780.1	100%
17	DCA	505	CARES	National Endowment for the Arts (CARES Act)	12/31/2021	\$433	\$	\$ 400.0	\$ 33.4	8%
18	DCA	505	CARES	Institute of Museum and Library Services - States (CARES Act)	12/31/2021	\$189	\$	\$	\$ 189.5	100%
19	DCA	505	ARPA	Shuttered Venue Operator Grant	12/31/2021	\$150	\$ 150.0	\$ 150.0	\$ (0.5)	0%
20	DCA	505	ARPA	Shuttered Venue Operator Grant	12/31/2021	\$269	\$ 127.0	\$ 127.0	\$ 141.9	53%
21	DCA	505	ARPA	Shuttered Venue Operator Grant	12/31/2021	\$379	\$	\$ 379.0	\$ (0.1)	0%
22	DCA	505	ARPA	Shuttered Venue Operator Grant	12/31/2021	\$138	\$	\$ 130.0	\$ 7.8	6%
23	DCA	505	ARPA	Shuttered Venue Operator Grant	12/31/2021	\$757	\$	\$ 757.0	\$ 0.2	0%
24	ECECD	611	ARPA	Child Care Stabilization Grants	9/30/2023	\$197,584	\$	\$	\$ 197,584.3	100%
25	ECECD	611	ARPA	Child Care and Development Block Grant (ARP)	9/30/2024	\$123,537	\$	\$	\$ 123,536.5	100%
26	ECECD	611	CAA	Child Care and Development Block Grant (P.L. 116-260)	9/30/2023	\$82,158	\$ 5,548.7	\$ 4,428.2	\$ 77,730.2	95%
27	ECECD	611	CARES	Child Care and Development Block Grant (CARES Act)	9/30/2023	\$29,443	\$ 26,271.5	\$ 28,701.7	\$ 741.0	3%
28	ECECD	611	ARPA	Child Care Entitlement to States (Increase in Matching Portion)	Other	\$3,374	\$	\$	\$ 3,374.5	100%
29	ECECD	611	ARPA	Individuals with Disabilities Education Act (IDEA) - Infants & Toddlers	Other	\$1,480	\$	\$	\$ 1,459.8	100%
30	ALTSO	624	ARPA	Congregate and Home Delivered Meals (ARP)	9/30/2024	\$4,829	\$	\$ 400.3	\$ 4,429.0	92%
31	ALTSO	624	ARPA	Supportive Services (ARP)	9/30/2024	\$2,962	\$	\$ 230.3	\$ 2,731.7	92%
32	ALTSO	624	ARPA	Family Caregivers (ARP)	9/30/2024	\$942	\$	\$ 68.2	\$ 873.9	93%
33	ALTSO	624	ARPA	Preventive Services (ARP)	9/30/2024	\$283	\$	\$ 2.2	\$ 281.1	99%
34	ALTSO	624	ARPA	Title VII Ombudsman (ARP)	9/30/2024	\$65	\$	\$	\$ 64.7	100%
35	ALTSO	624	CARES	Home-Delivered Meals (CARES Act)	9/30/2021	\$3,112	\$ 2,100.0	\$ 2,100.0	\$ 1,011.7	33%
36	ALTSO	624	CARES	Supportive Services (CARES Act)	9/30/2021	\$1,297	\$ 757.5	\$ 757.5	\$ 539.0	42%
37	ALTSO	624	CARES	Family Caregivers (CARES Act)	9/30/2021	\$650	\$ 469.3	\$ 469.3	\$ 180.6	28%
38	ALTSO	624	CARES	Aging and Disability Resource Centers	9/30/2021	\$455	\$ 284.0	\$ 286.2	\$ 169.3	37%
39	ALTSO	624	CARES	Title VII Ombudsman (CARES Act)	9/30/2021	\$130	\$ 129.7	\$ 129.6	\$ 0.1	0%
40	ALTSO	624	CAA	Home-Delivered Meals (P.L. 116-260)	9/30/2022	\$1,087	\$	\$ 84.1	\$ 1,003.1	92%
41	ALTSO	624	CAA	Adult Protective Services (P.L. 116-260)	9/30/2022	\$704	\$	\$	\$ 704.1	100%
42	ALTSO	624	CAA	State Units on Aging/Area Agencies on Aging - Vaccine Access	9/30/2022	\$324	\$	\$ 23.4	\$ 300.2	93%
43	ALTSO	624	CAA	Aging and Disability Resource Center/No Wrong Door System - Vaccine Acc	9/30/2022	\$238	\$	\$	\$ 238.3	100%
44	ALTSO	624	CAA	Long-Term Care Ombudsman Program (P.L. 116-260)	9/30/2022	\$26	\$	\$	\$ 25.9	100%
45	ALTSO	624	1st 3	Home-Delivered Meals (FFCRA)	9/30/2021	\$1,037	\$ 869.2	\$ 869.2	\$ 168.0	16%
46	ALTSO	624	1st 3	Congregate Meals (FFCRA)	9/30/2021	\$519	\$ 451.6	\$ 451.6	\$ 67.0	13%
