



STATE OF NEW MEXICO  
 PUBLIC EDUCATION DEPARTMENT  
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DR. VERONICA C. GARCÍA  
 SECRETARY OF EDUCATION

BILL RICHARDSON  
 Governor

November 13, 2009

MEMORANDUM

TO: Business Manager, Gadsden Independent Schools

FR: Austin Buff, Director, Administrative Services Division  
 Joey F. Martín, Data Fiscal Manager, Special Education Bureau

RE: **Individuals with Disabilities Education Act, Part B (IDEA-B) FY2008-2009 Carryover & FY2009-2010 Final Allocations**

The purpose of this memo is to report the Gadsden Independent Schools' total FY2009-2010 authorized IDEA-B budget. The following is the Local Education Agency's (LEA) **IDEA-B (24106 and 24109) FY2008-2009 Carryover and FY2009-2010 Final Allocation**. Please review the amounts noted for the carryover and verify that they reconcile to your records:

019-000-0910-0065-I

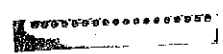
IDEA-B, Basic Entitlement, Fund Code 24106	
FY2008-2009 Carryover	\$519,830.87
FY2009-2010 Final Allocation	\$3,323,005
<b>Total Authorized Budget</b>	<b>\$3,842,835.87</b>

019-000-0910-0066-I

IDEA-B, Preschool Entitlement, Fund Code 24109	
FY2008-2009 Carryover	\$9,444.01
FY2009-2010 Final Allocation	\$76,830
<b>Total Authorized Budget</b>	<b>\$86,274.01</b>

Please submit a Budget Adjustment Request (BAR) through the Operating Budget Management System (OBMS) to insure that the LEA's reported budget authority balances to its' actual authorized allocations. The calculated carryover amounts include School Districts' allocations to locally chartered schools and un-liquidated REC balances. The 2009-09 carryover amounts indicated above must be obligated by June 30, 2010.

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*IDEA-B Basic sub-grants are distributed according to the formula described at IDEA Sec. 611(f)[20 U.S.C. 1411(f); 34 CFR § 300.705]. IDEA-B Preschool sub-grants are distributed according to the formula described at IDEA Sec. 619(g)[20 U.S.C. 1419(g); 34 CFR § 300.816]. This grant is subject to the provisions IDEA and of the General Education Provisions Act (P.L. 103-382). This grant is also subject to the Education Department General Administrative Regulations (EDGAR) in 34 CFR Parts 76, 77, 80, 81, 82 and 85*

If you have questions regarding the amounts noted please contact your designated fiscal analyst within the Flowthrough Bureau who will refer your question to the appropriate level. If you have programmatic questions please contact the Special Education Bureau at (505) 827-1457.

cc: Catherine Cross Maple, Ph.D., Deputy Education Secretary, Learning and Accountability  
Don Moya, Deputy Secretary, Finance and Operations  
Denise Koscielniak, Special Education Director, Special Education Bureau  
Austin Buff, Director, Administrative Services Division  
Joey F. Martin, Data Fiscal Manager, Special Education Bureau  
Susan Lucero, Flowthrough Manager, Administrative Services Division  
Selma Neveraz, Special Education Director, Gadsden Independent Schools  
Mario Vigil, Education Administrator, Special Education Bureau

