



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 7/17/2025

Re: 24106 BAR

Message

Attached is an Increase BAR for fund 24106, Entitlement 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

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: 040-000-2425-0061-I

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 24106.0000.44500 \$37,770.00

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24106 Entitlement IDEA-B	1000 Instruction	51100 Salaries Expense	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education	\$76,448.00	\$27,651.09	\$104,099.09	
24106 Entitlement IDEA-B	1000 Instruction	52111 Educational Retirement	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education	\$13,875.37	\$5,330.64	\$19,206.01	
24106 Entitlement IDEA-B	1000 Instruction	52112 ERA - Retiree Health	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education	\$1,529.04	\$1,136.55	\$2,665.59	
24106 Entitlement IDEA-B	1000 Instruction	52210 FICA Payments	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education	\$4,057.28	\$2,722.89	\$6,780.17	
24106 Entitlement IDEA-B	1000 Instruction	52220 Medicare Payments	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education	\$948.94	\$928.83	\$1,877.77	
Sub Total							\$37,770.00		
Indirect Cost									
DOC. TOTAL							\$37,770.00		

Justification:

FY25 Final Award and Carryover

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.

Approvals by Digital Signature

Name

Role

Date

Jamie Shepperd

Business Manager

6/24/2025 2:34:03 PM



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

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 Entitlement (24106) 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 Entitlement fund (24106).

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)	H027A230078
Federal award date	July 20, 2023
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 including current financial obligation	See Exhibit C
Total amount of the federal award committed to subrecipient	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, IDEA B
Federal awarding agency	Gregory Corr Gregg.corr@ed.gov (202) 245-7309 400 Maryland Ave, SW =, Rm. 4C146 Washington, DC 20202-4110 United States Department of Education
Contact information for awarding official of the Pass-through entity	Randall Rapanut Special Education Randal.rapanut@ped.nm.gov (505) 382-0717 300 Don Gaspar Avenue, Santa Fe, NM 87501
Contact information for pass-through awarding official	Randall Rapanut Special Education Randal.rapanut@ped.nm.gov (505) 382-0717 300 Don Gaspar Avenue, Santa Fe, NM 87501
CFDA number and name	84.027A. INDIVIDUAL WITH DISABILITIES EDUCATION ACT
Research and development (R&D) award (Yes/No)	No
Indirect cost rate for federal award	https://webnew.ped.state.nm.us/bureaus/administrative-services/accounting/

The following requirements apply to this sub-award:

- 2 C.F.R. Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards¹

¹ 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.

- 2 C.F.R. Part 3474: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- 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	24106
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	Copy of this letter (including Exhibit C)

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	July 7, 2025

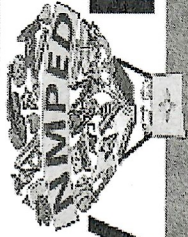
Contact Information:

Program Name, Contact Name, Email and Phone Number	Kaylock Sellers Special Education kaylock.sellers@ped.nm.gov 505 479 0175 300 Don Gaspar Avenue, Santa Fe, NM 87501
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To reach the Fiscal Grants Management Bureau, please contact Valerie Padilla,
valerie.padilla@ped.nm.gov, (505) 538-0215.

Enclosures (1):

