

Attachment A

SECTION IV – Objectives

Important: For all amendments made after approval to Objectives 1-4, it is required to submit **Attachment A**, located on the SEB website, with a Budget Adjustment Request (BAR) in the Operating Budget Management System (OBMS).

OBJECTIVE 1: Uniform Chart of Accounts (UCOA) Function Code 1000 – DIRECT INSTRUCTION AND EXTENDED SCHOOL YEAR

Please mark those items for which the applicant requires IDEA-B funds. Items selected in **Objective 1** of this application are to be budgeted under **Function Code 1000**.

1.	<input type="checkbox"/>	Employment of supplemental licensed special education teachers, [34 CFR § 300.156(c)] and licensed special education instructional assistants who work with students with IEPs, excluding gifted only
2.	<input type="checkbox"/>	Stipends for licensed general education teachers and special education instructional assistants involved in special education related activities for students with IEPs, excluding gifted only
3.	<input type="checkbox"/>	Purchased services that are directly associated with the teaching of students with IEPs, excluding gifted only
4.	<input type="checkbox"/>	Purchase of educational supplies, materials, curriculum, and software directly involved with implementing IEPs for students with IEPs, excluding gifted only
5.	<input type="checkbox"/>	Training costs for general and special education teachers and special education instructional assistants when related to improving instruction for students with IEPs, excluding gifted only
6.	<input type="checkbox"/>	Purchase of educational equipment used in direct instruction of students with IEPs, as per the requirements of Circular OMB A-87, Attachment B, Section (15)(b)(2), which states: "Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5000 or more have the prior approval of the awarding agency." Therefore, a Request for Equipment Purchase Approval Form is required prior to obligating IDEA-B funds, and may be obtained at http://www.ped.state.nm.us/SEB/fiscal/index.html .
7.	<input type="checkbox"/>	Costs related to extended school year service for students with IEPs, excluding gifted only
8.	<input type="checkbox"/>	Contract with Regional Educational Cooperatives (REC) to provide approved items in objective 1 and to be budgeted by the applicant in 24XXX.1000. 55913 (Contracts – Interagency/REC)

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OBJECTIVE 2: UCOA Function Code 2100: INSTRUCTIONAL SUPPORT

Please mark those items for which the applicant requires IDEA-B funds. Items selected in objective 2 of this application are to be budgeted under function code 2100.

1.	<input type="checkbox"/>	Child Find to include private schools and evaluation activities (does not include gifted only)
2.	<input type="checkbox"/>	Employment of supervisors of special education for students with IEPs, excluding gifted only
3.	<input type="checkbox"/>	Employment of licensed related service providers who work with students with IEPs, excluding gifted only
4.	<input type="checkbox"/>	Employment of other professional staff who directly support students with IEPs, excluding gifted only
5.	<input type="checkbox"/>	Employment of support staff who directly work on special education related duties for students with IEPs, excluding gifted only
6.	<input type="checkbox"/>	Contracting for additional related service personnel to directly support students with IEPs, excluding gifted only
7.	<input type="checkbox"/>	Contracting for consultants to improve and support special education services for students with IEPs, excluding gifted only
8.	<input type="checkbox"/>	Stipends for students with IEPs participating in job readiness and career technical education classes (UCOA Function Code 3300, job classification 1625), excluding gifted only
9.	<input type="checkbox"/>	Stipends for non-employees who indirectly support students with IEPs, excluding gifted only
10.	<input type="checkbox"/>	Employment for students with IEPs participating in work base learning environments, excluding gifted only
11.	<input type="checkbox"/>	Other purchased services related to special education activities for students with IEPs, excluding gifted only
12.	<input type="checkbox"/>	Purchase of educational supplies, materials, software, technology and curriculum supporting services and devices for students with IEPs, excluding gifted only
13.	<input type="checkbox"/>	Training costs for related service providers and other professional and support staff when training is related to improving opportunities and support for students with IEPs in general education classrooms
14.	<input type="checkbox"/>	Transportation costs for students with IEPs when related to the implementation of IEP goals, excluding gifted only
15.	<input type="checkbox"/>	Travel costs for parents of students with IEPs when travel is related to special education related activities
16.	<input type="checkbox"/>	Purchase of educational equipment used in direct instruction of students with IEPs, as per the requirements of Circular OMB A-87, Attachment B, Section (15)(b)(2), which states: "Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5000 or more have the prior approval of the awarding agency." Therefore, a Request for Equipment Purchase Approval Form is required prior to obligating IDEA-B funds, and may be obtained at http://www.ped.state.nm.us/SEB/fiscal/index.html .
17.	<input type="checkbox"/>	Contract with Regional Educational Cooperatives (REC) to provide approved items in objective 2 and to be budgeted by the applicant in 24XXX.2100.55913 or 24XXX.2200.55913 (<i>Contracts – Interagency/REC</i>)