47	HSD	630	CARES	Supplemental Nutrition Assistance Program (SNAP) Contingency Reserve	Other	\$290,500	\$ 290,499.9	\$ 290,499.9	\$	0%
48	HSD	630	1st 3	Medicaid (FFCRA)	No guidance	\$423,222	\$ 392,320.5	\$ 423,221.7	\$	0%
49	HSD	630	ARPA	Low Income Home Energy Assistance Program (ARP)	9/30/2022	\$25,581	\$	\$	\$ 25,580.8	100%
50	HSD	630	ARPA	Supplemental Nutrition Assistance Program (SNAP) 3-year State Administra	9/30/2023	\$12,423	\$	\$	\$ 12,423.0	100%
51	HSD	630	CAA	Substance Abuse Prevention and Treatment Block Grant (P.L. 116-260)	3/14/2023	\$8,965	\$	\$	\$ 8,965.5	100%

Appendix B: Federal Grants Tracking Reporting

State Agency	Agency Code	Relief Bill	Grant Program	Funding End Date	Allocation (in thousands)	Spent as of 7/31/21	Spent as of 8/31/21	Balance	Percent Remaining
52	HSD	630 ARPA	Mental Health Block Grant (ARP)	9/30/2025	\$8,722	\$	\$	\$ 8,722.4	100%
53	HSD	630 ARPA	Substance Abuse Prevention and Treatment Block Grant (ARP)	9/30/2025	\$7,950	\$	\$	\$ 7,959.8	100%
54	HSD	630 ARPA	Pandemic Emergency Assistance Fund	9/30/2022	\$6,385	\$	\$	\$ 6,385.2	100%
55	HSD	630 CARES	Community Services Block Grant	9/30/2022	\$5,511	\$ 5,128.8	\$	\$ 382.4	7%
56	HSD	630 CARES	Low Income Home Energy Assistance Program (CAES Act)	9/30/2021	\$5,384	\$ 5,221.2	\$ 5,309.1	\$ 74.4	1%
57	HSD	630 CAA	Mental Health Block Grant (P.L. 116-260)	3/14/2023	\$5,027	\$	\$	\$ 5,026.8	100%
58	HSD	630 CARES	Emergency Food Assistance Program (TEFAP) (CAES Act)	12/31/2021	\$3,870	\$ 3,869.7	\$	\$	0%
59	HSD	630 CAA	Emergency Food Assistance Program (TEFAP) (P.L. 116-260)	12/31/2021	\$3,409	\$	\$	\$ 3,408.6	100%
60	HSD	630 Ist 3	Emergency Food Assistance Program (TEFAP) (FFCRA)	12/31/2021	\$7,289	\$ 7,288.9	\$	\$	0%
61	HSD	630 CAA	Emergency Grants to Address Mental and Substance Use Disorder (P.L. 116-260)	5/31/2022	\$2,860	\$	\$	\$ 2,859.6	100%
62	HSD	630 CARES	Emergency Grants to Address Mental and Substance Use Disorder (CAES)	8/19/2021	\$2,000	\$ 882.1	\$ 882.1	\$ 1,117.9	56%
63	HSD	630 CAA	Supplemental Nutrition Assistance Program (SNAP) State Administration	9/30/2021	\$1,027	\$ 4.1	\$ 4.1	\$ 1,022.7	100%
64	HSD	630 CRF	Commodity Supplemental Food Program (CSFP)	9/30/2021	\$49	\$ 6.8	\$ 6.8	\$ 42.2	89%
65	HSD	630 ARPA	Emergency Food Assl Prog(TEFAP)Build Back Better Supp Funds-Adm	9/30/2022	\$780	\$	\$	\$ 780.0	100%
66	WSD	631 CARES	Federal Pandemic Unemployment Compensation (FPUC)	9/6/2021	\$2,280,199	\$ 2,093,061.6	\$ 2,280,198.8	\$	0%
67	WSD	631 CARES	Pandemic Unemployment Assistance (PUA)	9/6/2021	\$460,575	\$ 409,774.8	\$ 460,575.3	\$	0%
68	WSD	631 CARES	Pandemic Emergency Unemployment Compensation (PEUC)	9/6/2021	\$519,123	\$ 317,928.2	\$ 519,123.2	\$	0%
69	WSD	631 EO	Lost Wages Assistance Grants	Other	\$200,975	\$ 200,975.4	\$ 200,975.4	\$	0%
70	WSD	631 CARES	Emergency Relief for Government Entities and Nonprofits	9/6/2021	\$34,736	\$	\$	\$ 34,736.0	100%
71	WSD	631 CARES	Temporary Federal Funding of First Week of Regular Compensation	9/6/2021	\$39,639	\$	\$	\$ 39,639.4	100%
72	WSD	631 CARES	Dislocated Worker Grants	Other	\$3,000	\$	\$ 1.6	\$ 2,998.4	100%