Award Table- Exhibit C



NEW MEXICO

Public Education Department

IDEA-B Entitlement (24106) FINAL AWARD FY23-24, FY24-25 & CARRYOVER

OBMS ENTITY CODE	LOCAL EDUCATION AGENCY	UEI #	FY23-24 Planning Award	FY23-24 Final Award	FY24 Planning vs. Final	CARRYOVER	FY24-25 FINAL ALLOCATION	Total amount of obligated to subrecipient including current financial obligation	Total amount of the federal award committed to subrecipient	FY24-25 APPROVED BUDGET	TOTAL AMOUNT TO BAR
46	Alamogordo Public Schools	DG0RLTLR05	\$ 1,336,946.31	\$ 1,595,194.00	\$ 258,247.69	\$ 482,367	\$ 1,493,686	\$ 1,976,053.37	\$ 2,234,301	\$ 1,589,292	\$ 645,009
1	Albuquerque Public Schools	RHNFBJSL05	\$ 21,309,292.63	\$ 22,794,893.00	\$ 1,485,600.47	\$ 5,451,995	\$ 23,649,468	\$ 29,101,463.05	\$ 30,587,064	\$ 29,381,770	\$ 1,225,294
30	Animas Public Schools	GDFEYDGH4	\$ 55,125.51	\$ 62,636.91	\$ 7,511.41	\$ 8,652	\$ 63,818	\$ 72,469.89	\$ 79,981	\$ 60,979	\$ 19,002
22	Artesia Public Schools	R163HN7C0B4	\$ 966,630.18	\$ 1,079,202.34	\$ 112,572.16	\$ 175,714	\$ 1,066,764	\$ 1,242,478.14	\$ 1,355,050	\$ 1,128,758	\$ 226,292
64	Aztec Municipal Schools	CJ25KKWJL5	\$ 795,840.07	\$ 873,922.45	\$ 78,082.38	\$ 946,257	\$ 864,970	\$ 1,179,871.51	\$ 1,328,955	\$ 1,100,521	\$ 228,434
87	Belen Consolidated Schools	GVFNCCSCAW7	\$ 977,241.75	\$ 1,126,325.08	\$ 145,083.32	\$ 24,518	\$ 1,155,354	\$ 1,205,139.35	\$ 1,435,379	\$ 1,059,569	\$ 85,810
61	Bernalillo Public Schools	QJQLCD23KM5	\$ 738,299.13	\$ 786,894.87	\$ 48,595.74	\$ 280,251	\$ 816,533	\$ 1,066,783.50	\$ 1,298,204	\$ 1,303,750	\$ (5,547)
66	Blomfield Schools	YRPHM8VCN495	\$ 829,299.24	\$ 922,363.41	\$ 93,064.17	\$ 293,276	\$ 911,863	\$ 1,205,139.35	\$ 1,435,379	\$ 1,059,569	\$ 85,810
40	Capitan Municipal Schools	PL4HS23VCSM6	\$ 140,792.20	\$ 156,739.25	\$ 15,947.06	\$ 139,274	\$ 155,698	\$ 294,971.58	\$ 310,919	\$ 273,149	\$ 37,770
20	Carlsbad Municipal Schools	FLH1JL6JL3	\$ 1,761,300.40	\$ 1,945,079.00	\$ 183,778.60	\$ 29,026	\$ 1,925,695	\$ 1,954,720.76	\$ 2,138,499	\$ 2,352,541	\$ (214,042)
37	Carrizozo Municipal Schools	EURCHNWG677	\$ 53,385.84	\$ 55,660.01	\$ 2,274.36	\$ 44,778	\$ 54,683	\$ 99,461.38	\$ 101,636	\$ 98,935	\$ 42,701
67	Central Consolidated Schools	CXQZVRZCCF41	\$ 1,642,626.02	\$ 1,804,972.19	\$ 162,346.16	\$ 216,220	\$ 1,482,556	\$ 1,698,775.84	\$ 1,861,122	\$ 1,883,882	\$ (22,560)
53	Chama Valley Independent Schools	PGGMA8XAV583	\$ 112,260.86	\$ 122,269.48	\$ 10,008.62	\$ 33,964	\$ 122,330	\$ 156,293.94	\$ 166,303	\$ 180,136	\$ (13,834)
8	Cimarron Municipal Schools	CEZGCVFVPM9	\$ 128,216.57	\$ 140,801.47	\$ 12,584.90	\$ 99,507	\$ 142,041	\$ 201,548.40	\$ 214,133	\$ 141,735	\$ 72,398
84	Clayton Municipal Schools	SKJGSP79K1B3	\$ 142,842.22	\$ 157,520.07	\$ 14,677.85	\$ 129,173	\$ 155,734	\$ 284,906.43	\$ 299,584	\$ 157,874	\$ 141,710
48	Cloudcroft Municipal Schools	UA44RH8EGOH5	\$ 114,861.18	\$ 130,916.13	\$ 16,054.94	\$ 31,769	\$ 131,681	\$ 163,450.99	\$ 179,506	\$ 153,146	\$ 26,360
12	Clovis Municipal Schools	RHLXA1JJC994	\$ 2,159,022.68	\$ 2,417,406.95	\$ 258,384.27	\$ 1,178,893	\$ 2,399,625	\$ 3,578,517.86	\$ 3,836,902	\$ 3,552,010	\$ 284,892
