Cimarron Municipal Schools

Excellence in Education

Board of Education

Kaycee Sandoval, President; Judy LeDoux, Vice-President; Benjamin Herman, Secretary
John Watson, Member; Amanda Duran, Member
Matthew Tyner, Superintendent

Board of Education
Regular Meeting

Wednesday
May 20, 2026
6:30 pm

Moreno Valley Preparatory
56 Cam Grande
Angel Fire, NM 87710

LIVE VIDEO ON CIMARRON MUNICIPAL SCHOOLS FACEBOOK PAGE

Vision

To inspire our students to realize their individual potential in an ever-changing world

Mission

Cimarron Municipal Schools will work hand-in-hand with our families and community to provide our students the experience of a safe and challenging educational environment through staff who know and nurture every child

Cimarron School District is a PREMIER school

Pride
Relationships
Empathy
FA**M**ILIA
Integrity
Excellence
Respect

with familia at its core

CIMARRON MUNICIPAL SCHOOLS

165 N. COLLISON AVE
CIMARRON NM, 87714
(575) 376-2445 (575) 376-2442-FAX

CIMARRON MUNICIPAL SCHOOLS
BOARD OF EDUCATION REGULAR MEETING

AGENDA

LIVE VIDEO ON CIMARRON MUNICIPAL SCHOOLS FACEBOOK PAGE

Zoom Link:
Cimarron School Board

Moreno Valley Preparatory
Board Meeting Room
Wednesday, May 20, 2026
6:30 pm

I. Call to Order

II. Pledge of Allegiance

III. Roll Call

IV. Consider Approval of Agenda (Action)

V. Consider Approval of Minutes (Action)
   A. March 18, 2026 – Regular Meeting
   B. April 8, 2026 – Special Meeting
   C. April 15, 2026 – Regular Meeting
   D. May 8, 2026 – Special Meeting

VI. Consider Approval of Consent Agenda Items (Discussion/Action)
   A. Approval of the Disbursement Detail, Deposit Listing, Expenditure and Revenue Report, Budget Adjustments, Fund Cash Balance, Finance Memo, Investment Report, ACH Voucher Report, and Bond Expense Report

VII. Public Forum

VIII. Consider Approval of the FY 24-25 Audit (Discussion/Action) ***Programming***

IX. Consider Approval of the FY 26-27 Budget (Discussion/Action)	***Programming***
X. Consider Approval of the Moreno Valley Preparatory Lease Agreement (Discussion/Action)	***Programming***
XI. Consider Approval of the FAEA Grant (Discussion/Action)	***Programming***
XII. Consider Approval of the InBank Letter of Change (Discussion/Action)	***Programming***
XIII. Consider Approval of the Walsh Gallegos 2026 Handbook (Discussion/Action)	***Programming***
XIV. Consider Approval of the 2026-2027 O&M Contract (Discussion/Action)	***Programming***
XV. Consider Approval of the 2026-2027 OT Contract (Discussion/Action)	***Programming***
XVI. Consider Approval of the 2026-2027 PT Contract (Discussion/Action)	***Programming***
XVII. Consider Approval of the 2026-2027 Councilor Contract (Discussion/Action)	***Programming***

XVIII. Superintendent's Report

XIX. School Departments Report
- A. Cimarron Principal
- B. Eagle Nest Principal

XX. School Board Report

XXI. Next Regular School Board Meeting Agenda Items

XXII. Executive Session
- A. School Board Scholarship Recipient
- B. Superintendents Contract Addendum

XXIII. Consider Approval of the School Board Scholarship Recipient (Action)

XXIV. Adjournment

The next Regular School Board Meeting is scheduled for Wednesday, June 17, 2026; at Eagle Nest Elementary/Middle School; Board Meeting Room – 6:30 pm.

Persons from the same group and having similar viewpoints are asked to select a spokesperson to speak on their behalf. Multiple and repetitious presentations of the same view will be discouraged. Public Comments and Observations regarding non-agenda items that fall within the purview of the Cimarron Board of Education are heard at this time. Comments regarding matters under litigation will not be allowed and no action will be taken on items presented but may be referred

to staff or others. The School Board Members and Superintendent may travel together, however, no school business will be discussed or action taken.

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CIMARRON MUNICIPAL SCHOOLS
BOARD OF EDUCATION REGULAR MEETING

MINUTES

Eagle Nest Elementary/Middle School
Board Meeting Room
Wednesday, March 18, 2026
6:30 pm

I. Call to Order
- Mrs. Sandoval called the meeting to order at 6:32 pm.

II. Pledge of Allegiance

III. Roll Call

IV. Selection of New Board Officer (Action)
- Mr. Herman made a motion to appoint Amanda Duran as the new board officer, with the intention of placing on the next agenda the resignation of Johnathan Grassick and the appointment of John Watson as the new board officer. Mrs. LeDoux seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye. The motion carries.

V. Oath of Office

VI. Consider Approval of Agenda (Action)
- Mrs. LeDoux made a motion to approve the agenda with item XVI. A & B moved to VII. Mr. Herman seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

VII. Executive Session
- Mr. Herman made a motion to enter executive session. Mrs. LeDoux seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.
- Executive Session entered at 6: 54 pm.

A. Superintendent's Contract
B. Superintendent's Evaluation

- Mrs. LeDoux made a motion to end executive session. Mrs. Duran seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.
- Executive session ended at 9:19 pm.

I, Kaycee Sandoval President, affirm that the matters discussed in closed session were limited to those matters included in the motion to close the meeting.

VIII. Consider Approval of Minutes (Action)

A. February 18, 2026 – Regular Meeting

- Mr. Grassmick made a motion to approve the February 18, 2026 regular meeting minutes. Mr. Herman seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

IX. Consider Approval of Consent Agenda Items (Discussion/Action)

A. Approval of the Disbursement Detail, Deposit Listing, Expenditure and Revenue Report, Budget Adjustments, Fund Cash Balance, Finance Memo, Investment Report, ACH Voucher Report, Bond Expense Report, and Quarterly Cash Report

- Mrs. LeDoux made a motion to approve the consent agenda items. Mr. Herman seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

X. Public Forum

XI. G-3150 © GCCH PROFESSIONAL STAFF BEREAVEMENT LEAVE – 3rd Reading • Mr. Herman made a motion to approve G-3150 © GCCH PROFESSIONAL STAFF BEREAVEMENT LEAVE – 3rd Reading. Mr. Grassmick seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.	***Programming***
XII. Consider Approval of the Disposition of Property (Discussion/Action) • Mrs. LeDoux made a motion to approve the disposition of property. Mr. Grassmick seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.	***Programming***

XIII. Superintendent's Report

XIV. School Departments Report
- A. Cimarron Principal
- B. Eagle Nest Principal

XV. School Board Report
- A. NMSBA 2026 Spring Region III Meeting (April 6, 2026)

XVI. Next Regular School Board Meeting Agenda Items
- FY 26-27 Calendar
- FY 26-27 School Board Meeting Calendar
- FY 26-27 Audit Finance Meeting Calendar
- NMSBA Policy Advisories
- FAEA Grant
- Appointment of John Watson
- Oath of Office
- Resignation of Board Member
- Selection of Board Officers
- Policy Committees

XVII. Consider Approval of the Superintendent's Contract (Action)
- Mr. Herman made a motion to postpone till the special meeting. Mr. Duran seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

XVIII. Adjournment
- Mrs. LeDoux made a motion to adjourn the meeting. Mr. Grassmick seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.
- The meeting ended at 9:41 pm.

Approval of Minutes:

_____ _____

Mrs. Sandoval, President Date Mr. Herman, Secretary Date

The next Regular School Board Meeting is scheduled for Wednesday, April 15, 2026; at Administration Office; Board Meeting Room – 6:30 pm.

Persons from the same group and having similar viewpoints are asked to select a spokesperson to speak on their behalf. Multiple and repetitious presentations of the same view will be discouraged. Public Comments and Observations regarding non-agenda items that fall within the purview of the Cimarron Board of Education are heard at this time. Comments regarding matters under litigation will not be allowed and no action will be taken on items presented but may be referred

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CIMARRON MUNICIPAL SCHOOLS
BOARD OF EDUCATION REGULAR MEETING

SPECIAL MEETING
MINUTES

Eagle Nest Elementary/Middle School
Board Meeting Room
Wednesday, April 8, 2026
6:00 pm

I. Call to Order
- Mrs. Sandoval called the meeting to order at 6:01 pm.

II. Pledge of Allegiance

III. Roll Call
- Mrs. Sandoval, President; Mrs. LeDoux, Vice-President; Mr. Grassmick, Secretary; Mr. Herman, Member; Mr. Duran, Member were all present. There was a quorum.

IV. Consider Approval of Agenda (Action)
- Mrs. LeDoux made a motion to approve the agenda. Mr. Herman seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

V. Consider Approval of Minutes (Action)
A. February 18, 2026-Work Session
- Mr. Grassmick made a motion to approve the February 18, 2025, work session minutes. Mr. Herman seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

VI. Consider Approval of the Idea B Application (Discussion/Action)
- Mr. Herman made a motion to approve the Idea B application. Mr. Grassmick seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

VII. Consider Approval of the Title Applications (Discussion/Action)

- Mr. Grassmick made a motion to approve the Title applications. Mrs. LeDoux seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

VIII. Consider Approval of the purchase of a 2026 Ford F-450 Crew Cab (Discussion/Action)

- Mrs. LeDoux made a motion to approve the purchase of a 2026 F-450 crew cab. Mrs. Duran seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

IX. Executive Session

- Mrs. LeDoux made a motion to enter executive session. Mr. Grassmick seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.
- Executive Session entered at 6:08 pm.

A. Superintendent's Contract
B. Superintendent's Evaluation

- Mrs. LeDoux made a motion to end executive session. Mr. Herman seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.
- Executive session ended at 8:24 pm.

I, Kaycee Sandoval President, affirm that the matters discussed in closed session were limited to those matters included in the motion to close the meeting.

X. Consider Approval of the Superintendent's Contract (Action)

- Mr. Grassmick made a motion for the Board to offer Superintendent Tyner a new contract as superintendent for the district beginning July 1, 2026, through June 30, 2028, at an annual contract rate of $140,000. Mrs. Duran seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

XI. Adjournment

- Mrs. LeDoux made a motion to adjourn the meeting. Mr. Herman seconds the motion. The board was polled; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Grassmick, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.
- Meeting ended at 8:25 pm.

Approval of Minutes:

_____ _____

Mrs. Sandoval, President Date Mr. Herman, Secretary Date

The next Regular School Board Meeting is scheduled for Wednesday, April 15, 2026; at Moreno Valley Preparatory, Board Meeting Room – 6:30 pm.

Persons from the same group and having similar viewpoints are asked to select a spokesperson to speak on their behalf. Multiple and repetitious presentations of the same view will be discouraged. Public Comments and Observations regarding non-agenda items that fall within the purview of the Cimarron Board of Education are heard at this time. Comments regarding matters under litigation will not be allowed and no action will be taken on items presented but may be referred to staff or others. The School Board Members and Superintendent may travel together, however, no school business will be discussed or action taken.

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CIMARRON MUNICIPAL SCHOOLS
BOARD OF EDUCATION REGULAR MEETING

MINUTES

LIVE VIDEO ON CIMARRON MUNICIPAL SCHOOLS FACEBOOK PAGE

Administration Office
Board Meeting Room
Wednesday, April 15, 2026
6:30 pm

I. Call to Order
- Mrs. Sandoval called the meeting to order at 6:33 pm.

II. Pledge of Allegiance

III. Roll Call
- Mrs. Sandoval, President; Mrs. LeDoux, Vice-President; Mr. Herman, Member; Mrs. Duran, Member were all present. There was a quorum.

IV. Consider Approval of School Board Member Resignation (Action)
- Mrs. LeDoux made a motion to approve the school board member resignation. Mrs. Duran seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

V. Selection of New Board Officer (Action)
- Mrs. LeDoux made a motion to appoint Mr. Watson as the new board officer. Mr. Herman seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

VI. Oath of Office

VII. Selection of Board Officers (Action)
- Mrs. LeDoux made a motion to appoint Mr. Herman as Secretary. Mrs. Duran seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye; Mr. Watson, Aye. The motion carries.

VIII. Consider Approval of Agenda (Action)

- Mr. Herman made a motion to approve the agenda, amending the date to April 15, 2026. Mrs. LeDoux seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye; Mr. Watson, Aye. The motion carries.

IX. Consider Approval of Minutes (Action)

A. April 8, 2026 – Special Meeting
B. March 18, 2026 – Regular Meeting

X. Consider Approval of Consent Agenda Items (Discussion/Action)

A. Approval of the Disbursement Detail, Deposit Listing, Expenditure and Revenue Report, Budget Adjustments, Fund Cash Balance, Finance Memo, Investment Report, ACH Voucher Report, Bond Expense Report, and Quarterly Cash Report

- Mrs. LeDoux made a motion to approve the consent agenda items. Mr. Herman seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye; Mr. Watson, Aye. The motion carries.

XI. Public Forum

XII. Consider Approval of the FY 26-27 School Calendar (Discussion/Action) • Mrs. LeDoux made a motion to approve the FY 26-27 school calendar. Mrs. Duran seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye; Mr. Watson, Aye. The motion carries.	***Programming***
XIII. Consider Approval of the FY 26-27 School Board Meeting Calendar (Discussion/Action) • Mrs. LeDoux made a motion to approve the FY 26-27 school board meeting calendar with the amendments of work sessions to be in the regular meetings. Mrs. Duran seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye; Mr. Watson, Aye. The motion carries.	***Programming***
XIV. Consider Approval of the FY 26-27 Audit Finance Committee Calendar (Discussion/Action) • Mrs. LeDoux made a motion to the FY 26-27 audit finance committee calendar with the amendment of changing the January 10, 2026, meeting to January 20, 2026. Mr. Herman seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye; Mr. Watson, Aye. The motion carries.	***Programming***

XV. Consider Approval of the Purchase of an Activity Bus (Discussion/Action) ***Programming***

- Mrs. Duran made a motion to approve the purchase of an activity bus. Mrs. LeDoux seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye; Mr. Watson, Aye. The motion carries.

XVI. Superintendent's Report

XVII. School Departments Report

A. Cimarron Principal
B. Eagle Nest Principal

XVIII. School Board Report

A. NMSBA 47th Annual School Law Conference (June 4-6, 2026)

XIX. Next Regular School Board Meeting Agenda Items

- FAEA Grant
- Minutes
  - April 8, 2026 – Special Meeting
  - March 18, 2026 – Regular Meeting

XX. Executive Session

- Mr. Herman made a motion to enter executive session. Mrs. LeDoux seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye; Mr. Watson, Aye. The motion carries.
- Executive session entered at 7:21 pm.

I, Kaycee Sandoval, President, affirm that the matters discussed in closed session were limited to those matters included in the motion to close the meeting.

A. Superintendent's Evaluation
B. Superintendent's Goals

- Mrs. Duran made a motion to leave executive session. Mr. Herman seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye; Mr. Watson, Aye. The motion carries.
- Executive session ended at 8:43 pm.

XXI. Consider Approval of the Superintendent's Evaluation (Action)

- Mr. Herman made a motion to approve the superintendent's evaluation. Mrs. LeDoux seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye; Mr. Watson, Aye. The motion carries.

XXII. Consider Approval of the Superintendent's Goals (Action)

- Mrs. Duran made a motion to approve the superintendent's goals. Mr. Watson seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye; Mr. Watson, Aye. The motion carries.

XXIII. Adjournment

- Mrs. LeDoux made a motion to adjourn the meeting. Mr. Watson seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye; Mr. Watson, Aye. The motion carries.
- The meeting ended at 8:44 pm.

Approval of Minutes:

_____ _____

Mrs. Sandoval, President Date Mr. Herman, Secretary Date

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CIMARRON MUNICIPAL SCHOOLS
BOARD OF EDUCATION REGULAR MEETING

SPECIAL MEETING
MINUTES
Via Zoom
Friday, May 8, 2026
6:00 pm

I. Call to Order
- Mrs. Sandoval called the meeting to order at 6:07 pm.

II. Pledge of Allegiance

III. Roll Call
- Mrs. Sandoval, President; Mr. Herman, Member; Mrs. Duran, Member were all present. There was a quorum.

IV. Consider Approval of the Agenda (Action)
- Mrs. Duran made a motion to approve the agenda. Mr. Herman seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

V. Consider Approval of the Budget Adjustments (Discussion/Action)
- Mr. Watson made a motion to approve the budget adjustments. Mrs. Duran seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.

VI. Adjournment
- Mrs. Duran made a motion to adjourn the meeting. Mr. Watson seconds the motion. There was a roll call vote; Mrs. Sandoval, Aye; Mrs. LeDoux, Aye; Mr. Herman, Aye; Mrs. Duran, Aye. The motion carries.
- The meeting ended at 6:13 pm.

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8000 District

8033/8036 CES/CMS

8034 CHS

8047/8048 ENES/ENMS

Cimarron Municipal Schools

Disbursement Detail Listing

04/01/2026-04/30/2026

ACTIVITIES BANK ACCOUNT

12434	04/02/2026	1185	ANNEX BAR & GRILL	1009	23403.1000.53711.1010.008000.0000	MEALS @ THE ANNEX FOR FIRST ROUND OF STATE	$225.84
						Check Total:	$225.84
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	3302026	23403.1000.53711.1010.008000.0000	PIZZA	$114.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	3302026	23403.1000.53711.1010.008000.0000	POPCORN	$42.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	3302026	23403.1000.53711.1010.008000.0000	FRITOS	$25.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	3302026	23403.1000.53711.1010.008000.0000	GATORADE	$132.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	3302026	23403.1000.53711.1010.008000.0000	WATER	$42.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	3302026	23403.1000.53711.1010.008000.0000	PRETZLES	$106.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	3302026	23403.1000.53711.1010.008000.0000	SODA	$269.76
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	3302026	23403.1000.53711.1010.008000.0000	CHEESE SAUCE	$90.93
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	3302026	23403.1000.53711.1010.008000.0000	VARIETY CHIPS	$43.83
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	3302026	23403.1000.53711.1010.008000.0000	TOSTITOS	$26.72
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	3302026	23403.1000.53711.1010.008000.0000	PICKLES	$42.72
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	4012026	23403.1000.53711.1010.008000.0000	CANDY	$440.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	4012026	23403.1000.53711.1010.008000.0000	CHEESE SAUCE	$180.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	4012026	23403.1000.53711.1010.008000.0000	HOT DOGS	$47.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	4012026	23403.1000.53711.1010.008000.0000	GATORADE	$310.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	4012026	23403.1000.53711.1010.008000.0000	POPCORN	$126.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL	4012026	23403.1000.53711.1010.008000.0000	SODA	$484.00

			SCHOOLS				
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	4012026	23403.1000.53711.1010.008000.0000	FRITOS	$48.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	4012026	23403.1000.53711.1010.008000.0000	WATER	$91.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	4012026	23403.1000.53711.1010.008000.0000	PIZZA	$32.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	4012026	23403.1000.53711.1010.008000.0000	PRETZELS	$106.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	4012026	23403.1000.53711.1010.008000.0000	CHIPS	$88.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	4012026	23403.1000.53711.1010.008000.0000	TORTILLA CHIPS	$26.00
12435	04/02/2026	1185	CIMARRON MUNICIPAL SCHOOLS	4012026	23403.1000.53711.1010.008000.0000	HOT CHIPS	$48.00
						Check Total:	$2,960.96
12436	04/02/2026	1185	DION'S PIZZA (CORPORATE OFFICE)	3/20/26	23410.1000.56118.1010.008000.0000	PIZZA FOR STUDENTS ON STEM MATH TRIP	$181.30
12436	04/02/2026	1185	DION'S PIZZA (CORPORATE OFFICE)	3/20/26.	23410.1000.56118.1010.008000.0000	PIZZA FOR STUDENTS ON STEM MATH TRIP	$57.90
						Check Total:	$239.20
12437	04/02/2026	1185	FREDDY'S FROZEN CUSTARD & STEAKBURGERS	3/18/26	23446.1000.55817.1010.008000.0000	LUNCH FOR DISTRICT BAND	$262.82
						Check Total:	$262.82
12438	04/02/2026	1185	JODY MARTINEZ	ALL STAR REIMB	23403.1000.53711.1010.008000.0000	REIMBURSEMENT FOR ALL-STAR BASKETBALL	$150.00
						Check Total:	$150.00
12439	04/02/2026	1185	MACATAK, INC.	3/21/26	23403.1000.53711.1010.008000.0000	MEALS FOR TUCUMCARI TRACK MEET	$108.53
						Check Total:	$108.53
12440	04/02/2026	1185	MOUNTAIN MAGNOLIA LLC	000014	23415.1000.56118.1010.008000.0000	BUILDING RENTAL	$200.00
12440	04/02/2026	1185	MOUNTAIN MAGNOLIA LLC	000014	23415.1000.56118.1010.008000.0000	SNACK/DRINKS 50 KIDS	$400.00
						Check Total:	$600.00
12441	04/02/2026	1185	RAE-LO LLC	3/30/26	23403.1000.53711.1010.008000.0000	MEALS FOR QUESTA GAME	$191.25
						Check Total:	$191.25
12442	04/02/2026	1185	RUSSELL'S ONE STOP	3/19/26	23403.1000.53711.1010.008000.0000	COOLER FOR DORA GAME	$186.01
12442	04/02/2026	1185	RUSSELL'S ONE STOP	3/20/2026	23403.1000.53711.1010.008000.0000	COOLER FOR TUCUMCARI TRACK MEET	$200.00
						Check Total:	$386.01
12443	04/09/2026	1190	AMAZON.COM CREDIT PLAN	1GQ6-DV94-1X6Y	23410.1000.56118.1010.008000.0000	500 PCS 14 MM COLORED DICE BULK	$31.49
12443	04/09/2026	1190	AMAZON.COM CREDIT PLAN	1GQ6-DV94-1X6Y	23410.1000.56118.1010.008000.0000	GALLON STORAGE BAGS, DOUBLE ZIPPER SEAL, 100	$15.11
						Check Total:	$46.60

12444	04/09/2026	1190	MORIARTY-EDGEWOOD SCHOOL DISTRICT	7/9-7/10 26 TEAM VB	23403.1000.53711.1010.008000.0000	FEE FOR SUMMER SCRIMMAGE @ MORIARTY	$250.00
						Check Total:	$250.00
12445	04/09/2026	1190	NATALIE SOLIS	4/1/26	23403.1000.53711.1010.008000.0000	LUNCH FOR CLAYTON V	$146.86
						Check Total:	$146.86
12446	04/09/2026	1190	PIZZA HUT (CLAYTON)	4/1/26	23403.1000.53711.1010.008000.0000	MEALS FOR VARISTY TRACK MEET AT CLAYTON	$270.00
						Check Total:	$270.00
12447	04/09/2026	1190	RUSSELL'S ONE STOP	4/1/26	23403.1000.53711.1010.008000.0000	COOLER FOR MAGDELENA BASEBALL GAME	$199.57
						Check Total:	$199.57
12448	04/09/2026	1190	VILLAGE OF EAGLE NEST	MARCH 2026	23428.1000.53711.1010.008000.0000	INCREASE TO FINISH YEAR OUT OF THE BARN	$317.31
						Check Total:	$317.31
12449	04/10/2026	1191	CIMARRON MUNICIPAL SCHOOLS...	ST CSH PEE WEE	23417.1000.53711.1010.008000.0000	STARTING CASH FOR PEE WEE FUNDRAISER	$100.00
12449	04/10/2026	1191	CIMARRON MUNICIPAL SCHOOLS...	STARTING CASH PEE WE	23415.1000.56118.1010.008000.0000	PETTY CASH	$200.00
						Check Total:	$300.00
12450	04/16/2026	1193	AMAZON.COM CREDIT PLAN	1FKW-FNKR-3TQF	23422.1000.53711.1010.008000.0000	GRADUATION CEREMONY DECORATIONS	$275.47
						Check Total:	$275.47
12451	04/16/2026	1193	ANTELOPE CANYON, INC.	4/11/26	23403.1000.53711.1010.008000.0000	JH MEALS FOR ROBERTSON MEET	$125.98
						Check Total:	$125.98
12452	04/16/2026	1193	BALSAMO FARRIER SERVICES	3/9/26	23428.1000.53711.1010.008000.0000	HORSE HOOF TRIM	$258.00
						Check Total:	$258.00
12453	04/16/2026	1193	BAUMS MUSIC COMPANY (EAST)	687272	23446.1000.56118.1010.008000.0000	ALTO REPAIR	$91.48
12453	04/16/2026	1193	BAUMS MUSIC COMPANY (EAST)	687274	23446.1000.56118.1010.008000.0000	FLUTE REPAIR	$209.87
						Check Total:	$301.35
12454	04/16/2026	1193	KIT CARSON ELECTRIC COOPERATIVE INC	02/17/26-03/17/26	23428.1000.53711.1010.008000.0000	INCREASE TO FINISH YEAR OUT OF BARN ACCOUNT	$42.01
						Check Total:	$42.01
12455	04/16/2026	1193	NCNMMEA	1297	23446.1000.55817.1010.008000.0000	REGISTRATION FOR DISTRICT BAND	$200.00
						Check Total:	$200.00
12456	04/16/2026	1193	NEW MEXICO STATE FFA ASSOCIATION	8486	23449.1000.53711.1010.008000.0000	2026 REGISTRATION FOR STATE CDE	$150.00
12456	04/16/2026	1193	NEW MEXICO STATE FFA ASSOCIATION	8486	23449.1000.53711.1010.008000.0000	CDE DANCE TICKETS	$20.00
						Check Total:	$170.00
12457	04/16/2026	1193	PIZZA HUT (CLAYTON)	03/30/26	23403.1000.53711.1010.008000.0000	MEALS FOR JH TRACK MEET AT CLAYTON	$191.00

						Check Total:	$191.00
12458	04/16/2026	1193	REBECCA SENA	001	23403.1000.53711.1010.008000.0000	SERVICE CONTRACT AGREEMENT FOR	$1,500.00
						Check Total:	$1,500.00
12459	04/16/2026	1193	RUSSELL'S ONE STOP	4/10/26	23403.1000.53711.1010.008000.0000	COOLER FOR JH TRACK MEET AT ROBERTSON	$199.88
						Check Total:	$199.88
12460	04/16/2026	1193	STAPLES CONTRACT & COMMERCIAL LLC	6060878579	23422.1000.53711.1010.008000.0000	SENIOR POSTER PHOTOS	$330.08
						Check Total:	$330.08
12461	04/23/2026	1195	BUNS UP ENTERPRISES LLC	4/18/26	23403.1000.53711.1010.008000.0000	MEALS FORT SUMNER MEET	$216.06
						Check Total:	$216.06
12462	04/23/2026	1195	DAIRY QUEEN OF SANTA ROSA	4/17/26	23403.1000.53711.1010.008000.0000	MEALS FOR SANTA ROSA TRACK 4/17/26	$206.65
						Check Total:	$206.65
12463	04/23/2026	1195	LITTLE CAESARS PIZZA KIT FUNDRAISING	479714	23407.1000.53711.1010.008000.0000	PIZZA FUNDRAISER KITS	$2,791.00
						Check Total:	$2,791.00
12464	04/23/2026	1195	NEW MEXICO ACTIVITIES ASSOCIATION	20252026CB	23446.1000.56118.1010.008000.0000	REGISTRATION FOR STATE BAND	$250.00
						Check Total:	$250.00
12465	04/23/2026	1195	PETER DEFRIES CORPORATION.	4/18/26	23446.1000.55817.1010.008000.0000	LUNCH FOR STATE BAND	$225.15
						Check Total:	$225.15
12466	04/23/2026	1195	RAE-LO LLC	4/8/26	23403.1000.53711.1010.008000.0000	MEALS FOR JH MEET @ QUESTA	$270.00
						Check Total:	$270.00
12467	04/23/2026	1195	RUSSELL'S ONE STOP	3/30/26	23403.1000.53711.1010.008000.0000	COOLER FOR JH TRACK AT CLAYTON	$174.57
12467	04/23/2026	1195	RUSSELL'S ONE STOP	4/22/26	23403.1000.53711.1010.008000.0000	JH MEALS FOR SANTA ROSA TRACK MEET	$316.51
						Check Total:	$491.08
12468	04/29/2026	1197	AMAZON.COM CREDIT PLAN	1734-C4P4-NGH6	23403.1000.53711.1010.008000.0000	WILSON A1010 HS1 PRO SERIES SST BASEBALLS 1	$240.07
						Check Total:	$240.07
12469	04/29/2026	1197	CALVIN P HAINES	4/23/26	23446.1000.55817.1010.008000.0000	PERCUSSION SECTIONALS AND TUNING	$150.00
						Check Total:	$150.00
12470	04/29/2026	1197	CHRISTINE O SUBRATIE	4/23/26	23446.1000.53711.1010.008000.0000	CLARINET SECTIONALS MS BAND CAMP	$100.00
						Check Total:	$100.00
12471	04/29/2026	1197	CHRISTOPHER G NIERMAN	4/23/26	23446.1000.55817.1010.008000.0000	TRUMPET SECTION	$100.00
						Check Total:	$100.00

12472	04/29/2026	1197	DEANNA TEAGUE	4/23/26	23446.1000.55817.1010.008000.0000	HEAD TEACHER MS BAND CAMP	$200.00
						Check Total:	$200.00
12473	04/29/2026	1197	DOMINO'S PIZZA (TAOS)	4/21/26	23403.1000.53711.1010.008000.0000	MEALS FOR TAOS MEET	$223.68
						Check Total:	$223.68
12474	04/29/2026	1197	JENNIFER MACKE	4/23/26	23446.1000.55817.1010.008000.0000	SAXOPHONESECTIONALS	$100.00
						Check Total:	$100.00
12475	04/29/2026	1197	MARY GROSE	JULY2025 VB CAMP	23403.1000.53711.1010.008000.0000	HOME VOLLEYBALL CAMP HOSTED BY NMHU	$920.00
						Check Total:	$920.00
12476	04/29/2026	1197	PIZZA HUT (CLAYTON)	1/30/26	23403.1000.53711.1010.008000.0000	MEALS FOR JH IN CLAYTON (HAD TO DUPLICATE TO PAY	$208.18
						Check Total:	$208.18
12477	04/29/2026	1197	RUSSELL'S ONE STOP	4/16/26	23403.1000.53711.1010.008000.0000	COOLER FOR FORT SUMNER MEET	$198.00
						Check Total:	$198.00
						Bank Total:	$17,138.59

49707	04/01/2026		MORENO VALLEY HIGH SCHOOLV921886		31701.2500.55912.0000.008003.0000	FLOWTHROUGH GRANTS TO CHARTERS	$3,687.55
						Check Total:	$3,687.55
49708	04/02/2026	1186	ALL SPORTS TROPHIES INC	204658	11000.1000.53711.9000.008000.0000	1ST PLACE BOYS / GIRLS	$44.00
49708	04/02/2026	1186	ALL SPORTS TROPHIES INC	204658	11000.1000.53711.9000.008000.0000	2ND PLACE BOYS / GIRLS	$38.00
49708	04/02/2026	1186	ALL SPORTS TROPHIES INC	204658	11000.1000.53711.9000.008000.0000	STOCK RIBBONS	$294.00
49708	04/02/2026	1186	ALL SPORTS TROPHIES INC	204658	11000.1000.53711.9000.008000.0000	SHIPPING	$36.00
49708	04/02/2026	1186	ALL SPORTS TROPHIES INC	204713	11000.1000.53711.9000.008000.0000	1ST PLACE MEDALS - BOYS	$166.25
49708	04/02/2026	1186	ALL SPORTS TROPHIES INC	204713	11000.1000.53711.9000.008000.0000	1ST PLACE MEDALS- GIRLS	$166.25
49708	04/02/2026	1186	ALL SPORTS TROPHIES INC	204713	11000.1000.53711.9000.008000.0000	2ND-6TH	$612.50
49708	04/02/2026	1186	ALL SPORTS TROPHIES INC	204713	11000.1000.53711.9000.008000.0000	1ST PLACE TEAM	$50.00
49708	04/02/2026	1186	ALL SPORTS TROPHIES INC	204713	11000.1000.53711.9000.008000.0000	2ND PLACE TEAM	$46.00
49708	04/02/2026	1186	ALL SPORTS TROPHIES INC	204713	11000.1000.53711.9000.008000.0000	SHIPPING	$58.00
						Check Total:	$1,511.00
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	14NJ-HXP1-JR66	11000.1000.56118.1010.008034.0000	FLYING EAGLE 5 SUBJECT NOTEBOOK WIDE RULED	$9.97
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	14NJ-HXP1-JR66	11000.1000.56118.1010.008034.0000	LYSOL WIPES 4CT	$14.97
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	14NJ-HXP1-JR66	11000.1000.56118.1010.008034.0000	PUFFS PLUS LOTION TISSUE 4 CT	$6.37
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	14NJ-HXP1-JR66	11000.1000.56118.1010.008034.0000	FLUORESCENT LIGHT	$27.99
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	14NJ-HXP1-JR66	11000.1000.56118.1010.008034.0000	STANDING DESK	$111.99
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	TEACHER CREATED RESOURCES MOVING	$7.99
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	TEACHER CREATED RESOURCES MOVING	$22.58
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	IPLAY, ILEARN BOUNCY PALS FX HOPPING HORSE, PLUSH	$71.98
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	KINDSGUT BOUNCY ANIMAL HOPPER MOOSE FOR	$69.98
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	GUEEVIN 50 PCS ANIT-UV THERMAL LAMINATING	$71.97
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	13 INCH LAMINATOR MACHINE 11 X 17 WITH	$47.49
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	ANYPRO 3.2 CU. REFRIGERATOR, RETRO	$179.99
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	GIANT POLYDRON CLASS	$347.58

						SET - BRIGHTLY COLOURED	
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	BOHO ALPHABET NUMBER BULLETIN BOARD SET	$8.99
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	TEACHER CREATED RESOURCES MOVING	$11.98
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	READING POSTERS FOR CLASSROOM DECORATIONS	$7.99
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	TEACHER CREATED RESOURCES MOVING	$13.47
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	TEACHER CREATED RESOURCES MOVING	$13.49
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	TACHER CREATED RESOURCES MOVING	$15.00
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	TEACHER CREATED RESOURCES MOVING	$16.99
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	KIDS PLAY MAT ZOO ANIMAL CARROAD RUG 6FT	$72.96
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	FUIENCFKE RUG MOUNTAINS NURSERY ROOM BABIES	$59.99
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	SUNGEA 4FT ABSTRACT ROUND AREA RUG, CHIC	$37.04
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	TEACHER CREATED RESOURCES MOVING	$23.98
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	TEACHER CREATED RESOURCES MOVING	$5.99
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	TEACHER CREATED RESOURCES MOVING	$19.49
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	COCHIE BOHO CLASSROOM BULLETIN BOARD DECOR	$12.34
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	REGELTO BOHO 18+ 1 POCKETS DAILY SCHEDULE	$14.99
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	WORLD BAZAAR CLASSROOM JOBS BULLETIN	$6.69
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1N6G-7TFX-1HMH	27149.1000.56118.1010.008047.0000	16-RING COLORFUL WALKING ROPE FOR	$39.99
49709	04/02/2026	1186	AMAZON.COM CREDIT PLAN	1QMK-XH1W-4LQC	27149.1000.56118.1010.008047.0000	10 X 14 AREA RUGS FOR	$159.99

						CLASSROOM BOHO	
						Check Total:	$1,532.21
49710	04/02/2026	1186	AMBER ARCHULETA	SPRING BUDG REIMB	11000.2300.53330.0000.008000.0000	MEAL REIMBURSEMENT (NMASBO CONFERENCE)	$140.00
49710	04/02/2026	1186	AMBER ARCHULETA	SPRING BUDG REIMB	11000.2300.53330.0000.008000.0000	PARTIAL DAY	$50.00
						Check Total:	$190.00
49711	04/02/2026	1186	CDWG INC	ZR01196240	31701.4000.56118.0000.008000.0000	GOOGLE WORKSPACE FOR EDUCATION PLUS	$2,700.00
49711	04/02/2026	1186	CDWG INC	ZR01196240	31701.4000.56118.0000.008000.0000	GOOGLE WORKSPACE FOR EDUCATION PLUS	$486.00
						Check Total:	$3,186.00
49712	04/02/2026	1186	CENTURYLINK	MAR 17 - APR 16	11000.2600.54416.0000.008047.0000	FIRE ALARM DEDICATED PHONE LINES - 12 MONTHS	$81.01
49712	04/02/2026	1186	CENTURYLINK	MAR 17 - APR 16	11000.2600.54416.0000.008048.0000	FIRE ALARM DEDICATED PHONE LINES - 12 MONTHS	$81.02
						Check Total:	$162.03
49713	04/02/2026	1186	CIMARRON MUNICIPAL SCHOOLS	REIMB FOR CONCESSION	22000.1000.56118.9000.008000.0000	ATHLETICS BOUGHT CONCESSION LEFTOVERS	$500.00
						Check Total:	$500.00
49714	04/02/2026	1186	CIMARRON MUNICIPAL SCHOOLS	BUS#25 3/18/26	11000.1000.55817.9000.008034.0000	BUS REQUEST-CHS BAND @ LOS ALAMOS DISTRICT	$178.24
49714	04/02/2026	1186	CIMARRON MUNICIPAL SCHOOLS	BUS#25 3/20/26	11000.1000.55817.9000.008000.0000	CMS @ SANTA FE COMMUNITY COLLEGE	$237.62
49714	04/02/2026	1186	CIMARRON MUNICIPAL SCHOOLS	BUS#27 3/20/26	11000.1000.55817.9000.008034.0000	BUS REQUEST- CHS BASEBALL @ DORA 3/20/25	$160.12
49714	04/02/2026	1186	CIMARRON MUNICIPAL SCHOOLS	BUS322 3/30/26	11000.1000.55817.9000.008034.0000	BUS REQUEST- CEMS & ENMS TRACK @ CLAYTON	$139.69
						Check Total:	$715.67
49715	04/02/2026	1186	CK PORTABLE TOILETS, LLC	12743	31701.4000.56118.0000.008034.0000	ADA ACCESSIBLE TOILET MARCH & APRIL	$360.00
49715	04/02/2026	1186	CK PORTABLE TOILETS, LLC	12743	31701.4000.56118.0000.008034.0000	PORTABLE TOILET CHARGE MARCH & APRIL	$320.00
49715	04/02/2026	1186	CK PORTABLE TOILETS, LLC	12743	31701.4000.56118.0000.008034.0000	DELIVER FEE	$75.00
49715	04/02/2026	1186	CK PORTABLE TOILETS, LLC	12743	31701.4000.56118.0000.008034.0000	PORTABLE SINK	$200.00
49715	04/02/2026	1186	CK PORTABLE TOILETS, LLC	12743	31701.4000.56118.0000.008034.0000	TAX	$55.71
						Check Total:	$1,010.71
49716	04/02/2026	1186	COMMUNITY TECH SOLUTIONS.	2290	31900.4000.56118.0000.008000.0000	UBIQUITY WIRELESS BRIDGE BUNDLE - PRECONFIGURED	$309.99
49716	04/02/2026	1186	COMMUNITY TECH SOLUTIONS.	2290	31900.4000.56118.0000.008000.0000	INSTALLATION SERVICES - NETWORK SETUP	$300.00

49716	04/02/2026	1186	COMMUNITY TECH SOLUTIONS.	2290	31900.4000.56118.0000.008000.0000	INSTALLATION SERVICIES	$150.00
49716	04/02/2026	1186	COMMUNITY TECH SOLUTIONS.	2290	31900.4000.56118.0000.008000.0000	SALES TAX	$35.53
49716	04/02/2026	1186	COMMUNITY TECH SOLUTIONS.	2321	31701.4000.56118.0000.008000.0000	2025-2026- TECHNOLOGY SUPPORT CONTRACT	$8,369.25
49716	04/02/2026	1186	COMMUNITY TECH SOLUTIONS.	2321	31701.4000.56118.0000.008000.0000	GRT @ 7.8958	$660.82
						Check Total:	$9,825.59
49717	04/02/2026	1186	COOPERATIVE EDUCATIONAL SERVICES	36-058354	11000.2100.53215.2000.008000.0000	INCREASE	$1,701.61
49717	04/02/2026	1186	COOPERATIVE EDUCATIONAL SERVICES	36-059353	11000.2100.53215.2000.008000.0000	2025-2026- SOCIAL WORK	$327.84
						Check Total:	$2,029.45
49718	04/02/2026	1186	DBA PIONEER ACE HARDWARE	8994 /E	31701.4000.56118.0000.008000.0000	2025-2026- CIMARRON MAINTENANCE & REPAIR	$159.37
						Check Total:	$159.37
49719	04/02/2026	1186	DE LAGE LANDEN FINANCIAL SERVICES, INC	596294546	31701.4000.56118.0000.008000.0000	60 MONTH LEASE ON	$2,053.94
49719	04/02/2026	1186	DE LAGE LANDEN FINANCIAL SERVICES, INC	596294546	31701.4000.56118.0000.008000.0000	PROPERTY TAX & ADMISTRATION FEES	$160.74
						Check Total:	$2,214.68
49720	04/02/2026	1186	DOCUMENT SOLUTIONS INC....	408169	31701.4000.56118.0000.008000.0000	BLACK AND COLOR COPIER OVERAGES	$73.74
49720	04/02/2026	1186	DOCUMENT SOLUTIONS INC....	412117	31701.4000.56118.0000.008000.0000	BLACK AND COLOR COPIER OVERAGES	$19.62
						Check Total:	$93.36
49721	04/02/2026	1186	ELIZABETH CARTMELL	ALL STAR GAME REIMB	11000.1000.53711.9000.008000.0000	REGISTRATION FOR ALL STAR BASKETBALL GAME	$200.00
49721	04/02/2026	1186	ELIZABETH CARTMELL	ALL STAR GAME REIMB	11000.1000.53711.9000.008000.0000	CC FEES	$7.45
						Check Total:	$207.45
49722	04/02/2026	1186	GRAPHICS OUTFITTERS INC	10681	31900.4000.56118.0000.008000.0000	SCOREBRIDGE SOFTWARE BY GRAPHIC OUTFITTERS	$899.00
						Check Total:	$899.00
49723	04/02/2026	1186	HOME SECURITY SYSTEMS, LLC	44871/44872/44878	31701.4000.53414.0000.008033.0000	MONTHLY MONITORING FEE- CES	$32.29
49723	04/02/2026	1186	HOME SECURITY SYSTEMS, LLC	44871/44872/44878	31701.4000.53414.0000.008034.0000	MONTHLY MONITORING FEE- CHS	$64.58
49723	04/02/2026	1186	HOME SECURITY SYSTEMS, LLC	44871/44872/44878	31701.4000.53414.0000.008036.0000	MONTHLY MONITORING FEE- CMS	$32.29
49723	04/02/2026	1186	HOME SECURITY SYSTEMS, LLC	44871/44872/44878	31701.4000.53414.0000.008047.0000	MONTHLY MONITORING FEE- ENES	$32.29

49723	04/02/2026	1186	HOME SECURITY SYSTEMS, LLC	44871/44872/44878	31701.4000.53414.0000.008048.0000	MONTHLY MONITORING FEE- ENS	$32.29
						Check Total:	$193.74
49724	04/02/2026	1186	JONES	4015557	11000.1000.56118.1010.008033.0000	FIELD DAY 3RD PLACE RIBBON	$34.65
49724	04/02/2026	1186	JONES	4015557	11000.1000.56118.1010.008033.0000	FIELD DAY PARTICIPANT RIBBON	$51.98
49724	04/02/2026	1186	JONES	4015557	11000.1000.56118.1010.008033.0000	FIELD DAY 1ST PLACE RIBBONS	$34.65
49724	04/02/2026	1186	JONES	4015557	11000.1000.56118.1010.008033.0000	FIELD DAY 2ND PLACE RIBBON	$34.65
49724	04/02/2026	1186	JONES	4015557	11000.1000.56118.1010.008036.0000	FIELD DAY 2ND PLACE RIBBON	$34.65
49724	04/02/2026	1186	JONES	4015557	11000.1000.56118.1010.008036.0000	FIELD DAY 1ST PLACE RIBBONS	$34.65
49724	04/02/2026	1186	JONES	4015557	11000.1000.56118.1010.008036.0000	FIELD DAY PARTICIPANT RIBBON	$51.97
49724	04/02/2026	1186	JONES	4015557	11000.1000.56118.1010.008036.0000	FIELD DAY 3RD PLACE RIBBON	$34.65
						Check Total:	$311.85
49725	04/02/2026	1186	KAILEE N. RUSSELL	SPRING BUDG REIMB	11000.2300.53330.0000.008000.0000	MEAL REIMBURSEMENT (NMASBO CONFERENCE)	$140.00
49725	04/02/2026	1186	KAILEE N. RUSSELL	SPRING BUDG REIMB	11000.2300.53330.0000.008000.0000	PARTIAL DAY	$50.00
						Check Total:	$190.00
49726	04/02/2026	1186	KIT CARSON ELECTRIC COOPERATIVE INC	2/2/26-3/2/26	11000.2600.54411.0000.008047.0000	2025-2026- ENES ELECTRICITY	$1,321.10
49726	04/02/2026	1186	KIT CARSON ELECTRIC COOPERATIVE INC	2/2/26-3/2/26	11000.2600.54411.0000.008048.0000	2025-2026- ENMS ELECTRICITY	$1,321.09
						Check Total:	$2,642.19
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	LIGHT TABLE SENSORY BUNDLE	$825.55
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	BEGINNER'S BASKETBALL PORTABLE HOOP WITH	$284.05
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	MAGNETIC WONDER TILES - MASTER SET	$227.98
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	MAGNETIC WONDER TILES - CITY BUILDER	$245.10
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	FIRST STEPS BIG BINS CUBY UNIT	$1,860.10

49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	BABY BOWLING	$23.74
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	GIANT HEAVY - DUTY PLAY TUNNEL (22" DIAMETER X 9'	$113.99
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	EXPLORE & MATCH SENSORY HEDGEHOG	$28.49
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	FINE MOTOR FOREST FRIENDS	$37.99
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	LAKESHORE INDOOR/OUTDOOR	$1,896.20
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	SOCCER BALL	$56.96
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	MINI BASKETBALL	$49.36
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	LAKESHORE PLAYGROUND BALL - 8 1/2" DIAMETER	$37.96
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	SEE-INSIDE ACTIVITY BALLS	$113.98
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	LARGE HOP-ALONG BALL (22")	$140.56
49727	04/02/2026	1186	LAKESHORE LEARNING MATERIALS	93478349	27149.1000.56118.1010.008047.0000	FLEX-SPACE MOBILE STANDING DESK FOR TWO -	$740.05
						Check Total:	$6,682.06
49728	04/02/2026	1186	MARGARET C OLGUIN	15-26	11000.2100.53215.2000.008000.0000	FY 25-26 COUNCILING SERVICES	$1,600.00
						Check Total:	$1,600.00
49729	04/02/2026	1186	MARIE GEORGE	MARCH 9, 2026	11000.2100.55818.2000.008000.0000	MILEAGE REIMBURSEMENT FOR SPED	$224.45
						Check Total:	$224.45
49730	04/02/2026	1186	MOHAWK LIFTS LLC	72588	13000.2700.57331.0000.008000.0000	TRUCK CONE KIT, EXTRA CONE 192-92-2 AND	$220.82
49730	04/02/2026	1186	MOHAWK LIFTS LLC	72588	13000.2700.57331.0000.008000.0000	BULLSEYE COLLECT KIT AND FRONT MOUNTED STORAGE	$984.63
						Check Total:	$1,205.45
49731	04/02/2026	1186	MORENO VALLEY HIGH SCHOOLRFR #69		31900.4000.56118.0000.008003.0000	PPRF - 6638 FOR MORENO VALLEY	$2,513.24
						Check Total:	$2,513.24
49732	04/02/2026	1186	MOUNTAIN SUPPLY	2603-025076	31701.4000.54315.0000.008047.0000	2025-2026-	$128.82
49732	04/02/2026	1186	MOUNTAIN SUPPLY	2603-025076	31701.4000.54315.0000.008048.0000	2025-2026-	$128.82
						Check Total:	$257.64
49733	04/02/2026	1186	NEVCO INC	PR-5792.	31900.4000.56118.0000.008000.0000	INDOOR MEDIA BOARD	$23,974.45
49733	04/02/2026	1186	NEVCO INC	PR-5792.	31900.4000.56118.0000.008000.0000	INSTALLATION	$6,875.00

49733	04/02/2026	1186	NEVCO INC	PR-5792.	31900.4000.56118.0000.008000.0000	SHIPPPING	$4,000.00
49733	04/02/2026	1186	NEVCO INC	PR-5792..	31701.4000.56118.0000.008034.0000	LOCKER ROOM CLOCK LED DISPAY (PARENT) WITH 25'	$2,100.00
49733	04/02/2026	1186	NEVCO INC	PR-5792..	31701.4000.56118.0000.008034.0000	RECEIVER MPCW-7 (WIRELESS) FOR INDOOR	$1,854.00
49733	04/02/2026	1186	NEVCO INC	PR-5792..	31701.4000.56118.0000.008034.0000	INSTALLATION	$1,100.00
						Check Total:	$39,903.45
49734	04/02/2026	1186	NEW MEXICO SCHOOL FOR THE BLIND	260055	24106.1000.53711.2000.008000.0000	OUT REACH SERVICES; REPORT WIRTING AND	$545.52
						Check Total:	$545.52
49735	04/02/2026	1186	PHIL LONG FORD OF RATON	96609	13000.2700.53711.0000.008000.0000	INSPECTION FOR EXPEDITION VERMEJO	$1,500.26
						Check Total:	$1,500.26
49736	04/02/2026	1186	ROBERTS TRUCK CENTER	R814020714:01	13000.2700.54314.0000.008000.0000	BUS #18 OIL LEAK	$2,902.55
49736	04/02/2026	1186	ROBERTS TRUCK CENTER	X814105654:01	13000.2700.54314.0000.008000.0000	2025-2026- EMERGENCY PO FOR BUSES	$215.55
						Check Total:	$3,118.10
49737	04/02/2026	1186	RUAIDHRI CROFTON	FINGERPRINT REIMB	11000.1000.56118.1010.008000.0000	FINGERPRINTER REIMBURSEMENT	$59.00
						Check Total:	$59.00
49738	04/02/2026	1186	SUBURBAN PROPANE, L.P.	78870043562	11000.2600.54413.0000.008047.0000	2025-2026- PROPANE FOR EAGLE NEST	$425.18
49738	04/02/2026	1186	SUBURBAN PROPANE, L.P.	78870043562	11000.2600.54413.0000.008048.0000	2025-2026- PROPANE FOR EAGLE NEST	$425.18
49738	04/02/2026	1186	SUBURBAN PROPANE, L.P.	78870705383	11000.2600.54413.0000.008047.0000	2025-2026- PROPANE FOR EAGLE NEST	$150.71
49738	04/02/2026	1186	SUBURBAN PROPANE, L.P.	78870705383	11000.2600.54413.0000.008048.0000	2025-2026- PROPANE FOR EAGLE NEST	$150.71
49738	04/02/2026	1186	SUBURBAN PROPANE, L.P.	978875920032026	11000.2600.54413.0000.008047.0000	2025-2026- PROPANE FOR EAGLE NEST	$606.48
49738	04/02/2026	1186	SUBURBAN PROPANE, L.P.	978875920032026	11000.2600.54413.0000.008048.0000	2025-2026- PROPANE FOR EAGLE NEST	$606.48
49738	04/02/2026	1186	SUBURBAN PROPANE, L.P.	978875921040126	11000.2600.54413.0000.008047.0000	2025-2026- PROPANE FOR EAGLE NEST	$280.31
49738	04/02/2026	1186	SUBURBAN PROPANE, L.P.	978875921040126	11000.2600.54413.0000.008048.0000	2025-2026- PROPANE FOR EAGLE NEST	$280.32
						Check Total:	$2,925.37
49739	04/02/2026	1186	TANAYA S. SUTLIFF	MEAL REIMB MM 26	24154.2200.53330.0000.008000.0000	MEAL REIMBURSEMENT -	$66.96

						MID SCHOOL MATH	
						Check Total:	$66.96
49740	04/02/2026	1186	TYLER TECHNOLOGIES INC	025-545929	11000.2300.53330.0000.008000.0000	SCHOOL ERP PRO – FIXED ASSETS CERTIFCATION	$323.69
						Check Total:	$323.69
49741	04/02/2026	1186	VILLAGE OF CIMARRON	3//26-3/31/26	11000.2600.54415.0000.008033.0000	2025-2026- CES WATER	$431.08
49741	04/02/2026	1186	VILLAGE OF CIMARRON	3//26-3/31/26	11000.2600.54415.0000.008034.0000	2025-2026- CHS WATER	$212.19
49741	04/02/2026	1186	VILLAGE OF CIMARRON	3//26-3/31/26	11000.2600.54415.0000.008036.0000	2025-2026- CMS WATER	$431.07
49741	04/02/2026	1186	VILLAGE OF CIMARRON	3//26-3/31/26	13000.2700.54415.0000.008000.0000	2025-2026- TRANSPORTATION	$163.85
49741	04/02/2026	1186	VILLAGE OF CIMARRON	3//26-3/31/26	31701.4000.54315.0000.008000.0000	2025-2026- ADMIN SOLID WASTE	$78.12
49741	04/02/2026	1186	VILLAGE OF CIMARRON	3//26-3/31/26	31701.4000.54315.0000.008033.0000	2025-2026- CES SOLID WASTE	$78.12
49741	04/02/2026	1186	VILLAGE OF CIMARRON	3//26-3/31/26	31701.4000.54315.0000.008034.0000	2025-2026- CHS SOLID WASTE	$78.12
49741	04/02/2026	1186	VILLAGE OF CIMARRON	3//26-3/31/26	31701.4000.54315.0000.008036.0000	2025-2026- CMS SOLID WASTE	$78.12
						Check Total:	$1,550.67
49742	04/02/2026	1186	WARREN FRESQUEZ	REIMB FOR PART	13000.2700.54314.0000.008000.0000	PU FUEL FILTER @ NAPA FOR BUS #27	$104.75
						Check Total:	$104.75
49743	04/02/2026	1186	WHITTEN CONSTRUCTION	590	13000.2700.53711.0000.008000.0000	BUILD COVER OVER WALK WAT DOOR IN FRONT OF	$3,564.31
						Check Total:	$3,564.31
49744	04/02/2026	1186	ZIA NATURAL GAS COMPANY	1/30/26-2/28/26.	11000.2600.54412.0000.008033.0000	2025-2026- CES NATURAL GAS	$1,121.37
49744	04/02/2026	1186	ZIA NATURAL GAS COMPANY	1/30/26-2/28/26.	11000.2600.54412.0000.008034.0000	2025-2026- CHS NATURAL GAS	$2,849.75
49744	04/02/2026	1186	ZIA NATURAL GAS COMPANY	1/30/26-2/28/26.	11000.2600.54412.0000.008036.0000	2025-2026- CMS NATURAL GAS	$1,121.37
49744	04/02/2026	1186	ZIA NATURAL GAS COMPANY	1/30/26-2/28/26.	13000.2700.54412.0000.008000.0000	2025-2026- TRANSPORTATION NATURAL	$371.65
						Check Total:	$5,464.14
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	13DN-PRFP-3WCV	24106.1000.56118.2000.008000.0000	ZOHAN KIDS EAR PROTECTION 2 PACK, KIDS	$20.59
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	14CH-FXPJ-4NT7	24106.1000.56118.2000.008000.0000	KORE DESIGN WOBBLE STOOL CHAIR, GIRLS +	$45.74

49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	14CH-FXPJ-4NT7	24106.1000.56118.2000.008000.0000	BOUNCY ROCKING SADDLE STOOL, 17.5" X 8.5" X 15" -	$69.29
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	BEEQOO JUMBO FLOOR PUZZLE FOR TODDERLS - 48	$19.99
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	LITTLE HIPPO BOOKS THE JELLYFISH WHO LOST ITS	$12.99
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	STAY WILD, MY CHILD - A JOYFUL PICTURE BOOK	$14.35
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	OUR DIVERSITY MAKES US STRONGER (WORLD OF KIDS	$10.60
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	THE KINDNESS BOOK	$10.62
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	IT'S OKAY TO MAKE MISTAKES	$10.88
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	IT'S OKAY TO BE DIFFERENT	$11.99
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	ERIC CARLE ENGLISH BOOK SET - SET OF 6	$52.20
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	THIS BOOK IS PERFECT!: A FUNNY ART INTERACTIVE	$14.36
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	THIS BOOK IS A MISTAKE!: A FUNNY AND INTERACTIVE	$10.90
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	THIS BOOK IS A ON FIRE!: A FUNNY AND INTERACTIVE	$11.51
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	THIS BOOK IS STINKY!: A FUNNY AND INTERACTIVE	$10.99
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	SICK SIMON	$16.72
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	SICK SIMON	$7.90
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	ALPHABET & PHONICS BINGO GAME, 12 BINGO	$19.78
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	THE FIDGET GAME SNEAKY ELVES, CVC SIGHT WORDS	$80.97
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	THE FIDGET GAME ABC BINGO, GAMES FOR KIDS -	$46.53
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	QUOKKA GIANT FLOOR PUZZLE FOR KIDS AGES 4-6	$18.99
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	BEEQOO GIANT FLOOR PUZZLE FOR KIDS - 60 PIECE	$19.99

49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	MELISSA & DOUG BUILDING SITE FLOOR PUZZLE, 48 PC	$18.99
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	BRUSH YOUR TEETH, PLEASE: A POP-UP BOOK	$11.99
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	THE CRAYONS GO BACK TO SCHOOL (THE CRAYONS	$7.11
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	EVERYONE BELONGS	$9.24
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	19GD-VYT9-6HYN	27149.1000.56118.1010.008047.0000	PERFECTLY YOU: A FUNNY, RHYMING CHILDREN'S BOOK	$14.99
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1CND-GH6X-CVXN	11000.1000.56118.1010.008047.0000	CAPTIVATING STORIES	$55.20
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1CND-GH6X-CVXN	11000.1000.56118.1010.008047.0000	TRANSLATOR PEN	$103.99
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1JCX-QNDX-3QQD	31900.4000.56118.0000.008047.0000	ICLEVER KIDS HEADPHONES 10 PCK	$130.90
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1KPG-DCV1-31HD	27149.1000.56118.1010.008033.0000	USI LAMINATING PAPER	$121.97
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1KPG-DCV1-31HD	27149.1000.56118.1010.008033.0000	GBC HEATSEAL LAMINATING PAPER	$142.58
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1KPG-DCV1-31HD	27149.1000.56118.1010.008047.0000	GBC HEATSEAL LAMINATING PAPER	$142.58
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1KPG-DCV1-31HD	27149.1000.56118.1010.008047.0000	USI LAMINATING PAPER	$121.97
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1N3L-LKMD-46CV	31701.4000.56118.0000.008048.0000	PUNCTUATION MARKS POSTER 22" X 17"	$11.87
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1N3L-LKMD-46CV	31701.4000.56118.0000.008048.0000	HISPANIC HERITAGE MONTH POSTER	$15.29
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1N3L-LKMD-46CV	31701.4000.56118.0000.008048.0000	STORY ELEMENTS: GRADES 5-8	$16.95
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1N3L-LKMD-46CV	31701.4000.56118.0000.008048.0000	FIGURATIVE LANGUAGE GRADES 5-8	$16.95
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1N3L-LKMD-46CV	31701.4000.56118.0000.008048.0000	STORY ELEMENTS GRADES	$16.95
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1N3L-LKMD-46CV	31701.4000.56118.0000.008048.0000	35 READING PASSAGES: CONTEXT CLUES &	$8.59
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1N3L-LKMD-46CV	31701.4000.56118.0000.008048.0000	MAIN IDEAS &	$8.79
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1N3L-LKMD-46CV	31701.4000.56118.0000.008048.0000	THE ELL TEACHER'S TOOLBOX 2.0	$22.77
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1N3L-LKMD-46CV	31701.4000.56118.0000.008048.0000	FLOURESCENT LIGHT	$16.38
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1N3L-LKMD-46CV	31701.4000.56118.0000.008048.0000	FLOURESCENT LIGHT	$16.98
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1WM6-H4DJ-M1JQ	24106.1000.56118.2000.008000.0000	SKLZ PRO MINI BASKETBALL HOOP - 18" X 12" CLEAR,	$68.98

49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1WM6-H4DJ-M1JQ	24106.1000.56118.2000.008000.0000	PLAY DOH BULK HANDOUT 42-PACK OF 1-OUNCE	$25.58
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1WM6-H4DJ-M1JQ	24106.1000.56118.2000.008000.0000	RED BIRD SOFT PEPERMINT PUFFS CANDY 52 OZ TUB	$22.99
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1WM6-H4DJ-M1JQ	24106.1000.56118.2000.008000.0000	MEWKOU 3.5 LB WEIGHTED STUFFED ANIMALS BEAR, 24	$47.98
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1WM6-H4DJ-M1JQ	24106.1000.56118.2000.008000.0000	YESCOOL BLUE WEIGHTED BLANKET 5 POUNDS	$34.99
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1WM6-H4DJ-M1JQ	24106.1000.56118.2000.008000.0000	HARKLA WEIGHTED VEST FOR KIDS - NEOPRENE	$64.59
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1WM6-H4DJ-M1JQ	24106.1000.56118.2000.008000.0000	WALL PLUG IN WHITE NOISE SOUND MACHINE	$38.79
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1WM6-H4DJ-M1JQ	24106.1000.56118.2000.008000.0000	10 PACK CHAIR BANDS STRETCH FIDGET TOYS	$7.99
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1Y77-M41T-KR9C	31701.4000.56118.0000.008048.0000	WHEN TO USE COMMAS POSTER 22" X 17"	$12.97
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1Y77-M41T-KR9C	31701.4000.56118.0000.008048.0000	COMMONLY CONFUSED WORDS POSTER	$11.64
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1Y77-M41T-KR9C	31701.4000.56118.0000.008048.0000	FIESTA PAPER	$15.19
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	1YFX-T9P9-4MQV	24106.1000.56118.2000.008000.0000	KORE DESIGN WOBBLE STOOL CHAIR, GIRLS +	$91.48
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	V788760	27149.1000.56118.1010.008047.0000	WAITING IS NOT EASY! - AN ELEPHANT AND PIGGIE	$27.97
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	V788760	27149.1000.56118.1010.008047.0000	SHIPPING	$7.97
49745	04/09/2026	1189	AMAZON.COM CREDIT PLAN	V788760	27149.1000.56118.1010.008047.0000	HOW TO BE A BIG KID	$1.73
						Check Total:	$2,051.75
49746	04/09/2026	1189	BACA VALLEY TELEPHONE CO INC	4/1/26-4/30/26	11000.2600.54416.0000.008000.0000	2025-2026- LONG DISTANCE AND LOCAL	$30.34
49746	04/09/2026	1189	BACA VALLEY TELEPHONE CO INC	4/1/26-4/30/26	11000.2600.54416.0000.008033.0000	2025-2026- LONG DISTANCE AND LOCAL	$15.17
49746	04/09/2026	1189	BACA VALLEY TELEPHONE CO INC	4/1/26-4/30/26	11000.2600.54416.0000.008034.0000	2025-2026- LONG DISTANCE AND LOCAL	$30.34
49746	04/09/2026	1189	BACA VALLEY TELEPHONE CO INC	4/1/26-4/30/26	11000.2600.54416.0000.008036.0000	2025-2026- LONG DISTANCE AND LOCAL	$15.17
49746	04/09/2026	1189	BACA VALLEY TELEPHONE CO INC	4/1/26-4/30/26	13000.2700.54416.0000.008000.0000	2025-2026- LONG DISTANCE AND LOCAL	$70.08
						Check Total:	$161.10
49747	04/09/2026	1189	BENNETT'S LLC	26-C26157	31701.4000.54315.0000.008000.0000	2025-2026- MONTHLY	$23.82

						CYLINDER RENTAL	
						Check Total:	$23.82
49748	04/09/2026	1189	HAROLD WHITE	20260407-01	31701.4000.56118.0000.008000.0000	BOYS & GIRLS BASKETBALL BROADCAST PRODUCTION	$150.00
49748	04/09/2026	1189	HAROLD WHITE	20260407-01	31701.4000.56118.0000.008000.0000	VIDEO PRODUCTION CLASS	$650.00
49748	04/09/2026	1189	HAROLD WHITE	20260407-01	31701.4000.56118.0000.008000.0000	MISCELLANEOUS PRODUCTIONS (BAND	$200.00
49748	04/09/2026	1189	HAROLD WHITE	20260407-01	31701.4000.56118.0000.008000.0000	GRT @ 7.8958% (CORRECT FUND NUMBER)	$78.96
						Check Total:	$1,078.96
49749	04/09/2026	1189	JIVE COMMUNICATIONS, INC	IN7105279813	31701.4000.56118.0000.008000.0000	2025-2026- VOIP SERVICE- ADMIN	$334.24
49749	04/09/2026	1189	JIVE COMMUNICATIONS, INC	IN7105279813	31701.4000.56118.0000.008033.0000	2025-2026- VOIP SERVICE- CES	$167.11
49749	04/09/2026	1189	JIVE COMMUNICATIONS, INC	IN7105279813	31701.4000.56118.0000.008034.0000	2025-2026- VOIP SERVICE- CHS	$334.23
49749	04/09/2026	1189	JIVE COMMUNICATIONS, INC	IN7105279813	31701.4000.56118.0000.008036.0000	2025-2026- VOIP SERVICE- CMS	$167.11
49749	04/09/2026	1189	JIVE COMMUNICATIONS, INC	IN7105279813	31701.4000.56118.0000.008047.0000	2025-2026- VOIP SERVICES- ENES	$167.11
49749	04/09/2026	1189	JIVE COMMUNICATIONS, INC	IN7105279813	31701.4000.56118.0000.008048.0000	2025-2026- VOIP SERVICE- ENMS	$167.11
						Check Total:	$1,336.91
49750	04/09/2026	1189	JUNIOR LIBRARY GUILD	743402	11000.2100.53711.0000.008000.0000	YEARLY RENEWAL FOR MONTHLY LIBRARY BOOKS	$1,845.22
						Check Total:	$1,845.22
49751	04/09/2026	1189	MEGAN PINCHBACK PLLC; DYSLEXIA ON DEMAND	33172505	24106.1000.53711.2000.008000.0000	DOD SESSION	$1,355.75
49751	04/09/2026	1189	MEGAN PINCHBACK PLLC; DYSLEXIA ON DEMAND	33172505	24106.1000.53711.2000.008000.0000	BASELINE ASSESEMENT	$200.00
49751	04/09/2026	1189	MEGAN PINCHBACK PLLC; DYSLEXIA ON DEMAND	33172505	24106.1000.53711.2000.008000.0000	PROCCESSING FEE	$5.00
						Check Total:	$1,560.75
49752	04/09/2026	1189	NEW MEXICO SCHOOL BOARDS ASSOCIATION	25666	11000.2300.55915.0000.008000.0000	NMSBA POLICY SERVICE (APRIL, MAY, JUNE 2026)	$1,155.00
						Check Total:	$1,155.00
49753	04/09/2026	1189	SIERRA THERAPY PROFESSIONALS LLC	8015	11000.2100.53214.2000.008000.0000	2025-2026 PHYSICAL THERAPY SERVICE	$5,240.63
49753	04/09/2026	1189	SIERRA THERAPY PROFESSIONALS LLC	8016	11000.2100.53213.2000.008000.0000	2025-2026 OCCUPATIONAL THERAPY SERVICES	$9,118.69

						Check Total:	$14,359.32
49754	04/09/2026	1189	SUBURBAN PROPANE, L.P.	9788759260040426	11000.2600.54413.0000.008047.0000	2025-2026- PROPANE FOR EAGLE NEST	$395.12
49754	04/09/2026	1189	SUBURBAN PROPANE, L.P.	9788759260040426	11000.2600.54413.0000.008048.0000	2025-2026- PROPANE FOR EAGLE NEST	$395.11
						Check Total:	$790.23
49755	04/09/2026	1189	ZIA NATURAL GAS COMPANY	2/28/26-3/30/26	11000.2600.54412.0000.008033.0000	2025-2026- CES NATURAL GAS	$859.31
49755	04/09/2026	1189	ZIA NATURAL GAS COMPANY	2/28/26-3/30/26	11000.2600.54412.0000.008034.0000	2025-2026- CHS NATURAL GAS	$1,458.33
49755	04/09/2026	1189	ZIA NATURAL GAS COMPANY	2/28/26-3/30/26	11000.2600.54412.0000.008036.0000	2025-2026- CMS NATURAL GAS	$859.32
49755	04/09/2026	1189	ZIA NATURAL GAS COMPANY	2/28/26-3/30/26	13000.2700.54412.0000.008000.0000	2025-2026- TRANSPORTATION NATURAL	$215.22
						Check Total:	$3,392.18
49761	04/14/2026		MORENO VALLEY HIGH SCHOOLV636943		11000.0000.21100.0000.000000.0000	INTERGOVERNMENTAL ACCOUNTS PAYABLE	$119,790.72
						Check Total:	$119,790.72
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1CH1-V1V1-1NYX	31701.4000.56118.0000.008000.0000	HOSPECO FEMININE HYGIENE RECEPTACLE WITH	$265.20
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1CH1-V1V1-1NYX	31701.4000.56118.0000.008047.0000	SHARK UPRIGHT VACUUM, NAVIGATOR LIFT-AWAY	$137.25
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1CH1-V1V1-1NYX	31701.4000.56118.0000.008047.0000	VACUUM SHARK DETECT PRO SPEED LIFT AWAY	$399.99
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1CH1-V1V1-1NYX	31701.4000.56118.0000.008048.0000	SHARK UPRIGHT VACUUM, NAVIGATOR LIFT-AWAY	$137.25
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	AMAZON BASIC 10X13 ENVELOPE 100	$19.17
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	LINED STICKY NOTES 3X3 18 PACK	$8.54
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	SET OF 6 SCISSORS	$8.99
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	AMAZON BASIC CLIPBOARD	$9.66
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	PLUS PRECISION CORRECTION TAPE	$10.99
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	SHARPIE MARKERS	$9.98
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	FILE FOLDERS 150 PACK	$28.49
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	MAIL LABELS - 100 PACK	$15.19
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	UNIBALL 207 RETRACTABLE	$25.96

						GEL PENS	
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	SCOTCH MAGIC TAPE 12 ROLLS	$19.19
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	SUIN 1 INCH 3 RING - BINDER 12 PACK	$30.99
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	AMAZON BASIC DRY ERASE MARKER	$10.88
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	ELMERS GLUE STICKS	$9.99
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	AMAZON BASIC AAA	$29.99
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	AMAZON BASIC AA BATTERY	$22.93
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	HEAVY DUTY SCOTCH TAPE	$11.99
49762	04/16/2026	1192	AMAZON.COM CREDIT PLAN	1F1J-Q43H-1H1R	11000.1000.56118.1010.008000.0000	POLY FILE JACKET FILE FOLDER	$23.68
						Check Total:	$1,236.30
49763	04/16/2026	1192	AMELIA CALHOUN	4/26	11000.2300.55915.0000.008000.0000	CONTRACT FOR GRANTWRITING SERVICES	$720.00
						Check Total:	$720.00
49764	04/16/2026	1192	BAUMS MUSIC COMPANY (EAST)	656642	11000.1000.54311.9000.008000.0000	2025-2026- INSTRUMENT SUPPLIES & REPAIRS	$75.34
49764	04/16/2026	1192	BAUMS MUSIC COMPANY (EAST)	677364	11000.1000.54311.9000.008000.0000	2025-2026- INSTRUMENT SUPPLIES & REPAIRS	$21.53
49764	04/16/2026	1192	BAUMS MUSIC COMPANY (EAST)	677367	11000.1000.54311.9000.008000.0000	2025-2026- INSTRUMENT SUPPLIES & REPAIRS	$75.34
						Check Total:	$172.21
49765	04/16/2026	1192	CITY OF RATON	04-14-01	11000.1000.53711.9000.008034.0000	CPR LICENSE CERTIFICATES (REQUIRED FOR SENIORS	$400.00
						Check Total:	$400.00
49766	04/16/2026	1192	CUMMINS SALES AND SERVICE	37-260434830	31701.4000.54315.0000.008047.0000	EAGLE NEST GENERATOR LABOR	$272.21
49766	04/16/2026	1192	CUMMINS SALES AND SERVICE	37-260434830	31701.4000.54315.0000.008047.0000	TRAVEL	$204.15
49766	04/16/2026	1192	CUMMINS SALES AND SERVICE	37-260434830	31701.4000.54315.0000.008047.0000	ROAD MILEAGE	$247.80
49766	04/16/2026	1192	CUMMINS SALES AND SERVICE	37-260434830	31701.4000.54315.0000.008047.0000	CITY TAX	$15.75
49766	04/16/2026	1192	CUMMINS SALES AND SERVICE	37-260434830	31701.4000.54315.0000.008047.0000	STATE TAX	$35.30
49766	04/16/2026	1192	CUMMINS SALES AND SERVICE	37-260434830	31701.4000.54315.0000.008047.0000	COUNTY TAX	$4.23
49766	04/16/2026	1192	CUMMINS SALES AND SERVICE	37-260434830	31701.4000.54315.0000.008048.0000	COUNTY TAX	$4.23
49766	04/16/2026	1192	CUMMINS SALES AND SERVICE	37-260434830	31701.4000.54315.0000.008048.0000	STATE TAX	$35.29
49766	04/16/2026	1192	CUMMINS SALES AND SERVICE	37-260434830	31701.4000.54315.0000.008048.0000	CITY TAX	$15.75
49766	04/16/2026	1192	CUMMINS SALES AND SERVICE	37-260434830	31701.4000.54315.0000.008048.0000	ROAD MILEAGE	$247.80
49766	04/16/2026	1192	CUMMINS SALES AND SERVICE	37-260434830	31701.4000.54315.0000.008048.0000	TRAVEL	$204.15

49766	04/16/2026	1192	CUMMINS SALES AND SERVICE	37-260434830	31701.4000.54315.0000.008048.0000	EAGLE NEST GENERATOR LABOR	$272.21
						Check Total:	$1,558.87
49767	04/16/2026	1192	CUNICO TIRE COMPANY INC	67067	13000.2700.56118.0000.008000.0000	275/65R 18-10 GOODYEAR WRANGLER	$1,175.96
						Check Total:	$1,175.96
49768	04/16/2026	1192	DES MOINES SCHOOL	2/23/26	22000.1000.56118.9000.008034.0000	DISTRICT 5A GAME VS MAXWELL, GATE FEES	$343.00
49768	04/16/2026	1192	DES MOINES SCHOOL	2/28/26	22000.1000.56118.9000.008034.0000	DISTRICT 5A GAME VS SPRINGER GATE FEES	$1,759.00
						Check Total:	$2,102.00
49770	04/16/2026	1192	FOLLETT SOFTWARE, LLC	1611681	27107.2200.56114.0000.008000.0000	HOSTED ERVICE RENEWAL	$722.64
						Check Total:	$722.64
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008033.0000	ROLL-A-DOUGH LETTERS	$338.40
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008033.0000	CAPTITAL LETTER CARDS FOR WOOD PIECES-	$46.54
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008033.0000	SLATE CHALKBOARD	$89.12
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008033.0000	WOOD PIECES SET FOR CAPITAL LETTERS	$558.88
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008033.0000	GET SET FOR SCHOOL PRE-K TEACHER'S GUIDES SETS	$274.95
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008033.0000	I KNOW MY NUMBERS (CLASSROOM SET OF 10)	$158.30
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008033.0000	PRINT LETTER & NUMBER POSTER	$21.90
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008033.0000	MY FIRST BOOK SET STUDENT EDITION, 2026	$308.00
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008033.0000	DOUBLE LINE WRITER	$26.30
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008033.0000	TAG BAGS, 2020 EDITION	$120.95
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008033.0000	HWT MAT FOR WOOD	$76.32
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008033.0000	STAMP & SEE SCREEM	$328.60
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008047.0000	SLATE CHALKBOARD	$89.12
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008047.0000	STAMP & SEE SCREEM	$328.60
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008047.0000	HWT MAT FOR WOOD	$76.32
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008047.0000	TAG BAGS, 2020 EDITION	$120.95
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008047.0000	DOUBLE LINE WRITER	$26.30
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008047.0000	MY FIRST BOOK SET STUDENT EDITION, 2026	$308.00
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008047.0000	PRINT LETTER & NUMBER	$21.90

