



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 6/12/2026


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: 040-000-2526-0041-1
 Fund Type: Flowthrough

Adjustment Type: Increase

Fiscal Year: 2025-2026

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: 07/01/2025	To: 06/30/2026
A. Approved Carryover:	
B. Total Current Year Allocation:	
D. Total Funding Available:	

Revenue 24106.0000.44500 \$55,259.76

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	040034 Capitan High	1712 Instructional Assistants - Special Education	\$13,401.00	\$1.21	\$13,402.21	
24106 Entitlement IDEA-B	1000 Instruction	52111 Educational Retirement	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education		\$20,543.58	\$20,543.58	
24106 Entitlement IDEA-B	1000 Instruction	52111 Educational Retirement	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education		\$793.81	\$793.81	
24106 Entitlement IDEA-B	1000 Instruction	52111 Educational Retirement	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education		\$4,168.94	\$4,168.94	
24106 Entitlement IDEA-B	1000 Instruction	52111 Educational Retirement	2000 Special Programs	040036 Capitan Middle	1412 Teachers-Special Education		\$6,182.46	\$6,182.46	
24106 Entitlement IDEA-B	1000 Instruction	52112 ERA - Retiree Health	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education		\$2,263.61	\$2,263.61	
24106 Entitlement IDEA-B	1000 Instruction	52112 ERA - Retiree Health	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education		\$87.48	\$87.48	
24106 Entitlement IDEA-B	1000 Instruction	52112 ERA - Retiree Health	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education		\$459.47	\$459.47	
24106 Entitlement IDEA-B	1000 Instruction	52112 ERA - Retiree Health	2000 Special Programs	040036 Capitan Middle	1412 Teachers-Special Education		\$681.18	\$681.18	
24106 Entitlement IDEA-B	1000 Instruction	52210 FICA Payments	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education		\$7,017.87	\$7,017.87	
24106 Entitlement IDEA-B	1000 Instruction	52210 FICA Payments	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education		\$270.74	\$270.74	
24106 Entitlement IDEA-B	1000 Instruction	52210 FICA Payments	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education		\$1,420.36	\$1,420.36	
24106 Entitlement IDEA-B	1000 Instruction	52210 FICA Payments	2000 Special Programs	040036 Capitan Middle	1412 Teachers-Special Education		\$1,819.71	\$1,819.71	

24106 Entitlement IDEA-B	1000 Instruction	52220 Medicare Payments	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education		\$1,641.25	\$1,641.25	
24106 Entitlement IDEA-B	1000 Instruction	52220 Medicare Payments	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education		\$63.31	\$63.31	
24106 Entitlement IDEA-B	1000 Instruction	52220 Medicare Payments	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education		\$332.36	\$332.36	
24106 Entitlement IDEA-B	1000 Instruction	52220 Medicare Payments	2000 Special Programs	040036 Capitan Middle	1412 Teachers-Special Education		\$425.52	\$425.52	
24106 Entitlement IDEA-B	1000 Instruction	52311 Health and Medical Premiums	2000 Special Programs	040036 Capitan Middle	1412 Teachers-Special Education		\$6,547.32	\$6,547.32	
24106 Entitlement IDEA-B	1000 Instruction	52312 Life	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education		\$23.86	\$23.86	
24106 Entitlement IDEA-B	1000 Instruction	52312 Life	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education		\$2.27	\$2.27	
24106 Entitlement IDEA-B	1000 Instruction	52312 Life	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education		\$11.93	\$11.93	
24106 Entitlement IDEA-B	1000 Instruction	52312 Life	2000 Special Programs	040036 Capitan Middle	1412 Teachers-Special Education		\$5.76	\$5.76	
24106 Entitlement IDEA-B	1000 Instruction	52313 Dental	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education		\$22.86	\$22.86	
24106 Entitlement IDEA-B	1000 Instruction	52313 Dental	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education		\$240.22	\$240.22	
24106 Entitlement IDEA-B	1000 Instruction	52313 Dental	2000 Special Programs	040036 Capitan Middle	1412 Teachers-Special Education		\$192.51	\$192.51	
24106 Entitlement IDEA-B	1000 Instruction	52314 Vision	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education		\$5.07	\$5.07	
24106 Entitlement IDEA-B	1000 Instruction	52720 Workers Compensation Employer's Fee	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education		\$14.38	\$14.38	
24106 Entitlement IDEA-B	1000 Instruction	52720 Workers Compensation Employer's Fee	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education		\$9.99	\$9.99	
24106 Entitlement IDEA-B	1000 Instruction	52720 Workers Compensation Employer's Fee	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education		\$7.52	\$7.52	
24106 Entitlement IDEA-B	1000 Instruction	52720 Workers Compensation Employer's Fee	2000 Special Programs	040036 Capitan Middle	1412 Teachers-Special Education		\$3.21	\$3.21	
Sub Total							\$55,259.76		
Indirect Cost									
DOC. TOTAL							\$55,259.76		

Justification:

FY26 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

<u>Name</u>	<u>Role</u>	<u>Date</u>
Jamie Shepperd	Business Manager	5/19/2026 9:58:20 AM



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

April 27, 2026

MEMORANDUM

TO: Superintendents, Charter Leaders, and Business Managers

FROM: Jill Vice, Deputy Secretary of Office of Special Education

Signed by:
Jill Vice
412C9A456A18457...