# Gadsden Independent Schools

## Expen-Fed Grants-SUMMARY

Fiscal Year: 2009-2010

From Date: 7/1/2009

To Date: 1/31/2010

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal % Rem	
24108.1000.56817.0000.000000.0000.00	STUDENT TRAVEL	\$1,000.00	\$0.00	\$1,000.00	\$712.52	\$712.52	\$287.48	\$0.00	28.75%	
24109.1000.56118.0000.000000.0000.00	GENERAL SUPPLIES AND MATERIALS	\$15,944.00	\$0.00	\$15,944.00	\$175.59	\$175.59	\$15,768.41	\$305.00	96.99%	
24108.1000.57332.0000.000000.0000.00	SUPPLY ASSETS \$5,000 OR LESS	\$3,000.00	\$0.00	\$3,000.00	\$502.62	\$502.62	\$2,197.38	\$0.00	73.25%	
Function: INSTRUCTION - 1000										
24109.2100.51100.0000.000000.0000.00	SALARIES EXPENSE	\$31,200.00	\$0.00	\$31,200.00	\$13,275.72	\$13,275.72	\$17,924.28	\$13,724.68	13.46%	
24109.2100.52111.0000.000000.0000.00	EDUCATIONAL RETIREMENT	\$3,632.00	\$0.00	\$3,632.00	\$1,447.10	\$1,447.10	\$2,184.90	\$1,496.04	18.97%	
24109.2100.52112.0000.000000.0000.00	ERA - RETIREE HEALTH	\$406.00	\$0.00	\$406.00	\$172.60	\$172.60	\$233.40	\$178.44	13.54%	
24109.2100.52210.0000.000000.0000.00	FICA PAYMENTS	\$2,000.00	\$0.00	\$2,000.00	\$681.70	\$681.70	\$1,318.30	\$706.09	30.51%	
24109.2100.52220.0000.000000.0000.00	MEDICARE PAYMENTS	\$450.00	\$0.00	\$450.00	\$159.43	\$159.43	\$290.57	\$165.12	27.88%	
24109.2100.52311.0000.000000.0000.00	HEALTH AND MEDICAL PREMIUMS	\$2,300.00	\$0.00	\$2,300.00	\$4,099.85	\$4,099.85	(\$1,799.85)	\$4,047.96	(\$5,847.81) -254.25%	
24109.2100.52312.0000.000000.0000.00	LIFE	\$49.00	\$0.00	\$49.00	\$36.00	\$36.00	\$13.00	\$36.00	-46.94%	
24109.2100.52313.0000.000000.0000.00	DENTAL	\$121.00	\$0.00	\$121.00	\$293.64	\$293.64	(\$172.64)	\$299.92	(\$462.56) -382.28%	
24109.2100.52315.0000.000000.0000.00	DISABILITY	\$113.00	\$0.00	\$113.00	\$0.00	\$0.00	\$113.00	\$0.00	100.00%	
24109.2100.52500.0000.000000.0000.00	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$1.49	\$1.49	(\$1.49)	\$0.00	0.00%	
24109.2100.52710.0000.000000.0000.00	WORKERS COMPENSATION PREMIUM	\$0.00	\$0.00	\$0.00	\$654.00	\$654.00	(\$654.00)	\$0.00	0.00%	
24109.2100.52720.0000.000000.0000.00	WORKERS COMPENSATION EMPLOYERS FEE	\$6.00	\$0.00	\$6.00	\$4.60	\$4.60	\$1.40	\$4.60	-53.33%	
Function: SUPPORT SERVICES-STUDENTS - 2100										
24109.2200.51100.0000.000000.0000.00	SALARIES EXPENSE	\$40,277.00	\$0.00	\$40,277.00	\$20,826.13	\$20,826.13	\$19,450.87	\$20,648.85	-2.97%	
24109.2200.52111.0000.000000.0000.00	EDUCATIONAL RETIREMENT	\$0.00	\$5,177.00	\$5,177.00	\$3,182.40	\$3,182.40	\$1,994.60	\$3,182.40	(\$1,187.80) -22.94%	
24109.2200.52112.0000.000000.0000.00	ERA - RETIREE HEALTH	\$0.00	\$742.00	\$742.00	\$346.91	\$346.91	\$395.09	\$346.92	6.49%	
24109.2200.52210.0000.000000.0000.00	FICA PAYMENTS	\$0.00	\$63.00	\$63.00	\$41.39	\$41.39	\$41.61	\$41.40	0.25%	
24109.2200.52220.0000.000000.0000.00	MEDICARE PAYMENTS	\$0.00	\$361.00	\$361.00	\$180.11	\$180.11	\$180.89	\$180.12	0.21%	
24109.2200.52311.0000.000000.0000.00	HEALTH AND MEDICAL PREMIUMS	\$0.00	\$85.00	\$85.00	\$42.12	\$42.12	\$42.88	\$42.12	0.69%	
24109.2200.52312.0000.000000.0000.00	LIFE	\$0.00	\$886.00	\$886.00	\$446.89	\$446.89	\$439.11	\$446.88	(\$7.77) -0.88%	
24109.2200.52313.0000.000000.0000.00	DENTAL	\$0.00	\$18.00	\$18.00	\$9.00	\$9.00	\$9.00	\$9.00	0.00%	
24109.2200.52314.0000.000000.0000.00	VISION	\$0.00	\$48.00	\$48.00	\$24.24	\$24.24	\$23.76	\$24.24	(\$0.48) -1.00%	
24109.2200.52500.0000.000000.0000.00	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.21	\$0.21	(\$0.21)	\$0.00	0.00%	
24109.2200.52710.0000.000000.0000.00	WORKERS COMPENSATION PREMIUM	\$0.00	\$0.00	\$0.00	\$92.00	\$92.00	(\$92.00)	\$0.00	0.00%	
24109.2200.52720.0000.000000.0000.00	WORKERS COMPENSATION EMPLOYERS FEE	\$0.00	\$3.00	\$3.00	\$1.14	\$1.14	\$1.86	\$1.14	24.00%	
24108.2200.56118.0000.000000.0000.00	GENERAL SUPPLIES AND MATERIALS	\$0.00	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	100.00%	
Function: SUPPORT SERVICES-INSTRUCTION - 2200										
24109.2200.51100.0000.000000.0000.00	SALARIES EXPENSE	\$15,416.00	\$0.00	\$15,416.00	\$4,372.52	\$4,372.52	\$11,043.48	\$4,280.34	\$6,763.14 43.87%	