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OBJECTIVE 3: UCOA Function Codes 2300, 2400, 2700 and 3300: ALL OTHER ACTIVITIES RELATED TO THE PROVISION OF SPECIAL EDUCATION SERVICES TO STUDENTS WITH IEPs

Please describe any other activities requested by **Function Code** and not budgeted under Function Codes 1000 or 2100 in which the applicant wishes to use IDEA-B entitlement funding. Please explain how those activities are specifically related to the provision of special education services to students with IEPs. **Prior** approval is required before expenditures are to be incurred against the sub-grant.

If the LEA does not intend to budget IDEA-B funds in the Function Codes mentioned above, Objective 3 is not applicable.

1.	<i>1000: Descriptor (example)</i>	
	Transportation for Community Base Instruction requesting for meals As per IEP goal and case by case in order to sustain instruction, teach individually and small groups "real life" opportunities to facilitate the transition to adult life for students with disabilities: skills using a restaurant or fast food to teach how to order, pay, eat, safety, and social etiquette.	
	Total Function Code amount to be budgeted under Fund Code 24106 (Basic)	<u>\$7,000.00</u>
	Total Function Code amount to be budgeted under Fund Code 24109 (Preschool)	<u>\$7,000.00</u>
3.	<i>2400: Descriptor(example)</i>	
	Total Function Code amount to be budgeted under Fund Code 24106 (Basic)	<u>\$0.00</u>
	Total Function Code amount to be budgeted under Fund Code 24109 (Preschool)	<u>\$0.00</u>
5.	<i>2700: Descriptor(example)</i>	
	Total Function Code amount to be budgeted under Fund Code 24106 (Basic)	<u>\$0.00</u>
	Total Function Code amount to be budgeted under Fund Code 24109 (Preschool)	<u>\$0.00</u>
6.	<i>3300: Descriptor(example)</i>	

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OBJECTIVE 4: VOLUNTARY COORDINATED EARLY INTERVENING SERVICES (CEIS) **UCOA Fund Code 24112**

Voluntary: Under the 2004 amendments to the IDEA, (34 CFR § 300.226), an LEA may use up to 15% of the current year IDEA basic allocation for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade 3) who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in the general education environment. Funds designated for this purpose are to be budgeted under Fund Code 24112 as per LEA’s CEIS plan. SEB approval is required prior to implementation of the CEIS Plan.

[34 CFR 300.205 applies in conjunction with 34 CFR 300.226]

Each LEA that develops and maintains a CEIS plan under 34 CFR § 300.226 must annually report to the SEB on:

- A. The number of children served under 34 CFR § 300.226 who received early intervening services; and
- B. The number of children served under 34 CFR § 300.226 who received early intervening services and subsequently receive special education and related services under Part B of IDEA during the preceding two year period.

Note: This is a required submission in the Student Teacher Accountability Reporting System (STARS) and will be verified by SEB.

A CEIS plan must be submitted. Funds set aside for CEIS may not be expended until the CEIS plan has been approved along with your application. The plan must explain in detail how the funds will be utilized in accordance with 34 CFR § 300.226(b). In addition, the plan must describe the group of students that will be served through CEIS. In the proposed plan, be sure and provide a budget that sets out the source of funding for each activity that is identified utilizing the UCOA. The plan must have SEB approval prior to implementation. Please refer to guidance memo from Denise Koscielniak, New Mexico Special Education Director, regarding “Technical Assistance: Coordinated Early Intervening Services”, dated August 20, 2009. The memo can be accessed on the SEB website.

