



# CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

## Memo

**To:** Board of Education

**From:** Jamie Shepperd

**Date:** 7/17/2025

**Re:** 24109 BAR

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### Message

Attached is an Increase BAR for fund 24109, Preschool IDEA-B.

**CAPITAN MUNICIPAL SCHOOLS** *To Lead, Educate, and Prepare All Students.*

Located in 150 Forest, Capitan, NM 88316 • Mailing Address PO Box 278, Capitan, NM 88316 • Phone (575) 354-8500 • Fax (575) 354-8505

A horizontal pink decorative bar with a subtle gradient and a faint tiger print pattern.

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: 040-000-2425-0062-1

Fund Type: Flowthrough

Adjustment Type: Increase

Fiscal Year: 2024-2025

Entity Name: Capitan Municipal Schools

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

Contact: Jamie Shepperd, Chief Financial Officer

Total Approved Budget (Flowthrough):

Phone: 575-354-8514

Email: jamie.shepperd@capitantigers.org

**FLOWTHROUGH ONLY**

Budget Period: 07/01/2024

To: 06/30/2025

A. Approved Carryover:

B. Total Current Year Allocation:

D. Total Funding Available:

Revenue 24109.0000.44500 \$4,183.00

| Fund                         | Function         | Object                                          | Program                  | Location                     | Job Class                                                     | Present Budget | Adj Amt Exp | Adj Budget | ADD'L FTE |
|------------------------------|------------------|-------------------------------------------------|--------------------------|------------------------------|---------------------------------------------------------------|----------------|-------------|------------|-----------|
| 24109<br>Preschool<br>IDEA-B | 1000 Instruction | 51100 Salaries<br>Expense                       | 2000 Special<br>Programs | 040033 Capitan<br>Elementary | 1712<br>Instructional<br>Assistants -<br>Special<br>Education | \$3,574.41     | \$3,062.95  | \$6,637.36 |           |
| 24109<br>Preschool<br>IDEA-B | 1000 Instruction | 52111 Educational<br>Retirement                 | 2000 Special<br>Programs | 040033 Capitan<br>Elementary | 1712<br>Instructional<br>Assistants -<br>Special<br>Education | \$231.78       | \$609.90    | \$841.68   |           |
| 24109<br>Preschool<br>IDEA-B | 1000 Instruction | 52112 ERA -<br>Retiree Health                   | 2000 Special<br>Programs | 040033 Capitan<br>Elementary | 1712<br>Instructional<br>Assistants -<br>Special<br>Education | \$25.54        | \$125.88    | \$151.42   |           |
| 24109<br>Preschool<br>IDEA-B | 1000 Instruction | 52210 FICA<br>Payments                          | 2000 Special<br>Programs | 040033 Capitan<br>Elementary | 1712<br>Instructional<br>Assistants -<br>Special<br>Education | \$79.18        | \$251.75    | \$330.93   |           |
| 24109<br>Preschool<br>IDEA-B | 1000 Instruction | 52220 Medicare<br>Payments                      | 2000 Special<br>Programs | 040033 Capitan<br>Elementary | 1712<br>Instructional<br>Assistants -<br>Special<br>Education | \$18.50        | \$109.40    | \$127.90   |           |
| 24109<br>Preschool<br>IDEA-B | 1000 Instruction | 52312 Life                                      | 2000 Special<br>Programs | 040033 Capitan<br>Elementary | 1712<br>Instructional<br>Assistants -<br>Special<br>Education | \$0.28         | \$13.92     | \$14.20    |           |
| 24109<br>Preschool<br>IDEA-B | 1000 Instruction | 52720 Workers<br>Compensation<br>Employer's Fee | 2000 Special<br>Programs | 040033 Capitan<br>Elementary | 1712<br>Instructional<br>Assistants -<br>Special<br>Education | \$0.35         | \$9.20      | \$9.55     |           |
| Sub Total                    |                  |                                                 |                          |                              |                                                               |                | \$4,183.00  |            |           |
| Indirect Cost                |                  |                                                 |                          |                              |                                                               |                |             |            |           |
| DOC. TOTAL                   |                  |                                                 |                          |                              |                                                               |                | \$4,183.00  |            |           |