# Gadsden Independent Schools

## Expen-Fed Grants-SUMMARY

Fiscal Year: 2009-2010

From Date: 7/1/2009

To Date: 1/31/2010

Include pre encumbrance

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Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal % Rem
24109.2300.53713.0000.000000.0000.00	INDIRECT COSTS	\$1,193.00	\$0.00	\$1,193.00	\$536.86	\$536.86	\$656.14	\$0.00	\$656.14 55.00%
ction: SUPPORT SERVICES-GENERAL ADMINISTRATION - 2300									
24109.2500.51100.0000.000000.0000.00	SALARIES EXPENSE	\$1,193.00	\$0.00	\$1,193.00	\$536.86	\$536.86	\$656.14	\$0.00	\$656.14 55.00%
24109.2500.52117.0000.000000.0000.00	EDUCATIONAL RETIREMENT	\$6,370.00	(\$6,370.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
24109.2500.52112.0000.000000.0000.00	ERA - RETIREE HEALTH	\$742.00	(\$742.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
24109.2500.52210.0000.000000.0000.00	FICA PAYMENTS	\$83.00	(\$83.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
24109.2500.52210.0000.000000.0000.00	FICA PAYMENTS	\$361.00	(\$361.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
24109.2500.52220.0000.000000.0000.00	MEDICARE PAYMENTS	\$86.00	(\$86.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
24109.2500.52311.0000.000000.0000.00	HEALTH AND MEDICAL PREMIUMS	\$886.00	(\$886.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
24109.2500.52312.0000.000000.0000.00	LIFE	\$18.00	(\$18.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
24109.2500.52313.0000.000000.0000.00	DENTAL	\$48.00	(\$48.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
24109.2500.52314.0000.000000.0000.00	VISION	\$13.00	(\$13.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
24109.2500.52720.0000.000000.0000.00	WORKERS COMPENSATION EMPLOYERS FEE	\$3.00	(\$3.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
24109.2500.56118.0000.000000.0000.00	GENERAL SUPPLIES AND MATERIALS	\$8,000.00	(\$8,000.00)	\$0.00	\$1,218.69	\$1,218.69	(\$1,218.69)	\$0.00	(\$1,218.69) 0.00%
Function: CENTRAL SERVICES - 2500									
Fund: PRESCHOOL IDEA-B - 24109									
		\$16,609.00	(\$16,609.00)	\$0.00	\$1,218.69	\$1,218.69	(\$1,218.69)	\$0.00	(\$1,218.69) 0.00%
		\$78,023.00	(\$1,193.00)	\$76,830.00	\$28,644.93	\$28,644.93	\$48,185.07	\$25,234.19	\$22,950.88 29.87%
<b>Grand Total:</b>		\$78,023.00	(\$1,193.00)	\$76,830.00	\$28,644.93	\$28,644.93	\$48,185.07	\$25,234.19	\$22,950.88 29.87%

End of Report

Individuals with Disabilities Education Act, Part B (IDEA-B)  
FY 2008-2009 Carryover & FY2009-2010 Final Allocation

24109 Pre-School

Total Budget Award FY2009-2010 as per Award Letter.....	\$76,830.00
(Already approved and budgeted on OBMS)	
Carryover FY2008-2009 as per Carryover Letter.....*	\$9,444.01
*Round off Amount .....	\$ 9,444.00

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**Total Authorized Budget .....** \$86,274.00