24	Cobre Consolidated Schools	NZ76L1YAZL51	\$ 375,881.72	\$ 418,402.09	\$ 42,520.37	\$ 479,489	\$ 420,885	\$ 900,373.56	\$ 942,894	\$ 808,552	\$ 133,942
38	Corona Public Schools	NUSZM4TL9AN7	\$ 19,743.97	\$ 22,104.96	\$ 2,360.99	\$ 13,338	\$ 22,031	\$ 35,368.68	\$ 37,730	\$ 21,805	\$ 15,924
62	Cuba Independent Schools	MGPNE9C0BLN8	\$ 242,422.14	\$ 247,898.88	\$ 5,476.74	\$ 36,776	\$ 255,336	\$ 292,111.93	\$ 297,589	\$ 277,345	\$ 20,244
42	Deming Public Schools	XPL2UTAG733	\$ 1,305,133.11	\$ 1,450,281.96	\$ 145,148.85	\$ 91,292	\$ 1,435,738	\$ 1,527,029.42	\$ 1,672,178	\$ 1,505,686	\$ 166,494
85	Des Moines Municipal Schools	D9TGE4DT49F6	\$ 37,104.30	\$ 41,940.88	\$ 4,836.58	\$ 44,081	\$ 42,196	\$ 86,276.15	\$ 91,113	\$ 75,541	\$ 15,572
6	Dexter Consolidated Schools	VWNAJULYRK6	\$ 283,813.71	\$ 316,516.24	\$ 34,702.52	\$ 3,615	\$ 303,914	\$ 307,529.36	\$ 342,232	\$ 313,782	\$ 28,450
60	Dora Consolidated Schools	LAD9K0HFNOD3	\$ 60,090.78	\$ 67,560.35	\$ 7,469.58	\$ 15,966	\$ 67,318	\$ 83,283.98	\$ 90,754	\$ 72,869	\$ 17,885
54	Dulce Independent Schools	P02E1SGKVRW3	\$ 161,802.51	\$ 181,456.29	\$ 19,653.77	\$ 95,827	\$ 187,513	\$ 247,774.48	\$ 266,681	\$ 256,402	\$ 7,591
58	Elida Municipal Schools	ZF7WQ38CB25	\$ 40,537.41	\$ 46,235.07	\$ 5,697.65	\$ 44,687	\$ 44,887	\$ 59,472.37	\$ 65,170	\$ 57,919	\$ 7,251
55	Española Public Schools	UMKE1YTV6FX4	\$ 917,724.27	\$ 991,267.00	\$ 73,542.73	\$ 161,466	\$ 977,559	\$ 1,138,024.19	\$ 1,212,567	\$ 1,004,977	\$ 207,590
80	Estancia Municipal Schools	F5TEUE2RR4N4	\$ 155,488.64	\$ 174,392.11	\$ 18,903.47	\$ 72,633	\$ 175,145	\$ 225,047	\$ 247,336	\$ 174,221	\$ 92,460
32	Eunice Public Schools (REC #7)	S84LAENR4J01	\$ 191,038.67	\$ 213,328.30	\$ 22,289.64	\$ 534,159	\$ 3,044,274	\$ 3,778,432.83	\$ 3,901,267	\$ 3,036,339	\$ 862,929
65	Farmington Municipal Schools	FK9JUXV6ARB1	\$ 2,767,785.56	\$ 3,090,620.03	\$ 322,834.47	\$ 534,159	\$ 3,044,274	\$ 3,778,432.83	\$ 3,901,267	\$ 3,036,339	\$ 862,929
59	Floyd Municipal Schools	J53KJL51DSQ2	\$ 68,454.35	\$ 76,823.71	\$ 8,369.36	\$ 83,623	\$ 75,922	\$ 159,544.37	\$ 167,914	\$ 141,405	\$ 26,509
16	Fort Sumner Municipal Schools	NEDACNB3SX6	\$ 91,696.83	\$ 101,152.54	\$ 9,455.61	\$ 42,680	\$ 101,678	\$ 144,357.82	\$ 153,813	\$ 120,994	\$ 32,819
19	Gadsden Independent Schools	HMQPC8P4RA9	\$ 3,452,809.24	\$ 3,725,815.37	\$ 273,006.14	\$ 406,249	\$ 3,923,483	\$ 4,329,731.76	\$ 4,602,738	\$ 3,854,225	\$ 648,513
43	Gallup-McKinley County Schools	MZCSN49RKAB8	\$ 3,328,210.46	\$ 3,655,504.00	\$ 327,293.54	\$ 1,034,117	\$ 3,683,699	\$ 4,717,815.31	\$ 5,045,109	\$ 4,991,115	\$ 53,994
15	Grady Municipal Schools	TGDPD85NKCJ9	\$ 37,771.48	\$ 41,517.50	\$ 3,746.03	\$ 5,722	\$ 41,576	\$ 47,297.88	\$ 51,044	\$ 48,722	\$ 2,322
88	Grants/Cibola County Schools	DO5UMGT2NRC5	\$ 903,542.29	\$ 975,786.00	\$ 76,243.71	\$ 377,490	\$ 957,518	\$ 1,335,007.21	\$ 1,411,251	\$ 1,385,159	\$ 22,092
5	Hagerman Municipal Schools	EYJ9VJLDPG5	\$ 121,438.27	\$ 143,930.72	\$ 22,492.45	\$ 22,494	\$ 132,951	\$ 155,444.58	\$ 177,937	\$ 134,214	\$ 43,723
18	Hatch Valley Public Schools	KZCMFLXUKK3	\$ 289,235.80	\$ 308,852.36	\$ 19,616.56	\$ 28,861	\$ 330,085	\$ 358,945.87	\$ 378,562	\$ 319,112	\$ 59,450