RE: IDEA-B Entitlement (24106) FY26 Final Award & Carryover

The New Mexico Public Education Department (PED) has granted its final FY 25-26 subawards for funding through the IDEA-B Entitlement Special Education 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)	HO27A250078
Federal award date	July 1, 2025
Subaward period of performance start and end dates	July 1, 2025 – September 30, 2026
Subaward budget period start and end date	July 1, 2025 – September 30, 2026

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)	IDEA B Entitlement (24106) Final Award and Carryover FY25-26
Federal awarding agency	Al Jones Education Program Contact US Department of Education 400 Maryland Avenue, SW Washington, DC 20202-4110 (202) 245-7394 United States Department of Education
Contact information for awarding official of the Pass-through entity	Kaylock Sellers Special Education kaylock.sellers@ped.nm.gov (505) 479-0175 300 Don Gaspar Avenue, Santa Fe, NM 87501
Contact information for pass-through awarding official	Kaylock Sellers Special Education kaylock.sellers@ped.nm.gov (505) 479-0175 300 Don Gaspar Avenue, Santa Fe, NM 87501
CFDA number and name	84.027A State Grant - B(611)
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.

FY25-26 IDEA-B Entitlement Final award & carryover

April 27, 2026

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- 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	May 31, 2026
Documentation Needed for BAR in OBMS	Copy of this letter (including Exhibit C)

Expenditure (liquidation):

Fiscal Year	FY 25-26
Expenditure Due Date (to include current fiscal year and prior year carryover amounts)	June 30, 2026

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**.
- R&D- 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 25-26
Final Day to Submit RfRs	July 7, 2026

Contact Information:

FY25-26 IDEA-B Entitlement Final award & carryover

April 27, 2026

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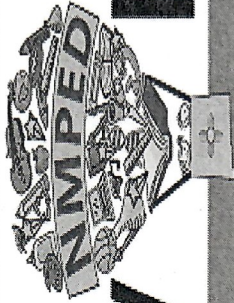
Program Name, Contact Name, Email and Phone Number	Kaylock Sellers Special Education kaylock.sellers@ped.nm.gov (505) 479-0175 300 Don Gaspar Avenue, Santa Fe, NM 87501
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To reach the Fiscal Grants Management Bureau, please contact Valerie Padilla, valerie.padilla@ped.nm.gov,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

Enclosures (1):

Award Table-Exhibit C

EXHIBIT C (24106 -CARRYOVER & FINAL FY25-26)