73	WSD	631 Ist 3	Unemployment Insurance (UI) Administration - Supplemental	No guidance	\$2,632	\$	\$	\$ 2,631.7	100%
74	WSD	631 Ist 3	Unemployment Insurance (UI) Administration - Base	No guidance	\$2,632	\$	\$	\$ 2,631.7	100%
75	WSD	631 CARES	Fraud Prevention: Pandemic Unemployment Assistance (PUA)	No guidance	\$2,041	\$	\$	\$ 2,041.2	100%
76	WSD	631 CAA	Unemployment Insurance Extension Implementation Grants (P.L. 116-260)	No guidance	\$650	\$	\$	\$ 650.0	100%
77	WSD	631 CARES	Short-Time Compensation	12/31/2023	\$525	\$	\$	\$ 525.0	100%
78	WSD	631 CARES	Fraud Prevention: Pandemic Emergency Unemployment Compensation (PEUC)	No guidance	\$389	\$	\$	\$ 388.8	100%
79	WSD	631 ARPA	Unemployment Insurance Extension Implementation Grants (ARP)	No guidance	\$275	\$	\$	\$ 275.0	100%
80	DOH	665 CAA	CDC Testing Funds (P.L. 116-260)	7/31/2023	\$120,890	\$	\$ 2,089.0	\$ 117,821.1	98%
81	DOH	665 Ist 3	CDC Testing Funds (P.L. 116-139)	11/18/2022	\$78,164	\$ 22,989.2	\$ 49,887.4	\$ 28,306.4	36%
82	DOH	665 ARPA	Epidemiology and Lab Capacity for School Testing	7/31/2024	\$63,155	\$	\$	\$ 63,155.5	100%
83	DOH	665 ARPA	COVID-19 Vaccine Preparedness (ARP)	6/30/2024	\$24,802	\$	\$ 21.4	\$ 24,880.5	100%
84	DOH	665 CAA	COVID-19 Vaccine Preparedness (P.L. 116-260)	6/30/2024	\$18,947	\$	\$ 873.5	\$ 18,073.1	85%
85	DOH	665 ARPA	COVID-19 Vaccine Preparedness Adjustment	6/30/2024	\$12,649	\$	\$ 1.6	\$ 12,647.8	100%
86	DOH	665 CARES	Epidemiology and Laboratory Capacity for Infectious Diseases (CAES Act)	4/23/2022	\$6,638	\$	\$ 27.7	\$ 6,610.5	100%
87	DOH	665 Ist 3	Crisis Response Cooperative Agreement	3/15/2022	\$5,974	\$ 5,672.7	\$ 5,672.5	\$ 301.9	5%
88	DOH	665 CARES	Supplemental Nutrition Program for Women, Infants, and Children (WIC)	9/30/2021	\$3,268	\$	\$ 1,814.9	\$ 1,452.6	44%
89	DOH	665 CARES	Provider Relief - Rural	Other	\$2,964	\$	\$	\$ 2,963.8	100%
90	DOH	665 ARPA	WIC Cash Value Vouchers Increase	9/30/2021	\$2,774	\$ 295.8	\$ 616.3	\$ 2,157.5	78%
91	DOH	665 CARES	Hospital Preparedness	12/31/2021	\$2,622	\$	\$ 89.4	\$ 2,532.8	97%
92	DOH	665 Ist 3	Emerging Infections	12/31/2021	\$2,800	\$	\$ 55.2	\$ 2,544.8	98%
93	DOH	665 CARES	COVID-19 Vaccine Preparedness (CAES Act)	6/30/2024	\$1,994	\$	\$ 166.7	\$ 1,827.0	92%
94	DOH	665 CARES	Provider Relief - Skilled Nursing	Other	\$1,428	\$	\$	\$ 1,427.5	100%
95	DOH	665 Ist 3	Epidemiology and Laboratory Capacity for Infectious Diseases (P.L. 116-123)	Other	\$1,355	\$	\$	\$ 1,354.6	100%
96	DOH	665 CARES	Small Rural Hospital Improvement Program	9/30/2021	\$1,349	\$ 1,349.6	\$ 1,349.6	\$ 0.5	0%
97	DOH	665 CARES	Influenza Season Early Preparedness	6/30/2024	\$821	\$	\$ 242.3	\$ 578.6	70%
98	DOH	665 CARES	Healthcare Relief - Nursing Facilities	Other	\$771	\$ 771.0	\$ 771.0	\$	0%
99	DOH	665 Ist 3	Ryan White HIV/AIDS - Parts C, D, F	complete	\$649	\$ 649.0	\$ 649.0	\$ 0.1	0%
100	DOH	665 CARES	Other CDC Awards	Other	\$	\$	\$	\$ 598.5	100%
101	DOH	665 CARES	Provider Relief	Other	\$	\$	\$	\$ 484.5	100%
102	DOH	665 Ist 3	Ryan White HI	complete	\$305.0	\$ 305.0	\$ 205.0	\$ (0.3)	0%

Appendix B: Federal Grants Tracking Report