**Justification:**

FY25 Final Award

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  
PUBLIC EDUCATION DEPARTMENT  
300 DON GASPAR AVE.  
SANTA FE, NEW MEXICO 87501-2786  
Telephone (505) 827-5800  
[www.ped.state.nm.us](http://www.ped.state.nm.us)

MARIANA D. PADILLA  
SECRETARY OF PUBLIC EDUCATION

MICHELLE LUJAN GRISHAM  
GOVERNOR

June 9, 2025

MEMORANDUM

**TO:** Superintendents, Charter Leaders, and Business Managers

**FROM:** Seana C. Flanagan, Managing Director

**RE:** IDEA-B Preschool (24109) FY24 Final Award, FY25 Final Award & Carryover

Signed by:  
*Seana C. Flanagan*  
D9C1E8739AA1487...

The New Mexico Public Education Department (PED) has granted its final FY 24-25 subawards for funding through the IDEA-B Preschool fund (24109).

In accordance with federal regulations at 2 C.F.R. § 200.332(a), please note the following federal award identification information specific to this subaward. All local educational agencies (LEAs) receiving this subaward through PED, as listed on Exhibit C, are subrecipients of the following federal funding:

|                                                    |                                   |
|----------------------------------------------------|-----------------------------------|
| Subrecipient's name                                | See Exhibit C                     |
| Subrecipient's UEI number                          | See Exhibit C                     |
| Federal Award Identification Number (FAIN)         | H173A230078                       |
| Federal award date                                 | July 1, 2024                      |
| Subaward period of performance start and end dates | July 1, 2024 – September 30, 2025 |
| Subaward budget period start and end date          | July 1, 2024 – September 30, 2025 |

|                                                                                                                                    |                                                                                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Amount of federal funds obligated by this subaward to subrecipient                                                                 | See Exhibit C                                                                                                                                                                                      |
| Total amount of federal funds obligated to subrecipient <b>including current financial obligation</b>                              | See Exhibit C                                                                                                                                                                                      |
| <b>Total amount of the federal award committed to subrecipient</b>                                                                 | See Exhibit C                                                                                                                                                                                      |
| Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA) | FY24-25 Final Award, Preschool                                                                                                                                                                     |
| Federal awarding agency                                                                                                            | Gregory Corr<br><a href="mailto:Gregg.corr@ed.gov">Gregg.corr@ed.gov</a> (202) 245-7309<br>400 Maryland Ave, SW =, Rm. 4C146<br>Washington, DC 20202-4110<br>United States Department of Education |
| Contact information for awarding official of the Pass-through entity                                                               | Randall Rapanut<br>Special Education<br><a href="mailto:Randal.rapanut@ped.nm.gov">Randal.rapanut@ped.nm.gov</a><br>(505) 382-0717<br>300 Don Gaspar Avenue, Santa Fe, NM 87501                    |
| Contact information for pass-through awarding official                                                                             | Randall Rapanut<br>Special Education<br><a href="mailto:Randal.rapanut@ped.nm.gov">Randal.rapanut@ped.nm.gov</a><br>(505) 382-0717<br>300 Don Gaspar Avenue, Santa Fe, NM 87501                    |
| CFDA number and name                                                                                                               | 84.173A .. Preschool Grant                                                                                                                                                                         |
| Research and development (R&D) award (Yes/No)                                                                                      | No                                                                                                                                                                                                 |
| Indirect cost rate for federal award                                                                                               | <a href="https://webnew.ped.state.nm.us/bureaus/administrative-services/accounting/">https://webnew.ped.state.nm.us/bureaus/administrative-services/accounting/</a>                                |

The following requirements apply to this sub-award:

- 2 C.F.R. Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards<sup>1</sup>
- 2 C.F.R. Part 3474: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

<sup>1</sup> The regulations at 2 C.F.R. Part 200 are located online at: [http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl).