						POSTER	
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008047.0000	I KNOW MY NUMBERS (CLASSROOM SET OF 10)	$158.30
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008047.0000	CAPTITAL LETTER CARDS FOR WOOD PIECES-	$46.54
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008047.0000	WOOD PIECES SET FOR CAPITAL LETTERS	$558.88
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008047.0000	GET SET FOR SCHOOL PRE-K TEACHER'S GUIDES SETS	$274.95
49771	04/16/2026	1192	HANDWRITING WITHOUT TEARS	INV249166	27149.1000.56118.1010.008047.0000	ROLL-A-DOUGH LETTERS	$338.40
						Check Total:	$4,696.52
49772	04/16/2026	1192	JAYDEN SANCHEZ	FINGERPRINT REIMB	11000.1000.56118.1010.008000.0000	FINGERPRINTER REIMBURSEMENT	$59.00
						Check Total:	$59.00
49773	04/16/2026	1192	KIT CARSON ELECTRIC COOPERATIVE INC	02/17/26-03/17/26.	11000.2600.54411.0000.008047.0000	2025-2026- ENES ELECTRICITY	$40.01
49773	04/16/2026	1192	KIT CARSON ELECTRIC COOPERATIVE INC	02/17/26-03/17/26.	11000.2600.54411.0000.008048.0000	2025-2026- ENMS ELECTRICITY	$40.02
						Check Total:	$80.03
49774	04/16/2026	1192	MARGARET C OLGUIN	16-26	11000.2100.53215.2000.008000.0000	FY 25-26 COUNCILING SERVICES	$1,444.42
49774	04/16/2026	1192	MARGARET C OLGUIN	16-26	24189.2100.53215.0000.008000.0000	FY 25-26 COUNCILING SERVICES	$1,755.58
						Check Total:	$3,200.00
49775	04/16/2026	1192	MARIE GEORGE	4/13/26	11000.2100.55818.2000.008000.0000	MILEAGE REIMBURSEMENT FOR SPED	$56.28
						Check Total:	$56.28
49776	04/16/2026	1192	MATTHEW BOWERS	CIM APR 2026	11000.2100.53218.2000.008000.0000	INCREASE TO FINISH YEAR	$1,152.33
						Check Total:	$1,152.33
49777	04/16/2026	1192	NEW MEXICO ASSOCIATION FOR THE EDUCATION	2026-060	27149.2200.53330.0000.008000.0000	REGISTRATION TO NMAEYC CONFERENCE FOR 4	$1,400.00
						Check Total:	$1,400.00
49778	04/16/2026	1192	NEW MEXICO PUBLIC EDUCATION DEPARTMENT	24-25 TRANSPORTATION	13000.2700.53711.0000.008000.0000	50% OF CASH BALANCE REAMING AS OF JUNE 30,	$1,230.86
						Check Total:	$1,230.86
49779	04/16/2026	1192	NEW MEXICO SCHOOL BOARDS ASSOCIATION	25741	11000.2300.53711.0000.008000.0000	NMSBA SPRING REGION III MEETING (4/6/26) -	$80.00
						Check Total:	$80.00
49780	04/16/2026	1192	NMASBO	2000011470	11000.2300.53330.0000.008000.0000	NMASBO WINTER CONFERENCE	$395.00

49780	04/16/2026	1192	NMASBO	200011477	11000.2300.53330.0000.008000.0000	NMASBO WINTER CONFERENCE	$395.00
49780	04/16/2026	1192	NMASBO	200011885	11000.2300.53330.0000.008000.0000	NMASBO SPRING BUDGET 03/18/26-03/20/26-	$225.00
49780	04/16/2026	1192	NMASBO	200011958	11000.2300.53330.0000.008000.0000	NMASBO SPRING BUDGET 03/18/26-03/20/26-	$225.00
49780	04/16/2026	1192	NMASBO	200012089	11000.2300.53330.0000.008000.0000	NMASBO SPRING BUDGET 03/18/26-03/20/26-	$620.00
49780	04/16/2026	1192	NMASBO	200012176	11000.2300.53330.0000.008000.0000	NMASBO WINTER CONFERENCE	$395.00
49780	04/16/2026	1192	NMASBO	200012382	11000.2300.53330.0000.008000.0000	NMASBO WINTER CONFERENCE	$495.00
						Check Total:	$2,750.00
49781	04/16/2026	1192	ORTIZ & ZAMORA ATTORNEYS AT LAW LLC	18768	11000.2300.53413.0000.008000.0000	2025-2026 LEGAL ASSISTANCE	$1,219.27
						Check Total:	$1,219.27
49782	04/16/2026	1192	PECOS VALLEY REC 8	2414	11000.1000.56112.1010.008034.0000	DRIVERS ED COURSE	$225.00
						Check Total:	$225.00
49783	04/16/2026	1192	PHOENIX MECHANICAL LLC	80015936	31701.4000.54315.0000.008047.0000	CHECK HEATED SIDEWALK @ EN AND TWO LEAKING PIPES	$3,181.72
49783	04/16/2026	1192	PHOENIX MECHANICAL LLC	80015936	31701.4000.54315.0000.008048.0000	CHECK HEATED SIDEWALK @ EN AND TWO LEAKING PIPES	$3,181.72
49783	04/16/2026	1192	PHOENIX MECHANICAL LLC	80016103	31701.4000.54315.0000.008047.0000	LEAK IN BOILER ROOM	$2,033.23
49783	04/16/2026	1192	PHOENIX MECHANICAL LLC	80016103	31701.4000.54315.0000.008048.0000	LEAK IN BOILER ROOM	$2,033.22
						Check Total:	$10,429.89
49784	04/16/2026	1192	SPRINGER ELECTRIC COOPERATIVE INC	02/28/26-03/31/26	11000.2600.54411.0000.008033.0000	2025-2026- CES ELECTRICITY	$1,267.62
49784	04/16/2026	1192	SPRINGER ELECTRIC COOPERATIVE INC	02/28/26-03/31/26	11000.2600.54411.0000.008034.0000	2025-2026- CHS ELECTRICITY	$2,521.82
49784	04/16/2026	1192	SPRINGER ELECTRIC COOPERATIVE INC	02/28/26-03/31/26	11000.2600.54411.0000.008036.0000	2025-2026- CMS ELECTRICITY	$1,267.62
49784	04/16/2026	1192	SPRINGER ELECTRIC COOPERATIVE INC	02/28/26-03/31/26	13000.2700.54411.0000.008000.0000	2025-2026- TRANSPORTATION DEPT	$196.41
						Check Total:	$5,253.47
49785	04/16/2026	1192	SUBURBAN PROPANE, L.P.	978875927041126	11000.2600.54413.0000.008047.0000	2025-2026- PROPANE FOR EAGLE NEST	$486.85
49785	04/16/2026	1192	SUBURBAN PROPANE, L.P.	978875927041126	11000.2600.54413.0000.008048.0000	2025-2026- PROPANE FOR EAGLE NEST	$486.85
						Check Total:	$973.70
49786	04/16/2026	1192	VILLAGE OF EAGLE NEST	MAR 31 26	11000.2600.54415.0000.008047.0000	2025-2026- ENES WATER	$322.15

49786	04/16/2026	1192	VILLAGE OF EAGLE NEST	MAR 31 26	11000.2600.54415.0000.008048.0000	2025-2026- ENMS WATER	$322.15
						Check Total:	$644.30
49787	04/16/2026	1192	WEX BANK	111595310	11000.1000.55817.9000.008034.0000	FLEET FUEL	$477.63
49787	04/16/2026	1192	WEX BANK	111595310	11000.2300.55813.0000.008000.0000	FLEET FUEL	$317.71
49787	04/16/2026	1192	WEX BANK	111595310	11000.2300.55813.0000.008000.0000	FLEET FUEL	$302.60
49787	04/16/2026	1192	WEX BANK	111595310	11000.2300.55813.0000.008000.0000	FLEET FUEL	$947.89
49787	04/16/2026	1192	WEX BANK	111595310	11000.2600.55813.0000.008000.0000	FLEET FUEL	$106.21
49787	04/16/2026	1192	WEX BANK	111595310	21000.3100.55813.0000.008000.0000	FLEET FUEL	$79.95
						Check Total:	$2,231.99
49788	04/23/2026	1194	ALBERTA L MARTINEZ	MEAL REIMB SPED DIRE	11000.2300.53330.0000.008000.0000	MEAL REIMBURSEMENT (SPED DIRECTOR)	$210.00
49788	04/23/2026	1194	ALBERTA L MARTINEZ	MEAL REIMB SPED DIRE	11000.2300.53330.0000.008000.0000	PARTIAL DAY	$25.00
						Check Total:	$235.00
49789	04/23/2026	1194	CENTURYLINK	4/17-5/16	11000.2600.54416.0000.008047.0000	FIRE ALARM DEDICATED PHONE LINES - 12 MONTHS	$82.07
49789	04/23/2026	1194	CENTURYLINK	4/17-5/16	11000.2600.54416.0000.008048.0000	FIRE ALARM DEDICATED PHONE LINES - 12 MONTHS	$82.06
						Check Total:	$164.13
49790	04/23/2026	1194	CHALMERS FORD INC	708760	31701.4000.57331.0000.008000.0000	2026 FORD F-450 CREW CAB 4X4 DRW- OXFORD	$63,493.17
						Check Total:	$63,493.17
49791	04/23/2026	1194	COOPERATIVE EDUCATIONAL SERVICES	36-058494	11000.2100.53215.2000.008000.0000	2025-2026- SOCIAL WORK	$163.92
49791	04/23/2026	1194	COOPERATIVE EDUCATIONAL SERVICES	36-058495	11000.2100.53215.2000.008000.0000	INCREASE	$556.87
						Check Total:	$720.79
49792	04/23/2026	1194	DE LAGE LANDEN FINANCIAL SERVICES, INC	596699209	31701.4000.56118.0000.008000.0000	60 MONTH LEASE ON	$2,053.94
49792	04/23/2026	1194	DE LAGE LANDEN FINANCIAL SERVICES, INC	596699209	31701.4000.56118.0000.008000.0000	PROPERTY TAX & ADMISTRATION FEES	$160.74
						Check Total:	$2,214.68
49793	04/23/2026	1194	HOME SECURITY SYSTEMS, LLC	45584/45577/45578	31701.4000.53414.0000.008033.0000	MONTHLY MONITORING FEE- CES	$32.29
49793	04/23/2026	1194	HOME SECURITY SYSTEMS, LLC	45584/45577/45578	31701.4000.53414.0000.008034.0000	MONTHLY MONITORING FEE- CHS	$64.58
49793	04/23/2026	1194	HOME SECURITY SYSTEMS, LLC	45584/45577/45578	31701.4000.53414.0000.008036.0000	MONTHLY MONITORING FEE- CMS	$32.29
49793	04/23/2026	1194	HOME SECURITY SYSTEMS, LLC	45584/45577/45578	31701.4000.53414.0000.008047.0000	MONTHLY MONITORING FEE- ENES	$32.29
49793	04/23/2026	1194	HOME SECURITY SYSTEMS, LLC	45584/45577/45578	31701.4000.53414.0000.008048.0000	MONTHLY MONITORING FEE- ENS	$32.29

						Check Total:	$193.74
49794	04/23/2026	1194	J&J SCHOOL BUS MAINTENANCE & PARTS LLC	1453	13000.2700.54314.0000.008000.0000	REMOVE AND REPLACE WINDSHIELD ON 2018	$550.00
49794	04/23/2026	1194	J&J SCHOOL BUS MAINTENANCE & PARTS LLC	1453	13000.2700.54314.0000.008000.0000	SERVICE CALL TO	$150.00
49794	04/23/2026	1194	J&J SCHOOL BUS MAINTENANCE & PARTS LLC	1453	13000.2700.54314.0000.008000.0000	SHOP/SERVICE TRUCK SUPPLIES	$22.00
49794	04/23/2026	1194	J&J SCHOOL BUS MAINTENANCE & PARTS LLC	1453	13000.2700.54314.0000.008000.0000	TAX	$47.53
						Check Total:	$769.53
49795	04/23/2026	1194	JOSEPH L. PACHECO	211	13000.2700.55916.0000.008000.0000	SPRING INSPECTIONS ROUTE BUSES	$450.00
49795	04/23/2026	1194	JOSEPH L. PACHECO	211	13000.2700.55916.0000.008000.0000	SALES TAX @7.8958%	$36.66
49795	04/23/2026	1194	JOSEPH L. PACHECO	211	13000.2700.55916.0000.008000.0000	MILEAGE	$198.00
						Check Total:	$684.66
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	ANYWHRE FARM	$18.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	BAABWAA & WOOLIAM : A TALE OF LITERACY	$17.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	BAKING WITH MI ABUELITA	$15.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	A BEDTIME FOR BEAR	$18.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	CABOOSE : A PICTURE BOOK	$17.66
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	CHOMP-O-RAMA : THE STRANGE WAY THAT	$18.00
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	CIRCLE DOGS	$18.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	CUBS IN THE TUB : THE TRUE STORY OF THE BRONX	$18.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	FOX PLAYS BALL	$15.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	GRACE'S CHINESE NEW YEAR	$15.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	THE GRUFFALO	$18.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	THE GUFFALO'S CHILD	$18.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	MISS MARY MACK : A HAND-CLAPPING RHYME	$18.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	ONE FOX : A COUNTING BOOK THRILLER	$18.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL	974506	27149.1000.56118.1010.008033.0000	PENNY AND HER DOLL	$15.39

			RESOURCES				
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	PENNY AND HER SONG	$15.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	PLAYING WITH LANTERNS	$17.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	SAM & DAVE DIG A HOLE	$22.21
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	THE SEVEN SILLY EATERS	$19.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	SNOW PROBLEMS AND OTHER STORIES	$15.54
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	SOPHIE'S SQUASH	$18.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	A STONE SAT STILL	$29.68
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	THERE'S A BEAR ON MY CHAIR	$8.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	WE DISAGREE ABOUT THIS TREE : A CHRISTMAS STORY	$8.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	YES BUNNY : 10 STORIES ABOUT DOING THINGS	$18.59
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	974506	27149.1000.56118.1010.008033.0000	SPECIAL PROCESSING - POCKET, BORROWR CARD	$8.05
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	A GRUMPY BRUCE : A COUNTING BOARD BOOK	$9.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	ABUELITA'S GIFT : A DIA DE MUERTOS STORY	$24.43
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	ARTIC ADVENTURE : A TUNDRA TALE	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THE BALLAD OF CACTUS JOE	$14.54
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BALLOON	$17.45
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BATH TIME FOR THE CRAYONS	$9.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BATS AT THE BALLGAME	$22.49
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BATS AT THE BEACH	$24.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BE KIND	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BE KIND	$8.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BE STRONG	$18.99

49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BEAR	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BEAR CAN'T SLEEP	$19.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BEAR CAN'T WAIT	$18.42
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BEAR COUNTS	$8.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BEAR FEELS SAD	$19.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BEAR FEELS SICK	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BEAR FINDS EGGS	$19.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BEAR SAYS THANKS	$18.42
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BEAR SEES COLORS	$19.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BEAR STAYS UP OR CHRISTMAS	$17.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BEAR WANTS MORE	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BEAR'S LOOSE TOOTH	$19.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BEAR'S NEW FRIEND	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BIG BEAR, SMALL MOUSE	$19.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THE BIG CHEESE PRESENTS ; HAVE YOURSELF A	$15.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BIG MESS AND OTHER STORIES	$15.54
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BORED PANDA	$24.43
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BORED!	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BRUCE SAVES THE PLANET : A DISNEY PLANET	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THE BRUCE SWAP	$17.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BRUCE'S BIG MOVE	$21.10
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BRUCE'S BIG STORM	$17.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BULLDOZER HELPS OUT	$17.45

49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	BULLDOZER'S BIG DAY	$19.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CAT NAP	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CATS IN CONSTRUCTION HATS	$24.43
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CHICKA CHICKA 1, 2, 3 : LAP EDITION	$12.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CHICKA CHICKA BOOM BOOM : LAP EDITION	$12.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CHICKA CHICKA HO HO HO	$19.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CHICKA CHICKA I LOVE DAD	$9.69
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CHICKA CHICKA I LOVE	$9.69
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CHICKA CHICKA I LOVE YOU	$9.69
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CHICKA CHICKA TRICKA TREAT	$19.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CHLOE'S LUNAR NEW YEAR	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	COUNT THE MONEKYS	$18.42
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CRANKY, CRABBY CROW (SAVES THE WORLD)	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THE CRAYONS GIVE THANKS	$9.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THE CRAYONS GO BACK TO SCHOOL	$9.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THE CRAYONS LOVE OUR PLANET	$11.10
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THE RAYONS TRICK OR TREAT	$11.10
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THE CRAYON'S CHRISTMAS	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CREEP, LEAP, CRUNCH! A FOOD CHAIN STORY	$24.43
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CREPPY CARROTS!	$19.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	CREPPY PAIR OF	$19.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THE DAY THE CRAYONS CAME HOME	$22.21

49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	DAY THE CRAYONS MADE FRIENDS	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THE DAY THE CRAYONS QUITE	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	A DELICIOUS STORY	$21.10
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	DO NOT BRING YOUR DRAGON TO THE LIBRARY	$7.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	DON'T SQUEL UNLEES IT'S A BIG DEAL : A TALE OF	$18.69
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	DON'T WORRY, LITTLE CRAB	$10.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	ECHO	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	EGG	$23.61
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	EMILIO SLOTH'S MODERN MANNERS	$18.42
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	EVERYTHING'S WRONG! : A BEAR, A HARE, AND	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	FALL DAY FOR BEAR	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	FIREFIGHTER FLO!	$8.99
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49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	GO, SLED! GO!	$21.10
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	GOAT'S COAT	$18.99
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49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	HANK GOES HANK	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	HAPPY EASTER FROM THE CRAYONS	$9.99
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49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	HAPPY MOTHER'S DAY FROM THE CRAYONS	$9.99
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49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	HEDGEHOGS DON'T EAR UNDERWEAR	$18.99

49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	HEY, WATER!	$8.99
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49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	I AM JESSE OWENS	$16.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	I AM JOHN LEWIS	$16.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	I AM LUCILLE BALL	$18.88
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	I AM SALLY RIDE	$16.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	I AM SIMONE BILES	$16.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	I AM STEPHEN HAWKING	$16.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	I AM WALT DISNEY	$18.88
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	I'M A LITTLE PUMKIN	$6.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	I'M GOING TO BUILD A SNOWMAN	$19.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	JOHN'S TURN	$17.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	JUST BECAUSE	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	LET'S BE BEES	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	LITTLE BAT IN NIGHT SCHOOL	$14.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	LITTLE BAT UP ALL DAY	$14.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	LITTLE EXCAVATOR	$8.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	LITTLE OWL'S LOVE	$8.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	MEL FELL	$19.99

49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	MILES MCHALE, TATTLETALE	$15.19
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	MINE!	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	MSTACO! A TALE OF TRAGEDY Y TORTILLAS	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	MISTER KITTY IS LOST!	$16.48
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	MOTHER BRUCE	$9.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	MY TINY LIFE BY RUBY T. HUMMINGBIRD	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	NARWHAL : UNICORN OF THE ARTIC	$24.43
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	NO BAD FEELINGS	$21.02
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	NORMAN DIDN'T DO IT! (YES, HE DID.)	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	NOT A MONSTER	$17.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	NOT LIKE EVERY DAY : FINDING CALM DURING	$24.43
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THE NOT SO QUIET LIBRARY	$21.10
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	OUT COLD	$9.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	A PARADE OF ELEPHANTS	$24.86
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	PEEK-A-BRUCE	$7.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	PENELOPE REX AND THE PROBLEM WITH PETS	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	PENNY & PIP	$18.42
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	PENNY AND HER SLED	$15.39
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	POLAR BEAR	$21.10
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	POLAR BEAR AND THE BALLERINA	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THE ROCK FROM THE SKY	$21.10
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	SANTA BRUCE	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL	978506	27149.1000.56118.1010.008033.0000	SLEEPY, THE GOODNIGHT	$16.48

49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	A SLEUTH OF BEARS AND OTHER AMUSING, BEGUILIN	$18.42
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	SNAIL CROSSING	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	SONNY SAYS SORRY!	$16.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	SORRY (REALLY SORRY)	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	SPRING STINKS	$9.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	A TATTLE-TELL TALE : A STORY GETTING	$15.95
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	TEN ANIMALS IN ANTARCTICA : A COUNTING	$18.88
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THANKS FOR NOTHING!	$9.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THAT'S LIFE!	$17.45
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THERE'S A MOUSE IN MY HOUSE	$8.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THIS IS NOT MY HAT	$18.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	THE THREE BILLY GOATS GRUFF	$18.42
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	TODAY AT SCHOOL : WITH YESTERDAY AND	$24.43
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	TWO LITTLE TRAINS	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	URSULA UPSIDE DOWN	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	WE ARE THE BEATLES	$16.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	WE WILL ROCK OUR CLASSMATES	$17.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	WHEN MOON BECAME THE	$21.10
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	WHEN TREE BECAME A TREE	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	WINTER IS HERE	$19.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	YETI IS NOT READY FOR SCHOOL	$24.43
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	YOU CAN CHANGE THE	$9.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL	978506	27149.1000.56118.1010.008033.0000	YOUR TRUCK	$8.99

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49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	HEY, BRUCE! : AN INTERACTIVE BOOK	$17.99
49796	04/23/2026	1194	MACKIN EDUCATIONAL RESOURCES	978506	27149.1000.56118.1010.008033.0000	SPECIAL PROCESSING - POCKET, BORROWR CARD	$45.85
						Check Total:	$3,038.12
49797	04/23/2026	1194	MORENO VALLEY HIGH SCHOOLED TECH RFR#70		31900.4000.56118.0000.008003.0000	PPRF - 6638 FOR MORENO VALLEY	$2,719.43
						Check Total:	$2,719.43
49798	04/23/2026	1194	NEW MEXICO SCHOOL FOR THE BLIND	260068	24106.1000.53711.2000.008000.0000	OUT REACH SERVICES; REPORT WIRTING AND	$313.68
						Check Total:	$313.68
49799	04/23/2026	1194	RENAISSANCE LEARNING INC	INV5684109	24101.1000.53711.1010.008000.0000	ACCELERAED READER AND ANNUAL ALL PRODUCT	$12,626.65
49799	04/23/2026	1194	RENAISSANCE LEARNING INC	INV5684230	24101.1000.53711.1010.008000.0000	ACCELERAED READER AND ANNUAL ALL PRODUCT	$5.25
						Check Total:	$12,631.90
49800	04/23/2026	1194	SUBURBAN PROPANE, L.P.	978875926041626	11000.2600.54413.0000.008047.0000	2025-2026- PROPANE FOR EAGLE NEST	$313.18
49800	04/23/2026	1194	SUBURBAN PROPANE, L.P.	978875926041626	11000.2600.54413.0000.008048.0000	2025-2026- PROPANE FOR EAGLE NEST	$313.18
49800	04/23/2026	1194	SUBURBAN PROPANE, L.P.	978875927042226	11000.2600.54413.0000.008047.0000	2025-2026- PROPANE FOR EAGLE NEST	$472.67
49800	04/23/2026	1194	SUBURBAN PROPANE, L.P.	978875927042226	11000.2600.54413.0000.008048.0000	2025-2026- PROPANE FOR EAGLE NEST	$472.68
						Check Total:	$1,571.71
49801	04/24/2026		MORENO VALLEY HIGH SCHOOL	V49007	31701.2500.55912.0000.008003.0000	FLOWTHROUGH GRANTS TO CHARTERS	$5,015.16
						Check Total:	$5,015.16
49802	04/29/2026	1196	A'VIANDS, LLC	INV1900044738	21100.3100.53711.0000.008000.0000	2025-2026 FOOD SERVICE CONTRACT	$41,648.24
						Check Total:	$41,648.24
49803	04/29/2026	1196	ALL SPORTS TROPHIES INC	204912	11000.1000.53711.9000.008000.0000	1ST PLACE TEAM	$50.00
49803	04/29/2026	1196	ALL SPORTS TROPHIES INC	204912	11000.1000.53711.9000.008000.0000	2ND PLACE	$46.00
49803	04/29/2026	1196	ALL SPORTS TROPHIES INC	204912	11000.1000.53711.9000.008000.0000	1-6TH PLACE BOYS / GIRLS RIBBONS	$735.00
49803	04/29/2026	1196	ALL SPORTS TROPHIES INC	204912	11000.1000.53711.9000.008000.0000	SHIPPING	$42.00
						Check Total:	$873.00
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	AMAZON BASICS 2-PACK USB-A TO LIGHTNING CABLE	$43.17

49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	IPHONE 17 CHARGER 40-60W FOLDABLE USB C	$114.95
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	USB C DOKCING STATION DUAL MONITOR, SELORE	$180.75
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	SILKLAND USB C TO USB C CABLE 240W, 40GBPS USB 4	$81.96
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	FINTIE CASE FOR IPAD 9TH / 8TH / 7TH GENERATION	$13.67
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	HIGHWINGS HDMI CABLE 10 FT 4K@60HZ HDR BRAIDED	$8.99
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	APPLE IPAD 11-INCH: A16 CHIP, 11-INCH MODEL	$329.00
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	INNOVERA COMPRESSED AIR DUSTER CLEANER, 10 OZ	$27.15
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	40 PACK CR2032 BATTERIES, 3V LITHIUM	$9.99
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	PHILLIPS CR2025 3V LITHIUM COIN BATTERY	$17.09
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	RYZZROOA 4K DISPLAY PORT TO HDMI ADAPTER,	$53.99
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	AMAZON BASICS DISPLAYPORT TO HDMI	$58.94
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	2-IN-1 USB C OTG ADAPTER AND CHARGER, TYPE C OTG	$49.95
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	USB C MALE TO DUAL USB FEMALE ADAPTER, USB	$32.50
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	USB C FAST CHARGER BLOCK, 60W USBC WALL	$21.99
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	JUSTJAMZ BULK EARBODS 50 PACK	$29.55
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	AMAZON BASICS 2.4 GHZ WIRELESS OPTICAL	$96.80
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	SCOTCH THERMAL	$71.98
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	SURGE PROTECTOR POWER STRIP 6 FT	$69.95
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1QNX-313X-1RM3	31900.4000.56118.0000.008000.0000	SURGE PROTECTOR POWER	$19.99

						STRIP 10 FT	
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1TPX-DVRK-P1FH	24106.1000.56118.1010.008000.0000	SPARCO 25226 STRAIGHT SCISSORS, RUBBER	$22.77
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	BN-LINK 6 FT 3 OUTLET INDOOR EXTESION CORD	$9.69
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	AMAZON BASICS EXTESION CORDS, 10 FT, 3-PRONG	$33.39
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	SHARPIE PERMANENT MARKERS, FINE TIP, BLACK,	$9.89
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	KLEENEX ULTRA SOFT FACIAL TISSUES - PACK OF	$29.17
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	NAVANA 4IN X 10FT DOUBLE SIDED TAPE HEAVY	$14.24
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	STAPLES REINFORCED EXPANDING FILE POCKETS,	$104.61
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	2026-2027 DESK CALENDAR - JLUY 2026 -	$7.98
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	JARLINK CLEAR PACKING TAPE (18 ROLLS), HEAVY	$30.29
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	BIC WHITE-OUT EZ CORRECT TEAR-RESISTANT	$14.39
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	SCOTCH MAGIC TAPE WITH SCOTCH DESKTOP	$30.71
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	AVERY EASY PEEL PRINTABLE ADDRESS LABELS WITH SURE	$17.98
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	(18 PADS) POP UP STICKY NOTES 3X3 REFILLS,	$8.54
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	POST-IT MINI NOTES, 1 3/8 IN. X 1 7/8 IN., 24 STICKY	$8.54
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	AMAZON BASICS DESKTOP OFFICE STAPLER,	$9.03
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	SINCHI 13-INCH THERMAL LAMINATOR & FOIL	$119.95
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	CAREGY 600 PACK LAMINATING SHEETS,	$38.95
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	DELI EFFORTLESS DESKTOP	$16.98

						STAPLER, 40 SHEET	
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	1XMG-TPWW-3WJP	24106.1000.56118.1010.008000.0000	10 PK FILE FOLDERS FOR STUDENTS-YELLOW	$42.20
49804	04/29/2026	1196	AMAZON.COM CREDIT PLAN	V527498	31900.4000.56118.0000.008000.0000	PAPER SHREDDER	$71.40
						Check Total:	$1,973.06
49805	04/29/2026	1196	BACA VALLEY TELEPHONE CO INC	04/01/26-04/30/26	11000.2600.54416.0000.008000.0000	2025-2026- INTERNET - ADMINISTRATION	$36.92
49805	04/29/2026	1196	BACA VALLEY TELEPHONE CO INC	04/01/26-04/30/26	11000.2600.54416.0000.008033.0000	2025-2026- INTERNET - CES	$18.45
49805	04/29/2026	1196	BACA VALLEY TELEPHONE CO INC	04/01/26-04/30/26	11000.2600.54416.0000.008034.0000	2025-2026- INTERNET - CHS	$36.91
49805	04/29/2026	1196	BACA VALLEY TELEPHONE CO INC	04/01/26-04/30/26	11000.2600.54416.0000.008036.0000	2025-2026- INTERNET - CMS	$18.45
						Check Total:	$110.73
49806	04/29/2026	1196	DONNER PLUMBING & HEATING, INC.	14687093	31701.4000.54315.0000.008047.0000	SERVICE BOILERS BEFORE WINTER EAGLE	$6,375.00
49806	04/29/2026	1196	DONNER PLUMBING & HEATING, INC.	14687093	31701.4000.54315.0000.008047.0000	(3) LOCHINVAR PM KITS FOR KBL AND KBX 800	$1,416.96
49806	04/29/2026	1196	DONNER PLUMBING & HEATING, INC.	14687093	31701.4000.54315.0000.008047.0000	TRAVEL	$124.76
49806	04/29/2026	1196	DONNER PLUMBING & HEATING, INC.	14687093	31701.4000.54315.0000.008047.0000	TAX	$604.31
49806	04/29/2026	1196	DONNER PLUMBING & HEATING, INC.	14707320.	31701.4000.54315.0000.008036.0000	HEATERS DOWN AT ENS	$5,558.79
49806	04/29/2026	1196	DONNER PLUMBING & HEATING, INC.	15616885.	31701.4000.54315.0000.008047.0000	GAS SMELL @ EN SCHOOLS BOILER ROOO	$1,157.18
						Check Total:	$15,237.00
49807	04/29/2026	1196	KIT CARSON ELECTRIC COOPERATIVE INC	03/02/26-04/01/26	11000.2600.54411.0000.008047.0000	2025-2026- ENES ELECTRICITY	$1,043.81
49807	04/29/2026	1196	KIT CARSON ELECTRIC COOPERATIVE INC	03/02/26-04/01/26	11000.2600.54411.0000.008048.0000	2025-2026- ENMS ELECTRICITY	$1,043.82
						Check Total:	$2,087.63
49808	04/29/2026	1196	MARGARET C OLGUIN	17-26	24189.2100.53215.0000.008000.0000	FY 25-26 COUNCILING SERVICES	$3,200.00
						Check Total:	$3,200.00
49809	04/29/2026	1196	MICHELLE SAVOY	PARKING REIMB	27149.2200.53330.0000.008000.0000	MEAL REIMBURSEMENT (NMAEYC) 4/10/26 -	$30.00
						Check Total:	$30.00
49810	04/29/2026	1196	SCHOOL SPECIALTY	208136938496	27149.1000.56118.1010.008033.0000	PAPER RACK DISPENSER	$1,509.97
49810	04/29/2026	1196	SCHOOL SPECIALTY	208136938496	27149.1000.56118.1010.008047.0000	PAPER RACK DISPENSER	$1,509.97
						Check Total:	$3,019.94
						Bank Total:	$456,132.79

Manual Checks Recap

49707	04/01/2026	11659	MORENO VALLEY HIGH SCHOOL	MANUAL	31701.2500.55912.0000.008003.0000	FLOWTHROUGH GRANTS TO	$3,687.55
						Check Total:	$3,687.55
49761	04/14/2026	11660	MORENO VALLEY HIGH SCHOOL	MANUAL	11000.0000.21100.0000.000000.0000	INTERGOVERNMENTAL	$119,790.72
						Check Total:	$119,790.72
49801	04/24/2026	11661	MORENO VALLEY HIGH SCHOOL	MANUAL	31701.2500.55912.0000.008003.0000	FLOWTHROUGH GRANTS TO	$5,015.16
						Check Total:	$5,015.16
						Manual Checks Total:	$128,493.43

Voided Checks

49769	04/16/2026	1192	DONNER PLUMBING & HEATING, INC.	VOID	31701.0000.21011.0000.000000.0000	VOID: DOUBLE PAYMENT	$16,394.18
						Check Total:	$16,394.18
						Voided Checks Total:	$16,394.18

Cimarron Municipal Schools

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount

Fund	Amount
11000	$184,043.17
13000	$14,371.09
21000	$79.95
21100	$41,648.24
22000	$2,602.00
23403	$9,879.60
23407	$2,791.00
23410	$285.80
23415	$800.00
23417	$100.00
23422	$605.55
23428	$617.32
23446	$1,889.32
23449	$170.00
24101	$12,631.90
24106	$3,528.24
24154	$66.96
24189	$4,955.58
27107	$722.64
27149	$21,258.91
31701	$126,912.81
31900	$43,311.30
Fund Totals:	$473,271.38

End of Report

Disbursements Grand Total: $473,271.38

Cimarron Municipal Schools

Reprint Deposit Listing

Fiscal Year: 2025-2026
04/01/2026-04/30/2026
ACTIVITIES BANK ACCOUNT

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total	Cleared?	Clear Date	Void Date
363038087	04/02/2026	CHS CLASS OF 2027-CONCESSION LEFTOVERS	$0.00	$500.00	$500.00		04/30/2026	
363038088	04/01/2026	PBIS-CONCESSION STANDS	$351.98	$0.00	$351.98		04/30/2026	
363038089	04/01/2026	ENS YEARBOOK	$0.00	$75.00	$75.00		04/30/2026	
363038090	04/14/2026	CHS CLASS OF 2027-PEEWEE CONCESSION	$4,226.57	$0.00	$4,226.57		04/30/2026	
363038091	04/14/2026	CHS CLASS OF 2028-PEE WEE SNACKS	$433.00	$0.00	$433.00		04/30/2026	
363038092	04/14/2026	CHS CLASS OF 2028-PEE WEE SNACNKS	$21.00	$0.00	$21.00		04/30/2026	
363038093	04/10/2026	ENS 6-8 LITTLE CEASARS	$2,758.00	$839.00	$3,597.00		04/30/2026	
363038094	04/21/2026	CEMS ACTIVITY-BOXTOP	$0.00	$2.90	$2.90		04/30/2026	
363038095	04/21/2026	ENEMS ACTIVITY-BOXTOP	$0.00	$5.20	$5.20		04/30/2026	
363038096	04/17/2026	BAND-SHULER DONATIONS	$114.81	$0.00	$114.81		04/30/2026	
363038097	04/16/2026	RAM PRIDE BOOSTER CLUB-TAX	$10.00	$0.00	$10.00		04/30/2026	
363038098	04/16/2026	ENS 6-8 LITTLE CESARS	$527.00	$0.00	$527.00		04/30/2026	
363038099	04/28/2026	RAM PRIDE BOOSTER CLUB-REFUND(WRONG VENDOR)	$0.00	$208.18	$208.18		04/30/2026	
363038100	04/23/2026	CHS CLASS OF 2027-	$0.00	$265.00	$265.00		04/30/2026	
363038101	04/21/2026	BAND-CUSTOM INK	$0.00	$152.43	$152.43		04/30/2026	
363038102	04/28/2026	ENS PBIS-CONCESSION	$56.81	$0.00	$56.81		04/30/2026	
363038103	04/28/2026	RAM PRIDE BOOSTER CLUB-TRACK CONCESSION	$1,305.00	$0.00	$1,305.00		04/30/2026	
363038104	04/29/2026	FFA-DONATION	$0.00	$200.00	$200.00		04/30/2026	
363038105	04/30/2026	CLASS OF 2027-CONCESSION TABS	$0.00	$169.00	$169.00		04/30/2026	
363038106	04/28/2026	CLASS OF 2027-CONCESSION LEFTOVERS	$200.00	$0.00	$200.00		04/30/2026	
363038107	04/17/2026	ENS PBIS-POPSICLES	$20.00	$0.00	$20.00		04/30/2026	
363038108	04/28/2026	CHS ACTIVITY-SNACKS	$88.50	$0.00	$88.50		04/30/2026	
363038109	04/29/2026	CEMS ACTIVITY-SNACKS	$88.00	$0.00	$88.00		04/30/2026	
363038110	04/30/2026	CEMS ACTIVITY-OVERAGE FOR MEALS	$4.50	$0.00	$4.50		04/30/2026	
363038111	04/30/2026	CEMS YEARBOOK	$90.00	$155.00	$245.00		04/30/2026	
363038118	04/21/2026	REIMBURSEMENT FOR SANTA ROSA ROOMS	$0.00	$0.02	$0.02		04/30/2026	
Total Deposits for Bank:		26 Total Amount:	$10,295.17	$2,571.73	$12,866.90			

OPERATIONAL BANK ACCOUNT

Deposit Number	Date	Memo	Cash/Other	Checks/Credit	Deposit Total	Cleared?	Clear Date	Void Date
363038084	04/02/2026	NMPED-27528-COMMUNITY SCHOOLS	$0.00	$1,386.24	$1,386.24		04/30/2026	
363038085	04/01/2026	DANIEL VIGIL-APRIL RENT	$0.00	$400.00	$400.00		04/30/2026	
363038086	04/02/2026	DIESEL REIMB	$0.00	$715.67	$715.67		04/30/2026	
363038087	04/02/2026	CAFE INVOICES	$0.00	$2,960.96	$2,960.96		04/30/2026	
363038089	04/03/2026	DOEP TREASURY-REAP-25233	$0.00	$619.05	$619.05		04/30/2026	
363038090	04/07/2026	NMPED-24101-TITLE I	$0.00	$3,175.12	$3,175.12		04/30/2026	
363038091	04/07/2026	USDA-21000-FEBRUARY 2026	$0.00	$23,465.28	$23,465.28		04/30/2026	
363038092	04/07/2026	UNIVERSAL FREE MEALS-21100-FEBRAURY 2026	$0.00	$13,972.68	$13,972.68		04/30/2026	
363038093	04/09/2026	NMOED-24106-IDEA B	$0.00	$6,414.42	$6,414.42		04/30/2026	
363038094	04/07/2026	UNITED STATES POSTAL SERVICE	$0.00	$505.08	$505.08		04/30/2026	
363038095	04/07/2026	MORENO VALLEY PREPARTORY-Q4 LEASE 2026	$0.00	$14,250.00	$14,250.00		04/30/2026	
363038096	04/07/2026	DRIVERS ED COURSE	$0.00	$225.00	$225.00		04/30/2026	
363038097	04/07/2026	HIGH PLAINS REGIONAL ED COOP-MEDCAID- JAN-MAR 26	$0.00	$19,397.30	$19,397.30		04/30/2026	
363038098	04/07/2026	ATHLETICS- TRACK MEET FEES	$0.00	$1,000.00	$1,000.00		04/30/2026	
363038099	04/10/2026	NMPED-24109-PRE SCHOOL	$0.00	$577.75	$577.75		04/30/2026	
363038100	04/14/2026	WARREN FRESQUEZ- APRIL 2026 RENT	$500.00	$0.00	$500.00		04/30/2026	
363038101	04/15/2026	ATHLETICS-MEET FEES	$0.00	$989.05	$989.05		04/30/2026	
363038102	04/10/2026	SEG APRIL 2026	$0.00	$646,226.75	$646,226.75		04/30/2026	
363038103	04/10/2026	BOKF-31900-PPFR-5565 RFR #70	$0.00	$2,719.43	$2,719.43		04/30/2026	
363038104	04/13/2026	NMPED-27589-ECHS	$0.00	$752.28	$752.28		04/30/2026	
363038105	04/13/2026	NMPED-27528-COMMUNITY SCHOOLS	$0.00	$1,386.25	$1,386.25		04/30/2026	
363038106	04/14/2026	NMPED-27149-PREK	$0.00	$16,566.25	$16,566.25		04/30/2026	
363038107	04/14/2026	NMPED-24118-FFV	$0.00	$439.26	$439.26		04/30/2026	
363038108	04/16/2026	NMPED-24154-TITLE II	$0.00	$1,604.96	$1,604.96		04/30/2026	
363038109	04/17/2026	TRANSPORTATION-13000-APRIL 2026	$0.00	$32,864.00	$32,864.00		04/30/2026	
363038110	04/21/2026	COLFAX COUNTY TREASURER	$0.00	$75,451.13	$75,451.13		04/30/2026	
363038111	04/21/2026	BROOKS GRANT	$0.00	$1,000.00	$1,000.00		04/30/2026	
363038112	04/17/2026	CEMS CAFE	$14.00	$52.50	$66.50		04/30/2026	
363038113	04/17/2026	CHS CAFE	$0.00	$100.00	$100.00		04/30/2026	
363038115	04/22/2026	ATHLETICS-HUDDLE GATE 9/20/25	$0.00	$84.00	$84.00		04/30/2026	
363038116	04/28/2026	ATHLETICS-TRACK MEET FEES	$0.00	$300.00	$300.00		04/30/2026	
363038117	04/06/2026	REIMBURSMENT FOR ROOMS IN SANTA ROSA	$0.00	$0.16	$0.16		04/30/2026	
Total Deposits for Bank:		32 Total Amount:	$514.00	$869,600.57	$870,114.57			

Total Deposits :	58	Total Amount:	$10,809.17	$872,172.30	$882,981.47

End of Report

Cimarron Municipal Schools

BOARD EXPENDITURE REPORT

4/1/2026-4/30/2026

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
11000.0000.00000.0000.000000.0000	UNDESIGNATED	$6,808,209.81	$87,131.11	$6,895,340.92	$522,254.09	$4,710,695.73	$2,184,645.19	$1,449,326.78	$735,318.41	10.66%
FUND: OPERATIONAL - 11000		$6,808,209.81	$87,131.11	$6,895,340.92	$522,254.09	$4,710,695.73	$2,184,645.19	$1,449,326.78	$735,318.41	10.66%
13000.0000.00000.0000.000000.0000	UNDESIGNATED	$361,508.00	$0.00	$361,508.00	$45,488.15	$290,163.72	$71,344.28	$67,243.66	$4,100.62	1.13%
FUND: PUPIL TRANSPORTATION - 13000		$361,508.00	$0.00	$361,508.00	$45,488.15	$290,163.72	$71,344.28	$67,243.66	$4,100.62	1.13%
15200.0000.00000.0000.000000.0000	UNDESIGNATED	$234,034.00	($3,936.05)	$230,097.95	$18,524.86	$188,529.24	$41,568.71	$36,912.02	$4,656.69	2.02%
FUND: LOCAL REVENUE OPERATIONAL - 15200		$234,034.00	($3,936.05)	$230,097.95	$18,524.86	$188,529.24	$41,568.71	$36,912.02	$4,656.69	2.02%
21000.0000.00000.0000.000000.0000	UNDESIGNATED	$483,692.00	$0.00	$483,692.00	$1,840.35	$204,213.24	$279,478.76	$244,003.07	$35,475.69	7.33%
FUND: FOOD SERVICES - 21000		$483,692.00	$0.00	$483,692.00	$1,840.35	$204,213.24	$279,478.76	$244,003.07	$35,475.69	7.33%
22000.0000.00000.0000.000000.0000	UNDESIGNATED	$66,367.00	$1,312.00	$67,679.00	$3,714.00	$53,662.42	$14,016.58	$10,995.00	$3,021.58	4.46%
FUND: ATHLETICS - 22000		$66,367.00	$1,312.00	$67,679.00	$3,714.00	$53,662.42	$14,016.58	$10,995.00	$3,021.58	4.46%
24101.0000.00000.0000.000000.0000	UNDESIGNATED	$95,338.00	$9,549.21	$104,887.21	$18,990.63	$71,626.79	$33,260.42	$18,256.60	$15,003.82	14.30%
FUND: TITLE I - IASA - 24101		$95,338.00	$9,549.21	$104,887.21	$18,990.63	$71,626.79	$33,260.42	$18,256.60	$15,003.82	14.30%
24106.0000.00000.0000.000000.0000	UNDESIGNATED	$0.00	$127,837.00	$127,837.00	$19,534.36	$129,366.43	($1,529.43)	$45,638.46	($47,167.89)	-36.90%
FUND: ENTITLEMENT IDEA-B - 24106		$0.00	$127,837.00	$127,837.00	$19,534.36	$129,366.43	($1,529.43)	$45,638.46	($47,167.89)	-36.90%
24109.0000.00000.0000.000000.0000	UNDESIGNATED	$12,466.00	$0.00	$12,466.00	$1,156.08	$10,389.52	$2,076.48	$3,466.31	($1,389.83)	-11.15%
FUND: PRESCHOOL IDEA-B - 24109		$12,466.00	$0.00	$12,466.00	$1,156.08	$10,389.52	$2,076.48	$3,466.31	($1,389.83)	-11.15%
24118.0000.00000.0000.000000.0000	UNDESIGNATED	$3,188.00	($138.00)	$3,050.00	$0.00	$1,391.64	$1,658.36	$1,658.36	$0.00	0.00%
FUND: FRESH FRUIT AND VEGETABLE - 24118		$3,188.00	($138.00)	$3,050.00	$0.00	$1,391.64	$1,658.36	$1,658.36	$0.00	0.00%
24154.0000.00000.0000.000000.0000	UNDESIGNATED	$23,851.00	$0.00	$23,851.00	$66.96	$2,186.46	$21,664.54	$0.00	$21,664.54	90.83%
FUND: TEACHER/PRINCIPAL TRAINING & RECRUITING - 24154		$23,851.00	$0.00	$23,851.00	$66.96	$2,186.46	$21,664.54	$0.00	$21,664.54	90.83%
24189.0000.00000.0000.000000.0000	UNDESIGNATED	$10,000.00	$4,749.58	$14,749.58	$4,955.58	$6,555.58	$8,194.00	$7,320.00	$874.00	5.93%
FUND: TITLE IV - 24189		$10,000.00	$4,749.58	$14,749.58	$4,955.58	$6,555.58	$8,194.00	$7,320.00	$874.00	5.93%
25153.0000.00000.0000.000000.0000	UNDESIGNATED	$75,000.00	$0.00	$75,000.00	$6,468.26	$55,138.55	$19,861.45	$19,393.71	$467.74	0.62%
FUND: TITLE XIX MEDICAID 3/21 YEARS - 25153		$75,000.00	$0.00	$75,000.00	$6,468.26	$55,138.55	$19,861.45	$19,393.71	$467.74	0.62%
25233.0000.00000.0000.000000.0000	UNDESIGNATED	$36,068.00	$31,608.64	$67,676.64	$583.19	$32,718.57	$34,958.07	$4,046.90	$30,911.17	45.67%
FUND: RURAL EDUCATION ACHIEVEMENT PROGRAM - 25233		$36,068.00	$31,608.64	$67,676.64	$583.19	$32,718.57	$34,958.07	$4,046.90	$30,911.17	45.67%
26156.0000.00000.0000.000000.0000	UNDESIGNATED	$15,220.00	$0.00	$15,220.00	$103.96	$899.86	$14,320.14	$0.00	$14,320.14	94.09%
FUND: TURNER FOUNDATION - 26156		$15,220.00	$0.00	$15,220.00	$103.96	$899.86	$14,320.14	$0.00	$14,320.14	94.09%
26179.0000.00000.0000.000000.0000	UNDESIGNATED	$0.00	$871.00	$871.00	$0.00	$0.00	$871.00	$871.00	$0.00	0.00%
FUND: A PLUS FOR ENERGY - 26179		$0.00	$871.00	$871.00	$0.00	$0.00	$871.00	$871.00	$0.00	0.00%
27107.0000.00000.0000.000000.0000	UNDESIGNATED	$12,835.00	($3,402.00)	$9,433.00	$722.64	$722.64	$8,710.36	$8,713.28	($2.92)	-0.03%
FUND: 2012 GO BOND - 27107		$12,835.00	($3,402.00)	$9,433.00	$722.64	$722.64	$8,710.36	$8,713.28	($2.92)	-0.03%
27109.0000.00000.0000.000000.0000	UNDESIGNATED	$0.00	$650.00	$650.00	$0.00	$592.00	$58.00	$0.00	$58.00	8.92%
FUND: INSTRUCTIONAL MATERIALS-GAA 2019 - 27109		$0.00	$650.00	$650.00	$0.00	$592.00	$58.00	$0.00	$58.00	8.92%
27149.0000.00000.0000.000000.0000	UNDESIGNATED	$405,440.00	$0.00	$405,440.00	$34,544.63	$263,468.08	$141,971.92	$36,669.23	$105,302.69	25.97%
FUND: PREK INITIATIVE - 27149		$405,440.00	$0.00	$405,440.00	$34,544.63	$263,468.08	$141,971.92	$36,669.23	$105,302.69	25.97%
27183.0000.00000.0000.000000.0000	UNDESIGNATED	$3,678.00	$0.00	$3,678.00	$0.00	$0.00	$3,678.00	$3,678.00	$0.00	0.00%
FUND: NM GROWN FVV - 27183		$3,678.00	$0.00	$3,678.00	$0.00	$0.00	$3,678.00	$3,678.00	$0.00	0.00%
29102.0000.00000.0000.000000.0000	UNDESIGNATED	$164,872.00	$11,129.00	$176,001.00	$0.00	$8,779.82	$167,221.18	$367.24	$166,853.94	94.80%
FUND: PRIVATE DIR GRANTS (CATEGORICAL) - 29102		$164,872.00	$11,129.00	$176,001.00	$0.00	$8,779.82	$167,221.18	$367.24	$166,853.94	94.80%

31100.0000.00000.0000.000000.0000	UNDESIGNATED	$167,134.00	$1,250,000.00	$1,417,134.00	$0.00	$401,906.27	$1,015,227.73	$26,800.70	$988,427.03	69.75%
	FUND: BOND BUILDING - 31100	$167,134.00	$1,250,000.00	$1,417,134.00	$0.00	$401,906.27	$1,015,227.73	$26,800.70	$988,427.03	69.75%
31200.0000.00000.0000.000000.0000	UNDESIGNATED	$160,272.00	$94,767.00	$255,039.00	$0.00	$100,000.00	$155,039.00	$0.00	$155,039.00	60.79%
	FUND: PUBLIC SCHOOL CAPITAL OUTLAY - 31200	$160,272.00	$94,767.00	$255,039.00	$0.00	$100,000.00	$155,039.00	$0.00	$155,039.00	60.79%
31600.0000.00000.0000.000000.0000	UNDESIGNATED	$0.00	$70.00	$70.00	$0.00	$0.26	$69.74	$0.00	$69.74	99.63%
	FUND: HB 33 - 31600	$0.00	$70.00	$70.00	$0.00	$0.26	$69.74	$0.00	$69.74	99.63%
31701.0000.00000.0000.000000.0000	UNDESIGNATED	$1,776,283.67	$328,783.00	$2,105,066.67	$64,442.44	$840,669.08	$1,264,397.59	$391,149.95	$873,247.64	41.48%
	FUND: CAPITAL IMPROVEMENTS SB-9 - 31701	$1,776,283.67	$328,783.00	$2,105,066.67	$64,442.44	$840,669.08	$1,264,397.59	$391,149.95	$873,247.64	41.48%
31703.0000.00000.0000.000000.0000	UNDESIGNATED	$76,780.33	($14,047.35)	$62,732.98	$62,732.98	$62,732.98	$0.00	$0.00	$0.00	0.00%
	FUND: SB-9 STATE MATCH - 31703	$76,780.33	($14,047.35)	$62,732.98	$62,732.98	$62,732.98	$0.00	$0.00	$0.00	0.00%
31900.0000.00000.0000.000000.0000	UNDESIGNATED	$552,308.00	$244.00	$552,552.00	$43,311.30	$441,753.88	$110,798.12	$60,371.17	$50,426.95	9.13%
	FUND: ED. TECHNOLOGY EQUIPMENT ACT - 31900	$552,308.00	$244.00	$552,552.00	$43,311.30	$441,753.88	$110,798.12	$60,371.17	$50,426.95	9.13%
41000.0000.00000.0000.000000.0000	UNDESIGNATED	$2,058,466.16	$138,723.53	$2,197,189.69	$289.64	$989,462.85	$1,207,726.84	$0.00	$1,207,726.84	54.97%
	FUND: DEBT SERVICES - 41000	$2,058,466.16	$138,723.53	$2,197,189.69	$289.64	$989,462.85	$1,207,726.84	$0.00	$1,207,726.84	54.97%
43000.0000.00000.0000.000000.0000	UNDESIGNATED	$596,499.39	$37,416.50	$633,915.89	$69.46	$300,379.47	$333,536.42	$0.00	$333,536.42	52.62%
	FUND: TOTAL ED. TECH. DEBT SERVICE SUBFUND - 43000	$596,499.39	$37,416.50	$633,915.89	$69.46	$300,379.47	$333,536.42	$0.00	$333,536.42	52.62%
Grand Total:		**$14,199,510.36**	**$2,103,318.17**	**$16,302,828.53**	**$849,793.56**	**$9,168,005.08**	**$7,134,823.45**	**$2,436,881.44**	**$4,697,942.01**	**28.82%**

End of Report

Cimarron Municipal Schools

REVENUE REPORT

4/1/2026-4/30/2026

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
11000.0000.41510.0000.000000.0000	INTEREST ON INVESTMENTS	($20,000.00)	$0.00	($20,000.00)	($1,839.25)	($9,050.23)	($10,949.77)	$0.00	($10,949.77)	54.75%
11000.0000.41702.0000.000000.0000	FEES - EDUCATIONAL	$0.00	$0.00	$0.00	$0.00	($150.00)	$150.00	$0.00	$150.00	0.00%
11000.0000.41910.0000.000000.0000	RENTALS	($78,660.00)	$0.00	($78,660.00)	($15,655.08)	($72,030.80)	($6,629.20)	$0.00	($6,629.20)	8.43%
11000.0000.41923.0000.000000.0000	ADMINISTRATION - CATEGORICAL	$0.00	$0.00	$0.00	$0.00	($364.04)	$364.04	$0.00	$364.04	0.00%
11000.0000.43101.0000.000000.0000	STATE EQUALIZATION GUARANTEE	($5,892,507.31)	$0.00	($5,892,507.31)	($523,991.32)	($5,001,780.18)	($890,727.13)	$0.00	($890,727.13)	15.12%
11000.0000.43120.0000.000000.0000	CHARTER SCHOOL ADMIN REVENUE	($20,839.61)	$0.00	($20,839.61)	($2,444.71)	($20,997.74)	$158.13	$0.00	$158.13	-0.76%
11000.0000.44204.0000.000000.0000	FOREST RESERVE	$0.00	$0.00	$0.00	$0.00	($7,153.67)	$7,153.67	$0.00	$7,153.67	0.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($6,012,006.92)	$0.00	($6,012,006.92)	($543,930.36)	($5,111,526.66)	($900,480.26)	$0.00	($900,480.26)	14.98%
FUND: OPERATIONAL - 11000		($6,012,006.92)	$0.00	($6,012,006.92)	($543,930.36)	($5,111,526.66)	($900,480.26)	$0.00	($900,480.26)	14.98%
13000.0000.43206.0000.000000.0000	TRANSPORTATION DISTRIBUTION	($361,508.00)	$0.00	($361,508.00)	($32,864.00)	($328,640.00)	($32,868.00)	$0.00	($32,868.00)	9.09%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($361,508.00)	$0.00	($361,508.00)	($32,864.00)	($328,640.00)	($32,868.00)	$0.00	($32,868.00)	9.09%
FUND: PUPIL TRANSPORTATION - 13000		($361,508.00)	$0.00	($361,508.00)	($32,864.00)	($328,640.00)	($32,868.00)	$0.00	($32,868.00)	9.09%
15200.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	($203,984.91)	$0.00	($203,984.91)	($5,768.44)	($156,045.83)	($47,939.08)	$0.00	($47,939.08)	23.50%
15200.0000.41113.0000.000000.0000	OIL AND GAS TAXES	($8,693.04)	$0.00	($8,693.04)	($799.18)	($6,859.70)	($1,833.34)	$0.00	($1,833.34)	21.09%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($212,677.95)	$0.00	($212,677.95)	($6,567.62)	($162,905.53)	($49,772.42)	$0.00	($49,772.42)	23.40%
FUND: LOCAL REVENUE OPERATIONAL - 15200		($212,677.95)	$0.00	($212,677.95)	($6,567.62)	($162,905.53)	($49,772.42)	$0.00	($49,772.42)	23.40%
21000.0000.41603.0000.000000.0000	FEES-ADULTS/FOOD SERVICES	($15,000.00)	$0.00	($15,000.00)	($3,127.46)	($15,985.81)	$985.81	$0.00	$985.81	-6.57%
21000.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	($466,260.00)	$0.00	($466,260.00)	($23,465.28)	($165,596.10)	($300,663.90)	$0.00	($300,663.90)	64.48%
21000.0000.44504.0000.000000.0000	FEDERAL FLOWTHROUGH PRIOR YEAR	$0.00	$0.00	$0.00	$0.00	($15,563.71)	$15,563.71	$0.00	$15,563.71	0.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($481,260.00)	$0.00	($481,260.00)	($26,592.74)	($197,145.62)	($284,114.38)	$0.00	($284,114.38)	59.04%
FUND: FOOD SERVICES - 21000		($481,260.00)	$0.00	($481,260.00)	($26,592.74)	($197,145.62)	($284,114.38)	$0.00	($284,114.38)	59.04%
21100.0000.41980.0000.000000.0000	REFUND OF PRIOR YEARS EXPENDITURES	$0.00	$0.00	$0.00	$0.00	($24,787.19)	$24,787.19	$0.00	$24,787.19	0.00%
21100.0000.43203.0000.000000.0000	OTHER RESTRICTED GRANTS-STATE DIRECT	($110,420.00)	($7,323.00)	($117,743.00)	($13,972.68)	($119,745.93)	$2,002.93	$0.00	$2,002.93	-1.70%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($110,420.00)	($7,323.00)	($117,743.00)	($13,972.68)	($144,533.12)	$26,790.12	$0.00	$26,790.12	-22.75%
FUND: UNIVERSAL FREE LUNCH (STATE FUNDED) - 21100		($110,420.00)	($7,323.00)	($117,743.00)	($13,972.68)	($144,533.12)	$26,790.12	$0.00	$26,790.12	-22.75%
22000.0000.41701.0000.000000.0000	FEES - ACTIVITIES	($20,000.00)	$0.00	($20,000.00)	($2,373.05)	($48,264.60)	$28,264.60	$0.00	$28,264.60	-141.32%
22000.0000.41920.0000.000000.0000	CONTRIBUTIONS AND DONATIONS FROM PRIVATE	$0.00	$0.00	$0.00	$0.00	($250.00)	$250.00	$0.00	$250.00	0.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($20,000.00)	$0.00	($20,000.00)	($2,373.05)	($48,514.60)	$28,514.60	$0.00	$28,514.60	-142.57%
FUND: ATHLETICS - 22000		($20,000.00)	$0.00	($20,000.00)	($2,373.05)	($48,514.60)	$28,514.60	$0.00	$28,514.60	-142.57%
24101.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	($93,159.00)	($9,549.21)	($102,708.21)	($3,175.12)	($52,636.16)	($50,072.05)	$0.00	($50,072.05)	48.75%
24101.0000.44504.0000.000000.0000	FEDERAL FLOWTHROUGH PRIOR YEAR	($2,179.00)	$0.00	($2,179.00)	$0.00	($12,226.61)	$10,047.61	$0.00	$10,047.61	-461.11%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($95,338.00)	($9,549.21)	($104,887.21)	($3,175.12)	($64,862.77)	($40,024.44)	$0.00	($40,024.44)	38.16%
FUND: TITLE I - IASA - 24101		($95,338.00)	($9,549.21)	($104,887.21)	($3,175.12)	($64,862.77)	($40,024.44)	$0.00	($40,024.44)	38.16%
24106.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	($127,837.00)	($127,837.00)	($255,674.00)	($6,414.42)	($109,832.07)	($145,841.93)	$0.00	($145,841.93)	57.04%
24106.0000.44504.0000.000000.0000	FEDERAL FLOWTHROUGH PRIOR YEAR	$0.00	$0.00	$0.00	$0.00	($46,346.47)	$46,346.47	$0.00	$46,346.47	0.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($127,837.00)	($127,837.00)	($255,674.00)	($6,414.42)	($156,178.54)	($99,495.46)	$0.00	($99,495.46)	38.91%

FUND: ENTITLEMENT IDEA-B - 24106		($127,837.00)	($127,837.00)	($255,674.00)	($6,414.42)	($156,178.54)	($99,495.46)	$0.00	($99,495.46)	38.91%
24109.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	($12,466.00)	$0.00	($12,466.00)	($577.75)	($9,233.44)	($3,232.56)	$0.00	($3,232.56)	25.93%
24109.0000.44504.0000.000000.0000	FEDERAL FLOWTHROUGH PRIOR YEAR	$0.00	$0.00	$0.00	$0.00	($2,091.84)	$2,091.84	$0.00	$2,091.84	0.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($12,466.00)	$0.00	($12,466.00)	($577.75)	($11,325.28)	($1,140.72)	$0.00	($1,140.72)	9.15%
FUND: PRESCHOOL IDEA-B - 24109		($12,466.00)	$0.00	($12,466.00)	($577.75)	($11,325.28)	($1,140.72)	$0.00	($1,140.72)	9.15%
24118.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	($3,188.00)	$138.00	($3,050.00)	($439.26)	($439.26)	($2,610.74)	$0.00	($2,610.74)	85.60%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($3,188.00)	$138.00	($3,050.00)	($439.26)	($439.26)	($2,610.74)	$0.00	($2,610.74)	85.60%
FUND: FRESH FRUIT AND VEGETABLE - 24118		($3,188.00)	$138.00	($3,050.00)	($439.26)	($439.26)	($2,610.74)	$0.00	($2,610.74)	85.60%
24154.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	($23,851.00)	$0.00	($23,851.00)	($1,604.96)	($2,119.50)	($21,731.50)	$0.00	($21,731.50)	91.11%
24154.0000.44504.0000.000000.0000	FEDERAL FLOWTHROUGH PRIOR YEAR	$0.00	$0.00	$0.00	$0.00	($4,044.02)	$4,044.02	$0.00	$4,044.02	0.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($23,851.00)	$0.00	($23,851.00)	($1,604.96)	($6,163.52)	($17,687.48)	$0.00	($17,687.48)	74.16%
FUND: TEACHER/PRINCIPAL TRAINING & RECRUITING - 24154		($23,851.00)	$0.00	($23,851.00)	($1,604.96)	($6,163.52)	($17,687.48)	$0.00	($17,687.48)	74.16%
24174.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	($4,562.00)	$0.00	($4,562.00)	$0.00	$0.00	($4,562.00)	$0.00	($4,562.00)	100.00%
24174.0000.44504.0000.000000.0000	FEDERAL FLOWTHROUGH PRIOR YEAR	$0.00	$0.00	$0.00	$0.00	($13,932.82)	$13,932.82	$0.00	$13,932.82	0.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($4,562.00)	$0.00	($4,562.00)	$0.00	($13,932.82)	$9,370.82	$0.00	$9,370.82	-205.41%
FUND: CARL D PERKINS SECONDARY - CURRENT - 24174		($4,562.00)	$0.00	($4,562.00)	$0.00	($13,932.82)	$9,370.82	$0.00	$9,370.82	-205.41%
24189.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	($10,000.00)	($4,749.58)	($14,749.58)	$0.00	($1,600.00)	($13,149.58)	$0.00	($13,149.58)	89.15%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($10,000.00)	($4,749.58)	($14,749.58)	$0.00	($1,600.00)	($13,149.58)	$0.00	($13,149.58)	89.15%
FUND: TITLE IV - 24189		($10,000.00)	($4,749.58)	($14,749.58)	$0.00	($1,600.00)	($13,149.58)	$0.00	($13,149.58)	89.15%
24196.0000.44500.0000.000000.0000	RESTRICTED GRANTS-IN-AID FROM THE FEDERAL	$0.00	($20,000.00)	($20,000.00)	$0.00	$0.00	($20,000.00)	$0.00	($20,000.00)	100.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		$0.00	($20,000.00)	($20,000.00)	$0.00	$0.00	($20,000.00)	$0.00	($20,000.00)	100.00%
FUND: STRONGER CONNECTIONS GRANT (SCG) PROGRAM-CFDA - 24196		$0.00	($20,000.00)	($20,000.00)	$0.00	$0.00	($20,000.00)	$0.00	($20,000.00)	100.00%
25153.0000.43214.0000.000000.0000	INTER GOV CONTRACTS	($75,000.00)	$0.00	($75,000.00)	($19,397.30)	($55,831.52)	($19,168.48)	$0.00	($19,168.48)	25.56%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($75,000.00)	$0.00	($75,000.00)	($19,397.30)	($55,831.52)	($19,168.48)	$0.00	($19,168.48)	25.56%
FUND: TITLE XIX MEDICAID 3/21 YEARS - 25153		($75,000.00)	$0.00	($75,000.00)	($19,397.30)	($55,831.52)	($19,168.48)	$0.00	($19,168.48)	25.56%
25233.0000.41980.0000.000000.0000	REFUND OF PRIOR YEARS EXPENDITURES	$0.00	$0.00	$0.00	$0.00	($4,888.71)	$4,888.71	$0.00	$4,888.71	0.00%
25233.0000.44301.0000.000000.0000	OTHER RESTRICTED GRANTS-FED DIRECT	($33,236.00)	($39,294.64)	($72,530.64)	($619.05)	($32,135.38)	($40,395.26)	$0.00	($40,395.26)	55.69%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($33,236.00)	($39,294.64)	($72,530.64)	($619.05)	($37,024.09)	($35,506.55)	$0.00	($35,506.55)	48.95%
FUND: RURAL EDUCATION ACHIEVEMENT PROGRAM - 25233		($33,236.00)	($39,294.64)	($72,530.64)	($619.05)	($37,024.09)	($35,506.55)	$0.00	($35,506.55)	48.95%
26107.0000.43214.0000.000000.0000	INTER GOV CONTRACTS	$0.00	$0.00	$0.00	$0.00	($29,262.69)	$29,262.69	$0.00	$29,262.69	0.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		$0.00	$0.00	$0.00	$0.00	($29,262.69)	$29,262.69	$0.00	$29,262.69	0.00%
FUND: REC/DISTRICT FISCAL AGENT - 26107		$0.00	$0.00	$0.00	$0.00	($29,262.69)	$29,262.69	$0.00	$29,262.69	0.00%
27107.0000.41980.0000.000000.0000	REFUND OF PRIOR YEARS EXPENDITURES	$0.00	$0.00	$0.00	$0.00	($56.70)	$56.70	$0.00	$56.70	0.00%
27107.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	$0.00	$0.00	$0.00	$0.00	($2,411.16)	$2,411.16	$0.00	$2,411.16	0.00%
27107.0000.43204.0000.000000.0000	PRIOR YEAR BALANCES	($9,433.00)	$3,402.00	($6,031.00)	$0.00	$0.00	($6,031.00)	$0.00	($6,031.00)	100.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($9,433.00)	$3,402.00	($6,031.00)	$0.00	($2,467.86)	($3,563.14)	$0.00	($3,563.14)	59.08%
FUND: 2012 GO BOND - 27107		($9,433.00)	$3,402.00	($6,031.00)	$0.00	($2,467.86)	($3,563.14)	$0.00	($3,563.14)	59.08%
27149.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	($405,440.00)	$0.00	($405,440.00)	($16,566.25)	($358,176.76)	($47,263.24)	$0.00	($47,263.24)	11.66%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($405,440.00)	$0.00	($405,440.00)	($16,566.25)	($358,176.76)	($47,263.24)	$0.00	($47,263.24)	11.66%
FUND: PREK INITIATIVE - 27149		($405,440.00)	$0.00	($405,440.00)	($16,566.25)	($358,176.76)	($47,263.24)	$0.00	($47,263.24)	11.66%

27183.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	($3,678.00)	$0.00	($3,678.00)	$0.00	$0.00	($3,678.00)	$0.00	($3,678.00)	100.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($3,678.00)	$0.00	($3,678.00)	$0.00	$0.00	($3,678.00)	$0.00	($3,678.00)	100.00%
FUND: NM GROWN FVV - 27183		($3,678.00)	$0.00	($3,678.00)	$0.00	$0.00	($3,678.00)	$0.00	($3,678.00)	100.00%
27407.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	$0.00	$0.00	$0.00	$0.00	($12,066.47)	$12,066.47	$0.00	$12,066.47	0.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		$0.00	$0.00	$0.00	$0.00	($12,066.47)	$12,066.47	$0.00	$12,066.47	0.00%
FUND: FAMILY INCOME INDEX - 27407		$0.00	$0.00	$0.00	$0.00	($12,066.47)	$12,066.47	$0.00	$12,066.47	0.00%
27502.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	($86,114.00)	$0.00	($86,114.00)	$0.00	($106,097.52)	$19,983.52	$0.00	$19,983.52	-23.21%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($86,114.00)	$0.00	($86,114.00)	$0.00	($106,097.52)	$19,983.52	$0.00	$19,983.52	-23.21%
FUND: CAREER TECHNICAL EDUCATION PROGRAM (PILOT) - 27502		($86,114.00)	$0.00	($86,114.00)	$0.00	($106,097.52)	$19,983.52	$0.00	$19,983.52	-23.21%
27528.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	($40,000.00)	$0.00	($40,000.00)	($2,772.49)	($39,022.91)	($977.09)	$0.00	($977.09)	2.44%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($40,000.00)	$0.00	($40,000.00)	($2,772.49)	($39,022.91)	($977.09)	$0.00	($977.09)	2.44%
FUND: COMMUNITY SCHOOLS AND FAMILY ENGAGEMENT INITIATIVE - 27528		($40,000.00)	$0.00	($40,000.00)	($2,772.49)	($39,022.91)	($977.09)	$0.00	($977.09)	2.44%
29102.0000.43103.0000.000000.0000	OTHER GRANTS	$0.00	$0.00	$0.00	($1,000.00)	($1,000.00)	$1,000.00	$0.00	$1,000.00	0.00%
29102.0000.43203.0000.000000.0000	OTHER RESTRICTED GRANTS-STATE DIRECT	($12,000.00)	$0.00	($12,000.00)	$0.00	$0.00	($12,000.00)	$0.00	($12,000.00)	100.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($12,000.00)	$0.00	($12,000.00)	($1,000.00)	($1,000.00)	($11,000.00)	$0.00	($11,000.00)	91.67%
FUND: PRIVATE DIR GRANTS (CATEGORICAL) - 29102		($12,000.00)	$0.00	($12,000.00)	($1,000.00)	($1,000.00)	($11,000.00)	$0.00	($11,000.00)	91.67%
31100.0000.41510.0000.000000.0000	INTEREST ON INVESTMENTS	$0.00	$0.00	$0.00	$0.00	($57,325.84)	$57,325.84	$0.00	$57,325.84	0.00%
31100.0000.41980.0000.000000.0000	REFUND OF PRIOR YEARS EXPENDITURES	$0.00	$0.00	$0.00	$0.00	($1,145,740.53)	$1,145,740.53	$0.00	$1,145,740.53	0.00%
31100.0000.45110.0000.000000.0000	SALE OF BOND	$0.00	($1,250,000.00)	($1,250,000.00)	$0.00	($59,105.98)	($1,190,894.02)	$0.00	($1,190,894.02)	95.27%
FUNCTION: REVENUE/BALANCE SHEET - 0000		$0.00	($1,250,000.00)	($1,250,000.00)	$0.00	($1,262,172.35)	$12,172.35	$0.00	$12,172.35	-0.97%
FUND: BOND BUILDING - 31100		$0.00	($1,250,000.00)	($1,250,000.00)	$0.00	($1,262,172.35)	$12,172.35	$0.00	$12,172.35	-0.97%
31600.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	$0.00	$0.00	$0.00	$0.00	($26.06)	$26.06	$0.00	$26.06	0.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		$0.00	$0.00	$0.00	$0.00	($26.06)	$26.06	$0.00	$26.06	0.00%
FUND: HB 33 - 31600		$0.00	$0.00	$0.00	$0.00	($26.06)	$26.06	$0.00	$26.06	0.00%
31701.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	($975,566.47)	$0.00	($975,566.47)	($26,261.33)	($764,402.18)	($211,164.29)	$0.00	($211,164.29)	21.65%
31701.0000.41113.0000.000000.0000	OIL AND GAS TAXES	($34,772.20)	$0.00	($34,772.20)	($3,196.70)	($27,438.84)	($7,333.36)	$0.00	($7,333.36)	21.09%
31701.0000.41510.0000.000000.0000	INTEREST ON INVESTMENTS	$0.00	$0.00	$0.00	($1,338.90)	($14,333.69)	$14,333.69	$0.00	$14,333.69	0.00%
31701.0000.41953.0000.000000.0000	INSURANCE RECOVERIES	$0.00	$0.00	$0.00	$0.00	($9,822.70)	$9,822.70	$0.00	$9,822.70	0.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($1,010,338.67)	$0.00	($1,010,338.67)	($30,796.93)	($815,997.41)	($194,341.26)	$0.00	($194,341.26)	19.24%
FUND: CAPITAL IMPROVEMENTS SB-9 - 31701		($1,010,338.67)	$0.00	($1,010,338.67)	($30,796.93)	($815,997.41)	($194,341.26)	$0.00	($194,341.26)	19.24%
31703.0000.43202.0000.000000.0000	STATE FLOWTHROUGH GRANTS	$0.00	($15,772.98)	($15,772.98)	$0.00	($15,772.98)	$0.00	$0.00	$0.00	0.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		$0.00	($15,772.98)	($15,772.98)	$0.00	($15,772.98)	$0.00	$0.00	$0.00	0.00%
FUND: SB-9 STATE MATCH - 31703		$0.00	($15,772.98)	($15,772.98)	$0.00	($15,772.98)	$0.00	$0.00	$0.00	0.00%
31900.0000.41510.0000.000000.0000	INTEREST ON INVESTMENTS	($7,500.00)	$0.00	($7,500.00)	$0.00	($15,108.95)	$7,608.95	$0.00	$7,608.95	-101.45%
31900.0000.41980.0000.000000.0000	REFUND OF PRIOR YEARS EXPENDITURES	$0.00	$0.00	$0.00	$0.00	($166,638.31)	$166,638.31	$0.00	$166,638.31	0.00%
31900.0000.45110.0000.000000.0000	SALE OF BOND	$0.00	$0.00	$0.00	($2,719.43)	$163,918.88	($163,918.88)	$0.00	($163,918.88)	0.00%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($7,500.00)	$0.00	($7,500.00)	($2,719.43)	($17,828.38)	$10,328.38	$0.00	$10,328.38	-137.71%
FUND: ED. TECHNOLOGY EQUIPMENT ACT - 31900		($7,500.00)	$0.00	($7,500.00)	($2,719.43)	($17,828.38)	$10,328.38	$0.00	$10,328.38	-137.71%
41000.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	($1,013,218.46)	$0.00	($1,013,218.46)	($28,964.35)	($868,179.91)	($145,038.55)	$0.00	($145,038.55)	14.31%
41000.0000.41113.0000.000000.0000	OIL AND GAS TAXES	($36,114.23)	$0.00	($36,114.23)	($3,442.85)	($29,010.10)	($7,104.13)	$0.00	($7,104.13)	19.67%
41000.0000.41510.0000.000000.0000	INTEREST ON INVESTMENTS	$0.00	$0.00	$0.00	($1,332.14)	($9,066.18)	$9,066.18	$0.00	$9,066.18	0.00%

FUNCTION: REVENUE/BALANCE SHEET - 0000		($1,049,332.69)	$0.00	($1,049,332.69)	($33,739.34)	($906,256.19)	($143,076.50)	$0.00	($143,076.50)	13.63%
FUND: DEBT SERVICES - 41000		($1,049,332.69)	$0.00	($1,049,332.69)	($33,739.34)	($906,256.19)	($143,076.50)	$0.00	($143,076.50)	13.63%
43000.0000.41110.0000.000000.0000	AD VALOREM TAXES - SCHOOL DISTRICT	($264,360.28)	$0.00	($264,360.28)	($6,946.45)	($193,331.18)	($71,029.10)	$0.00	($71,029.10)	26.87%
43000.0000.41113.0000.000000.0000	OIL AND GAS TAXES	($9,422.61)	$0.00	($9,422.61)	($751.22)	($6,970.64)	($2,451.97)	$0.00	($2,451.97)	26.02%
43000.0000.41510.0000.000000.0000	INTEREST ON INVESTMENTS	($5,000.00)	$0.00	($5,000.00)	($323.66)	($3,615.72)	($1,384.28)	$0.00	($1,384.28)	27.69%
FUNCTION: REVENUE/BALANCE SHEET - 0000		($278,782.89)	$0.00	($278,782.89)	($8,021.33)	($203,917.54)	($74,865.35)	$0.00	($74,865.35)	26.85%
FUND: TOTAL ED. TECH. DEBT SERVICE SUBFUND - 43000		($278,782.89)	$0.00	($278,782.89)	($8,021.33)	($203,917.54)	($74,865.35)	$0.00	($74,865.35)	26.85%
Grand Total:		**($10,485,970.12)**	**($1,470,986.41)**	**($11,956,956.53)**	**($754,144.08)**	**($10,110,688.45)**	**($1,846,268.08)**	**$0.00**	**($1,846,268.08)**	**15.44%**