State Agency	Agency Code	Relief Bill	Grant Program	Funding End Date	Allocation (in thousands)	Spent as of 7/31/21	Spent as of 8/31/21	Balance	Percent Remaining
103	CYFD	690 CAA	Chafee Foster Care Program for Successful Transition to Adulthood	12/30/2022	\$ 1,874	\$ 180.2	\$ 180.2	\$ 1,694.0	90%
104	CYFD	690 ARPA	Community-Based Child Abuse Prevention (CAPTA)	9/30/2025	\$ 1,590	\$ -	\$ -	\$ 1,589.6	100%
105	CYFD	690 CAA	Promoting Safe and Stable Families	12/30/2022	\$ 798	\$ -	\$ -	\$ 797.7	100%
106	CYFD	690 ARPA	Child Abuse State Grants	9/30/2025	\$ 682	\$ -	\$ -	\$ 682.3	100%
107	CYFD	690 CARES	Family Violence Prevention	9/30/2025	\$ 300	\$ -	\$ -	\$ 300.5	100%
108	CYFD	690 CAA	Chafee Education and Training Vouchers	12/30/2022	\$ 272	\$ -	\$ -	\$ 272.4	100%
109	CYFD	690 CARES	Child Welfare Services	12/30/2021	\$ 245	\$ -	\$ -	\$ 244.7	100%
110	DPS	790 CARES	Justice Assistance Grants - State	1/20/2022	\$ 6,059	\$ -	\$ -	\$ 6,059.1	100%
111	DHSEM	795 ARPA	Emergency Management Performance Grants (ARPA)	9/30/2025	\$ 1,129	\$ -	\$ -	\$ 1,129.5	100%
112	DHSEM	795 CARES	Emergency Management Performance Grants (CARES Act)	1/26/2022	\$ 1,129	\$ -	\$ -	\$ 1,129.2	100%
113	DHSEM	795 CARES	FEMA Public Assistance Grants	Other	\$ 79,705	\$ 72,316.9	\$ 72,316.9	\$ 7,388.4	9%
114	DOT	805 CARES	FTA Urbanized Formula (CARES Act)	Other	\$ 97,142	\$ 34,007.3	\$ 34,007.2	\$ 63,134.6	65%
115	DOT	805 CAA	FHWA Surface Transportation Block Grant	1/4/2031	\$ 91,073	\$ -	\$ -	\$ 91,073.3	100%
116	DOT	805 CARES	FTA Nonurbanized Formula (CARES Act)	Other	\$ 36,474	\$ 22,931.1	\$ 24,861.0	\$ 11,613.3	32%
117	DOT	805 CARES	FAA Grants-in-Aid for Airports	6/22/2024	\$ 25,230	\$ -	\$ -	\$ 25,229.6	100%
118	DOT	805 CAA	FAA Airport Coronavirus Response Grant Program	3/21/2025	\$ 11,574	\$ -	\$ -	\$ 11,574.4	100%
119	DOT	805 ARPA	FTA Nonurbanized Area Formula (ARPA)	9/30/2024	\$ 2,577	\$ -	\$ -	\$ 2,577.3	100%
120	DOT	805 CAA	FTA Urbanized Formula (P.L. 116-260)	9/30/2024	\$ 2,047	\$ -	\$ -	\$ 2,047.4	100%
121	DOT	805 ARPA	FTA Intercity Bus Formula	9/30/2024	\$ 1,756	\$ -	\$ -	\$ 1,756.0	100%
122	DOT	805 ARPA	FTA Enhanced Mobility of Seniors and Persons with Disabilities - State (ARPA)	9/30/2024	\$ 214	\$ -	\$ -	\$ 213.9	100%
123	DOT	805 CAA	Enhanced Mobility of Seniors and Persons with Disabilities - State (P.L. 116-260)	9/30/2024	\$ 214	\$ -	\$ -	\$ 213.9	100%
124	PED	924 ARPA	Elementary and Secondary School Emergency Relief Fund (ARPA)	9/30/2024	\$ 979,066	\$ -	\$ -	\$ 979,066.3	100%
125	PED	924 CAA	Elementary and Secondary School Emergency Relief Fund II (P.L. 116-260)	9/30/2023	\$ 435,939	\$ 7,418.2	\$ 69,632.6	\$ 366,306.0	84%
126	PED	924 CARES	Elementary and Secondary School Emergency Relief Fund (CARES Act)	9/30/2022	\$ 108,575	\$ 70,361.3	\$ 101,272.0	\$ 7,302.8	7%
127	PED / CYFD	924 CARES	Child Nutrition/National School Lunch Program	9/30/2021	\$ 25,930	\$ -	\$ -	\$ 25,930.2	100%
128	PED / HED / ECECD	924 CARES	Governor's Emergency Education Relief Fund (CARES Act)	9/30/2022	\$ 22,263	\$ 6,737.8	\$ 8,021.5	\$ 14,241.2	64%
129	PED	924 ARPA	Individuals with Disabilities Education Act (IDEA) - Grants to States	No guidance	\$ 20,000	\$ -	\$ -	\$ 19,999.8	100%