- 2 C.F.R. Part 3485: Non-procurement Debarment and Suspension

Reporting Requirements:

Please review Exhibit C and submit a BAR through OBMS for the appropriate amount.

|             |       |
|-------------|-------|
| Fund Code   | 24109 |
| Object Code | 44500 |

Reporting Requirements (continued)

Please adhere to the following timelines required for obligation, liquidation and RfR submission:

## Obligation:

|                                      |                                                  |
|--------------------------------------|--------------------------------------------------|
| BAR Submission Due Date in OBMS      | July 9, 2025                                     |
| Documentation Needed for BAR in OBMS | <b>Copy of this letter (including Exhibit C)</b> |

## Expenditure (liquidation):

|                                                                                        |               |
|----------------------------------------------------------------------------------------|---------------|
| Fiscal Year                                                                            | FY 24-25      |
| Expenditure Due Date (to include current fiscal year and prior year carryover amounts) | June 30, 2025 |

## Additional Requirements:

- Pursuant to NMSA 6-5-3, the **appropriate fund** shall be **encumbered prior to** the issuance of **vouchers or purchase orders** or the engagement of **contracts**.
- No

Indirect Cost Rate:

As required by 2 C.F.R. § 200.332(a) (1) (xiv), PED recognizes the indirect cost rate between PED and public school districts and state charter schools as calculated by PED and located on the PED website:

<https://webnew.ped.state.nm.us/bureaus/administrative-services/accounting/>

Access to Records and Financial Statements:

In addition, pursuant to 2 C.F.R. § 200.332(a)(5), all subrecipients as identified in Exhibit C, attached to this sub-award, must permit PED and auditors access to records and financial statements as necessary.

Closeout Procedures:

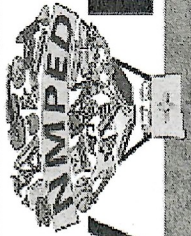
|                          |                     |
|--------------------------|---------------------|
| Fiscal Year              | FY 24-25            |
| Final Day to Submit RfRs | <b>July 7, 2025</b> |

Contact Information:

|                                                       |                                                                                                                                 |
|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| Program Name, Contact Name,<br>Email and Phone Number | Kaylock Sellers<br>Special Education<br>kaylock.sellers@ped.nm.gov<br>505 479 0175<br>300 Don Gaspar Avenue, Santa Fe, NM 87501 |
|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|

To reach the Fiscal Grants Management Bureau, please contact Valerie Padilla,  
[valerie.padilla@ped.nm.gov](mailto:valerie.padilla@ped.nm.gov), (505) 538-0215.