End of Report

Cimarron Municipal Schools
May 20, 2026 Board Meeting
Budget Adjustment Request(BAR) Approvals/Cash Transfers

TYPE OF BAR	BAR#	ACCOUNT	JUSTIFICATION
MAINTENANCE	138	11000 - OPERATIONAL	MAINTENANCE
MAINTENANCE	139	11000 - OPERATIONAL	MAINTENANCE
MAINTENANCE	140	13000 - PUPIL TRANSPORTATION	MAINTENANCE
TRANSFER	141	22000- ATHLETICS	TRANSFER
VOID	142	VOID	VOID
MAINTENANCE	143	251533 - MEDICAID	MAINTENANCE
MAINTENANCE	144	25233 - REAP	MAINTENANCE
MAINTENANCE	145	27589 - ECHS	MAINTENANCE
MAINTENANCE	146	31701 - SB9	MAINTENANCE
MAINTENANCE	147	31703 - SB9 STATE MATCH	MAINTENANCE
MAINTENANCE	148	27149 - PREK	MAINTENANCE
MAINTENANCE	149	27149 - PREK	MAINTENANCE
INCREASE	150	24154 - TITLE II	INCREASE

PLEASE SEE ATTACHED BARS FOR DETAILED INFORMATION

Bar Increases/Decreases:

***REQUEST PERMISSION TO PROCESS BARS FOR 2025-2026
CARRYOVER FUNDS OR ANY FUND UPON RECEIPT OF PED NOTIFICATION
OR ANY BAR APPROVED BY SUPERINTENDENT

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: 008-000-2526-0138-M
Fund Type: General Fund / Capital Outlay / Debt Service
Adjustment Type: Maintenance

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Cimarron Municipal Schools
Contact: Kailee Russell, Business Manager
Phone: 575-376-2445
Email: krussell@cimarronschools.org

FLOWTHROUGH ONLY

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

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (PreK-12) Programs	008000 Cimarron District Office	0000 No Job Class	$85,700.00	($9,849.53)	$75,850.47	
11000 Operational	1000 Instruction	51300 Additional Compensation	9000 Co-Curricular and Extra-Curricular Activities	008000 Cimarron District Office	1618 Athletics Salaries	$66,500.00	$637.14	$67,137.14	
11000 Operational	1000 Instruction	51300 Additional Compensation	9000 Co-Curricular and Extra-Curricular Activities	008000 Cimarron District Office	1622 Bus Drivers	$17,982.16	$6,512.38	$24,494.54	
11000 Operational	1000 Instruction	52210 FICA Payments	9000 Co-Curricular and Extra-Curricular Activities	008000 Cimarron District Office	1618 Athletics Salaries	$4,038.68	$45.54	$4,084.22	
11000 Operational	1000 Instruction	52210 FICA Payments	9000 Co-Curricular and Extra-Curricular Activities	008000 Cimarron District Office	1622 Bus Drivers	$1,092.77	$398.66	$1,491.43	
11000 Operational	1000 Instruction	52220 Medicare Payments	9000 Co-Curricular and Extra-Curricular Activities	008000 Cimarron District Office	1618 Athletics Salaries	$910.12	$44.93	$955.05	
11000 Operational	1000 Instruction	52220 Medicare Payments	9000 Co-Curricular and Extra-Curricular Activities	008000 Cimarron District Office	1622 Bus Drivers	$255.56	$93.24	$348.80	
11000 Operational	1000 Instruction	52311 Health and Medical Premiums	1010 Regular Education (PreK-12) Programs	008047 Eagle Nest Elementary	1414 Teachers-Preschool (exclude Special Ed)	$3,906.00	$2,002.48	$5,908.48	
11000 Operational	1000 Instruction	52312 Life	1010 Regular Education (PreK-12) Programs	008047 Eagle Nest Elementary	1414 Teachers-Preschool (exclude Special Ed)	$28.80	$23.04	$51.84	
11000 Operational	1000 Instruction	52313 Dental	1010 Regular Education (PreK-12) Programs	008047 Eagle Nest Elementary	1414 Teachers-Preschool (exclude Special Ed)	$114.80	$46.32	$161.12	
11000 Operational	1000 Instruction	52720 Workers Compensation Employer's Fee	0000 No Program	008000 Cimarron District Office	1611 Substitutes-Sick Leave	$105.00	$30.00	$135.00	
11000 Operational	1000 Instruction	52720 Workers Compensation Employer's Fee	1010 Regular Education (PreK-12) Programs	008033 Cimarron Elementary	1414 Teachers-Preschool (exclude Special Ed)		$10.80	$10.80	

11000 Operational	1000 Instruction	52720 Workers Compensation Employer's Fee	9000 Co-Curricular and Extra-Curricular Activities	008000 Cimarron District Office	1622 Bus Drivers	$20.00	$5.00	$25.00	
						Sub Total	$0.00		
						Indirect Cost			
						DOC. TOTAL	$0.00		

Justification:

MAINTENANCE BAR OPERATIONAL

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: 008-000-2526-0139-M
Fund Type: General Fund / Capital Outlay / Debt Service
Adjustment Type: Maintenance

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Cimarron Municipal Schools
Contact: Kailee Russell, Business Manager
Phone: 575-376-2445
Email: krussell@cimarronschools.org

FLOWTHROUGH ONLY

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

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	2100 Support Services-Students	53711 Other Charges	0000 No Program	008000 Cimarron District Office	0000 No Job Class	$82,592.01	($15,656.56)	$66,935.45	
11000 Operational	2100 Support Services-Students	51100 Salaries Expense	2000 Special Programs	008000 Cimarron District Office	1311 Diagnosticians	$9,832.50	$3,442.50	$13,275.00	
11000 Operational	2100 Support Services-Students	52210 FICA Payments	2000 Special Programs	008000 Cimarron District Office	1311 Diagnosticians	$625.00	$198.08	$823.08	
11000 Operational	2400 Support Services-School Administration	51100 Salaries Expense	0000 No Program	008033 Cimarron Elementary	1112 Principals		$1,759.33	$1,759.33	
11000 Operational	2400 Support Services-School Administration	51100 Salaries Expense	0000 No Program	008036 Cimarron Middle	1112 Principals		$1,759.33	$1,759.33	
11000 Operational	2400 Support Services-School Administration	51300 Additional Compensation	0000 No Program	008000 Cimarron District Office	1511 Data Processing	$12,600.00	$4,368.75	$16,968.75	
11000 Operational	2400 Support Services-School Administration	52210 FICA Payments	0000 No Program	008000 Cimarron District Office	1511 Data Processing	$800.00	$282.82	$1,082.82	
11000 Operational	2400 Support Services-School Administration	52220 Medicare Payments	0000 No Program	008000 Cimarron District Office	1511 Data Processing	$200.00	$39.03	$239.03	
11000 Operational	2500 Central Services	52112 ERA - Retiree Health	0000 No Program	008000 Cimarron District Office	1115 Assoc. Supt.-Fin./Bus. Mgr.	$703.80	$18.06	$721.86	
11000 Operational	2600 Operation & Maintenance of Plant	51100 Salaries Expense	0000 No Program	008036 Cimarron Middle	1614 Maintenance		$973.58	$973.58	
11000 Operational	2600 Operation & Maintenance of Plant	51100 Salaries Expense	0000 No Program	008047 Eagle Nest Elementary	1615 Custodial		$1,159.30	$1,159.30	
11000 Operational	2600 Operation & Maintenance of Plant	51100 Salaries Expense	0000 No Program	008048 Eagle Nest Middle	1615 Custodial		$1,159.30	$1,159.30	
11000 Operational	2700 Student Transportation	51300 Additional Compensation	0000 No Program	008000 Cimarron District Office	1622 Bus Drivers	$615.61	$462.13	$1,077.74	
11000 Operational	2700 Student Transportation	52210 FICA Payments	0000 No Program	008000 Cimarron District Office	1622 Bus Drivers	$36.14	$27.40	$63.54	
11000 Operational	2700 Student Transportation	52220 Medicare Payments	0000 No Program	008000 Cimarron District Office	1622 Bus Drivers	$8.47	$6.40	$14.87	
11000 Operational	2700 Student Transportation	52720 Workers Compensation Employer's Fee	0000 No Program	008000 Cimarron District Office	1622 Bus Drivers		$0.55	$0.55	
						Sub Total	$0.00		
						Indirect Cost			
						DOC. TOTAL	$0.00		

Justification:

MAINTENEANCE BAR OPERATIONAL

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: 008-000-2526-0140-M
Fund Type: Flowthrough
Adjustment Type: Maintenance

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Cimarron Municipal Schools
Contact: Kailee Russell, Business Manager
Phone: 575-376-2445
Email: krussell@cimarronschools.org

FLOWTHROUGH ONLY

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

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
13000 Pupil Transportation	2700 Student Transportation	52111 Educational Retirement	0000 No Program	008000 Cimarron District Office	1113 Administrative Associates	$6,687.13	($0.01)	$6,687.12	
13000 Pupil Transportation	2700 Student Transportation	52111 Educational Retirement	0000 No Program	008000 Cimarron District Office	1614 Maintenance	$4,900.82	($28.58)	$4,872.24	
13000 Pupil Transportation	2700 Student Transportation	52210 FICA Payments	0000 No Program	008000 Cimarron District Office	1113 Administrative Associates	$2,315.29	($0.01)	$2,315.28	
13000 Pupil Transportation	2700 Student Transportation	53711 Other Charges	0000 No Program	008000 Cimarron District Office	0000 No Job Class	$9,803.93	($1,739.91)	$8,064.02	
13000 Pupil Transportation	2700 Student Transportation	54415 Water/Sewage	0000 No Program	008000 Cimarron District Office	0000 No Job Class	$2,500.00	($520.00)	$1,980.00	
13000 Pupil Transportation	2700 Student Transportation	55916 Bus Inspections	0000 No Program	008000 Cimarron District Office	0000 No Job Class	$1,500.00	($131.81)	$1,368.19	
13000 Pupil Transportation	2700 Student Transportation	56212 Diesel Fuel	0000 No Program	008000 Cimarron District Office	0000 No Job Class	$480.05	($480.05)		
13000 Pupil Transportation	2700 Student Transportation	56214 Lubricants/Anti-Freeze	0000 No Program	008000 Cimarron District Office	0000 No Job Class	$2,000.00	($2,000.00)		
13000 Pupil Transportation	2700 Student Transportation	51100 Salaries Expense	0000 No Program	008000 Cimarron District Office	1612 Substitutes-Other Leave	$2,914.23	$2,308.28	$5,222.51	
13000 Pupil Transportation	2700 Student Transportation	51300 Additional Compensation	0000 No Program	008000 Cimarron District Office	1622 Bus Drivers	$2,313.01	$668.99	$2,982.00	
13000 Pupil Transportation	2700 Student Transportation	52210 FICA Payments	0000 No Program	008000 Cimarron District Office	1612 Substitutes-Other Leave	$164.47	$154.45	$318.92	
13000 Pupil Transportation	2700 Student Transportation	52210 FICA Payments	0000 No Program	008000 Cimarron District Office	1622 Bus Drivers	$7,269.94	$56.11	$7,326.05	
13000 Pupil Transportation	2700 Student Transportation	52220 Medicare Payments	0000 No Program	008000 Cimarron District Office	1217 Secretarial/Clerical/Technical Assistants	$244.58	$0.08	$244.66	

13000 Pupil Transportation	2700 Student Transportation	52220 Medicare Payments	0000 No Program	008000 Cimarron District Office	1612 Substitutes-Other Leave	$38.44	$36.12	$74.56	
13000 Pupil Transportation	2700 Student Transportation	52220 Medicare Payments	0000 No Program	008000 Cimarron District Office	1622 Bus Drivers	$1,700.26	$13.11	$1,713.37	
13000 Pupil Transportation	2700 Student Transportation	52720 Workers Compensation Employer's Fee	0000 No Program	008000 Cimarron District Office	1113 Administrative Associates	$8.37	$2.79	$11.16	
13000 Pupil Transportation	2700 Student Transportation	52720 Workers Compensation Employer's Fee	0000 No Program	008000 Cimarron District Office	1217 Secretarial/Clerical/Technical Assistants	$5.67	$1.89	$7.56	
13000 Pupil Transportation	2700 Student Transportation	52720 Workers Compensation Employer's Fee	0000 No Program	008000 Cimarron District Office	1612 Substitutes-Other Leave	$19.20	$4.80	$24.00	
13000 Pupil Transportation	2700 Student Transportation	52720 Workers Compensation Employer's Fee	0000 No Program	008000 Cimarron District Office	1614 Maintenance	$6.03	$2.01	$8.04	
13000 Pupil Transportation	2700 Student Transportation	52720 Workers Compensation Employer's Fee	0000 No Program	008000 Cimarron District Office	1622 Bus Drivers	$59.58	$15.71	$75.29	
13000 Pupil Transportation	2700 Student Transportation	54314 Maintenance & Repair - Buses	0000 No Program	008000 Cimarron District Office	0000 No Job Class	$11,300.00	$1,247.40	$12,547.40	
13000 Pupil Transportation	2700 Student Transportation	56211 Gasoline	0000 No Program	008000 Cimarron District Office	0000 No Job Class	$4,500.00	$388.63	$4,888.63	
						Sub Total	$0.00		
						Indirect Cost			
						DOC. TOTAL	$0.00		

Justification:

MAINTENANCE TRANSPORTATION

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: 008-000-2526-0141-T
Fund Type: General Fund / Capital Outlay / Debt Service
Adjustment Type: Transfer

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Cimarron Municipal Schools
Contact: Kailee Russell, Business Manager
Phone: 575-376-2445
Email: krussell@cimarronschools.org

FLOWTHROUGH ONLY

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

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
22000 Athletics	2200 Support Services-Instruction	53330 Professional Development	9000 Co-Curricular and Extra-Curricular Activities	008000 Cimarron District Office	0000 No Job Class	$7,000.00	($1,200.00)	$5,800.00	
22000 Athletics	1000 Instruction	53711 Other Charges	9000 Co-Curricular and Extra-Curricular Activities	008000 Cimarron District Office	0000 No Job Class	$33,577.84	$1,200.00	$34,777.84	
						Sub Total	$0.00		
						Indirect Cost			
						DOC. TOTAL	$0.00		

Justification:
TRANSFER BAR ATHLETICS

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: 008-000-2526-0142-M
Fund Type: Flowthrough
Adjustment Type: Maintenance

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Cimarron Municipal Schools
Contact: Kailee Russell, Business Manager
Phone: 575-376-2445
Email: krussell@cimarronschools.org

Voided

FLOWTHROUGH ONLY

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

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
						Indirect Cost			
						DOC. TOTAL	$0.00		

Void/Disapproval Reason: VOID

Justification:
MAINTENENACE TITLE I

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
Kailee Russell		5/15/2026 9:03:16 AM

Voided

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: 008-000-2526-0143-M
Fund Type: Direct Grant
Adjustment Type: Maintenance

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Cimarron Municipal Schools
Contact: Kailee Russell, Business Manager
Phone: 575-376-2445
Email: krussell@cimarronschools.org

FLOWTHROUGH ONLY

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

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
25153 Title XIX MEDICAI D 3/21 Years	2100 Support Services-Students	52720 Workers Compensation Employer's Fee	2000 Special Programs	008000 Cimarron District Office	1312 Speech Therapists	$6.00	($0.40)	$5.60	
25153 Title XIX MEDICAI D 3/21 Years	2100 Support Services-Students	52720 Workers Compensation Employer's Fee	0000 No Program	008000 Cimarron District Office	1215 Registered Nurses	$9.00	$0.40	$9.40	
						Sub Total	$0.00		
						Indirect Cost			
						DOC. TOTAL	$0.00		

Justification:
MAINTENANCE MEDICAID

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: 008-000-2526-0144-M
Fund Type: Direct Grant
Adjustment Type: Maintenance

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Cimarron Municipal Schools
Contact: Kailee Russell, Business Manager
Phone: 575-376-2445
Email: krussell@cimarronschools.org

FLOWTHROUGH ONLY

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

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
25233 Rural Education Achievement Program	1000 Instruction	52210 FICA Payments	1010 Regular Education (PreK-12) Programs	008000 Cimarron District Office	1411 Teachers-Grades 1-12	$496.00	($293.53)	$202.47	
25233 Rural Education Achievement Program	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (PreK-12) Programs	008000 Cimarron District Office	0000 No Job Class	$19,800.00	($161.47)	$19,638.53	
25233 Rural Education Achievement Program	1000 Instruction	51300 Additional Compensation	1010 Regular Education (PreK-12) Programs	008000 Cimarron District Office	1411 Teachers-Grades 1-12	$3,010.00	$455.00	$3,465.00	
						Sub Total	$0.00		
						Indirect Cost			
						DOC. TOTAL	$0.00		

Justification:
MAINTENANCE REAP

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: 008-000-2526-0145-M
Fund Type: Flowthrough
Adjustment Type: Maintenance

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Cimarron Municipal Schools
Contact: Kailee Russell, Business Manager
Phone: 575-376-2445
Email: krussell@cimarronschools.org

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

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
27589 Career technical education innovation zones and work-based learning initiatives and equipmen t	1000 Instruction	51300 Additional Compensation	3000 Vocational and Technical Programs	008034 Cimarron High	1415 Teachers-Vocational and Technical	$7,076.30	($1.21)	$7,075.09	
27589 Career technical education innovation zones and work-based learning initiatives and equipmen t	1000 Instruction	52720 Workers Compensation Employer's Fee	3000 Vocational and Technical Programs	008034 Cimarron High	1415 Teachers-Vocational and Technical		$1.21	$1.21	
						Sub Total	$0.00		
						Indirect Cost			
						DOC. TOTAL	$0.00		

Justification:
MAINTENANCE ECHS

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: 008-000-2526-0146-M
Fund Type: Flowthrough
Adjustment Type: Maintenance

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Cimarron Municipal Schools
Contact: Kailee Russell, Business Manager
Phone: 575-376-2445
Email: krussell@cimarronschools.org

FLOWTHROUGH ONLY

Budget Period: 07/01/2025 **To:** 06/30/2026

A. Approved Carryover:

B. Total Current Year Allocation:

D. Total Funding Available:

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31701 Capital Improvements SB-9 Local	4000 Capital Outlay	54315 Maintenance & Repair - Bldgs/Grnds/Equipment (SB-9)	0000 No Program	008000 Cimarron District Office	0000 No Job Class	$610,897.00	($103,300.00)	$507,597.00	
31701 Capital Improvements SB-9 Local	4000 Capital Outlay	56118 General Supplies and Materials	0000 No Program	008000 Cimarron District Office	0000 No Job Class	$539,800.00	($103,322.64)	$436,477.36	
31701 Capital Improvements SB-9 Local	4000 Capital Outlay	57312 Buses	0000 No Program	008000 Cimarron District Office	0000 No Job Class	$100,000.00	$206,622.64	$306,622.64	
						Sub Total	$0.00		
						Indirect Cost			
						DOC. TOTAL	$0.00		

Justification:
SB9 MAINTENANCE

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: 008-000-2526-0147-M
Fund Type: Flowthrough
Adjustment Type: Maintenance

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Cimarron Municipal Schools
Contact: Kailee Russell, Business Manager
Phone: 575-376-2445
Email: krussell@cimarronschools.org

FLOWTHROUGH ONLY

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

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31703 SB-9 State Match Cash	4000 Capital Outlay	54315 Maintenance & Repair - Bldgs/Grnds/Equipment (SB-9)	0000 No Program	008000 Cimarron District Office	0000 No Job Class	$62,732.98	($62,732.98)		
31703 SB-9 State Match Cash	4000 Capital Outlay	57331 Fixed Assets (more than $5,000)	0000 No Program	008000 Cimarron District Office	0000 No Job Class		$62,732.98	$62,732.98	
						Sub Total	$0.00		
						Indirect Cost			
						DOC. TOTAL	$0.00		

Justification:
SB9 STATE MATCH MAINTENANCE

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: 008-000-2526-0148-M
Fund Type: Flowthrough
Adjustment Type: Maintenance

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Cimarron Municipal Schools
Contact: Kailee Russell, Business Manager
Phone: 575-376-2445
Email: krussell@cimarronschools.org

FLOWTHROUGH ONLY

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

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
27149 PreK Initiative	1000 Instruction	52311 Health and Medical Premiums	1010 Regular Education (PreK-12) Programs	008047 Eagle Nest Elementary	1714 Instructional Assistants - Preschool	$8,450.00	($1,305.30)	$7,144.70	
27149 PreK Initiative	1000 Instruction	52312 Life	1010 Regular Education (PreK-12) Programs	008047 Eagle Nest Elementary	1714 Instructional Assistants - Preschool	$200.00	($13.28)	$186.72	
27149 PreK Initiative	1000 Instruction	52312 Life	1010 Regular Education (PreK-12) Programs	008000 Cimarron District Office	1414 Teachers-Preschool (exclude Special Ed)	$23.44	($23.44)		
27149 PreK Initiative	1000 Instruction	52312 Life	1010 Regular Education (PreK-12) Programs	008033 Cimarron Elementary	1414 Teachers-Preschool (exclude Special Ed)	$75.00	($54.96)	$20.04	
27149 PreK Initiative	1000 Instruction	52313 Dental	1010 Regular Education (PreK-12) Programs	008047 Eagle Nest Elementary	1414 Teachers-Preschool (exclude Special Ed)	$15.10	($15.10)		
27149 PreK Initiative	1000 Instruction	52313 Dental	1010 Regular Education (PreK-12) Programs	008000 Cimarron District Office	1414 Teachers-Preschool (exclude Special Ed)	$894.00	($146.02)	$747.98	
27149 PreK Initiative	1000 Instruction	52314 Vision	1010 Regular Education (PreK-12) Programs	008000 Cimarron District Office	1414 Teachers-Preschool (exclude Special Ed)	$160.00	($128.36)	$31.64	
27149 PreK Initiative	1000 Instruction	52314 Vision	1010 Regular Education (PreK-12) Programs	008000 Cimarron District Office	1714 Instructional Assistants - Preschool	$63.00	($21.78)	$41.22	
27149 PreK Initiative	1000 Instruction	52720 Workers Compensation Employer's Fee	0000 No Program	008033 Cimarron Elementary	1611 Substitutes-Sick Leave	$5.00	($3.98)	$1.02	
27149 PreK Initiative	1000 Instruction	52720 Workers Compensation Employer's Fee	1010 Regular Education (PreK-12) Programs	008000 Cimarron District Office	1414 Teachers-Preschool (exclude Special Ed)	$34.00	($11.20)	$22.80	
27149 PreK Initiative	1000 Instruction	51100 Salaries Expense	1010 Regular Education (PreK-12) Programs	008000 Cimarron District Office	1714 Instructional Assistants - Preschool	$40,470.47	$116.86	$40,587.33	
27149 PreK Initiative	1000 Instruction	52112 ERA - Retiree Health	1010 Regular Education (PreK-12) Programs	008000 Cimarron District Office	1714 Instructional Assistants - Preschool	$609.38	$330.02	$939.40	
27149 PreK Initiative	1000 Instruction	52210 FICA Payments	1010 Regular Education (PreK-12) Programs	008000 Cimarron District Office	1714 Instructional Assistants - Preschool	$1,962.59	$940.18	$2,902.77	

27149 PreK Initiative	1000 Instruction	52220 Medicare Payments	1010 Regular Education (PreK-12) Programs	008000 Cimarron District Office	1714 Instructional Assistants - Preschool	$476.22	$219.90	$696.12	
27149 PreK Initiative	1000 Instruction	52313 Dental	1010 Regular Education (PreK-12) Programs	008033 Cimarron Elementary	1714 Instructional Assistants - Preschool	$112.44	$102.19	$214.63	
27149 PreK Initiative	1000 Instruction	52313 Dental	1010 Regular Education (PreK-12) Programs	008047 Eagle Nest Elementary	1714 Instructional Assistants - Preschool	$19.38	$4.51	$23.89	
27149 PreK Initiative	1000 Instruction	52720 Workers Compensation Employer's Fee	1010 Regular Education (PreK-12) Programs	008033 Cimarron Elementary	1714 Instructional Assistants - Preschool	$6.80	$9.76	$16.56	
						Sub Total	$0.00		
						Indirect Cost			
						DOC. TOTAL	$0.00		

Justification:

PREK MAINTENANCE

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: 008-000-2526-0149-M
Fund Type: Flowthrough
Adjustment Type: Maintenance

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Cimarron Municipal Schools
Contact: Kailee Russell, Business Manager
Phone: 575-376-2445
Email: krussell@cimarronschools.org

FLOWTHROUGH ONLY

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

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
27149 PreK Initiative	2400 Support Services-School Administration	51100 Salaries Expense	0000 No Program	008033 Cimarron Elementary	1112 Principals	$10,555.94	($3,518.66)	$7,037.28	
27149 PreK Initiative	2400 Support Services-School Administration	52111 Educational Retirement	0000 No Program	008033 Cimarron Elementary	1112 Principals	$1,950.00	($644.10)	$1,305.90	
27149 PreK Initiative	2100 Support Services-Students	51100 Salaries Expense	0000 No Program	008047 Eagle Nest Elementary	1215 Registered Nurses		$289.57	$289.57	
27149 PreK Initiative	2100 Support Services-Students	51100 Salaries Expense	0000 No Program	008033 Cimarron Elementary	1216 Health Assistants		$160.55	$160.55	
27149 PreK Initiative	2100 Support Services-Students	52111 Educational Retirement	0000 No Program	008047 Eagle Nest Elementary	1215 Registered Nurses		$52.56	$52.56	
27149 PreK Initiative	2100 Support Services-Students	52111 Educational Retirement	0000 No Program	008033 Cimarron Elementary	1216 Health Assistants		$29.15	$29.15	
27149 PreK Initiative	2100 Support Services-Students	52112 ERA - Retiree Health	0000 No Program	008047 Eagle Nest Elementary	1215 Registered Nurses		$5.79	$5.79	
27149 PreK Initiative	2100 Support Services-Students	52112 ERA - Retiree Health	0000 No Program	008033 Cimarron Elementary	1216 Health Assistants		$3.21	$3.21	
27149 PreK Initiative	2100 Support Services-Students	52210 FICA Payments	0000 No Program	008047 Eagle Nest Elementary	1215 Registered Nurses		$16.50	$16.50	
27149 PreK Initiative	2100 Support Services-Students	52210 FICA Payments	0000 No Program	008033 Cimarron Elementary	1216 Health Assistants		$9.41	$9.41	
27149 PreK Initiative	2100 Support Services-Students	52220 Medicare Payments	0000 No Program	008047 Eagle Nest Elementary	1215 Registered Nurses		$3.86	$3.86	
27149 PreK Initiative	2100 Support Services-Students	52220 Medicare Payments	0000 No Program	008033 Cimarron Elementary	1216 Health Assistants		$2.20	$2.20	
27149 PreK Initiative	2100 Support Services-Students	52311 Health and Medical Premiums	0000 No Program	008047 Eagle Nest Elementary	1215 Registered Nurses		$34.15	$34.15	
27149 PreK Initiative	2100 Support Services-Students	52311 Health and Medical Premiums	0000 No Program	008033 Cimarron Elementary	1216 Health Assistants		$36.58	$36.58	
27149 PreK Initiative	2100 Support Services-Students	52312 Life	0000 No Program	008047 Eagle Nest Elementary	1215 Registered Nurses		$0.29	$0.29	
27149 PreK Initiative	2100 Support Services-Students	52312 Life	0000 No Program	008033 Cimarron Elementary	1216 Health Assistants		$0.24	$0.24	
27149 PreK Initiative	2100 Support Services-Students	52313 Dental	0000 No Program	008047 Eagle Nest Elementary	1215 Registered Nurses		$0.89	$0.89	

27149 PreK Initiative	2100 Support Services-Students	52313 Dental	0000 No Program	008033 Cimarron Elementary	1216 Health Assistants		$0.96	$0.96	
27149 PreK Initiative	2100 Support Services-Students	52314 Vision	0000 No Program	008047 Eagle Nest Elementary	1215 Registered Nurses		$0.20	$0.20	
27149 PreK Initiative	2100 Support Services-Students	52314 Vision	0000 No Program	008033 Cimarron Elementary	1216 Health Assistants		$0.22	$0.22	
27149 PreK Initiative	2200 Support Services-Instruction	51100 Salaries Expense	0000 No Program	008033 Cimarron Elementary	1213 Library/Media Assistants		$137.78	$137.78	
27149 PreK Initiative	2200 Support Services-Instruction	51100 Salaries Expense	0000 No Program	008047 Eagle Nest Elementary	1213 Library/Media Assistants		$150.02	$150.02	
27149 PreK Initiative	2200 Support Services-Instruction	51100 Salaries Expense	0000 No Program	008033 Cimarron Elementary	1217 Secretarial/Clerical/Technical Assistants		$161.55	$161.55	
27149 PreK Initiative	2200 Support Services-Instruction	51100 Salaries Expense	0000 No Program	008047 Eagle Nest Elementary	1217 Secretarial/Clerical/Technical Assistants		$146.32	$146.32	
27149 PreK Initiative	2200 Support Services-Instruction	52111 Educational Retirement	0000 No Program	008047 Eagle Nest Elementary	1217 Secretarial/Clerical/Technical Assistants		$26.56	$26.56	
27149 PreK Initiative	2200 Support Services-Instruction	52111 Educational Retirement	0000 No Program	008033 Cimarron Elementary	1217 Secretarial/Clerical/Technical Assistants		$29.32	$29.32	
27149 PreK Initiative	2200 Support Services-Instruction	52111 Educational Retirement	0000 No Program	008047 Eagle Nest Elementary	1213 Library/Media Assistants		$27.23	$27.23	
27149 PreK Initiative	2200 Support Services-Instruction	52111 Educational Retirement	0000 No Program	008033 Cimarron Elementary	1213 Library/Media Assistants		$24.99	$24.99	
27149 PreK Initiative	2200 Support Services-Instruction	52112 ERA - Retiree Health	0000 No Program	008033 Cimarron Elementary	1213 Library/Media Assistants		$2.74	$2.74	
27149 PreK Initiative	2200 Support Services-Instruction	52112 ERA - Retiree Health	0000 No Program	008047 Eagle Nest Elementary	1213 Library/Media Assistants		$3.00	$3.00	
27149 PreK Initiative	2200 Support Services-Instruction	52112 ERA - Retiree Health	0000 No Program	008033 Cimarron Elementary	1217 Secretarial/Clerical/Technical Assistants		$3.23	$3.23	
27149 PreK Initiative	2200 Support Services-Instruction	52112 ERA - Retiree Health	0000 No Program	008047 Eagle Nest Elementary	1217 Secretarial/Clerical/Technical Assistants		$2.92	$2.92	
27149 PreK Initiative	2200 Support Services-Instruction	52210 FICA Payments	0000 No Program	008033 Cimarron Elementary	1213 Library/Media Assistants		$8.53	$8.53	
27149 PreK Initiative	2200 Support Services-Instruction	52210 FICA Payments	0000 No Program	008047 Eagle Nest Elementary	1213 Library/Media Assistants		$9.29	$9.29	
27149 PreK Initiative	2200 Support Services-Instruction	52210 FICA Payments	0000 No Program	008033 Cimarron Elementary	1217 Secretarial/Clerical/Technical Assistants		$9.44	$9.44	
27149 PreK Initiative	2200 Support Services-Instruction	52210 FICA Payments	0000 No Program	008047 Eagle Nest Elementary	1217 Secretarial/Clerical/Technical Assistants		$9.04	$9.04	
27149 PreK Initiative	2200 Support Services-Instruction	52220 Medicare Payments	0000 No Program	008033 Cimarron Elementary	1213 Library/Media Assistants		$2.00	$2.00	
27149 PreK Initiative	2200 Support Services-Instruction	52220 Medicare Payments	0000 No Program	008047 Eagle Nest Elementary	1213 Library/Media Assistants		$2.17	$2.17	
27149 PreK Initiative	2200 Support Services-Instruction	52220 Medicare Payments	0000 No Program	008033 Cimarron Elementary	1217 Secretarial/Clerical/Technical Assistants		$2.20	$2.20	
27149 PreK Initiative	2200 Support Services-Instruction	52220 Medicare Payments	0000 No Program	008047 Eagle Nest Elementary	1217 Secretarial/Clerical/Technical Assistants		$2.12	$2.12	

27149 PreK Initiative	2200 Support Services-Instruction	52311 Health and Medical Premiums	0000 No Program	008033 Cimarron Elementary	1217 Secretarial/Clerical/Technical Assistants		$36.10	$36.10	
27149 PreK Initiative	2200 Support Services-Instruction	52312 Life	0000 No Program	008033 Cimarron Elementary	1213 Library/Media Assistants		$0.28	$0.28	
27149 PreK Initiative	2200 Support Services-Instruction	52312 Life	0000 No Program	008047 Eagle Nest Elementary	1213 Library/Media Assistants		$0.36	$0.36	
27149 PreK Initiative	2200 Support Services-Instruction	52312 Life	0000 No Program	008033 Cimarron Elementary	1217 Secretarial/Clerical/Technical Assistants		$0.28	$0.28	
27149 PreK Initiative	2200 Support Services-Instruction	52312 Life	0000 No Program	008047 Eagle Nest Elementary	1217 Secretarial/Clerical/Technical Assistants		$0.28	$0.28	
27149 PreK Initiative	2200 Support Services-Instruction	52313 Dental	0000 No Program	008033 Cimarron Elementary	1217 Secretarial/Clerical/Technical Assistants		$1.31	$1.31	
27149 PreK Initiative	2200 Support Services-Instruction	52313 Dental	0000 No Program	008047 Eagle Nest Elementary	1217 Secretarial/Clerical/Technical Assistants		$1.15	$1.15	
27149 PreK Initiative	2200 Support Services-Instruction	52314 Vision	0000 No Program	008033 Cimarron Elementary	1217 Secretarial/Clerical/Technical Assistants		$0.25	$0.25	
27149 PreK Initiative	2200 Support Services-Instruction	52314 Vision	0000 No Program	008047 Eagle Nest Elementary	1217 Secretarial/Clerical/Technical Assistants		$0.20	$0.20	
27149 PreK Initiative	2200 Support Services-Instruction	53330 Professional Development	0000 No Program	008000 Cimarron District Office	0000 No Job Class		$2,715.77	$2,715.77	
						Sub Total	$0.00		
						Indirect Cost			
						DOC. TOTAL	$0.00		

Justification:

MAINTENANCE PREK

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: 008-000-2526-0150-I
Fund Type: Flowthrough
Adjustment Type: Increase

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No
Total Approved Budget (Flowthrough):

Entity Name: Cimarron Municipal Schools
Contact: Kailee Russell, Business Manager
Phone: 575-376-2445
Email: krussell@cimarronschools.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 24154.0000.44500 $986.79

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
24154 Teacher/ Principal Training & Recruiting	2200 Support Services-Instruction	53330 Professional Development	0000 No Program	008000 Cimarron District Office	0000 No Job Class	$2,809.79	$986.79	$3,796.58	
						Sub Total	$986.79		
						Indirect Cost			
						DOC. TOTAL	$986.79		

Justification:
INCREASE BAR TITLE II

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.

Docusign Envelope ID: 4AA8F107-132A-8791-81A8-F9AD47935D77

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

May 14, 2026

MEMORANDUM

TO: Superintendents, Charter Leaders, and Business Managers

FROM: Amanda DeBell, Deputy Secretary of Teaching, Learning and Innovation

DocuSigned by:
Amanda DeBell
88199725368D409...

RE: **Title II, Part A-Teacher Principal Training & Recruiting Fund (24154) FY26 Final Award & Carryover**

The New Mexico Public Education Department (PED) has granted its final FY 25-26 subawards for funding through the Title II, Part A Fund (24154).

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)	S367A240030-25A
Federal award date	October 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)	Supporting Effective Instruction State Grants (Title II, Part A)
Federal awarding agency	United States Department of Education Office of Elementary and Secondary Education 400 Maryland Ave., SW Washington, DC 20202 (202) 219-1662 United States Department of Education
Contact information for awarding official of the Pass-through entity	Rebecca Elicio Educator Growth and Development rebecca.elicio@ped.nm.gov (505) 469-4736 300 Don Gaspar Avenue, Santa Fe, NM 87501
Contact information for pass-through awarding official	Rebecca Elicio Educator Growth and Development rebecca.elicio@ped.nm.gov (505) 469-4736 300 Don Gaspar Avenue, Santa Fe, NM 87501
CFDA number and name	84.367A Title II, Part A, Teacher and Principal Training & Recruiting Fund
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 Awards[1]

[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.

Docusign Envelope ID: 4AA8F107-132A-8791-81A8-F9AD47935D77

- 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	24154
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 29, 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:

Program Name, Contact Name, Email and Phone Number	Rebecca Elicio Educator Growth and Development

Docusign Envelope ID: 4AA8F107-132A-8791-81A8-F9AD47935D77

	rebecca.elicio@ped.nm.gov (505) 469-4736 300 Don Gaspar Avenue, Santa Fe, NM 87501

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

Docusign Envelope ID: 4AA8F107-132A-8791-81A8-F9AD47935D77

EXHIBIT C (24154 CARRYOVER & FINAL FY25-26)

NEW MEXICO
Public Education Department

USDE-ESEA/Title II, Part A (24154) CARRYOVER & FINAL AWARD FY25-26

OBMS ENTITY CODE	LOCAL EDUCATION AGENCY	UEI #	GY22, GY23, & GY24 CARRYOVER	FY25-26 FINAL ALLOCATION	*Amount of federal funds obligated by this sub-award to subrecipient* GY22, GY23, & GY24 CARRYOVER & FY25-26 FINAL ALLOCATION	*Total amount of federal funds obligated to subrecipient including current financial obligation* TOTAL AWARD TO SUBRECIPIENT	*Total amount of the federal award committed to subrecipient* FY25-26 APPROVED BUDGET	TOTAL AMOUNT TO BAR
46	Alamogordo Public Schools	DGD9RLTTLRN5	$ 237,135.30	$ 349,613.14	$ 586,748.44	$ 586,748.44	$ 530,136	$ 56,612.44
1	Albuquerque Public Schools	RHSNF9JSGLJ5	$ 2,624,819.85	$ 3,452,799.31	$ 6,077,619.16	$ 6,077,619.16	$ 5,689,181	$ 388,438.16
30	Animas Public Schools	GHDFJ5EYDGH4	$ 10,145.43	$ 7,804.83	$ 17,950.26	$ 17,950.26	$ 14,330	$ 3,620.26
22	Artesia Public Schools	R163HN37CQB4	$ 34,355.54	$ 150,064.52	$ 184,420.06	$ 184,420.06	$ 180,214	$ 4,206.06
64	Aztec Municipal Schools	CJ25J5KWVLJ5	$ 230,244.11	$ 129,398.50	$ 359,642.61	$ 359,642.61	$ 312,257	$ 47,385.61
87	Belen Consolidated Schools	GPVFNCQ5CAW7	$ 246,901.08	$ 247,749.54	$ 494,650.62	$ 494,650.62	$ 361,979	$ 132,671.62
61	Bernalillo Public Schools	QJQLCDZ32KM5	$ 98,506.04	$ 167,135.13	$ 265,641.17	$ 265,641.17	$ 404,829	$ (139,187.96)
66	Bloomfield Schools	YRPHM8YCN495	$ 206,938.42	$ 187,046.81	$ 393,985.23	$ 393,985.23	$ 185,084	$ 208,900.95
40	Capitan Municipal Schools	PL4MS28VCSM6	$ 27,404.68	$ 24,678.33	$ 52,083.01	$ 52,083.01	$ 23,977	$ 28,105.77
20	Carlsbad Municipal Schools	FLH1JLF6JJL3	$ 14,983.98	$ 314,616.70	$ 329,600.68	$ 329,600.68	$ 261,572	$ 68,028.34
37	Carrizozo Municipal Schools	EU8CHANWG677	$ 8,769.63	$ 14,361.72	$ 23,131.35	$ 23,131.35	$ 10,030	$ 13,101.35
67	Central Consolidated Schools	CXQZVRZCCF41	$ 513,891.81	$ 384,652.07	$ 898,543.88	$ 898,543.88	$ 905,542	$ (6,998.12)
53	Chama Valley Independent Schools	PGGMA8XAW583	$ 7,122.50	$ 20,062.90	$ 27,185.40	$ 27,185.40	$ 24,928	$ 2,257.78
8	Cimarron Municipal Schools	CE7CGVFWPJM9	$ 9,278.19	$ 15,559.60	$ 24,837.79	$ 24,837.79	$ 23,851	$ 986.79
84	Clayton Municipal Schools	SKJGSPT9K1B3	$ 28,644.88	$ 25,784.73	$ 54,429.61	$ 54,429.61	$ 50,975	$ 3,454.61
48	Cloudcroft Municipal Schools	UA44RH8EGQH5	$ 34,990.15	$ 21,076.44	$ 56,066.59	$ 56,066.59	$ 29,508	$ 26,558.66
12	Clovis Municipal Schools	RHLXA1JJC994	$ 189,726.71	$ 405,783.91	$ 595,510.62	$ 595,510.62	$ 481,552	$ 113,958.62
24	Cobre Consolidated Schools	N276L1YAZL51	$ 16,517.41	$ 61,393.06	$ 77,910.47	$ 77,910.47	$ 55,296	$ 22,614.07
38	Corona Public Schools	NJSZM4TL9AN7	$ 3,553.08	$ 4,093.51	$ 7,646.59	$ 7,646.59	$ 3,202	$ 4,444.59
62	Cuba Independent Schools	MGPNE9CQBLN8	$ 5,239.64	$ 57,418.37	$ 62,658.01	$ 62,658.01	$ 153,481	$ (90,822.99)
42	Deming Public Schools	XPL2VUTAG733	$ 15,517.97	$ 354,827.05	$ 370,345.02	$ 370,345.02	$ 299,185	$ 71,160.14
85	Des Moines Municipal Schools	D9TGE4DT49F6	$ 805.64	$ 6,103.65	$ 6,909.29	$ 6,909.29	$ 4,059	$ 2,850.29
6	Dexter Consolidated Schools	VWWAJALJXRK6	$ 29,074.54	$ 26,612.34	$ 55,686.88	$ 55,686.88	$ 59,638	$ (3,951.12)
60	Dora Consolidated Schools	LADBKDHFNDG3	$ 6,447.58	$ 9,616.81	$ 16,064.39	$ 16,064.39	$ 9,755	$ 6,309.39
54	Dulce Independent Schools	PQ2EJ5GKVRW3	$ 68,758.27	$ 63,599.36	$ 132,357.63	$ 132,357.63	$ 86,126	$ 46,231.63
58	Elida Municipal Schools	ZF7WQK38CB25	$ 5,135.78	$ 5,768.34	$ 10,904.12	$ 10,904.12	$ 3,690	$ 7,214.12
55	Española Public Schools	UMKFJY7V6FX4	$ 204,528.61	$ 275,996.19	$ 480,524.80	$ 480,524.80	$ 436,689	$ 43,835.80

Cimarron Municipal Schools

Fund Balances

Fiscal Year: 2025-2026

Month: April
Year: 2026
Fund Type:

☑ Include Cash Balance
☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance	Cash Balance	Variance
11000	OPERATIONAL	$883,336.72	$5,111,526.66	($4,710,695.73)	$312,287.03	$1,596,454.68	$1,272,592.79	$323,861.89
13000	PUPIL TRANSPORTATION	$2,461.72	$328,640.00	($290,163.72)	$0.00	$40,938.00	$39,707.14	$1,230.86
14000	INSTRUCTIONAL MATERIALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15200	LOCAL REVENUE OPERATIONAL	$17,419.92	$162,905.53	($188,529.24)	$0.00	($8,203.79)	($8,203.79)	$0.00
21000	FOOD SERVICES	($10,751.17)	$197,145.62	($204,213.24)	($10,751.17)	($28,569.96)	($17,818.79)	($10,751.17)
21100	UNIVERSAL FREE LUNCH (STATE FUNDE	$0.00	$144,533.12	($126,924.54)	$0.00	$17,608.58	$17,608.58	$0.00
22000	ATHLETICS	$47,678.63	$48,514.60	($53,662.42)	$0.00	$42,530.81	$42,530.81	$0.00
23000	UNDESIGNATED	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
23200	ZANE CD SCHOLARSHIP	$10,449.71	$320.87	$0.00	$0.00	$10,770.58	$10,770.58	$0.00
23201	CARDWELL SCHOLARSHIP CD	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
23202	MASONIC SCHOLARSHIP	$10,799.45	$0.00	$0.00	$0.00	$10,799.45	$10,799.45	$0.00
23400	CHS ANNUAL YEARBOOK	$3,231.06	$0.00	($1,031.90)	$0.00	$2,199.16	$2,199.16	$0.00
23401	ACTIVITY INTEREST	$6,416.50	$2,482.39	($353.09)	$0.00	$8,545.80	$8,545.80	$0.00
23402	CHS ART	$0.91	$0.00	$0.00	$0.00	$0.91	$0.91	$0.00
23403	CHS RAM PRIDE BOOSTER CLUB	$62,917.08	$27,040.70	($38,501.62)	$0.00	$51,456.16	$51,456.16	$0.00
23404	JOHN/BEVERLY CARDWELL SCHOLARSH	$96,404.74	$0.00	($1,000.00)	$0.00	$95,404.74	$95,404.74	$0.00
23405	JUAN MARTINEZ SCHOLARSHIP FUND	$16,141.53	$0.00	$0.00	$0.00	$16,141.53	$16,141.53	$0.00
23406	CHS CHEERLEADERS	$1,033.64	$0.00	($1,033.64)	$0.00	$0.00	$0.00	$0.00
23407	FAMILY GROUP 6-8	$6,373.31	$4,124.00	($3,118.73)	$0.00	$7,378.58	$7,378.58	$0.00
23408	CEMOP	$4,318.61	$0.00	$0.00	$0.00	$4,318.61	$4,318.61	$0.00
23409	CEMS YEARBOOK	$855.12	$745.00	($709.80)	$0.00	$890.32	$890.32	$0.00
23410	CEMS ACTIVITY	$1,287.01	$6,672.50	($5,967.78)	$0.00	$1,991.73	$1,991.73	$0.00
23411	CEMS ART	$109.65	$0.00	$0.00	$0.00	$109.65	$109.65	$0.00
23412	SENIOR BANNERS	$566.40	$0.00	$0.00	$0.00	$566.40	$566.40	$0.00
23413	CES 3-4 SCIENCE TEACHERS	$65.90	$0.00	($65.90)	$0.00	$0.00	$0.00	$0.00
23415	CHS CLASS 0F 2027	$4,927.95	$19,575.64	($5,368.99)	$0.00	$19,134.60	$19,134.60	$0.00
23416	DISTRICT NURSE	$1,268.81	$750.00	($463.56)	$0.00	$1,555.25	$1,555.25	$0.00
23417	CHS CLASS OF 2028	$0.00	$2,019.00	($222.77)	$0.00	$1,796.23	$1,796.23	$0.00
23419	CHS CLASS OF 2029	$0.00	$1,565.68	($147.86)	$0.00	$1,417.82	$1,417.82	$0.00
23420	CHS CLASS OF 2024	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
23421	CHS CLASS OF 2025	$3,797.92	$0.00	($167.24)	$0.00	$3,630.68	$3,630.68	$0.00

Fund Balances

Fiscal Year: 2025-2026

Month: April
Year: 2026
Fund Type:

☑ Include Cash Balance
☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance	Cash Balance	Variance
23422	CHS CLASS OF 2026	$9,500.35	$666.00	($1,715.89)	$0.00	$8,450.46	$8,450.46	$0.00
23424	CMS STUDENT COUNCIL	$2,104.59	$0.00	($351.24)	$0.00	$1,753.35	$1,753.35	$0.00
23425	CMS 8TH GRADE DANCE	$284.50	$0.00	($284.50)	$0.00	$0.00	$0.00	$0.00
23426	ENEMS ACTIVITY	$2,000.26	$1,972.00	($3,337.92)	$0.00	$634.34	$634.34	$0.00
23427	ENEMS STAFF	$120.96	$0.00	($120.96)	$0.00	$0.00	$0.00	$0.00
23428	ENMS BARN FUND	$8,255.11	$7,100.00	($10,038.19)	$0.00	$5,316.92	$5,316.92	$0.00
23429	EN AQUAPONICS	$159.84	$0.00	($159.84)	$0.00	$0.00	$0.00	$0.00
23430	ENEMS ART PROGRAM	$477.71	$0.00	($471.40)	$0.00	$6.31	$6.31	$0.00
23431	ENEMS YEARBOOK	$425.25	$225.00	$0.00	$0.00	$650.25	$650.25	$0.00
23432	EN VOCATIONAL ED	$2.46	$0.00	($2.46)	$0.00	$0.00	$0.00	$0.00
23433	TRAILS END RANCH	$1,100.00	$0.00	$0.00	$0.00	$1,100.00	$1,100.00	$0.00
23434	ENMS STUDENT COUNCIL	$1,412.55	$62.31	$0.00	$0.00	$1,474.86	$1,474.86	$0.00
23435	EN PBIS COMMITTEE	$1,624.28	$776.56	($640.27)	$0.00	$1,760.57	$1,760.57	$0.00
23436	SNOW INDUSTRIES	$474.66	$0.00	($474.66)	$0.00	$0.00	$0.00	$0.00
23440	CHS ACTIVITY	$1,933.83	$215.50	($105.55)	$0.00	$2,043.78	$2,043.78	$0.00
23442	CHS STUDENT COUNCIL	$416.67	$780.00	($345.38)	$0.00	$851.29	$851.29	$0.00
23445	CHS TEACHERS	$471.64	$0.00	$0.00	$0.00	$471.64	$471.64	$0.00
23446	BAND-MUSIC PROGRAM	$10,417.10	$23,370.60	($14,149.70)	$0.00	$19,638.00	$19,638.00	$0.00
23448	SKI CLUB	$1,037.23	$474.66	($970.00)	$0.00	$541.89	$541.89	$0.00
23449	FFA	$726.19	$3,430.37	($2,115.50)	$0.00	$2,041.06	$2,041.06	$0.00
23450	CHS NATIONAL HONOR SOCIETY	$687.12	$0.00	($638.99)	$0.00	$48.13	$48.13	$0.00
23451	CHS RAMSHORN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
23452	CHS RHOR	$473.33	$0.00	($473.33)	$0.00	$0.00	$0.00	$0.00
23454	CHS SHOP	$3,008.28	$8,120.00	$0.00	$0.00	$11,128.28	$11,128.28	$0.00
23455	CHS LASER SHOP/BUSINESS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
23456	CHS DRAMA CLUB	$4,079.56	$0.00	($4,079.56)	$0.00	$0.00	$0.00	$0.00
23457	CHS FUN RUN / DONATION	$0.00	$1,216.00	($1,216.00)	$0.00	$0.00	$0.00	$0.00
23458	CHILD CARE CENTER	$7,663.47	$0.00	($7,008.96)	$0.00	$654.51	$654.51	$0.00
23460	ZANE SCHOLARSHIP	$2,306.87	$0.00	$0.00	$0.00	$2,306.87	$2,306.87	$0.00
23461	STAFF EVENT DONATION	$424.14	$0.00	($424.14)	$0.00	$0.00	$0.00	$0.00
23463	ENEMS LIBRARY	$927.31	$0.00	$0.00	$0.00	$927.31	$927.31	$0.00

Fund Balances

Fiscal Year: 2025-2026

Month: April
Year: 2026
Fund Type:

☑ Include Cash Balance
☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance	Cash Balance	Variance
23464	ENES K-2 TEACHERS	$2,571.32	$1,546.00	($1,711.60)	$0.00	$2,405.72	$2,405.72	$0.00
23465	ENES 3-5 TEACHERS	$8,118.58	$0.00	($258.05)	$0.00	$7,860.53	$7,860.53	$0.00
23470	EN TUTORING PROGRAM	$2,130.22	$0.00	$0.00	$0.00	$2,130.22	$2,130.22	$0.00
23471	ENEMS CENTURY LINK	$205.00	$0.00	($205.00)	$0.00	$0.00	$0.00	$0.00
23479	CHS GRAPHIC ARTS	$215.30	$0.00	$0.00	$0.00	$215.30	$215.30	$0.00
23482	CHS BROADCAST	$395.75	$0.00	$0.00	$0.00	$395.75	$395.75	$0.00
23483	CHS DESIGN	$6,450.20	$0.00	$0.00	$0.00	$6,450.20	$6,450.20	$0.00
23485	ENMS JUNIOR CHAMBER	$1,795.82	$0.00	$0.00	$0.00	$1,795.82	$1,795.82	$0.00
23486	COFFEE BAR	$1,575.90	$0.00	($1,575.90)	$0.00	$0.00	$0.00	$0.00
23487	WERC ENVIRONMENTAL DESIGN	$230.83	$0.00	$0.00	$0.00	$230.83	$230.83	$0.00
23488	DISTRICT ATHLETICS	$55.00	$0.00	($55.00)	$0.00	$0.00	$0.00	$0.00
24101	TITLE I - IASA	$0.00	$64,862.77	($71,626.79)	$0.00	($6,764.02)	$4,719.45	($11,483.47)
24106	ENTITLEMENT IDEA-B	($43,942.14)	$156,178.54	($129,366.43)	($40,035.79)	($57,165.82)	($10,059.72)	($47,106.10)
24109	PRESCHOOL IDEA-B	($2,091.84)	$11,325.28	($10,389.52)	($2,091.84)	($3,247.92)	($1,156.08)	($2,091.84)
24118	FRESH FRUIT AND VEGETABLE	$0.00	$439.26	($1,391.64)	$0.00	($952.38)	($952.38)	$0.00
24120	IDEA-B RISK POOL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24132	IDEA-B RESULTS PLAN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24146	CHARTER SCHOOLS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24154	TEACHER/PRINCIPAL TRAINING & RECRI	($2,226.02)	$6,163.52	($2,186.46)	($407.02)	$1,344.02	$1,751.04	($407.02)
24172	CARL PERKINS RESERVE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24174	CARL D PERKINS SECONDARY - CURREI	($13,932.82)	$13,932.82	$0.00	($13,932.82)	($13,932.82)	$0.00	($13,932.82)
24183	USDA EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24189	TITLE IV	$0.00	$1,600.00	($6,555.58)	$0.00	($4,955.58)	($4,955.58)	$0.00
24195	COMPREHENSIVE LITERACY DEVELOPM	$0.00	$16,132.59	($16,132.59)	$0.00	$0.00	$0.00	$0.00
24196	STRONGER CONNECTIONS GRANT (SCG	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24301	CARES ACT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24305	GEERF	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24306	CARES/GEER - HEPA FILTERS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24308	ESSER II	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24312	CARES TEACHER RETENTION STIPEND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24316	ESSER II - AIR QUALITY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Fund Balances

Fiscal Year: 2025-2026

Month: April
Year: 2026
Fund Type:

☑ Include Cash Balance
☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance	Cash Balance	Variance
24330	ESSER III	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24346	IDEA B / ARP	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
24349	IDEA B PRESCHOOL / ARP	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
25153	TITLE XIX MEDICAID 3/21 YEARS	($10,580.59)	$55,831.52	($55,138.55)	($10,580.59)	($20,468.21)	($9,887.62)	($10,580.59)
25214	TEACHER QUALITY ENHANCEMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
25233	RURAL EDUCATION ACHIEVEMENT PRO(	($4,853.65)	$37,024.09	($32,718.57)	($4,853.65)	($5,401.78)	($548.13)	($4,853.65)
25271	EEDW	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
26107	REC/DISTRICT FISCAL AGENT	($28,860.36)	$29,262.69	$0.00	($28,860.36)	($28,458.03)	$402.33	($28,860.36)
26156	TURNER FOUNDATION	$15,220.47	$0.00	($899.86)	$0.00	$14,320.61	$14,320.61	$0.00
26179	A PLUS FOR ENERGY	$870.56	$0.00	$0.00	$0.00	$870.56	$870.56	$0.00
27103	2009 DUAL CREDIT IM/HB2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27106	2010 GO BONDS STUDENT LIBRARY FUN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27107	2012 GO BOND	($2,337.49)	$2,467.86	($722.64)	($2,337.49)	($2,929.76)	($592.27)	($2,337.49)
27109	INSTRUCTIONAL MATERIALS-GAA 2019	$650.16	$0.00	($592.00)	$0.00	$58.16	$58.16	$0.00
27114	CENTER FOR TEACHER EXCELLENCE PE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27125	EXCELLENCE IN TEACHING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27126	COMMUNITY SCHOOLS PLANNING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27127	COMMUNITY SCHOOLS IMPLEMENTATIO	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27130	FEMININE HYGIENE PRODUCTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27138	INCENTIVES FOR SCHOOL IMPR ACT PE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27149	PREK INITIATIVE	($129,253.31)	$358,176.76	($263,468.08)	($129,253.31)	($163,797.94)	($34,538.87)	($129,259.07)
27155	BREAKFAST FOR ELEM STUDENTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27171	2010 GOB IM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27178	SCHOOL BUSES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27181	"STEM" TEACHER INITIATIVE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27183	NM GROWN FVV	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27195	TEACHERS HARD TO STAFF STIPEND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27201	SCHOOL LUNCH CO-PAY LAWS OF 2020	$1,909.00	$0.00	$0.00	$0.00	$1,909.00	$1,909.00	$0.00
27405	2020 SCHOOL BUS CAMERAS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27407	FAMILY INCOME INDEX	($12,066.47)	$12,066.47	$0.00	($12,066.47)	($12,066.47)	$0.00	($12,066.47)
27408	K-12 PLUS / ELTP PLANNING GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Fund Balances

Fiscal Year: 2025-2026

Month: April
Year: 2026
Fund Type:

☑ Include Cash Balance
☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance	Cash Balance	Variance
27414	PEDIATRIC AUTISM/SPECIAL NEEDS EQU	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27502	CAREER TECHNICAL EDUCATION PROGI	($41,999.00)	$106,097.52	($64,098.52)	($41,999.00)	($41,999.00)	$0.00	($41,999.00)
27528	COMMUNITY SCHOOLS AND FAMILY ENC	($15,117.52)	$39,022.91	($26,680.79)	($15,117.52)	($17,892.92)	($2,775.40)	($15,117.52)
27589	EARLY COLLEGE HIGH SCHOOL - ECHS	$0.00	$1,504.56	($3,010.33)	$0.00	($1,505.77)	($1,505.77)	$0.00
28178	GEAR-UP CHE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
28211	NM SCHOOLS COVID-19 TESTING PROGI	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
29102	PRIVATE DIR GRANTS (CATEGORICAL)	$164,001.40	$1,000.00	($8,779.82)	$0.00	$156,221.58	$156,221.58	$0.00
29130	SCHOOL BASED HEALTH CENTER	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
31100	BOND BUILDING	$167,134.28	$1,262,172.35	($401,906.27)	$0.00	$1,027,400.36	$1,027,400.36	$0.00
31200	PUBLIC SCHOOL CAPITAL OUTLAY	$155,039.47	$100,000.00	($100,000.00)	$0.00	$155,039.47	$155,039.47	$0.00
31600	HB 33	$69.71	$26.06	($0.26)	$0.00	$95.51	$95.51	$0.00
31700	STATE MATCH SB-9	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
31701	CAPITAL IMPROVEMENTS SB-9	$1,094,727.51	$815,997.41	($840,669.08)	$0.00	$1,070,055.84	$1,070,055.84	$0.00
31703	SB-9 STATE MATCH	$46,959.89	$15,772.98	($62,732.98)	$0.00	($0.11)	($0.11)	$0.00
31900	ED. TECHNOLOGY EQUIPMENT ACT	$545,052.47	$17,828.38	($441,753.88)	$0.00	$121,126.97	$121,126.97	$0.00
41000	DEBT SERVICES	$1,147,856.77	$906,256.19	($989,462.85)	$0.00	$1,064,650.11	$1,064,650.11	$0.00
43000	TOTAL ED. TECH. DEBT SERVICE SUBFU	$355,133.48	$203,917.54	($300,379.47)	$0.00	$258,671.55	$258,671.55	$0.00
	Grand Total:	$4,644,734.26	$10,343,576.38	($9,515,934.72)	$0.00	$5,472,375.92	$5,478,129.74	($5,753.82)

End of Report

CIMARRON MUNICIPAL SCHOOLS

To: Board Members

From: Kailee N. Russell

Date: April 30, 2026

Re: Variance explanations for April 1 - April 30

11000 Operational	Intra-Fund Loans paid that crossed fiscal years		$312,287.03
	Payroll Liabilities		$91.36
	Auditor's Adjustment	$	**11,483.47**
		$	**323,861.86**
13000 Pupil Transportation	Fund Balance Carryover	$	**1,230.86**
21000 Food Services	Intra-Fund Loans paid that crossed fiscal years	$	**(10,751.17)**
24101 Title I - IASA	District Transfer out	$	**(11,483.47)**
24106 Entitlement IDEA B	Intra-Fund Loans paid that crossed fiscal years	$	**(40,035.79)**
	Accounts Payables	$	**(3,163.96)**
	Accounts Payables beginning fund balance clean up	$	**(3,906.35)**
		$	**(47,106.10)**
24109 Entitlement IDEA B PreK	Intra-Fund Loans paid that crossed fiscal years	$	**(2,091.84)**
24154 Title II	Intra-Fund Loans paid that crossed fiscal years	$	**(407.02)**
24174 Carl Perkins	Intra-Fund Loans paid that crossed fiscal years	$	**(13,932.82)**
25153 Medicaid	Intra-Fund Loans paid that crossed fiscal years	$	**(10,580.59)**
25233 REAP	Intra-Fund Loans paid that crossed fiscal years	$	**(4,853.65)**
26107 Ed Fellows	Intra-Fund Loans paid that crossed fiscal years	$	**(28,860.36)**
27107 GOB Library	Intra-Fund Loans paid that crossed fiscal years	$	**(2,337.49)**
27149 Pre-K	Intra-Fund Loans paid that crossed fiscal years	$	**(129,253.31)**
27407 Family Income Index	Intra-Fund Loans paid that crossed fiscal years	$	**(12,066.47)**
27502 Career Technical Education	Intra-Fund Loans paid that crossed fiscal years	$	**(41,999.00)**
27528 Community Schools	Intra-Fund Loans paid that crossed fiscal years	$	**(15,117.52)**

Local to be paid back once request for reimbursement (RFR) have been received.

Loans will be paid in full this fiscal year (25-26) for last year (24-25); RFR's were received in August.

It will show as a variance until the new year.

NM State Treasurer's Office Investment Pool - LGIP
April 2026

4/1/2026	3.629
4/2/2026	3.668
4/3/2026	N/A
4/6/2026	3.664
4/7/2026	3.667
4/8/2026	3.671
4/9/2026	3.661
4/10/2026	3.647
4/13/2026	3.644
4/14/2026	3.659
4/15/2026	3.669
4/16/2026	3.678
4/17/2026	3.685
4/20/2026	3.667
4/21/2026	3.670
4/22/2026	3.666
4/23/2026	3.667
4/24/2026	3.665
4/27/2026	3.673
4/28/2026	3.677
4/29/2026	3.675
4/30/2026	3.672

Average	3.665	1.500

New Mexico State Treasurer's Office

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	US TREASURIES									REPURCHASE	LGIP			
	30 day	60 day	90 day	120 day	150 day (pg2)	182 day	272 day (pg2)	1 year	2 year	OVER NIGHT PURCHASE RATE	LGIP Current Daily Net Yield	LGIP Current Daily Gross Yield	30 Day Net Yield	30 Day Gross Yield
4/1/2026	3.677	3.693	3.682	3.691	3.688	3.691	3.608	3.660	3.803	3.693	3.629	3.679	3.666	3.716
4/2/2026	3.675	3.691	3.690	3.711	3.692	3.705	3.634	3.673	3.835	3.689	3.668	3.718	3.666	3.716
4/3/2026	********	N/A	********											
4/6/2026	3.667	3.686	3.694	3.709	3.692	3.717	3.647	3.697	3.858	3.688	3.664	3.714	3.666	3.716
4/7/2026	3.666	3.682	3.700	3.710	3.696	3.724	3.657	3.684	3.850	3.675	3.667	3.717	3.664	3.714
4/8/2026	3.624	3.655	3.683	3.695	3.675	3.684	3.580	3.610	3.738	3.647	3.671	3.721	3.664	3.714
4/9/2026	3.621	3.649	3.670	3.685	3.682	3.697	3.624	3.654	3.777	3.598	3.661	3.711	3.664	3.714
4/10/2026	3.620	3.628	3.668	3.682	3.663	3.690	3.639	3.669	3.785	3.610	3.647	3.697	3.663	3.713
4/13/2026	3.649	3.662	3.674	3.688	3.686	3.708	3.633	3.681	3.793	3.655	3.644	3.694	3.662	3.712
4/14/2026	3.659	3.670	3.681	3.696	3.689	3.721	3.621	3.680	3.776	3.680	3.659	3.709	3.661	3.711
4/15/2026	3.667	3.682	3.699	3.711	3.679	3.710	3.623	3.691	3.755	3.732	3.669	3.719	3.661	3.711
4/16/2026	3.667	3.682	3.690	3.704	3.678	3.695	3.591	3.674	3.757	3.708	3.678	3.728	3.662	3.712
4/17/2026	3.647	3.688	3.679	3.687	3.558	3.667	3.558	3.636	3.704	3.668	3.685	3.735	3.662	3.712
4/20/2026	3.657	3.677	3.683	3.696	3.673	3.682	3.589	3.638	3.725	3.645	3.667	3.727	3.662	3.712
4/21/2026	3.642	3.664	3.666	3.693	3.686	3.705	3.605	3.666	3.762	3.646	3.670	3.720	3.663	3.713
4/22/2026	3.632	3.657	3.676	3.697	3.682	3.700	3.616	3.669	3.779	3.660	3.666	3.716	3.664	3.714
4/23/2026	3.633	3.657	3.669	3.695	3.678	3.703	3.617	3.800	3.800	3.659	3.667	3.717	3.664	3.714
4/24/2026	3.633	3.650	3.668	3.692	3.676	3.702	3.627	3.693	3.829	3.676	3.665	3.715	2.664	3.714
4/27/2026	3.652	3.670	3.669	3.692	3.664	3.692	3.604	3.668	3.797	3.697	3.673	3.723	3.665	3.715
4/28/2026	3.657	3.670	3.666	3.698	3.679	3.702	3.628	3.693	3.838	3.678	3.677	3.727	3.665	3.715
4/29/2026	3.630	3.667	3.671	3.697	3.682	3.710	3.634	3.709	3.871	3.661	3.675	3.725	3.665	3.715
4/30/2026	3.627	3.671	3.665	3.702	3.674	3.694	3.634	3.715	3.885	3.677	3.672	3.722	3.665	3.715

Cimarron Municipal Schools

Non-Check Batch Listing

04/01/2026-04/30/2026

ACTIVITIES BANK ACCOUNT

04/15/2026	TRIM AND TASSELS LLC	$117.35	1198	Posted to G/L AP
04/15/2026	TRIM AND TASSELS LLC	$71.55	1198	Posted to G/L AP
04/13/2026	CIMARRON MUNICIPAL SCHOOLS	$54.55	1199	Posted to G/L AP
04/22/2026	A'VIANDS, LLC	$25.82	2001	Posted to G/L AP
04/06/2026	CIMARRON MUNICIPAL SCHOOLS	$167.98	2002	Posted to G/L AP
04/06/2026	CIMARRON MUNICIPAL SCHOOLS	$176.06	2003	Posted to G/L AP
04/06/2026	CIMARRON MUNICIPAL SCHOOLS	$137.53	2004	Posted to G/L AP
04/03/2026	CIMARRON MUNICIPAL SCHOOLS	$170.82	2005	Posted to G/L AP
04/06/2026	CIMARRON MUNICIPAL SCHOOLS	$204.00	2006	Posted to G/L AP
04/10/2026	CIMARRON MUNICIPAL SCHOOLS	$105.35	2007	Posted to G/L AP
04/10/2026	CIMARRON MUNICIPAL SCHOOLS	$80.50	2008	Posted to G/L AP
04/13/2026	CIMARRON MUNICIPAL SCHOOLS	$31.36	2009	Posted to G/L AP
04/07/2026	CIMARRON MUNICIPAL SCHOOLS	$55.10	2010	Posted to G/L AP
04/08/2026	CIMARRON MUNICIPAL SCHOOLS	$97.27	2011	Posted to G/L AP
04/08/2026	CIMARRON MUNICIPAL SCHOOLS	$84.21	2012	Posted to G/L AP
04/20/2026	COMFORT INN (SANTA ROSA)	$1,349.22	2013	Posted to G/L AP
04/20/2026	NATIONAL ASSOCIATION OF SECONDARY PRIN	$253.99	2014	Posted to G/L AP
04/20/2026	TRACTOR SUPPLY	$199.89	2022	Posted to G/L AP
04/20/2026	TRACTOR SUPPLY	$56.95	2022	Posted to G/L AP
04/20/2026	TRACTOR SUPPLY	$155.02	2022	Posted to G/L AP
04/03/2026	TRACTOR SUPPLY	$38.97	2023	Posted to G/L AP
04/03/2026	TRACTOR SUPPLY	$25.99	2023	Posted to G/L AP

	04/24/2026	TRACTOR SUPPLY	$3,319.83	2024	Posted to G/L	AP
	04/27/2026	TRACTOR SUPPLY	$367.04	2025	Posted to G/L	AP
	04/29/2026	TRACTOR SUPPLY	$672.91	2026	Posted to G/L	AP
	04/07/2026	THE HERMITAGE ART COMPANY INC	$28.47	2027	Posted to G/L	AP
	04/07/2026	THE HERMITAGE ART COMPANY INC	$18.98	2027	Posted to G/L	AP
	04/07/2026	THE HERMITAGE ART COMPANY INC	$32.28	2027	Posted to G/L	AP
Total for Fund:		28 Total Amount:	$8,098.99			

OPERATIONAL BANK ACCOUNT

04/22/2026	FIRST TO THE FINISH SPORTS INC.	$573.76	2000	Posted to G/L	AP
04/13/2026	CIMARRON MUNICIPAL SCHOOLS	$321.44	2015	Posted to G/L	AP
04/13/2026	CIMARRON MUNICIPAL SCHOOLS	$321.45	2015	Posted to G/L	AP
04/13/2026	CIMARRON MUNICIPAL SCHOOLS	$321.44	2015	Posted to G/L	AP
04/13/2026	CIMARRON MUNICIPAL SCHOOLS	$321.44	2015	Posted to G/L	AP
04/08/2026	CIMARRON MUNICIPAL SCHOOLS	$1,329.63	2016	Posted to G/L	AP
04/02/2026	COMFORT INN (SANTA ROSA)	$2,340.16	2017	Posted to G/L	AP
04/20/2026	EMBASSY SUITES (ALBUQUERQUE)	$551.52	2018	Posted to G/L	AP
04/16/2026	HOLIDAY DAY INN & SUITES ALBUQUERQUE NOR	$1,654.65	2019	Posted to G/L	AP
04/13/2026	NATIONAL ASSOCIATION OF SECONDARY PRIN	$385.00	2020	Posted to G/L	AP
04/03/2026	TRACTOR SUPPLY	$53.98	2021	Posted to G/L	AP
04/03/2026	TRACTOR SUPPLY	$49.98	2021	Posted to G/L	AP
04/15/2026	NEW MEXICO TAX & REVENUE DEPT	$28.80	4107	Posted to G/L	PR
04/15/2026	NEW MEXICO TAX & REVENUE DEPT	-$4.80	4107	Posted to G/L	PR
04/15/2026	NEW MEXICO TAX & REVENUE DEPT	-$4.80	4107	Posted to G/L	PR
04/15/2026	NEW MEXICO TAX & REVENUE DEPT	$9.60	4107	Posted to G/L	PR
04/15/2026	NEW MEXICO TAX & REVENUE DEPT	-$4.80	4107	Posted to G/L	PR
04/15/2026	NEW MEXICO TAX & REVENUE DEPT	$4.80	4107	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK	$4,748.15	4108	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK	$843.81	4108	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK	$3,083.23	4108	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK	$334.54	4108	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK	$110,484.69	4108	Posted to G/L	PR

04/15/2026	INTERNATIONAL BANK	$600.00	4108	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK	$7,062.27	4108	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK	$500.00	4108	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK	$522.29	4108	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK	$1,914.42	4108	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK	$1,233.53	4108	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK	$257.54	4108	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK	$1,485.55	4108	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK	$596.06	4108	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$84.74	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$19.82	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$30.72	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$272.06	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$63.64	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$161.76	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$11.48	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$19,394.20	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$4,535.80	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$14.45	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$359.08	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$85.22	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$19.94	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$8,218.80	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$1,240.34	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$290.04	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$204.02	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$47.70	4109	Posted to G/L	PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$49.12	4109	Posted to G/L	PR

04/15/2026	INTERNATIONAL BANK-EFTPS	$32.32	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$10.12	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$43.26	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$4.96	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$303.36	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$70.92	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$59.96	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$140.11	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$15.38	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$134.32	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$31.42	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$99.75	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$523.52	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$122.44	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$819.14	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$191.56	4109	Posted to G/L PR
04/15/2026	INTERNATIONAL BANK-EFTPS	$407.90	4109	Posted to G/L PR
04/30/2026	INTERNATIONAL BANK	$795.94	4111	Posted to G/L PR
04/30/2026	INTERNATIONAL BANK	$4,660.87	4111	Posted to G/L PR
04/30/2026	INTERNATIONAL BANK	$3,084.54	4111	Posted to G/L PR
04/30/2026	INTERNATIONAL BANK	$110,103.28	4111	Posted to G/L PR
04/30/2026	INTERNATIONAL BANK	$1,280.44	4111	Posted to G/L PR
04/30/2026	INTERNATIONAL BANK	$89.54	4111	Posted to G/L PR
04/30/2026	INTERNATIONAL BANK	$19.56	4111	Posted to G/L PR
04/30/2026	INTERNATIONAL BANK	$257.54	4111	Posted to G/L PR
04/30/2026	INTERNATIONAL BANK	$1,233.53	4111	Posted to G/L PR
04/30/2026	INTERNATIONAL BANK	$1,914.42	4111	Posted to G/L PR
04/30/2026	INTERNATIONAL BANK	$528.06	4111	Posted to G/L PR

04/30/2026	INTERNATIONAL BANK	$5,969.90	4111	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK	$500.00	4111	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK	$1,485.55	4111	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK	$596.06	4111	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$84.74	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$19.82	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$30.72	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$19,417.80	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$272.06	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$63.64	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$3.76	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$4,541.34	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$19.94	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$361.58	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$85.22	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$253.44	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$1,083.64	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$8,135.13	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$47.70	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$59.96	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$204.02	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$4.96	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$303.36	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$70.92	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$43.26	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$10.12	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$16.18	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$161.76	4112	Posted to G/L	PR

04/30/2026	INTERNATIONAL BANK-EFTPS	$7.17	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$62.50	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$31.42	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$134.34	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$192.46	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$478.10	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$822.94	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$122.42	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$523.52	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$99.75	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-EFTPS	$138.97	4112	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$100.00	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$100.00	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$8.20	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$8.20	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$14.00	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$14.00	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$560.12	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$560.12	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$31.68	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$31.68	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$196.12	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$196.12	4114	Posted to G/L	PR

04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$31.68	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$31.68	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$8.20	4114	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-403B COMMON REMITTER	$8.20	4114	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$312.54	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$312.55	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$45,851.92	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$45,584.54	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$2,484.37	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$2,484.37	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$1,536.76	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$1,536.76	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$198.26	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$198.26	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$714.85	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$714.85	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$426.96	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$426.96	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$114.70	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$114.70	4115	Posted to G/L	PR

04/30/2026	EDUCATIONAL RETIREMENT BOARD	$678.47	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$678.47	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$1,266.95	4115	Posted to G/L	PR
04/30/2026	EDUCATIONAL RETIREMENT BOARD	$1,266.95	4115	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$32.51	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$32.49	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$159.81	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$159.81	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$11.93	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$11.93	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$131.75	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$131.75	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$70.55	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$70.55	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$44.40	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$44.40	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$20.61	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$20.61	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$258.33	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$258.33	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$74.34	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$74.34	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$4,765.82	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$4,787.30	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$0.96	4116	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-RETIREE	$0.96	4116	Posted to G/L	PR

04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$12.99	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$3.90	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$103.74	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$103.74	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$17.49	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$26.17	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$189.46	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$146.48	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$3,908.10	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$3,976.79	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$24.85	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$24.85	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$7.65	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$7.65	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$35.84	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$35.84	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$168.10	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$182.82	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$90.31	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$90.13	4117	Posted to G/L	PR

04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$14.51	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$15.26	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$20.94	4117	Posted to G/L	PR
04/30/2026	NEW MEXICO TAXATION & REVENUE DEPT.	$20.94	4117	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$1.75	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$1.75	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$2.75	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$2.75	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$5.62	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$5.62	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$1,010.96	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$1,010.96	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$58.47	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$58.47	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$12.41	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$12.41	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$385.59	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$385.59	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$7.07	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$7.07	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$1.58	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$1.58	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$511.46	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$511.46	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$18.55	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$18.55	4118	Posted to G/L	PR

04/30/2026	INTERNATIONAL BANK-NMPSIA	$1.41	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$1.41	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	-$5.76	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$6.58	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$6.58	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$117.93	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$117.93	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$2.95	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$2.95	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$0.87	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$0.87	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$5.49	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$5.49	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$0.35	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$0.35	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$571.25	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$571.25	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$17.73	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$17.73	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$5.21	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$5.21	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$2.36	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$2.36	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$6.39	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$6.39	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$1.25	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$1.25	4118	Posted to G/L	PR

04/30/2026	INTERNATIONAL BANK-NMPSIA	$4.78	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$4.78	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$1.09	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$1.09	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$489.65	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$489.65	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$60.16	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$60.16	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$11.82	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$11.82	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$16.44	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$16.44	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$30,669.17	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$30,669.17	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$1,029.18	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$1,029.18	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$185.98	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$185.98	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$107.49	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$107.49	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$210.51	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$210.51	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$177.66	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$177.66	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$2.25	4118	Posted to G/L	PR
04/30/2026	INTERNATIONAL BANK-NMPSIA	$2.25	4118	Posted to G/L	PR
04/30/2026	NEW MEXICO TAX & REVENUE DEPT	$3.74	4119	Posted to G/L	PR

	04/30/2026	NEW MEXICO TAX & REVENUE DEPT	$27.20	4119	Posted to G/L	PR
	04/30/2026	NEW MEXICO TAX & REVENUE DEPT	$0.71	4119	Posted to G/L	PR
	04/30/2026	NEW MEXICO TAX & REVENUE DEPT	$1.70	4119	Posted to G/L	PR
	04/30/2026	NEW MEXICO TAX & REVENUE DEPT	$4.80	4119	Posted to G/L	PR
	04/30/2026	NEW MEXICO TAX & REVENUE DEPT	$355.27	4119	Posted to G/L	PR
	04/30/2026	NEW MEXICO TAX & REVENUE DEPT	$8.49	4119	Posted to G/L	PR
	04/30/2026	NEW MEXICO TAX & REVENUE DEPT	$0.58	4119	Posted to G/L	PR
	04/30/2026	NEW MEXICO TAX & REVENUE DEPT	$11.13	4119	Posted to G/L	PR
	04/30/2026	NEW MEXICO TAX & REVENUE DEPT	$10.20	4119	Posted to G/L	PR
	04/30/2026	NEW MEXICO TAX & REVENUE DEPT	$4.06	4119	Posted to G/L	PR
	04/30/2026	NEW MEXICO TAX & REVENUE DEPT	$2.91	4119	Posted to G/L	PR
	04/30/2026	NEW MEXICO TAX & REVENUE DEPT	$1.21	4119	Posted to G/L	PR
Total for Fund:		288	Total Amount:	$551,527.37		

End of Report



CIMARRON MUNICIPAL SCHOOL DISTRICT

Financial Statements and Supplementary Information

JUNE 30, 2025

JAG JARAMILLO ACCOUNTING GROUP
CREATING CLARITY FROM COMPLEXITY

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JUNE 30, 2025

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OFFICIAL ROSTER
AS OF JUNE 30, 2025

CIMARRON MUNICIPAL SCHOOL DISTRICT

BOARD OF EDUCATION

KIMBERLY VALENZUELA
President

KAYCEE SANDOVAL
Vice President

VACANT
Secretary

JONATHAN GRASSMICK
Board Member

VACANT
Board Member

SCHOOL OFFICIALS

MATTHEW TYNER
Interim Superintendent

ANITA PADILLA
Business Manager

AMBER ARCHULETA
Human Resources



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

JAG JARAMILLO ACCOUNTING GROUP
CREATING CLARITY FROM COMPLEXITY

Creating Clarity From Complexity

Jaramillo Accounting Group LLC
Certified Public Accountants
Audit, Fraud, Consulting
www.JAG.CPA

INDEPENDENT AUDITOR'S REPORT

The Board of Education
Cimarron Municipal School District
Cimarron, New Mexico

and

Mr. Joseph M. Maestas, P.E., CFE
New Mexico State Auditor
Santa Fe, New Mexico

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of the Cimarron Municipal School District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, and the budgetary comparisons of the general fund and major special revenue funds of the District as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation,

and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the Schedule of the District's Proportionate Share of the Net Pension Liability-ERB and Schedule of Contributions for pensions and OPEB (Pages 51-55). Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any

assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

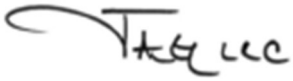
Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual general fund financial statements, combining and individual nonmajor fund financial statements, schedules required by 2.2.2.NMAC (Cash Reconciliation, Schedule of Deposits and Investments, and Schedule of Pledged Collateral), and supporting information for component unit as listed in the Table of Contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual general fund financial statements, combining and individual nonmajor fund financial statements, and schedules required by 2.2.2.NMAC (Cash Reconciliation, Schedule of Deposits and Investments, and Schedule of Pledged Collateral), supporting information for the component unit as listed in the Table of Contents, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Jaramillo Accounting Group LLC (JAG)
Albuquerque, New Mexico
November 17, 2025

Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2025

	Primary Government	Component Unit
	Governmental Activities	Moreno Valley High School
ASSETS		
Cash	$ 592,070	$ (68,752)
Restricted cash	3,923,425	273,493
Receivables		
Taxes	82,274	-
Intergovernmental	279,489	75,430
Lease receivable	4,166	-
Prepaid expenditures	1,395	-
Non-current Assets		
Leases receivable, non-current	60,915	-
Non-depreciable assets	1,186,437	151,920
Depreciable capital assets, net	22,002,104	111,220
Right-to-use assets, net	92,416	-
Total assets	28,224,691	543,311
DEFERRED OUTFLOWS OF RESOURCES		
Pensions	1,678,399	385,203
OPEB	548,136	129,772
Total Deferred Outflows of Resources	2,226,535	514,975
LIABILITIES		
Accounts payable	5,724	-
Payroll liabilities	1,141	663
Accrued interest	59,040	-
Current portion of compensated absences	271,043	17,277
Current portion lease and SBITA obligations	102,906	-
Current portion of long-term debt	1,050,000	-
Non-current Liabilities		
Compensated absences	116,161	-
Lease and SBITA obligations	-	-
Long-term debt	8,625,000	-
Net pension liability	9,230,910	1,306,775
Net OPEB liability	1,249,591	176,909
Total liabilities	20,711,516	1,501,624
DEFERRED INFLOWS OF RESOURCES		
Leases	65,081	-
Pensions	1,083,110	402,063
OPEB	1,125,723	239,629
Total deferred inflows of resources	2,273,914	641,692
NET POSITION		
Net investment in capital assets	13,503,051	263,140
Restricted for		
Inventories and prepaid expenditures	1,395	-
General funds	-	6,043
Special revenue funds	427,976	98,818
Capital projects	1,496,353	114,195
Debt service	2,091,026	-
Unrestricted (deficit)	(10,054,005)	(1,567,226)
Total net position (deficit)	$ 7,465,796	$ (1,085,030)

See Accompanying Notes.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Service	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit
PRIMARY GOVERNMENT						
Governmental activities						
Instruction	$ 4,058,598	$ 218,267	$ 1,066,137	$ -	$ (2,774,194)	
Support services					-	
Students	1,024,390	59,302	90,841	-	(874,247)	
Instruction	148,415	-	92,917	-	(55,498)	
General administration	386,452	-	(5,344)	-	(391,796)	
School administration	385,492	-	13,875	-	(371,617)	
Central services	410,653	-	34,415	-	(376,238)	
Operation & maintenance of plant	1,673,715	-	31,415	179,340	(1,462,960)	
Student transportation	558,693	-	-	-	(558,693)	
Other support services	9,850	-	-	-	(9,850)	
Food services	472,812	26,724	413,524	-	(32,564)	
Interest paid	235,771	-	-	-	(235,771)	
Total governmental activities	$ 9,364,841	$ 304,293	$ 1,737,780	$ 179,340	(7,143,428)	
Component Unit						
Moreno Valley High School	$ 1,309,697	$ 43,787	$ 118,875	$ 48,415		$ (1,098,620)
General revenues						
Taxes						
Property taxes						
General purposes					187,996	-
Capital projects					946,827	126,355
Debt service					1,267,281	-
Oil and gas					76,493	-
State equalization					6,071,977	1,021,141
Unrestricted investment earnings					194,754	6,042
Miscellaneous income					2,500	108,917
Total general revenues					8,747,828	1,262,455
Change in net position					1,604,400	163,835
Net position (deficit) - beginning of the year, as previously stated					6,248,600	(1,218,911)
Restatement					(387,204)	(29,954)
Net position (deficit) - beginning of the year, as restated					5,861,396	(1,248,865)
Net position (deficit) - end of year					$ 7,465,796	$ (1,085,030)

See Accompanying Notes.