[34 CFR 300.226(d); 20 U.S.C 1413(f)(4); 6.31.2.9(D)(4) NMAC]

Please mark those items for which the applicant has budgeted funds.

<input checked="" type="checkbox"/>	Professional development for teachers and other school staff to deliver scientifically based academic instruction and behavioral interventions, including scientifically based literacy instruction, and, where appropriate, training on the use of adaptive and instructional software
<input checked="" type="checkbox"/>	Providing educational and behavioral evaluations, services, and supports, including scientifically based literacy instruction
Amount to be transferred from fund 24106 to 24112	
\$76,500.00	
# of Students	If any funds are budgeted under this objective, the district must identify the estimated number of students who will be served with these funds during 2013-2014.

The students served under the CEIS program must be reported in STARS under the *Programs Fact Template, Field 17*. Programs Fact Template, Field 17 may only be completed if the student is identified as “CEIS” only in *Field 5 of the Programs Fact Template*. A final progress report, including each student’s progress, and whether or not a student has been referred for special education services, must be submitted to the SEB no later than June 15 of the current year. Failure to submit the progress report may delay the LEA’s request for CEIS funds the following grant year. Funds designated for this purpose are to be budgeted under **Fund Code 24112**.

Gadsden Independent Schools

Expen-Fed Grants-SUMMARY

From Date: 7/1/2013 To Date: 8/31/2013

Fiscal Year: 2013-2014 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
24112.2200.52110.0000.000000.0000.00.0000	SALARIES EXPENSE	\$0.00	\$54,000.00	\$54,000.00	\$4,828.38	\$4,828.38	\$49,171.62	\$53,112.08	(\$3,940.46)	-7.30%
24112.2200.52111.0000.000000.0000.00.0000	EDUCATIONAL RETIREMENT	\$0.00	\$6,000.00	\$6,000.00	\$634.94	\$634.94	\$5,365.06	\$7,936.73	(\$2,571.67)	-42.86%
24112.2200.52112.0000.000000.0000.00.0000	NMRHCA - RETIREE HEALTH	\$0.00	\$1,071.00	\$1,071.00	\$96.56	\$96.56	\$974.44	\$1,207.00	(\$232.56)	-21.71%
24112.2200.52210.0000.000000.0000.00.0000	FICA PAYMENTS	\$0.00	\$3,262.00	\$3,262.00	\$298.54	\$298.54	\$2,963.46	\$3,731.75	(\$768.29)	-23.55%
24112.2200.52220.0000.000000.0000.00.0000	MEDICARE PAYMENTS	\$0.00	\$763.00	\$763.00	\$69.82	\$69.82	\$693.18	\$872.75	(\$179.57)	-23.53%
24112.2200.52312.0000.000000.0000.00.0000	LIFE	\$0.00	\$57.00	\$57.00	\$4.70	\$4.70	\$52.30	\$58.75	(\$6.45)	-11.32%
24112.2200.52313.0000.000000.0000.00.0000	DENTAL	\$0.00	\$380.00	\$380.00	\$15.86	\$15.86	\$364.14	\$198.25	\$165.89	43.66%
24112.2200.52314.0000.000000.0000.00.0000	VISION	\$0.00	\$23.00	\$23.00	\$3.76	\$3.76	\$19.24	\$47.00	(\$27.76)	-120.70%
24112.2200.52315.0000.000000.0000.00.0000	DISABILITY	\$0.00	\$186.00	\$186.00	\$16.56	\$16.56	\$169.44	\$207.00	(\$37.56)	-20.19%
24112.2200.52500.0000.000000.0000.00.0000	UNEMPLOYMENT COMPENSATION	\$0.00	\$77.00	\$77.00	\$10.14	\$10.14	\$66.86	\$126.75	(\$59.89)	-77.78%
24112.2200.52710.0000.000000.0000.00.0000	WORKERS COMPENSATION PREMIUM	\$0.00	\$761.00	\$761.00	\$71.22	\$71.22	\$689.78	\$890.25	(\$200.47)	-26.34%
24112.2200.52720.0000.000000.0000.00.0000	WORKERS COMPENSATION EMPLOYERS FEE	\$0.00	\$10.00	\$10.00	\$0.00	\$0.00	\$10.00	\$11.50	(\$1.50)	-15.00%
24112.2200.56118.0000.000000.0000.00.0000	GENERAL SUPPLIES AND MATERIALS	\$0.00	\$2,164.00	\$2,164.00	\$0.00	\$0.00	\$2,164.00	\$0.00	\$2,164.00	100.00%
	Function: SUPPORT SERVICES-INSTRUCTION - 2200	\$0.00	\$68,754.00	\$68,754.00	\$6,050.48	\$6,050.48	\$62,703.52	\$68,399.81	(\$5,696.29)	-8.29%
24112.2300.53713.0000.000000.0000.00.0000	INDIRECT COSTS	\$0.00	\$1,246.00	\$1,246.00	\$0.00	\$0.00	\$1,246.00	\$0.00	\$1,246.00	100.00%
	ction: SUPPORT SERVICES-GENERAL ADMINISTRATION - 2300	\$0.00	\$1,246.00	\$1,246.00	\$0.00	\$0.00	\$1,246.00	\$0.00	\$1,246.00	100.00%
	Fund: EARLY INTERVENTION SERVICES-IDEA B - 24112	\$0.00	\$70,000.00	\$70,000.00	\$6,050.48	\$6,050.48	\$63,949.52	\$68,399.81	(\$4,450.29)	-6.36%