Enclosures (1):  
Award Table-Exhibit C



# NEW MEXICO

## Public Education Department

IDEA-B Preschool (24109) FINAL AWARD FY23-24, FY24-25 &amp; CARRYOVER

| OBMS<br>ENTITY<br>CODE | LOCAL EDUCATION AGENCY           | UEI #        | FY23-24 Planning Award | FY23-24 Final Award | FY24 Planning vs. Final | CARRYOVER  | FY24-25 FINAL<br>ALLOCATION | Total amount of<br>federal funds<br>including current<br>financial obligation | Total amount of<br>the federal award<br>obligated to<br>subrecipient | FY24-25 APPROVED<br>BUDGET | TOTAL AMOUNT TO BAR |
|------------------------|----------------------------------|--------------|------------------------|---------------------|-------------------------|------------|-----------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------|---------------------|
| 46                     | Alamogordo Public Schools        | DGDRLTLRN5   | \$ 79,770.50           | \$ 79,647.48        | \$ (123.02)             | \$ 88,673  | \$ 79,651                   | \$ 168,324.44                                                                 | \$ 168,201                                                           | \$ 142,730                 | \$ 25,472           |
| 1                      | Albuquerque Public Schools       | RHSNFSJGLJ5  | \$ 469,784.88          | \$ 470,010.01       | \$ 225.13               | \$ 117,530 | \$ 470,010                  | \$ 587,539.89                                                                 | \$ 587,765                                                           | \$ 857,914                 | \$ (270,149)        |
| 30                     | Animas Public Schools            | GHDFJSEYDGH4 | \$ 3,564.65            | \$ 3,572.04         | \$ 7.39                 | \$ 1,180   | \$ 3,579                    | \$ 4,759.81                                                                   | \$ 4,767                                                             | \$ 3,565                   | \$ 1,203            |
| 22                     | Artesia Public Schools           | R163HN37COB4 | \$ 49,641.70           | \$ 49,675.34        | \$ 33.64                | \$ 52,563  | \$ 49,638                   | \$ 102,200.72                                                                 | \$ 102,234                                                           | \$ 81,601                  | \$ 20,634           |
| 64                     | Aztec Municipal Schools          | CJ25J5KVVJL5 | \$ 26,333.47           | \$ 26,285.21        | \$ (48.26)              | \$ 22,702  | \$ 26,260                   | \$ 48,961.91                                                                  | \$ 48,914                                                            | \$ 49,760                  | \$ (847)            |
| 87                     | Belen Consolidated Schools       | GPVFNQSCAW7  | \$ 23,975.27           | \$ 24,097.44        | \$ 122.17               | \$ 21,193  | \$ 24,278                   | \$ 45,470.56                                                                  | \$ 45,593                                                            | \$ 44,924                  | \$ 669              |
| 61                     | Bernalillo Public Schools        | QJLQCDZ32KM5 | \$ 31,860.53           | \$ 31,783.93        | \$ (66.59)              | \$ 13,075  | \$ 31,842                   | \$ 44,917.50                                                                  | \$ 44,851                                                            | \$ 35,670                  | \$ 9,181            |
| 66                     | Bloomfield Schools               | YRPHMBYCN495 | \$ 51,803.39           | \$ 51,812.95        | \$ 9.55                 | \$ 58,451  | \$ 51,782                   | \$ 110,232.54                                                                 | \$ 110,242                                                           | \$ 51,803                  | \$ 58,439           |
| 40                     | Capitan Municipal Schools        | PLAMS28VCSM6 | \$ 3,930.04            | \$ 3,932.49         | \$ 2.45                 | \$ 4,179   | \$ 3,931                    | \$ 8,110.17                                                                   | \$ 8,113                                                             | \$ 3,930                   | \$ 4,183            |
| 20                     | Carlsbad Municipal Schools       | FLHJLJF6JL3  | \$ 53,525.24           | \$ 53,701.12        | \$ 175.88               | \$ 38,895  | \$ 53,666                   | \$ 92,560.67                                                                  | \$ 92,737                                                            | \$ 83,264                  | \$ 9,473            |
| 37                     | Carrizozo Municipal Schools      | EUCRHHNWG677 | \$ 2,157.64            | \$ 2,138.66         | \$ (18.98)              | \$ 2,138   | \$ 2,136                    | \$ 4,274.52                                                                   | \$ 4,256                                                             | \$ 2,158                   | \$ 2,098            |