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2025

	General Fund	24106 IDEA-B Entitlement	27149 Pre-K Initiative	31100 GO Bond Building
ASSETS				
Cash	$ 592,070	$ -	$ -	$ -
Restricted cash	-	-	-	167,134
Receivables				
Taxes	6,868	-	-	-
Intergovernmental	-	46,346	129,253	-
Leases receivable	65,081	-	-	-
Prepaid expenditures	-	-	-	-
Due from other funds	312,287	-	-	-
Total assets	$ 976,306	$ 46,346	$ 129,253	$ 167,134
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ -	$ 3,906	$ -	$ -
Cash overdraft	-	-	-	-
Payroll liabilities - held payments	1,141	-	-	-
Due to other funds	-	40,036	129,253	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	1,141	43,942	129,253	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - leases	65,081	-	-	-
Total deferred inflows of resources	65,081	-	-	-
FUND BALANCES				
Nonspendable				
Inventories and prepaid expenditures	-	-	-	-
Restricted for				
Transportation	-	-	-	-
Instructional materials	-	-	-	-
Food services	-	-		-
Extracurricular activities	-	-	-	-
Grantor restrictions		2,404	-	-
Capital projects	-	-	-	167,134
Debt service	-	-	-	-
Committed to				
Subsequent year's expenditures	-	-	-	-
Unassigned	910,084	-	-	-
Total fund balances	910,084	2,404	-	167,134
Total liabilities, deferred inflows, and fund balances	$ 976,306	$ 46,346	$ 129,253	$ 167,134

See Accompanying Notes.

JUNE 30, 2025

	31701 Capital Improvements SB-9 (Local) Fund	31900 Ed Technology Equipment Fund	41000 GO Debt Service Fund
ASSETS			
Cash	$ -	$ -	$ -
Restricted cash	1,094,728	545,052	1,147,857
Receivables			
Taxes	32,396	-	33,851
Intergovernmental	-	-	-
Leases receivable	-	-	-
Prepaid expenditures	-	-	-
Due from other funds	-	-	-
Total assets	$ 1,127,124	$ 545,052	$ 1,181,708
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ -	$ -	$ -
Cash overdraft	-	-	-
Payroll liabilities - held payments	-	-	-
Due to other funds	-	-	-
Due to other government	-	-	-
Unearned revenues	-	-	-
Total liabilities	-	-	-
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	-	-	-
Unavailable revenue - leases	-	-	-
Total deferred inflows of resources	-	-	-
FUND BALANCES			
Nonspendable			
Inventories and prepaid expenditures	-	-	-
Restricted for			
Transportation	-	-	-
Instructional materials	-	-	-
Food services	-	-	-
Extracurricular activities	-	-	-
Grantor restrictions	-	-	-
Capital projects	1,127,124	-	-
Debt service	-	545,052	1,181,708
Committed to			
Subsequent year's expenditures	-	-	-
Unassigned	-	-	-
Total fund balances	1,127,124	545,052	1,181,708
Total liabilities, deferred inflows, and fund balances	$ 1,127,124	$ 545,052	$ 1,181,708

See Accompanying Notes.

JUNE 30, 2025

	Other Governmental Funds	**Total Governmental Funds**
ASSETS		
Cash	$ -	**$ 592,070**
Restricted cash	968,654	**3,923,425**
Receivables		
Taxes	9,159	**82,274**
Intergovernmental	103,890	**279,489**
Leases receivable	-	**65,081**
Prepaid expenditures	1,395	**1,395**
Due from other funds	-	**312,287**
Total assets	$ 1,083,098	**$ 5,256,021**
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES		
LIABILITIES		
Accounts payable	$ 1,818	**$ 5,724**
Cash overdraft	-	**-**
Payroll liabilities - held payments	-	**1,141**
Due to other funds	142,998	**312,287**
Due to other government	-	**-**
Unearned revenues	-	**-**
Total liabilities	144,816	**319,152**
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	-	**-**
Unavailable revenue - leases	-	**65,081**
Total deferred inflows of resources	-	**65,081**
FUND BALANCES		
Nonspendable		
Inventories and prepaid expenditures	1,395	**1,395**
Restricted for		
Transportation	-	**-**
Instructional materials	-	**-**
Food services	-	**-**
Extracurricular activities	47,679	**47,679**
Grantor restrictions	377,893	**380,297**
Capital projects	202,095	**1,496,353**
Debt service	364,266	**2,091,026**
Committed to		
Subsequent year's expenditures	-	**-**
Unassigned	(55,046)	**855,038**
Total fund balances	938,282	**4,871,788**
Total liabilities, deferred inflows, and fund balances	$ 1,083,098	**$ 5,256,021**

See Accompanying Notes.

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

JUNE 30, 2025

	Governmental Funds
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Fund balances - total governmental funds	$ 4,871,788
Assets, net of accumulated depreciation and amortization, used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Capital assets, net of accumulated depreciation	23,188,541
Right-to-use lease assets, net of accumulated amortization	92,416
Defined benefit pension and OPEB plan deferred outflows are not financial resources and, therefore, are not reported in the funds.	2,226,535
Delinquent property taxes not collected within sixty days after year end are not considered "available" revenues and are considered to be unavailable revenue in the fund financial statements, but are considered revenue in the Statement of Activities	-
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:	
Compensated absences	(387,204)
Net pension liability	(9,230,910)
Net OPEB liability	(1,249,591)
Accrued interest payable	(59,040)
Lease and SBITA obligations	(102,906)
Bonds payable	(9,675,000)
Defined benefit pension and OPEB plans deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	(2,208,833)
Net Position - Total Governmental Activities	$ 7,465,796

See Accompanying Notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	24106 IDEA-B Entitlement	27149 Pre-K Initiative	31100 GO Bond Building
REVENUES				
Taxes				
Property taxes	$ 194,469	$ -	$ -	$ -
Oil and gas	7,500	-	-	-
Intergovernmental revenue				
State grants	6,092,787	-	419,948	-
Federal grants	1,346	121,940	-	-
Transportation distribution	460,537	-	-	-
Charges for services	67,995	-	-	-
Miscellaneous	2,200	-	-	-
Investment and interest income	25,762	-	-	56,561
Total revenues	6,852,596	121,940	419,948	56,561
EXPENDITURES				
Current				
Instruction	3,743,498	72,717	380,587	-
Support services				
Students	772,045	34,450	-	-
Instruction	38,973	86	-	-
General administration	321,068	-	-	-
School administration	323,602	1,098	12,777	-
Central services	201,658	13,815	7,861	-
Operation & maintenance of plant	734,650	-	18,723	-
Student transportation	460,275	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	1,153,232
Debt service				
Principal retirement	105,771	-	-	-
Bond interest paid	-	-	-	-
Bond issuance costs	-	-	-	1,345
Total expenditures	6,701,540	122,166	419,948	1,154,577
Excess (deficiency) of revenues over (under) expenditures	151,056	(226)	-	(1,098,016)
Other Financing Sources (Uses)				
Bond, lease, SBITA proceeds	-	-	-	-
Bond premium	-	-	-	-
Transfers out	-	-	-	-
Transfers in	11,483	-	-	-
Total other financing sources (uses)	11,483	-	-	-
Net changes in fund balances	162,539	(226)	-	(1,098,016)
Fund balances, beginning of year	747,545	2,630	-	1,265,150
Fund balances, end of year	$ 910,084	$ 2,404	$ -	$ 167,134

See Accompanying Notes.

FOR THE YEAR ENDED JUNE 30, 2025

	31701 Capital Improvements SB	31900 Ed Technology Equipment Fund	41000 GO Debt Service Fund
REVENUES			
Taxes			
Property taxes	$ 954,214	$ -	$ 1,005,056
Oil and gas	30,000	-	30,577
Intergovernmental revenue			
State grants	-	-	-
Federal grants	-	-	-
Transportation distribution	-	-	-
Charges for services	-	-	-
Miscellaneous	300	-	-
Investment and interest income	18,556	71,973	11,744
Total revenues	1,003,070	71,973	1,047,377
EXPENDITURES			
Current			
Instruction	-	-	-
Support services			
Students	-	-	-
Instruction	-	-	-
General administration	9,550	-	10,028
School administration	-	-	-
Central services	126,000	-	-
Operation & maintenance of plant	-	-	-
Student transportation	-	-	-
Other support services	-	-	-
Food services operations	-	-	-
Capital outlay	761,638	539,957	-
Debt service			
Principal retirement	-	-	725,000
Bond interest paid	-	-	194,734
Bond issuance costs	-	42,750	-
Total expenditures	897,188	582,707	929,762
Excess (deficiency) of revenues over (under) expenditures	105,882	(510,734)	117,615
Other Financing Sources (Uses)			
Bond, lease, SBITA proceeds	-	500,000	-
Bond premium	-	-	-
Transfers out	-	-	-
Transfers in	-	-	-
Total other financing sources (uses)	-	500,000	-
Net changes in fund balances	105,882	(10,734)	117,615
Fund balances, beginning of year	1,021,242	555,786	1,064,093
Fund balances, end of year	$ 1,127,124	$ 545,052	$ 1,181,708

See Accompanying Notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

	Other Governmental Funds	**Total Governmental Funds**
REVENUES		
Taxes		
Property taxes	$ 270,029	**$ 2,423,768**
Oil and gas	8,416	**76,493**
Intergovernmental revenue		
State grants	462,450	**6,975,185**
Federal grants	430,089	**553,375**
Transportation distribution	-	**460,537**
Charges for services	236,298	**304,293**
Miscellaneous	-	**2,500**
Investment and interest income	10,158	**194,754**
Total revenues	1,417,440	**10,990,905**
EXPENDITURES		
Current		
Instruction	485,112	**4,681,914**
Support services		
Students	56,391	**862,886**
Instruction	92,831	**131,890**
General administration	(2,681)	**337,965**
School administration	-	**337,477**
Central services	12,739	**362,073**
Operation & maintenance of plant	12,692	**766,065**
Student transportation	-	**460,275**
Other support services	-	**-**
Food services operations	413,524	**413,524**
Capital outlay	22,205	**2,477,032**
Debt service		
Principal retirement	310,000	**1,140,771**
Bond interest paid	1,612	**196,346**
Bond issuance costs	-	**44,095**
Total expenditures	1,404,425	**12,212,313**
Excess (deficiency) of revenues over (under) expenditures	13,015	**(1,221,408)**
Other Financing Sources (Uses)		
Bond, lease, SBITA proceeds	-	**500,000**
Bond premium	-	**-**
Transfers out	(11,483)	**(11,483)**
Transfers in	-	**11,483**
Total other financing sources (uses)	(11,483)	**500,000**
Net changes in fund balances	1,532	**(721,408)**
Fund balances, beginning of year	936,750	**5,593,196**
Fund balances, end of year	$ 938,282	**$ 4,871,788**

See Accompanying Notes.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2025

	Governmental Funds
Amounts reported for governmental activities in the Statement of Activities are different because:	
Net changes in fund balances - total governmental funds	$ (721,408)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation expense	(1,524,602)
Amortization expense	(105,346)
Capitalized capital expenditures	1,911,556
Book value of assets disposed of during the year	-
Revenues that do not provide current financial resources are not reported as revenues in the fund statements but are reporting in the Statement of Activities	
Change in unavailable revenue related to property taxes	(21,664)
Governmental funds report the District's pension and OPEB contributions as expenditures. However, in the Statement of Activities, the cost of pension and OPEB benefits earned net of employee contributions is reported as pension and OPEB expense:	
District's pension contributions subsequent to the measurement date	(808,815)
District's OPEB contributions subsequent to the measurement date	(89,139)
Net pension income (expense)	1,902,707
Net OPEB income (expense)	415,670
The issuance of long-term debt (e.g., bonds, notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities:	
Change in compensated absences	-
Change in accrued interest payable	4,670
Proceeds from bond, lease, SBITA issuance	(500,000)
Principal payments on bonds	1,035,000
Principal payments on leases and SBITA	105,771
Changes in Net Position - Total Governmental Activities	$ 1,604,400

See Accompanying Notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original Budget	Final Budget	(Budgetary Basis)	Positive (Negative)
REVENUES				
Taxes				
Property taxes	$ 187,377	$ 187,377	$ 194,606	$ 7,229
Oil and Gas	22,969	22,969	6,414	(16,555)
Intergovernmental - State grants	-	-	6,092,787	6,092,787
Intergovernmental - Federal grants	6,435,061	6,552,634	1,346	(6,551,288)
Transportation distribution	-	-	460,537	460,537
Charges for services	-	-	84,839	84,839
Investment and income	-	-	-	-
Miscellaneous	98,660	98,660	25,762	(72,898)
Total revenues	6,744,067	6,861,640	6,866,291	4,651
EXPENDITURES				
Current				
Instruction	4,185,650	4,159,656	3,743,497	416,159
Support services				
Students	925,228	928,075	772,045	156,030
Instruction	61,960	50,235	38,973	11,262
General administration	357,450	359,250	323,627	35,623
School administration	325,649	335,899	323,602	12,297
Central services	204,007	215,885	201,658	14,227
Operation & maintenance of plant	986,479	1,084,349	849,610	234,739
Student transportation	417,237	460,537	460,275	262
Total expenditures	7,463,660	7,593,886	6,713,287	880,599
Excess (deficiency) of revenues over (under) expenditures	(719,593)	(732,246)	153,004	$ 885,250
Other financing sources				
Transfers In	-	-	11,483	(11,483)
Total other financing sources	-	-	11,483	$ (11,483)
Net changes in fund balances	(719,593)	(732,246)	164,487	
Beginning cash balance budgeted	-	-		
Total budget excess	$ (719,593)	$ -		
Reconciliation to GAAP Basis				
Adjustments to revenues			(13,696)	
Adjustments to expenditures			11,748	
Net change in fund balance (GAAP basis)			(1,948)	
Fund balance at beginning of the year			747,545	
Fund balance at the end of the year			$ 910,084	

See Accompanying Notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – IDEA-B ENTITLEMENT (FUND 24106)

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original Budget	Final Budget	(Budgetary Basis)	Positive (Negative)
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	141,735	141,735	95,164	(46,571)
Charges for services	-	-	-	-
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	141,735	141,735	95,164	(46,571)
EXPENDITURES				
Current				
Instruction	87,029	87,029	72,716	14,313
Support services				
Students	30,732	35,229	34,450	779
Instruction	10,000	1,153	86	1,067
General administration	-	-	-	-
School administration	-	4,350	1,098	3,252
Central services	13,974	13,974	13,815	159
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	141,735	141,735	122,165	19,570
Excess (deficiency) of revenues over (under) expenditures	-	-	(27,001)	$ (27,001)
Net changes in fund balances	-	-	(27,001)	
Beginning cash balance budgeted	-	-		
Total budget excess (deficiency)	$ -	$ -		
Reconciliation to GAAP Basis				
Adjustments to revenues			26,776	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			26,776	
Fund balance at beginning of the year			2,630	
Fund balance at the end of the year			$ 2,405	

See Accompanying Notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – PRE-K INITIATIVE (FUND 27149)

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original Budget	Final Budget	(Budgetary Basis)	Positive (Negative)
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Intergovernmental - State grants	-	-	332,196	(332,196)
Intergovernmental - Federal grants	427,600	423,600	-	(423,600)
Charges for services	-	-	-	-
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	427,600	423,600	332,196	(755,796)
EXPENDITURES				
Current				
Instruction	423,600	383,740	380,587	3,153
Support services				
Students	-	-	-	-
Instruction	-	400	-	400
General administration	-	-	-	-
School administration	-	12,876	12,777	99
Central services	-	7,861	7,861	-
Operation & maintenance of plant	-	18,723	18,723	-
Student transportation	4,000		-	-
Capital outlay	-	-	-	-
Total expenditures	427,600	423,600	419,948	3,652
Excess (deficiency) of revenues over (under) expenditures	-	-	(87,752)	$ (752,144)
Net changes in fund balances	-	-	(87,752)	
Beginning cash balance budgeted	-	-		
Total budget excess (deficiency)	$ -	$ -		
Reconciliation to GAAP Basis				
Adjustments to revenues			87,752	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			87,752	
Fund balance at beginning of the year			-	
Fund balance at the end of the year			$ -	

STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS
JUNE 30, 2025

	Private-Purpose Trust Funds
ASSETS	
Cash and cash equivalents	$ 22,708
Investments at fair value	
Certificate of deposit	10,450
Annuities	102,944
Total assets	$ 136,102
NET POSITION	
Restricted for	
Individuals, organization, and other governments	136,102
Total net position	$ 136,102

See Accompanying Notes.

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Private-Purpose Trust Funds
ADDITIONS	
Contributions	
Gifts and bequests	$ -
Investment earnings	
Interest, dividends, and other	3,092
Total additions	3,092
DEDUCTIONS	
Scholarships awarded	-
Total deductions	-
Net increase in fiduciary net position	3,092
Net position, beginning of year	133,010
Net position - end of year	$ 136,102

See Accompanying Notes.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. FINANCIAL REPORTING ENTITY

Cimarron Municipal School District (the District) is a special purpose government corporation created under the provision of Chapter 22 Article 5, Paragraph 4, New Mexico Statutes 1978 and governed by an elected five-member Board of Education. The Board of Education is the basic level of government, which has oversight responsibility and control over all activities related to the public-school education in the Villages of Cimarron, Eagle Nest, and Angel Fire, New Mexico and the surrounding areas. The District is responsible for all activities related to public elementary and secondary school education within its jurisdiction. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

The Board of Education is authorized to establish policies and regulations for its own government consistent with the laws of the State of New Mexico and the regulations of the Legislative Finance Committee. The School Board is comprised of five members who are elected for terms of four years. The District operates 3 schools within its boundaries and, in conjunction with the regular educational programs, some of these schools offer special education. In addition, the District provides transportation and school food services for the students.

The District's financial statements include all entities over which the Board of Education exercises oversight responsibility. Oversight responsibility includes such aspects as appointment of governing body members, designation of management, the ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, there is one component unit described below and there are no fiduciary component units included in the financial statements.

Generally Accepted Accounting Principles (GAAP) requires that financial statements present the District (primary government) and its component units. A component unit is defined as a legally separate organization for which the elected officials of the primary government are financially accountable or other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the District's financial statements to be misleading. The District has one component unit that is required to be presented in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity* and GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units, an amendment of GASB Statement No. 14*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34.*

1. Blended Component Units

   The District does not have any component units reported as blended component units.

2. Discretely Presented Component Unit

   The District has one component unit reported as a discretely presented component unit. The basis, but not the only criterion for including a potential component unit within the reporting entity, is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial inter-dependency. Moreno Valley Preparatory Charter School (the Charter School) is considered a public school, accredited by the state board of public education and accountable to the school district's local school board

for ensuring compliance with applicable laws, rules and charter provisions. The Charter School is chartered under Cimarron Municipal School District and is the financial responsibility of the District. Since the charter school relies on its charter from the District and the District and charter schools share certain financial benefits, in the case of the revenues being passed through the District, to possible financial burdens, such as possibly being liable for operating deficits, a financial benefit/burden exists. Additionally, the Charter School has a Foundation, Moreno Valley Foundation (the Foundation). Charter School foundations are considered to be blended component units of the Charter School and have been included as a separate fund of the Charter Schools, but foundation funds do not have a legally adopted budget. Neither the District nor the Charter School appoint the Board of Directors of the Foundation. However, the Foundation's board of directors will have sitting members that are employees of the Charter School or are members of the Charter School's governing council. The Charter School and the Foundation do not have a separately issued report.

The summary of significant accounting policies of the District is presented to assist in the understanding of the District's financial statements. The financial statements and notes are the representation of the District's management who is responsible for their integrity and objectivity. The financial statements of the District conform to GAAP as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) are prepared using the accrual basis of accounting and the information about the school district as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. For the most part, the effect of interfund activity has been removed from these statements.

Interfund services provided and used are not eliminated in the consolidation of funds for the Statement of Activities. All interfund transactions that do not represent services provided and used between governmental funds are eliminated on the government-wide statements. Interfund activity and balances resulting from transactions with fiduciary funds are not eliminated. Instead, the fiduciary interfund activity and balances are treated as transactions with an external party.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues, net of estimated refunds and estimated uncollectable amounts, in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues.

The District reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. The District does not currently employ indirect cost allocation systems. Depreciation expense is specifically identified by function and is included in the direct expense of each function, except for that portion of depreciation that is identified as unallocated on the statement of activities.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues received during the year but are applicable to subsequent years are reported as deferred inflows of resources. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Expenditures incurred during the year that are for the benefit of subsequent years are reported as deferred outflows of resources.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Governmental funds are used to account for the District's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of long-term debt.

General Fund: The general fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds: Used to account for the proceeds of specific revenue sources – which are legally restricted to expenditures for specified purposes. Special revenue fund codes are organized into broad categories designated by the first two digits in the five-digit fund number as follows:

21000 Student Nutrition
22000 Athletic Event Gate Receipts
23000 Non-Instructional Support
24000 Federal Flow-through Grants
25000 Federal Direct Grants
26000 Local Grants
27000 State Flow-through Grants
28000 State Direct Grants
29000 Combined Local/State Grant

The major special revenue funds are as follows:

IDEA-B Entitlement (Fund No. 24106) – This fund accounts for federal funding received under the Individuals with Disabilities Education Act (IDEA-B) to assist local education agencies in providing special education and related services to eligible children with disabilities.

Pre-K Initiative (Fund No. 27149) – This fund accounts for state funding to support pre-kindergarten programs designed to provide early childhood education, improve school readiness, and promote the developmental growth of participating children.

Capital Projects Funds: Used to account for financial resources to be used for the acquisition or construction of major capital facilities. The major capital projects funds are as follows:

GO Bond Building (Fund No. 31100) - This fund provides financing for the construction of buildings, the purchase of equipment, and the acquisition and improvement of land. Funding is provided by the sale of general obligation bonds, which have been approved by the voters of the district.

Capital Improvements SB-9 (Local) (Fund No. 31701) - This fund provides financing for the purchase of equipment and capital improvements to School District property. Funding is received from a 2 mill property tax levy and interest earned on investments, under New Mexico Senate Bill 9.

Ed Technology Equipment Fund (Fund No. 31900) – This capital projects fund accounts for state funding used to purchase educational technology and related equipment necessary to enhance classroom instruction and support technology-based learning initiatives.

Debt Service Funds: Used to account for the payment of principal and interest on long-term debt. Debt service revenues are from taxes and other operating revenues, some of which are pledged specifically to repay certain outstanding bond issues. The major debt service funds are as follows:

Debt Service Fund (Fund No. 41000) - The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Additionally, the government reports the following fund type:

Fiduciary Funds: The District is the trustee, or fiduciary, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and statement of changes in fiduciary net position. These activities are excluded from the District's government-wide financial statements because the District cannot use these assets to finance its operations.

Private-Purpose Trust Funds

Funds that are used to report all trust arrangements under which principal and income benefit a specific school or group of students which includes the scholarship funds that are received and to be awarded to current and former students for post-secondary education purposes. For external reporting purposes, the District reports one combined Private-Purpose Trust Fund. However, at June 30, 2025 there were eight Private Purpose Trust Funds administered by the District.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. ASSETS, LIABILITIES AND NET POSITION OR EQUITY

1 **DEPOSITS AND INVESTMENTS:** The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the investment of the District's funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, and money market accounts. The District is also allowed to invest in United States Government obligations. All funds for the District must follow the above investment policies.

Deposits of funds may be made in interest or non-interest-bearing checking accounts in one or more banks or savings and loan associations within the geographical boundaries of the school district. Deposits may be made to the extent that they are insured by an agency of the United States or by collateral deposited as security or by bond given by the financial institution.

The rate of interest in non-demand interest-bearing accounts shall be set by the State Board of Finance, but in no case shall the rate of interest be less than one hundred percent of the asked price on United States treasury bills of the same maturity on the day of deposit.

Excess of funds may be temporarily invested in securities which are issued by the State or by the United States government, or by their departments or agencies, and which are either direct obligations of the State or the United States or are backed by the full faith and credit of those governments.

Restricted cash and cash equivalents are reserved for the payment of long-term debt payments and related interest.

2 **RECEIVABLES AND PAYABLES:** Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due from/to other funds."

The District's property taxes are levied each year on the assessed valuation of property located in the District as of the preceding January 1st. Mill levy rates are set by the State of New Mexico each year for the General Fund, Capital Improvements SB – 9 Fund, and Debt Service Fund. Taxes are payable in two equal installments on November 10th and April 10th following the levy and become delinquent after 30 days.

Under GASB Statement 33, property taxes are impressed non-exchange revenue. Assets from impressed non-exchange transactions are reported when the District has an enforceable legal claim to the asset. The enforceable legal claim date for property taxes is the assessment date. Taxes are payable in two equal installments on November 10 and April 10th following the levy and become delinquent after 30 days. Therefore, the District has recorded a delinquent tax receivable and revenue for taxes received within the sixty days following year-end. A receivable and deferred revenue have been recorded for uncollected delinquent taxes. On the government-wide financial statements, the district has recorded delinquent property taxes receivable and revenue for taxes assessed as of year-end that have not been collected, as prescribed in GASB 34. An allowance for refunds and uncollectible amounts has not been recorded.

3 **INVENTORIES:** The District's method of accounting for inventory is the consumption method. Under the consumption approach, governments report inventories they purchase as an asset and defer the recognition of the expenditures until the period in which the inventories are actually consumed. Inventory is valued at cost. The cost of purchased inventory is recorded as an expenditure at the time individual inventory items are consumed. Commodities consumed during the year are reported as revenues and expenditures; unused commodities are reported as inventories.

4 **CAPITAL ASSETS*:*** Capital assets, which include property, plant, and equipment (software), are reported in the applicable governmental-wide financial statements. Beginning July 1, 2005, the threshold for defining Capital assets by the government was raised from $1,000 to assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Software costs have been included with the cost of computer equipment and are capitalized with that equipment. The District does not develop software for internal use or any other use.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest on construction projects has not been capitalized.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

Buildings	Building Improvements	Vehicles	Office Equipment	Computer Equipment
25-50 years	20 years	5 years	5 years	5 years

5 **COMPENSATED ABSENCES:** In accordance with GASB Statement No. 101, Compensated Absences, the District recognizes a liability for leave that is attributable to services already rendered and that is more likely than not to be used or paid.

The District provides vacation and paid time off (PTO) benefits to eligible employees in accordance with District policy. Vacation leave is available only to 12-month employees and generally accrues at a rate of 10 days per year, with higher accruals for certain contracted positions. PTO, which combines sick and personal leave, is provided based on contract length (10–12 months) and may accumulate up to 80 days.

Neither vacation nor PTO balances are paid upon resignation, termination, or death. Because accumulated leave is expected to be used as time off rather than paid, the related costs are recognized as expenditures when leave is taken.

6 **LEASES:** A lease liability (lessee) or lease receivable (lessor) is calculated as the present value of the remaining lease payments expected to be paid/received during the lease term and is reported in the governmental-wide financial statements. Additionally, the leased asset (lessee) or deferred inflow of resources for lease income (lessor) will be equal to the lease liability or lease receivable, respectively, with a few adjustments for other items that must be reflected in those balances, such as prepaid or deferred rent at the beginning of the lease. Lease assets are amortized using the straight-line method

over the shorter of the asset life or the lease agreement. Lease liabilities, lease receivables, and deferred inflow of resources for lease income are recognized using an effective interest rate method.

All short-term leases with a maximum noncancelable term of 12 months or less, regardless of whether all noncancelable terms (e.g., renewals) are expected to be exercised, have been excluded from recognition on the statement of financial position.

Lease payments are reported as expenditure (lessee) or revenue (lessor) in the governmental funds when paid from current financial resources or received within the availability period.

Certain non-financial asset-based lease agreements are out of scope of reporting, such as leases of intangible assets, leases of biological assets, inventory leases, supply contracts, service concession arrangements, or other certain agreement types, such as assets financed with outstanding conduit debt.

7 **LONG-TERM OBLIGATIONS:** In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, statement of Net Position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as capital projects expenditures.

8 **PENSIONS:** For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Education Retirement Board (ERB) and additions to/deductions from ERB's fiduciary net position have been determined on the same basis as they are reported by ERB. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9 **OTHER POST-EMPLOYMENT BENEFITS:** For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the Retiree Health Care Authority (RHCA) and additions to/deductions from RHCA's fiduciary net position have been determined on the same basis as they are reported by RHCA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

10 **DEFERRED OUTFLOWS/INFLOWS OF RESOURCES:** Both deferred inflows and outflows are reported in the Statement of Net Position, but are not recognized in the financial statements as revenues, expenses, and reduction of liabilities or increase in assets until the period(s) to which they relate.

In addition to assets, the District reports a separate section for deferred outflows of resources. This separate financial statement element represents a use of net position/fund balance that applies to future periods and will not be recognized as an expenditure until that time.

The District also reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position/fund balance that applies to future periods and so will not be recognized as a revenue until that time. Revenue must be susceptible to accrual (measurable and available to finance expenditures of the current fiscal period) to be recognized. If assets are recognized in connection with a transaction, but those assets are not yet available to finance

expenditures of the current fiscal period, then the assets must be offset by a corresponding liability for deferred inflows of resources.

The District reports deferred outflows of resources for pension-related amounts for the District's share of the difference between projected and actual earnings, for the District's share of the difference between contributions to the individual plans and the proportionate share of the contributions, and for changes of assumptions or other inputs.

The District reports deferred inflows of resources for pension-related amounts in the government-wide financial statements or the District's share of the difference between expected and actual experience and for the District's share of the difference between contributions to the individual plans and the proportionate share of the contributions.

Under the modified accrual basis of accounting, revenue and other fund financial resources are recognized in the period in which they become both measurable and available. Assets recorded in the fund financial statements for which the revenues are not available are reported as a deferred inflow of resources. Deferred inflows of resources are also comprised of property tax and long-term receivables that are unavailable in the fund statements.

11 **FUND BALANCE:** In the fund financial statements, governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. For committed and assigned fund balance, the District's highest level of decision-making authority is the Board of Education. Formal action by the Board of Education is required to establish a fund balance commitment or assignment.

For the classification of fund balances, the District considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balances are available. Also, for the classification of fund balances, the District considers committed, assigned or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

In the governmental fund financial statements, fund balance is classified and displayed in five components, as displayed below:

NONSPENDABLE: The non-spendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

RESTRICTED: Fund balance is reported as restricted when constraints placed on the use of resources are either (1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

COMMITTED: Amounts that can only be used for specific purposes pursuant to constraints imposed by the formal action of the District's Board of Education should be reported as committed fund balance. The committed amounts cannot be used for any other purpose unless the District's Board of Education removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

ASSIGNED: Assigned fund balance includes (a) all remaining amounts, except for negative balances, that are reported in governmental funds, other than the general fund, that are not classified as non-spendable and are neither restricted nor committed and amounts in the general fund that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. Intent, and removal of, is expressed by the Board of Education or the Finance Committee. The District did not have assigned fund balances for the year ended June 30, 2025.

UNASSIGNED: The remaining fund balance, after all other classifications, within the general fund is reported as unassigned fund balance. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. In governmental funds other than the general fund, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, a negative fund balance will be reported as unassigned fund balance.

When committed, assigned, and unassigned resources are available for use, it is the District's policy to use committed first followed by assigned and unassigned resources as they are needed.

12 **NET POSITION:** Net Position is presented on the Statement of Net Position and may be presented in any of three components.

a. Net Investment in Capital Assets

This component of Net Position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. The portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. That portion of the debt is included in restricted for capital projects.

b. Restricted Net Position

Net Position is reported as being restricted when the restriction is either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the government to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation.

c. Unrestricted Net Position

Unrestricted Net Position consists of Net Position that does not meet the definition of "net investment in capital assets" or "restricted."

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

In the governmental environment, Net Position often is designated to indicate that management does not consider them to be available for general operations. In contrast to restricted Net Position, these types of constraints on resources are internal and management can remove or modify them. However, enabling legislation established by the reporting government should not be construed as an internal constraint.

13 **INDIRECT COSTS:** The District's General Fund receives indirect cost reimbursements from the various federal programs it administers. These reimbursements are for expenses incurred in performing administrative functions on behalf of the Special Revenue Funds. They are shown as expenditures in the Special Revenue Funds, and as other special federal revenue in the General Fund.

14 **ESTIMATES:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

15 **INTER-FUND TRANSACTIONS:** Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund from expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other inter-fund transfers are reported as operating transfers.

16 **REVENUES:**

State Equalization Guarantee: School districts in the State of New Mexico receive a 'state equalization guarantee distribution' which is defined as "that amount of money distributed to each school district to ensure that the school district's operating revenue, including its local and federal revenues as defined (in Chapter 22, Section 825, NMSA 1978) is at least equal to the school district's "program cost."

A school district's program costs are determined through the use of various formulas using 'program units' which take into consideration 1) early childhood education; 2) basic education; 3) special education; 4) bilingual-multicultural education, 5) size, etc. Payment is made from the public school fund under the authority of the Director of Public School Finance.

Transportation Distribution: School districts in the State of New Mexico received student transportation distributions. The transportation distribution is allocated to each school district in accordance with formulas developed by the State Transportation Director and the Director of Public School Finance. The funds shall be used only for the purpose of making payments to each school district for the to-and-from school transportation costs of students in grades K through twelve attending public school within the school district.

17 **TAX ABATEMENTS:** Governmental Accounting Standards Board Statement No. 77 requires the District to disclose information on certain tax abatement agreements effecting the District. A tax abatement is created when a government enters into an agreement with an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. Accordingly, there were not any tax abatement agreements that effected the District for the year ended June 30, 2025.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information. Budgets for the General, Special Revenue, Capital Projects, and Debt Service Funds are prepared by management and are approved by the local Board of Education and the Public-School Budget and Planning Unit of the Department of Education. Auxiliary student activity accounts are not budgeted.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

These budgets are prepared on the Non-GAAP cash basis, excluding encumbrances, and secure appropriation of funds for only one year. Carryover funds must be re-appropriated in the budget of the subsequent fiscal year. The budget process in the State of New Mexico requires that the beginning cash balance be appropriated in the budget of the subsequent fiscal year. Such appropriated balance is legally restricted and is therefore presented as a reserved portion of fund balance.

Actual expenditures may not exceed the budget at the function level, i.e., each budgeted expenditure must be within budgeted amounts. Budgets may be amended in two ways. If a budget transfer is necessary within a major category called a 'function', this may be accomplished with only local Board of Education approval. If a transfer between 'functions' or a budget increase is required, approval must also be obtained from both the Board of Education and New Mexico Public Education Department.

Expenditure Function Levels	Subfunctions	
Instructions	Support services	Debt service
Support services	Students	Principal retirement
Food services operations	Instruction	Bond interest paid
Community services	General administration	Bond issuance costs
Capital outlay	School administration	Reserves
Debt service	Central services	Other
Non-operating reserves	Operation & maintenance of plant	
	Student transportation	
	Other support services	

The budgetary information presented in these financial statements has been amended in accordance with the above procedures.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In April or May, the superintendent submits to the Board of Education a proposed operating budget of the fiscal year commencing the following July. The operating budget includes proposed expenditures and the means of financing them and has approval by the Department of Education.

2. In May or June, the budget is approved by the Board of Education.

3. The school board meeting, while not intended for the general public, is open for the general public unless a closed meeting has been called for.

4. The superintendent is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the school board and the State of New Mexico Department of Education.

5. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

6. Budgets for the General, Special Revenue, Capital Projects, and Debt Service Funds are adopted on a basis not consistent with generally accepted accounting principles (GAAP). Encumbrances are treated the same way for GAAP purposes and for Budget purposes.

Budgetary Violations. The District budgetary violations for the following funds and major functions during the year ended June 30, 2025:

Non- Instructional Support (Fund 23000)	
Instruction	$ 32,168
Non- Instructional Support (Fund 23000)	
Support Services	215
GO Debt Service Fund (Fund 41000)	
Support Services	1,393

NOTE 3. DETAILED NOTES ON ALL FUNDS

Cash and Temporary Investments. At June 30, 2025, the District's bank deposits reconciled to the amounts reported in the financial statements as follows:

	Balance
Financial institution (FDIC)	
INBank	$ 3,097,360
State agencies	
New Mexico Finance Authority	2,064,537
Nonbank trustee	
Dragonfly Max	2,797
Manhattan Life	103,459
Less: Net reconciling items	(616,556)
Total	$ 4,651,597
Governmental Financial Statements	
Cash	$ 592,070
Restricted cash	3,923,425
Fiduciary Funds Financial Statements	
Cash	22,708
Investments (CD/CDARs)	10,450
Investments (other)	102,944
Total	$ 4,651,597

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. According to the Federal Deposit Insurance Authority, public unit deposits are funds owned by the District. Time deposits, savings deposits and interest bearing "Now" accounts of a public unit in an institution in the same state will be insured up to $250,000 in aggregate and separate from the $250,000 coverage for public unit demand deposits at the same institution. In the case of accounts located outside the state in which the public unit is located, all deposits, both time and savings deposits and demand deposits, owned by the public unit and held by the public unit's official custodian are added together and insured up to $250,000. Time and savings deposits are not insured separately from demand deposits. All of the District's deposits are held in depository institutions within the state of New Mexico. New Mexico State Statutes require collateral pledged for deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the

District for at least one half of the amount on deposit with the institution. The District does not have a deposit policy for custodial credit risk, other than the following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978).

Custodial Credit Risk-Continued. As of June 30, 2025, none of the District's bank deposits were exposed to custodial risk as follows:

	INBank
Bank deposits	$ 3,097,360
FDIC coverage	(250,000)
Total uninsured public funds	2,847,360
Collateral requirement (50% of uninsured public funds)	1,423,680
Pledged collateral held by pledging bank's trust department or agent but not in agency's name	4,239,025
Total over-collateralized	$ (2,815,345)
Uninsured and uncollateralized	$ -

Of the total cash balance, $250,000 was covered by federal depository insurance and $2,847,360 was covered by collateral held in joint safekeeping by a third party. The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by any agency, district, or political subdivision of the State of New Mexico.

Receivables. Receivables as of year-end for the government's individual major funds and non-major funds in the aggregate, including the following:

	Receivables			
	Property Taxes	Grants	Leases	**Total**
Major Funds				
General Funds	$ 6,868	$ -	$ 65,081	**$ 71,949**
IDEA-B Entitlement	-	46,346	-	**46,346**
Pre-K Initiative	-	129,253	-	**129,253**
GO Bond Building	-	-	-	**-**
Capital Improvements SB-9 (Local) Fund	32,396	-	-	**32,396**
Ed Technology Equipment Fund	-	-	-	**-**
GO Debt Service Fund	33,851	-	-	**33,851**
Other Governmental Funds	9,159	103,890	-	**113,049**
Total	$ 82,274	$ 279,489	$ 65,081	**$ 426,844**

Governmental funds reported deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, no deferred revenue and unearned revenue reported in the governmental funds.

Leases Receivable. The District has leased a building to the United States Postal Service. The agreement was entered into on September 1, 2021 with monthly payments of $505 for 5 years, $556 for the next five years, and $611 for the final five years to mature on August 31, 2036. The receivable is amortized at a rate of 3.00%. The agreement does provide for the transfer of the assets at the end of the lease.
The lease balances as of June 30, 2025 are as follows:

Lease	Lease Maturity	Original Amount	Interest Rate	Balance	Current Portion
USPS	Aug 2036	$ 80,141	3.00%	**$ 65,081**	$ 4,166

Lease activity during the year ended June 30, 2025 was as follows:

Lease	Balance June 30, 2024	Additions	Deductions	Balance June 30, 2025	Interest Income
USPS	$ 69,124	$ -	$ (4,043)	**$ 65,081**	$ -

The future minimum lease payments receivable are as follows:

Year Ending June 30,	Principal	Interest	Total Requirements
2026	$ 4,166	$ 1,895	$ 6,061
2027	4,804	1,763	6,567
2028	5,054	1,614	6,668
2029	5,207	1,461	6,668
2030	5,366	1,302	6,668
2031-2035	32,085	3,812	35,897
2036-2040	8,399	158	8,557
Total	$ 65,081	$ 12,005	$ 77,086

Inter-Fund Receivables and Payables. The inter-fund receivables and payables at June 30, 2025 were:

	Receivables	Payables
Major Funds		
General Funds	$ 312,287	$ -
IDEA-B Entitlement	-	40,036
PreK Initiative	-	129,253
Nonmajor Funds		
Food Services	-	10,751
IDEA-B Preschool	-	2,092
Title II Teacher Quality	-	407
Carl D Perkins Secondary	-	13,933
Title XIX MEDICAID 3/21 Y	-	10,581
Rural Education Achievement Program	-	4,854
REC/District Fiscal Agent	-	28,860
GO BOND STUDENT LIBR	-	2,337
Family Income Index	-	12,066
NEXT GEN CTE	-	41,999
Community Schools / Family Engagement	-	15,118
Total	$ 312,287	$ 312,287

The inter-fund loans were made for the purposes of cash shortfalls within the individual funds. The loans are expected to be repaid within the next fiscal year.

Inter-Fund Transfers. The inter-fund transfers during the year ended June 30, 2025 were:

	Transfer In	Transfer Out
Major Funds		
General Funds	$ 11,483	$ -
Other Governmental Funds	-	11,483
Total	$ 11,483	$ 11,483

Capital Assets. Capital asset activity for the year ended June 30, 2025 was as follows:

	Balance June 30, 2024	Additions	Deletions	Transfers	**Balance June 30, 2025**
Governmental Activities					
Capital assets not being depreciated					
Land	$ 1,186,437	$ -	$ -	$ -	**$ 1,186,437**
Construction in process	5,491,793	-	-	(5,491,793)	**-**
Total capital assets not being depreciated	6,678,230	-	-	(5,491,793)	**1,186,437**
Capital assets being depreciated					
Land improvements	1,253,323	564,170	(69,990)	-	**1,747,503**
Buildings and building improvements	31,752,773	892,705	(399,653)	5,491,793	**37,737,618**
Furniture, fixtures, equipment, vehicles	3,951,072	454,681	(1,471,892)	-	**2,933,861**
Total capital assets being depreciated	36,957,168	1,911,556	(1,941,535)	5,491,793	**42,418,982**
Less Accumulated Depreciation					
Land improvements	(773,294)	(54,953)	69,990	-	**(758,257)**
Buildings and building improvements	(17,125,551)	(1,272,220)	399,653	-	**(17,998,118)**
Furniture, fixtures, equipment, vehicles	(2,934,966)	(197,429)	1,471,892	-	**(1,660,503)**
Total accumulated depreciation	(20,833,811)	(1,524,602)	1,941,535	-	**(20,416,878)**
Net capital assets being depreciated	16,123,357	386,954	-	5,491,793	**22,002,104**
Government activities capital assets, net	$ 22,801,587	$ 386,954	$ -	$ -	**$ 23,188,541**

Depreciation has been allocated to the functions by the following amounts:

Depreciation Expenses	Balance
Instruction	$ 691,761
Support services - Students	161,504
Support services - Instruction	16,525
Support services - General Administration	48,487
Support services - School Administration	48,015
Central services	48,580
Operation & maintenance of plant	342,174
Student transportation	98,418
Food services	59,288
Community services	9,850
Total	$ 1,524,602

Long-Term Debt

Lease Obligations. The District has entered into a lease for photocopying equipment. The agreement was entered into on July 30, 2020 with monthly payments of $1,721 for 5 years to mature on October 31, 2025. The liability is amortized at a rate of 3.00%. The agreement does not provide for the transfer of the assets at the end of the lease and does not provide for an extension of the agreement. The future minimum lease obligation payments are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 6,843	$ 43	$ 6,886
	$ 6,843	$ 43	$ 6,886

SBITA Obligations. The District has entered into an agreement for networking software. The agreement was entered into on July 1, 2023 with monthly payments of $7,889 for 3 years to mature in June 2026. The liability is amortized at a rate of 8.29%. The future minimum SBITA obligation payments are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 96,063	$ 4,368	$ 100,431
	$ 96,063	$ 4,368	$ 100,431

The following is the carrying value of assets pledged as collateral for the lease as of June 30, 2025:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Governmental Activities				
Right-to-use lease equipment	$ 84,049	$ -	$ -	**$ 84,049**
Right-to-use subscription assets	257,851	-	-	**257,851**
Less: Accumulated amortization	(144,138)	(105,346)	-	**(249,484)**
Right-to-use lease assets, net	$ 197,762	$ (105,346)	$ -	**$ 92,416**

Notes and Bonds

Education Technology Notes. The District issues Education Technology notes to provide funds for the purposes of purchasing technology equipment. The bonds will be paid from taxes levied against property owners living within the School District boundaries. However, if such taxes are insufficient for payment of the "rent payments", the District (lessee) may use other funds that are lawfully available to make such payments. In the event that revenues are not sufficient to meet payment "rent payments", the assets (education technology equipment) purchased with the borrowing proceeds will stand as collateral. The unspent portion of the borrowing proceeds are held in escrow with the lessor.

General Obligation Bonds. The District issues general obligation bonds for the purpose of erecting, remodeling, making additions to and furnishing school buildings, purchasing or improving school grounds, purchasing computer software and hardware for student use in public schools, providing matching funds for capital outlay projects funded pursuant to the Public School Capital Outlay Act [22-24-1 NMSA 1978], or any combination of these purposes. There are not any District assets pledged as collateral for this debt. The Bonds are secured by the District's full faith and credit and are general obligations of the District payable from ad valorem taxes levied against property owners living within the District's boundaries. There are not any District assets pledged as collateral for the general obligations. The Bonds are issued pursuant to Article IX, Sec. 15 of the New Mexico Constitution, NMSA 1978, Sections 6-15-1 through 6-15-10, which authorize the District to issue general obligation bonds payable from ad valorem taxes.

The details of the bonds and notes as of June 30, 2025 are as follows:

Bond/Note Issues	Issued Date	Bond Maturity	Original Amount	Interest Rates	Balance at June 30, 2025	Current Portion
Series 2015	03/24/15	Sep 2026	$ 4,000,000	2.00% to 2.50%	**$ 615,000**	$ 305,000
Series 2017	06/23/17	Sep 2032	3,000,000	0.10% to 3.21%	**2,020,000**	125,000
Series 2020	05/29/20	Aug 2035	4,000,000	0.00% to 2.68%	**3,030,000**	255,000
Series 2021 Ed Tech	08/06/21	Aug 2026	1,300,000	0.16% to 0.48%	**370,000**	185,000
Series 2022	06/17/22	Aug 2037	2,000,000	2.09% to 3.54%	**1,900,000**	50,000
Series 2024	05/24/24	Aug 2043	1,250,000	0.00% to 4.71%	**1,240,000**	30,000
Series 2026 Ed Tech	12/16/24	Aug 2029	500,000	2.00% to 2.81%	**500,000**	100,000
Total			$ 16,050,000		**$ 9,675,000**	$ 1,050,000

Balances shown for bonds and notes do not include unamortized premiums or deferred amounts on refinancing.

	Balance
Bonds payable	$ 9,675,000
Less: current maturities	(1,050,000)
Total non-current portion	$ 8,625,000

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 1,050,000	$ 203,724	$ 1,253,724
2027	1,045,000	183,869	1,228,869
2028	770,000	162,578	932,578
2029	800,000	144,567	944,567
2030	815,000	126,834	941,834
2031-2035	3,395,000	396,332	3,791,332
2036-2040	1,370,000	119,921	1,489,921
2041-2045	430,000	18,878	448,878
	$ 9,675,000	$ 1,356,703	$ 11,031,703

Changes in Long-term Debt. During the year ended June 30, 2025, the following changes occurred in liabilities reported in the general obligation bonds account group:

		June 30, 2024, as previously reported	Restatement	June 30, 2024, as Restated	Additions	Retirements	**Balance June 30, 2025**	Due Within One Year
Bonds/Notes Payable								
Original Amount	**Issue**							
$ 4,000,000	2015-GO	$ 910,000	$ -	$ 910,000	$ -	$ (295,000)	**$ 615,000**	$ 305,000
3,000,000	2017-GO	2,140,000	-	2,140,000	-	(120,000)	**2,020,000**	125,000
4,000,000	2020-GO	3,280,000	-	3,280,000	-	(250,000)	**3,030,000**	255,000
1,300,000	2021 - Ed Tech	680,000	-	680,000	-	(310,000)	**370,000**	185,000
2,000,000	2022-GO	1,950,000		1,950,000	-	(50,000)	**1,900,000**	50,000
1,250,000	2024-GO	1,250,000	-	1,250,000	-	(10,000)	**1,240,000**	30,000
500,000	2025- Ed Tech	-	-	-	500,000	-	**500,000**	100,000
Total bonds payable		10,210,000	-	10,210,000	500,000	(1,035,000)	**9,675,000**	1,050,000
Other Long-Term Liabilities								
Compensated absences		-	387,204	387,204	179,860	(179,860)	**387,204**	271,043
Lease and SBITA obligations		208,677	-	208,677	-	(105,771)	**102,906**	102,906
Pension liability		9,787,189	-	9,787,189	-	(556,279)	**9,230,910**	-
OPEB liability		1,283,880	-	1,283,880	-	(34,289)	**1,249,591**	-
Total		$ 21,489,746	$ 387,204	$ 21,876,950	$ 679,860	$ (1,911,199)	**$ 20,645,611**	$ 1,423,949

The liability of compensated absences is liquidated with resources from the general fund.

Net Investment in Capital Assets

The net investment in capital assets is detailed below and results in a net investment in capital assets as the carrying value of the capital assets are greater than outstanding debt used to acquire them.

	Balance
Total capital assets, net	$ 23,188,541
Total right-to-use lease assets, net	92,416
Lease and SBITA liability	(102,906)
Outstanding capital related debt	
Bonds and notes payable	(9,675,000)
Net investment in capital assets	$ 13,503,051

NOTE 4. JOINT POWERS AGREEMENTS

Baseball Fields. The District has entered into Joint Powers Agreements with the Village of Cimarron (the Village) to improve and maintain a joint use baseball field for use by the Village and by the District. The District has priority use of the baseball field during New Mexico Activities Association sanctioned baseball season and all other times the District and the Village will coordinate use of the facilities. The District and the Village have shared responsibility for the maintenance joint use baseball field. The District will bring all improvement plans to the Village prior to work being done. This agreement remains in effect until terminated by either party with a 90-day notice. The agreement will be reviewed annually for potential changes.

Heliport. The District has entered into an agreement with the Village of Cimarron (the Village) to improve and maintain the heliport facility located in the Village of Cimarron. The District will maintain lighting, weed control, and mow grasses. The Village will perform snow removal and maintain the road access to the heliport. The District and the Village agree to communicate scheduled maintenance and road maintenance. The agreement is in effect until May 2039.

NOTE 5. OTHER INFORMATION

Risk Management. The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injury to employees; and natural disasters. The New Mexico Public Schools Insurance Authority (NMSIA) was formed on April 5, 1985 under the New Mexico Public Schools Insurance Authority Act, Chapter 22, Section 2 of the New Mexico Statutes Annotated (NMSA 1978), as amended, as an insurance fund to provide health, disability and life insurance coverage (benefits coverage), and property, casualty and workers' compensation insurance coverage (risk coverage) to participating public schools, school board members, public school employees, and retirees within the State of New Mexico. The District is one of 91 members that participate in NMPSIA. Participation in NMPSIA is mandatory for all K-12 public schools except those with enrollment exceeding 60,000 students. Participation is voluntary for other public education institutions. The District pays an annual premium to the pool for its general insurance coverage. The agreement for formation of NMPSIA provides that the pool will be self-sustaining through member premiums. NMPSIA establishes self-insured retentions by line of coverage and procures insurance or reinsurance, where indicated, in excess of the self-insured retention on a per occurrence basis. NMPSIA will publish its own financial report for the year ended June 30, 2025.

Beginning July 1, 2025, Sexual Molestation or Sexual Abuse Claims/Lawsuits through NMPSIA require a paid deductible for the District based on average daily attendance student enrollment numbers.

Employee Retirement Plan

Plan Description. The New Mexico Educational Retirement Act (ERA) was enacted in 1957. The act created the Educational Employees Retirement Plan (Plan) and, to administer it, the New Mexico Educational Retirement Board (NMERB). The Plan is included in NMERB's annual comprehensive financial report. The report can be found on NMERB's Web site at https://www.erb.nm.gov/Annual_reports.html.

The Plan is a cost-sharing, multiple-employer pension plan established to provide retirement and disability benefits for certified teachers and other employees of the state's public schools, institutions of higher learning, and state agencies providing educational programs. Additional tenets of the ERA can be found in Section 22-11-1 through 22-55-52, NMSA 1978, as amended.

The Plan is a pension trust fund of the State of New Mexico. The ERA assigns the authority to establish and amend benefit provisions to a nine-member Board of Trustees (Board); the state legislature has the authority to set or amend contribution rates and other terms of the plan. NMERB is self-funded through investment income and educational employer contributions. The Plan does not receive General Fund Appropriations from the State of New Mexico.

All accumulated assets are held by the Plan in trust to pay benefits, including refunds of contributions as defined in the terms of the Plan. Eligibility for membership in the Plan is a condition of employment, as defined in Section 22-11-2, NMSA 1978. Employees of public schools, universities, colleges, junior colleges, technical-vocational institutions, state special schools, charter schools, and state agencies providing an educational program, who are employed more than 25% of a full-time equivalency, are required to be members of the Plan, unless specifically excluded.

Pension Benefit. A member's retirement benefit is determined by a formula which includes three component parts: 1) the member's final average salary (FAS), 2) the number of years of service credit, and 3) a multiplier.

For members hired on or before June 30, 2019 (Tiers 1-3 members) the multiplier is 2.35%. For members hired after June 30, 2019 the multiplier accrues as follows:

Years of Service	Benefit Percentage Earned
10 or less	1.35%
10.25 to 20	2.35%
20.25 to 30	3.35%
30.25 plus	2.40%

FAS is the average of the member's fiscal annual earnings for the last 20 calendar service quarters (60 months) prior to retirement or the highest average fiscal annual earning for any 20 consecutive calendar quarters.

Summary of Plan Provisions for Retirement Eligibility.

Tier 1: Membership prior to July 1, 2010. For members employed before July 1, 2010, a member is eligible to retire when one of the following events occurs:

- The member's age and earned service credit add up to the sum of 75 or more. Those who retire under the age of 60, and who have fewer than 25 years of earned service credit will receive reduced retirement benefits, or
- The member is at least 65 years of age and has five or more years of earned service credit, or
- The member has service credit totalling 25 years or more.

Tier 2: Membership on or after July 1, 2010, but prior to July 1, 2013. Chapter 288, Laws of 2009 changed the eligibility requirements for new members who were first employed on or after July 1, 2010, but before July 1, 2013 — or before July 1, 2010, terminated employment, subsequently withdrew all contributions, and then becomes re-employed after July 1, 2010. These members must meet one of the following requirements.

- The member's age and earned service credit add up to the sum of 80 or more. Those who retire under the age of 65, and who have fewer than 30 years of earned service credit will receive reduced retirement benefits, or
- The member is at least 67 years of age and has five or more years of earned service credit, or
- The member has service credit totalling 30 years or more.

Tier 3: Membership beginning on or after July 1, 2013. Section 2-11-23.2, NMSA 1978 added eligibility requirements for new members who were first employed on or after July 1, 2013, or who were employed before July 1, 2013 but terminated employment and subsequently withdrew all contributions and returned to work for an ERB employer on or after July 1, 2013. These members must meet one of the following requirements:

- The member's minimum age is 55 and has earned 30 or more years of service credit. Those who retire earlier than age 55, but with 30 years of earned service credit will have a reduction in benefits to the actuarial equivalent of retiring at age 55, or
- The member's minimum age and earned service credit add up to the sum of 80 or more. Those who retire under the age of 65, and who have fewer than 30 years of earned service credit will receive reduced retirement benefits, or
- The member's age is 67 and has earned five or more years of service credit.

Tier 4: Membership beginning on or after July 1, 2019. Section 2-11-23.3, NMSA 1978, added eligibility requirements for new members who were first employed on or after July 1, 2019 — and had, before that date, been refunded all member contributions and had not restored all refunded contributions and interest before July 1, 2019. A member in this tier must meet one of the following requirements:

- The member is any age and has 30 or more of earned service credit, or
- The member is at least 67 years of age and has 5 or more years or earned service credit, or
- The sum of the member's age and years of earned service credit equals at least 80.

Forms of Payment. The benefit is paid as a monthly life annuity with a guarantee that, if the payments made do not exceed the member's accumulated contributions plus accumulated interest, determined as of the date of retirement, the balance will be paid in a lump sum to the member's surviving beneficiary.

Benefit Options. The Plan has three benefit options available:

- ***Option A – Straight Life Benefit.*** The single life annuity option has no reductions to the monthly benefit, and there is no continuing benefit due to a beneficiary or estate, except the balance, if any, of member contributions plus interest less benefits paid prior to the member's death.
- ***Option B – Joint 100% Survivor Benefit.*** The single life annuity monthly benefit is reduced to provide for a 100% survivor's benefit. The reduced benefit is payable during the life of the member, with the provision that, upon death, the same benefit is paid to the beneficiary for his or her lifetime. If the beneficiary predeceases the member, the member's monthly benefit is increased to the amount the member would have received under Option A Straight Life benefit. The member's increased monthly benefit commences in the month following the beneficiary's death.

- ***Option C – Joint 50% Survivor Benefit.*** The single life annuity monthly benefit is reduced to provide for a 50% survivor's benefit. The reduced benefit is payable during the life of the member, with the provision that, upon death, the reduced 50% benefit is paid to the beneficiary for his or her lifetime. If the beneficiary predeceases the member, the member's monthly benefit is increased to the amount the member would have received under Option A Straight Life benefit. The member's increased monthly benefit commences in the month following the beneficiary's death.

Disability Benefit. A NMERB member is eligible for disability benefits if they have acquired at least ten years of earned service credit and is found totally disabled. The disability benefit is equal to 2% of the member's Final Average Salary (FAS) multiplied by the number of years of total service credits. However, the disability benefit shall not be less than the smaller of (a) one-third of the member's FAS or (b) 2% of the member's FAS multiplied by total years of service credit projected to age 60.

Cost of Living Adjustment (COLA). All retired members and beneficiaries receiving benefits may receive an adjustment in their benefit on July 1 following the year a member retires or July 1 following the year a member reaches the age below, whichever is later.

Membership	Age Eligible for Cola
Tier 1	65
Tier 2	65
Tier 3	67
Tier 4	67

If a member is eligible for a COLA, the amount depends on the annual change in the Consumer Price Index (CPI) and whether the fund is fully funded (that is, the fund's funded ratio is 100%). Accordingly, if there is no increase in the CPI, or the CPI is negative, the amount of the COLA will be zero (if the CPI is negative, retirement benefits will not be decreased). When CPI has increased and the fund is fully funded, the COLA will be the same amount as the increase in the CPI except as follows: If the increase in the CPI is 2% or greater, the COLA will be one-half of the CPI increase, not to exceed 4% or to be less than 2%. However, while the fund is not fully funded, the COLA for retirees will be reduced based on the median annual retirement benefit, calculated after the end of each fiscal year:

- When the funded ratio is 90% or less, the COLA for retirees whose annuity is at or below the median and who have 25 or more years of service credit at retirement will be reduced by 10%. For retirees whose annuity is either greater than the median or who have less than 25 years of service credit at retirement, the COLA will be reduced by 20%.
- When the funded ratio exceeds 90% but is less than 100%, the COLA for retirees whose annuity is at or below the median adjusted annuity and who had 25 or more years of service credit at retirement and will be reduced by 5%. For retirees whose annuity is either greater than the median or who have less than 25 years of service credit at retirement, the COLA will be reduced by 10%.

Members on disability retirement are entitled to a COLA commencing on July 1 of the third full year following disability retirement. A member on regular retirement who can prove retirement because of a disability may qualify for a COLA beginning July 1 in the third full year of retirement.

Refund of Contributions. Members may withdraw their contributions only when they terminate covered employment in the State and their former employer(s) certification determination has been received by NMERB. Interest is paid to members when they withdraw their contributions following termination of employment at a rate set by the Board. Interest is not earned on contributions credited to accounts prior to July 1, 1971 or for contributions held for less than one year.

Contributions. For the fiscal years ended June 30, 2025 and 2024, educational employers contributed to the Plan based on the following rate schedule:

Fiscal Year	Date Range	Wage Category	Member Rate	Employer Rate	Combined Rate	Increase Over Prior Year
2025	07/01/2024 to 06/30/2025	Over $24K	10.70%	18.15%	28.85%	0.00%
2025	07/01/2024 to 06/30/2025	$24k or Less	7.90%	18.15%	26.05%	0.00%
2024	07/01/2023 to 06/30/2024	Over $24K	10.70%	18.15%	28.85%	1.00%
2024	07/01/2023 to 06/30/2024	$24k or Less	7.90%	18.15%	26.05%	1.00%

The contribution requirements are established in statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the New Mexico Legislature. For the fiscal year ended June 30, 2025, the District paid employee and employer contributions of $796,917, which equal the amount of the required contributions for each fiscal year. For the fiscal year ended June 30, 2025, the Charter School paid employee and employer contributions of $124,363, which equal the amount of the required contributions for each fiscal year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions.

Cimarron Municipal Schools

At June 30, 2025, the District reported a liability of $9,230,910 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2024, using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30,2024.

For the year ended June 30, 2025, the District recognized pension income of $1,093,892.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Outflows	Inflows
Difference between expected and actual experience	$ 752,729	$ 20,465
Changes of assumptions	-	241,918
Net differences between projected and actual earnings on pension plan investments	-	279,622
Changes in proportion and differences between District contributions and proportionate share of contributions	128,753	541,105
District contributions subsequent to the measurement date	796,917	-
Total	$ 1,678,399	$ 1,083,110

Deferred outflows of resources related to pensions in the amount of $796,917 resulted from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026 (pension measurement date June 30, 2025). Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amortization
2026	$ (252,132)
2027	209,577
2028	(83,362)
2029	(75,711)
2030	-
Thereafter	-
Total	$ (201,628)

Moreno Valley Preparatory Charter School (Component Unit)

At June 30, 2025, the Charter School reported a liability of $1,306,775 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2023, using generally accepted actuarial principles. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2025.

For the year ended June 30, 2025, the Charter School recognized pension income of $271,402.

At June 30, 2025, the Charter School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Outflows	Inflows
Difference between expected and actual experience	$ 106,560	$ 2,897
Changes of assumptions	-	34,247
Net differences between projected and actual earnings on pension plan investments	-	39,585
Changes in proportion and differences between Charter contributions and proportionate share of contributions	154,280	325,334
Charter contributions subsequent to the measurement date	124,363	-
Total	$ 385,203	$ 402,063

Deferred outflows of resources related to pensions in the amount of $124,363 resulted from the Charter School's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026 (pension measurement date June 30, 2025). Amounts reported as deferred

outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amortization
2026	$ (53,899)
2027	(33,391)
2028	(43,215)
2029	(10,718)
2030	-
Thereafter	-
Total	$ (141,223)

Actuarial Assumptions. Actuarial assumptions and methods are set by the Board of Trustees, based upon recommendations made by the plan's actuary. The assumption for year ending June 30, 2024 were based on Board adopted assumptions on April 17, 2020, in conjunction with the six-year actuarial experience study period ending June 30, 2019.

The total pension liability in the June 30, 2024, actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement:

Inflation:	2.30%
Salary Increases:	3.00%, composed of 2.30% inflation, plus a 0.70% productivity increase rate, plus a step-rate promotional increase for members with less than 15 years of service.
Investment rate of return:	7.00%
Mortality	***Healthy males:*** 2020 GRS Southwest Region Teacher Mortality Table, set back one year and scaled at 95%. Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020. ***Healthy females:*** 2020 GRS Southwest Region Teacher Mortality Table, set back one year. Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020.

The long-term expected rate of return on pension plan investments was determined using a building-block approach that includes the following:

- Rate of return projections that are the sum of current yield plus projected changes in price (valuations, defaults, etc.)
- Application of key economic projections (inflation, real growth, dividends, etc.)
- Structural themes (supply and demand imbalances, capital flows, etc.) developed for each major asset class

Year Ended 2025		
Asset Class	Target Allocation	Long-Term Expected Rate of Return
Equities	26%	
Fixed income	22%	
Alternatives	51%	
Cash	1%	
Total	100%	7%

Discount Rate. A single discount rate of 7.00% was used to measure the total pension liability as of June 30, 2024. This is the same rate used for June 30, 2023. The 7.00% single discount rate was based on a long-term expected rate of return on pension plan investments of 7.00%. Based on the stated assumptions and the projection of cash flows, the pension plan's fiduciary net position and future contributions were sufficient to finance all projected future benefit payments of current plan members. As a result, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The projections of cash flows used to determine the single discount rate assumed that plan member and employer contributions will be made at the current statutory levels.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate.

Year Ended 2025 - District			
	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
District's proportionate share of the net pension liability	$ 12,693,020	$ 9,230,910	$ 6,365,596

Year Ended 2025 - Charter			
	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Charter's proportionate share of the net pension liability	$ 1,796,889	$ 1,306,775	$ 901,146

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in separately issued NMERB's financial reports. The reports can be found on NMERB's Web site at https://www.erb. nm.gov/Annual_reports.html.

NOTE 6. OTHER POST-EMPLOYMENT BENEFITS - STATE RETIREE HEALTH CARE PLAN

Plan Description. Employees of the District are provided with OPEB through the Retiree Health Care Fund (the Fund)—a cost-sharing multiple-employer defined benefit OPEB plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). NMRHCA was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Fund under Section 10-7C-1-19, NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents, and surviving spouses) who have retired or will retire from public service in New Mexico.

NMRHCA is an independent agency of the State of New Mexico. The funds administered by NMRHCA are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. NMRHCA's financial information is included with the financial presentation of the State of New Mexico.

Benefits Provided. The Fund is a multiple-employer cost-sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by co-payments or out-of-pocket payments of eligible retirees.

Contributions. Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee's salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer's participation in the Fund. Contributions to the Fund from the District were $87,711 for the year ended June 30, 2025. Contributions to the Fund from the Charter were $12,728 for the year ended June 30, 2025.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

Cimarron Municipal Schools

At June 30, 2025, the District reported a liability of $1,249,591 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

The District's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2024. At June 30, 2024, the District's proportion was 0.07001%.

For the year ended June 30, 2025, the District recognized OPEB income of $326,531.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Outflows	Inflows
Difference between expected and actual experience	$ 13,392	$ 130,525
Changes of assumptions	233,830	792,412
Net differences between projected and actual earnings on OPEB plan investments	11,170	-
Changes in proportion and differences between District contributions and proportionate share of contributions	202,033	202,786
District contributions subsequent to the measurement date	87,711	-
Total	$ 548,136	$ 1,125,723

$87,711 reported as deferred outflows of resources related to OPEB represent District contributions made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending June 30,	Amortization
2026	$ (184,880)
2027	(201,240)
2028	(197,065)
2029	(74,212)
2030	(7,901)
Thereafter	-
Total	$ (665,298)

Moreno Valley Preparatory Charter School (Component Unit)

At June 30, 2025, the Charter reported a liability of $176,909 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

The Charter's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2024. At June 30, 2024, the Charter's proportion was 0.00991%.

For the year ended June 30, 2025, the Charter recognized OPEB income of $34,516.

At June 30, 2025, the Charter reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Outflows	Inflows
Difference between expected and actual experience	$ 1,896	$ 18,479
Changes of assumptions	33,104	112,185
Net differences between projected and actual earnings on OPEB plan investments	1,581	-
Changes in proportion and differences between Charter contributions and proportionate share of contributions	80,463	108,965
Charter contributions subsequent to the measurement date	12,728	-
Total	$ 129,772	$ 239,629

$12,728 reported as deferred outflows of resources related to OPEB represent Charter contributions made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending June 30,	Amortization
2026	$ (20,139)
2027	(45,221)
2028	(34,487)
2029	(9,884)
2030	(12,854)
Thereafter	-
Total	$ (122,585)

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2024 using the following actuarial assumptions:

Valuation date	June 30, 2024
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.30% for ERB members; 2.50% for PERA members
Projected payroll increases	3.00% to 13.00%, based on years of service, including inflation
Investment rate of return	7.00%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 8.5% graded down to 4.5% over 16 years for Medicare medical plan costs

Mortality	ERB members: 2020 GRS Southwest Region Teacher Mortality Table, set back one year (and scaled at 95% for males). Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020. PERA members: Headcount-Weighted RP-2014 Blue Collar Annuitant Mortality, set forward one year for females, projected generationally with Scale MP-2017 times 60%.