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: 019-000-1314-0021-D
 Fund Type: Flowthrough

Adjustment Type: Decrease

Fiscal Year: 2013-2014

Entity Name: Gadsden

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

Contact: Erica Villarreal

Total Approved Budget (Flowthrough):

Phone: 575-882-6244

Email: evillarreal@gisd.k12.nm.us

FLOWTHROUGH ONLY	Budget Period: 07/01/2013	To: 06/30/2014
A. Approved Carryover:		
B. Total Current Year Allocation:		
D. Total Funding Available:		

Revenue 24106.0000.44500 (\$6,500)

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24106 Entitlement IDEA-B	1000 Instruction	56118 General Supplies and Materials	2000 Special Programs	0000 No Job Class	\$260,000	(\$6,394)	\$253,606	
Sub Total						(\$6,394)		
Indirect Cost						(\$106)		
DOC. TOTAL						(\$6,500)		

Justification:

Decrease BAR in order to increase percentage to 24112 Early Intervention

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.

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: 019-000-1314-0022-1

Fund Type: Flowthrough

Adjustment Type: Increase

Fiscal Year: 2013-2014

Entity Name: Gadsden

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

Contact: Erica Villarreal

Total Approved Budget (Flowthrough):

Phone: 575-882-6244

Email: evillarreal@gisd.k12.nm.us

FLOWTHROUGH ONLY
Budget Period: 07/01/2013 To: 06/30/2014
A. Approved Carryover:
B. Total Current Year Allocation:
D. Total Funding Available:

Revenue 24112.0000.44500 \$6,500

Fund	Function	Object	Program	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24112 IDEA – Early Interventi on Services	2200 Support Services-Instruction	51100 Salaries Expense	0000 No Program	1211 Coordinator/Su bject Matter Specialist	\$54,000	\$4,936	\$58,936	
24112 IDEA – Early Interventi on Services	2200 Support Services-Instruction	52111 Educational Retirement	0000 No Program	0000 No Job Class	\$6,000	\$841	\$6,841	
24112 IDEA – Early Interventi on Services	2200 Support Services-Instruction	52112 ERA - Retiree Health	0000 No Program	0000 No Job Class	\$1,071	\$128	\$1,199	
24112 IDEA – Early Interventi on Services	2200 Support Services-Instruction	52210 FICA Payments	0000 No Program	0000 No Job Class	\$3,262	\$396	\$3,658	
24112 IDEA – Early Interventi on Services	2200 Support Services-Instruction	52220 Medicare Payments	0000 No Program	0000 No Job Class	\$763	\$93	\$856	
Sub Total						\$6,394		
Indirect Cost						\$106		
DOC. TOTAL						\$6,500		

Justification:

Increase BAR for Gadsden Early Intervention Program

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.