| 67                     | Central Consolidated Schools     | CKXZVRZCF41  | \$ 61,643.27           | \$ 61,549.19        | \$ (94.08)              | \$ 8,822   | \$ 61,456                   | \$ 70,278.10                                                                  | \$ 70,184                                                            | \$ 61,643                  | \$ 8,541            |
| 53                     | Chama Valley Independent Schools | PGMANXW583   | \$ 5,270.27            | \$ 5,255.30         | \$ (14.96)              | \$ 5,258   | \$ 5,261                    | \$ 10,519.36                                                                  | \$ 10,507                                                            | \$ 9,951                   | \$ 566              |
| 8                      | Cimarron Municipal Schools       | CE7CGVFPJIM9 | \$ 13,081.73           | \$ 13,073.97        | \$ (7.76)               | \$ 2,309   | \$ 13,093                   | \$ 24,296.28                                                                  | \$ 24,291                                                            | \$ 13,081                  | \$ 2,304            |
| 84                     | Clayton Municipal Schools        | SKJGSP7BK1B3 | \$ 12,156.53           | \$ 12,151.15        | \$ (5.38)               | \$ 12,151  | \$ 12,145                   | \$ 15,392.60                                                                  | \$ 15,385                                                            | \$ 12,157                  | \$ 12,134           |
| 48                     | Cloudcroft Municipal Schools     | UA44RHBEQOH5 | \$ 2,850.20            | \$ 2,867.82         | \$ 17.62                | \$ 304     | \$ 2,875                    | \$ 3,178.92                                                                   | \$ 3,197                                                             | \$ 3,232                   | \$ (36)             |
| 12                     | Clovis Municipal Schools         | RHLXAIJIC94  | \$ 88,599.73           | \$ 88,709.19        | \$ 109.46               | \$ 88,709  | \$ 88,676                   | \$ 177,395.42                                                                 | \$ 177,495                                                           | \$ 176,876                 | \$ 619              |
| 24                     | Cobre Consolidated Schools       | NZ7BLYZL51   | \$ 16,704.25           | \$ 16,710.06        | \$ 5.81                 | \$ 7,870   | \$ 16,731                   | \$ 24,600.66                                                                  | \$ 24,606                                                            | \$ 22,277                  | \$ 2,329            |
| 38                     | Corona Public Schools            | NJISZMTL9AN7 | \$ 562.76              | \$ 563.75           | \$ 0.99                 | \$ 934     | \$ 564                      | \$ 1,497.85                                                                   | \$ 1,499                                                             | \$ 1,058                   | \$ 441              |
| 62                     | Cuba Independent Schools         | MPNPECQBLN8  | \$ 9,226.95            | \$ 9,118.21         | \$ (108.74)             | \$ 13,987  | \$ 9,163                    | \$ 23,149.34                                                                  | \$ 23,041                                                            | \$ 16,155                  | \$ 6,896            |
| 42                     | Deming Public Schools            | XP2LVITAG733 | \$ 27,050.00           | \$ 27,060.80        | \$ 10.80                | \$ 19,762  | \$ 27,030                   | \$ 46,791.61                                                                  | \$ 46,802                                                            | \$ 55,583                  | \$ (8,781)          |
| 85                     | Des Moines Municipal Schools     | DTGSEAD749F6 | \$ 1,093.20            | \$ 1,097.09         | \$ 3.89                 | \$ 1,039   | \$ 1,099                    | \$ 2,137.76                                                                   | \$ 2,142                                                             | \$ 1,093                   | \$ 1,049            |
| 6                      | Dexter Consolidated Schools      | VWMAJALJXRK6 | \$ 14,056.65           | \$ 14,040.86        | \$ (15.79)              | \$ 4,896   | \$ 13,999                   | \$ 18,685.74                                                                  | \$ 18,704                                                            | \$ 14,041                  | \$ 4,663            |
| 60                     | Dora Consolidated Schools        | LA0BKDFNDG3  | \$ 8,010.98            | \$ 8,015.47         | \$ 4.49                 | \$ 4,855   | \$ 8,016                    | \$ 12,880.83                                                                  | \$ 12,885                                                            | \$ 11,390                  | \$ 1,495            |
| 54                     | Dulce Independent Schools        | POZEJ5GKVRW3 | \$ 6,479.89            | \$ 6,488.49         | \$ 8.60                 | \$ 4,637   | \$ 6,526                    | \$ 11,162.59                                                                  | \$ 11,172                                                            | \$ 10,708                  | \$ 464              |