130	PED	924 ARPA	Emergency Assistance to Non-Public Schools (ARPA)	9/30/2023	\$ 17,426	\$ -	\$ -	\$ 17,425.9	100%
131	PED / HED / ECECD	924 CAA	Governor's Emergency Education Relief Fund II - Private Schools (P.L. 116-260)	9/30/2022	\$ 17,292	\$ -	\$ -	\$ 17,282.3	100%
132	PED / HED / ECECD	924 CAA	Governor's Emergency Education Relief Fund II - Flexible (P.L. 116-260)	9/30/2023	\$ 9,849	\$ -	\$ -	\$ 9,847.9	100%
133	PED	924 ARPA	Individuals with Disabilities Education Act (IDEA) - Preschool	No guidance	\$ 1,674	\$ -	\$ -	\$ 1,674.5	100%
Totals					\$ 10,635,507	\$ 5,649,861	\$ 6,281,687	\$ 4,253,821	40%

Source: LFC analysis of agency data

Appendix C: School District and Charter School End of Year Unrestricted Operational Cash Balances

DISTRICT/CHARTER	2018-2019	2019-2020	2020-2021
	June 2019 Cash Carry Forward	June 2020 Cash Carry Forward	June 2021 Cash Carry Forward
1 ALAMOGORDO	\$4,849,688	\$4,493,792	\$2,067,657
2 ALBUQUERQUE	\$48,478,832	\$53,838,352	\$51,998,969
3 ALBUQUERQUE BILINGUAL ACADEMY	New FY21	\$395,659	\$1,223,432
4 ALBUQUERQUE CHARTER ACADEMY	\$285,000	\$470,000	\$600,000
5 ACADEMY OF TRADES & TECH ST. CHARTER (APS)	Closed FY18	Closed FY20	Closed FY20
6 ACE LEADERSHIP	\$970,700	\$999,288	\$1,202,295
7 ALBUQUERQUE COLLEGIATE (APS)	\$5,433	\$22,743	\$108,936
8 ALBUQUERQUE INSTI. MATH & SCI. (AIMS) ST. (APS)	\$1,384,336	\$1,435,000	\$1,793,000
9 ALBUQUERQUE SCHOOL OF EXCELLENCE ST. CHAR (APS)	\$397,136	\$347,573	\$708,075
10 ALBUQUERQUE SIGN LANGUAGE ST. CHARTER (APS)	\$967,925	\$1,111,167	\$1,480,817
11 ALB TALENT DEV SECONDARY	\$200,885	\$225,000	\$285,000
12 ALICE KING COMMUNITY SCHOOL	\$20,000	\$50,000	\$280,000
13 ALTURA PREPARATORY SCHOOL (APS)	\$9,130	\$5,000	\$500,000
14 AMY BIEHL ST. CHARTER (APS)	\$0	\$597,233	\$599,490
16 CESAR CHAVEZ COMM. ST. CHARTER (APS)	\$684,987	\$726,880	\$741,883
17 CHRISTINE DUNCAN COMMUNITY	\$879,547	\$724,793	\$1,180,953
18 CIEN AGUAS INTERNATIONAL	\$31,596	\$200,040	\$326,633
20 CORAL COMMUNITY (APS)	\$31,313	\$169,356	\$215,240
21 CORRALES INTERNATIONAL	\$377,735	\$627,426	\$653,436
22 COTTONWOOD CLASSICAL ST. CHARTER	\$21,868	\$200,000	\$750,000
24 DIGITAL ARTS & TECH ACADEMY	\$340,856	\$320,160	\$430,790
25 EAST MOUNTAIN	\$450,000	\$503,144	\$426,073
26 EL CAMINO REAL	\$105,177	\$75,652	\$75,000
27 EXPLORE ACADEMY (APS)	\$50,000	\$280,464	\$278,778
28 GILBERT L. SENA STATE CHARTER (APS)	\$150,000	\$150,000	\$150,000
29 GORDON BERNELL	\$650,000	\$1,000,000	\$1,115,000
30 HEALTH LEADERSHIP CHARTER (APS)	\$1,383,017	\$1,668,443	\$2,100,000
31 HORIZON ACADEMY WEST ST. CHARTER (APS)	\$400,000	\$400,000	\$800,000
32 HOZHO ACADEMY (GALLUP)	\$6,913	\$37,614	\$75,146
33 INT'L SCHOOL MESA DEL SOL ST. CHARTER	\$294,111	\$275,000	\$222,091
35 LA ACADEMIA DE ESPERANZA	\$658,755	\$1,759,388	\$1,669,069
36 LA PROMESA ST. CHARTER (APS)	\$41,859	\$0	Closed FY22
37 LA RESOLANA LEADERSHIP	\$0	Closed FY20	Closed FY20
39 LOS PUENTES	\$339,148	\$414,000	\$410,288
40 MEDIA ARTS COLLAB. ST. CHARTER (APS)	\$192,800	\$450,000	\$373,640