Rate of Return. The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation, and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions.

The best estimates for the long-term expected rate of return are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
U.S. core fixed income	20.0%	1.6%
U.S. equity - large cap	20.0%	6.9%
Non U.S. - emerging markets	15.0%	8.7%
Non U.S. - developed equities	12.0%	7.2%
Private equity	10.0%	9.9%
Credit and structured finance	10.0%	3.7%
Real estate	5.0%	3.6%
Absolute return	5.0%	3.2%
U.S. equity - small/mid cap	3.0%	6.9%

Discount Rate. The discount rate used to measure the Fund's total OPEB liability is 7.00% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are included. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. The 7.00% assumed investment return on plan assets, which includes the assumed inflation rate of 2.50%, was used to calculate the net OPEB liability.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates. The following presents the net OPEB liability of the District, calculated using the discount rate of 7.00% as of June 30, 2024, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the ***current discount rate***:

Fiscal Year Ended 2025 - District		
1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
$ 1,575,817	$ 1,249,591	$ 982,170

The following presents the net OPEB liability of the Charter, as well as what the Charter's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the ***current discount rate***:

Fiscal Year Ended 2025 - Charter		
1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
$ 223,094	$ 176,909	$ 139,050

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the ***current healthcare cost trend rates***:

Fiscal Year Ended 2025 - District		
1% Decrease	Current Trend Rates	1% Increase
$ 965,671	$ 1,249,591	$ 1,978,735

The following presents the net OPEB liability of the Charter, as well as what the Charter's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the ***current healthcare cost trend rates***:

Fiscal Year Ended 2025 - Charter		
1% Decrease	Current Trend Rates	1% Increase
$ 136,714	$ 176,909	$ 280,137

OPEB Plan Fiduciary Net Position. Detailed information about the OPEB plan's fiduciary net position is available in NMRHCA's audited financial statements for the year ended June 30, 2024.

NOTE 7. CONTINGENCIES

Contingent Liabilities. Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

NOTE 7. CONTINGENCIES (CONTINUED)

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the government's counsel the resolution of these matters will not have a material adverse effect on the financial condition of the government.

Cash Flows. The District's federal and state grants operate on a reimbursement basis. The District must support the expenditures of these grants with monies from the unrestricted operating monies. Operating on a reimbursement basis for these grants in itself does not adversely affect the District's ability to operate effectively. However, the time it takes to receive reimbursements, if extensive, does significantly affect the District's cash flows and the ability to deliver educational services to the community in an effective manner. This could affect the District's financial operations in subsequent years.

NOTE 8. ADOPTION OF NEW ACCOUNTING STANDARD

Effective July 1, 2024, the District and Charter adopted GASB 101, *Compensated Absences.*

GASB 101 requires governmental entities to recognize liabilities for both unused compensated absences (vacation, sick leave, parental leave, bereavement leave, etc.) and used but unpaid or unsettled leave. It also provides updated guidance on measuring these liabilities, including associated salary-related payments and noncash settlements. The standard applies retroactively, and is effective July 1, 2024.

The District and Charter implemented GASB Statement No. 101, Compensated Absences, for the fiscal year ended June 30, 2025. This is the first year the District recognized a liability for compensated absences in accordance with the new standard. The implementation resulted in the initial recognition of a compensated absences liability totaling $387,204 for the District and $29,954 for the Charter as of June 30, 2025. Additional information related to compensated absences is presented in Note 3.

Effective July 1, 2024, the District and Charter adopted GASB 102, *Certain Risk Disclosures.*

GASB 102 requires governments to disclose information about certain concentrations and constraints that could expose them to financial risk. Specifically, governments must disclose concentrations if, based on reasonably available information, it is at least reasonably possible within three years of the financial statement date that the events could cause a substantial effect on the government's ability to continue to provide services at the level provided. Governments must also disclose constraints if, based on reasonably available information, it is at least reasonably possible that such constraints will be imposed within three years of the financial statement date and, if imposed, would substantially limit the government's ability to acquire resources. The adoption of this new standard had no impact on the June 30, 2025 financial statements.

NOTE 9. OTHER NOTES OF THE COMPONENT UNIT

Other footnotes related to the component unit can be found on Pages A-15-to A-19.



REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

JAG JARAMILLO ACCOUNTING GROUP
CREATING CLARITY FROM COMPLEXITY

Required Supplementary Information (Unaudited)

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
EDUCATIONAL RETIREMENT BOARD (ERB) PENSION PLAN
LAST 10 FISCAL YEARS

Fiscal Year	**2025**	2024	2023	2022	2021	2020	2019	2018	2017	2016
Measurement Date	**2024**	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability	**0.10504%**	0.11270%	0.11299%	0.10186%	0.09575%	0.10624%	0.10632%	0.09587%	0.09403%	0.09209%
District's proportionate share of the net pension liability	**$ 9,230,910**	$ 9,787,189	$9,515,692	$7,219,294	$19,404,590	$8,050,126	$ 12,642,863	$ 10,654,482	$ 6,766,806	$ 5,964,915
District's covered employee payroll	**$ 4,392,339**	$ 4,456,568	$4,345,029	$3,265,923	$ 3,379,116	$3,117,044	$ 2,970,833	$ 2,730,075	$ 2,684,101	$ 2,617,732
District's proportionate share of the net pension liability as a percentage of its covered employee payroll	**210%**	220%	219%	221.05%	574.25%	258.26%	425.57%	390.26%	252.11%	227.87%
Plan fiduciary net position as a percentage of total pension liability	**66.57%**	65.19%	64.87%	69.77%	39.11%	64.13%	52.19%	52.95%	61.58%	63.97%

See Notes to Required Supplementary Information.

SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
EDUCATIONAL RETIREMENT BOARD (ERB) PENSION PLAN
LAST 10 FISCAL YEARS

	June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutory required contributions	**$ 796,917**	$ 808,815	$ 745,172	$ 580,096	$ 461,561	$ 477,458	$ 433,179	$ 413,661	$ 378,353	$ 373,090
Contributions in relation to contractually required contributions	**796,917**	808,815	745,172	580,096	461,561	477,458	433,179	413,661	378,353	373,090
Annual contribution deficiency	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's Covered Payroll	**$ 4,392,339**	$ 4,456,568	$ 4,345,029	$ 3,829,503	$ 3,265,923	$ 3,379,116	$ 3,117,044	$ 2,970,833	$ 2,730,075	$ 2,684,101
Contribution as a percentage of covered payroll	**18.14%**	18.15%	17.15%	15.15%	14.13%	14.13%	13.90%	13.92%	13.86%	13.90%

See Notes to Required Supplementary Information.

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
RETIREE HEALTH CARE AUTHORITY (RHCA) OPEB PLAN
LAST 10 FISCAL YEARS*

Fiscal Year / Measurement Date	**2025 / 2024**	2024 / 2023	2023 / 2022	2022 / 2021	2021 / 2020	2020 / 2019	2019 / 2018	2018 / 2017
District's proportion of the net OPEB liability	**0.07001%**	0.07539%	0.07541%	0.07426%	0.06321%	0.07011%	0.06911%	0.06228%
District's proportionate share of the net OPEB liability	**$ 1,249,591**	$ 1,283,880	$ 1,743,236	$ 2,443,414	$ 2,654,130	$ 2,273,239	$ 3,005,148	$ 2,822,326
District's covered employee payroll	**$ 3,927,122**	$ 3,733,428	$ 3,578,408	$ 3,586,213	$ 3,379,116	$ 3,102,698	$ 2,951,013	$ 2,673,584
District's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	**31.82%**	34.39%	48.72%	68.13%	78.55%	73.27%	101.83%	105.56%
RHCA Plan fiduciary net position as a percentage of the total pension liability	**46.99%**	44.16%	33.33%	25.39%	16.50%	18.92%	13.14%	11.34%

*These schedules are intended to present 10 years of trending history. However, information is not available prior to the year ended June 30, 2018 and, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

See Notes to Required Supplementary Information.

SCHEDULE OF THE DISTRICT'S OPEB CONTRIBUTIONS
RETIREE HEALTH CARE AUTHORITY (RHCA) OPEB PLAN
LAST 10 FISCAL YEARS*

	June 30,							
	2025	2024	2023	2022	2021	2020	2019	2018
Contractually required contribution	**$ 87,711**	$ 89,139	$ 86,355	$ 76,603	$ 71,724	$ 67,316	$ 62,107	$ 58,987
Contributions in relation to the contractually required contribution	**87,711**	89,139	86,355	76,603	71,724	67,316	62,107	58,987
Contribution deficiency (excess)	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	**$ 4,385,550**	$ 4,456,950	$ 4,317,750	$ 3,830,393	$ 3,586,213	$ 3,379,116	$ 3,102,698	$ 2,951,013
Contributions as a percentage of covered-employee payroll	**2.00%**	2.00%	2.00%	2.00%	2.00%	1.99%	2.00%	2.00%

*These schedules are intended to present 10 years of trending history. However, information is not available prior to the year ended June 30, 2018 and, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

See Notes to Required Supplementary Information.

Notes to Required Supplementary Information (Unaudited)

JUNE 30, 2025

ERB PLAN

Changes in benefit provisions. There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2024.

Changes in assumptions and methods. Actuarial assumptions and methods are set by the Board of Trustees, based upon recommendations made by the plan's actuary. The Board assumptions for year ending June 30, 2024 were based on Board adopted assumptions on April 17, 2020, in conjunction with the six-year actuarial experience study period ending June 30, 2019.

RHCA PLAN

In the total OPEB liability measured as of June 30, 2025, changes in assumptions include adjustments resulting from an increase in the discount rate from 6.22% to 7.00%.



SUPPLEMENTARY INFORMATION

JAG JARAMILLO ACCOUNTING GROUP
CREATING CLARITY FROM COMPLEXITY

General Fund Descriptions

JUNE 30, 2025

OPERATING FUND (11000) – The government's primary fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

TRANSPORTATION FUND (13000) – Accounts for all the Transportation funds received through the state that are used in the maintaining and operating of vehicles used to transport students.

INSTRUCTIONAL MATERIALS FUND (14000) – Accounts for all the Instructional Materials funds received through the state for the purpose of acquiring study materials for the students.

FOREST RESERVE, AD VALOREM, & OIL/GAS TAX FUND (15200) – Accounts for funding from Schools and Roads - Grants to States (Forest Reserve) as shared receipts from the National Forests and supplemental mandatory appropriations with States in which the National Forests are situated and to account for tax receipts allocated to the general fund.

COMBINING BALANCE SHEET – GENERAL FUNDS

JUNE 30, 2025

	11000 Operational Fund	13000 Transportation Fund	14000 Instructional Materials Fund	15200 Forest Reserve, Ad Valorem, & Oil/Gas Tax Fund	**Total General Funds**
ASSETS					
Current Assets					
Cash	$ 572,191	$ 2,462	$ -	$ 17,417	**$ 592,070**
Receivables					
Taxes	-	-	-	6,868	**6,868**
Due from other governments	-	-	-	-	**-**
Leases receivable	65,081	-	-	-	**65,081**
Prepaid expenditures	-	-	-	-	**-**
Food Inventory	-	-	-	-	**-**
Due from other funds	312,287	-	-	-	**312,287**
Total assets	$ 949,559	$ 2,462	$ -	$ 24,285	**$ 976,306**
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Current Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	**$ -**
Cash overdraft	-	-	-	-	**-**
Payroll liabilities - held payments	1,144	-	-	(3)	**1,141**
Due to other funds	-	-	-	-	**-**
Total liabilities	1,144	-	-	(3)	**1,141**
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - tax revenues	-	-	-	-	**-**
Unavailable revenue - leases	65,081	-	-	-	**65,081**
Total deferred inflows of resources	65,081	-	-	-	**65,081**
FUND BALANCES					
Restricted for					
Transportation	-	-	-	-	**-**
Instructional materials	-	-	-	-	**-**
Committed to					
Subsequent year's expenditures	-	-	-	-	**-**
Unassigned	883,334	2,462	-	24,288	**910,084**
Total fund balances	883,334	2,462	-	24,288	**910,084**
Total liabilities, deferred inflows, and fund balances	$ 949,559	$ 2,462	$ -	$ 24,285	**$ 976,306**

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GENERAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	11000 Operational Fund	13000 Transportation Fund	14000 Instructional Materials	15200 Forest Reserve, Ad Valorem, & Oil/Gas Tax Fund	**Total General Fund**
REVENUES					
Taxes					
Property taxes	$ -	$ -	$ -	$ 194,469	**$ 194,469**
Oil and gas	-	-	-	7,500	**7,500**
Intergovernmental revenue					
State grants	6,092,787	-	-	-	**6,092,787**
Federal grants	-	-	-	1,346	**1,346**
Transportation distribution	-	460,537	-	-	**460,537**
Charges for services	67,995	-	-	-	**67,995**
Miscellaneous	-	2,200	-	-	**2,200**
Investment and interest income	25,762	-	-	-	**25,762**
Total revenues	6,186,544	462,737	-	203,315	**6,852,596**
EXPENDITURES					
Current					
Instruction	3,743,498	-	-	-	**3,743,498**
Support services					
Students	772,045	-	-	-	**772,045**
Instruction	25,718	-	-	13,255	**38,973**
General administration	319,122	-	-	1,946	**321,068**
School administration	316,402	-	-	7,200	**323,602**
Central services	-	-	-	201,658	**201,658**
Operation & maintenance of plant	734,650	-	-	-	**734,650**
Student transportation	-	460,275	-	-	**460,275**
Debt service					
Principal retirement	105,771	-	-	-	**105,771**
Total expenditures	6,017,206	460,275	-	224,059	**6,701,540**
Excess (deficiency) of revenues over (under) expenditures	169,338	2,462	-	(20,744)	**151,056**
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	-
Transfers in	11,483	-	-	-	**11,483**
Total other financing sources	11,483	-	-	-	**11,483**
Net changes in fund balances	180,821	2,462	-	(20,744)	**162,539**
Fund balances, beginning of year	702,513	-	-	45,032	**747,545**
Restatement	-	-	-	-	-
Fund balances, beginning of year, as restated	702,513	-	-	45,032	**747,545**
Fund balances, end of year	$ 883,334	$ 2,462	$ -	$ 24,288	**$ 910,084**

See Accompanying Notes.

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – OPERATIONAL FUND (11000)

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original Budget	Final Budget	(Budgetary Basis)	Positive (Negative)
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Intergovernmental - State grants	6,017,824	6,092,097	6,092,787	690
Intergovernmental - Federal grants	-	-	-	-
Charges for services	-	-	84,839	84,839
Investment and income	98,660	98,660	-	(98,660)
Miscellaneous	-	-	25,762	25,762
Total revenues	6,116,484	6,190,757	6,203,388	12,631
EXPENDITURES				
Current				
Instruction	4,185,650	4,159,656	3,743,498	416,158
Support services				
Students	925,228	928,075	772,045	156,030
Instruction	31,037	28,837	25,718	3,119
General administration	355,576	357,376	321,681	35,695
School administration	325,649	325,599	316,402	9,197
Central services	-	-	-	-
Operation & maintenance of plant	986,479	1,084,349	849,610	234,739
Student transportation	-	-	-	-
Total expenditures	6,809,619	6,883,892	6,028,954	854,938
Excess (deficiency) of revenues over (under) expenditures	(693,135)	(693,135)	174,434	867,569
Other Financing Sources				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	11,483	11,483
Total other financing sources	-	-	11,483	11,483
Net changes in fund balances	(693,135)	(693,135)	185,917	$ 879,052
Beginning cash balance budgeted	-	-		
Total budget excess (deficiency)	$ (693,135)	$ (693,135)		
Reconciliation to GAAP Basis				
Adjustments to revenues			(16,844)	
Adjustments to expenditures			11,748	
Net change in fund balance (GAAP basis)			(5,096)	
Fund balance at beginning of the year			702,513	
Fund balance at the end of the year			$ 883,334	

See Accompanying Notes.

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – TRANSPORTATION FUND (13000)

FOR THE YER ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original Budget	Final Budget	(Budgetary Basis)	Positive (Negative)
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Oil and Gas	-	-	-	-
Intergovernmental - State grants	417,237	460,537	-	460,537
Intergovernmental - Federal grants	-	-	-	-
Transportation distribution	-	-	460,537	460,537
Charges for services	-	-	-	-
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	417,237	460,537	460,537	921,074
EXPENDITURES				
Current				
Instruction	-	-	-	-
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	417,237	460,537	460,275	262
Total expenditures	417,237	460,537	460,275	262
Excess (deficiency) of revenues over (under) expenditures	-	-	262	$ 920,812
Net changes in fund balances	-	-	262	
Beginning cash balance budgeted	-	-		
Total budget excess (deficiency)	$ -	$ -		
Reconciliation to GAAP Basis				
Adjustments to revenues			2,200	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			2,200	
Fund balance at beginning of the year			-	
Fund balance at the end of the year			$ 2,462	

See Accompanying Notes.

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – INSTRUCTIONAL MATERIALS FUND (14000)

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original Budget	Final Budget	(Budgetary Basis)	Positive (Negative)
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	-	-	-	-
Charges for services	-	-	-	-
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current				
Instruction	-	-	-	-
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	$ -
Net changes in fund balances	-	-	-	
Beginning cash balance budgeted	-	-		
Total budget excess (deficiency)	$ -	$ -		
Reconciliation to GAAP Basis				
Adjustments to revenues			-	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			-	
Fund balance at beginning of the year			-	
Fund balance at the end of the year			$ -	

See Accompanying Notes.

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – FOREST RESERVE, AD VALOREM, & OIL/GAS TAX FUND (15200)

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original Budget	Final Budget	(Budgetary Basis)	Positive (Negative)
REVENUES				
Taxes				
Property taxes	$ 177,662	$ 177,662	$ 194,607	$ 16,945
Oil and Gas	16,343	16,343	6,414	(9,929)
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	-	-	1,346	(1,346)
Charges for services	-	-	-	-
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	194,005	194,005	202,367	5,670
EXPENDITURES				
Current				
Instruction	-	-	-	-
Support services				
Students	-	-	-	-
Instruction	30,923	18,698	13,255	5,443
General administration	1,874	1,874	1,946	(72)
School administration	-	4,000	7,200	(3,200)
Central services	204,007	212,232	201,658	10,574
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Total expenditures	236,804	236,804	224,059	12,745
Excess (deficiency) of revenues over (under) expenditures	(42,799)	(42,799)	(21,692)	$ 18,415
Net changes in fund balances	(42,799)	(42,799)	(21,692)	
Beginning cash balance budgeted	-	-		
Total budget excess (deficiency)	$ (42,799)	$ (42,799)		
Reconciliation to GAAP Basis				
Adjustments to revenues			948	
Adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			948	
Fund balance at beginning of the year			45,032	
Fund balance at the end of the year			$ 24,288	

See Accompanying Notes.

Nonmajor Governmental Fund Descriptions

JUNE 30, 2025

NONMAJOR SPECIAL REVENUE FUNDS

FOOD SERVICE (Fund No. 21000) - This program provides financing for the school breakfast and lunch program. Funding is provided from fees from patrons and USDA food reimbursements, under the National School Lunch Act of 1946, as amended, Public Law 79-396, Sections 2-4, 60 Stat. 230, 42 U.S.C. 1751 et seq.; 80 stat. 889, as amended; 84 stat. 270; and the Child Nutrition Act of 1966, as amended, Sections 4 and 10. Public Law 89-642, 80 sat. 886, 889, 42 U.S.C. 1773, 1779; Public Law 99-591, 100 stat. 3341; Public Law 100-71, 101 stat. 430.

Universal Free Lunch (Fund No. 21100) – This fund accounts for federal and state funding under the National School Lunch and Breakfast Programs to provide free meals to all eligible students. The program is intended to ensure access to nutritious meals that support student health and academic performance.

ATHLETICS (Fund No. 22000) - This fund provides financing for school athletic activities. Funding is provided by fees from patrons.

NON-INSTRUCTIONAL SUPPORT (Fund No. 23000) - To account for revenue and expenditures associated with the District's non-instructional support activities (primarily after-school activities).

TITLE I (Fund No. 24101) - To help local education agencies (LEAs) and schools improve the teaching and learning of children failing, or most at-risk of failing, to meet challenging State academic standards. Funding authorization: Elementary and Secondary Education Act of 1965, Title I, Part A, 20 U.S.C. 6301 et seq.

PRESCHOOL IDEA-B (Fund No. 24109) - The Preschool program is for the purpose of enhancing Special Education for handicapped children from ages 3 to 5. The program is funded by the United States government, under the Individuals With Disabilities Act, Part B, Section 619, as amended, Public Laws 94-142, 99-457, 100-630, 101-497, and 101-476.

FRESH FRUITS AND VEGETABLES (Fund No. 24118) - The New Mexico Public Education Department (PED) has granted its final FY21-22 subawards for funding through the USDA FFVP, which makes funding available to School Food Authorities (SFAs) Elementary School Sites to offer nutritious Fresh Fruits and Vegetables to students in the classroom. Authorization granted under National School Lunch Act, as amended, 42 U.S.C. 1769.

IDEA-B RESULTS PLAN (Fund No. 24132) - This account is to support the individual school site's Educational Plan for Student Success, or areas in need of improvement as identified through an instructional audit. This is a pilot program for the New Mexico Real Results program required by US Dept. of Education of Special Education Programs. Authority for creation of this fund is the New Mexico Public Education Department. No minimum balance required according to legislation.

CHARTER SCHOOLS (Fund No. 24146) - Federal flow through funding geared towards promoting the setup, continuation, and thriving of charter schools.

TITLE II TEACHER QUALITY (Fund No. 24154) - To provide grants to State Education Agencies (SEAs) on a formula basis to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools and hold local educational agencies and schools accountable for improvements in academic achievement. Authorization is granted through the Elementary and Secondary Education Act of 1965, as amended, Title II, Part A, Public Law 107-110.

Carl D. Perkins Secondary (Fund No. 24174) – Federal funding under the Carl D. Perkins Career and Technical Education Act to develop the academic, career, and technical skills of secondary students enrolled in career and technical education programs.

STUDENT SUPPORT AND ACADEMIC ENRICHMENT (Fund No. 24189) - The objective of this grant is to support well-rounded educational opportunities, safe and healthy students, and effective use of technology. The Every Student Succeeds Act (ESSA) was signed into law in December 2015. It reauthorized the Elementary and Secondary Education

Act in 1965 (ESSA). Newly authorized under subpart 1 of Title IV, Part A of the ESEA is the Student Support and Academic Enrichment (SSAE) program.

STRONGER CONNECTIONS GRANT (Fund No. 24196) – Offers supplement funding to New Mexico's local educational agencies (LEAs) for activities promoting safe and healthy students, including school safety and mental health services.

CARES ACT - EDUCATION STABILIZATION (Fund No. 24301) - The ESSER Fund is a highly flexible federal program designed to provide local education agencies (LEAs) with funding to meet a diverse array of educational and COVID response related needs. By law, awards from the ESSER Fund are based on LEAs' proportional share of final 2019-20 Title I, Part A allocations received. Authorization: Title The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), 116-136.

CARES ACT - GEER CONNECTIVITY (Fund No. 24305) - Governor's Emergency Education Relief Fund to provide internet access for students without access at home. Authorization: Governor's Emergency Education Relief Fund component of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), 116-136. Authorization: Governor's Emergency Education Relief Fund component of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), 116-136.

CRRSA ACT - ESSER II (Fund No. 24308) - To provide local education agencies with funding to safely reopen schools, measure and effectively address significant learning loss, and to mitigate the impact of COVID-19. LEAs must expend all ESSER (24301) funds and submit the associated requests for reimbursement before expending any of the ESSER II (24308) funds. Authorization: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, Elementary and Secondary School Education Relief Fund (ESSER II Fund).

CRRSA RETENTION STIPEND (Fund No. 24312) - A retention stipend in the amount of $100 is available if an eligible employee was required to work, and did work, in-person, physically on school district, charter school, or school premises at least 50% of their paid hours or more, between September 8, 2020 and February 19, 2021. Authorization: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Elementary and Secondary School Education Relief Fund (ESSER II SEA Reserve)

ARP ESSER III (Fund No. 24330) - To provide local education agencies (LEAs) with funding to safely reopen schools, sustain safe operations, and address the impact of COVID-19 on students. Funds are intended to support academic recovery, mental health services, and other activities necessary to maintain operations and continuity of services. LEAs must use ARP ESSER III funds consistent with federal requirements and submit reimbursement requests before expending additional funds.

IDEA B/AMERICAN RESCUE PLAN ACT (Fund No. 24346) – Federal funding aid in response to the COVID-19 pandemic, distributed with the specific purpose of assisting with Special Education Student needs. Authorization: 2 C.F.R. Part 200: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 1 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.

IDEA/AMERICAN RESCUE PLAN ACT OF 2021 (ARP) PRESCHOOL (Fund No. 24349) - Federal funding aid in response to the COVID-19 pandemic, distributed with the specific purpose of assisting with Special Education Preschool Student needs. Funding under this award must be used in compliance with the applicable provisions of IDEA B. 2 C.F.R. Part 200: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Authorization: 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.

TITLE XIX MEDICAID (Fund No. 25153) - To provide financial assistance from the Federal government which flows through the State of New Mexico to school districts, for payments of medical assistance on behalf of cash assistance recipients, children, pregnant women and the aged who meet income and resource requirements, and other categorically-eligible groups. The program is funded by the U.S. government under the Social Security Act, Title XIX, as amended; Public Laws 92-223, 92-602, 93-66, 93-233, 96-499, 97-35, 97-2248, 98-369, 99-272, 99-509, 100-93, 100-202, 100-203, 100-360, 100-436, 100-485, 100-647, 101-166, 101-234, 101-239, 101-508, 101-517, 102-234, 102-170, 102-394, 103-66, 103-14, 103-333, 104-91, 104-191, 104-193, 104-208, and 104-134; Balanced Budget Act of 1997, Public Law 105-33.

RURAL EDUCATION ACHIEVEMENT (Fund No. 25233) - To account for funds received under the Small Rural School Achievement Program to enhance education.

ED FELLOWS (Fund No. 26107) - Educator Fellows is a two-year program managed by the New Mexico Public Education Department. The program uses funds made available through the American Rescue Plan Act to promote two major goals: (1) Create a new teacher/educator pipeline for schools in New Mexico. (2) Improve adult to student ratios in classrooms as the state recovers from the COVID-19 pandemic. Improving the ratio allows educators to provide targeted small group intervention for a broad range of needs.

TURNER FOUNDATION (Fund No. 26156) - The purpose of this grant is to enhance the curriculum by utilizing nontraditional teaching methods (real life learning).

A PLUS FOR ENERGY (Fund No. 26179) - Grant from BP America that recognizes innovative energy education programs in the classroom. Awarded to Rio Rancho Middle School to purchase materials and supplies to implement the program entitled "Students-As-Teachers: An Energy Resource Project". Authority for the creation of this fund is the New Mexico Public Education Department.

LIBRARY GO BONDS 2012 (Fund No. 27107) - Funds to be used for library books and library resources for public school libraries statewide. Library resources include computers, software, projectors, televisions, other related hardware and software, shelving, desks, chairs, and book trucks/carts. Senate Bill 66, Laws of 2012, 2nd Session, Chapter 54, Section 10.B.(3).

INSTRUCTIONAL MATERIALS SPECIAL APPROPRIATION (Fund No. 27109) - Accounts for the special 2019-2020 appropriation of Instructional Materials funds received through the state for the purpose of acquiring study materials for the students.

COMMUNITY SCHOOLS IMPLEMENTATION GRANT (Fund No. 27127) - State funding supporting the implementation of new and developing community schools.

FEMININE HYGIENE (Fund No. 27130) - To purchase feminine hygiene products for students.

BREAKFAST FOR ELEMENTARY STUDENTS (Fund No. 27155) - To access for Legislative Appropriation to implement Breakfast in the Classroom for elementary schools in need of improvement based on AYP designation. Authority for the creation of this fund is the New Mexico Public Education Department.

SCHOOL BUSES (Fund No. 27178) - To purchase and equip 1 district-owned school bus. Authority: Laws of 2019, Chapter 277, Section 57.

SCHOOL LUNCH CO-PAY (Fund No. 27201) – The legislature appropriated funding to cover the cost of eliminating reduced-price copayments. Authorization: 2020 New Mexico House Bill 10.

Family Income Index (Fund No. 27407) - State-funded program that allocates resources to schools serving students from low-income families to promote equity and improve educational outcomes. Funds support academic interventions and student success initiatives under state guidelines.

K-12 PLUS/ELTP PLANNING GRANT (Fund No. 27408) - The intent of this fund is to fund professional development, planning time and community outreach or marketing for the K-12 Plus and/or Extended Learning Time Program (ELTP). The funds may be used to pay staff for professional development that addresses curriculum planning as it pertains to additional instructional days in either the K-5 Plus, K-12 Plus, or ELTP Programs. In addition, the funds can be used to promote and/or advertise the programs among the local community. The Planning Grant is also funding innovative programs that do not add the number of days required by ELTP or K-5 Plus with the hope of encouraging full participation in ELTP or K-5 Plus. Authority for the fund is the NM Public Education Department, Capital Outlay Bureau.

PEDIATRIC AUTISM/SPECIAL NEEDS CLASSROOM EQUIPMENT (Fund No. 27414) - The legislature appropriated funding for the purchase and installation of information technology and related equipment, furniture, and infrastructure, including color printers, in classrooms for special needs students.

Next Gen CTE (Fund No. 27502) - Supports modernization of Career and Technical Education programs to align with workforce needs. Funding is used for curriculum development, equipment, and industry partnerships to expand career pathways. Governed by state regulations.

Community Schools / Family Engagement (Fund No. 27528) - Provides resources to establish and sustain community schools integrating academics, health services, and family engagement strategies. Aims to strengthen family-school partnerships and improve student learning. State compliance requirements apply.

CS / LANGE FOUNDATION (Fund No. 29102) - To account for local grants awarded to provide additional funding for specific projects.

SCHOOL BASED HEALTH CENTER (Fund No. 29130) - To account for funds administered by the Department of Health and the County of Dona Ana in support of providing Primary Care and Mental Health Service on school campus.

NONMAJOR CAPITAL PROJECT FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

PUBLIC SCHOOL CAPITAL OUTLAY (31200) - To account for funding provided to the District by the State of New Mexico for capital improvement projects approved by the Public School Capital Outlay Council. Funding is authorized by NMAC 6.20.2 through the New Mexico Public Education Department. This fund is presented as a nonmajor fund.

CAPITAL IMPROVEMENTS HB-33 (Fund No. 31600) - The fund provides financing for the purchase of equipment and capital improvements to School District property. Funding received from a 5 mill property tax levy and interest earned on investments, per House Bill 33.

CAPITAL IMPROVEMENTS SB-9 (State, State Match) (Fund No. 31700 & 31703) - To account for funds distributed under the Public-School Capital Outlay Improvements Act (22-25-1 to 22-25-10 NMSA 1978) to any school district that has imposed a tax for capital outlays and maintenance. An amount from the public school capital improvements fund that is equal to the amount by which the revenue estimated to be received from the imposed tax as specified in Subsection B of Section 22-25-3, NMSA 1978, assuming a one hundred percent collection rate, is less than an amount calculated by multiplying the product obtained by the rate imposed in the District under the Public School Capital Improvements Act. The distribution shall be made by December 1, of each year that the tax is imposed in accordance with Section 22-25-3, NMSA 1978. Provided, however, in the event that sufficient funds are not available in the public-school capital improvement funds to make the state distribution provided for in this section, the dollar per program unit figure shall be reduced as necessary.

NONMAJOR DEBT SERVICE FUNDS

EDUCATION TECHNOLOGY DEBT SERVICE (Fund No. 43000) - Used to account for the accumulation of resources for, and the payment of, Educational Technology note principal and interest.

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue	Capital Projects	Debt Service	Total
ASSETS				
Current Assets				
Restricted cash	$ 411,452	$ 202,069	$ 355,133	**$ 968,654**
Accounts receivable				
Property taxes	-	26	9,133	**9,159**
Due from other governments	103,890	-	-	**103,890**
Prepaid expenditures	1,395	-	-	**1,395**
Due from other funds	-	-	-	**-**
Total assets	$ 516,737	$ 202,095	$ 364,266	**$ 1,083,098**
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Current Liabilities				
Accounts payable	$ 1,818	$ -	$ -	**$ 1,818**
Accrued payroll liabilities	-	-	-	**-**
Due to other funds	142,998	-	-	**142,998**
Due to other government	-	-	-	**-**
Unearned revenues	-	-	-	**-**
Total liabilities	144,816	-	-	**144,816**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	**-**
FUND BALANCES				
Nonspendable	1,395	-	-	**1,395**
Restricted for food services	-	-	-	**-**
Restricted for extracurricular activities	47,679	-	-	**47,679**
Restricted for grantor restrictions	377,893	-	-	**377,893**
Restricted for education	-	-	-	**-**
Restricted for capital projects	-	202,095	-	**202,095**
Restricted for debt service	-	-	364,266	**364,266**
Unassigned	(55,046)	-	-	**(55,046)**
Total fund balances	371,921	202,095	364,266	**938,282**
Total liabilities, deferred inflows, and fund balances	$ 516,737	$ 202,095	$ 364,266	**$ 1,083,098**

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue	Capital Projects	Debt Service	Total
REVENUES				
Taxes				
Property taxes	$ -	$ 20	$ 270,009	**$ 270,029**
Oil and gas	-	-	8,416	**8,416**
State grants	283,110	179,340	-	**462,450**
Federal grants	430,089	-	-	**430,089**
Contributions - private grants	-		-	**-**
Charges for services	236,298	-	-	**236,298**
Miscellaneous	-	-	-	**-**
Investment and Interest income	3,891	-	6,267	**10,158**
Total revenues	953,388	179,360	284,692	**1,417,440**
EXPENDITURES				
Current				
Instruction	485,112	-	-	**485,112**
Support services			-	
Students	56,391	-	-	**56,391**
Instruction	92,831	-	-	**92,831**
General administration	(5,344)	-	2,663	**(2,681)**
School administration	-	-	-	**-**
Central services	12,739	-	-	**12,739**
Operation & maintenance of plant	12,692	-	-	**12,692**
Student transportation	-	-	-	**-**
Other support services	-	-	-	**-**
Food services operations	413,524	-	-	**413,524**
Community services	-	-	-	**-**
Capital outlay	-	22,205	-	**22,205**
Debt service	-		-	
Principal retirement	-	-	310,000	**310,000**
Bond Interest paid	-	-	1,612	**1,612**
Other	-	-	-	**-**
Total expenditures	1,067,945	22,205	314,275	**1,404,425**
Excess (deficiency) of revenues over (under) expenditures	(114,557)	157,155	(29,583)	**13,015**
Other financing sources (uses)				
Bond proceeds	-	-	-	**-**
Transfers out	(11,483)	-	-	**(11,483)**
Transfers in	-	-	-	**-**
Total other financing sources (uses)	(11,483)	-	-	**(11,483)**
Net changes in fund balances	(126,040)	157,155	(29,583)	**1,532**
Fund balances, beginning of year	497,961	44,940	393,849	**936,750**
Restatement	-	-	-	**-**
Fund balances, beginning of year, as restated	497,961	44,940	393,849	**936,750**
Fund balances, end of year	$ 371,921	$ 202,095	$ 364,266	**$ 938,282**

See Accompanying Notes.

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025

	21000 Food Service	21100 Universal Free Lunch	22000 Athletics	23000 Non-Instructional Support
ASSETS				
Current Assets				
Restricted cash	$ -	$ -	$ 47,679	$ 181,122
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	-	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ -	$ -	$ 47,679	$ 181,122
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Current Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	10,751	-	-	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	10,751	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	47,679	-
Restricted for grantor restrictions	-	-	-	181,122
Restricted for education	-	-	-	-
Unassigned	(10,751)	-	-	-
Total fund balances	(10,751)	-	47,679	181,122
Total liabilities, deferred inflows, and fund bala	$ -	$ -	$ 47,679	$ 181,122

See Accompanying Notes.

JUNE 30, 2025

	24101	24109	24118	24132
	Title I IASA	IDEA-B Preschool	Fresh Fruits and Vegetables	IDEA-B Results Plan
ASSETS				
Current Assets				
Restricted cash	$ -	$ -	$ -	$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	12,227	2,092	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 12,227	$ 2,092	$ -	$ -
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Current Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	-	2,092	-	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	-	2,092	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	12,227	-	-	-
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	12,227	-	-	-
Total liabilities, deferred inflows, and fund bala	$ 12,227	$ 2,092	$ -	$ -

See Accompanying Notes.

	24146 Charter Schools	24154 Title II Teacher Quality	24174 Carl D Perkins Secondary	24189 Student Support & Academic Enrichment
ASSETS				
Current Assets				
Restricted cash	$ -	$ -	$ -	$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	4,044	13,933	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ -	$ 4,044	$ 13,933	$ -
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Current Liabilities				
Accounts payable	$ -	$ 1,818	$ -	$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	-	407	13,933	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	-	2,225	13,933	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	
Restricted for food services	-	-	-	
Restricted for extracurricular activities	-	-	-	
Restricted for grantor restrictions	-	1,819	-	
Restricted for education	-	-	-	
Unassigned	-	-	-	-
Total fund balances	-	1,819	-	-
Total liab., deferred inflows, and fund balances	$ -	$ 4,044	$ 13,933	$ -

See Accompanying Notes.

JUNE 30, 2025

	24196 Stronger Connections Grant	24301 CARES Act - Education Stabilization	24305 Governor's Emergency Educ Relief	24308 CRRSA - ESSER II
ASSETS				
Current Assets				
Restricted cash	$ -	$ -	$ -	$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	-	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ -	$ -	$ -	$ -
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Current Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	-	-	-	-
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	-	-	-
Total liab., deferred inflows, and fund balances	$ -	$ -	$ -	$ -

See Accompanying Notes.

	24312 CRRSA Retention Stipend	24330 ARP - ESSER III	24346 IDEA-B ARP Act	24349 IDEA ARP Preschool
ASSETS				
Current Assets				
Restricted cash	$ -	$ -	$ -	$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	-	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ -	$ -	$ -	$ -
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Current Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	-	-	-	-
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	-	-	-
Total liab., deferred inflows, and fund balances	$ -	$ -	$ -	$ -

See Accompanying Notes.

JUNE 30, 2025

	25153 Title XIX Medicaid	25233 Rural Education Achievement	26107 Ed Fellows	26156 Turner Foundation
ASSETS				
Current Assets				
Restricted cash	$ -	$ -	$ -	15,220
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	-	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ -	$ -	$ -	$ 15,220
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Current Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	10,581	4,854	28,860	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	10,581	4,854	28,860	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	-	-	-	15,220
Restricted for education	-	-	-	-
Unassigned	(10,581)	(4,854)	(28,860)	-
Total fund balances	(10,581)	(4,854)	(28,860)	15,220
Total liab., deferred inflows, and fund balances	$ -	$ -	$ -	$ 15,220

See Accompanying Notes.

	26179 A Plus for Energy	27107 2012 GO Bonds-Student Library Fund	27109 Instructional Materials Special Approp	27127 Community Schools Implementation
ASSETS				
Current Assets				
Restricted cash	$ 871	$ -	$ 650	$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	2,411	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 871	$ 2,411	$ 650	$ -
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Current Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	-	2,337	-	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	-	2,337	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	871	74	650	-
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	871	74	650	-
Total liab., deferred inflows, and fund balances	$ 871	$ 2,411	$ 650	$ -

See Accompanying Notes.

JUNE 30, 2025

	27130 Feminine Hygiene	27155 Breakfast for Elementary Students	27178 School Buses	27201 School Lunch Co-Pay
ASSETS				
Current Assets				
Restricted cash	$ -	$ -	$ -	$ 1,909
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	-	-	-	-
Prepaid expenditures	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ -	$ -	$ -	$ 1,909
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Current Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	-	-	-	1,909
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	-	-	1,909
Total liab., deferred inflows, and fund balances	$ -	$ -	$ -	$ 1,909

See Accompanying Notes.

JUNE 30, 2025

	27407 Family Income Index	27408 K-12 Plus/ELTP Planning Grant	27414 Special Needs Classroom Equipment	27502 Next Gen CTE
ASSETS				
Current Assets				
Restricted cash	$ -	$ -	$ -	$ -
Accounts receivable				
Taxes	-	-	-	-
Due from other governments	12,066	-	-	41,999
Prepaid expenditures	-	1,395	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 12,066	$ 1,395	$ -	$ 41,999
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Current Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll liabilities	-	-	-	-
Due to other funds	12,066	-	-	41,999
Due to other government	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	12,066	-	-	41,999
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
FUND BALANCES				
Nonspendable	-	1,395	-	-
Restricted for food services	-	-	-	-
Restricted for extracurricular activities	-	-	-	-
Restricted for grantor restrictions	-	-	-	-
Restricted for education	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	1,395	-	-
Total liab., deferred inflows, and fund balances	$ 12,066	$ 1,395	$ -	$ 41,999

See Accompanying Notes.

	27528 Community Schools / Family Engagement	29102 CS/Lange Foundation	29130 School Based Health Center	Total
ASSETS				
Current Assets				
Restricted cash	$ -	$ 164,001	$ -	**$ 411,452**
Accounts receivable				
Taxes	-	-	-	**-**
Due from other governments	15,118	-	-	**103,890**
Prepaid expenditures	-	-	-	**1,395**
Inventory	-	-	-	**-**
Due from other funds	-	-	-	**-**
Total assets	$ 15,118	$ 164,001	$ -	**$ 516,737**
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Current Liabilities				
Accounts payable	$ -	$ -	$ -	**$ 1,818**
Accrued payroll liabilities	-	-	-	**-**
Due to other funds	15,118	-	-	**142,998**
Due to other government	-	-	-	**-**
Unearned revenues	-	-	-	**-**
Total liabilities	15,118	-	-	**144,816**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	**-**
FUND BALANCES				
Nonspendable	-	-	-	**1,395**
Restricted for food services	-	-	-	**-**
Restricted for extracurricular activities	-	-	-	**47,679**
Restricted for grantor restrictions	-	164,001	-	**377,893**
Restricted for education	-	-	-	**-**
Unassigned	-	-	-	**(55,046)**
Total fund balances	-	164,001	-	**371,921**
Total liab., deferred inflows, and fund balances	$ 15,118	$ 164,001	$ -	**$ 516,737**

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	21000 Food Service	21100 Universal Free Lunch	22000 Athletics	23000 Non- Instructional Support
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	-	99,606	-	-
Intergovernmental - Federal grants	186,897	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	26,724	-	59,302	148,752
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	3,891
Total revenues	213,621	99,606	59,302	152,643
EXPENDITURES				
Current				
Instruction	-	-	38,902	145,899
Support services				
Students	-	-	-	-
Instruction	-	-	3,262	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	215
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	293,631	118,275	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
Total expenditures	293,631	118,275	42,164	146,114
Excess (deficiency) of revenues over (under) expenditures	(80,010)	(18,669)	17,138	6,529
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	(80,010)	(18,669)	17,138	6,529
Fund balances, beginning of year	69,259	18,669	30,541	174,593
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	69,259	18,669	30,541	174,593
Fund balances, end of year	$ (10,751)	$ -	$ 47,679	$ 181,122

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

	24101	24109	24118	24132
	Title I IASA	IDEA-B Preschool	Fresh Fruits and Vegetables	IDEA-B Results Plan
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	115,385	12,454	1,618	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
Total revenues	115,385	12,454	1,618	-
EXPENDITURES				
Current				
Instruction	37,326	12,454	-	-
Support services				
Students	-	-	-	-
Instruction	54,349	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	1,618	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
Total expenditures	91,675	12,454	1,618	-
Excess (deficiency) of revenues over (under) expenditures	23,710	-	-	-
Other Financing Sources (Uses)				
Transfers out	(11,483)	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	(11,483)	-	-	-
Net changes in fund balances	12,227	-	-	-
Fund balances, beginning of year	-	-	-	-
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	-	-	-	-
Fund balances, end of year	$ 12,227	$ -	$ -	$ -

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

	24146 Charter Schools	24154 Title II Teacher Quality	24174 Carl D Perkins Secondary	24189 Student Support & Academic Enrichment
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	-	16,296	13,933	7,095
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
Total revenues	-	16,296	13,933	7,095
EXPENDITURES				
Current				
Instruction	-	10,699	13,933	7,095
Support services				
Students	-	-	-	-
Instruction	-	1,959	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	1,819	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
Total expenditures	-	14,477	13,933	7,095
Excess (deficiency) of revenues over (under) expenditures	-	1,819	-	-
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	1,819	-	-
Fund balances, beginning of year	-	-	-	-
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	-	-	-	-
Fund balances, end of year	$ -	$ 1,819	$ -	$ -

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

	24196 Stronger Connections Grant	24301 CARES Act - Education Stabilization	24305 Governor's Emergency Educ Relief	24308 CRRSA - ESSER II
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current				
Instruction	-	-	-	-
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	-	-	-	-
Fund balances, end of year	$ -	$ -	$ -	$ -

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

	24312 CRRSA Retention Stipend	24330 ARP - ESSER III	24346 IDEA-B ARP Act	24349 IDEA ARP Preschool
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	-	19,434	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
Total revenues	-	19,434	-	-
EXPENDITURES				
Current				
Instruction	-	8,514	-	-
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	10,920	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
Total expenditures	-	19,434	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	-	-	-	-
Fund balances, end of year	$ -	$ -	$ -	$ -

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

	25153	25233	26107	26156
	Title XIX Medicaid	Rural Education Achievement	Ed Fellows	Turner Foundation
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	-	-	50,974	-
Intergovernmental - Federal grants	24,432	32,545	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
Total revenues	24,432	32,545	50,974	-
EXPENDITURES				
Current				
Instruction	-	24,406	80,245	959
Support services				
Students	35,013	11,378	-	-
Instruction	-	1,650	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
Total expenditures	35,013	37,434	80,245	959
Excess (deficiency) of revenues over (under) expenditures	(10,581)	(4,889)	(29,271)	(959)
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	(10,581)	(4,889)	(29,271)	(959)
Fund balances, beginning of year	-	35	411	16,179
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	-	35	411	16,179
Fund balances, end of year	$ (10,581)	$ (4,854)	$ (28,860)	$ 15,220

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

	26179 A Plus for Energy	27107 2012 GO Bonds-Student Library Fund	27109 Instructional Materials Special Approp	27127 Community Schools Implementation
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	-	2,411	-	-
Intergovernmental - Federal grants	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
Total revenues	-	2,411	-	-
EXPENDITURES				
Current				
Instruction	-	-	-	-
Support services				
Students	-	-	-	-
Instruction	-	2,411	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
Total expenditures	-	2,411	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	-	-
Fund balances, beginning of year	871	74	650	-
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	871	74	650	-
Fund balances, end of year	$ 871	$ 74	$ 650	$ -

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

	27130 Feminine Hygiene	27155 Breakfast for Elementary Students	27178 School Buses	27201 School Lunch Co-Pay
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	-	-	-	-
Intergovernmental - Federal grants	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current				
Instruction	-	-	-	-
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	1,909
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	-	-	-	1,909
Fund balances, end of year	$ -	$ -	$ -	$ 1,909

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

	27407 Family Income Index	27408 K-12 Plus/ELTP Planning Grant	27414 Special Needs Classroom Equipment	27502 Next Gen CTE
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Oil and gas	-	-	-	-
Intergovernmental - State grants	17,481	-	-	79,200
Intergovernmental - Federal grants	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and Interest income	-	-	-	-
Total revenues	17,481	-	-	79,200
EXPENDITURES				
Current				
Instruction	17,481	(694)	-	79,200
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Food services operations	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Bond interest paid	-	-	-	-
Other	-	-	-	-
Total expenditures	17,481	(694)	-	79,200
Excess (deficiency) of revenues over (under) expenditures	-	694	-	-
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	694	-	-
Fund balances, beginning of year	-	701	-	-
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	-	701	-	-
Fund balances, end of year	$ -	$ 1,395	$ -	$ -

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

	27528 Community Schools / Family Engagement	29102 CS/Lange Foundation	29130 School Based Health Center	Total
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	**$ -**
Oil and gas	-	-	-	**-**
Intergovernmental - State grants	33,438	-	-	**283,110**
Intergovernmental - Federal grants	-	-	-	**430,089**
Contributions - private grants	-	-	-	**-**
Charges for services	-	1,520	-	**236,298**
Miscellaneous	-	-	-	**-**
Investment and Interest income	-	-	-	**3,891**
Total revenues	33,438	1,520	-	**953,388**
EXPENDITURES				
Current				
Instruction	4,238	4,455	-	**485,112**
Support services				
Students	-	-	10,000	**56,391**
Instruction	29,200	-	-	**92,831**
General administration	-	(5,344)	-	**(5,344)**
School administration	-	-	-	**-**
Central services	-	-	-	**12,739**
Operation & maintenance of plant	-	12,477	-	**12,692**
Student transportation	-	-	-	**-**
Other support services	-	-	-	**-**
Food services operations	-	-	-	**413,524**
Community services	-	-	-	**-**
Capital outlay	-	-	-	**-**
Debt service				**-**
Principal retirement	-	-	-	**-**
Bond interest paid	-	-	-	**-**
Other	-	-	-	**-**
Total expenditures	33,438	11,588	10,000	**1,067,945**
Excess (deficiency) of revenues over (under) expenditures	-	(10,068)	(10,000)	**(114,557)**
Other Financing Sources (Uses)				
Transfers out	-	-	-	**(11,483)**
Transfers in	-	-	-	**-**
Total other financing sources (uses)	-	-	-	**(11,483)**
Net changes in fund balances	-	(10,068)	(10,000)	**(126,040)**
Fund balances, beginning of year	-	174,069	10,000	**497,961**
Restatement	-	-	-	**-**
Fund balances, beginning of year, as restated	-	174,069	10,000	**497,961**
Fund balances, end of year	$ -	$ 164,001	$ -	**$ 371,921**

See Accompanying Notes.

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2025

	31200 Public School Capital Outlay	31600 Capital Improvements HB-33	31703 SB-9 State Match Cash	Total
ASSETS				
Current Assets				
Restricted cash	$ 155,039	$ 70	$ 46,960	**$ 202,069**
Accounts receivable				
Taxes	-	26	-	**26**
Intergovernmental	-	-	-	**-**
Other	-	-	-	**-**
Prepaid expenditures	-	-	-	**-**
Food Inventory	-	-	-	**-**
Due from other funds	-	-	-	**-**
Total assets	$ 155,039	$ 96	$ 46,960	**$ 202,095**
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Current Liabilities				
Accounts payable	$ -	$ -	$ -	**$ -**
Accrued payroll liabilities	-	-	-	**-**
Due to other funds	-	-	-	**-**
Total liabilities	-	-	-	**-**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	**-**
Total deferred inflows of resources	-	-	-	**-**
FUND BALANCES				
Nonspendable	-	-	-	**-**
Restricted for			-	
Capital projects	155,039	96	46,960	**202,095**
Unassigned	-	-	-	**-**
Total fund balances	155,039	96	46,960	**202,095**
Total liabilities, deferred inflows, and fund balances	$ 155,039	$ 96	$ 46,960	**$ 202,095**

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR CAPITAL PROJECT FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	31200 Public School Capital Outlay	31600 Capital Improvements HB-33	31703 SB-9 State Match Cash	Total
REVENUES				
Taxes				
Property taxes	$ -	$ 20	$ -	**$ 20**
Oil and gas	-	-	-	**-**
Intergovernmental - State grants	132,380	-	46,960	**179,340**
Intergovernmental - Federal grants	-	-	-	**-**
Charges for services	-	-	-	**-**
Miscellaneous	-	-	-	**-**
Investment and Interest income	-	-	-	**-**
Total revenues	132,380	20	46,960	**179,360**
EXPENDITURES				
Current				
Support services				
General administration	-	-	-	**-**
Central services	-	-	-	**-**
Capital outlay	-	-	22,205	**22,205**
Debt service				
Principal	-	-	-	**-**
Bond interest paid	-	-	-	**-**
Total expenditures	-	-	22,205	**22,205**
Excess (deficiency) of revenues over (under) expenditures	132,380	20	24,755	**157,155**
Other Financing Sources				
Bond proceeds	-	-	-	**-**
Total other financing sources	-	-	-	**-**
Net changes in fund balances	132,380	20	24,755	**157,155**
Fund balances, beginning of year	22,659	76	22,205	**44,940**
Fund balances, end of year	$ 155,039	$ 96	$ 46,960	**$ 202,095**

See Accompanying Notes.

COMBINING BALANCE SHEET – NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2025

	43000 Ed Tech Debt Service	Total
ASSETS		
Current Assets		
Restricted cash and cash equivalents	$ 355,133	**$ 355,133**
Accounts receivable		
Taxes	9,133	**9,133**
Intergovernmental	-	**-**
Total assets	$ 364,266	**$ 364,266**
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
Current Liabilities		
Accounts payable	$ -	**$ -**
Accrued payroll liabilities	-	**-**
Due to other funds	-	**-**
Due to other government	-	**-**
Unearned revenues	-	**-**
Total Liabilities	-	**-**
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	-	**-**
Total deferred inflows of resources	-	**-**
FUND BALANCES		
Nonspendable	-	**-**
Restricted for:		**-**
Debt service	364,266	**364,266**
Unassigned	-	**-**
Total fund balances	364,266	**364,266**
Total liabilities, deferred inflows and fund balances	$ 364,266	**$ 364,266**

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – NONMAJOR DEBT SERVICE FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	43000 Ed Tech Debt Service	Total
REVENUES		
Taxes		
Property taxes	$ 270,009	**$ 270,009**
Oil and gas	8,416	**8,416**
Intergovernmental - State grants	-	**-**
Intergovernmental - Federal grants	-	**-**
Contributions - private grants	-	**-**
Charges for services	-	**-**
Investment and Interest income	6,267	**6,267**
Total revenues	284,692	**284,692**
EXPENDITURES		
Current		
Instruction	-	**-**
Support services		
General administration	2,663	**2,663**
Capital outlay	-	**-**
Debt service		
Principal	310,000	**310,000**
Bond interest paid	1,612	**1,612**
Total expenditures	314,275	**314,275**
Excess (deficiency) of revenues over (under) expenditures	(29,583)	**(29,583)**
Net changes in fund balances	(29,583)	**(29,583)**
Fund balances, beginning of year	393,849	**393,849**
Fund balances, end of year	$ 364,266	**$ 364,266**

See Accompanying Notes.



OTHER SUPPLEMENTARY INFORMATION

JAG JARAMILLO ACCOUNTING GROUP
CREATING CLARITY FROM COMPLEXITY

SCHEDULE OF CASH RECONCILIATION

FOR THE YEAR ENDED JUNE 30, 2025

	Operational Fund				
	11000	13000	14000	15200	21000
	Operational	Transportation	Instructional Materials	Forest Reserve, Ad Valorem, & Oil/Gas Tax	Food Service
Cash, June 30, 2024	$ 396,895	$ -	$ -	$ 39,111	$ 69,260
Add:					
2024-25 revenues	6,203,388	462,737	-	202,364	213,621
Receipt of prior year loans	320,767	-	-	-	-
Current year loans from other funds	-	-	-	-	10,751
Total cash available	6,921,050	462,737	-	241,475	293,632
Less:					
2024-25 expenditures	(6,028,953)	(460,275)	-	(224,058)	(293,632)
Repayment of prior year loans	-	-	-	-	-
Current year loans to other funds	(312,287)	-	-	-	-
Transfers to/from other funds	-	-	-	-	-
Changes in accruals	(7,619)	-	-	-	-
Cash (Overdraft), June 30, 2025	$ 572,191	$ 2,462	$ -	$ 17,417	$ -

SCHEDULE OF CASH RECONCILIATION (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

	21100 Universal Free Meals	22000 Athletics	23000 Non-Instructional Support	24000 Federal Flowthrough Funds	25000 Federal Direct Grants
Cash, June 30, 2024	$ 7,112	$ 30,541	$ 175,243	$ -	$ -
Add:					
2024-25 revenues	111,162	59,303	157,734	437,202	65,505
Receipt of prior year loans	-	-	-	-	-
Current year loans from other funds	-	-	-	56,467	15,434
Total cash available	118,274	89,844	332,977	493,669	80,939
Less:					
2024-25 expenditures	(118,274)	(42,165)	(146,763)	(282,850)	(72,446)
Repayment of prior year loans	-	-	-	(212,472)	(8,493)
Current year loans to other funds	-	-	-	-	-
Transfers to/from other funds	-	-	-	-	-
Held checks and changes in accrued payroll	-	-	(5,092)	1,653	-
Cash (Overdraft), June 30, 2025	$ -	$ 47,679	$ 181,122	$ -	$ -

SCHEDULE OF CASH RECONCILIATION (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

	26000 Local Grants	27000 State Flowthrough Funds	28000 State Direct Funds	29000 Local/State	31100 GO Bond Building
Cash, June 30, 2024	$ 17,048	$ 2,563	$ -	$ 185,165	$ 1,265,150
Add:					
2024-25 revenues	102,679	401,700	-	1,520	55,216
Receipt of prior year loans	-	-	-	-	-
Current year loans from other funds	28,860	200,774	-	-	-
Total cash available	148,587	605,037	-	186,685	1,320,366
Less:					
2024-25 expenditures	(81,203)	(551,785)	-	(22,684)	(1,153,232)
Repayment of prior year loans	(50,446)	(49,356)	-	-	-
Current year loans to other funds	-	-	-	-	-
Transfers to/from other funds	-	-	-	-	-
Held checks and changes in accrued payroll	(847)	(1,337)	-	-	-
Cash (Overdraft), June 30, 2025	$ 16,091	$ 2,559	$ -	$ 164,001	$ 167,134

SCHEDULE OF CASH RECONCILIATION (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

	31200 Public School Capital Outlay	31600 Capital Improvements HB-33	31701 Capital Improvements SB-9 (Local)	31703 SB-9 State Match Cash	31900 Ed Technology Equipment Act
Cash, June 30, 2024	$ 160,272	$ 67	$ 1,019,735	$ 29,820	$ 555,979
Add:					
2024-25 revenues	-	3	999,429	46,960	571,974
Receipt of prior year loans	-	-	-	-	-
Current year loans from other funds	-	-	-	-	-
Total cash available	160,272	70	2,019,164	76,780	1,127,953
Less:					
2024-25 expenditures	(5,233)	-	(924,436)	(29,820)	(582,901)
Repayment of prior year loans	-	-	-	-	-
Current year loans to other funds	-	-	-	-	-
Transfers to/from other funds	-	-	-	-	-
Held checks and changes in accrued payroll	-	-	-	-	-
Cash (Overdraft), June 30, 2025	$ 155,039	$ 70	$ 1,094,728	$ 46,960	$ 545,052

SCHEDULE OF CASH RECONCILIATION (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

	41000 GO Debt Service	43000 ETN Debt Service	**Total**
Cash, June 30, 2024	$ 1,037,173	$ 389,510	**$ 5,380,644**
Add:			
2024-25 revenues	1,040,446	279,899	**11,412,842**
Receipt of prior year loans	-	-	**320,767**
Current year loans from other funds	-	-	**312,286**
Total cash available	2,077,619	669,409	**17,426,539**
Less:			
2024-25 expenditures	(929,762)	(314,276)	**(12,264,748)**
Repayment of prior year loans	-	-	**(320,767)**
Current year loans to other funds	-	-	**(312,287)**
Transfers to/from other funds	-	-	**-**
			-
Held checks and changes in accrued payroll	-	-	**(13,242)**
Cash (Overdraft), June 30, 2025	$ 1,147,857	$ 355,133	**$ 4,515,495**

Reconciliation to Net Position	
Cash	**$ 4,515,495**
Cash overdraft	**-**
Total	**$ 4,515,495**

SCHEDULE OF DEPOSIT AND INVESTMENT ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2025

Bank and Account Name	Account Type	Account Classification	Total
INBank			
Operational *	Checking - Interest	Cash and Restricted Cash	$ 2,879,594
Activities	Checking - Interest	Restricted Cash	207,316
Zane Scholarship	Certificate of Deposit	Fiduciary	10,450
Subtotal			3,097,360
Dragonfly Max			
Sports Officials	Escrow	Cash	2,797
New Mexico Mortgage Finance Authority			
Bond Building	Escrow	Restricted Cash	1,267,137
Education Technology	Escrow	Restricted Cash	797,400
Subtotal			2,064,537
Manhattan Life			
Masonic Scholarship	Annuity	Investments - Annuities	10,604
Cardwell Scholarship	Annuity	Investments - Annuities	29,383
Cardwell Scholarship	Annuity	Investments - Annuities	8,039
Cardwell Scholarship	Annuity	Investments - Annuities	42,641
Cardwell Scholarship	Annuity	Investments - Annuities	12,792
Subtotal			103,459
Total deposits			$ 5,268,153
	Cash and investments		
	Bank balance		$ 5,268,153
	Less: Fiduciary funds		(136,102)
	Less: Net reconciling items		(616,556)
			4,515,495
	Adjustments for cash		
	Less: Restricted cash		(3,923,425)
	Reported cash		$ 592,070

* The Operational Account includes General Funds, Special Revenue Funds, and certain Debt Service and Capital Project Funds.

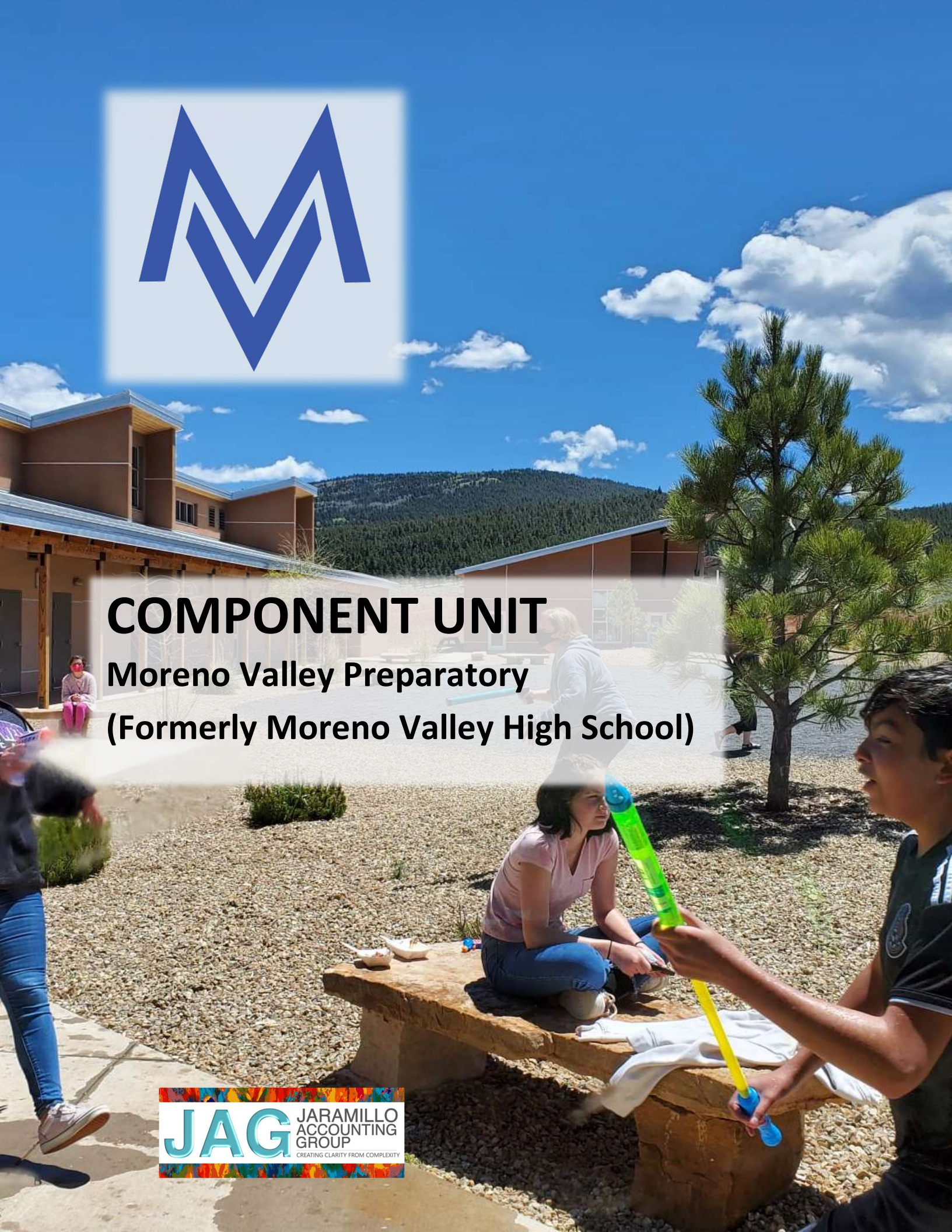
SCHEDULE OF PLEDGED COLLATERAL
JUNE 30, 2025

	INBank	New Mexico Finance Authority	Dragonfly Athletics, LLC
Cash on deposit at June 30, 2024			
Checking and savings	$ 3,097,360	$ 2,064,537	$ 2,797
Less: FDIC coverage	(250,000)		
Uninsured funds	$ 2,847,360		
Amount requiring pledged collateral			
Pledged collateral	$ 4,239,025		
50% collateral requirement	1,423,680		
Excess of pledged collateral	$ 2,815,345		

Collateral	Maturity	CUSIP #	Market Value
INBank			
CYPRESS-FAIRBANKS 2.25%	02/15/41	232769HL6	$ 240,002
FHR 4800 LC 4.00%	01/15/45	3137FSSM2	805
FHMS K735 A2 2.86%	05/25/26	3137FMU67	1,887
FHR 5337 D 1.50%	11/25/50	3137HALR5	1,408,420
FNMA POOL #BL9480 1.72%	07/01/32	3140J2RA6	165,260
FNMA POOL #FM8876 2.50%	09/01/51	3140XC2J6	707,174
FNMA POOL #MA4359 1.50%	06/01/36	31418DZZ8	556,015
SLMA 2006-10 A6 5.76%	03/25/44	78443BAG1	1,159,462
Total			$ 4,239,025

The above securities are held at Bankers Bank of the West, Denver, Colorado 80202.

For the cash with the New Mexico Finance Authority, detail of the pledged collateral to the District is unavailable because the bank commingles pledged collateral for all state funds it holds. However, the State Treasurer's Office Collateral Bureau monitors the pledged collateral for all state funds.



COMPONENT UNIT

Moreno Valley Preparatory

(Formerly Moreno Valley High School)

JAG JARAMILLO ACCOUNTING GROUP
CREATING CLARITY FROM COMPLEXITY

Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2025

	Governmental Activities
ASSETS	
Restricted cash	$ 273,493
Receivables	
Taxes	-
Due from other governments	75,430
Non-current assets	
Non-depreciable capital assets	151,920
Depreciable capital assets, net	111,220
Total assets	612,063
DEFERRED OUTFLOWS OF RESOURCES	
Pensions	385,203
OPEB (other post-employment benefits)	129,772
Total deferred outflows of resources	514,975
LIABILITIES	
Unrestricted cash (overdraft)	68,752
Accounts payable	-
Payroll liabilities	663
Current portion of compensated absences	17,277
Non-current liabilities	
Net pension liability	1,306,775
Net OPEB liability	176,909
Total liabilities	1,570,376
DEFERRED INFLOWS OF RESOURCES	
Pensions	402,063
OPEB (other post-employment benefits)	239,629
Total deferred inflows of resources	641,692
NET POSITION	
Net investment in capital assets	263,140
Restricted for	
General funds	6,043
Special revenue funds	98,818
Capital projects	114,195
Unrestricted (deficit)	(1,567,226)
Total net position (deficit)	$ (1,085,030)

See Accompanying Notes.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Service	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
PRIMARY GOVERNMENT					
Governmental activities					
Instruction	$ 389,296	$ 276	$ 118,106	$ -	$ (270,914)
Support services					
Students	2,581	43,511	-	-	40,930
Instruction	107,379	-	75,314	-	(32,065)
General administration	226,496	-	-	11	(226,485)
School administration	-	-	-	-	-
Other support services	-	-	-	-	-
Central services	105,834	-	-	-	(105,834)
Operation & maintenance of plant	478,111	-	885	48,404	(428,822)
Total governmental activities	$ 1,309,697	$ 43,787	$ 194,305	$ 48,415	(1,023,190)
General revenues					
Taxes					
Property taxes					
General purposes					-
Capital projects					126,355
State Equalization					1,021,141
Grants and contributions not restricted					-
Unrestricted investment earnings					6,042
Miscellaneous income					33,487
Total general revenues					1,187,025
Change in net position					163,835
Net position (deficit) - beginning of the year					(1,218,911)
Restatement					(29,954)
Net position (deficit) - beginning of the year, as restated					(1,248,865)
Net position (deficit) - end of year					$ (1,085,030)

See Accompanying Notes.

BALANCE SHEET –GOVERNMENTAL FUNDS

JUNE 30, 2025

	Major Funds				
		23000	31701	31900	
	General Fund	Instructional Support	Improvements SB-9 (Local)	Ed Tech Equipment Act	MVHS Foundation
ASSETS					
Cash	$ -	$ -	$ -	$ -	$ -
Restricted cash	6,043	71,030	93,597	-	51,409
Receivables					
Taxes	-	-	-	-	-
Due from other governments	-	-	-	75,430	-
Due from other funds	99,004	-	-	-	-
Total assets	$ 105,047	$ 71,030	$ 93,597	$ 75,430	$ 51,409
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
LIABILIITIES					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Cash overdraft	68,752	-	-	-	-
Payroll liabilities - held payments	663	-	-	-	-
Due to other funds	-	-	-	92,538	-
Total liabilities	69,415	-	-	92,538	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Restricted for					
Instructional materials	6,043	-	-	-	-
Grantor restrictions	-	71,030		-	-
Capital projects	-	-	93,597	-	-
Committed to					
Subsequent year's expenditures	-	-	-	-	-
Unassigned (deficit)	29,589	-	-	(17,108)	51,409
Total fund balances	35,632	71,030	93,597	(17,108)	51,409
Total liabilities, deferred inflows, and fund balances	$ 105,047	$ 71,030	$ 93,597	$ 75,430	$ 51,409

See Accompanying Notes.

	24106 Entitlement IDEA-B	24146 Charter Schools	24154 Teach/ Prin Train and Recruit	24330 ARP - ESSER III
ASSETS				
Cash	$ -	$ -	$ -	$ -
Restricted cash	1	-	-	13,915
Receivables				
Taxes	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 1	$ -	$ -	$ 13,915
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILIITIES				
Accounts payable	$ -	$ -	$ -	$ -
Cash overdraft	-	-	-	-
Payroll liabilities - held payments	-	-	-	-
Due to other funds	3,028	-	3,438	-
Total liabilities	3,028	-	3,438	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
FUND BALANCES				
Restricted for				
Instructional materials	-	-	-	-
Grantor restrictions	(3,027)	-	-	13,915
Capital projects	-	-	-	-
Committed to				
Subsequent year's expenditures	-	-	-	-
Unassigned (deficit)	-	-	(3,438)	-
Total fund balances	(3,027)	-	(3,438)	13,915
Total liabilities, deferred inflows, and fund balances	$ 1	$ -	$ -	$ 13,915

See Accompanying Notes.

JUNE 30, 2025

	25271 Extending Equity Digital Workforce	26107 REC/District Fiscal Agent	27107 GO Bond Student Library	27109 Instructional Materials
ASSETS				
Cash	$ -	$ -	$ -	$ -
Restricted cash	6,239	-	174	4
Receivables				
Taxes	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 6,239	$ -	$ 174	$ 4
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILIITIES				
Accounts payable	$ -	$ -	$ -	$ -
Cash overdraft	-	-	-	-
Payroll liabilities - held payments	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
FUND BALANCES				
Restricted for				
Instructional materials	-	-	-	-
Grantor restrictions	6,239	-	174	4
Capital projects	-	-	-	-
Committed to				
Subsequent year's expenditures	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	6,239	-	174	4
Total liabilities, deferred inflows, and fund balances	$ 6,239	$ -	$ 174	$ 4

See Accompanying Notes.

JUNE 30, 2025

	28211 NM Schools COVID Testing	29102 Private Direct Grants	31200 Public School Capital Outlay	31703 State Match Cash SB-9	**Total Governmental Funds**
ASSETS					
Cash	$ -	$ -	$ -	$ -	**$ -**
Restricted cash	1	10,482	-	20,598	**273,493**
Receivables					**-**
Taxes	-	-	-	-	**-**
Due from other governments	-	-	-	-	**75,430**
Due from other funds	-	-	-	-	**99,004**
Total assets	$ 1	$ 10,482	$ -	$ 20,598	**$ 447,927**
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
LIABILIITIES					
Accounts payable	$ -	$ -	$ -	$ -	**$ -**
Cash overdraft	-	-	-	-	**68,752**
Payroll liabilities - held payments	-	-	-	-	**663**
Due to other funds	-	-	-	-	**99,004**
Total liabilities	-	-	-	-	**168,419**
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	**-**
Total deferred inflows of resources	-	-	-	-	**-**
FUND BALANCES					
Restricted for					
Instructional materials	-	-	-	-	**6,043**
Grantor restrictions	1	10,482	-	-	**98,818**
Capital projects	-	-	-	20,598	**114,195**
Committed to					
Subsequent year's expenditures	-	-	-	-	**-**
Unassigned (deficit)	-	-	-	-	**60,452**
Total fund balances	1	10,482	-	20,598	**279,508**
Total liabilities, deferred inflows, and fund balances	$ 1	$ 10,482	$ -	$ 20,598	**$ 447,927**

See Accompanying Notes.

RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Funds
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Fund balances - total governmental funds	$ 279,508
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the funds.	263,140
Defined benefit pension and OPEB plan deferred outflows are not financial resources and, therefore, are not reported in the funds.	514,975
Delinquent property taxes not collected within sixty days after year end are not considered "available" revenues and are considered to be unavailable revenue in the fund financial statements, but are considered revenue in the Statement of Activities.	-
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:	
Compensated absences	(17,277)
Net pension liability	(1,306,775)
Net OPEB liability	(176,909)
Defined benefit pension and OPEB plans deferred inflows are not due and payable in the current period and, therefore, are not reported in the funds.	(641,692)
Net Position (deficit) - Total Governmental Activities	$ (1,085,030)

See Accompanying Notes.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Major Funds				
		23000	31701	31900	
	General Fund	Instructional Support	Improvements SB-9 (Local)	Ed Tech Equipment Act	MVHS Foundation
REVENUES					
Taxes					
Property taxes	$ -	$ -	$ 126,355	$ -	$ -
Oil and gas	-	-	-	-	-
Intergovernmental revenue					
State grants	1,021,142	-	-	-	-
Federal grants	-	-	-	-	-
Transportation distribution	-	-	-	-	-
Contributions - private grants	1,198	-	-	-	-
Charges for services	276	43,511	-	-	-
Miscellaneous	2,126	-	-	106,791	-
Investment and interest income	6,042	-	-	-	-
Total revenues	1,030,784	43,511	126,355	106,791	-
EXPENDITURES					
Current					
Instruction	662,067	59,380	1	-	-
Support services					
Students	2,581	-	-	-	-
Instruction	32,065	-	-	-	-
General administration	198,064	-	10	-	28,422
School administration	-	-	-	-	-
Central services	105,834	-	-	-	-
Operation & maintenance of plant	73,035	-	-	-	-
Capital outlay	-	-	279,191	84,219	-
Total expenditures	1,073,646	59,380	279,202	84,219	28,422
Excess (deficiency) of revenues over (under) expenditures	(42,862)	(15,869)	(152,847)	22,572	(28,422)
Other financing sources (uses)					
Transfers in/out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net changes in fund balances	(42,862)	(15,869)	(152,847)	22,572	(28,422)
Fund balances, beginning of year	78,494	86,899	246,444	(39,680)	79,831
Restatement	-	-	-	-	-
Fund balances, beginning of year, as restated	78,494	86,899	246,444	(39,680)	79,831
Fund balances, end of year	$ 35,632	$ 71,030	$ 93,597	$ (17,108)	$ 51,409

See Accompanying Notes.

FOR THE YEAR ENDED JUNE 30, 2025

	24106 Entitlement IDEA-B	24146 Charter Schools	24154 Teach/ Prin Train and Recruit	24330 ARP - ESSER III
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Oil and gas	-	-	-	-
Intergovernmental revenue				
State grants	-	-	-	-
Federal grants	8,001	-	-	541
Transportation distribution	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and interest income	-	-	-	-
Total revenues	8,001	-	-	541
EXPENDITURES				
Current				
Instruction	13,815	-	1,819	1,650
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	13,815	-	1,819	1,650
Excess (deficiency) of revenues over (under) expenditures	(5,814)	-	(1,819)	(1,109)
Other financing sources (uses)				
Transfers in/out	-		-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	(5,814)	-	(1,819)	(1,109)
Fund balances, beginning of year	2,787	-	(1,619)	15,024
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	2,787	-	(1,619)	15,024
Fund balances, end of year	$ (3,027)	$ -	$ (3,438)	$ 13,915

See Accompanying Notes.