| 58                     | Elida Municipal Schools          | ZFWQK3KCB25  | \$ 2,121.69            | \$ 2,128.15         | \$ 6.47                 | \$ 423     | \$ 2,121                    | \$ 2,544.19                                                                   | \$ 2,551                                                             | \$ 2,493                   | \$ 58               |
| 55                     | Espanola Public Schools          | UMKFJYV6Y4   | \$ 27,128.99           | \$ 26,971.98        | \$ (157.01)             | \$ 11,773  | \$ 26,966                   | \$ 38,739.59                                                                  | \$ 38,583                                                            | \$ 27,129                  | \$ 11,454           |
| 80                     | Estancia Municipal Schools       | F3TEUE2R4AN4 | \$ 12,305.49           | \$ 12,301.75        | \$ (3.73)               | \$ 2,305   | \$ 12,310                   | \$ 14,614.92                                                                  | \$ 14,611                                                            | \$ 12,305                  | \$ 2,306            |
| 32                     | Eunice Public Schools (REC 7)    | S64LAENR1Q1  | \$ 9,511.22            | \$ 9,518.06         | \$ 6.84                 | \$ -       | \$ 9,584                    | \$ 9,584.04                                                                   | \$ 9,591                                                             | \$ -                       | \$ 9,591            |
| 65                     | Farmington Municipal Schools     | F93KJUXVAFB1 | \$ 73,081.14           | \$ 73,261.03        | \$ 179.89               | \$ 39,067  | \$ 73,109                   | \$ 112,176.28                                                                 | \$ 112,356                                                           | \$ 73,081                  | \$ 39,275           |
| 59                     | Floyd Municipal Schools          | J53KJL51D502 | \$ 13,857.57           | \$ 13,861.92        | \$ 4.35                 | \$ 13,748  | \$ 13,859                   | \$ 27,606.41                                                                  | \$ 27,611                                                            | \$ 24,438                  | \$ 3,173            |
| 16                     | Fort Sumner Independent Schools  | NDAKCNB3SX6  | \$ 5,663.43            | \$ 5,660.19         | \$ (3.25)               | \$ 5,660   | \$ 5,665                    | \$ 11,325.09                                                                  | \$ 11,322                                                            | \$ 5,663                   | \$ 5,658            |
| 19                     | Gadsden Independent Schools      | HMOCP8FP4RA9 | \$ 90,404.58           | \$ 89,860.37        | \$ (544.21)             | \$ 32,189  | \$ 90,990                   | \$ 123,178.89                                                                 | \$ 122,635                                                           | \$ 121,866                 | \$ 769              |
| 43                     | Gallup-McKinley County Schools   | MZCNB9IK48   | \$ 140,040.45          | \$ 139,810.00       | \$ (230.45)             | \$ 129,145 | \$ 140,046                  | \$ 269,191.46                                                                 | \$ 268,961                                                           | \$ 263,673                 | \$ (14,712)         |
| 15                     | Grady Municipal Schools          | TGPD05NKCJ9  | \$ 1,629.52            | \$ 1,627.54         | \$ (1.98)               | \$ 1,453   | \$ 1,629                    | \$ 3,081.50                                                                   | \$ 3,080                                                             | \$ 2,171                   | \$ 909              |
| 88                     | Grant/Cibola County Schools      | DO5UMG7ZDRC5 | \$ 29,377.96           | \$ 29,331.14        | \$ (46.82)              | \$ 29,331  | \$ 29,457                   | \$ 58,788.11                                                                  | \$ 58,741                                                            | \$ 54,888                  | \$ 3,853            |
| 5                      | Hagerman Municipal Schools       | EYJ9V7LPQ65  | \$ 7,225.44            | \$ 7,272.31         | \$ 46.88                | \$ 1,359   | \$ 7,219                    | \$ 8,578.12                                                                   | \$ 8,625                                                             | \$ 7,225                   | \$ 1,400            |
| 18                     | Hatch Valley Public Schools      | KZCMFLXUK3   | \$ 16,922.99           | \$ 16,960.94        | \$ (37.95)              | \$ 9,211   | \$ 16,980                   | \$ 26,191.33                                                                  | \$ 26,129                                                            | \$ 20,432                  | \$ 5,697            |