41 MISSION ACHIEVEMENT & SUCCESS-MAS (APS)	\$300,000	\$120,000	\$1,900,000
42 MONTESSORI ELEMENTARY ST. CHARTER (APS)	\$1,000	\$10,000	\$53,309
43 MONTESSORI OF THE RIO GRANDE	\$108,637	\$87,000	\$141,000
44 MOUNTAIN MAHOGANY	\$75,128	\$80,930	\$75,000
45 NATIVE AMERICAN COMM ACAD.	\$10,000	\$358,297	\$501,132
46 NEW AMERICA CHARTER SCHOOL ST. CH. (APS)	\$461,002	\$535,148	\$300,000
47 NEW MEXICO INTERNATIONAL	\$423,688	\$475,743	\$979,129
49 NORTH VALLEY ACADEMY ST. CHARTER (APS)	\$472,903	\$1,163,015	\$1,706,898
50 MARK ARMIJO (NUESTROS VALORES)	\$200,000	\$75,000	\$200,000
51 PAPA	\$10,000	\$150,000	\$345,000
52 ROBERT F. KENNEDY	\$113,737	\$57,203	\$216,095
54 SIEMBRA LEADERSHIP HIGH SCHOOL	\$483,908	\$261,206	\$883,024
55 SOLARE COLLEGIATE (APS)	\$97,337	\$0	\$218,196
56 SOUTH VALLEY	\$1,075,819	\$1,335,029	\$1,206,173
57 SOUTH VALLEY PREP ST. CHARTER (APS)	\$81,734	\$64,341	\$65,254
58 SOUTHWEST AER., MATH & SCIENCE-SAMS (APS)	\$196,597	\$500,378	\$418,228
60 SOUTHWEST PREPATORY LEARNING CENTER (APS)	\$151,438	\$373,776	\$300,000

Appendix C: School District and Charter School End of Year Unrestricted Operational Cash Balances

DISTRICT/CHARTER	2018-2019	2019-2020	2020-2021
	June 2019 Cash Carry Forward	June 2020 Cash Carry Forward	June 2021 Cash Carry Forward
61 SOUTHWEST SECONDARY LEARNING CENTER (APS)	\$1,611,522	\$1,950,000	\$2,056,611
62 STUDENT ATHLETE HEADQUARTERS (SHAQ) (APS)	\$0	Closed FY20	Closed FY21
63 THE GREAT ACADEMY (APS)	\$288,797	\$342,441	\$288,983
64 TECHNOLOGY LEADERSHIP	\$1,183,114	\$1,495,372	\$2,435,281
65 TIERRA ADEPTRO ST. CHARTER (APS)	\$472,204	\$500,000	\$380,000
66 TWENTY FIRST CENT.	\$99,121	\$152,320	\$70,809
67 WILLIAM W & JOSEPHINE DORN CHARTER	\$37,597	\$54,117	\$34,573
68 ANIMAS	\$230,601	\$392,458	\$552,347
70 ARTESIA	\$2,277,050	\$3,487,062	\$3,124,751
71 AZTEC	\$2,337,723	\$2,237,553	\$3,225,158
72 MOSAIC ACADEMY CHARTER	\$316,496	\$291,777	\$181,271
73 BELEN	\$651,369	\$820,218	\$2,274,763
74 BERNALILLO	\$2,873,214	\$5,208,586	\$8,392,070
75 BLOOMFIELD	\$6,179,248	\$7,435,487	\$6,496,987
76 CAPITAN	\$835,463	\$1,179,081	\$929,443
77 CARLSBAD	\$4,581,331	\$5,320,812	\$11,873,651
78 JEFFERSON MONT. ACAD.	\$457,525	\$376,053	\$401,663
79 PECOS CONNECTIONS	\$348,000	\$615,021	\$900,000
80 CARRIZOZO	\$234,924	\$231,070	\$149,243
81 CENTRAL CONS.	\$7,324,146	\$10,626,844	\$26,240,260
82 DREAM DINE' (CENTRAL)	\$132,212	\$79,261	\$215,797
83 CHAMA VALLEY	\$39,146	\$232,226	\$384,062
84 CIMARRON	\$176,638	\$207,374	\$373,750
85 MORENO VALLEY HIGH	\$37,761	\$43,672	\$54,370
86 CLAYTON	\$534,957	\$627,055	\$1,100,804
87 CLOUDCROFT	\$424,030	\$678,754	\$764,235
88 CLOVIS	\$10,138,394	\$10,325,831	\$15,207,349
89 COBRE CONS.	\$117,267	\$27,581	\$212,643
90 CORONA	\$14,905	\$188,746	\$194,992
91 CUBA	\$411,223	\$13,414	\$570,756
92 DEMING	\$3,040,650	\$4,486,074	\$4,622,640
93 DEMING CESAR CHAVEZ	\$333,343	\$567,265	\$700,385
94 DES MOINES	\$89,910	\$193,933	\$160,956
95 DEXTER	\$1,678,228	\$1,100,023	\$2,180,011
96 DORA	\$491,145	\$549,209	\$586,293
97 DULCE	\$1,625,207	\$1,688,653	\$1,936,940