FOR THE YEAR ENDED JUNE 30, 2025

	25271 Extending Equity Digital Workforce	26107 REC/District Fiscal Agent	27107 GO Bond Student Library	27109 Instructional Materials
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Oil and gas	-	-	-	-
Intergovernmental revenue				
State grants	45,744	43,148	-	-
Federal grants	-	-	-	-
Transportation distribution	-	-	-	-
Contributions - private grants	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Investment and interest income	-	-	-	-
Total revenues	45,744	43,148	-	-
EXPENDITURES				
Current				
Instruction	-	42,263	-	-
Support services				
Students	-	-	-	-
Instruction	39,505	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Capital outlay	-	885	-	-
Total expenditures	39,505	43,148	-	-
Excess (deficiency) of revenues over (under) expenditures	6,239	-	-	-
Other financing sources (uses)				
Transfers in/out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	6,239	-	-	-
Fund balances, beginning of year	-	-	174	4
Restatement	-	-	-	-
Fund balances, beginning of year, as restated	-	-	174	4
Fund balances, end of year	$ 6,239	$ -	$ 174	$ 4

See Accompanying Notes.

FOR THE YEAR ENDED JUNE 30, 2025

	28211 NM Schools COVID Testing	29102 Private Direct Grants	31200 Public School Capital Outlay	31703 State Match Cash SB-9	**Total Governmental Funds**
REVENUES					
Taxes					
Property taxes	$ -	$ -	$ -	$ -	**$ 126,355**
Oil and gas	-	-	-	-	**-**
Intergovernmental revenue					
State grants	-	-	40,780	7,635	**1,158,449**
Federal grants	-	-	-	-	**8,542**
Transportation distribution	-	-	-	-	**-**
Contributions - private grants	-	21,440	-	-	**22,638**
Charges for services	-	-	-	-	**43,787**
Miscellaneous	-	-	-	-	**108,917**
Investment and interest income	-	-	-	-	**6,042**
Total revenues	-	21,440	40,780	7,635	**1,474,730**
EXPENDITURES					
Current					
Instruction	-	35,174	-	-	**816,169**
Support services					
Students	-	-	-	-	**2,581**
Instruction	-	35,809	-	-	**107,379**
General administration	-	-	-	-	**226,496**
School administration	-	-	-	-	**-**
Central services	-	-	-	-	**105,834**
Operation & maintenance of plant	-	-	-	-	**73,035**
Capital outlay	-	-	40,781	-	**405,076**
Total expenditures	-	70,983	40,781	-	**1,736,570**
Excess (deficiency) of revenues over (under) expenditures	-	(49,543)	(1)	7,635	**(261,840)**
Other financing sources (uses)					
Transfers in/out	-	-	-	-	**-**
Total other financing sources (uses)	-	-	-	-	**-**
Net changes in fund balances	-	(49,543)	(1)	7,635	**(261,840)**
Fund balances, beginning of year	1	60,025	1	12,963	**541,348**
Restatement	-	-	-	-	**-**
Fund balances, beginning of year, as restated	1	60,025	1	12,963	**541,348**
Fund balances, end of year	$ 1	$ 10,482	$ -	$ 20,598	**$ 279,508**

See Accompanying Notes.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2025

	Governmental Funds
Amounts reported for governmental activities in the Statement of Activities are different because:	
Net changes in fund balances - total governmental funds	$ (261,840)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation expense	(13,463)
Capital expenditures	120,542
Governmental funds report the Charter's pension and OPEB contributions as expenditures. However, in the Statement of Activities, the cost of pension and OPEB benefits earned net of employee contributions is reported as pension and OPEB expense:	
Charter pension contributions subsequent to the measurement date	(124,363)
Charter OPEB contributions subsequent to the measurement date	(12,728)
Net pension income (expense)	395,765
Net OPEB income (expense)	47,245
Compensated absences liability decrease	12,677
Changes in Net Position - Total Governmental Activities	$ 163,835

See Accompanying Notes.

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – GENERAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original Budget	Final Budget	(Budgetary Basis)	Positive (Negative)
REVENUES				
Intergovernmental - State grants	$ 1,006,024	$ 1,021,141	$ 1,021,142	$ (1)
Contributions - Private grants	-	-	-	-
Charges for services	-	-	276	(276)
Investment and income	9,860	9,860	6,042	3,818
Miscellaneous	-	-	2,126	(2,126)
Total revenues	1,015,884	1,031,001	1,029,586	1,415
EXPENDITURES				
Current				
Instruction	645,084	682,052	662,067	19,985
Support services				
Students	-	4,340	2,581	1,759
Instruction	47,577	32,645	32,065	580
General administration	198,999	205,429	198,064	7,365
Central Services	100,723	107,123	105,834	1,289
Operation & maintenance of plant	68,500	77,905	73,035	4,870
Capital outlay	-	-	-	-
Total expenditures	1,060,883	1,109,494	1,073,646	35,848
Excess (deficiency) of revenues over (under) expenditures	(44,999)	(78,493)	(44,060)	(34,433)
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	(44,999)	(78,493)	$ (44,060)	$ (34,433)
Beginning cash balance budgeted	-	-		
Total budget excess (deficiency)	$ (44,999)	$ (78,493)		
Reconciliation to GAAP Basis				
Net change in fund balance (budget basis)			$ (44,060)	
Modified accrual adjustments to revenues			1,198	
Modified accrual adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			(42,862)	
Fund balance at beginning of the year			78,494	
Restatement			-	
Fund balance at the end of the year			$ 35,632	

See Accompanying Notes.

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – NON-INSTRUCTIONAL SUPPORT FUND (23000)

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original Budget	Final Budget	(Budgetary Basis)	Positive (Negative)
REVENUES				
Intergovernmental - State grants	$ -	$ -	$ -	$ -
Contributions - Private grants	-	-	-	-
Charges for services	30,000	30,000	43,511	(13,511)
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	30,000	30,000	43,511	(13,511)
EXPENDITURES				
Current				
Instruction	108,211	116,899	59,380	57,519
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
Central Services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	108,211	116,899	59,380	57,519
Excess (deficiency) of revenues over (under) expenditures	(78,211)	(86,899)	(15,869)	(71,030)
Other financing sources				
Transfers out	-	-	-	-
Total other financing sources	-	-	-	-
Net changes in fund balances	(78,211)	(86,899)	$ (15,869)	$ (71,030)
Beginning cash balance budgeted	-	-		
Total budget excess (deficiency)	$ (78,211)	$ (86,899)		
Reconciliation to GAAP Basis				
Net change in fund balance (budget basis)			$ (15,869)	
Modified accrual adjustments to revenues			-	
Modified accrual adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			(15,869)	
Fund balance at beginning of the year			86,899	
Fund balance at the end of the year			$ 71,030	

See Accompanying Notes.

Notes to the Financial Statements

JUNE 30, 2025

NOTE 1. COMPONENT UNIT

The New Mexico Public Education Commission authorizes the Charter Schools, supervises the Charter Schools, and operates under the District. Financial statement reporting includes the Charter Schools in the District's financial statements as discretely presented component units. Additionally, Charter School foundations are considered to be blended component units of the Charter Schools and have been included as a separate fund of the Charter Schools, but foundations funds do not have a legally adopted budget. The Moreno Valley Preparatory (MVP) (formerly the Moreno Valley High School (MVHS) is a dependent charter school formed under NMSA 22-8A and as such is presented here as a discrete component unit of Cimarron Municipal School District.

The Charter has the following fund types and funds:

GENERAL FUND. The general fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

GENERAL OPERATING (11000) - The government's primary fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This fund is presented as a major fund.

INSTRUCTIONAL MATERIALS (14000) - Accounts for all the Instructional Materials funds received through the state for the purpose of acquiring study materials for the students. This fund is presented as a major fund.

LOCAL REVENUE OPERATIONAL FUND (15200) - Used to account for monies from local revenue sources.

SPECIAL REVENUE FUNDS. Used to account for the proceeds of specific revenue sources – which are legally restricted to expenditures for specified purposes.

ENTITLEMENT IDEA-B (24106) - To account for a program funded by a Federal grant to assist the District in providing free appropriate public education to all handicapped children. Funding authorized by Individuals with Disabilities Education Act, Part B, Section 611-620, as amended, Public Laws 91-230, 93-380, 94-142, 98-199, 99-457, 100,639, and 101-476, 20 U.S.C. 1411-1420.

CHARTER SCHOOLS (24146) - Federal flow through funding geared towards promoting the setup, continuation, and thriving of charter schools. This fund is presented as a nonmajor fund.

CARES ACT – TEACH/PRIN TRAIN AND RECRUIT (24154) - Funds provided to support teacher and principal training and recruitment initiatives aimed at improving instructional quality and leadership capacity. These funds are restricted for professional development activities, recruitment programs, and related expenditures authorized under applicable federal or state education programs.

ARP - ESSER III (24330) - This is a subaward for funding through the American Rescue Plan Act, Elementary and Secondary School Emergency Relief Fund to help schools to return safely to in-person instruction, maximize in-person instructional time, sustain the safe operation of schools, and address the academic, social, emotional, and mental health impacts of the COVID-19 pandemic on NM students. This fund is presented as a nonmajor fund.

EXTENDING EQUITY DIGITAL WORKFORCE (25271) - Funds provided to support initiatives aimed at expanding equitable access to digital workforce opportunities. These resources are intended to enhance technology skills, provide training programs, and promote workforce readiness in digital fields for underserved populations.

REC/DISTRICT FISCAL AGENT (26107) - State funding flowing through RECs as fiscal agent. This fund is presented as a nonmajor fund.

LIBRARY GO BONDS 2012 (27107) - Funds to be used for library books and library resources for public school libraries statewide. Library resources include computers, software, projectors, televisions, other related hardware and software, shelving, desks, chairs, and book trucks/carts. Senate Bill 66, Laws of 2012, 2nd Session, Chapter 54, Section 10.B.(3). This fund is presented as a nonmajor fund.

INSTRUCTIONAL MATERIAL APPROPRIATION (27109) - Accounts for the special 2019-2020 appropriation of Instructional Materials funds received through the state for the purpose of acquiring study materials for the students**.** This fund is presented as a nonmajor fund.

DOH COVID TESTING PROGRAM (28211) - To strengthen school health services infrastructure and may be used to prevent, mitigate, and reduce the consequences of COVID infections. This fund is presented as a nonmajor fund.

PRIVATE DIRECT GRANTS (29102) - To account for local grants awarded to provide additional funding for specific projects. AEL was awarded to provide training for the LLHS Administration. Milken was used for beautification purposes at a school site.

MVHS FOUNDATION – To account for the balances and activity of the Foundation. This fund is presented as a nonmajor fund.

CAPITAL PROJECTS FUNDS. Used to account for financial resources to be used for the acquisition or construction of major capital facilities.

PUBLIC SCHOOL CAPITAL OUTLAY (31200) - To account for funding provided to the District by the State of New Mexico for capital improvement projects approved by the Public School Capital Outlay Council. Funding is authorized by NMAC 6.20.2 through the New Mexico Public Education Department. This fund is presented as a nonmajor fund.

SB-9 STATE MATCH CASH (31703) - To account for funds distributed under the Public School Capital Outlay Improvements Act (22-25-1 to 22-25-10 NMSA 1978) to any school district that has imposed a tax for capital outlays and maintenance. An amount from the public school capital improvements fund that is equal to the amount by which the revenue estimated to be received from the imposed tax as specified in Subsection B of section 22-25-3 NMSA 1978, assuming a one hundred percent collection rate, is less than an amount calculated by multiplying the product obtained by the rate imposed in the District under the Public School Capital Improvements Act. The distribution shall be made by December 1 of each year that the tax is imposed in accordance with Section 22-25-3 NMSA 1978. Provided, however, in the event that sufficient funds are not available in the public school capital improvement funds to make the state distribution provided for in this section, the dollar per program unit figure shall be reduced as necessary. This fund is presented as a nonmajor fund.

The following are summarized details for the component unit's balances and transactions as of June 30, 2025 and for the year then ended:

Cash and Temporary Investment. At June 30, 2025, the Charter School's bank deposits reconciled to the amounts reported in the financial statements as follows:

	Balance
Financial Institution	
INBank	$ 382,460
Less: Net reconciling items	(177,719)
Total cash and equivalents	$ 204,741

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it.

According to the Federal Deposit Insurance Authority, public unit deposits are funds owned by the District. Time deposits, savings deposits and interest bearing "Now" accounts of a public unit in an institution in the same state will be insured up to $250,000 in aggregate and separate from the $250,000 coverage for public unit demand deposits at the same institution. In the case of accounts located outside the state in which the public unit is located, all deposits, both time and savings deposits and demand deposits, owned by the public unit and held by the public unit's official custodian are added together and insured up to $250,000. Time and savings deposits are not insured separately from demand deposits. All of the District's deposits are held in depository institutions within the state of New Mexico.

New Mexico State Statutes require collateral pledged for deposits in excess of the federal deposit insurance to be delivered, or a joint safekeeping receipt be issued, to the District for at least one half of the amount on deposit with the institution. The District does not have a deposit policy for custodial credit risk, other than the following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63, NMSA 1978).

	INBank
Cash on deposit at June 30, 2025	
Checking and savings	$ 382,460
Less: FDIC coverage	(301,409)
Uninsured funds	81,051
Amount requiring pledged collateral	
50% collateral requirement	40,526
Pledged collateral	480,417
Excess of pledged collateral	$ 439,892

Of the total cash and cash equivalents balance, $301,409 was covered by federal depository insurance and the remainder was covered by collateral held in joint safekeeping by a third party. The collateral pledged is listed on Schedule of Pledged Collateral in the Other Supplementary Information section of this report. The types of collateral allowed are limited to direct obligations of the United States Government and all bonds issued by any agency, district, or political subdivision of the State of New Mexico.

Receivables. At June 30, 2025, the School reported $75,430 due from the New Mexico Finance Authority for Educational Technology (ED TECH) funding. No other receivables were outstanding in major or non-major funds.

Inter-Fund Transactions. The inter-fund receivables and payables at June 30, 2025 were:

	Receivables	Payables
Major Funds		
General Fund	$ 99,004	$ -
Entitlement IDEA-B	-	3,028
Ed Tech Equipment Act	-	92,538
Other Governmental Funds		
Teach/ Prin Train and Recruiting	-	3,438
Total	$ 99,004	$ 99,004

The inter-fund loans were made for the purposes of cash shortfalls within the individual funds. The loans are expected to be repaid within the next fiscal year.

There were not any inter-fund transfers during the year ended June 30, 2025.

Capital Assets. Capital asset activity for the year ended June 30, 2025 was as follows:

	Balance 7/1/2024	Additions	Deletions	**Balance 6/30/2025**
Governmental activities				
Non-depreciable capital assets				
Land	$ 151,920	$ -	$ -	$ 151,920
Capital assets being depreciated				
Land improvements	5,229	-	-	5,229
Furniture, fixtures, and equipment	78,113	120,542	-	198,655
Total capital assets being depreciated	83,342	120,542	-	203,884
Less accumulated depreciation for				
Land improvements	(1,088)	(219)	-	(1,307)
Furniture, fixtures, and equipment	(78,113)	(13,244)	-	(91,357)
Total accumulated depreciation	(79,201)	(13,463)	-	(92,664)
Total capital assets, net	$ 156,061	$ 107,079	$ -	$ 263,140

Depreciation has been allocated to the functions by the following amounts:

	Balance
Support Services - General Administration	$ 13,463
Total depreciation expense	$ 13,463

Construction Commitments. The Charter School is not currently involved in any long-term construction projects.

Compensated absences. For the fiscal year ended June 30, 2025, the Charter School implemented GASB Statement No. 101, Compensated Absences, which requires recognition of a liability for unused leave benefits attributable to services already rendered and that are more likely than not to be paid. The liability is measured based on year-end pay rates and includes applicable salary-related benefits.

	June 30, 2024, as previously reported	Restatement	June 30, 2024, as restated	Additions	Retirements	Balance June 30, 2025	Due Within One Year
Compensated absences (See Note 1)	$ -	$ 29,954	$ 29,954	$ -	$ (12,677)	**$ 17,277**	$ 17,277
Total	$ -	$ 29,954	$ 29,954	$ -	$ (12,677)	**$ 17,277**	$ 17,277

Deficit Fund Balances. The following funds have deficit cash balances as these funds expect to be reimbursed in the future:

24106: IDEA-B, ($3,027)
24154: Teacher/Principal Training & Recruit ($3,438)
31900: Ed Tech Equipment Act ($17,108)

Risk Management. The Charter is a member of the New Mexico Public Schools Insurance Authority (NMPSIA). The Authority was created to provide comprehensive core insurance programs by expanding the pool of subscribers to maximize cost containment opportunities for required insurance coverage. The District pays an annual premium to the NMPSIA based on claim experience and the status of the pool. The Risk Management Program includes Workers Compensation, General and Automobile Liability, Automobile Physical Damage, and Property and Crime coverage. Also included under the risk management program are Boiler, Machinery, and Student Accident Insurance.

The NMPSIA provides coverage for up to a maximum of $750,000,000 for each property damage claim with a $25,000 deductible per occurrence with a maximum annual deductible of $100,000. General liability coverage is afforded to all employees, volunteers, and Board members, and the limit is subject to the NMSA Tort Claims Act on a per occurrence basis. The automobile and property liability limit is subject to the provisions of the Tort Claims Act. The crime limit is $250,000 per occurrence for Faithful Performance. A limit of $250,000 applies to Depositor's Forgery, Credit Card Forgery, and Money Orders. A limit of $250,000 applies to Money and Securities, which include a $750 deductible.

In case the NMPSIA's assets are not sufficient to meet its liability claims, the agreement provides that subscribers, including the District, cannot be assessed additional premiums to cover the shortfall. As of June 30, 2025, there have been no claims that have exceeded insurance coverage.

Beginning July 1, 2025, Sexual Molestation or Sexual Abuse Claims/Lawsuits through NMPSIA require a paid deductible for the District based on average daily attendance student enrollment numbers.

Required Supplementary Information

SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
EDUCATIONAL RETIREMENT BOARD (ERB) PENSION PLAN
LAST 10 FISCAL YEARS

Fiscal Year	**2025**	2024	2023	2022	2021	2020	2019	2018	2017	2016
Measurement Date	**2024**	2023	2022	2021	2020	2019	2018	2017	2016	2015
Charter School's proportion of the net pension liability	**0.01487%**	0.01926%	0.01590%	0.01788%	0.01728%	0.01467%	0.01324%	0.01606%	0.01761%	0.01897%
Charter School's proportionate share of the net pension liability	**$ 1,306,775**	$ 1,672,593	$ 1,339,052	$ 1,267,239	$ 3,501,946	$ 1,111,590	$ 1,574,412	$ 1,784,823	$ 1,267,292	$ 1,228,737
Charter School's covered employee payroll	**$ 685,195**	$ 631,210	$ 744,223	$ 573,149	$ 552,195	$ 428,743	$ 369,984	$ 456,739	$ 539,390	$ 566,253
Charter School's proportionate share of the net pension liability as a percentage of its covered employee payroll	**191%**	265%	180%	221.10%	634.19%	259.27%	425.54%	390.78%	234.95%	216.99%
Plan fiduciary net position as a percentage of total pension liability	**66.57%**	65.19%	64.87%	69.77%	39.11%	64.13%	52.17%	52.95%	61.58%	63.97%

See Notes To Required Supplementary Information.

SCHEDULE OF THE CHARTER SCHOOL'S CONTRIBUTIONS
EDUCATIONAL RETIREMENT BOARD (ERB) PENSION PLAN
LAST 10 FISCAL YEARS

	June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutory required contributions	**$ 124,363**	$ 114,565	$ 127,634	$ 81,656	$ 81,143	$ 78,094	$ 59,595	$ 51,415	$ 63,857	$ 74,975
Contributions in relation to contractually required contributions	**124,363**	114,565	127,634	81,656	81,143	78,094	59,595	51,415	63,857	74,975
Annual contribution deficiency	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charter School's Covered Payroll	**$ 685,195**	$ 631,210	$ 744,223	$ 538,987	$ 573,149	$ 552,195	$ 428,743	$ 369,984	$ 456,739	$ 539,390
Contribution as a percentage of covered payroll	**18.15%**	18.15%	17.15%	15.15%	14.16%	14.14%	13.90%	13.90%	13.98%	13.90%

See Notes To Required Supplementary Information.

SCHEDULE OF THE CHARTER SCHOOL'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
RETIREE HEALTH CARE AUTHORITY (RHCA) OPEB PLAN
LAST 10 FISCAL YEARS*

Fiscal Year	**2025**	2024	2023	2022	2021	2020	2019	2018
Measurement Date	**2024**	2023	2022	2021	2020	2019	2018	2017
Charter School's proportion of the net OPEB liability	**0.00991%**	0.01299%	0.01065%	0.01187%	0.01144%	0.00969%	0.00866%	0.00977%
Charter School's proportionate share of the net OPEB liability	**$ 176,909**	$ 221,285	$ 246,144	$ 390,565	$ 480,355	$ 314,187	$ 376,568	$ 442,744
Charter School's covered employee payroll	**$ 555,978**	$ 643,480	$ 505,269	$ 573,149	$ 551,200	$ 428,743	$ 369,884	$ 448,423
Charter School's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	**31.82%**	34.39%	48.72%	68.14%	87.15%	73.28%	101.81%	98.73%
RHCA Plan fiduciary net position as a percentage of the total pension liability	**46.99%**	44.16%	33.33%	25.39%	16.50%	18.92%	13.14%	11.34%

*These schedules are intended to present 10 years of trending history. However, information is not available prior to the year ended June 30, 2018 and, until a full 10-year trend is compiled, the Charter will present information for those years for which information is available.

See Notes To Required Supplementary Information.

SCHEDULE OF THE CHARTER SCHOOL'S OPEB CONTRIBUTIONS
RETIREE HEALTH CARE AUTHORITY (RHCA) OPEB PLAN
LAST 10 FISCAL YEARS*

	June 30,							
	2025	2024	2023	2022	2021	2020	2019	2018
Contractually required contribution	**$ 12,728**	$ 12,624	$ 14,885	$ 10,817	$ 11,463	$ 11,044	$ 8,575	$ 7,398
Contributions in relation to the contractually required contribution	**12,728**	12,624	14,885	10,817	11,463	11,044	8,575	7,398
Contribution deficiency (excess)	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Charter's covered-employee payroll	**$ 636,400**	$ 631,212	$ 744,226	$ 540,832	$ 573,149	$ 551,200	$ 428,743	$ 369,884
Contributions as a percentage of covered-employee payroll	**2.00%**	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

*These schedules are intended to present 10 years of trending history. However, information is not available prior to the year ended June 30, 2018 and, until a full 10-year trend is compiled, the Charter will present information for those years for which information is available.

See Notes To Required Supplementary Information.

Notes to Required Supplementary Information

FOR THE YEAR ENDED JUNE 30, 2025

ERB Plan

Changes of benefit terms: There were no significant events or changes in benefit provisions that required an adjustment to the roll-forward liabilities as of June 30, 2024.

Changes of assumptions: Actuarial assumptions and methods are set by the Board of Trustees, based upon recommendations made by the plan's actuary. The assumption for year ending June 30, 2023 were based on Board adopted assumptions on April 17, 2020, in conjunction with the six-year actuarial experience study period ending June 30, 2019.

RHCA Plan

Changes of assumptions: In the total OPEB liability measured as of June 30, 2024, changes in assumptions include adjustments resulting from an increase in the discount rate from 6.22% to 7.00%.

COMBINING BALANCE SHEET – GENERAL FUNDS

JUNE 30, 2025

	11000 Operational Fund	14000 Instructional Materials	15200 Local Revenue Operational	**Total General Funds**
ASSETS				
Current Assets				
Cash	$ -	$ -	$ -	**$ -**
Restricted cash	-	1	6,042	**6,043**
Receivables				
Taxes	-	-	-	**-**
Prepaid expenditures	-	-	-	**-**
Food Inventory	-	-	-	**-**
Due from other funds	99,004	-	-	**99,004**
Total assets	$ 99,004	$ 1	$ 6,042	**$ 105,047**
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Current Liabilities				
Accounts payable	$ -	$ -	$ -	**$ -**
Cash overdraft	68,752	-	-	**68,752**
Payroll liabilities - held payments	663	-	-	**663**
Due to other funds	-	-	-	**-**
Total liabilities	69,415	-	-	**69,415**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - tax revenues	-	-	-	**-**
Total deferred inflows of resources	-	-	-	**-**
FUND BALANCES				
Restricted for				
Transportation	-	-	-	**-**
Instructional materials	-	1	6,042	**6,043**
Unassigned	29,589	-	-	**29,589**
Total fund balances	29,589	1	6,042	**35,632**
Total liabilities, deferred inflows, and fund balances	$ 99,004	$ 1	$ 6,042	**$ 105,047**

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GENERAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	11000 Operational Fund	14000 Instructional Materials	15200 Local Revenue Operational	**Total General Fund**
REVENUES				
Taxes				
Property taxes	$ -	$ -	$ -	**$ -**
Intergovernmental revenue				
State grants	1,021,142	-	-	**1,021,142**
Federal grants	-	-	-	**-**
Charges for services	276	-	-	**276**
Miscellaneous	2,126	-	-	**2,126**
Investment and interest income	-	-	6,042	**6,042**
Total revenues	1,024,742	-	6,042	**1,030,784**
EXPENDITURES				
Current				
Instruction	662,067	-	-	**662,067**
Support services				
Students	2,581	-	-	**2,581**
Instruction	32,065	-	-	**32,065**
General administration	198,064	-	-	**198,064**
Central services	105,834	-	-	**105,834**
Operation & maintenance of plant	73,035	-	-	**73,035**
Total expenditures	1,073,646	-	-	**1,073,646**
Excess (deficiency) of revenues over (under) expenditures	(48,904)	-	6,042	**(42,862)**
Other Financing Sources				
Transfers in	-	-	-	**-**
Transfers out	-	-	-	**-**
Total other financing sources	-	-	-	**-**
Net changes in fund balances	(48,904)	-	6,042	**(42,862)**
Fund balances, beginning of year	78,493	1	-	**78,494**
Restatement	-	-	-	**-**
Fund balances, beginning of year, as restated	78,493	1	-	**78,494**
Fund balances, end of year	$ 29,589	$ 1	$ 6,042	**$ 35,632**

See Accompanying Notes.

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – OPERATIONAL FUND (11000)

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original Budget	Final Budget	(Budgetary Basis)	Positive (Negative)
REVENUES				
Intergovernmental - State grants	$ 1,006,024	$ 1,021,141	$ 1,021,142	$ 1
Contributions - Private grants	-	-	-	-
Charges for services	-	-	276	276
Investment and income	9,860	9,860	-	(9,860)
Miscellaneous	-	-	2,126	(2,126)
Total revenues	1,015,884	1,031,001	1,023,544	(11,709)
EXPENDITURES				
Current				
Instruction	645,084	682,051	662,067	19,984
Support services				
Students	-	4,340	2,581	1,759
Instruction	47,577	32,645	32,065	580
General administration	198,999	205,429	198,064	7,365
Central Services	100,723	107,123	105,834	1,289
Operation & maintenance of plant	68,500	77,905	73,035	4,870
Capital outlay	-	-	-	-
Total expenditures	1,060,883	1,109,493	1,073,646	35,847
Excess (deficiency) of revenues over (under) expenditures	(44,999)	(78,492)	(50,102)	(47,556)
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	(44,999)	(78,492)	$ (50,102)	$ (59,265)
Beginning cash balance budgeted	-	-		
Total budget excess (deficiency)	$ (44,999)	$ (78,492)		
Reconciliation to GAAP Basis				
Net change in fund balance (budget basis)			$ (50,102)	
Modified accrual adjustments to revenues			1,198	
Modified accrual adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			(48,904)	
Fund balance, beginning of the year			78,493	
Restatement			-	
Fund balance, end of the year			$ 29,589	

See Accompanying Notes.

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – INSTRUCTIONAL MATERIALS FUND (14000)

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original Budget	Final Budget	(Budgetary Basis)	Positive (Negative)
REVENUES				
Intergovernmental - State grants	$ -	$ -	$ -	$ -
Contributions - Private grants	-	-	-	-
Charges for services	-	-	-	-
Investment and income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current				
Instruction	-	1	-	1
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
Central Services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	1	-	1
Excess (deficiency) of revenues over (under) expenditures	-	(1)	-	1
Other financing sources				
Transfers out	-	-	-	-
Total other financing sources	-	-	-	-
Net changes in fund balances	-	(1)	$ -	$ 1
Beginning cash balance budgeted	-	-		
Total budget excess (deficiency)	$ -	$ (1)		
Reconciliation to GAAP Basis				
Net change in fund balance (budget basis)			$ -	
Modified accrual adjustments to revenues			-	
Modified accrual adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			-	
Fund balance, beginning of the year			1	
Fund balance, end of the year			$ 1	

See Accompanying Notes.

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) – LOCAL REVENUE OPERATIONAL (15200)

FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original Budget	Final Budget	(Budgetary Basis)	Positive (Negative)
REVENUES				
Intergovernmental - State grants	$ -	$ -	$ -	$ -
Contributions - Private grants	-	-	-	-
Charges for services	-	-	-	-
Investment and income	-	-	6,042	6,042
Miscellaneous	-	-	-	-
Total revenues	-	-	6,042	6,042
EXPENDITURES				
Current				
Instruction	-	-	-	-
Support services				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
Central Services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	6,042	6,042
Other financing sources				
Transfers out	-	-	-	-
Total other financing sources	-	-	-	-
Net changes in fund balances	-	-	$ 6,042	$ 6,042
Beginning cash balance budgeted	-	-		
Total budget excess (deficiency)	$ -	$ -		
Reconciliation to GAAP Basis				
Net change in fund balance (budget basis)			$ 6,042	
Modified accrual adjustments to revenues			-	
Modified accrual adjustments to expenditures			-	
Net change in fund balance (GAAP basis)			6,042	
Fund balance, beginning of the year			-	
Fund balance, end of the year			$ 6,042	

See Accompanying Notes.

SCHEDULE OF CASH RECONCILIATION

FOR THE YEAR ENDED JUNE 30, 2025

	General Funds			
	11000	14000	15200	23000
	General Operating	Instructional Materials	Local revenue operational	Non-Instructional Support
Cash, June 30, 2024	$ 33,980	$ 1	$ -	$ 86,899
Add				
2024-25 revenues	1,023,543	-	6,042	43,511
Receipt of prior year loans	44,627	-	-	-
Current year loans from other funds	-	-	-	-
Total cash available	1,102,150	1	6,042	130,410
Less				
2024-25 expenditures	(1,072,447)	-	-	(59,380)
Repayment of prior year loans	-	-	-	-
Current year loans to other funds	(99,004)	-	-	-
Held checks and changes in accrued payroll	549	-	-	-
Cash, June 30, 2025	$ (68,752)	$ 1	$ 6,042	$ 71,030

SCHEDULE OF CASH RECONCILIATION (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

	24000 Federal Flowthrough Funds	25000 Federal Direct Funds	27000 State Flowthrough Funds	28000 State Direct Funds
Cash, June 30, 2024	$ -	$ -	$ 178	$ 1
Add				
2024-25 revenues	44,793	45,744	-	4
Receipt of prior year loans	-	-	-	-
Current year loans from other funds	6,466	-	-	-
Total cash available	51,259	45,744	178	5
Less				
2024-25 expenditures	(32,396)	(39,505)	(4)	
Repayment of prior year loans	(4,947)	-	-	-
Current year loans to other funds	-	-	-	-
Held checks and changes in accrued payroll	-	-	-	-
Cash, June 30, 2025	$ 13,916	$ 6,239	$ 174	$ 5

SCHEDULE OF CASH RECONCILIATION (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2025

	29000 Local/State	31100 GO Bond Building	31200 Public School Capital Outlay	31701 Capital Improvements SB-9 (Local)
Cash, June 30, 2024	$ 60,025	$ -	$ 1	$ 240,589
Add				
2024-25 revenues	21,440	-	40,780	132,209
Receipt of prior year loans	-	-	-	-
Current year loans from other funds	-	-	-	-
Total cash available	81,465	-	40,781	372,798
Less				
2024-25 expenditures	(70,983)	-	(40,781)	(279,201)
Repayment of prior year loans	-	-	-	-
Current year loans to other funds	-	-	-	-
Held checks and changes in accrued payroll	-	-	-	-
Cash, June 30, 2025	$ 10,482	$ -	$ -	$ 93,597

SCHEDULE OF CASH RECONCILIATION (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025

	31703 SB-9 State Match Cash	31900 Ed Technology Equipment Act	MHVS Foundation	**Total**
Cash, June 30, 2024	$ 12,963	$ -	$ 79,831	**$ 514,468**
Add				
2022-23 revenues	7,635	31,361	(860)	**1,396,202**
Receipt of prior year loans	-	-	-	**44,627**
Current year loans from other funds	-	92,538	-	**99,004**
Total cash available	20,598	123,899	78,971	**2,054,301**
Less				
2024-25 expenditures	-	(84,219)	(27,562)	**(1,706,478)**
Repayment of prior year loans	-	(39,680)	-	**(44,627)**
Current year loans to other funds	-	-	-	**(99,004)**
Held checks and changes in accrued payroll	-	-	-	**549**
Cash, June 30, 2025	$ 20,598	$ -	$ 51,409	**$ 204,741**

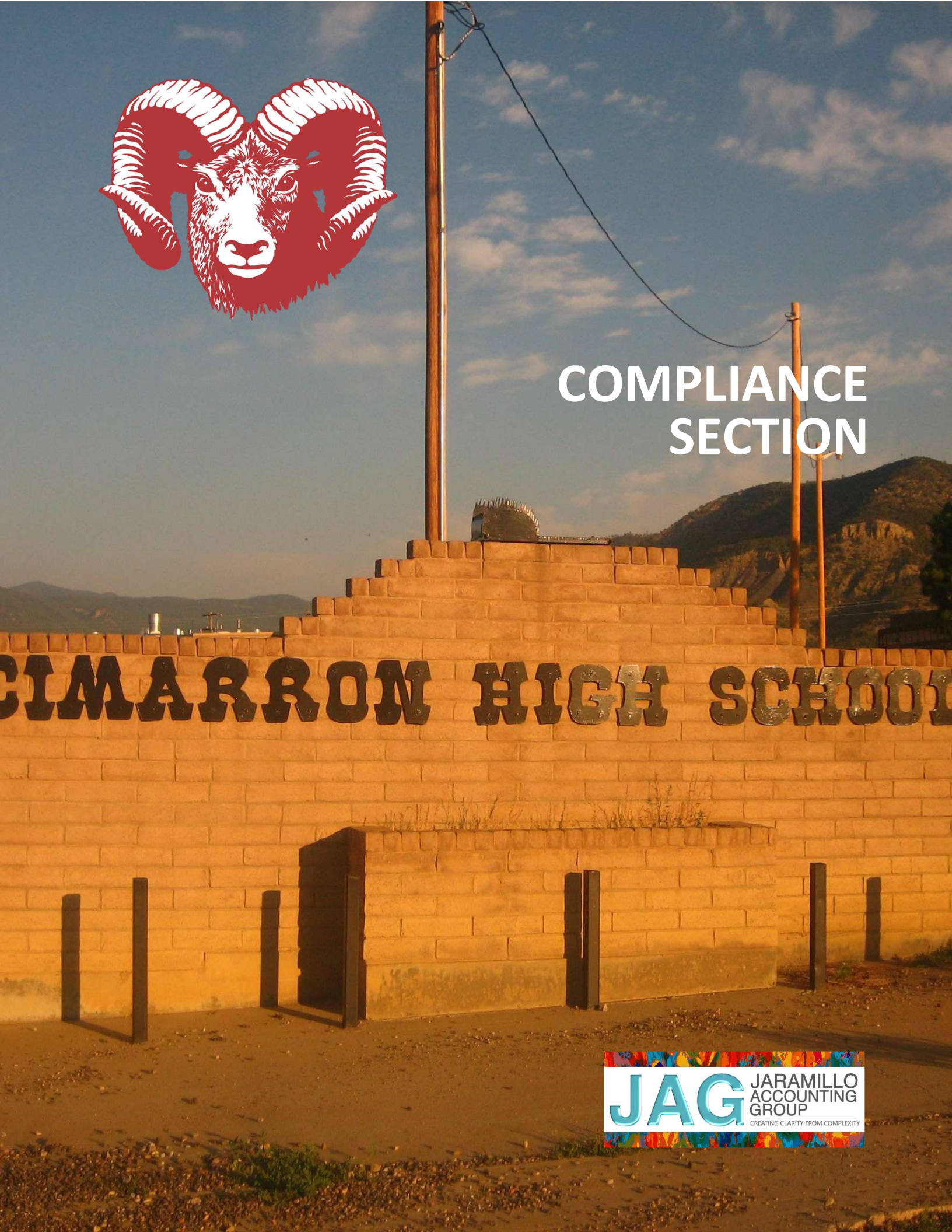
SCHEDULE OF DEPOSIT AND INVESTMENT ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2025

Bank and Account Name	Account Type	Account Classification	Bank Amount
INBank			
Operational	Checking - Interest	Cash and restricted cash	$ 253,935
Activities	Checking - Interest	Restricted Cash	77,116
Foundation Operational	Checking - Interest	Restricted Cash	51,409
Total deposits			$ 382,460
	Cash and Investments		
	Bank balance		$ 382,460
	Less: Outstanding checks		(177,719)
	Reported cash and cash equivalents		$ 204,741

SCHEDULE OF PLEDGED COLLATERAL
JUNE 30, 2025

	INBank
Cash on deposit at June 30, 2025	
Checking and savings	$ 382,460
Less: FDIC coverage	(301,409)
Uninsured funds	$ 81,051
Amount requiring pledged collateral	
50% collateral requirement	$ 40,526
Pledged collateral	480,417
Excess of pledged collateral	$ 439,892

Collateral	Maturity	CUSIP#	Market Value
INBank			
FHLMC Pool #789894 6.96%	11/1/2032	31295N7F9	$ 69,038
FHLMC POOL #RD5056 2.000%	4/1/2031	3133LPTM9	34,601
FHR 5048 DC 2.000%	12/25/2050	3137F7DV4	7,578
SPRING VLY MET DIST	12/1/2054	85009WAA9	52,316
FNMA Pool #BR0714 2.00%	1/1/2051	3140KXYL4	10,975
FNMA POOL #BS1587 2.140%	11/1/2033	3140LBXR9	247,917
GNR 2021-121 EB 1.75%	2/20/2051	38382VPE3	57,992
Total			$ 480,417



COMPLIANCE SECTION

JAG JARAMILLO ACCOUNTING GROUP
CREATING CLARITY FROM COMPLEXITY

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

The Board of Education
Cimarron Municipal School District
Cimarron, New Mexico

and

Mr. Joseph M. Maestas, P.E., CFE
New Mexico State Auditor
Santa Fe, New Mexico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, the aggregate remaining fund information, and budgetary comparison of the general fund and special revenue funds of the Cimarron Municipal School District (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 17, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit, of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal

control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2025-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Responses as items 2025-002, 2025-004 and 2025-006 to be significant deficiencies.

Compliance and Other Matters

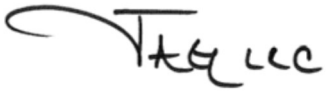
As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* as items 2025-001, 2025-003, 2025-004, 2025-005, and 2025-006.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Jaramillo Accounting Group LLC (JAG)
Albuquerque, New Mexico
November 17, 2025

Summary Schedule of Prior Audit Findings

FOR THE YEAR ENDED JUNE 30, 2025

2024-001	IT Access Controls	Resolved
2024-002 (2023-003)	Bank Reconciliations	Repeated
2024-003 (2023-05)	Budgetary Violations	Repeated
2024-004	Purchase Orders	Repeated

FEDERAL AWARD FINDINGS
NONE

COMPONENT UNIT FINDINGS – MORENO VALLEY PREPARATORY		
2024-005	Purchase Orders	Resolved
2024-006	Travel and Per Diem	Resolved

SECTION 12-6-5, NMSA 1978 FINDINGS
NONE

Schedule of Findings and Responses

FOR THE YEAR ENDED JUNE 30, 2025

SECTION I: SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS (DISTRICT):		
1	Type of auditor's report issued	Unmodified
2	Internal Control over Financial Reporting	
	a. Material Weakness Identified?	Yes
	b. Significant Deficiencies not considered to be material weakness?	Yes
	c. Non-compliance Material to the financial statements noted?	No

FINANCIAL STATEMENTS (CHARTER):		
1	Type of auditor's report issued	Unmodified
2	Internal Control over Financial Reporting	
	a. Material Weakness Identified?	No
	b. Significant Deficiencies not considered to be material weakness?	Yes
	c. Non-compliance Material to the financial statements noted?	No

Schedule of Findings and Responses (Continued)

FOR THE YEAR ENDED JUNE 30, 2025

SECTION II: FINANCIAL STATEMENT FINDINGS

2025-001	CAPITAL ASSET REPORTING (DISTRICT)
Type of Finding	Material Weakness, Other Non-compliance
Condition	The District has a capital assets module, and was able to provide a life to date list of capital outlay expenditures. The last date of entry in the module is March 28, 2024. However, the District was unable to provide a completed capital asset roll forward listing including depreciation schedules that reconcile to the beginning of the year balance. The District was able to provide a list of current year additions and the auditor manually assisted in the creation of current year depreciation expense.
Criteria	Governmental accounting standards (GASB) require entities to maintain accurate and complete capital asset records, including roll forward schedules and depreciation calculations, that reconcile to the general ledger. These records support amounts reported in the financial statements and are necessary to ensure compliance with financial reporting requirements.
Effect	Capital asset balances and related depreciation expense may be misstated in the financial statements. The absence of reconciled schedules increases the risk of incomplete or inaccurate reporting of capital assets.
Cause	The District has not properly utilized the capital asset module or implemented adequate procedures to maintain updated and reconciled asset records.
Recommendation	We recommend that the District: • Update and reconcile the capital asset roll forward and depreciation schedules to the trial balance. • Implement procedures to ensure timely updates to the capital asset module. • Consider engaging a third-party or software vendor for training and assistance in maintaining accurate records.
Management Response	**Corrective Action:** The District is committed to ensuring the accuracy and integrity of our financial reporting. To achieve this, we will implement a new monthly procedure that includes updating and reconciling the capital asset roll forward and depreciation schedules. These schedules will then be thoroughly reviewed with the Superintendent. To support this initiative and ensure all involved staff are well-equipped, we will schedule comprehensive training sessions facilitated by Visions, our School ERP system. This training will cover all aspects of the procedure, ensuring consistency and accuracy in our financial reporting processes.
	Due Date of Completion: June 30, 2026
	Responsible Party: Business Manager

Schedule of Findings and Responses (Continued)

FOR THE YEAR ENDED JUNE 30, 2025

SECTION II: FINANCIAL STATEMENT FINDINGS

2025-002 (2023-003)	BANK RECONCILIATIONS (DISTRICT) - REPEATED AND MODIFIED
Type of Finding	Significant Deficiency
Condition	The District did not complete all steps of the bank reconciliation process within the expected timeframe. Although the preparation of the bank reconciliations was done on timely, the review process was delayed. We selected 30 bank reconciliations for testing of completion by 30 days after the end of the month. 2 of 30 were prepared outside the 30-day window. 7 out of 30 were reviewed outside the 30 day window. **Update for 2025:** Management continues to make progress as there is a lesser number of aged bank reconciliations.
Criteria	NMSA 1978 Section 6-10-2 Public money; cash books; daily balance; public record. It is the duty of every public official or agency of this state that receives or disburses public money to maintain a cash record in which is entered daily, in detail, all items of receipts and disbursements of public money. The cash record shall be balanced daily so as to show the balance of public money on hand at the close of each day's business. Except as may be otherwise provided by law, the cash record is a public record and is open to public inspection.
Effect	There could be fraud or errors in the District's cash which are not detected and corrected timely. Most financial institutions have a deadline for catching any fraud or errors or it will be at the District's expense.
Cause	The District has not put procedures and accountability in place to ensure these are completed timely.
Recommendation	We recommend implementing policies and procedures to ensure the bank reconciliations are prepared frequently and documented, reviewed, and approved at a minimum of within two weeks of each month end.
Management Response	**Corrective Action:** To ensure compliance with financial regulations and maintain accurate records, the Business Manager and Superintendent are jointly responsible for guaranteeing that all incoming bank statements are thoroughly reviewed, officially signed, and accurately dated, all within the stipulated 30-day timeframe.
	Due Date of Completion: June 30, 2026
	Responsible Party: Superintendent, Business Manager

Schedule of Findings and Responses (Continued)

FOR THE YEAR ENDED JUNE 30, 2025

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

2025-003 (2023-005)	BUDGETARY VIOLATIONS (DISTRICT) – REPEATED AND MODIFIED
Type of Finding	Other Non-compliance
Condition	The District has expenditure functions where actual expenditures exceeded budgetary authority: **Fund** / **Fund Name** / **Function** / **Amount** 23000 / Non- Instructional Support / Instruction / $32,168 23000 / Non- Instructional Support / Support Services / $215 41000 / GO Debt Service Fund / Support Services / $1,393 **Update for FY25:** The District has demonstrated improvement in addressing this prior year finding; however, efforts are still ongoing to achieve full compliance.
Criteria	Per NMAC 6.20.2.9(A) every school district shall follow budget requirements stated in NMSA 1978 Sections 22-8-5 through 22-8-12.2, and procedures of the department in preparing, submitting, maintaining, and reporting budgetary information. Budgetary control shall be at the function level. Over-expenditure of a function shall not be allowed.
Effect	The District is out of compliance with New Mexico state statute and the control established by the use of budgets has been compromised, which could result in deficit fund balances and unnecessary usage of operating funds to cover the over-expenditures.
Cause	The necessary budget adjustment request (BAR) was not submitted in time to allow for proper budgetary allowance within the affected funds. Sometimes, the timing of BAR submissions does not align well with the budget review process. For certain funds, the District reports that the PED will not permit overbudgeting, which means revenue and expenses may vary.
Recommendation	We recommend the District continue its reconciling the budget between the Public Education Department's Operating Budget Management System and Visions to the function level weekly, and closely monitor their budgetary review by the governing council or finance committee at the end of each quarter and have the governing council approve the necessary budgetary adjustments to ensure funds are not over expended. We recommend holding a short special meeting in June so the Board of Education may approve BARs as necessary to prevent over budget situations.
Management Response	**Corrective Action:** Monthly Budget Adjustment Requests will be formally presented to the Board of Education for their consideration and approval on a monthly basis. Recognizing the importance of year-end financial health, a special meeting will be specifically scheduled during the second week of June. This dedicated meeting will serve as a crucial platform to meticulously examine all allocated funds and proactively prevent any potential overspending, thereby safeguarding the financial stability and resource allocation of the District.
	Due Date of Completion: June 30, 2026
	Responsible Party: Business Manager

Schedule of Findings and Responses (Continued)

FOR THE YEAR ENDED JUNE 30, 2025

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

2025-004 (2024-004)	PURCHASE ORDERS CREATED AFTER RECEIVING THE INVOICE
Type of Finding	Significant Deficiency, Other Non-compliance
Condition	In our sampling, the District had six of 45 (13.3%) purchase orders tested, totaling $47,631 of $329,711, which were dated after the date of the invoice. Update in FY25: Management made partial progress; however, late purchase orders continue to occur and the condition remains uncorrected.
Criteria	Per the New Mexico Manual of Procedures for Public School Accounting and Budgeting, Supplement 13 - Purchasing, the preparation and execution of a duly authorized purchase order must precede the placement of any order for goods, services, or construction. District policy and control procedures dictate that all invoices and purchase orders should be checked for accuracy and completeness before being paid.
Effect	Not properly using purchase orders creates a situation where expenditures could exceed budgets at the function level, thus violating budgetary control and state statute. Not following established internal control procedures can create a situation where errors, irregularities or fraud could occur and not be discovered.
Cause	The District's policies and procedures were ignored, circumvented, or erroneously missed with respect to the disbursements.
Recommendation	The District should consider additional training of employees regarding the procedures for purchasing and the purpose and need for purchase orders and readdress procedures to determine if additional review may be needed.
Management Response	**Corrective Action:** Accounts Payable/Receivable, the Business Manager, and the Superintendent will reiterate the critical importance of adhering to our established procurement policy. Specifically, we will expect all staff members to submit requisitions for any intended purchases and ensure that these requisitions are properly approved and that the corresponding purchase orders are printed *before* any financial transactions or goods/services are acquired. The new administration recognizes the necessity of maintaining accurate financial records and adhering to best practices in procurement, therefore we will be strictly enforcing this policy moving forward. Effective immediately, any instances of purchases being made without a properly approved and printed purchase order will result in the initiation of disciplinary action.
	Due Date of Completion: June 30, 2026
	Responsible Party: Accounts Receivable, Business Manager, Superintendent

Schedule of Findings and Responses (Continued)

FOR THE YEAR ENDED JUNE 30, 2025

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

2025-005	PED CASH REPORT – LATE SUBMISSION
Type of Finding	Other Non-compliance
Condition	The District submitted its annual PED Cash Report on October 10, which is after the required submission deadline of July 31.
Criteria	The New Mexico Public Education Department (PED) Public School Accounting and Budgeting (PSAB) Manual, Supplement 7 – Cash Controls requires that the annual cash report be submitted to PED by July 31 following fiscal year-end to ensure timely oversight and compliance with state reporting requirements.
Effect	The District was not in compliance with PED reporting requirements, which may delay PED's ability to monitor financial information timely.
Cause	The delay was due to internal timing issues in preparing and reviewing the PED Cash Report prior to submission.
Recommendation	Implement a compliance calendar with key milestones, assign responsibility for monitoring deadlines, and establish an internal review process to ensure submission by July 31.
Management Response	**Corrective Action:** The Business Manager and Superintendent is committed to submitting all required New Mexico Public Education Department (NMPED) Quarterly Reports by the final day of each subsequent month. These reports will undergo thorough review and discussion within the Audit/Finance Committee, fostering transparency and informed decision-making. F or public access and enhanced oversight, these critical reports will be promptly uploaded to the official District's website.
	Due Date of Completion: June 30, 2026
	Responsible Party: Business Manager, Superintendent

Schedule of Findings and Responses (Continued)

FOR THE YEAR ENDED JUNE 30, 2025

SECTION III: COMPONENT UNIT FINDINGS

2025-006	CASH RECONCILIATIONS AND OVERDRAFT OF OPERATIONAL FUNDS (CHARTER)
Type of Finding	Significant Deficiency, Other Non-compliance
Condition	The General Operational Fund had a cash overdraft of $68,752 as of June 30, 2025. The Charter School uses one operational bank account for all the funds except the activity funds in Fund 23000. The General Operational Fund is the fund designated to loan all other funds that have deficit cash (primarily as the result of cost reimbursement grants). Other Cash reconciliation items noted include excess cash in Fund 24330 and Fund 25271. These are cost reimbursement funds and have $13,915 and $6,239 in potentially excess cash, respectively. The operational bank reconciliation balance is $85,399. The sum of all the funds using the operational bank account is $81,062. The difference of $4,337, is not identified.
Criteria	The New Mexico Manual of Procedures for Public School Accounting and Budgeting, Supplement 1 – Budgeting and Cash Control, requires that each fund maintain a positive cash balance and prohibits overdrafts. Governmental accounting standards (GASB) require liabilities to be recognized when cash is overdrawn.
Effect	The overdraft indicates insufficient cash management and non-compliance with state cash control requirements. This condition increases the risk of delayed payments, reliance on restricted funds for operational needs, and potential financial instability.
Cause	Expenditures exceeded available cash resources, and delays in interfund reimbursements contributed to the overdraft. Possible recording errors such as posting transactions in the wrong fund(s).
Recommendation	Monitor cash flow monthly, restrict spending to available cash, and ensure timely interfund reimbursements. Strengthen budget practices to prevent future overdrafts.
Management Response	**Corrective Action:** We understand and agree with the finding. Up-to-date record keeping throughout the year in regard to flowthrough RFRs and BARs will be maintained, as well as limiting last minute purchasing using refundable account funds.
	Due Date of Completion: June 30, 2026
	Responsible Party: Director, Business Manager

Exit Conference

JUNE 30, 2025

The contents of this report were discussed, in a closed session, on November 17, 2025 with the District. The following individuals were in attendance:

REPRESENTING CIMARRON MUNICIPAL SCHOOL DISTRICT:	REPRESENTING MORENO VALLEY PREPARATORY CHARTER SCHOOL:	REPRESENTING JARAMILLO ACCOUNTING GROUP LLC (JAG):
MATTHEW TYNER Superintendent	**TAMMY DUNN** Director	**SCOTT ELIASON, CPA** Partner
ANITA PADILLA Business Manager	**DR. JACQUE BOYD** Governing Council	**JOSAN CAPONES** Audit Supervisor
KAYCEE SANDOVAL School Board President	**JILIANN WILLIAMS** Business Manager	**CHRYSTAL SAENZ** Client Excellence Coordinator
LAWANA WHITTEN Trainer	**ADRIAN ESQUIVEL** President of Governing Council	
SHELLY MAGUIRE Parent Member of Audit Committee		

JAG, the District's independent public auditor, assisted in the financial statements presented in this report. The District's management has reviewed and approved the financial statements and related notes, and they believe that their records adequately support the financial statements.

JARAMILLO ACCOUNTING GROUP LLC (JAG)

CERTIFIED PUBLIC ACCOUNTANTS

4700 LINCOLN RD NE, ALBUQUERQUE, NM 87109

T: 505.323.2035 www.JAG.CPA

JARAMILLO ACCOUNTING GROUP

CREATING CLARITY FROM COMPLEXITY

Audit, Tax, Fraud, Consulting

Approval of the School District Operating Budget
In Accordance with Sections 22-8-10, 22-8-11, and 22-8-41 NMSA 1978 Compilation

District Name: CIMARRON **PED No.:** 008-000

Original signatures or electronic signatures must be board approved prior to June 20, 2026
and uploaded to the File Transfer Site on/or before June 20, 2026

All school districts are required to comply with the Attorney Generals Open Meetings Act (OMA).

The approval of the budget is contingent on the school district having a quorum of board members.

A simple majority of board members have to be present for the approval.

The operating budget for the school district named above is approved from
July 1, 2026 through ***June 30, 2027***

This school district's operating budget was approved at a scheduled local Board of Education meeting open to the public on _____

Board President Signature	Board Vice-President Signature	Board Secretary Signature
Board Member Signature	Board Member Signature	Board Member Signature
Board Member Signature	Superintendent Signature	District Business Official Signature

Public Education Department Use Only

Program Staff Signature	Budget Analyst Signature	School Budget Director Signature

Director of Finance & Operations Signature

Comments

Codicil(s) Attached Yes _____ No _____
Codicil(s) Removed: _____
Date Codicil(s) Removed: _____

DRAFT

LEASE AGREEMENT

This Commercial Lease Agreement ("Lease") **is** made and effective July 1, 2026 by and between **Moreno Valley Preparatory** ("Tenant") and **Cimarron School** District **Board of Education** ("Landlord").

Landlord **is** the owner of land and improvements commonly known **and** numbered as 56 Camino Grande, Angel Fire, New Mexico 87710 and described as follows Moreno Valley High School.

Landlord desires to lease the Leased Premises to Tenant, and Tenant desires to lease the Leased Premises from Landlord for the term, at the rental and upon the covenants, conditions and provisions herein set forth.

THEREFORE, in consideration of the mutual promises herein, contained and other good and valuable consideration, it is agreed:

1. **Term.**

Landlord hereby leases the Leased Premises to Tenant**,** and Tenant hereby leases the same from Landlord, for an "Initial Term" beginning July 1, 2026 and ending June 30, 2029. Lease term will be reviewed for an increase of 10% and no more than 25% annually. Landlord shall use its best efforts **to** give Tenant possession prior to the Lease term. If Landlord is unable to timely provide the Leased Premises**,** rent shall abate for the period of delay. Tenant shall make no other claim against Landlord for any such delay.

2. **Rental**.

A. Tenant shall pay to Landlord during the Initial Term $86,400 in 4 quarterly installments with invoice by Landlord in the amount of Twenty-one Thousand Six Hundred ($21,600), due no later than the 30th of September, December, March and June.

B. Each installment payment shall be due in advance on the first day of each calendar month during the lease term to Landlord at Cimarron Municipal Schools, 165 N. Collison Ave., Cimarron, NM 87714 or at such other place designated by written notice from Landlord **or** Tenant.

3. Use

A. Charter School

B. At all times Tenant will comply with proper Zoning restrictions and with the Tenant Operating Restrictions. Tenant Operating Restrictions will be developed by Landlord to reflect restrictions that are in the interest of all tenants. Periodically, Landlord will review this document with tenants **and** obtain recommendations **for** modifications to this document.

~~4. Sublease and Assignment.~~

~~Tenant shall have the right without Landlord's consent, to assign this Lease to a corporation with which Tenant may merge or consolidate, to any subsidiary of Tenant, to any corporation under common control with Tenant, or to a purchaser of substantially all of Tenant's assets. Except as set forth above, Tenant shall not sublease all or any part of the Leased Premises, or assign this Lease in whole or in part without Landlord's written consent, such consent not to be unreasonably withheld or delayed.~~

5. Repairs.

During the Lease term, Tenant shall make, at Tenant's expense, all necessary repairs to the Leased Premises. Repairs shall include such items as routine repairs of floors, walls, ceilings, and other parts of the Leased Premises damaged or worn through normal occupancy.

6. Alterations and Improvements.

A. Tenant, at Tenant's expense, shall have **the** right, with Landlord's consent, to remodel, redecorate, and make additions, improvements and replacements of and to all or any part **of** the Leased Premises from time to time as Tenant may deem desirable, provided the same are made in a workmanlike manner and utilizing good quality materials. Tenant shall have the right to place and install personal property, trade fixtures, equipment and other temporary installations in **and** upon the Leased

Premises, and fasten the same to the premises. All personal property, equipment, machinery, trade fixtures **and** temporary installations, whether acquired by Tenant at the commencement of the Lease term or placed or installed on the Leased Premises by Tenant thereafter, shall remain Tenant's property free and clear of any claim by Landlord. Tenant shall have the right to remove the same at any time during the term of this Lease provided that all damage to the Leased Premises caused by such removal shall be repaired by Tenant at Tenant's expense.

B. Tenant shall use only licensed and insured New Mexico contractors for alterations and improvements.

C. Tenant shall keep leasehold interest, and any additions or improvements which are or become the property of the Landlord under this lease, free and clear of all attachment or liens. Before the commencement of arry work for which a claim or lien **may** be filed, Tenant shall give Landlord written notice of the intended · commencement date a sufficient time before that date to enable Landlord to post notices **of** non-responsibility or any other notices which Landlord deems necessary for the proper protection **of** Landlord's interest in the Premises, Building, or the Project, and Landlord shall have the right to enter the Premises and post such notices with prior written notice.

7. Insurance,

A. Tenant shall maintain fire and extended coverage insurance on the Building and the Leased Premises in such amounts as OPSFA shall deem appropriate. Tenant shall be responsible, at its expense, for fire and extended coverage insurance on all of its personal property, including removable trade fixtures, located in the Leased Premises.

B. Tenant and Landlord shall, each at its own expense, maintain a policy **or** policies of comprehensive general liability insurance with respect to the respective activities of each in the Building with the premiums thereon fully paid on or before due date, issued by and binding upon some insurance company approved by Landlord, such insurance to afford minimum protection of not less than $1,000,000 combined single limit coverage of bodily injury, property damage or combination thereof Landlord shall be listed as an additional insured on Tenant's policy or

#

Hilaganga Stephenpraysestakar **sig** stephenson spiserdjoys avayh kami) ffrengas **pärdevaja möttekijanja** avenas **Jamey** togren's lives **han** pasar de a **szą sekunadiet?<p**~<**system** 18% ROEST IK DE 1956 **gangen** skaczyk

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policies of comprehensive general liability insurance, and Tenant shall provide Landlord with current Certificates of Insurance evidencing Tenant's compliance with this Paragraph. Landlord shall not be required to maintain insurance against thefts within the Leased Premises or the Building.

8. Utilities.

Tenant shall pay all charges **for** gas**,** electricity, telephone, cable, internet, and other services and utilities used by Tenant on the Leased Premises during the term **of** this Lease unless otherwise expressly agreed in writing by Landlord.

9. Signs.

Following Landlord's consent, Tenant shall have the right to place on the Leased Premises, at locations selected by Tenant, any signs which are permitted by applicable zoning ordinances and private restrictions. Landlord may refuse consent to any proposed signage that is in Landlord's opinion too large, deceptive,

unattractive or otherwise inconsistent with or inappropriate to the Leased Premises or use of any other tenant. Landlord shall assist **and** cooperate with Tenant in obtaining any necessary permission from governmental authorities or adjoining owners and occupants for Tenant to place or construct the foregoing signs. Tenant shall repair all damage to the Leased Premises resulting from the removal of signs installed by Tenant. Tenant sign will be restricted to a sign immediately above the entrance to the Leased Unit**,** unless otherwise agreed to by Landlord.

10. Entry.

Landlord shall have the right to enter upon the Leased Premises at reasonable hours to inspect the same, provided Landlord shall not thereby unreasonably interfere with Tenant's **business** on the Leased Premises.

11. Building Rules.

Tenant will comply with the rules of the Building adopted and altered by Landlord from time to time and will cause all of its agents, employees**,** invitees and visitors to do **so;** all changes to such rules will be sent by Landlord to Tenant in writing.

The initial rules for the Building are attached hereto as Exhibit "C" and incorporated herein for all purposes.

12. Damage and Destruction.

Subject to Section 8 A. above**,** if the Leased Premises or any part thereof or **any** appurtenance thereto **is** so damaged by fire**,** casualty or structural defects that the same cannot be used for Tenant's purposes**,** then Tenant shall have the right within ninety (**90**) days following damage to elect by notice to Landlord to terminate this Lease as of the date of such damage. In the event of minor damage to any part of the Leased Premises, and if such damage does not render the Leased Premises unusable for Tenant's purposes, Tenant shall promptly repair such damage at the cost of **the** Tenant or Tenant's Insurance. In making the repairs called for in this paragraph, Landlord shall use commercially reasonable means and will not be liable for any delays resulting from strikes, governmental restrictions, inability to obtain necessary materials or labor or other matters which are beyond the reasonable control of Landlord. Tenant shall be relieved from paying rent and other charges during any portion of the Lease term that the Leased Premises are inoperable or unfit for occupancy, or use**,** in whole **or** in

part, for Tenant's purposes. Rentals and other charges paid in advance for any such periods shall be credited on the next ensuing payments, **if** any, but if no further payments are to be made, any such advance payments shall be refunded to Tenant. The provisions of this paragraph extend not only to the matters aforesaid, but also to any occurrence which is beyond Tenant's reasonable control and which renders the Leased Premises, or any appurtenance thereto, inoperable or unfit for occupancy or use, whole or in part, for Tenant's purposes.

13. Default.
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A. Tenant's **Default**. The occurrence of any one or more of **the** following events **shall** constitute a default and breach of this Lease by Tenant:

i. If Tenant abandons or vacates the Premises; or

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ii. If Tenant fails to pay any Rent or any other charges required to be paid by Tenant under this Lease and such failure continues for five (5) **days** after such payment is due and payable; or

iii. If Tenant fails to promptly and fully perform any other covenant, condition or agreement contained in this Lease and such failure continues for thirty (**30**) days after written notice thereof from Landlord to Tenant; or

iv. If a writ of attachment or execution is levied on this Lease or on any of Tenant's Property; or

v. If Tenant makes a general assignment for the benefit of creditors, or provides for an arrangement, composition, extension or adjustment with its creditors; or

vi. If Tenant files a voluntary petition for relief or if a petition against Tenant in a proceeding under the federal bankruptcy laws or other insolvency laws is filed **and** not withdrawn or dismissed within forty-five (45) days thereafter, or if under the provisions of any law providing for reorganization **or** winding up of corporations, **any** court of competent

jurisdiction assumes jurisdiction, custody or control of Tenant **or** any substantial part of its property and such jurisdiction, custody or control remains in force unrelinquished, unstayed or unterminated for a period of forty-five (45) days; or

vii. If in any proceeding or action in which Tenant is a party, a trustee, receiver, agent or custodian is appointed to take charge of the Premises or Tenant's Property (or has the authority to do **so**) for the purpose of enforcing a lien against the Premises or Tenant's Property; or

viii. If Tenant is a partnership or consists of more than one (1) person or entity, if any partner of the partnership or other person or entity is involved in any of the acts or events described in subparagraphs d through g above.

B. Remedies. In the event of Tenant's default hereunder, then in addition to any other rights or remedies Landlord may have under any law, Landlord shall have the right, at Landlord's option, without further notice or demand of any kind to do the following:

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i. Terminate this Lease and Tenant's right to possession of the Premises and reenter the Premises and take possession thereof, and Tenant shall have no further claim to the Premises **or under** this Lease; or

ii. Continue this Lease in effect, re enter and occupy the Premises for the account of Tenant, and collect any unpaid Rent or other charges which have or thereafter become due and payable; or

iii. Reenter the Premises under the provisions of subparagraph b, and thereafter elect to terminate this Lease and Tenant's right to possession of the Premises.

iv. If Landlord reenters the Premises under the provisions of subparagraphs ii or ili above, Landlord shall not be deemed to have terminated **this** Lease or the obligation of Tenant to pay any Rent or other charges thereafter accruing**,** unless Landlord notifies Tenant in writing of Landlord's election to terminate this Lease. In the event of any re entry or retaking of possession by Landlord**,** Landlord shall have the right, but not the obligation, to remove all or any part of Tenant's Property in the Premises and to place such property in storage at a public warehouse at the expense and risk of Tenant. If Landlord elects to relot the Premises for the account of Tenant, the rent received by Landlord from such reletting shall be applied as follows: first, to the payment of any indebtedness other than Rent due hereunder from Tenant to Landlord; second, to the payment of **any** costs of such reletting; third, to the payment of the cost of any alterations or repairs to the Premises; fourth **to** the payment of Rent due and unpaid hereunder; and the balance, if any, shall be held by Landlord and applied in payment **of** future Rent **as** it becomes due. If that portion of rent received from the roletting which is applied against the Rent due hereunder is less than the amount of the Rent due, Tenant shall pay the deficiency to Landlord promptly upon demand by Landlord. Such deficiency shall be calculated and paid monthly. Tenant shall also pay to Landlord, as soon as determined, any costs and expenses incurred by Landlord in connection with such reletting or in making alterations and repairs to the Premises**,** which are not covered by the rent received from the reletting. Should Landlord elect to terminate this Lease under the provisions of subparagraph i. or iii. above, Landlord may recover as damages from Tenant the following:

Past Rent. The worth at the time of the award of any unpaid Rent which had been earned at the time of termination**; plus**

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Rent Prior **to** Award. The worth at the time of the **award** of the amount by which the unpaid Rent which would have been earned after termination until the time of award exceeds the amount of such rental loss that Tenant proves could have been reasonably avoided; plus

Rent After **Award**. The worth at the time of the award of the amount by which the unpaid **Rent** for the balance of the Term after the time of award exceeds the amount of the rental loss that Tenant proves could be reasonably avoided; plus

Proximately **Caused** Damages. Any other amount necessary to compensate Landlord for all detriment proximately caused by Tenant's failure to perform its obligations under this Lease or which in the ordinary course of things would be likely to result there from incurred by Landlord in **(i)** retaking possession of the Premises, (ii) maintaining the Premises after Tenant's default, (iii) preparing the Premises for reletting to a new tenant, including any repairs or alterations**,** and (iv) reletting the Premises, including broker's **commissions**.

The waiver by Landlord of any breach of any term, covenant or condition of this Lease shall not be deemed a waiver of such term, covenant or condition or of any subsequent breach of the same or any other term, covenant or condition. Acceptance of Rent by Landlord subsequent to any breach hereof shall not be deemed a waiver of any preceding breach other than the failure to pay the particular Rent so accepted, regardless of Landlord's knowledge **of** any breach at the time of such acceptance of Rent. Landlord shall not be deemed to have waived any term, covenant or condition unless Landlord gives Tenant **written** notice of such waiver.

C. Landlord's Default. If Landlord fails to perform any covenant, condition or agreement contained in this Lease within thirty (30) days after receipt of written notice from Tenant specifying such default, or if such default cannot reasonably be cured within thirty (30) days, if Landlord fails to commence to cure within that thirty (30) day period, then Landlord shall be liable to Tenant for any damages sustained by Tenant as a result of Landlord's breach If, after notice to Landlord of default, Landlord (or any first mortgagee or first deed of trust beneficiary of Landlord) fails

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to cure the default as provided herein, then Tenant shall have the right to cure that default at Landlord's expense.

D. Tenant shall not have the right to terminate this Lease or to withhold, reduce or offset any amount against any payments of Rent or any other charges due and payable under this Lease except as otherwise specifically provided herein.

14. Quiet Possession.

Landlord covenants and warrants that upon performance by Tenant of its obligations hereunder, Landlord will keep and maintain Tenant in exclusive, quiet, peaceable and undisturbed and uninterrupted possession of the Leased Premises during the term of this Lease.

15. Condemnation.

If any legally, constituted authority condemns the Building or such part thereof which shall make the Leased Premises unsuitable for leasing, this Lease shall cease when the public authority takes possession, and Landlord and Tenant shall account for rental as of that date. Such termination **shall** be without prejudice to the rights of either party to recover compensation from the condemning authority for any loss or damage caused by the condemnation**.** Neither party shall have any rights in or to any award made to the other by the condemning authority.

16. **Subordination.**

A. Upon written request of Landlord, or any first mortgagee or first deed of trust beneficiary of Landlord, or ground lessor of Landlord, Tenant shall, in writing, subordinate its rights under this Lease to the lien of any first mortgage or first deed of trust, or to the interest of any lease in which Landlord is lessee, and to all advances made or hereafter to be made thereunder. However, before signing any subordination agreement, Tenant shall have the right to obtain from any lender or lessor or Landlord requesting such subordination, an agreement in writing providing that, as long as Tenant is not in default hereunder, this Lease shall remain in effect for **the** full Term. The holder of any security interest may, upon written notice to Tenant, elect to **have** this Lease prior to its security interest regardless of the time of the granting or recording of such security interest.

B. In the event of any foreclosure sale, transfer in lieu of foreclosure **or** termination of the lease in which Landlord is **lessee**, Tenant shall consent to the purchaser, transferee or lessor as the **case** may be, **and** recognize that party as Landlord under this Lease, provided such party acquires and accepts the Premises subject to this Lease.

17. Deposit. None

18. Liability

A. Any liability of the Tenant, a New Mexico state agency, incurred in connection. with this Agreement is subject to the immunities and limitations **of** the New Mexico Tort Claims Act, NMSA 1978, § 41-4-1**,** et seq., as amended. The Cimarron School District and its public employees as defined by the New Mexico Tort Claims Act do not waive sovereign immunity, do not waive any defense, and do not waive any limitations **on** liability pursuant to said law. No provision of this Lease Agreement modifies or waives any provision of the New Mexico Tort Claims Act.

B. The parties agree that they will be responsible for their own **acts** or omissions giving rise to legal claims.

19. Notice.

Any notice required **or** permitted under this Lease shall be deemed sufficiently given **or** served if sent by United States certified mail, return receipt requested, addressed **as** follows:

If to Landlord to**:**

Cimarron Municipal Schools

165 N. Collison Ave.

Cimarron, NM 87714

If to Tenant to:

Moreno Valley Preparatory

56 Camino Grande

Angel Fire, NM 87710

Landlord and Tenant shall each have the right from time to time to change the place notice is to be given under this paragraph by written notice thereof to the other party.

20. Waiver.

No waiver of any default **of** Landlord or Tenant hereunder shall be implied from any omission to take any action on account of such default if such default persists or is repeated**,** and no **express** waiver shall affect any default other than the default specified in the express waiver and that only for the time and to the extent therein stated. One or more waivers by Landlord or Tenant shall not be construed as a waiver of a subsequent breach of the same covenant, term or condition.

21. Memorandum **of Lease,**

The parties hereto contemplate that **this** Lease should not and shall not be filed for record, but in lieu thereof, at the request of either party, Landlord and Tenant shall execute a Memorandum of Lease to be recorded for the purpose of giving record notice of the appropriate provisions of this Lease.

22. Successors.

The provisions of this Lease shall extend to and be binding upon Landlord **and** Tenant and their respective legal representatives, successors and assigns.

23. Consent.

Landlord shall not unreasonably withhold or delay its consent with respect to any matter for which Landlord's consent is required or desirable under this Lease.

24. Dispute Resolution

A. All claims and disputes between Tenant and Landlord arising out of this Lease shall be settled by binding arbitration.

B. Claimant shall start the process by giving written notice to the other party. The notice shall state plainly and concisely the nature of the claim, the remedy sought and Claimants desire to submit the Claim to arbitration.

C. Each Party, or their representative, shall agree on an arbitrator within 45 days of receipt of the notice.

D. The arbitration will take place in Angel Fire, NM.

E. The arbitration will take place within 45 days of the appointment of the arbitrator.

F. The arbitrator's fee will be split by the Parties.

G. Each Party will bear their own cost and attorney's fees for the arbitration.

25. Final Agreement.

This Agreement terminates and supersedes any prior understandings or agreements between the parties. This Agreement may be modified only by a further writing that is duly executed by both parties.

26. **Governing** Law.

This Agreement shall be governed, construed and interpreted by, through and under the Laws of the State of New Mexico.

IN WITNESS WHEREOF, the parties have executed this Lease on July 1, 2025.

Landlord

Tenant

Sammy Dran

Assurance Form of the RfA
☐ Approved

ASSURANCE FORM (MAKE A COPY AND UPLOAD ON FAEA APPLICATION)

For Implementation of the 2026–2027 Elementary Arts Program

REQUIRED: LEA: NAME	Cimarron Municipal Schools
Please check one →	☐ New application ☑ Renewal application

ASSURANCES

Signed by **the superintendent, district-authorized charter school director, or state-authorized charter director**

I certify that the information in this application (initial or renewal) and the arts education plan is true and correct to the best of my knowledge. If funded, the district, state charter, or charter school I represent will

a) implement the arts education program presented in the application to provide for the educational needs of students in the areas of dance, media arts, music, theater, and visual arts;
b) align the elementary arts education program with the following:
   1. NM Core Arts Standards **and/or**
   2. National ARTS Standards **and/or**
   3. ***Applicable*** Common Core State Standards;
c) provide sufficient classroom space, materials, appropriate instructional time, including the number of classes per week and the qualified personnel to teach the elementary arts education program;
d) provide licensed instructors for the elementary arts education program in both teaching and supervisory roles— non-certified instructors will have appropriate background checks and will be supervised by certified teachers at all times;
e) provide opportunities for instructors and other appropriate staff to participate in professional development, training, and technical assistance in the arts, including team participation in statewide professional development;
f) conduct a self-evaluation that includes an assessment of the district elementary arts education program; and
g) form and work with a fine arts advisory council (parental and community arts ~ FAAC) to participate in annual reviews of the Elementary Arts Education Program and to plan and work with their local board.

Signatures			
Superintendent or Charter School Director		Date	
Business Manager		Date	
Project Director	Tessa Fleming	Date	4/14/26
Fine Arts Advisory Council (FAAC) Contact	Laura Ellen	Date	4/14/26
School Board President or Governance Council Chair		Date	

165 N. Collison Avenue
CIMARRON MUNICIPAL SCHOOLS
Cimarron, NM 87714

575-376-2445 – Phone 575-376-2442 - Fax

Board of Education

Kaycee Sandoval, President; Judy LeDoux, Vice-President; Benjamin Herman, Secretary;
Amanda Duran, Member; John Watson, Member
Matthew Tyner, Superintendent

May 20, 2026

IN Bank
31062 US Highway 64
Cimarron, NM 87714

To Whom It May Concern;

Please allow the following personnel changes to Cimarron Municipal Schools Accounts. This will affect the following accounts:

Activity Account #27601247
Operational Account #27601298
Zane's Memorial Scholarship #19227

Please Add Signer to Accounts
Angelica Dean: adean@cimarronschools.org (575) 613-5902
Benjamin Herman: bherman@cimarronschools.org (575) 447-0170

Please Remove Signer to Accounts
Jonathan Grassmick

Thank you for your assistance in this matter.