NEW MEXICO

Public Education Department

IDEA-B Entitlement (24106) CARRYOVER & FINAL AWARD FY25-26

OBMS ENTITY CODE	LOCAL EDUCATION AGENCY	UIE #	GY23 & GY24 CARRYOVER	Amount of federal funds obligated by this sub-award to subrecipient		Total amount of federal funds obligated to subrecipient including current financial obligation		Total amount of the federal award committed to subrecipient	FY25-26 APPROVED BUDGET	TOTAL AMOUNT TO BAR
				FY25-26 FINAL ALLOCATION	FY24-25 CARRYOVER & FY25-26 FINAL ALLOCATION	FY24-25 CARRYOVER & FY25-26 FINAL ALLOCATION	TOTAL AWARD TO SUBRECIPIENT			
46	Alamogordo Public Schools	DG9RLTTLRN5	\$ 324,207.79	\$ 1,612,724.40	\$ 1,936,932.19	\$ 1,936,932.19	\$ 1,936,932.19	\$ 1,500,001	\$ 436,931.63	
1	Albuquerque Public Schools	RHSNF9JISGLJ5	\$ 271,163.39	\$ 23,983,693.86	\$ 24,254,857.25	\$ 24,254,857.25	\$ 24,254,857.25	\$ 26,831,250	\$ (2,576,392.75)	
30	Animas Public Schools	GHDFJBEYDGH4	\$ 14,020.88	\$ 63,498.28	\$ 77,519.16	\$ 77,519.16	\$ 77,519.16	\$ 58,334	\$ 19,185.16	
22	Artesia Public Schools	R163HN37COB4	\$ 266,004.86	\$ 1,059,584.88	\$ 1,325,589.74	\$ 1,325,589.74	\$ 1,325,589.74	\$ 1,021,488	\$ 304,101.74	
64	Aztec Municipal Schools	CJ25J5KVVVLJ5	\$ 909,899.31	\$ 859,574.17	\$ 1,769,473.48	\$ 1,769,473.48	\$ 1,769,473.48	\$ 1,648,394	\$ 121,079.48	
87	Belen Consolidated Schools	GPVFNCO5CAW7	\$ 88,237.94	\$ 1,147,253.11	\$ 1,235,491.05	\$ 1,235,491.05	\$ 1,235,491.05	\$ 1,128,056	\$ 107,435.11	
61	Bernalillo Public Schools	QJQLCDZ32KM5	\$ 160,209.52	\$ 810,720.32	\$ 970,929.84	\$ 970,929.84	\$ 970,929.84	\$ 999,063	\$ (28,133.16)	
66	Bloomfield Schools	YRPHM8YCN495	\$ 8,775.99	\$ 906,075.06	\$ 914,851.05	\$ 914,851.05	\$ 914,851.05	\$ 1,208,560	\$ (293,708.95)	
40	Capitan Municipal Schools	PLAMS28VCSM6	\$ 40,665.24	\$ 154,722.52	\$ 195,387.76	\$ 195,387.76	\$ 195,387.76	\$ 140,128	\$ 55,259.76	
20	Carlsbad Municipal Schools	FLHJLF6JLL3	\$ 234,433.62	\$ 1,920,482.83	\$ 2,154,926.45	\$ 2,154,926.45	\$ 2,154,926.45	\$ 2,195,020	\$ (40,093.55)	
37	Carrizo Municipal Schools	EU8CHANW6G77	\$ 58,218.99	\$ 54,331.86	\$ 112,550.85	\$ 112,550.85	\$ 112,550.85	\$ 49,215	\$ 63,335.85	
67	Central Consolidated Schools	CXQZVRZCCF41	\$ 16,790.00	\$ 1,471,409.35	\$ 1,488,199.35	\$ 1,488,199.35	\$ 1,488,199.35	\$ 1,403,881	\$ 84,318.35	
53	Chama Valley Independent Schools	PG6MA8XAW583	\$ -	\$ 121,599.61	\$ 121,599.61	\$ 121,599.61	\$ 121,599.61	\$ 166,203	\$ (44,603.39)	
8	Cimarron Municipal Schools	CE7CGVFWPJM9	\$ 81,070.42	\$ 141,257.07	\$ 222,327.49	\$ 222,327.49	\$ 222,327.49	\$ 127,837	\$ 94,490.49	
84	Clayton Municipal Schools	SKJGSP9K1B3	\$ 147,469.26	\$ 154,876.53	\$ 302,345.79	\$ 302,345.79	\$ 302,345.79	\$ 140,160	\$ 162,185.79	
48	Cloudcroft Municipal Schools	UA44RH8EGQH5	\$ 50,959.92	\$ 130,857.15	\$ 181,817.07	\$ 181,817.07	\$ 181,817.07	\$ 144,762	\$ 37,055.07	
12	Clovis Municipal Schools	RHLXA1JJC994	\$ 968,617.28	\$ 2,384,092.84	\$ 3,352,710.12	\$ 3,352,710.12	\$ 3,352,710.12	\$ 3,612,048	\$ (259,337.88)	
24	Cobre Consolidated Schools	N276L1YAZL51	\$ 31,720.96	\$ 418,739.15	\$ 450,460.11	\$ 450,460.11	\$ 450,460.11	\$ 772,068	\$ (321,607.89)	
38	Corona Public Schools	NJ5ZM4TL9AN7	\$ 22,031.00	\$ 21,887.37	\$ 43,918.37	\$ 43,918.37	\$ 43,918.37	\$ 19,828	\$ 24,090.37	
62	Cuba Independent Schools	MGNFNE9CBLN8	\$ 43,853.37	\$ 253,676.06	\$ 297,529.43	\$ 297,529.43	\$ 297,529.43	\$ 239,515	\$ 58,014.43	
42	Deming Public Schools	XPL2VUTAG733	\$ 243,546.42	\$ 1,424,337.44	\$ 1,667,883.86	\$ 1,667,883.86	\$ 1,667,883.86	\$ 1,292,164	\$ 375,719.86	
85	Des Moines Municipal Schools	D9TGE4DT49F6	\$ 34,067.30	\$ 41,962.42	\$ 76,029.72	\$ 76,029.72	\$ 76,029.72	\$ 72,493	\$ 3,536.72	
6	Dexter Consolidated Schools	VWVAJALJXRK6	\$ 94,327.88	\$ 302,351.16	\$ 396,679.04	\$ 396,679.04	\$ 396,679.04	\$ 273,523	\$ 123,156.04	
60	Dora Consolidated Schools	LADBKHDFNDG3	\$ 25,785.27	\$ 66,902.30	\$ 92,687.57	\$ 92,687.57	\$ 92,687.57	\$ 67,062	\$ 25,625.57	
54	Dulce Independent Schools	PQ2EJ5GKVRW3	\$ 48,341.17	\$ 186,226.72	\$ 234,567.89	\$ 234,567.89	\$ 234,567.89	\$ 285,525	\$ (50,957.11)	
58	Elida Municipal Schools	ZF7WQK38CB25	\$ 1,789.54	\$ 44,366.16	\$ 46,155.70	\$ 46,155.70	\$ 46,155.70	\$ 53,390	\$ (7,234.30)	
55	Española Public Schools	UMKFJY7V6FX4	\$ 234,109.36	\$ 987,417.97	\$ 1,221,527.33	\$ 1,221,527.33	\$ 1,221,527.33	\$ 874,954	\$ 346,573.71	