98 ELIDA	\$188,785	\$18,013	\$218,730
99 ESPANOLA	\$1,783,290	\$1,185,980	\$1,692,063
101 CARINOS DE LOS NINOS (ESPANOLA)	Closed FY19	Closed FY19	Closed FY19
102 LA TIERRA MONTESSORI (ESPANOLA)	\$256,004	\$189,953	\$183,290
103 MCCURDY CHARTER SCHOOL (ESPANOLA)	\$529,413	\$250,480	\$568,720
104 ESTANCIA	\$1,410,088	\$1,104,723	\$1,651,657
105 EUNICE	\$2,030,348	\$2,742,301	\$2,327,522
106 FARMINGTON	\$3,847,514	\$300,346	\$7,579,238
107 NEW MEXICO VIRTUAL ACADEMY	\$0	Closed FY20	Closed FY20
108 FLOYD	\$202,844	\$298,855	\$369,776
109 FT. SUMNER	\$274,073	\$268,257	\$178,321
110 GADSDEN	\$20,592,458	\$27,196,574	\$47,740,887
111 ANTHONY CHARTER (GADSDEN)	Closed FY19	Closed FY19	Closed FY19
112 GALLUP	\$11,093,121	\$13,339,603	\$31,157,879
113 DZIT DIT LOOL DEAP (GALLUP)	\$1,042	\$15,433	\$128,070
114 MIDDLE COLLEGE HIGH	\$711,667	\$744,000	\$1,204,000

Appendix C: School District and Charter School End of Year Unrestricted Operational Cash Balances

DISTRICT/CHARTER	2018-2019	2019-2020	2020-2021
	June 2019 Cash Carry Forward	June 2020 Cash Carry Forward	June 2021 Cash Carry Forward
115 SIX DIRECTIONS (GALLUP)	\$140,000	\$140,000	\$280,000
117 GRADY	\$76,590	\$131,209	\$128,614
118 GRANTS	\$8,000,000	\$5,222,764	\$4,242,848
119 HAGERMAN	\$312,216	\$718,278	\$1,084,217
120 HATCH	\$515,027	\$747,529	\$3,050,629
121 HOBBS	\$9,234,962	\$12,179,081	\$18,741,311
122 HONDO	\$104,891	\$19,889	\$17,896
123 HOUSE	\$144,546	\$206,330	\$155,711
124 JAL	\$748,562	\$1,069,147	\$1,712,018
125 JEMEZ MOUNTAIN	\$656,406	\$236,231	\$869,189
126 LINDRITH AREA HERITAGE	\$52,035	\$0	Closed FY22
127 JEMEZ VALLEY	\$866,862	\$689,845	\$1,412,722
128 SAN DIEGO RIVERSIDE CHARTER	\$7,000	\$10,787	\$40,000
129 WALATOWA CHARTER HIGH (JEMEZ VALLEY)	\$1,677,800	\$1,732,192	\$1,845,108
130 LAKE ARTHUR	\$182,637	\$227,024	\$408,334
131 LAS CRUCES	\$17,276,840	\$25,488,246	\$32,404,252
132 ALMA D' ARTE STATE CHARTER (LAS CRUCES)	\$274,391	\$150,168	\$210,558
133 EXPLORE ACADEMY (LAS CRUCES)	New FY21	New FY21	New FY21
134 J. PAUL TAYLOR ACADEMY (LAS CRUCES)	\$117,471	\$191,359	\$246,501
135 LA ACADEMIA DOLORES HUERTA (LAS CRUCES)	\$235,192	\$189,210	\$214,633
136 LAS MONTANAS (LAS CRUCES)	\$18,666	\$235,355	\$62,887
137 NEW AMERICA SCHOOL (LAS CRUCES)	\$485,262	\$459,859	\$672,801
138 RAICES DEL SABER XINACHTLI (LAS CRUCES)	New FY20	\$3,055	\$255,390
139 LAS VEGAS CITY	\$1,450,803	\$1,040,795	\$1,409,558
140 LOGAN	\$761,792	\$875,331	\$872,525
141 LORDSBURG	\$447,378	\$408,569	\$898
142 LOS ALAMOS	\$1,776,431	\$1,378,721	\$2,540,915
143 LOS LUNAS	\$5,325,693	\$5,505,600	\$11,678,209
144 SCHOOL OF DREAMS ST. CHARTER (LOS LUNAS)	\$72,000	\$0	\$0
145 LOVING	\$976,023	\$1,435,398	\$1,324,819
146 LOVINGTON	\$3,726,093	\$4,949,350	\$9,908,643
147 MAGDALENA	\$626,000	\$719,662	\$715,565
148 MAXWELL	\$117,782	\$119,370	\$247,015
149 MELROSE	\$197,264	\$373,133	\$369,520
150 MESA VISTA	\$43,632	\$209,977	\$167,395
151 MORA	\$585,964	\$469,220	\$745,504
152 MORIARTY	\$1,086,865	\$1,569,846	\$2,485,077
153 ESTANCIA VALLEY (MORIARTY)	\$51,545	\$103,152	\$54,117