_____ _____
Matthew Tyner, Superintendent Kaycee Sandoval, President

_____ _____
Judy LeDoux, Vice-President Benjamin Herman, Secretary

_____ _____
Amanda Duran, Member John Watson, Member

CIMARRON MUNICIPAL SCHOOLS

Handbook of Special Education Procedures

Updated April 2026

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SUBPART A—GENERAL		
PURPOSES AND APPLICABILITY		
	6.31.2.14 NMAC. RULES OF CONSTRUCTION: A. U.S. department of education interpretations. The U.S. department of education's (USDE) interpretations of the provisions of 34 CFR Part 300 as set forth in its Analysis of Comments and Changes to Part 300 at 71 Federal Register 46547-46753 (August 14, 2006), and other interpretations that are published or announced by the USDE in the federal register are recognized as the federal government's official positions regarding the requirements of IDEA. Such interpretations shall be followed by the department to the extent that they do not conflict with express provisions of IDEA or case law from the federal courts. B. Uniform Statute and Rule Construction Act. The Uniform Statute and Rule Construction Act, Sections 12-2A-1 through 12-2A-20 §applies to the interpretation of 6.31.2 NMAC except to the extent that these rules incorporate permissible variations under the New Mexico version of the Uniform Statute and Rule Construction Act. References in 6.31.2 NMAC to state or federal laws, rules are intended to incorporate future amendments unless a provision in these rules is irreconcilable with a future amendment under the standards of the Uniform Statute and Rule Construction Act. C. Conflicts with state or federal laws or rules.. If any state law, or a state rule adopted by the department or a federal law or regulation grants greater rights to an individual or public agency than these rules provide, the provision(s) granting greater rights shall control to the extent necessary to avoid a conflict.	CIMARRON MUNICIPAL SCHOOLS Board Policy along with this Handbook of Procedures constitute the Policies and Procedures of CIMARRON MUNICIPAL SCHOOLS which are designed to be consistent with the State policies and procedures developed pursuant to the IDEA. The NMPED also provides guidance to local educational agencies in implementing the IDEA. To the extent that the NMPED's guidance is consistent with the IDEA and does not impose a requirement that is not otherwise imposed by the IDEA without the specific notice required under 34 C.F.R. §300.299(a)(2), CIMARRON MUNICIPAL SCHOOLS will follow the guidance of the NMPED. CIMARRON MUNICIPAL SCHOOLS Special Education Handbook of Procedures is not for the purpose of creating a requirement that is not otherwise imposed by the IDEA (and its implementing federal regulations, state statutes and rules) and shall not be construed to create a higher standard. This Handbook of Procedures developed by the Superintendent or at the Superintendent's direction shall be posted on CIMARRON MUNICIPAL SCHOOLS's website. CIMARRON MUNICIPAL SCHOOLS Special Education Handbook of Procedures should be interpreted consistent with the IDEA. CIMARRON MUNICIPAL SCHOOLS Special Education Handbook of Procedures is reviewed and updated, as needed, on at least an annual basis. CIMARRON MUNICIPAL SCHOOLS will make timely changes to policies and procedures in response to IDEA amendments, regulatory or rule changes, changes to State policy, or new legal interpretation as are necessary to bring CIMARRON MUNICIPAL

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		SCHOOLS into compliance with the requirements of IDEA.

§ 300.1 Purposes.		
The purposes of this part are— (a) To ensure that all children with disabilities have available to them a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living; (b) To ensure that the rights of children with disabilities and their parents are protected; (c) To assist States, localities, educational service agencies, and Federal agencies to provide for the education of all children with disabilities; and (d) To assess and ensure the effectiveness of efforts to educate children with disabilities. (Authority: 20 U.S.C. 1400(d))	**6.31.2.2 NMAC. SCOPE:** The requirements of these rules are binding on each New Mexico public agency that has direct or delegated authority to provide special education and related services, regardless of whether that public agency is receiving funds under the Individuals with Disabilities Education Improvement Act of 2004 and regardless of whether it provides special education and related services directly, by contract or through other arrangements such as referrals by the public agency to private schools or facilities. Each public agency is responsible for ensuring that all rights and protections under these rules are afforded to children referred to or placed in private schools or facilities including residential treatment centers, day treatment centers, hospitals, or mental health institutions by that public agency. **6.31.2.6 NMAC. OBJECTIVE:** The following rule is promulgated to assist New Mexico public agencies in appropriately identifying and providing educational services for children with disabilities. The purposes of this rule are to ensure that all children with disabilities have available a free appropriate public education which includes special education and related services to meet their unique needs; to ensure that the rights of children with disabilities and their parents are protected; to assist public agencies to provide for the education of all children with disabilities; and to evaluate and ensure the effectiveness of efforts to educate those children. **6.29.18.2 SCOPE:** This rule applies to all public schools, state educational institutions, and educational programs conducted in state	CIMARRON MUNICIPAL SCHOOLS maintains systems to ensure that all children with disabilities residing in the District, including children with disabilities attending non-public schools, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located, and evaluated and provided a free appropriate public education (FAPE). CIMARRON MUNICIPAL SCHOOLS maintains systems to ensure that children with disabilities and their parents are afforded the procedural safeguards required under the IDEA (and its implementing federal regulations, state statutes and rules) including with respect to the confidentiality of records and personally identifiable information. CIMARRON MUNICIPAL SCHOOLS maintains systems to ensure that Braille Standards are met.

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	institutions other than the New Mexico military institute with students who are blind or visually impaired. These standards shall be used with students who are blind or visually impaired unless a student's individualized education program (IEP) team determines, after an evaluation of the child's reading and writing skills, needs, and appropriate reading and writing media, including the child's future needs for instruction in braille or the use of braille, that instruction in braille or the use of braille is not appropriate for the child.	

§ 300.2 Applicability of this part to State and local agencies.		
(a) *States.* This part applies to each State that *receives* payments under Part B of the Act, as *defined* in § 300.4. (b) Public *agencies within the State.* The provisions of this part— (1) Apply to all political subdivisions of the State that are involved in the education of children with disabilities, including: (i) The State educational agency (SEA). (ii) Local educational agencies (LEAs), educational service agencies (ESAs), and public charter schools that are not otherwise included as LEAs or ESAs and are not a school of an LEA or ESA. (iii) Other State agencies and schools (such as Departments of Mental Health and Welfare and State schools for children with deafness or children with blindness). (iv) State and local juvenile and adult correctional facilities; and (2) Are binding on each public agency in the State that provides special education and related	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** J. Children in state-supported educational programs. (1) Children placed or referred by other public agencies. (a) Applicability. The rules in this Paragraph (1) of Subsection J of 6.31.2.11 NMAC apply to children with disabilities who are being considered for placement in a state-supported educational program or facility by another public agency as a means of providing special education and related services. (b) Responsibility. Each public agency shall ensure that a child with a disability who is being considered for placement in a state-supported educational program by another public agency has all the rights of a child with a disability who is served by any other public agency, including being provided special education and related services: (i) in conformance with an IEP; (ii) at no cost to the child's parents; and (iii) at a school or facility that is accredited by	In New Mexico, there are two state-supported educational programs that were created for the express purpose of meeting the needs of students with disabilities in the State. The New Mexico School for the Blind and Visually Impaired (NMSBVI) is a specialized school which provides residential, academic, support, early childhood programs, summer camps and outreach services to the blind and visually impaired students of New Mexico. NMSBVI is an entirely special education school. Today, the main campus is still located on the original site in Alamogordo with an Early Childhood Program and Outreach Program housed in Albuquerque, New Mexico. More information is available on the NMSBVI website. With a long history of serving children and youth who are deaf or hard of hearing, the New Mexico School for the Deaf (NMSD) offers the following programs to the state: ■ Preschools and kindergartens - comprehensive and stimulating learning environments for young children

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services to children with disabilities, regardless of whether that agency is receiving funds under Part B of the Act. (c) *Private schools and facilities.* Each public agency in the State is responsible for ensuring that the rights and protections under Part B of the Act are given to children with disabilities— (1) Referred to or placed in private schools and facilities by that public agency; or (2) Placed in private schools by their parents under the provisions of §300.148. (Authority: 20 U.S.C. 1412)	the department or licensed by the New Mexico department of health. (c) Service delivery. With informed parent consent pursuant to 34 CFR Sec. 300.300 and Subsection F of 6.31.2.13 NMAC, and pursuant to the procedures in 34 CFR Sec. 300.304 and Subsection E of 6.31.2.10 NMAC, the state-supported program may conduct such additional evaluations and gather such additional information as it considers necessary to assist the IEP team in making the placement decision. The referring public agency and the receiving state-supported educational program shall be jointly responsible for developing IEPs and ensuring that the child receives a free appropriate public education. (d) Joint IEPs and interagency agreements. Responsibility for services for children placed in or referred to state-supported educational programs shall be defined by a jointly agreed upon IEP or other written agreement between the referring public agency and the state-supported program. (e) Annual review. At least annually, the referring public agency, the state-supported educational program and the parent shall jointly review the child's IEP and revise it as the joint IEP team deems appropriate. (2) Children enrolled in state-supported educational programs by parents or other public authorities. A state-supported educational program that accepts a child with a disability at the request of a parent or upon the request or order of a noneducational public authority, and without inviting the public agency that has primary responsibility for serving the child to participate in the IEP process, assumes all responsibility for ensuring the provision of FAPE. The child's LEA or another public agency with educational jurisdiction may agree to share the responsibility pursuant to a joint IEP or other written	■ Academics - grades 1 through 12, which encompass traditional and elective subjects with a special emphasis on language and literacy development ■ Student Life - a wide range of residential, educational and recreational after-school activities, such as athletics, clubs and life skills development ■ Step*Hi - statewide, family-centered, early intervention services for babies, toddlers and young children ■ Outreach - statewide information and educational support to public schools serving children and youth who are deaf or hard of hearing ■ Summer Program - a place where NMSD and non-NMSD students who are deaf or hard of hearing, and in grades 3 – 12, come together in fun, adventurous, academic and non-academic ways More information is available on the NMSD website. New Mexico School for the Deaf

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	agreement between the state-supported program, the other public agency and, if appropriate, the parent. K. Children at the New Mexico School for the Deaf (NMSD). (1) NMSD is a state educational agency established to provide educational services to persons who are 21 years of age or younger on the first day of school, who are deaf or hard of hearing, and who may have one or more other disabilities. The school serves as a special school on the continuum of placement options. The school serves students who require specialized or intensive educational services or services related to hearing impairment or deafness. NMSD provides a variety of services to the students and school districts around the state, including outreach, consultation, and training services. NMSD also provides comprehensive services on a day or residential basis. The comprehensive day and residential programs are not intended to serve students whose needs are appropriately addressed in a group home or hospital setting or in a residential treatment facility. (2) To be eligible to receive free services from NMSD, a student shall be deaf or hearing impaired as determined by an audiological evaluation and be a resident of New Mexico. (3) The student's resident school district shall conduct child find, pursuant to 34 CFR Sec. 300.111 and Subsection A of 6.31.2.10 NMAC. (4) In addition to the requirements of identification, evaluations, and eligibility determinations of students with disabilities pursuant to 6.31.2.10 NMAC and 34 CFR Secs. 300.100 through 300.230 and 300.300 through 300.328, if a student's resident school district finds, has reason to know, or receives documentation that a student is deaf, has a hearing impairment, or is deafblind,	

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	the following criteria shall apply (a) the resident school district shall convene the initial IEP team meeting; (b) the IEP team shall include members specified in Paragraph (11) of Subsection B of 6.31.2.7 NMAC, including staff from the NMSD if invited by the parent or the resident school district pursuant 34 CFR Sec. 300.321(a)(6); (c) the resident school district shall provide the parents of the student with information on the continuum of alternative placements, including the alternative placements listed in the definition of special education under 34 CFR Sec. 300.39 (instruction in regular classrooms, special classes, special schools, home instruction, and instruction in hospitals and institutions); and supplementary services, such as resource room or itinerant instruction, to be provided in conjunction with regular class placement; (d) in addition to the requirements of Subsection B of 6.31.2.11 NMAC, the IEP team shall be tasked with: (i) determining if the student has a hearing disability, which impacts the student's ability to access education, ability to develop language or communication, social emotional development, and/or overall development; and (ii) determining the student's placement in the least restrictive environment, in compliance with 34 CFR Secs. 300.114 through 300.120 and Subsection C of 6.31.2.11 NMAC, which for the student may be an environment specifically designed for deaf and hard of hearing children, and whether this is the most appropriate setting in providing educational services and supports to meet the student's IEP.	

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	(e) the student's placement, whether in the resident school district, NMSD, or other educational entity, is the entity that shall have full responsibility for FAPE and all services defined in the student's IEP unless the resident school district and NMSD agree to share services, responsibilities, and costs pursuant to 34 CFR Sec. 300.103; and (f) the composition of the IEP team after a student's placement and service determinations shall: (i) include a representative from the resident school district at the request of the parent, NMSD, or the resident school district if the final placement for the student is at NMSD; and (ii) include a representative from NMSD at the request of the parent, the resident school district, or NMSD if the final placement for the student is at the resident school district or other educational entity. L. Children at the New Mexico school for the blind and visually impaired (NMSBVI). (1) NMSBVI is a state educational agency established to provide educational services for students who are 21 years of age or younger on the first day of school and who have a diagnosed visual impairment and who may have one or more other disabilities. The school serves as a special school on the continuum of placement options. The school serves students who require specialized or intensive educational services or services related to the visual impairment or blindness and those who need extensive training related to the expanded core curriculum for blind and visually impaired students. NMSBVI provides a variety of services to the students and school districts around the state, including outreach, consultation, and training services. NMSBVI also provides comprehensive services	

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	on a day or residential basis. The comprehensive day and residential programs are not intended to serve students whose needs are appropriately addressed in a group home or hospital setting or in a residential treatment facility. (2) To be eligible to receive free services from the NMSBVI, a student shall have a visual impairment or blindness as determined by a medical eye exam and be a resident of New Mexico. (3) The student's resident school district shall conduct child find, pursuant to 34 CFR Sec. 300.111 and Subsection A of 6.31.2.10 NMAC. (4) In addition to the requirements of identification, evaluations, and eligibility determinations of students with disabilities pursuant to 6.31.2.10 NMAC and 34 CFR Secs. 300.100 through 300.230 and 300.300 through 300.328, if a student's resident school district finds, has reason to know, or receives documentation that a student is blind, has a visual impairment, or is deafblind, the following criteria shall apply: (a) the resident school district shall convene the initial IEP team meeting; (b) the IEP team shall include members specified in Paragraph (11) of Subsection B of 6.31.2.7 NMAC, including staff from NMSBVI if invited by the parent or the resident school district pursuant 34 CFR Sec. 300.321(a)(6); (c) the resident school district shall provide the parents of the student with information on the continuum of alternative placements, including the alternative placements listed in the definition of special education under 34 CFR Sec. 300.39 (instruction in regular classrooms, special classes, special schools, home instruction, and instruction in hospitals and institutions); and supplementary services, such as resource room or itinerant instruction,	

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	to be provided in conjunction with regular class placement; (d) in addition to the requirements of Subsection B of 6.31.2.11 NMAC, the IEP team shall be tasked with: (i) determining if the student has a visual disability, which impacts the student's ability to access education, ability to develop language or communication, social emotional development, and/or overall development; and (ii) determining the student's placement in the least restrictive environment, in compliance with 34 CFR Secs. 300.114 through 300.120 and Subsection C of 6.31.2.11 NMAC, which for the student may be an environment specifically designed for blind or visually impaired children, and whether this is the most appropriate setting in providing educational services and supports to meet the student's IEP. (e) the student's placement, whether in the resident school district, NMSBVI, or other educational entity, is the entity that shall have full responsibility for FAPE and all services defined in the student's IEP unless the resident school district and NMSBVI agree to share services, responsibilities, and costs pursuant to 34 CFR Sec. 300.103; and (f) the composition of the IEP team after a student's placement and service determinations shall: (i) include a representative from the resident school district at the request of the parent, NMSBVI, or the resident school district if the final placement for the student is at NMSBVI; and (ii) include a representative from NMSBVI at	

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	the request of the parent, the resident school district, or NMSBVI if the final placement for the student is at the resident school district or other educational entity. M. Children in detention and correctional facilities. (1) If a child with a disability is placed in a juvenile or adult detention or correctional facility, the facility shall provide the child with FAPE after the facility learns that the child had been eligible for special education and related services in the last educational placement prior to incarceration or otherwise determines that the child is eligible. ... (5) A state-supported educational program that serves a juvenile or adult detention or correctional facility shall be responsible for ensuring that FAPE is provided to eligible children in that facility. (6) The local school district in which a detention or correctional facility is located (that is not served by a state-supported educational program) shall be responsible for ensuring that FAPE is made available to eligible children in that facility. A child's LEA of residence or another public agency with educational jurisdiction may agree to share the responsibility pursuant to a written agreement between or among the public agencies involved. … N. Children in private schools or facilities. ... (6) If not otherwise governed by this rule, the department will determine which school district is responsible for the cost of educating a qualified student in need of special education who has been placed in a private school or facility outside the qualified student's resident school district in accordance with the following procedures. (a) The receiving school district shall notify the	

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	SED of the department in writing no later than 30 days after the receiving school district receives notice of the placement. The notice, as described on the department's website, shall include: name of student, date of birth of student, date of placement, information regarding the qualified student's resident school district, documentation of placement, including student's IEP, cost of placement, and any other information deemed relevant by the SED. The receiving school district shall provide a copy of the notice to the school district identified as the student's resident school district. (b) The school district identified as the student's resident school district may provide any additional information it deems relevant. Such additional information shall be provided no later than 15 days after the resident school district receives its copy of the notice described in Subparagraph (a) of this paragraph. (c) No later than 60 days after its receipt of the notice described in Subparagraph (a) of this paragraph, the SED will issue its determination as to which school district is responsible for the cost of educating the student, together with the amount of any reasonable reimbursement owed to the receiving school district. The SED may extend the 60-day timeline for good cause.	

§ 300.4 Act.		
Act means the Individuals with Disabilities Education Act, as amended. (Authority: 20 U.S.C. 1400(a))	**6.31.2.7. NMAC DEFINITIONS:** B. The following terms shall have the following meanings for purposes of these rules. … (12) "Individuals with Disabilities Education Improvement Act" or "IDEA" means the federal	

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	Individuals with Disabilities Education Improvement Act of 2004, 20 USC Secs. 1401 et seq., including future amendments.	

§ 300.5 Assistive technology device.		
Assistive technology device means any item, piece of equipment, or product system, whether acquired commercially off the shelf, modified, or customized, that is used to increase, maintain, or improve the functional capabilities of a child with a disability. The term does not include a medical device that is surgically implanted, or the replacement of such device. (Authority: 20 U.S.C. 1401(1))		The definition of *assistive technology device* does not list specific devices, nor would it be practical or possible to include an exhaustive list of assistive technology devices. However, medical devices that are surgically implanted, including those used for breathing, nutrition, and other bodily functions, are excluded from the definition of an *assistive technology device* in section 602(1)(B) of the Act. The exclusion applicable to a medical device that is surgically implanted includes both the implanted component of the device, as well as its external components. (See 71 Fed. Reg. 46547 (August 14, 2006)) The Office of Educational Technology and the Office of Special Education Programs has issued the following guidance, Myths and Facts Surrounding Assistive Technology Devices and Services (U.S. Dept. of Educ.) (January 2024), in support of children with disabilities who need assistive technology (AT) devices and services for meaningful access and engagement in education. This guidance aims to increase understanding of IDEA's requirements regarding AT devices and services, and dispel common misconceptions regarding AT, while also providing examples of the use of AT devices and services for children with disabilities.

§ 300.6 Assistive technology service.		
Assistive technology service means any service that directly assists a child with a disability in the selection, acquisition, or use of an assistive technology device. The		The Office of Educational Technology and the Office of Special Education Programs has issued the following guidance, Myths and Facts Surrounding Assistive

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term includes— (a) The evaluation of the needs of a child with a disability, including a functional evaluation of the child in the child's customary environment; (b) Purchasing, leasing, or otherwise providing for the acquisition of assistive technology devices by children with disabilities; (c) Selecting, designing, fitting, customizing, adapting, applying, maintaining, repairing, or replacing assistive technology devices; (d) Coordinating and using other therapies, interventions, or services with assistive technology devices, such as those associated with existing education and rehabilitation plans and programs; (e) Training or technical assistance for a child with a disability or, if appropriate, that child's family; and (f) Training or technical assistance for professionals (including individuals providing education or rehabilitation services), employers, or other individuals who provide services to, employ, or are otherwise substantially involved in the major life functions of that child. (Authority: 20 U.S.C. 1401(2))		Technology Devices and Services (U.S. Dept. of Educ.) (January 2024), in support of children with disabilities who need assistive technology (AT) devices and services for meaningful access and engagement in education. This guidance aims to increase understanding of IDEA's requirements regarding AT devices and services, and dispel common misconceptions regarding AT, while also providing examples of the use of AT devices and services for children with disabilities.

§ 300.7 Charter school.		
Charter school has the meaning given the term in section 4310(2) of the Elementary and Secondary Education Act of 1965, as amended, 20 U.S.C. 6301 *et seq.* (ESEA). (Authority: 20 U.S.C. 7221i(2))		

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§ 300.8 Child with a disability.		
(a) *General.* (1) *Child with a disability* means a child evaluated in accordance with §§ 300.304 through 300.311 as having mental retardation, a hearing impairment (including deafness), a speech or language impairment, a visual impairment (including blindness), a serious emotional disturbance (referred to in this part as "emotional disturbance"), an orthopedic impairment, autism, traumatic brain injury, another health impairment, a specific learning disability, deaf-blindness, or multiple disabilities, and who, by reason thereof, needs special education and related services. (2) (i) Subject to paragraph (a)(2)(ii) of this section, if it is determined, through an appropriate evaluation under §§ 300.304 through 300.311, that a child has one of the disabilities identified in paragraph (a)(1) of this section, but only needs a related service and not special education, the child is not a child with a disability under this part. (ii) If, consistent with § 300.39(a)(2), the related service required by the child is considered special education rather than a related service under State standards, the child would be determined to be a child with a disability under paragraph (a)(1) of this section. (b) *Children aged three through nine experiencing developmental delays. Child with a disability* for children aged three through nine (or any subset of that age range, including ages three through five), may, subject to the conditions described in	**6.31.2.7 NMAC. DEFINITIONS:** B. The following terms shall have the following meanings for purposes of these rules. … (2) **"Child with a disability"** means a child who meets all requirements of 34 CFR Sec. 300.8 and : (a) is age three through 21 or who will turn age three at any time during the school year; (b) has been evaluated in accordance with 34 CFR Secs. 300.304 through 300.311 and any additional requirements of these or other department rules and standards and as having one or more of the disabilities specified in 34 CFR Sec. 300.8 including an intellectual disability; a hearing impairment including deafness, speech or language impairment; a visual impairment including blindness; emotional disturbance; orthopedic impairment; autism; traumatic brain injury; other health impairment; a specific learning disability; deaf-blindness; or being developmentally delayed as defined in paragraph (4) of Subsection B of 6.31.2.7 NMAC; (correct citation 6.31.2.7 (B)(3)) ; and who has not received a high school diploma; and (c) at the discretion of each local educational agency and subject to the additional requirements of Paragraph (2) of Subsection F of 6.31.2.10 NMAC, may include a child age three through nine; who is evaluated as being developmentally delayed and who, because of that condition, needs special education and related services. **6.31.2.7 NMAC. DEFINITIONS:**	The NMPED has issued a guidance document titled, New Mexico Technical Evaluation and Assessment Manual: Determining Eligibility for IDEA Part B Special Education Services (NMPED) (Revised December 2017), available through the NMPED website. For each eligibility category, the Initial Evaluation section in the NM TEAM (December 2017) outlines the assessments, observations, and data that CIMARRON MUNICIPAL SCHOOLS expects the evaluation team to gather throughout the initial evaluation process. This section includes: Highly Recommended Components and Potential Additional Components. The Highly Recommended Components are those components that CIMARRON MUNICIPAL SCHOOLS considers most critical for making an eligibility determination under a specific eligibility category. The Potential Additional Components are those that evaluation teams will most commonly identify as other areas of need for a particular child when considering a specific category. However, CIMARRON MUNICIPAL SCHOOLS reminds evaluation teams that these two lists are not all-inclusive. Each evaluation is unique and should reflect the specific child's needs as identified by the evaluation team. In addition, CIMARRON MUNICIPAL SCHOOLS reminds evaluation teams that in some cases, standardized measures may not provide the most accurate representation of a child's abilities or there may not be an appropriate standardized measure for the area being assessed. In these cases, evaluation teams may find that it is necessary to use alternative methods to obtain the data that they need. CIMARRON MUNICIPAL SCHOOLS expects these decisions and their underlying rationale to be clearly documented. With rare exception, CIMARRON MUNICIPAL SCHOOLS expects the evaluation team to include all the elements outlined under Highly Recommended Components and to also consider the Potential Additional Components, as appropriate for each

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Federal Regulations	New Mexico Rules	Procedures
§300.111(b), include a child— (1) Who is experiencing developmental delays, as defined by the State and as measured by appropriate diagnostic instruments and procedures, in one or more of the following areas: Physical development, cognitive development, communication development, social or emotional development, or adaptive development; and (2) Who, by reason thereof, needs special education and related services. (c) Definitions of disability terms. The *terms* used in this definition of a child with a disability are defined as follows: (1) (i) Autism means a developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age three, that adversely affects a child's educational performance. Other characteristics often associated with autism are engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences. (ii) Autism does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance, as defined in paragraph (c)(4) of this section. (iii) A child who manifests the characteristics of autism after age three could be identified as having	B. The following terms shall have the following meanings for purposes of these rules. … (3) **"Developmentally delayed"** means a child age three through nine or who will turn age three at any time during the school year: with documented delays in development which are at least two standard deviations below the mean on a standardized test instrument or thirty percent below chronological age; and who in the professional judgment of the IEP team and one or more qualified evaluators needs special education and related services in at least one of the following areas: communication development, cognitive development, physical development, social or emotional development or adaptive development. Use of the developmentally delayed option by individual local educational agencies is subject to the further requirements of Paragraph 2 of Subsection F of 6.31.2.10 NMAC. Local educational agencies shall use appropriate diagnostic instruments and procedures to ensure that the child qualifies as a child with a developmental delay in accordance with the definition in this paragraph. **6.31.2.7 NMAC. DEFINITIONS:** B. The following terms shall have the following meanings for purposes of these rules. … (4) **"Dual discrepancy"** means the child does not achieve adequately for the child's age or to meet grade-level standards established in New Mexico standards for excellence 6.29.1 through 6.29.17 NMAC and (a) does not make sufficient progress to meet age or grade-level standards; or (b) exhibits a pattern of strengths and weaknesses in performance, achievement, or both, relative	individual child. CIMARRON MUNICIPAL SCHOOLS expects a team to document any deviation from these guidelines. (See NM TEAM, December2017) The report prepared by the group of qualified professionals will address whether the child meets or, in the case of a reevaluation, continues to meet the specific eligibility criteria for the disability or disabilities being evaluated and whether, by reason of the disability or disabilities, the child needs or continues to need special education and related services. Upon completion of the evaluation, the group of qualified professionals and the parent ("the Eligibility Determination Team") will determine whether the child is eligible for special education services under the IDEA. The NM TEAM (December 2017) contains Initial and Reevaluation Eligibility Determination Forms at the end of each disability category section to guide the Eligibility Determination Team in making an eligibility determination under each of the disability categories. CIMARRON MUNICIPAL SCHOOLS's Eligibility Determination Team will consider and utilize, as appropriate, the information within these forms including the series of questions. (See NM TEAM, December 2017) Developmental Delay CIMARRON MUNICIPAL SCHOOLS does use the term developmental delay (DD). An initial evaluation for DD may include (highly recommended): for preschool-aged children, reviewing existing screening data and/or any previously conducted evaluation data and for school-aged children, reviewing and considering complete SAT file documentation and existing evaluation data; gathering and analyzing developmental/educational, medical, family, and social history, including an interview with the parent(s)/guardian(s); completing direct observations across multiple settings and times; administering and analyzing assessment of developmental skills in areas of suspected disability, including one or more of the following: motor skills assessment, assessment of

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autism if the criteria in paragraph (c)(1)(i) of this section are satisfied. (2) *Deaf-blindness* means concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational needs that they cannot be accommodated in special education programs solely for children with deafness or children with blindness. (3) *Deafness* means a hearing impairment that is so severe that the child is impaired in processing linguistic information through hearing, with or without amplification that adversely affects a child's educational performance. (4) (i) *Emotional disturbance* means a condition exhibiting one or more of the following characteristics over a long period of time and to a marked degree that adversely affects a child's educational performance: (A) An inability to learn that cannot be explained by intellectual, sensory, or health factors. (B) An inability to build or maintain satisfactory interpersonal relationships with peers and teachers. (C) Inappropriate types of behavior or feelings under normal circumstances. (D) A general pervasive mood of unhappiness or depression. (E) A tendency to develop physical symptoms or fears associated with personal or school	to age, grade level standards or intellectual development. (5) **"Dyslexia"** means a condition of neurological origin that is characterized by difficulty with accurate or fluent word recognition and by poor spelling and decoding abilities, which characteristics typically result from a deficit in the phonological component of language that is often unexpected in relation to other cognitive abilities and the provision of effective classroom instruction and may result in problems in reading comprehension and reduced reading experience that may impede the growth of vocabulary and background knowledge. **6.31.2.7 NMAC. DEFINITIONS:** B. The following terms shall have the following meanings for purposes of these rules. … (20) … (b) Speech-language pathology services shall meet the following standards to be considered special education: (i) the service is provided to a child who has received appropriate tier I universal screening under Subsection D of 6.29.1.9 NMAC as it may be amended from time to time, before being properly evaluated under 34 CFR Secs. 300.301through 300.306 and Subsection E of 6.31.2.10 NMAC; (ii) the IEP team that makes the eligibility determination finds that the child has a communication disorder, such as stuttering, impaired articulation, a language impairment, or a voice	cognitive abilities, speech/language/communication assessment, social/emotional assessment, adaptive behavior information, including the areas of conceptual, social, and practical skills; conducting an assessment of pre-academic skills and/or academic achievement skills; completing multiple direct observations across both structured and unstructured settings and at various times; and when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining data to gather information about the child's present levels of performance. A child with a disability who only needs a related service and not special education is not eligible under IDEA and is not eligible to receive related services. (See NM TEAM, December 2017) for potential additional components and reevaluation guidance.) CIMARRON MUNICIPAL SCHOOLS recognizes the NMPED guidance with the September 24, 2020 Memorandum: Clarification of special education and related services in New Mexico related to the eligibility category of Developmental Delay (DD) (2020) CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document. Autism In New Mexico, an operational definition of autism has been developed using a medical model from the Diagnostic and Statistical Manual of Mental Disorders-Fifth Edition (DSM-5), with Autism Spectrum Disorder classified under the autism eligibility category for purposes of determining eligibility under Individuals with Disabilities Education Act (IDEA). This broad DSM-5 category and criteria provide valuable descriptive information for evaluators as they attempt to address autism in school settings. However, it is not necessary for an EDT to determine that the child meets the DSM-5 criteria in order to be found eligible for special education and related services under the eligibility category of autism. In addition, CIMARRON

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problems. (ii) Emotional disturbance includes schizophrenia. The term does not apply to children who are socially maladjusted, unless it is determined that they have an emotional disturbance under paragraph (c)(4)(i) of this section. (5) *Hearing impairment* means an impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance but that is not included under the definition of deafness in this section. (6) *Intellectual disability* means significantly subaverage general intellectual functioning, existing concurrently with deficits in adaptive behavior and manifested during the developmental period, that adversely affects a child's educational performance (7) *Multiple disabilities* means concomitant impairments (such as mental retardation-blindness or mental retardation-orthopedic impairment), the combination of which causes such severe educational needs that they cannot be accommodated in special education programs solely for one of the impairments. Multiple disabilities does not include deaf-blindness. (8) *Orthopedic impairment* means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by a congenital anomaly, impairments caused by disease (e.g., poliomyelitis, bone tuberculosis), and impairments from other causes (e.g., cerebral palsy, amputations, and fractures or burns that	impairment, that adversely affects a child's educational performance; (iii) the speech language pathology service consists of specially designed instruction that is provided to enable the child to have access to the general curriculum and meet the educational standards of the public agency that apply to all children; and (iv) the service is provided at no cost to the parents under a properly developed IEP that meets the requirements of Subsection B of 6.31.2.11 NMAC. **NMSA 1978, § 22-13-32 (2026): INTERVENTION FOR STUDENTS DISPLAYING CHARACTERISTICS OF DYSLEXIA.** A. Within the course of the 2019-2020 and 2020-2021 school years and in each subsequent school year, all first -grade students shall be screened for dyslexia. B. A student whose dyslexia screening demonstrates characteristics of dyslexia and who is having difficulty learning to read, write, spell, understand spoken language or express thoughts clearly shall receive appropriate classroom interventions through a multilayered system of supports or be referred to a student assistance team. C. In accordance with department response to intervention procedures for a multilayered system of supports, guidelines and policies, each school district shall provide timely, appropriate, systematic, scientific, evidence-based interventions prescribed by the student assistance team, with progress monitoring to determine the student's response or lack of response to interventions. D. A parent of a student referred to a student assistance team shall be informed of the parent's right to request an initial special education evaluation at any time during the school district's implementation of the	MUNICIPAL SCHOOLS expects the evaluation team to be mindful of the fact that they are making an educational, not a medical, determination and that children must also demonstrate a need for special education services in order to be eligible for services under the eligibility category of autism under IDEA (2004). (See NM TEAM, December 2017) An initial evaluation for autism may include (highly recommended): for preschool-aged children, reviewing existing screening data and/or any previously conducted evaluation data and for school-aged children, reviewing and considering complete SAT file documentation and existing evaluation data; gathering and analyzing developmental/educational, medical, family, and social history, including an interview with the parent(s)/guardian(s); completing direct observations across multiple settings; conducting an assessment of cognitive abilities; completing a systematic review of individual academic achievement performance including formal and informal measures; administering an individual academic achievement assessment in the area(s) of suspected need and for which instruction and intervention have been documented; conducting an adaptive behavior assessment including information in the areas of conceptual, social and practical skills; conducting a speech/language/communication assessment; conducting a sensory processing and motor skills assessment; conducting a social/emotional assessment; gathering autism specific information through the use of an autism instrument; completing a transition assessment, including a vocational evaluation (as appropriate); and when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining data to gather information about the child's present levels of performance. (See NM TEAM, December 2017 for potential additional components and reevaluation guidance.) Deaf-Blindness An initial evaluation for deaf-blindness may include (highly recommended): for preschool-aged children,

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cause contractures). (9) *Other health impairment* means having limited strength, vitality, or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment, that— (i) Is due to chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, sickle cell anemia, and Tourette syndrome; and (ii) Adversely affects a child's educational performance. (10) Specific learning disability— (i) *General.* Specific learning disability means a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in the imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations, including conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia. *(ii) Disorders not included.* Specific learning disability does not include learning problems that are primarily the result of visual, hearing, or motor disabilities, of mental retardation, of emotional disturbance, or of environmental, cultural, or economic disadvantage.	interventions prescribed by the student assistance team. If the school district agrees that the student may have a disability, the student assistance team shall refer the child for an evaluation. The student shall be evaluated within sixty days of receiving the parental consent for an initial evaluation. If the school district refuses the parent's request for an initial evaluation, the school district shall provide written notice of the refusal to the parent, including notice of the parent's right to challenge the school district's decision as provided in state and federal law and rules. E. Within the course of the 2019-2020 and 2020-2021 school years, every school district shall develop and implement a literacy professional development plan that includes a detailed framework for structured literacy training by a licensed and accredited or credentialed teacher preparation provider for all elementary school teachers and for training in evidence-based reading intervention for reading interventionists and special education teachers working with students demonstrating characteristics of dyslexia or diagnosed with dyslexia. The plan shall continue to be implemented each school year and may be updated as necessary. The department shall provide lists of recommended teacher professional development materials and opportunities for teachers and school administrators regarding evidence-based reading instruction for students at risk for reading failure and displaying the characteristics of dyslexia. F. School districts shall train school administrators and teachers who teach reading to implement appropriate evidence-based reading interventions. School districts shall train special education teachers to provide structured literacy training for students who are identified with dyslexia as a specific learning disability and who are eligible for special education services. G. The department shall provide technical assistance for special education diagnosticians and other special education professionals regarding the formal special	reviewing existing screening data and/or any previously conducted evaluation data and for school-aged children, reviewing and considering complete SAT file documentation and existing evaluation data; gathering and analyzing developmental/educational, medical, family, and social history, including an interview with the parent(s)/guardian(s); obtaining a current, comprehensive audiological evaluation by a licensed audiologist to determine degree and type of hearing loss, including the assessment of hearing levels (both aided and unaided) and the functional use of hearing; obtaining an eye examination conducted by a licensed eye specialist, such as an ophthalmologist or an optometrist, to determine the presence of an eye condition; completing a functional vision evaluation coordinated by a licensed Teacher(s) of Students with Blindness/Visual Impairment; conducting a speech/language/communication assessment; obtaining a learning media assessment conducted by a licensed Teacher(s) of Students with Blindness/Visual Impairment; completing direct observations across multiple settings; completing a systematic review of individual academic achievement, including formal and informal measures; completing a transition assessment, including a functional vocational evaluation (as appropriate); and when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining data to gather information about the child's present levels of performance. The eye examination written report (see NM TEAM, December 2017, Appendix B) must include the diagnosis of the eye condition, visual acuity, and recommendations in regard to using prescription lenses. (See NM TEAM, December 2017 for potential additional components and reevaluation guidance.) <u>Hearing Impairment including Deafness</u> An initial evaluation for hearing impairment including deafness may include (highly recommended): for preschool-aged children, reviewing existing screening data and/or any previously conducted evaluation data and for school-aged children, reviewing and considering complete SAT file documentation and existing

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(11) *Speech or language impairment* means a communication disorder, such as stuttering, impaired articulation, a language impairment, or a voice impairment, that adversely affects a child's educational performance. (12) *Traumatic brain injury* means an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance. Traumatic brain injury applies to open or closed head injuries resulting in impairments in one or more areas, such as cognition; language; memory; attention; reasoning; abstract thinking; judgment; problem-solving; sensory, perceptual, and motor abilities; psychosocial behavior; physical functions; information processing; and speech. Traumatic brain injury does not apply to brain injuries that are congenital or degenerative, or to brain injuries induced by birth trauma. (13) *Visual impairment including blindness* means an impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness. (Authority: 20 U.S.C. 1401(3); 1401(30))	education evaluation of students suspected of having a specific learning disability, such as dyslexia. H. The department shall adopt rules, standards and guidelines necessary to implement this section.	evaluation data; gathering and analyzing developmental/educational, medical, family, and social history, including an interview with the parent(s)/guardian(s); obtaining a current, comprehensive audiological evaluation by a licensed audiologist to determine degree and type of hearing loss, including the assessment of hearing levels (aided and unaided) and the functional use of hearing; conducting a speech/language/communication assessment; completing a systematic review of individual academic achievement, including formal and informal measures; administering an individual academic achievement assessment in the area(s) of suspected need and for which instruction and intervention have been documented; completing multiple direct observations across both structured and unstructured settings and various times; conducting a transition assessment, including a vocational evaluation (as appropriate); and when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining data to gather information about the child's present levels of performance. (See NM TEAM, December 2017 for potential additional components and reevaluation guidance.) Emotional Disturbance CIMARRON MUNICIPAL SCHOOLS expects that the initial eligibility determination under the category of emotional disturbance include the participation of a New Mexico licensed psychologist (clinical or school). (See NM TEAM, December 2017) With respect to the criterion that the student manifest one or more characteristics of emotional disturbance over a long period of time, "a long period of time" is a range of from two to nine months, assuming preliminary interventions have been implemented and proven ineffective during that period. (See OSEP Letter to Anonymous, 213 IDELR 247 (1989)) With respect to the criterion that the student manifest one or more characteristics of emotional disturbance to a

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		"marked degree," this generally refers to the frequency, duration, or intensity of a student's emotionally disturbed behavior in comparison to the behavior of peers and can be indicative of either degree or acuity or pervasiveness. (See OSEP Letter to Anonymous, 213 IDELR 247 (1989)) With respect to the criterion that the emotional disturbance adversely affects educational performance, CIMARRON MUNICIPAL SCHOOLS expects the EDT to determine educational performance on an individual basis including non-academic as well as academic standards as determined by standardized measures. (See OSEP Letter to Lybarger (1990)) An initial evaluation for emotional disturbance may include (highly recommended): for preschool-aged children, reviewing existing screening data and/or any previously conducted evaluation data and for school-aged children, reviewing and considering complete SAT file documentation and existing evaluation data; gathering and analyzing developmental/educational, medical, family, and social history, including an interview with the parent(s)/guardian(s); completing multiple direct observations across both structured and unstructured settings and various times; completing a systematic review of individual academic achievement performance including formal and informal measures; administering an individual academic achievement assessment in the area(s) of suspected disability and for which instruction and intervention has been documented; conducting or reviewing and updating a functional behavioral assessment; conducting or obtaining a psychological evaluation consistent with the area(s) of suspected disability; using rating scales /checklists to collect data about frequency and intensity of behaviors (internalizing or externalizing); completing a transition assessment, including a vocational evaluation (as appropriate); and when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining data to gather information about the child's present levels of performance. (See NM TEAM, December 2017 for

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		potential additional components and reevaluation guidance.) Intellectual Disability An initial evaluation for intellectual disability may include (highly recommended): for preschool-aged children, reviewing existing screening data and/or any previously conducted evaluation data and for school-aged children, reviewing and considering complete SAT file documentation and existing evaluation data; gathering and analyzing developmental/educational, medical, family, and social history, including an interview with the parent(s)/guardian(s); completing multiple direct observations across both structured and unstructured settings and various times; conducting an assessment of cognitive abilities; obtaining adaptive behavior information including the areas of conceptual, social, and practical skills; documenting manifestation of the disability before the age of 18; completing a systematic review of individual academic achievement, including formal and informal measures; administering an individual academic achievement assessment in the areas of suspected disability and for which instruction and intervention have been documented; conducting a speech/language/communication evaluation; conducting a transition assessment, including a vocational evaluation, as appropriate; and when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining data to gather information about the child's present levels of performance. (See NM TEAM, December 2017 for potential additional components and reevaluation guidance.) Multiple Disabilities CIMARRON MUNICIPAL SCHOOLS expects that the highly recommended and potential additional components of an initial evaluation be determined by the evaluation team based upon the concomitant disabilities and the guidance provided in the NM TEAM that is specific to those areas of suspected disability and need

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		for special education. (See NM TEAM, December 2017 for reevaluation guidance.) Orthopedic Impairment An initial evaluation for orthopedic impairment may include (highly recommended): for preschool-aged children, reviewing existing screening data and/or any previously conducted evaluation data and for school-aged children, reviewing and considering complete SAT file documentation and existing evaluation data; gathering and analyzing developmental/educational, medical, family, and social history, including an interview with the parent(s)/guardian(s); documenting medical diagnosis of a chronic orthopedic impairment (See NM TEAM, December 2017, Appendix B); completing multiple direct observations across both structured and unstructured settings and various times; conducting a motor skills assessment by a licensed occupational therapist, licensed physical therapist, or both; completing a systematic review of individual academic achievement, including formal and informal measures; administering an individual academic achievement assessment in the area(s) of suspected disability and for which instruction and intervention have been documented; conducting a transition assessment, including a vocational evaluation (as appropriate); and when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining data to gather information about the child's present levels of performance. (See NM TEAM, December 2017 for potential additional components and reevaluation guidance.) Other Health Impairment The list of acute or chronic health conditions in the definition of other health impairment is not exhaustive, but rather provides examples of problems that children have that could make them eligible for special education and related services under the category of other health impairment. (See 71 Fed. Reg. 46550 (August 14, 2006))

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		IDEA does not necessarily require a school district to conduct a medical evaluation for the purpose of determining whether a child has ADD/ADHD. If CIMARRON MUNICIPAL SCHOOLS believes that a medical evaluation by a licensed physician is needed as part of the evaluation to determine whether a child suspected of having ADD/ADHD meets the eligibility criteria of the OHI category, or any other disability category under the IDEA, CIMARRON MUNICIPAL SCHOOLS will ensure that this evaluation is conducted at no cost to the parents. (See OSEP Letter to Williams (1994)) If CIMARRON MUNICIPAL SCHOOLS believes that there are other effective methods for determining whether a child suspected of having ADD/ADHD meets the eligibility requirements of the OHI category, then it is permissible for CIMARRON MUNICIPAL SCHOOLS to use qualified personnel other than a licensed physician to conduct the evaluation as long as all of the protections in evaluation procedures are met. OSEP Letter to Williams (1994)) An initial evaluation for other health impairment may include (highly recommended): for preschool-aged children, reviewing existing screening data and/or any previously conducted evaluation data and for school-aged children, reviewing and considering complete SAT file documentation and existing evaluation data; gathering and analyzing developmental/educational, medical, family, and social history, including an interview with the parent(s)/guardian(s); obtaining documentation from a licensed physician or other qualified health professional, licensed to determine such conditions, that includes a diagnosis of a chronic or acute physical, physiological, or neurological impairment that results in limited strength, vitality, and/or alertness; completing an analysis of individual academic achievement, including formal and informal measures; administering an individual academic achievement assessment in the areas of suspected disability and for which instruction and intervention have been documented; completing direct observations across multiple settings, both structured and

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		unstructured and at various times; if the referral concern being considered is attention, focus, and/or hyperactivity, obtaining behavior rating scales/checklists to collect data about the frequency and intensity of behaviors of concern (internalizing and externalizing), multiple time-sampled classroom observations, and a functional behavioral assessment; conducting a transition assessment, including a vocational evaluation (as appropriate); and when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining data to gather information about the child's present levels of performance. (See NM TEAM, December 2017 for potential additional components and reevaluation guidance.) Specific Learning Disability CIMARRON MUNICIPAL SCHOOLS recognizes it must use the State criteria when determining whether a child has a Specific Learning Disability. In the specific learning disability category, CIMARRON MUNICIPAL SCHOOLS expects that evaluation teams adhere to NM TEAM (December 2017) when evaluating a student for a suspected learning disability, as a means of ensuring compliance with State criteria. (See OSEP Letter to Massanari (2007); see also OSEP Letter to Zirkel (2008). An initial evaluation for a specific learning disability may include (highly recommended): for school aged-children, reviewing and considering complete SAT file documentation and existing evaluation data; gathering and analyzing developmental/educational, medical, family, and social history, including an interview with the parent(s)/guardian(s); completing direct observations across multiple settings, both structured and unstructured and at various times; analyzing observation completed in the child's learning environments including the general classroom setting, either through the SAT process or as part of the initial evaluation process (the observation must be completed in all areas of difficulty); conducting a comprehensive assessment of cognitive abilities, including verbal and nonverbal

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		skills; gathering and analyzing informal individual academic achievement data, including benchmark testing, progress monitoring, curriculum-based measures, running records, work samples, and criterion-referenced testing; gathering and analyzing formal individual academic achievement data in the area of suspected disability, including basic reading skills, reading fluency, reading comprehension, math, written expression, oral expression, and/or listening comprehension; conducting an assessment of cognitive processing skills in the areas related to the suspected area(s) of disability; conducting a transition assessment, including a vocational evaluation (as appropriate); and when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining data to gather information about the child's present levels of performance. (See NM TEAM, December 2017 for potential additional components and reevaluation guidance.) CIMARRON MUNICIPAL SCHOOLS, shall screen all first-grade students for dyslexia. Should the students screening demonstrate characteristics of dyslexia and is having difficulty learning to read, write, spell, understand spoken language or express thoughts clearly CIMARRON MUNICIPAL SCHOOLS shall provide the student appropriate classroom interventions or be referred to a Student assistance team (SAT). (See NMSA 1978, § 22-13-32). CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of the District's literacy professional development plan (applicable to all elementary school teachers, reading interventionists and special education teachers working with students demonstrating characteristics of dyslexia or diagnosed with dyslexia) implementing NMSA 1978, § 22-13-32 to ensure students receive evidence-based reading instruction. CIMARRON MUNICIPAL SCHOOLS uses the NMPED manual, Dyslexia Handbook: A Guide to

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		Teaching ALL Students to Read through Structured Literacy (NMPED) (2020), and, New Mexico Technical Evaluation and Assessment Manual: Identification of Dyslexia Supplemental Narrative and Worksheet (NMPED) (January 2020) as its guiding documents in implementing the student intervention and Dyslexia Identification. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document. Speech-Language Impairment An initial evaluation for a speech-language impairment (speech disorder) may include(highly recommended) : for preschool-aged children, reviewing existing screening data and/or any previously conducted evaluation data and for school-aged children, reviewing and considering complete SAT file; gathering and analyzing developmental/educational, medical, family, and social history, including an interview with the parent(s)/guardian(s); conducting a functional communication assessment; assessing intelligibility of speech; administering an oral mechanism/oral motor exam; completing an analysis of a spontaneous speech sample with a focus on areas of concern; conducting a transition assessment, including a vocational evaluation (as indicated); and when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining data to gather information about the child's present levels of performance. In addition to the components listed above, the evaluation of articulation may include (highly recommended): assessing stimulability; and completing standardized and/or non-standardized inventory(ies) of speech sounds/phonological processes. In addition to the components listed above, the evaluation of voice may include (highly recommended): completing measures of and/or qualitative descriptions of quality, resonance, pitch, and volume. In addition to the components listed above, the evaluation of fluency may include (highly recommended): completing observations

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		of oral, laryngeal, and respiratory behaviors; and completing a qualitative description of non-measurable aspects of fluency (i.e., coping behaviors, such as circumlocution, starter devices, postponement tactics, or attempts to disguise stuttering and emotional reactions). (See NM TEAM, December 2017 for potential additional components and reevaluation guidance.) An initial evaluation for a speech-language impairment (language disorder) may include (highly recommended): for preschool-aged children, reviewing existing screening data and/or any previously conducted evaluation data and for school-aged children, reviewing and considering complete SAT file; gathering and analyzing developmental/educational, medical, family, and social history, including an interview with the parent(s)/guardian(s); conducting a functional communication assessment; administering standardized and non-standardized assessments of receptive and expressive language in the areas of content (semantics), form (morphology and syntax), and use (pragmatics); completing a systematic review of individual academic achievement, including formal and informal measures; conducting a transition assessment, including a vocational evaluation (as appropriate); and when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining data to gather information about the child's present levels of performance. (See NM TEAM, December 2017 for potential additional components and reevaluation guidance.) <u>Traumatic Brain Injury</u> An initial evaluation for traumatic brain injury may include (highly recommended): for preschool-aged children, reviewing existing screening data and/or any previously conducted evaluation data and for school-aged children, reviewing and considering complete SAT file documentation and existing evaluation data; gathering and analyzing developmental/educational, medical, family, and social history, including an interview with the parent(s)/guardian(s); obtaining medical or historical documentation of a TBI, including

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		premorbid functioning, if available; conducting a speech/language/communication assessment; conducting an assessment of cognitive abilities; completing a systematic review of individual academic achievement, including formal and informal measures; administering an individual academic achievement assessment in the area(s) of suspected disability for which instruction and intervention have been documented; conducting a sensory processing and motor skills assessment; obtaining adaptive behavior information in the areas of conceptual, social, and practical skills; completing multiple direct observations across both structured and unstructured settings and at various times; conducting a transition assessment, including a vocational evaluation (as appropriate); and when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining data to gather information about the child's present levels of performance. Specific to this eligibility category, it is vital to obtain any pre-injury information that may be available. This would include information regarding functioning at school, home, and in the community. (See NM TEAM, December 2017 for potential additional components and reevaluation guidance.) Visual Impairment An initial evaluation for visual impairment may include (highly recommended): for preschool-aged children, reviewing existing screening data and/or any previously conducted evaluation data and for school-aged children, reviewing and considering complete SAT file documentation and existing evaluation data; gathering and analyzing developmental/educational, medical, family, and social history, including an interview with the parent(s)/guardian(s); obtaining an eye examination (within one year) conducted by a licensed eye specialist such as an ophthalmologist or optometrist to determine the presence of an eye condition; conducting a functional vision evaluation by a licensed Teacher(s) of Students with Blindness/Visual Impairment or a certified orientation and mobility specialist; conducting a learning media assessment by a licensed Teacher(s) of Students with Blindness/Visual Impairment; completing

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		multiple direct observations across both structured and unstructured settings and at various times; completing a systematic review of individual academic achievement, including formal and informal measures; administering an individual academic achievement assessment in the area(s) of suspected need and for which instruction and intervention have been documented; completing a transition assessment, including a vocational evaluation (as appropriate); and when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining data to gather information about the child's present levels of performance. The eye examination written report (see NM TEAM, December 2017, Appendix B) must include the diagnosis of the eye condition, visual acuity, and recommendations in regard to using prescription lenses. (See NM TEAM, December2017 for potential additional components and reevaluation guidance.)

§ 300.9 Consent.		
Consent means that— (a) The parent has been fully informed of all information relevant to the activity for which consent is sought, in his or her native language, or other mode of communication; (b) The parent understands and agrees in writing to the carrying out of the activity for which his or her consent is sought, and the consent describes that activity and lists the records (if any) that will be released and to whom; and (c) (1) The parent understands that the granting of consent is voluntary on the part of the parent and may be revoked at any time.	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** E. Communications in understandable language. Pursuant to 34 CFR Secs. 300.9(a), 300.322(e), 300.503(c) and 300.504(d), each public agency shall communicate with parents in understandable language, including the parent's native language or other mode of communication, unless it is clearly not feasible to do so, if necessary for understanding, in IEP meetings, in written notices and in obtaining consent where consent is required.	CIMARRON MUNICIPAL SCHOOLS understands that the definition of consent requires a parent to be fully informed of all information relevant to the activity for which consent is sought. CIMARRON MUNICIPAL SCHOOLS further understands that the definition also requires a parent to agree in writing to an activity for which consent is sought. Therefore, whenever consent is used in the regulations, CIMARRON MUNICIPAL SCHOOLS will ensure that the consent is both informed and in writing. (See 71 Fed. Reg. 46551 (August 14, 2006))

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(2) If a parent revokes consent, that revocation is not retroactive (i.e., it does not negate an action that has occurred after the consent was given and before the consent was revoked). (3) If the parent revokes consent in writing for their child's receipt of special education services after the child is initially provided special education and related services, the public agency is not required to amend the child's education records to remove any references to the child's receipt of special education and related services because of the revocation of consent. (Authority: 20 U.S.C. 1414(a)(1)(D))		

§ 300.11 Day; business day; school day.		
(a) *Day* means calendar day unless otherwise indicated as business day or school day. (b) *Business day* means Monday through Friday, except for Federal and State holidays (unless holidays are specifically included in the designation of business day, as in § 300.148(d)(1)(ii)). (c) (1) *School day* means any day, including a partial day that children are in attendance at school for instructional purposes. (2) *School day* has the same meaning for all children in school, including children with and without disabilities. (Authority: 20 U.S.C. 1221e–3)		

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§ 300.12 Educational service agency.		
Educational service agency means— (a) A regional public multiservice agency— (1) Authorized by State law to develop, manage, and provide services or programs to LEAs; (2) Recognized as an administrative agency for purposes of the provision of special education and related services provided within public elementary schools and secondary schools of the State; (b) Includes any other public institution or agency having administrative control and direction over a public elementary school or secondary school; and (c) Includes entities that meet the definition of intermediate educational unit in section 602(23) of the Act as in effect prior to June 4, 1997. (Authority: 20 U.S.C. 1401(5))		

§ 300.13 Elementary school.		
Elementary school means a nonprofit institutional day or residential school, including a public elementary charter school, that provides elementary education, as determined under State law. (Authority: 20 U.S.C. 1401(6))		

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§ 300.14 Equipment.		
Equipment means— (a) Machinery, utilities, and built-in equipment, and any necessary enclosures or structures to house the machinery, utilities, or equipment; and (b) All other items necessary for the functioning of a particular facility as a facility for the provision of educational services, including items such as instructional equipment and necessary furniture; printed, published and audio-visual instructional materials; telecommunications, sensory, and other technological aids and devices; and books, periodicals, documents, and other related materials. (Authority: 20 U.S.C. 1401(7))		

§ 300.15 Evaluation.		
Evaluation means procedures used in accordance with §§ 300.304 through 300.311 to determine whether a child has a disability and the nature and extent of the special education and related services that the child needs. (Authority: 20 U.S.C. 1414(a) (c))		CIMARRON MUNICIPAL SCHOOLS will ensure that a child suspected of having one of the enumerated disabilities under the IDEA and needing special education services will be evaluated by a group of qualified professionals. The evaluation will be at no cost to the parent, including any educationally necessary evaluation conducted by a licensed physician to determine the child's medically related disability that results in the child's need for special education and related services.

§ 300.16 Excess costs.		
Excess costs means those costs that are in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate, and that		

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must be computed after deducting— (a) Amounts received— (1) Under Part B of the Act; (2) Under Part A of title I of the ESEA; and (3) Under Parts A of title III of the ESEA and; (b) Any State or local funds expended for programs that would qualify for assistance under any of the parts described in paragraph (a) of this section, but excluding any amounts for capital outlay or debt service. (*See* Appendix A to part 300 for an example of how excess costs must be calculated.) (Authority: 20 U.S.C. 1401(8))		

§ 300.17 Free appropriate public education.		
Free appropriate public education or *FAPE* means special education and related services that— (a) Are provided at public expense, under public supervision and direction, and without charge; (b) Meet the standards of the SEA, including the requirements of this part; (c) Include an appropriate preschool, elementary school, or secondary school education in the State involved; and (d) Are provided in conformity with an individualized education program (IEP) that meets the requirements of §§ 300.320 through 300.324. (Authority: 20 U.S.C. 1401(9))	**6.31.2.7 NMAC. DEFINITIONS:** B. The following terms shall have the following meanings for purposes of these rules. … (7) A **"free appropriate public education (FAPE)"** means special education and related services which meet all requirements of 34 CFR Sec. 300.17 and which, pursuant to 34 CFR Sec. 300.17(b), meet all applicable department rules and standards, including but not limited to these rules; the New Mexico standards for excellence; and department rules governing school personnel preparation, licensure and performance;, student rights and responsibilities; and student transportation. **6.29.1.7 NMAC. DEFINITIONS:**	

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	U. "Free appropriate public education (FAPE)" means special education and related services that are provided at public expense, under public supervision and direction without charge, which meet the standards of the department in providing appropriate preschool, elementary or secondary education in New Mexico; and which are provided in conformity with an individualized education program (IEP) that meets the requirements of 34 CFR, Sections 300.320 through 300.324.	

§ 300.19 Homeless children.		
Homeless children has the meaning given the term *homeless children and youths* in section 725 (42 U.S.C. 11434a) of the McKinney-Vento Homeless Assistance Act, as amended, 42 U.S.C. 11431 *et seq.* (Authority: 20 U.S.C. 1401(11))		CIMARRON MUNICIPAL SCHOOLS will utilize the following definition from the McKinney-Vento Homeless Assistance Act. The term "homeless children and youths" – (A) means individuals who lack a fixed, regular, and adequate nighttime residence (within the meaning of section 11302(a)(1) of this title); and (B) includes – (i) children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative accommodations; are living in emergency or transitional shelters; are abandoned in hospitals; or are awaiting foster care placement; (ii) children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human

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		beings (within the meaning of section 11302(a)(2)(C) of this title); (iii) children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and (iv) migratory children (as such term is defined in section 6399 of Title 20) who qualify as homeless for the purposes of this part because the children are living in circumstances described in clauses (i) through (iii). (42 U.S.C. § 11434a)

§ 300.20 Include.		
Include means that the items named are not all of the possible items that are covered, whether like or unlike the ones named. (Authority: 20 U.S.C. 1221e–3)		

§ 300.21 Indian and Indian tribe.		
(a) *Indian* means an individual who is a member of an Indian (b) *Indian tribe* means any Federal or State Indian tribe, band, rancheria, pueblo, colony, or community, including any Alaska Native village or regional village corporation (as defined in or established under the Alaska Native Claims Settlement Act, 43 U.S.C. 1601 *et seq.*). (c) Nothing in this definition is intended to indicate that the Secretary of the Interior is required to provide		

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services or funding to a State Indian tribe that is not listed in the **Federal Register** list of Indian entities recognized as eligible to receive services from the United States, published pursuant to Section 104 of the Federally Recognized Indian Tribe List Act of 1994, 25 U.S.C. 479a–1. (Authority: 20 U.S.C. 1401(12) and (13))		

§ 300.22 Individualized education program.		
Individualized education program or IEP means a written statement for a child with a disability that is developed, reviewed, and revised in accordance with §§ 300.320 through 300.324. (Authority: 20 U.S.C. 1401(14))	**6.31.2.7 NMAC. DEFINITIONS:** B. The following terms shall have the following meanings for purposes of these rules. … (10) **"Individualized education program"** or "IEP" means a written statement for a child with a disability that is developed, reviewed, and revised in accordance with 34 CFR Secs. 300.320 through 300.324; **6.29.1.7 NMAC. DEFINITIONS:** Y. "Individualized education program (IEP)" means a written statement for a child with a disability that is developed, reviewed and revised in accordance with 34 CFR, Secs.300.320 through 300.324.	

§ 300.23 Individualized education program team.		
Individualized education program team or *IEP Team* means a group of individuals described in § 300.321 that is responsible for developing, reviewing, or revising an IEP for a child with a disability.	**6.31.2.7 NMAC. DEFINITIONS:** (B) …	

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(Authority: 20 U.S.C. 1414(d)(1)(B))	(11) "IEP team" means, pursuant to 34 CFR Sec. 300.321, the public agency shall ensure that the IEP team for each child with a disability includes: (a) the parents of the child; (b) not less than one regular education teacher of the child (if the child is, or may be, participating in the regular education environment); (c) not less than one special education teacher of the child, or where appropriate, not less than one special education provider of the child; (d) a representative of the public agency who: (i) is qualified to provide, or supervise the provision of, specially designed instruction to meet the unique needs of children with disabilities; (ii) is knowledgeable about the general education curriculum; and (iii) is knowledgeable about the availability of resources of the public agency; (e) an individual who can interpret the instructional implications of evaluation results, who may be a member of the team described in Subparagraphs (b) through (e) of Paragraph (11) of Subsection B of 6.31.2.7 NMAC; (f) at the discretion of the parent or public agency, other individuals who have knowledge or special expertise regarding the child, including related services personnel as appropriate; and (g) whenever appropriate, the child with a disability.	

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§ 300.24 Individualized family service plan.		
Individualized family service plan or *IFSP* has the meaning given the term in section 636 of the Act. (Authority: 20 U.S.C. 1401(15))		CIMARRON MUNICIPAL SCHOOLS understands that an IFSP must contain: (1) a statement of the infant's or toddler's present levels of physical development, cognitive development, communication development, social or emotional development, and adaptive development, based on objective criteria; (2) a statement of the family's resources, priorities, and concerns relating to enhancing the development of the family's infant or toddler with a disability; (3) a statement of the measurable results or outcomes expected to be achieved for the infant or toddler and the family, including pre-literacy and language skills, as developmentally appropriate for the child, and the criteria, procedures, and timelines used to determine the degree to which progress toward achieving the results or outcomes is being made and whether modifications or revisions of the results or outcomes or services are necessary; (4) a statement of specific early intervention services based on peer-reviewed research, to the extent practicable, necessary to meet the unique needs of the infant or toddler and the family, including the frequency, intensity, and method of delivering services; (5) a statement of the natural environments in which early intervention services will appropriately be provided, including a justification of the extent, if any, to which the services will not be provided in a natural environment; (6) the projected dates for initiation of services and the anticipated length, duration, and frequency of the services; (7) the identification of the service coordinator from the profession most immediately relevant to the infant's or toddler's or family's needs (or who is otherwise qualified to carry out all applicable responsibilities under this subchapter) who will be responsible for the implementation of the plan and

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		coordination with other agencies and persons, including transition services; and (8) the steps to be taken to support the transition of the toddler with a disability to preschool or other appropriate services. (20 U.S.C. § 1436) IFSP Guidance Document by the New Mexico Early Childhood Education & Care Department Family Support and Early Intervention Division Family Infant Toddler (FIT) Program (NMPED)

§ 300.25 Infant or toddler with a disability.		
Infant or toddler with a disability— (a) Means an individual under three years of age who needs early intervention services because the individual— (1) Is experiencing developmental delays, as measured by appropriate diagnostic instruments and procedures in one or more of the areas of cognitive development, physical development, communication development, social or emotional development, and adaptive development; or (2) Has a diagnosed physical or mental condition that has a high probability of resulting in developmental delay; and (b) May also include, at a State's discretion— (1) At-risk infants and toddlers; and (2) Children with disabilities who are eligible for services under section 619 and who previously received services under Part C of the Act until such children enter, or are eligible under State law to enter, kindergarten or elementary school, as appropriate, provided that any		

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programs under Part C of the Act serving such children shall include— (i) An educational component that promotes school readiness and incorporates pre-literacy, language, and numeracy skills; and (ii) A written notification to parents of their rights and responsibilities in determining whether their child will continue to receive services under Part C of the Act or participate in preschool programs under section 619. (Authority: 20 U.S.C. 1401(16) and 1432(5))		

§ 300.26 Institution of higher education.		
Institution of higher education— (a) Has the meaning given the term in section 101 of the Higher Education Act of 1965, as amended, 20 U.S.C. 1021 *et seq.* (HEA); and (b) Also includes any community college receiving funds from the Secretary of the Interior under the Tribally Controlled Community College or University Assistance Act of 1978, 25 U.S.C. 1801, *et seq.* (Authority: 20 U.S.C. 1401(17))		

§ 300.27 Limited English proficient.		
Limited English proficient has the meaning given the term in English Learner in section 8101of the ESEA.		CIMARRON MUNICIPAL SCHOOLS understands the term “English learner,” when used with respect to an individual, to mean an individual:

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(Authority: 20 U.S.C. 1401(18))		(A) who is aged 3 through 21; (B) who is enrolled or preparing to enroll in an elementary school or secondary school; (C) (i) who was not born in the United States or whose native language is a language other than English; (ii) (I) who is a Native American or Alaska Native, or a native resident of the outlying areas; and (II) who comes from an environment where a language other than English has had a significant impact on the individual's level of English language proficiency; or (iii) who is migratory, whose native language is a language other than English, and who comes from an environment where a language other than English is dominant; and (D) whose difficulties in speaking, reading, writing, or understanding the English language may be sufficient to deny the individual-- (i) the ability to meet the State's proficient level of achievement on State assessments described in section 6311(b)(3) of the [Elementary and Secondary Education Act]; (ii) the ability to successfully achieve in classrooms where the language of instruction is English; or (iii) the opportunity to participate fully in society. (20 U.S.C. § 7801)

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Federal Regulations	New Mexico Rules	Procedures
§ 300.28 Local educational agency.		
(a) *General. Local educational agency* or *LEA* means a public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a State, or for a combination of school districts or counties as are recognized in a State as an administrative agency for its public elementary schools or secondary schools. (b) Educational service agencies and other public institutions or agencies. The term includes— (1) An educational service agency, as defined in § 300.12; and (2) Any other public institution or agency having administrative control and direction of a public elementary school or secondary school, including a public nonprofit charter school that is established as an LEA under State law. (c) *BIA funded schools.* The term includes an elementary school or secondary school funded by the Bureau of Indian Affairs, and not subject to the jurisdiction of any SEA other than the Bureau of Indian Affairs, but only to the extent that the inclusion makes the school eligible for programs for which specific eligibility is not provided to the school in another provision of law and the school does not have a student population that is smaller than the student population of the LEA receiving assistance under the Act with the smallest student population. (Authority: 20 U.S.C. 1401(19))	**6.31.2.7 NMAC. DEFINITIONS:** B. The following terms shall have the following meanings for purposes of these rules. … (9) **"LEA"** means a local educational agency as defined in 34 CFR Sec. 300.28. **6.29.1.7 NMAC. DEFINITIONS:** AC. "Local educational agency (LEA)" means a local educational agency as defined in 34 CFR Sec. 300.28. The LEA may be a public school district, a state-chartered charter school or a state educational institution.	CIMARRON MUNICIPAL SCHOOLS recognizes that it is a local educational agency (LEA) under the IDEA.

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§ 300.29 Native language.		
(a) *Native language*, when used with respect to an individual who is limited English proficient, means the following: (1) The language normally used by that individual, or, in the case of a child, the language normally used by the parents of the child, except as provided in paragraph (a)(2) of this section. (2) In all direct contact with a child (including evaluation of the child), the language normally used by the child in the home or learning environment. (b) For an individual with deafness or blindness, or for an individual with no written language, the mode of communication is that normally used by the individual (such as sign language, Braille, or oral communication). (Authority: 20 U.S.C. 1401(20))		

§ 300.30 Parent.		
(a) *Parent* means— (1) A biological or adoptive parent of a child; (2) A foster parent, unless State law, regulations, or contractual obligations with a State or local entity prohibit a foster parent from acting as a	**6.31.2.7 NMAC. DEFINITIONS:** B. The following terms shall have the following meanings for purposes of these rules. …	CIMARRON MUNICIPAL SCHOOLS understands the phrase "attempting to act as a parent" generally to refer to situations in which an individual attempts to assume the responsibilities of a parent under the IDEA. An individual may "attempt to act as a parent" under the IDEA in many situations; for example, if an individual

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parent; (3) A guardian generally authorized to act as the child's parent, or authorized to make educational decisions for the child (but not the State if the child is a ward of the State); (4) An individual acting in the place of a biological or adoptive parent (including a grandparent, stepparent, or other relative) with whom the child lives, or an individual who is legally responsible for the child's welfare; or (5) A surrogate parent who has been appointed in accordance with § 300.519 or section 639(a)(5) of the Act. (b) (1) Except as provided in paragraph (b)(2) of this section, the biological or adoptive parent, when attempting to act as the parent under this part and when more than one party is qualified under paragraph (a) of this section to act as a parent, must be presumed to be the parent for purposes of this section unless the biological or adoptive parent does not have legal authority to make educational decisions for the child. (2) If a judicial decree or order identifies a specific person or persons under paragraphs (a)(1) through (4) of this section to act as the "parent" of a child or to make educational decisions on behalf of a child, then such person or persons shall be determined to be the "parent'" for purposes of this section. (Authority: 20 U.S.C. 1401(23))	(15) **"Parent"** includes, in addition to the persons specified in 34 CFR Sec. 300.30, a child with a disability who has reached age 18 and for whom there is no court-appointed general guardian, limited guardian or other court-appointed person who has legal custody or has otherwise been authorized by a court to make educational decisions on the child's behalf as provided in Subsection K of 6.31.2.13 NMAC. Pursuant to 34 CFR Sec. 300.519 and department policy, a foster parent of a child with a disability may act as a parent under Part B of IDEA if: (i) the foster parent or the state children, youth and families department (CYFD) provides appropriate documentation to establish that CYFD has legal custody and has designated the person in question as the child's foster parent; and (ii) the foster parent is willing to make the educational decisions required of parents under IDEA, and has no interest that would conflict with the interests of the child. A foster parent who does not qualify under the requirements but who meets all requirements for a surrogate parent under 34 CFR Sec. 300.519 may be appointed as a surrogate if the public agency responsible for making the appointment deems such action appropriate.	provides consent for an evaluation or reevaluation or attends an IEP Team meeting as the child's parent. (See 71 Fed. Reg. 46567 (August 14, 2004)) The New Mexico Supreme Court approved amendments to Form 10-564 NMRA to ensure consistency with NMSA 1978, Section 32A-4-2(D) (2018) and federal law related to the privacy of educational records. The amendments clarify the duties of an appointed educational decision maker to ensure the child's education and care are not negatively impacted when a parent is unable or unwilling to make decisions regarding their child's education. CIMARRON MUNICIPAL SCHOOLS recognizes and shall accept any such court order appointing/changing the educational decision maker. (See Educational Decision Maker Form – Amended Form 10-564 NMRA (2023).)

§ 300.31 Parent training and information center.		
Parent training and information center means a center		

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assisted under sections 671 or 672 of the Act. (Authority: 20 U.S.C. 1401(25))		

§ 300.32 Personally identifiable.		
Personally identifiable means information that contains— (a) The name of the child, the child's parent, or other family member; (b) The address of the child; (c) A personal identifier, such as the child's social security number or student number; or (d) A list of personal characteristics or other information that would make it possible to identify the child with reasonable certainty. (Authority: 20 U.S.C. 1415(a))		

§ 300.33 Public agency.		
Public agency includes the SEA, LEAs, ESAs, nonprofit public charter schools that are not otherwise included as LEAs or ESAs and are not a school of an LEA or ESA, and any other political subdivisions of the State that are responsible for providing education to children with disabilities. (Authority: 20 U.S.C. 1412(a)(11))	**6.31.2.7 NMAC. DEFINITIONS:** B. The following terms shall have the following meanings for purposes of these rules. … (6) The **"educational jurisdiction"** of a public agency includes the geographic area, age range and all facilities including residential treatment centers, day treatment centers, hospitals, mental health institutions, juvenile justice facilities, state supported schools, or programs within which the public	

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	agency is obligated under state laws, rules, or by enforceable agreements including joint powers agreements (JPAs) or memoranda of understanding (MOUs) to provide educational services for children with disabilities. In situations such as transitions, transfers, and special placements, the educational jurisdiction of two or more public agencies may overlap and result in a shared obligation to ensure that a particular child receives all the services to which the child is entitled. … (21) A **"state-supported educational program"** means a publicly funded program that: (a) provides special education and related services to children with disabilities who come within the program's educational jurisdiction; (b) is operated by, or under contractual arrangements for, a state school, state educational institution, other state institution, state hospital or state agency; and (c) is primarily funded through direct legislative appropriations or other direct state support to a public agency other than a local school district.	

§ 300.34 Related services.		
(a) *General. Related services* means transportation and such developmental, corrective, and other supportive services as are required to assist a child with a disability to benefit from special education, and includes speech-language pathology and audiology services, interpreting services, psychological services, physical and occupational therapy, recreation, including therapeutic recreation, early identification and assessment of disabilities in children, counseling services, including rehabilitation counseling, orientation and mobility		CIMARRON MUNICIPAL SCHOOLS understands that the list of related services in the IDEA is not exhaustive and may include other developmental, corrective, or supportive services if they are required to assist a child with a disability to benefit from special education. (See 71 Fed. Reg. 46569 (August 14, 2006)) The NMPED has issued guidance to support IEP teams in working with deaf and hard of hearing students who

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services, and medical services for diagnostic or evaluation purposes. Related services also include school health services and school nurse services, social work services in schools, and parent counseling and training. (b) *Exception; services that apply to children with surgically implanted devices, including cochlear implants.* (1) Related services do not include a medical device that is surgically implanted, the optimization of that device's functioning (e.g., mapping), maintenance of that device, or the replacement of that device. (2) Nothing in paragraph (b)(1) of this section— (i) Limits the right of a child with a surgically implanted device (e.g., cochlear implant) to receive related services (as listed in paragraph (a) of this section) that are determined by the IEP Team to be necessary for the child to receive FAPE. (ii) Limits the responsibility of a public agency to appropriately monitor and maintain medical devices that are needed to maintain the health and safety of the child, including breathing, nutrition, or operation of other bodily functions, while the child is transported to and from school or is at school; or (iii) Prevents the routine checking of an external component of a surgically implanted device to make sure it is functioning properly, as required in §300.113(b). (c) *Individual related services terms defined.* The terms used in this definition are defined as follows: (1) *Audiology* includes— (i) Identification of children with hearing		use signed language interpreting services through its manual The Interpreted Education: A Guide for Educational Teams (NMPED) (2009), found on the NMPED website.

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loss; (ii) Determination of the range, nature, and degree of hearing loss, including referral for medical or other professional attention for the habilitation of hearing; (iii) Provision of habilitative activities, such as language habilitation, auditory training, speech reading (lip-reading), hearing evaluation, and speech conservation; (iv) Creation and administration of programs for prevention of hearing loss; (v) Counseling and guidance of children, parents, and teachers regarding hearing loss; and (vi) Determination of children's needs for group and individual amplification, selecting and fitting an appropriate aid, and evaluating the effectiveness of amplification. (2) *Counseling services* means services provided by qualified social workers, psychologists, guidance counselors, or other qualified personnel. (3) *Early identification and assessment of disabilities in children* means the implementation of a formal plan for identifying a disability as early as possible in a child's life. (4) *Interpreting services* includes— (i) The following, when used with respect to children who are deaf or hard of hearing: Oral transliteration services, cued language transliteration services, sign language transliteration and interpreting services, and transcription services, such as communication access real-time translation (CART), C-Print, and TypeWell; and		

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(ii) Special interpreting services for children who are deaf-blind. (5) *Medical services* means services provided by a licensed physician to determine a child's medically related disability that results in the child's need for special education and related services. (6) *Occupational therapy*— (i) Means services provided by a qualified occupational therapist; and (ii) Includes— (A) Improving, developing, or restoring functions impaired or lost through illness, injury, or deprivation; (B) Improving ability to perform tasks for independent functioning if functions are impaired or lost; and (C) Preventing, through early intervention, initial or further impairment or loss of function. (7) Orientation *and mobility services*— (i) Means services provided to blind or visually impaired children by qualified personnel to enable those students to attain systematic orientation to and safe movement within their environments in school, home, and community; and (ii) Includes teaching children the following, as appropriate: (A) Spatial and environmental concepts and use of information received by the senses (such as sound, temperature and vibrations) to establish, maintain, or regain orientation and line of travel (e.g., using sound at a traffic light to cross		

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the street); (B) To use the long cane or a service animal to supplement visual travel skills or as a tool for safely negotiating the environment for children with no available travel vision; (C) To understand and use remaining vision and distance low vision aids; and (D) Other concepts, techniques, and tools. (8) (i) *Parent counseling and training* means assisting parents in understanding the special needs of their child; (ii) Providing parents with information about child development; and (iii) Helping parents to acquire the necessary skills that will allow them to support the implementation of their child's IEP or IFSP. (9) *Physical therapy* means services provided by a qualified physical therapist. (10) *Psychological services* includes— (i) Administering psychological and educational tests, and other assessment procedures; (ii) Interpreting assessment results; (iii) Obtaining, integrating, and interpreting information about child behavior and conditions relating to learning; (iv) Consulting with other staff members in planning school programs to meet the special educational needs of children as		

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indicated by psychological tests, interviews, direct observation, and behavioral evaluations; (v) Planning and managing a program of psychological services, including psychological counseling for children and parents; and (vi) Assisting in developing positive behavioral intervention strategies. (11) *Recreation* includes— (i) Assessment of leisure function; (ii) Therapeutic recreation services; (iii) Recreation programs in schools and community agencies; and (iv) Leisure education. (12) *Rehabilitation counseling services* means services provided by qualified personnel in individual or group sessions that focus specifically on career development, employment preparation, achieving independence, and integration in the workplace and community of a student with a disability. The term also includes vocational rehabilitation services provided to a student with a disability by vocational rehabilitation programs funded under the Rehabilitation Act of 1973, as amended, 29 U.S.C. 701 *et seq.* (13) *School health services and school nurse services* means health services that are designed to enable a child with a disability to receive FAPE as described in the child's IEP. School nurse services are services provided by a qualified school nurse. School health services are services that may be provided by either a qualified school nurse or other qualified person.		