154 MOSQUERO	\$98,675	\$91,509	\$249,876
155 MOUNTAINAIR	\$101,861	\$10,132	\$71,239
156 PECOS	\$638,333	\$1,005,780	\$1,165,819
157 PENASCO	\$306,709	\$355,285	\$478,718
159 POJOAQUE	\$345	\$960,296	\$3,455,948
160 PORTALES	\$1,972,426	\$2,334,892	\$2,283,531
161 QUEMADO	\$257,779	\$307,813	\$386,052
162 QUESTA	\$56,853	\$123,011	\$434,843
163 RED RIVER VALLEY (QUESTA)	\$41,018	\$190,683	\$246,485
165 ROOTS & WINGS (QUESTA)	\$30,434	\$91,984	\$109,072
166 RATON	\$983,159	\$1,866,088	\$1,998,002
167 RESERVE	\$221,449	\$393,877	\$266,452
168 RIO RANCHO	\$14,000,000	\$16,819,158	\$14,835,587
169 ASK ACADEMY ST. CHARTER (RIO RANCHO)	\$163,995	\$300,000	\$300,000

Appendix C: School District and Charter School End of Year Unrestricted Operational Cash Balances

DISTRICT/CHARTER	2018-2019	2019-2020	2020-2021
	June 2019 Cash Carry Forward	June 2020 Cash Carry Forward	June 2021 Cash Carry Forward
170 SANDOVAL ACADEMY OF BIL ED SABE (RIO RANCHO)	\$50,000	\$200,000	\$300,000
171 ROSWELL	\$974,405	\$2,664,117	\$2,731,106
172 SIDNEY GUTIERREZ	\$242,788	\$81,495	\$790,086
173 ROY	\$68,896	\$98,549	\$59,660
174 RUIDOSO	\$4,493,638	\$4,221,997	\$6,255,637
175 SAN JON	\$234,397	\$313,131	\$308,102
176 SANTA FE	\$6,618,911	\$4,316,825	\$6,075,413
177 ACAD FOR TECH & CLASSICS	\$840,749	\$822,399	\$577,873
178 MASTERS PROGRAM ST. CHARTER (SANTA FE)	\$947,045	\$1,404,351	\$1,928,750
179 MONTE DEL SOL (SANTA FE)	\$886,022	\$421,780	\$118,824
180 NEW MEXICO CONNECTIONS VIRTUAL (SANTA FE)	\$1,959,656	\$2,330,000	\$2,751,184
181 NEW MEXICO SCHOOL FOR THE ARTS ST. CH (SANTA FE)	\$279,226	\$292,803	\$345,870
182 TIERRA ENCANTADA CHARTER (SANTA FE)	\$110,000	\$265,513	\$654,983
183 TURQUOISE TRAIL (SANTA FE)	\$371,718	\$703,879	\$999,398
184 SANTA ROSA	\$535,408	\$869,340	\$742,100
185 SILVER CITY CONS.	\$675,239	\$388,772	\$359,906
186 ALDO LEOPOLD ST. CHARTER (SILVER CITY)	\$242,972	\$470,385	\$429,435
187 SOCORRO	\$1,576,682	\$1,368,927	\$726,629
188 COTTONWOOD VALLEY CHARTER	\$160,000	\$215,000	\$250,000
189 SPRINGER	\$167,000	\$270,874	\$338,648
190 TAOS	\$2,734,021	\$1,756,447	\$3,834,135
191 ANANSI CHARTER	\$8,282	\$111,822	\$125,133
192 TAOS ACADEMY ST. CHARTER (TAOS)	\$202,159	\$238,366	\$19,182
193 TAOS INTEGRATED SCHOOL OF ARTS ST. (TAOS)	\$5,342	\$32,730	\$136,525
194 TAOS CHARTER	\$30,609	\$19,834	\$55,000
195 TAOS INTERNATIONAL (TAOS)	\$9,841	\$1,000	\$169,629
196 VISTA GRANDE	\$196,283	\$177,275	\$287,482
197 TATUM	\$356,530	\$390,906	\$592,656
198 TEXICO	\$490,432	\$468,612	\$667,599
199 TRUTH OR CONSEQ.	\$2,018,243	\$2,400,122	\$2,367,317
200 TUCUMCARI	\$2,006,239	\$2,443,840	\$3,249,108
201 TULAROSA	\$564,141	\$828,721	\$1,168,107
202 VAUGHN	\$119,876	\$241,710	\$54,771
203 VOZ COLLEGIATE	New FY21	New FY21	\$50,000
204 WAGON MOUND	\$68,813	\$161,879	\$109,588
205 WEST LAS VEGAS	\$1,683,914	\$2,520,139	\$1,760,465
206 RIO GALLINAS CHARTER SCHOOL	\$0	\$132,316	\$244,008
207 ZUNI	\$1,040,588	\$1,276,301	\$1,896,480
STATEWIDE	\$273,280,485	\$319,758,241	\$448,990,851

Source: PED, OBMS, and LFC Files
 Yellow highlights indicate state-chartered charter schools.