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(14) *Social work services in schools* includes— (i) Preparing a social or developmental history on a child with a disability; (ii) Group and individual counseling with the child and family; (iii) Working in partnership with parents and others on those problems in a child's living situation (home, school, and community) that affect the child's adjustment in school; (iv) Mobilizing school and community resources to enable the child to learn as effectively as possible in his or her educational program; and (v) Assisting in developing positive behavioral intervention strategies. (15) *Speech-language pathology services* includes— (i) Identification of children with speech or language impairments; (ii) Diagnosis and appraisal of specific speech or language impairments; (iii) Referral for medical or other professional attention necessary for the habilitation of speech or language impairments; (iv) P rovision of speech and language services for the habilitation or prevention of communicative impairments; and (v) Counseling and guidance of parents, children, and teachers regarding speech and language impairments. (16) *Transportation* includes— (i) Travel to and from school and between schools; (ii) Travel in and around school buildings;		

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and (iii)Specialized equipment (such as special or adapted buses, lifts, and ramps), if required to provide special transportation for a child with a disability. (Authority: 20 U.S.C. 1401(26))		

§ 300.36 Secondary school.		
Secondary school means a nonprofit institutional day or residential school, including a public secondary charter school that provides secondary education, as determined under State law, except that it does not include any education beyond grade 12. (Authority: 20 U.S.C. 1401(27))		
§ 300.37 Services plan.		
Services plan means a written statement that describes the special education and related services the LEA will provide to a parentally- placed child with a disability enrolled in a private school who has been designated to receive services, including the location of the services and any transportation necessary, consistent with § 300.132, and is developed and implemented in accordance with §§300.137 through 300.139. (Authority: 20 U.S.C. 1412(a)(10)(A))		

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§ 300.38 Secretary.		
Secretary means the Secretary of Education. (Authority: 20 U.S.C. 1401(28))		

§ 300.39 Special education.		
(a) *General*. (1) *Special education* means specially designed instruction, at no cost to the parents, to meet the unique needs of a child with a disability, including— (i) Instruction conducted in the classroom, in the home, in hospitals and institutions, and in other settings; and (ii) Instruction in physical education. (2) *Special education* includes each of the following, if the services otherwise meet the requirements of paragraph (a)(1) of this section— (i) Speech-language pathology services, or any other related service, if the service is considered special education rather than a related service under State standards; (ii) Travel training; and (iii) Vocational education. (b) *Individual special education terms defined.* The terms in this definition are defined as follows: (1) *At no cost* means that all specially-designed	**6.31.2.7 NMAC. DEFINITIONS:** B. The following terms shall have the following meanings for purposes of these rules. … (20) **"Special education"** means specially designed instruction, at no cost to the parents, to meet the unique needs of a child with a disability, including instruction conducted in the classroom, in the home, in hospitals and institutions, and in other settings; and instruction in physical education. (a) As authorized by 34 CFR Sec. 300.8(a)(2)(ii) and 300.39(a)(2)(i), "special education" in New Mexico may include speech-language pathology services. (b) Speech-language pathology services shall meet the following standards to be considered special education: (i) the service is provided to a child who has received appropriate tier I universal screening under Subsection D of 6.29.1.9 NMAC as it may be amended from time to time, before being properly evaluated under 34 CFR Secs. 300.301 through	

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instruction is provided without charge, but does not preclude incidental fees that are normally charged to nondisabled students or their parents as a part of the regular education program. (2) *Physical education* means— (i) The development of— (A) Physical and motor fitness; (B) Fundamental motor skills and patterns; and (C) Skills in aquatics, dance, and individual and group games and sports (including intramural and lifetime sports); and (ii) Includes special physical education, adapted physical education, movement education, and motor development. (3) *Specially designed instruction* means adapting, as appropriate to the needs of an eligible child under this part, the content, methodology, or delivery of instruction— (i) To address the unique needs of the child that result from the child's disability; and (ii) To ensure access of the child to the general curriculum, so that the child can meet the educational standards within the jurisdiction of the public agency that apply to all children. (4) *Travel training* means providing instruction, as appropriate, to children with significant cognitive disabilities, and any other children with disabilities who require this instruction, to enable them to— (i) Develop an awareness of the environment in which they live; and (ii) Learn the skills necessary to move	300.306 and Subsection E of 6.31.2.10 NMAC; (ii) the IEP team that makes the eligibility determination finds that the child has a communication disorder, such as stuttering, impaired articulation, a language impairment, or a voice impairment, that adversely affects a child's educational performance; (iii) the speech language pathology service consists of specially designed instruction that is provided to enable the child to have access to the general curriculum and meet the educational standards of the public agency that apply to all children; and (iv) the service is provided at no cost to the parents under a properly developed IEP that meets the requirements of Subsection B of 6.31.2.11 NMAC. (c) If all of the standards are met, the service shall be considered as special education rather than a related service. (d) Student/staff caseloads for special education shall meet the requirements of Paragraphs (1) and (2) of Subsection H of 6.29.1.9 NMAC. **6.29.1.11 NMAC. PROGRAM REQUIREMENTS:** F. Special education. Special education is instruction that is provided at no cost to parents to meet the unique needs of a student with a disability, as defined in the IDEA regulations (34 CFR Part 300 and state special education regulations (6.31.2 NMAC). Special education programs shall: (1) provide specially-designed instruction in career and technical education and travel training for students whose IEPs require such services;	

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effectively and safely from place to place within that environment (e.g., in school, in the home, at work, and in the community). (5) *Vocational education* means organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment, or for additional preparation for a career not requiring a baccalaureate or advanced degree. (Authority: 20 U.S.C. 1401(29))	(2) provide instruction to students placed on homebound services as per their IEP; and (3) provide instruction in state-supported educational programs, hospitals, institutions and other settings. As set forth in the state special education regulations at Paragraph (15) of Subsection C of 6.31.2.7 NMAC, [Correct citation is 6.31.2.7 (B)(20) NMAC], special education may include speech-language pathology services consisting of specially-designed instruction that is provided to enable a student with a disability, as recognized under IDEA, to have access to the general curriculum and to meet the educational standards of the public agency that apply to all children; (4) be assessed as part of the EPSS process; and (5) support the local curriculum and EPSS. **6.29.1.7 NMAC. DEFINITIONS:** G. "Caseload" means the total number of students receiving special education and speech-only services as special education, for whom a special education teacher or speech language pathologist has responsibility for developing and monitoring the students' IEPs. "Caseload" may also mean the number of students for which individual support services staff members are responsible. … J. "Class load" means the number of students for whom a teacher structures activities at a given time. **6.29.1.9 NMAC. PROCEDURAL REQUIREMENTS:** H. Class loads. Class loads shall be in compliance with the most current class load requirements in Section 22-10A-20 NMSA 1978 and Section 22-5-15 NMSA 1978.	

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	… (5) Students receiving special education services integrated into a regular classroom for any part of the day shall be counted in the calculation of class load averages. Students receiving special education services not integrated into the regular classroom shall not be counted in the calculation of class load averages. Only classroom teachers charged with responsibility for the regular classroom instructional program shall be counted in determining average class loads. In elementary schools offering only one grade level, average class loads may be calculated by averaging appropriate grade levels between schools in the school district. **6.29.1.9 NMAC. PROCEDURAL REQUIREMENTS:** I. Student/staff caseloads in gifted and special education. (1) The student/staff caseload shall not exceed 35:1 for a special education teacher and 60:1 for a speech-language pathologist for special education services or speech-only services, in which properly licensed special education teachers or speech-language pathologists travel from class to class or school to school, providing services to students with disabilities whose individualized education programs (IEPs) require a minimal amount of special education. (A minimal amount of special education services shall not exceed 10 percent of the school day/week.) (2) The student/staff caseload shall not exceed 24:1 for a special education teacher and 35:1 for a speech-language pathologist for special education services or speech-only services which properly-licensed special education teachers or speech-language pathologists provide to students with disabilities whose IEPs require a moderate amount of special education. (A moderate amount of special education services shall be less than 50 percent of the school day.)	

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	(3) The student/staff caseload shall not exceed 15:1 for special education services in which properly licensed special education teachers provide services to students with disabilities whose IEPs require an extensive amount of special education for a portion of the school day as appropriate to implement the plan. (An extensive amount of special education services shall be provided 50 percent or more of the school day.) (4) The student/staff caseload shall not exceed 8:1 for special education services in which a properly licensed professional provides services to students with disabilities whose IEPs require a maximum amount of special education. (A maximum amount of special education services shall be provided in an amount approaching a full school day.) (5) The student/adult caseload shall not exceed 4:1 for center-based special education services in which one of the adults in the program is a properly licensed professional providing three- and four-year old children with the amount of special education needed to implement each child's IEP. (6) The student/adult caseload shall not exceed 2:1 for center-based special education services in which three- and four-year old children have profound educational needs. (7) Adequate student/staff caseloads shall be provided to appropriately address needs identified in the IEPs. Paraprofessionals and assistants who are appropriately trained and supervised in accordance with applicable department licensure rules or written department policy may be used to assist in the provision of special education and related services to students with disabilities under Part B of IDEA. (8) If the student/staff caseload ratio exceeds the standards provided above, a request for waiver shall be submitted to the department for review and approval by the secretary.	

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	6.29.18.8 STANDARDS OF EFFECTIVE BRAILLE INSTRUCTION: A. Collaboration between instructors. Braille instructors shall be TSVIs and shall collaborate with the student's educational team as well as with other teachers of the blind or visually impaired to provide effective, relevant instruction in both the primary educational setting and individually. B. A TSVI shall: (1) provide general training and support to primary educational setting staff about learners who are blind or visually impaired using braille in the primary education setting; (2) ensure that assessments related to reading fluency and comprehension required in the primary education setting are in a format accessible to the student who is blind or visually impaired; (3) assess the student's progress in developing braille proficiency; (4) provide braille instruction using appropriate instructional approaches for the individual student to develop proficiency in braille; (5) pre-teach the objectives and materials provided by the teacher in the primary education setting to the student who is blind or visually impaired; (6) teach methods of annotation and organization of textual materials and information that are appropriate for braille readers; (7) select assistive technology appropriate for the student who is blind or visually impaired; (8) provide training and support or consult with others to provide training and support to the staff of the primary education setting regarding the use appropriate assistive technology in the classroom; and	

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	(9) teach keyboarding skills and skills needed to use accessible format electronic technology. C. A teacher of the student in the primary education setting shall, with training and support from the TSVI: (1) organize the classroom learning environment to accommodate the tactual learning of students who are blind or visually impaired; (2) understand differences between tactual and visual processing and accommodate part-to-whole processing approaches of a tactual learner; (3) provide aural descriptions of all visual learning materials for the students who are blind or visually impaired; (4) provide time and opportunity for a blind or visually impaired student to safely explore the tactile characteristics of materials and environments; (5) understand how to use hand-under-hand support techniques to guide tactual explorations by students who are blind or visually impaired; (6) provide pre-teaching materials to the TSVI for individualized instruction in the content area; (7) allow extra time needed for blind and visually impaired students to find their places in a braille text or scan paragraphs to locate the main idea; (8) examine their own attitudes about blindness; (9) demonstrate flexibility in thinking about education of students who are blind or visually impaired; (10) understand how a braillewriter works and reinforce braille skills learned outside of the primary education setting; and (11) request materials that need to be transcribed into braille in a timely manner to ensure that the blind or visually impaired student has access to the material.	

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	D. So that blind and visually impaired students shall have the same instructional material content as sighted peers, a TSVI or a braille transcriptionist shall: (1) order content-area instructional materials in braille; (2) transcribe content-area instructional materials, including teacher-created materials, in braille; or (3) provide tactile versions of visual instructional materials, including teacher-created materials.	

§ 300.40 State.		
State means each of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, and each of the outlying areas. (Authority: 20 U.S.C. 1401(31))		

§ 300.41 State educational agency.		
State educational agency or *SEA* means the State board of education or other agency or officer primarily responsible for the State supervision of public elementary schools and secondary schools, or, if there is no such officer or agency, an officer or agency designated by the Governor or by State law. (Authority: 20 U.S.C. 1401(32))	**6.31.2.7 NMAC. DEFINITIONS:** B. The following terms shall have the following meanings for purposes of these rules. … … (19) **"SED"** means the special education division of the department.	
§ 300.42 Supplementary aids and services.		
Supplementary aids and services means aids, services, and other supports that are provided in regular education classes, other education-related settings, and in extracurricular and nonacademic settings, to enable children with disabilities to be educated with nondisabled		

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children to the maximum extent appropriate in accordance with §§ 300.114 through 300.116. (Authority: 20 U.S.C. 1401(33))		

§ 300.43 Transition services.		
(a) *Transition services* means a coordinated set of activities for a child with a disability that— (1) Is designed to be within a results-oriented process, that is focused on improving the academic and functional achievement of the child with a disability to facilitate the child's movement from school to post-school activities, including postsecondary education, vocational education, integrated employment (including supported employment), continuing and adult education, adult services, independent living, or community participation; (2) Is based on the individual child's needs, taking into account the child's strengths, preferences, and interests; and includes— (i) Instruction; (ii) Related services; (iii) Community experiences; (iv) The development of employment and other post- school adult living objectives; and (v) If appropriate, acquisition of daily living skills and provision of a functional vocational evaluation. (b) *Transition services* for children with disabilities	**6.29.1.7 NMAC. DEFINITIONS:** AQ. "Transition plan" means a coordinated set of activities for a student with a disability, which specifies special education and related services designed to meet a student's unique needs and to prepare the student for future education, employment and independent living. The use of individualized educational program (IEP) transition planning, graduation planning and post-secondary transitions is described in Subparagraph (a) of Paragraph (13) of Subsection J of 6.29.1.9 NMAC.	The definition of transition is written broadly to include a range of services, including vocational and career training that are needed to meet the individual needs of a child with a disability. CIMARRON MUNICIPAL SCHOOLS expects that IEP Teams will make decisions regarding transition services on the basis of the child's individual needs, taking into account the child's strengths, preferences, and interests. As with all special education and related services, the student's IEP Team determines the transition services that are needed to provide a FAPE to a child with a disability based on the needs of the child, and not on the disability category or severity of the disability. (See 71 Fed. Reg. 46579 (August 14, 2006)) The U.S. Department of Education has issued guidance on the requirements under the IDEA and the Rehabilitation Act titled, Coordinating Transition Services and Postsecondary Access (U.S. Dept. of Educ.) (2025). CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance to help ensure that students with disabilities have the resources and supports needed to expand their learning opportunities and prepare them for success in postsecondary education and competitive integrated employment (CIE).

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may be special education, if provided as specially designed instruction, or a related service, if required to assist a child with a disability to benefit from special education. (Authority: 20 U.S.C. 1401(34))		

§ 300.44 Universal design.		
Universal design has the meaning given the term in section 3 of the Assistive Technology Act of 1998, as amended, 29 U.S.C. 3002. (Authority: 20 U.S.C. 1401(35))		

§ 300.45 Ward of the State.		
(a) *General.* Subject to paragraph (b) of this section, *ward of the State* means a child who, as determined by the State where the child resides, is— (1) A foster child; (2) A ward of the State; or (3) In the custody of a public child welfare agency. (b) *Exception.* Ward of the State does not include a foster child who has a foster parent who meets the definition of a *parent* in § 300.30. (Authority: 20 U.S.C. 1401(36))		

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Definitions In State Law Only		
	NOT YET CODIFIED: As passed by the 2026 Legislature, Regular Session, SB 64, SECTION 3. A new section of the Public School Code is enacted to read: "DEFINITIONS.--As used in the Special Education Act: A. "deputy secretary" means the deputy secretary for special education; B. "dyslexia" means a specific learning disability that is neurobiological in origin and characterized by difficulty with accurate or fluent word recognition and poor spelling and decoding abilities, which characteristics typically result from a deficit in the phonological component of language that is often unexpected in relation to other cognitive abilities and the provision of effective classroom instruction and may result in problems in reading comprehension and reduced reading experience that may impede the growth of vocabulary and background knowledge; C. "office" means the office of special education; D. "school district" includes charter schools; E. "special education" means the provision of services additional to, supplementary to or different from those provided in the regular school program by a systematic modification and adaptation of instructional techniques, materials and equipment to meet the needs of three- and four-year-old children and students with disabilities; and F. "student with disabilities" means a student with physical or mental impairments or specific learning disabilities who, as a result of those impairments or specific learning disabilities, requires special education and related services in accordance with the federal Individuals with Disabilities Education Act." **6.29.1.7 NMAC. DEFINITIONS:** …	CIMARRON MUNICIPAL SCHOOLS utilizes the definitions in the IDEA, its implementing federal regulations, state statutes and rules. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall ensure that personnel are knowledgeable regarding these definitions, and the standards and criteria established through these definitions.

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	G. "Caseload" means the total number of students receiving special education and speech-only services as special education, for whom a special education teacher or speech language pathologist has responsibility for developing and monitoring the students' IEPs. "Caseload" may also mean the number of students for which individual support services staff members are responsible. … J. "Class load" means the number of students for whom a teacher structures activities at a given time. … AE. Multi-Layered System of Supports (MLSS)" means a coordinated and comprehensive framework that uses increasingly intensive evidence-based academic and behavioral supports that address student needs as evidenced by student data. It is a model for holistic school improvement that provides progress measures for additional supports such as school-based team structures, professional development, health and wellness, and family and community engagement. MLSS satisfies the definition of "multi-tiered system of supports" contained within the ESSA. … AO. "Student assistance team (SAT)" means a school-based group of people whose purpose is to provide additional educational support to students experiencing difficulties preventing them from benefiting from general education. **6.29.18.7 DEFINITIONS:** A. "Accessible formats" means alternative methods of communication that provide the same information in another form to address the barriers text-based materials can present for some learners. Examples of accessible formats include audio, braille, large print, tactile graphics, and digital text conforming with accessibility standards.	

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	B. "Accessible tools" means tools that have been adapted to modify visual content or that have auditory or tactile markers or that include manipulatives, tactile graphics, and concrete models. C. "Braille" means the tactile system of reading and writing used by persons who are blind and visually impaired, as defined by the braille authority of North America. D. "Content standards" means standards of learning in all subject areas pursuant to 6.29.2 through 6.29.17 NMAC, "standards of excellence", including "Spanish language arts common core standards" and "world readiness standards for learning languages". E. "Hand-under-hand" means a method of instruction in which the teacher's hand is under a child's hand to guide it toward an object to center the locus of control with the child. F. "Nemeth code" means a system for reading and writing mathematical symbols based on the six-cell braille cell and developed by Dr. Abraham Nemeth. G. "Part-to-whole processing" means learning and understanding by first noticing specific details and then putting these details together to understand what they comprise. H. "Tactile" means materials, experiences, or environments designed to communicate through the sense of touch. I. "Tactile graphics" means a way of conveying non-textual information using raised lines and surfaces and may include tactile representations of pictures, maps, graphs, diagrams, and other images. J. "Tactual" means learning or a learner relying primarily on the sense of touch for mental representation in thought and learning, that is, acquiring, processing, and recalling information. Unlike visual processing, which affords either whole-to-part or part-to-whole approaches, tactual learners employ part-to-whole processing approaches.	

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	K. "Teacher of students with visual impairments" or "TSVI" means an educator with the appropriate teaching license pursuant to 6.61.10 NMAC that authorizes the educator to teach students who are blind or visually impaired, birth through grade 12 as defined under the federal guidelines. **6.31.2.7 NMAC. DEFINITIONS:** A. Terms defined by federal laws and rules. All terms defined in the following federal laws and rules and any other federally defined terms that are incorporated there by reference are incorporated here for purposes of these rules. (1) The federal Individuals with Disabilities Education Improvement Act of 2004 (IDEA), 20 USCSec.1400 et seq. (2) The IDEA rules,34 CFR Parts 300 and 301 \. (3) Pursuant to the paperwork reduction provisions of IDEA 20 USC Sec. 1408, all definitions, with the exception of those found in Subsection B of 6.31.2.7NMAC, contained in IDEA Parts 300 and 301 at 34 CFR Secs. 300.1 through 300.45, will be adopted by reference. B. The following terms shall have the following meanings for purposes of these rules. (1) **"CFR"** means the code of federal regulations, including future amendments … (8) The **"general education curriculum"** pursuant to 34 CFR Sec. 300.320, means the same curriculum that a public agency offers for nondisabled children. For New Mexico public agencies whose non-special education programs are subject to department rules, the general curriculum includes the content standards, benchmarks and all other applicable requirements of the New Mexico standards for excellence and any other department rules defining curricular requirements. …	

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	(13) **"NMAC"** means the New Mexico administrative code, including future amendments. (14) **"NMSA 1978"** means the 1978 Compilation of New Mexico Statutes Annotated, including future amendments. … (17) **"Puente para los ninos fund"** means a risk pool fund in New Mexico to support high-cost students with disabilities identified by LEAs pursuant to 34 CFR Sec. 300.704(c)(3)(i). (18) **"SAT"** means the student assistance team, which is a school-based group of people whose purpose is to provide additional educational support to students who are experiencing difficulties that are preventing them from benefiting from general education. … (22) **"USC"** means the United States code, including future amendments. … D. The definitions in Subsection D of 6.31.2.7 NMAC apply only to Subsection I of 6.31.2.13 NMAC (1) "Expedited hearing" means a hearing that is available on request by a parent or a public agency under 34 CFR Sec. 300.532(c) and is subject to the requirements of 34 CFR Sec. 300.532(c). (2) "Transmit" means to mail, send by electronic mail (email) or telecopier (facsimile machine), or hand deliver a written notice or other document and obtain written proof of delivery by one of the following means: (a) an email system's confirmation of a completed transmission to an email address that is shown	

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	to be valid for the individual to whom the transmission was sent; (b) a telecopier machine's confirmation of a completed transmission to a number which is shown to be valid for the individual to whom the transmission was sent; (c) a receipt from a commercial or government carrier showing to whom the article was delivered and the date of delivery; (d) a written receipt signed by the secretary of education or designee showing to whom the article was hand-delivered and the date delivered; or (e) a final decision to any party not represented by counsel for a due process hearing by the U.S. postal service, certified mail, return receipt requested, showing to whom the articles was delivered and the date of delivery. E. The definitions in Subsection E of 6.31.2.7 NMAC apply only to Subsection B of 6.31.2.9 NMAC and Subsection L of 6.31.2.11 NMAC (correct citation 6.31.2.11 (N) NMAC): (1) "Qualified student" means, pursuant to Paragraph (1) of Subsection A of Section 22-13-8 NMSA 1978, a public school student who: (a) has not graduated from high school; (b) is regularly enrolled in one-half or more of the minimum course requirements approved by the department for public school students; and (c) in terms of age: (i) is at least five years of age prior to 12:01 a.m. on September 1 of the school year or will be five years of age prior to 12:01 a.m. on September 1 of the school year if the student is enrolled in a public school extended-year kindergarten program that	

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	begins prior to the start of the regular school year; (ii) is at least three years of age at any time during the school year and is receiving special education pursuant to rules of the department; or (iii) has not reached the student's 22nd birthday on the first day of the school year and is receiving special education in accordance with federal law. (2) "School-age person" means, pursuant to Paragraph (2) of Subsection A of Section 22-13-8 NMSA 1978, a person who is not a qualified student but who meets the federal requirements for special education and who: (a) will be at least three years old at any time during the school year; (b) is not more than 21 years of age; and (c) has not received a high school diploma or its equivalent. **NMSA 1978, 22-1-2 Definitions. - - as used in the Public School Code:** **…** R. "school-age person" means a person who is at least five years of age prior to 12:01 a.m. on September 1 of the school year, who has not received a high school diploma or its equivalent and who has not reached the person's twenty-second birthday on the first day of the school year and meets other criteria provided in the Public School Finance Act. **NMSA 1978, § 22-5-4.12. Use of restraint and seclusion; techniques; requirements**	

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	… I. For the purposes of this section: (1) "first responder" means a person based outside of a school who functions within the emergency medical services system and who is dispatched to a school to provide initial emergency aid; (2) "mechanical restraint" means the use of any device or material attached or adjacent to the student's body that restricts freedom of movement or normal access to any portion of the student's body and that the student cannot easily remove, but "mechanical restraint" does not include mechanical supports or protective devices; 6.11.2.7 NMAC (P)(2020); (3) "physical restraint" means the use of physical force without the use of any device or material that restricts the free movement of all or a portion of a student's body, but "physical restraint" does not include physical escort; 6.11.2.7 NMAC (R)(2020); (4) "restraint" when not otherwise modified means mechanical or physical restraint; 6.11.2.7 NMAC (V)(2020)); and (5) "seclusion" means the involuntary confinement of a student alone in a room from which egress is prevented. "Seclusion" does not mean the use of a voluntary behavior management technique, including a timeout location, as part of a student's education plan, individual safety plan, behavioral plan or individualized education program that involves the student's separation from a larger group for purposes of calming." (6.11.2.7.NMAC (X)(2020)) …	

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SUBPART B—STATE ELIGIBILITY		
GENERAL		
§ 300.100 Eligibility for assistance.		
A State is eligible for assistance under Part B of the Act for a fiscal year if the State submits a plan that provides assurances to the Secretary that the State has in effect policies and procedures to ensure that the State meets the conditions in §§ 300.101 through 300.176. (Authority: 20 U.S.C. 1412(a)		

FAPE Requirements		
§ 300.101 Free appropriate public education (FAPE).		
(a) *General.* A free appropriate public education must be available to all children residing in the State between the ages of 3 and 21, inclusive, including children with disabilities who have been suspended or expelled from school, as provided for in § 300.530(d). (b) FAPE for children beginning at age 3. (1) Each State must ensure that— (i) The obligation to make FAPE available to each eligible child residing in the State begins no later than the child's third birthday; and (ii) An IEP or an IFSP is in effect for the child by that date, in accordance with § 300.323(b). (2) If a child's third birthday occurs during the summer, the child's IEP Team shall determine	**6.31.2.8 NMAC. RIGHT TO A FREE APPROPRIATE PUBLIC EDUCATION (FAPE):** A. All children with disabilities aged three through 21 or who will turn three at any time during the school year who reside in New Mexico, including children with disabilities who have been suspended or expelled from school, have the right to a FAPE that is made available by one or more public agencies in compliance with all applicable requirements of 34 CFR Secs. 300.101 and 300.120 and these or other department rules and standards. Children with disabilities who are enrolled in private schools have the rights provided by 34 CFR Secs. 300.129-300.148 and Subsection L of 6.31.2.11 NMAC (correct citation 6.31.2.11 (N) NMAC). B. Only children who meet the criteria in these rules may be included in calculating special education program units for state funding and counted as eligible children for federal flow-through funds under Part B of IDEA.	

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the date when services under the IEP or IFSP will begin. (c) *Children advancing from grade to grade.* (1) Each State must ensure that FAPE is available to any individual child with a disability who needs special education and related services, even though the child has not failed or been retained in a course or grade and is advancing from grade to grade. (2) The determination that a child described in paragraph (a) of this section is eligible under this part, must be made on an individual basis by the group responsible within the child's LEA for making eligibility determinations. (Authority: 20 U.S.C. 1412(a)(1)(A))	**6.31.2.11 EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** A. Preschool programs for children aged three through five. (1) Each public agency shall ensure that a free appropriate public education is available for each preschool child with a disability within its educational jurisdiction no later than the child's third birthday and that an individualized education program (IEP) under Part B or an individual family services plan (IFSP) under Part C of IDEA is in effect by that date in compliance with 34 CFR Secs. 300.101, 300.124 and 300.323(b). (2) Eligibility to enroll in Part B preschool program. If a child turns three at any time during the school year and is determined to be eligible under Part B, the child may enroll in a Part B preschool program when the child turns three if the parent so chooses, whether or not the child has previously been receiving Part C services. (3) To ensure effective transitioning from IDEA Part C programs to IDEA Part B programs, each public agency shall conduct a full and individual initial comprehensive evaluation, at no cost to the parent, and in compliance with requirements of 34 CFR Secs. 300.300, 300.301, 300.302, 300.304 and 300.305 and other department rules and standards before the initial provision of Part B special education and related services to a child with a disability. (a) The initial comprehensive evaluation process shall be conducted in all areas of suspected disability. (b) The Part B eligibility determination team shall review current assessments and shall determine	

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	the additional data and assessments needed for the comprehensive evaluation. Current assessments are defined as assessments, other than medical assessments, conducted no more than six months prior to the date of the meeting of the Part B eligibility determination team. (c) The Part B eligibility determination team shall consider educationally relevant medical assessments as part of the review of existing evaluation data. The determination of eligibility may not be made solely on the basis of medical assessments. If the team considers medical assessments conducted more than six months prior to the date of the meeting, the team shall document the appropriateness of considering such medical assessments. **6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** **A.** Preschool programs for children aged three through five. … (5) In particular: … (h) In compliance with 34 CFR Sec. 300.101(b)(2), if a child's birthday occurs during the summer, the child's IEP team shall determine the date when services under the IEP or IFSP will begin. Each public agency shall engage in appropriate planning with the Part C lead agency so that the eligible child will be prepared to receive Part B special education and related services when the IEP team determines that the services under the IEP or IFSP will begin.	

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§ 300.102 Limitation—exception to FAPE for certain ages.		
(a) *General.* The obligation to make FAPE available to all children with disabilities does not apply with respect to the following: (1) Children aged 3, 4, 5, 18, 19, 20, or 21 in a State to the extent that its application to those children would be inconsistent with State law or practice, or the order of any court, respecting the provision of public education to children of those ages. (2) (i) Children aged 18 through 21 to the extent that State law does not require that special education and related services under Part B of the Act be provided to students with disabilities who, in the last educational placement prior to their incarceration in an adult correctional facility— (A) Were not actually identified as being a child with a disability under § 300.8; and (B) Did not have an IEP under Part B of the Act. (ii) The exception in paragraph (a)(2)(i) of this section does not apply to children with disabilities, aged 18 through 21, who— (A) Had been identified as a child with a disability under § 300.8 and had received services in accordance with an IEP, but who left school prior to their incarceration; or (B) Did not have an IEP in their last educational setting, but who had actually been identified as a child with a disability under § 300.8.	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** G. Graduation planning and post-secondary transitions. (1) … … (c) An alternative degree that does not fully align with the state's academic standards, such as a certificate high school equivalency credential, or diploma obtained through the modified and ability programs of study, does not end a child's right to FAPE pursuant to 34 CFR Sec. 300.102(a)(3)(ii). … (6) Students eligible for special education services are entitled to a FAPE through age 21. If a student turns 22 during the school year, that student shall be allowed to complete the school year and shall continue to receive special education and related services during that school year. If the student turns 22 prior to the first day of the school year, the student is no longer eligible to receive special education and related services. **6.29.1.9 NMAC. PROCEDURAL REQUIREMENTS:** J. Graduation requirements. (13) Graduation requirements for issuance of a conditional certificate of transition for students with an IEP. The development of a program of study and the granting of a diploma, or use of a conditional certificate of transition in the form of a continuing or transition individualized educational program (IEP) for students receiving special education services, includes the following governing principles:	CIMARRON MUNICIPAL SCHOOLS recognizes that children with disabilities who have not graduated with a regular high school diploma still have an entitlement to a FAPE until the child reaches the age at which eligibility ceases under the age requirements within the State. (See 71 Fed. Reg. 46580 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS acknowledges the Questions and Answers on Report Cards and Transcripts for Students with Disabilities Attending Public Elementary and Secondary Schools (U.S. Dept. of Educ.) (2008) as additional guidance.

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Federal Regulations	New Mexico Rules	Procedures
(3) (i) Children with disabilities who have graduated from high school with a regular high school diploma. (ii) The exception in paragraph (a)(3)(i) of this section does not apply to children who have graduated from high school but have not been awarded a regular high school diploma. (iii) Graduation from high school with a regular high school diploma constitutes a change in placement, requiring written prior notice in accordance with §300.503. (iv) As used in paragraphs (a)(3)(i) through (a)(3)(iii) of this section, the term *regular high school diploma* means the standard high school diploma awarded to the preponderance of student in the State that is fully aligned with State standard, or a higher diploma, except that a regular high school diploma shall not be aligned to the alternate academic achievement standards described in section 111(b)(1)(E) of the ESEA. A regular high school diploma does not include a recognized equivalent of a diploma, such as a general equivalency diploma, certificate of completion, certificate of attendance or similar lesser credential. (4) Children with disabilities who are eligible under subpart H of this part, but who receive early intervention services under Part C of the Act. (b) *Documents relating to exceptions.* The State must assure that the information it has provided to the Secretary regarding the exceptions in paragraph (a) of this section, as required by §300.700 (for purposes of making grants to States under this part),	… (n) Students eligible for special education services are entitled to a FAPE through age 21. If a student turns 22 during the school year, the student shall be allowed to complete the school year. If a student becomes 22 prior to the first day of the school year, the student is no longer eligible to receive special education services. (o) All diplomas awarded by a school district or charter school shall be identical in appearance and content, except that symbols or notations may be added to individual students' diplomas to reflect official school honors or awards earned by students.	

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is current and accurate. (Authority: 20 U.S.C. 1412(a)(1)(B)–(C))		

Other FAPE Requirements		
§ 300.103 FAPE—methods and payments.		

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Federal Regulations	New Mexico Rules	Procedures
(a) Each State may use whatever State, local, Federal, and private sources of support are available in the State to meet the requirements of this part. For example, if it is necessary to place a child with a disability in a residential facility, a State could use joint agreements between the agencies involved for sharing the cost of that placement. (b) Nothing in this part relieves an insurer or similar third party from an otherwise valid obligation to provide or to pay for services provided to a child with a disability. (c) Consistent with § 300.323(c), the State must ensure that there is no delay in implementing a child's IEP, including any case in which the payment source for providing or paying for special education and related services to the child is being determined. (Authority: 20 U.S.C. 1401(8), 1412(a)(1)).	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** B. Public agency funding and staffing. (1) Each public agency that provides special education or related services to children with disabilities shall allocate sufficient funds, staff, facilities and equipment to ensure that the requirements of IDEA and all department rules and standards that apply to programs for children with disabilities are met. (2) The public agency with primary responsibility for ensuring that FAPE is available to a child with a disability on the date set by the department for a child count or other report shall include that child in its report for that date. Public agencies with shared or successive responsibilities for serving a particular child during a single fiscal year are required to negotiate equitable arrangements through joint powers agreements or memorandums of understanding or interstate agreements for sharing the funding and other resources available for that child. Such agreements shall include provisions with regard to resolving disputes between the parties to the agreement.	CIMARRON MUNICIPAL SCHOOLS assures that it has allocated sufficient funds, staff, facilities and equipment to ensure that the requirements of the IDEA and all department rules and standards that apply to programs for children with disabilities are met.

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§ 300.104 Residential placement		
If placement in a public or private residential program is necessary to provide special education and related services to a child with a disability, the program, including non-medical care and room and board, must be at no cost to the parents of the child. (Authority: 20 U.S.C. 1412(a)(1), 1412(a)(10)(B))	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** B. Public agency funding and staffing. … (3) Placement of students in private residential treatment centers, or other out of home treatment or habilitation programs, by the IEP team or by a due process decision. In no event shall a child with an IEP be allowed to remain in an out of home treatment or habilitation program for more than 10 days without receiving special education and related services. The school district in which the qualified student or school-age person lives, whether in-state or out-of-state, is responsible for the educational, nonmedical care and room and board costs of that placement. The sending school shall be responsible for the provision of special education and related services. (a) Agreements between the resident school district of the qualified student or school-age person and a private residential treatment center must be on the form posted on the department's website or on a form otherwise approved by the department and must be reviewed and approved by the secretary of public education. (b) Agreements shall provide for: (i) student evaluations and eligibility; (ii) an educational program for each qualified student or school-age person that meets state standards for such programs, except that teachers employed by private schools are not required to be highly qualified; (iii) the provision of special education and related services in conformance with an	CIMARRON MUNICIPAL SCHOOLS understands that parents are not required to bear the costs of a public or private residential placement if such placement is determined necessary to provide a FAPE. (See 71 Fed. Reg. 46581 (August 14, 2006)) The IEP Team determines whether a residential placement is the least restrictive environment for providing a FAPE to an individual child. The NMPED has issued Sample contractual Service Agreement for Out of District Residential Treatment Centers (NMPED) and Sample contractual Service Agreement for In District Residential Treatment Centers (NMPED), which can be found on the NMPED website.

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	IEP that meets the requirements of federal and state law and applicable rules; (iv) adequate classroom or other physical space that allows the school district to provide an appropriate education; (v) a detailed description of the costs for the placement; and (vi) an acknowledgement of the authority of the local school board and the department to conduct on-site evaluations of programs and student progress to ensure that state standards are met.	

§ 300.105 Assistive technology.		
(a) Each public agency must ensure that assistive technology devices or assistive technology services, or both, as those terms are defined in §§ 300.5 and 300.6, respectively, are made available to a child with a disability if required as a part of the child's— (1) Special education under § 300.39; (2) Related services under § 300.34; or (3) Supplementary aids and services under §§300.42 and 300.114(a)(2)(ii). (b) On a case-by-case basis, the use of school-purchased assistive technology devices in a child's		34 C.F.R. § 300.105 specifies the circumstances under which CIMARRON MUNICIPAL SCHOOLS is responsible for making available assistive technology devices and assistive technology services to children with disabilities. (See 71 Fed. Reg. 46581 (August 14, 2006)) The Office of Educational Technology and the Office of Special Education Programs has issued the following guidance, Myths and Facts Surrounding Assistive Technology Devices and Services (U.S. Dept. of Educ.) (January 2024), in support of children with disabilities who need assistive technology (AT) devices and services for meaningful access and engagement in education. This guidance aims to increase understanding

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home or in other settings is required if the child's IEP Team determines that the child needs access to those devices in order to receive FAPE. — (Authority: 20 U.S.C. 1412(a)(1), 1412(a)(12)(B)(i))		of IDEA's requirements regarding AT devices and services, and dispel common misconceptions regarding AT, while also providing examples of the use of AT devices and services for children with disabilities. Whether an augmentative communication device, playback devices, or other devices could be considered an assistive technology device for a child depends on whether the device is used to increase, maintain, or improve the functional capabilities of a child with a disability, and whether the child's IEP Team determines that the child needs the device in order to receive a FAPE. (See 71 Fed. Reg. 46547 (August 14, 2006)) As a general matter, however, CIMARRON MUNICIPAL SCHOOLS is not responsible for providing personal devices, such as eyeglasses or hearing aids that a child with a disability requires, regardless of whether the child is attending school. (See 71 Fed. Reg. 46581 (August 14, 2006)) If a hearing aid meets the definition of an *assistive technology device* for a particular child, CIMARRON MUNICIPAL SCHOOLS is responsible for the provision of the assistive technology device as part of FAPE, only if: the device is required as part of the child's *special education* defined in § 300.39; *related services* defined in § 300.34; or *supplementary aids and services* defined in § 300.42. CIMARRON MUNICIPAL SCHOOLS expects the IEP Team to make this decision on an individualized basis. (See 71 Fed. Reg. 46581 (August 14, 2006)) If an IEP Team determines that the child requires a personal device that is not surgically implanted (e.g., eyeglasses) in order to receive a FAPE, CIMARRON MUNICIPAL SCHOOLS will ensure that the device is provided at no cost to the child's parents. (See 71 Fed. Reg. 46581 (August 14, 2006))

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§ 300.106 Extended school year services.		
(a) *General.* (1) Each public agency must ensure that extended school year services are available as necessary to provide FAPE, consistent with paragraph (a)(2) of this section. (2) Extended school year services must be provided only if a child's IEP Team determines, on an individual basis, in accordance with §§ 300.320 through 300.324, that the services are necessary for the provision of FAPE to the child. (3) In implementing the requirements of this section, a public agency may not— (i) Limit extended school year services to particular categories of disability; or (ii) Unilaterally limit the type, amount, or duration of those services. (b) *Definition.* As used in this section, the term extended school year services means special education and related services that— (1) Are provided to a child with a disability— (i) Beyond the normal school year of the public agency; (ii) In accordance with the child's IEP; and (iii) At no cost to the parents of the child; and (2) Meet the standards of the SEA. (Authority: 20 U.S.C. 1412(a)(1))		CIMARRON MUNICIPAL SCHOOLS recognizes that some children with disabilities may not receive a FAPE unless they receive necessary services during times when other children, both disabled and nondisabled, normally would not be served. (See 71 Fed. Reg. 46581 (August 14, 2006)) The determination of whether a child requires extended school year (ESY) services for FAPE is an IEP Team decision. With respect to ESY services, CIMARRON MUNICIPAL SCHOOLS expects that the IEP Team analysis of whether the child's level of achievement would be jeopardized by a summer break in his or her structured educational programming will be based not only on retrospective data, such as past regression and rate of recoupment, but also on predictive data, based on the opinion of professionals in consultation with the child's parents, and circumstantial considerations of the child's individual situation at home and in his or her neighborhood and community. (See Johnson v. Bixby Independent Sch. Dist. No. 4, 921 F.2d 1022, 1028 (10th Cir. 1990)) Typically, ESY services are provided during the summer months. However, ESY services will be provided to a child with a disability during times other than the summer, such as before and after regular school hours or during school vacations, if the IEP Team determines that the child requires ESY services during those time periods in order to receive a FAPE. CIMARRON MUNICIPAL SCHOOLS recognizes that the regulations give the IEP Team the flexibility to determine when ESY services are appropriate, depending on the circumstances of the individual child. (See 71 Fed. Reg. 46582 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of the

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		Mountain Plains Regional Resource Center's Primer on the Provision of Extended School Year Services for Parents and Educators (NMPED) (2006), available through the NMPED website.

§ 300.107 Nonacademic services.		
The State must ensure the following: (a) Each public agency must take steps, including the provision of supplementary aids and services determined appropriate and necessary by the child's IEP Team, to provide nonacademic and extracurricular services and activities in the manner necessary to afford children with disabilities an equal opportunity for participation in those services and activities. (b) Nonacademic and extracurricular services and activities may include counseling services, athletics, transportation, health services, recreational activities, special interest groups or clubs sponsored by the public agency, referrals to agencies that provide assistance to individuals with disabilities, and employment of students, including both employment by the public agency and assistance in making outside employment available. (Authority: 20 U.S.C. 1412(a)(1))		CIMARRON MUNICIPAL SCHOOLS will take steps, including the provision of supplementary aids and services determined appropriate and necessary by a child's IEP Team, to provide nonacademic and extracurricular services and activities in the manner necessary to afford children with disabilities an equal opportunity for participation in those services and activities. (See 71 Fed. Reg. 46541 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS does not consider the list of nonacademic and extracurricular services and activities in § 300.107(b) to be exhaustive. The list provides examples of services and activities that may afford children with disabilities an equal opportunity for participation in the services offered to other children of the public agency. (See 71 Fed. Reg. 46583 (August 14, 2006))

§ 300.108 Physical education.		
The State must ensure that public agencies in the State comply with the following: (a) *General.* Physical education services, specially-	**6.29.1.9 NMAC. PROCEDURAL REQUIREMENTS:** J. Graduation requirements.	CIMARRON MUNICIPAL SCHOOLS makes physical education available equally to children with disabilities and children without disabilities. If physical education is not available to all children (*i.e.*, children with and

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designed if necessary, must be made available to every child with a disability receiving FAPE, unless the public agency enrolls children without disabilities and does not provide physical education to children without disabilities in the same grades. (b) *Regular physical education.* Each child with a disability must be afforded the opportunity to participate in the regular physical education program available to nondisabled children unless— (1) The child is enrolled full time in a separate facility; or (2) The child needs specially designed physical education, as prescribed in the child's IEP. (c) *Special physical education.* If specially designed physical education is prescribed in a child's IEP, the public agency responsible for the education of that child must provide the services directly or make arrangements for those services to be provided through other public or private programs. (d) Education *in separate facilities.* The public agency responsible for the education of a child with a disability who is enrolled in a separate facility must ensure that the child receives appropriate physical education services in compliance with this section. (Authority: 20 U.S.C. 1412(a)(5)(A))	… (12) Excuses from physical education. The physical education graduation requirement may be waived by the secretary, based upon a request by the local superintendent or charter school administrator with documentation from a licensed medical doctor, osteopath, certified nurse practitioner with prescriptive authority or chiropractor, that the student has a permanent or chronic condition that does not permit physical activity. Such requests shall be submitted using the department's physical education waiver request form. This form shall include: name of superintendent; district/school; mailing address; phone; fax; email address; name of a secondary contact person including the same information; date of submission; local board policy requirement and approval, if required; date of board approval; statement of applicable district or charter school policy and, for each student for whom the waiver is requested: name, school and year of student graduation, district affirmation that it possesses required medical documentation, name and email address of school principal and rationale for the request. A student receiving special education supports and services pursuant to the IDEA or Section 504 of the federal Rehabilitation Act may also be eligible to request this waiver, when appropriate medical documentation is provided in the IEP.	without disabilities), the CIMARRON MUNICIPAL SCHOOLS is not required to make physical education available for children with disabilities (*e.g.*, a district may provide physical education to all children through grade 10, but not to any children in their junior and senior years). However, if physical education is specially designed to meet the unique needs of a child with a disability and is set out in that child's IEP, CIMARRON MUNICIPAL SCHOOLS will provide those services whether or not they are provided to other children in the CIMARRON MUNICIPAL SCHOOLS. (See 71 Fed. Reg. 46583 (August 14, 2006))

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§ 300.109 Full educational opportunity goal (FEOG).		
The State must have in effect policies and procedures to demonstrate that the State has established a goal of providing full educational opportunity to all children with disabilities, aged birth through 21, and a detailed timetable for accomplishing that goal. (Authority: 20 U.S.C. 1412(a)(2))		CIMARRON MUNICIPAL SCHOOLS will provide full educational opportunity to all children with disabilities, including by taking steps to ensure that children with disabilities have access to the same program options that are available to nondisabled children. CIMARRON MUNICIPAL SCHOOLS recognizes that this would apply to dual enrollment programs in post-secondary or community-based settings. Therefore, to the extent that CIMARRON MUNICIPAL SCHOOLS offers dual enrollment programs in post-secondary or community-based settings to a nondisabled student, CIMARRON MUNICIPAL SCHOOLS would have that option available to a student with disabilities whose IEP Team determined that such a program would best meet the student's needs. (See 71 Fed. Reg. 46583 (August 14, 2006))

§ 300.110 Program options.		
The State must ensure that each public agency takes steps to ensure that its children with disabilities have available to them the variety of educational programs and services available to nondisabled children in the area served by the agency, including art, music, industrial arts, consumer and homemaking education, and vocational education. (Authority: 20 U.S.C. 1412(a)(2), 1413(a)(1))		CIMARRON MUNICIPAL SCHOOLS recognizes a full educational opportunity would apply to dual enrollment programs in post-secondary or community-based settings. Therefore, to the extent that CIMARRON MUNICIPAL SCHOOLS offers dual enrollment programs in post-secondary or community-based settings to a nondisabled student, CIMARRON MUNICIPAL SCHOOLS would have that option available to a student with disabilities whose IEP Team determined that such a program would best meet the student's needs. (See 71 Fed. Reg. 46583 (August 14, 2006))

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§ 300.111 Child find.		
(a) *General.* (1) The State must have in effect policies and procedures to ensure that— (i) All children with disabilities residing in the State, including children with disabilities who are homeless children or are wards of the State, and children with disabilities attending private schools, regardless of the severity of their disability, and who are in need of special education and related services, are identified, located, and evaluated; and (ii) A practical method is developed and implemented to determine which children are currently receiving needed special education and related services. (b) *Use of term developmental delay.* The following provisions apply with respect to implementing the child find requirements of this section: (1) A State that adopts a definition of *developmental delay* under § 300.8(b) determines whether the term applies to children aged three through nine, or to a subset of that age range (*e.g.*, ages three through five). (2) A State may not require an LEA to adopt and use the term *developmental delay* for any children within its jurisdiction. (3) If an LEA uses the term *developmental* delay for children described in § 300.8(b), the LEA must conform to both the State's definition of that term and to the age range that has been adopted by the State. (4) If a State does not adopt the term *developmental delay*, an LEA may not	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** A. Compliance with applicable laws and rules. Each New Mexico public agency, within the scope of its authority, shall develop and implement appropriate policies, procedures, programs and services to ensure that all children with disabilities who reside within the public agency's educational jurisdiction, including children who are enrolled in private schools or facilities such as residential treatment centers, day treatment centers, hospitals, mental health institutions, or are schooled at home, are identified and evaluated and have access to a free appropriate public education (FAPE) in compliance with all applicable requirements of state and federal laws and rules. This obligation applies to all New Mexico public agencies that are responsible under laws, rules, rules [sic] or written agreements for providing educational services for children with disabilities, regardless of whether that public agency receives funds under IDEA and regardless of whether it provides special education and related services directly, by contract, by referrals to private schools or facilities including residential treatment centers, day treatment centers, hospitals, mental health institutions or through other arrangements. **6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** A. Child find. Each public agency shall adopt and implement policies and procedures to ensure that all children with disabilities who reside within the public agency's educational jurisdiction, including children with disabilities attending private schools or facilities such as residential treatment centers, day treatment centers, hospitals, mental health institutions, detention	CIMARRON MUNICIPAL SCHOOLS will comply with its child find obligations. CIMARRON MUNICIPAL SCHOOLS understands that its child find duties extend to all children living within its jurisdiction and include children who are enrolled in private schools and treatment facilities, in correctional or detention centers, or are experiencing homelessness or are wards of the State; are highly mobile including migrant children; or are English learners. These duties exist separate and apart from whether CIMARRON MUNICIPAL SCHOOLS provides special education and related services directly, by contract, or through referrals. CIMARRON MUNICIPAL SCHOOLS recognizes and shall comply with the State established timelines for responding to a request by a parent for an initial evaluation or reevaluation, conducting an initial evaluation, and convening a meeting of the eligibility determination team and IEP team. CIMARRON MUNICIPAL SCHOOLS shall maintain clear and easily retrievable documentation of the receipt, processing, and disposition of any request or referral for an initial evaluation or reevaluation. CIMARRON MUNICIPAL SCHOOLS has adopted and will implement the following procedures to ensure that all children with disabilities within its educational jurisdiction and who are in need of special education and related services, are located, evaluated and identified: [INSERT] CIMARRON MUNICIPAL SCHOOLS permits referrals from any source that suspects a child may be eligible for special education and related services. CIMARRON MUNICIPAL SCHOOLS's child find activities typically include a screening process to

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Federal Regulations	New Mexico Rules	Procedures
independently use that term as a basis for establishing a child's eligibility under this part. (c) *Other children in child find.* Child find also must include— (1) Children who are suspected of being a child with a disability under § 300.8 and in need of special education, even though they are advancing from grade to grade; and (2) Highly mobile children, including migrant children. (d) *Construction.* Nothing in the Act requires that children be classified by their disability so long as each child who has a disability that is listed in § 300.8 and who, by reason of that disability, needs special education and related services is regarded as a child with a disability under Part B of the Act. (Authority: 20 U.S.C. 1401(3)); 1412(a)(3))	and correctional facilities, children who are schooled at home, highly mobile children, children who reside on Indian reservations and children who are advancing from grade to grade, regardless of the severity of their disability, and who are in need of special education and related services, are located, evaluated and identified in compliance with all applicable requirements of 34 CFR Secs. 300.111, 300.131, 300.301 through 300.306 and these or other department rules and standards. For preschool children, child find screenings shall serve as interventions under Subsection B of 6.31.2.10 NMAC. B. The public agency shall follow the multi-layered system of supports as a proactive system for early intervention for students who demonstrate a need for educational support for learning as set forth in Subsection D of 6.29.1.9 NMAC. This support shall be provided regardless of whether a student has been referred for a full and individual evaluation for special education and related services or has been identified as eligible for special education. (1) A student's participation in the multi-layered system of supports does not prevent the full and individual evaluation for special education of the student. (2) A student may receive a full and individual evaluation for special education and related services at any time before, during, or after the implementation of the multi-layered system of supports. A parent may request a full and individual evaluation for special education and related services at any time. (3) If the student is suspected of having a disability and demonstrates an obvious need for special education or related services by reason thereof, then the student shall be referred for a full and individual evaluation for special education without undue delay.	determine whether the child should be referred for a full evaluation to determine eligibility for special education and related services. Persons such as employees of the SEA, CIMARRON MUNICIPAL SCHOOLS, or other public agencies responsible for the education of the child may identify children who might need to be referred for an evaluation. However, it is the parent of a child and the CIMARRON MUNICIPAL SCHOOLS that have the responsibility to initiate the evaluation procedures. (See 71 Fed. Reg. 46636 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS is committed to ensuring that highly mobile children (including military-connected children and children who are homeless) receive a high-quality education including when transferring from one school district to another and with respect to child find. The U.S. Department of Education has issued a Letter to State Directors of Special Education on Ensuring a High-Quality Education for Highly Mobile Children. (OSEP Policy Support 22-02) (U.S. Dept. of Educ.) (November 10, 2022), which shall serve as a resource for CIMARRON MUNICIPAL SCHOOLS. CIMARRON MUNICIPAL SCHOOLS does not specify how long a child can receive early intervening services before an initial evaluation is conducted. If a child receiving early intervening services is suspected of having a disability, CIMARRON MUNICIPAL SCHOOLS will conduct a full and individual evaluation in accordance with §§ 300.301, 300.304 and 300.305 to determine if the child is a child with a disability and needs special education and related services. (See 71 Fed. Reg. 46626 (August 14, 2006)) In CIMARRON MUNICIPAL SCHOOLS, child find is an ongoing process. CIMARRON MUNICIPAL SCHOOLS expects that children whose parents revoke consent will be identified, located and offered an evaluation in the same manner as any other child if the child is suspected of having a disability and being in need of special education and related services.

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	… D. Evaluation requests and referrals. (1) Either a parent of a child or a public agency may initiate a request for a full and individual evaluation to determine if the child is a child with a disability or may request a reevaluation to determine if the child's educational needs have changed. (2) The request for initial evaluation or reevaluation by a parent may be made in writing or orally to any licensed personnel of the school in which the student attends. A parental request for a full and individual evaluation shall be forwarded or communicated to the school or district special education director or a school or district administrator as soon as possible after it is received. (3) The public agency shall respond to a parental request for initial evaluation or reevaluation to the public agency no later than 15 school days from the receipt of the request. If a parent request for an evaluation or reevaluation is received within 15 school days before the start of a scheduled period in which student attendance is not required for at least 14 calendar days, the public agency shall respond no later than 30 calendar days from the date of the request. (4) The public agency shall respond to a parental request for initial evaluation or reevaluation by: (a) providing prior written notice consistent with 34 CFR Sec. 300.503 that proposes to conduct the requested evaluation or reevaluation, providing a copy of the procedural safeguards notice to parents required by 34 CFR	CIMARRON MUNICIPAL SCHOOLS expects that general education teachers make appropriate referrals of children suspected of having a disability, which would include the referral of children whose parents have previously revoked consent for such services. (See 73 Fed. 73012 (December 1, 2008)) CIMARRON MUNICIPAL SCHOOLS uses the NMPED manual, New Mexico Multi-Layered Systems of Support (MLSS) Manual (NMPED) (2021), New Mexico Multi-Layered System of Supports MLSS Student Assistance Team (Supplemental Manual) (NMPED) (September 2022), and the MLSS Implementation Guide (NMPED) (2021),, as its guiding document in implementing the student intervention system. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document. CIMARRON MUNICIPAL SCHOOLS has an obligation to ensure that evaluations of children suspected of having a disability are not delayed or denied because of the implementation of the New Mexico MLSS intervention system. (See OSEP Memorandum to State Directors of Special Education regarding A response to Intervention (RTI) Process Cannot Be Used to Delay-Deny an Evaluation for Eligibility under the IDEA (NMPED) (January 21, 2011) CIMARRON MUNICIPAL SCHOOLS will evaluate children who are suspected of having a disability and demonstrate an obvious need for special education or related services by reason thereof without undue delay. CIMARRON MUNICIPAL SCHOOLS further recognizes that a student may receive a full and individual evaluation for special education and related services at any time before, during, or after the implementation of the multi-layered system of supports.

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	Sec. 300.504, and seeking parental consent for the evaluation; or (b) providing prior written notice consistent with 34 CFR Sec. 300.503 of the public agency's refusal to conduct the evaluation or reevaluation and a copy of the procedural safeguards notice required by 34 CFR Sec. 300.504. (5) When the public agency makes a referral for an evaluation without a parental request, the public agency shall provide prior written notice consistent with 34 CFR Sec. 300.503 that proposes to conduct the requested evaluation or reevaluation, providing a copy of the procedural safeguards notice to parents required by 34 CFR Sec. 300.504, and seek parental consent for the evaluation no later than 15 school days from the referral. If a referral for an evaluation or reevaluation is made within 15 school days before the start of a scheduled period in which student attendance is not required for at least 14 calendar days, the public agency shall request parental consent no later than 30 calendar days from the date of the referral. (6) The parent may use the IDEA procedural safeguards of mediation, state complaint, or due process hearing as set forth in 6.31.12.13 NMAC to challenge the public agency's response to a request for evaluation or reevaluation, or the failure to respond to a parent's request for evaluation or reevaluation. … F. Timelines for evaluations.	

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	(1) Each public agency shall maintain a record of the receipt, processing, and disposition of any request or referral for an initial evaluation or reevaluation. All appropriate evaluation data, including complete Student Assistance Team file documentation, multi-layered system of supports data, and summary reports from all individuals evaluating the child shall be reported in writing for presentation to the eligibility determination team. K. Criteria for identifying children with suspected specific learning disabilities. (1) Each public agency shall use the multi-layered system of supports for students suspected of having a specific learning disability, consistent with the department rules, policies, and standards for children who are being referred for evaluation due to a suspected disability under the specific learning disability category in compliance with 34 CFR Sec. 300.307. … (d) A parent may request a full and individual evaluation for eligibility for special education at any time during the public agency's implementation of the multi-layered system of supports. If the public agency agrees with the parent that the child may be a child who is eligible for special education services, the public agency shall evaluate the child. If the public agency declines the parent's request for an evaluation, the public agency shall issue prior written notice in accordance with 34 CFR Sec. 300.503 and Subsection D of this section.	

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	The parent may challenge the decision to decline a request for evaluation by requesting mediation or a due process hearing or by submitting a state complaint. **6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** M. Children in detention and correctional facilities. … (9) Children placed in juvenile or adult detention or correctional facilities shall be provided learning opportunities and instruction that meet the state standards with benchmarks. N. Children in private schools or facilities. … (8) Children schooled at home. Each LEA shall locate, evaluate and determine the eligibility of children with disabilities who are schooled at home pursuant Subsection H of 22-2-2 NMSA 1978. **6.29.1.7 NMAC. DEFINITIONS:** AE. Multi-Layered System of Supports (MLSS)" means a coordinated and comprehensive framework that uses increasingly intensive evidence-based academic and behavioral supports that address student needs as evidenced by student data. It is a model for holistic school improvement that provides progress measures for additional supports such as school-based team structures, professional development, health and wellness, and family and community engagement. MLSS satisfies the definition of "multi-tiered system of supports" contained within the ESSA.	

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	6.29.1.9 NMAC. PROCEDURAL REQUIREMENTS: E. Student intervention system. The school and school district shall follow the multi-layered system of supports (MLSS), which is a three-layer model of student intervention as a proactive system for early intervention for students who demonstrate a need for educational support for learning or behavior or for students who demonstrate a need for advanced instruction. All students shall have access to layer 1, 2, and 3 interventions without a need to convene a SAT team or a referral to special education or related services. At any layer, a parent may request initial evaluation to determine whether a student is a child with a disability requiring special education and related service, in accordance with 6.31.2.10 NMAC. There are no additional documentation requirements under the MLSS outside of what is already required for education professionals. (1) In layer 1, the school and school district shall ensure that adequate universal screening in the areas of general health and well-being, language proficiency status, and academic levels of proficiency has been completed for each student enrolled. If data from universal screening and progress monitoring suggests that a particular student is in need of additional behavioral and academic supports, then teacher teams shall make a determination on whether or not the student would benefit from layer 2 interventions. Teacher teams, when making a determination for moving a student up or down a layer may consult with non-teacher staff such as counselors, paraprofessionals, administrators, and ancillary personnel to inform the teacher team on how to plan and implement relevant learner interventions in the general education environment. (2) In layer 2, a properly constituted teacher team shall conduct the student study process and consider, implement, and document the effectiveness of appropriate evidence-based interventions utilizing curriculum-based measures. As part of this process,	

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	the teacher team shall address culture and acculturation, socioeconomic status, possible lack of appropriate instruction in reading or math, teaching and learning styles and instructional delivery mechanisms in order to rule out other possible causes of the student's educational difficulties. (3) In layer 3, students are provided with intensive academic and behavioral supports that are progress monitored on a bi-weekly basis. At the end of each progress monitoring cycle, the teacher team shall evaluate the efficacy of the supports provided using all available data. At that time, the teacher team may decide whether to continue with the current support, change the intensity, or nature of support. If progress monitoring data suggests that the learner has benefited from provided layer 3 supports and does not show concern regression, then the teacher team may decide to move the student out of receiving layer 3 supports. (4) All students shall have access to the MLSS layers of screening and support. Nothing in this section prevents a school district from evaluating a student during the provision of any layer of MLSS to determine whether the student is a child with a disability requiring special education and related services. A parent may request an initial special education evaluation at any time during the public agency's implementation of MLSS, and a school or school district may determine a referral to special education is necessary at any time during the implementation of MLSS if the student is suspected of having a disability. If a school district rejects a request for initial special education evaluation, the parent may use the IDEA procedural safeguards in 34 CFR Secs. 300.506 through 5007 to dispute the rejection of the request to evaluate. (5) The department's manual, Multi-Layered System of Supports, shall be the guiding document for schools	

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	and districts to use in implementing the student intervention system. (6) Schools shall complete the MLSS Self-assessment annually. (7) Schools shall include a report on intervention systems in NM School DASH. (8) Schools shall provide time embedded within the regular school schedule for all students to access targeted and intensive learner interventions or advanced instruction described as follows: (a) in small group settings; (b) aligned with New Mexico standard; and (c) not to exceed twenty-five percent of instructional hours. (9) Student placement in embedded intervention or advanced instruction shall be reviewed each quarter and students shall be moved in or out of embedded intervention or advanced instruction based on quantitative and qualitative MLSS data. (10) Embedded intervention or advanced instruction time shall be provided to students without forgoing instruction in art, music, theater, dance, computer science, physical education, library, or other enrichment or experiential learning activities or courses. (11) Equitable access. Students in any layer shall have access to grade-appropriate, standards-aligned instruction seventy-five percent or more of their instructional hours unless instructional time is allocated differently in an IEP of a student receiving special education or gifted education services.	

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	6.30.17.8 NMAC STRUCTURED LITERACY INSTRUCTION, INTERVENTIONS, AND PROFESSIONAL DEVELOPMENT At the beginning of a school year, school districts and charter schools shall notify parents or legal guardians that entering first grade students shall be screened for characteristics of dyslexia. If a student is determined to display characteristics of dyslexia per the department-approved screener, school districts and charter schools shall notify parents of the results of the screening and the structured literacy interventions that are taking place in response to the results. School districts and charter schools shall decide the method by which to inform parents or legal guardians of the results and interventions. **6.30.17.9 REQUIREMENTS FOR SCREENING, EVALUATION AND INTERVENTION:** A. Using a department-approved screener, elementary schools shall screen all entering first grade students, in accordance with PED guidance, for dyslexia by the first standardized reporting date. B. A student whose screening demonstrates characteristics of dyslexia shall receive targeted structured literacy interventions with progress monitoring to determine if the student is making adequate progress, pursuant to 22-13-32 NMSA 1978, or be referred to a student assistance team. C. Consideration shall be given to ensure the student is not demonstrating characteristics of dyslexia solely due to a lack of appropriate English language program or services. D. Pursuant to 22-13-32 NMSA 1978, if a student does not make adequate progress with targeted structured literacy interventions, a school shall convene a student assistance team to prescribe more frequent	

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	and intensive structured literacy interventions with progress monitoring to determine the student's level of progress. The structured literacy interventions prescribed by the student assistance team shall be in accordance with the department's multi-layered system of supports. E. At no time should a student identified as demonstrating characteristics of dyslexia stop receiving targeted structured literacy interventions. F. Pursuant to 22-13-32 NMSA 1978, a parent or legal guardian of a student referred to a student assistance team shall be informed of the parent's right to request an initial special education evaluation at any time. If the school district or charter school agrees that the student may have a disability, the student assistance team shall refer the child for an evaluation without undue delay, and shall document attempts at obtaining informed consent from the student's parent(s) or legal guardian(s). The student shall be evaluated within 60 days of receiving the parental consent for an initial evaluation. If the school district or charter school refuses the parent's request for an initial evaluation, the school district or charter school shall provide written notice of the refusal to the parent, including notice of the parent's right to challenge the school district's or charter school's decision as provided in state and federal law and rules	

§ 300.112 Individualized education programs (IEP).		
The State must ensure that an IEP, or an IFSP that meets the requirements of section 636(d) of the Act, is developed, reviewed, and revised for each child with a disability in accordance with §§ 300.320 through 300.324, except as provided in § 300.300(b)(3)(ii).		IDEA 2004 required the U.S. Department of Education to develop a model IEP form. The U.S. Department of Education has developed an IEP form to assist States and school districts in understanding the IEP content requirements. The Model Form, USDOE:

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(Authority: 20 U.S.C. 1412(a)(4)		Individualized Education Program developed by the U.S. Department of Education is available through the U.S. Department of Education's website. The NMPED has also developed model IEP forms for Model NM Pre-school/Elementary IEP Form (NMPED)(Revised August 2019) and Model NM Secondary IEP Form (NMPED)(updated August 2019) along with a guide, Developing Quality IEPs Technical Assistance Manual (NMPED) (Revised 2011)available through the NMPED website. CIMARRON MUNICIPAL SCHOOLS uses a localized IEP form based upon the NMPED form and guidance document.

§ 300.113 Routine checking of hearing aids and external components of surgically implanted medical devices.		
(a) *Hearing aids.* Each public agency must ensure that hearing aids worn in school by children with hearing impairments, including deafness, are functioning properly. (b) *External components of surgically implanted medical devices.* (1) Subject to paragraph (b)(2) of this section, each public agency must ensure that the external components of surgically implanted medical devices are functioning properly. (2) For a child with a surgically implanted medical device who is receiving special education and related services under this part, a public agency is not responsible for the post-surgical maintenance, programming, or replacement of the medical device that has been surgically implanted (or of an external component of the surgically implanted medical device).		CIMARRON MUNICIPAL SCHOOLS recognizes its obligation to change a battery or routinely check an external component of a surgically implanted medical device to make sure it is turned on and operating. However, mapping a cochlear implant (or paying the costs associated with mapping) is not routine checking and is not the responsibility of CIMARRON MUNICIPAL SCHOOLS. (See 71 Fed. Reg. 46581 (August 14, 2006))

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(Authority: 20 U.S.C. 1401(1), 1401(26)(B))		

Least Restrictive Environment (LRE)		
§ 300.114 LRE requirements.		
(a) *General.* (1) Except as provided in § 300.324(d)(2) (regarding children with disabilities in adult prisons), the State must have in effect policies and procedures to ensure that public agencies in the State meet the LRE requirements of this section and §§ 300.115 through 300.120. (2) Each public agency must ensure that— (i) To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are nondisabled; and (ii) Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only if the nature or severity of the disability is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. (b) *Additional requirement—State funding mechanism—* (1) *General.* (i) A State funding mechanism must not result in placements that violate the requirements of paragraph (a) of this section; and	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** C. Least restrictive environment. (1) Except as provided in 34 CFR Sec. 300.324(d) and Subsection K of 6.31.2.11 NMAC (correct citation 6.31.2.11(M) NMAC)for children with disabilities who are convicted as adults under state law and incarcerated in adult prisons, all educational placements and services for children with disabilities shall be provided in the least restrictive environment that is appropriate to each child's needs in compliance with 34 CFR Secs. 300.114 through 300.120. (2) In determining the least restrictive environment for each child's needs, public agencies and their IEP teams shall ensure that the following requirements are met. (a) The requirements of 34 CFR Sec. 300.114(a)(2) for each public agency to ensure that to the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are nondisabled, and that special classes, separate schooling or other removal of children with disabilities from the general educational environment occurs only if the nature or severity of the disability is such that education in regular classes with the	CIMARRON MUNICIPAL SCHOOLS aims to foster inclusive and effective learning environments through the use of inclusive practices. The U.S. Department of Education has issued a Dear Colleague Letter on Inclusive Educational Practices (U.S. Dept. of Educ.) (January 16, 2025) and an accompanying guidance document, Building and Sustaining Inclusive Educational Practices (U.S. Dept. of Educ.) (2025) to support districts in this effort. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance and seek to implement its guiding principles. CIMARRON MUNICIPAL SCHOOLS acknowledges there is a strong preference in favor of educating children with disabilities in the regular classroom with appropriate aids and supports; however, a regular classroom placement is not appropriate for every child with a disability. Placement decisions will be made on a case-by-case basis and must be appropriate for the needs of the child. (See 71 Fed. Reg. 46589 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS presumes that the first placement option to consider for each child with a disability is the regular classroom in the school that the child would attend if not disabled, with appropriate supplementary aids and services to facilitate such placement. (See 71 Fed. Reg. 46588 (August 14, 2006))

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(ii) A State must not use a funding mechanism by which the State distributes funds on the basis of the type of setting in which a child is served that will result in the failure to provide a child with a disability FAPE according to the unique needs of the child, as described in the child's IEP. (2) *Assurance.* If the State does not have policies and procedures to ensure compliance with paragraph (b)(1) of this section, the State must provide the Secretary an assurance that the State will revise the funding mechanism as soon as feasible to ensure that the mechanism does not result in placements that violate that paragraph. (Authority: 20 U.S.C. 1412(a)(5))	use of supplementary aids and services cannot be achieved satisfactorily. (b) The required continuum of alternative placements as specified in 34 CFR Sec. 300.115. (c) The requirement of 34 CFR Sec. 300.116(c) that each child with a disability be educated in the school that he or she would attend if nondisabled unless the child's IEP requires some other arrangement. (d) The requirement of 34 CFR Sec. 300.116(e) that a child with a disability not be removed from education in age-appropriate regular classrooms solely because of needed modifications in the general curriculum. (e) The requirements of 34 CFR Sec. 300.320(a)(4) that the IEP for each child with a disability include a statement of the special education and related services and supplementary aids and services, based on peer-reviewed research to the extent practicable, to be provided to the child, or on behalf of the child, and a statement of the program modifications or supports for school personnel that will be provided for the child to be involved and progress in the general curriculum and to participate in extracurricular and other nonacademic activities with nondisabled children. (f) The requirement of 34 CFR Sec. 300.324(a)(3) that the regular education teacher of a child with a disability, as a member of the IEP team, shall assist in determining the supplementary aids and services, program modifications or supports for school personnel that will be provided for the child in compliance with 34 CFR Sec. 300.320(a)(4). (g) The requirement of 34 CFR Sec. 300.320(a)(5) that the IEP include an explanation of the extent, if any, to which the child will not	CIMARRON MUNICIPAL SCHOOLS understands that a change in location is not always a change in placement. A placement is a point along the child's continuum of placement options, while location is the physical location where the child receives related services, such as a classroom. However, a change in location may give rise to a change in placement if the change in location substantially alters the student's educational program (*See* 71 Fed. Reg. 46,588 (2006); *See Letter to Fisher*, 21 IDELR 992 (OSEP 1994) CIMARRON MUNICIPAL SCHOOLS understands that when two or more equally appropriate locations are available, the District can assign the child to the school or classroom of its choosing. However, the District cannot use factors such as the availability of services at a particular school to determine a child's placement on the LRE continuum. (*See* OSEP Letter to Trigg (2007)) CIMARRON MUNICIPAL SCHOOLS expects that every Individualized Education Program team writes an LRE justification statement that shows that each student's placement is individualized, data driven, and references why the student cannot be satisfactorily educated in the general education setting even with support.

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	participate with nondisabled children in the regular class and the activities described in 34 CFR Secs. 300.320(a)(4) and 300.117. (h) The requirements of 34 CFR Sec. 300.503 that a public agency give the parents written notice a reasonable time before the public agency proposes or refuses to initiate or change the educational placement of the child or the provision of FAPE to the child and that the notice include a description of any other options considered and the reasons why those options were rejected. (i) The requirement of 34 CFR Sec. 300.120 that the department carry out activities to ensure that Sec. 300.114 is implemented by each public agency and that, if there is evidence that a public agency makes placements that are inconsistent with Sec. 300.114, the department shall review the public agency's justification for its actions and assist in planning and implementing any necessary corrective action.	

§ 300.115 Continuum of alternative placements.		
(a) Each public agency must ensure that a continuum of alternative placements is available to meet the needs of children with disabilities for special education and related services. (b) The continuum required in paragraph (a) of this section must— (1) Include the alternative placements listed in the definition of special education under § 300.39 (instruction in regular classes, special classes, special schools, home instruction, and instruction in hospitals and institutions); and (2) Make provision for supplementary services		CIMARRON MUNICIPAL SCHOOLS will make available a full continuum of placements. CIMARRON MUNICIPAL SCHOOLS understands that there is no requirement that each of the placements on the continuum be utilized. CIMARRON MUNICIPAL SCHOOLS understands that when two or more equally appropriate locations are available, the District can assign the child to the school or classroom of its choosing. However, the District cannot use factors such as the availability of services at a particular school to determine a child's placement on the LRE continuum. (*See* OSEP Letter to Trigg (2007))

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(such as resource room or itinerant instruction) to be provided in conjunction with regular class placement. (Authority: 20 U.S.C. 1412(a)(5))		CIMARRON MUNICIPAL SCHOOLS recognizes the IEP team is required to consider the inclusion of children with disabilities in early childhood programs. NMPED provides districts guidance and resources through the document Inclusion of Children with Disabilities in Early Childhood Programs (NMPED) found on the NMPED website. In ensuring a full continuum of placements, CIMARRON MUNICIPAL SCHOOLS will seek to collaborate with other agencies and programs including Head Start programs to the extent available. CIMARRON MUNICIPAL SCHOOLS will rely on resources such as the U.S. Department of Education and Health and U.S. Department of Human Services Dear Colleague Letter on IDEA Services in Head Start (October 5, 2022) and Guidance on Creating an Effective Memorandum of Understanding to Support High-Quality Inclusive Early Childhood Systems (October 5, 2022).

§ 300.116 Placements.		
In determining the educational placement of a child with a disability, including a preschool child with a disability, each public agency must ensure that— (a) The placement decision— (1) Is made by a group of persons, including the parents, and other persons knowledgeable about the child, the meaning of the evaluation data, and the placement options; and (2) Is made in conformity with the LRE provisions of this subpart, including §§ 300.114 through 300.118; (b) The child's placement—		CIMARRON MUNICIPAL SCHOOLS expects the IEP Team to follow the Tenth Circuit standard for determining the least restrictive environment. First, the IEP Team will consider whether education in the regular classroom, with the use of supplementary aids and services, can be achieved satisfactorily. If the answer is "no," and the IEP Team intends to provide special education or to remove the child from regular education, CIMARRON MUNICIPAL SCHOOLS's IEP Team will examine whether the school has mainstreamed the child to the maximum extent appropriate. (See L.B. v. Nebo School District (10th Cir.2004)) The Tenth Circuit standard includes five factors for consideration:

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(1) Is determined at least annually; (2) Is based on the child's IEP; and (3) Is as close as possible to the child's home; (c) Unless the IEP of a child with a disability requires some other arrangement, the child is educated in the school that he or she would attend if nondisabled; (d) In selecting the LRE, consideration is given to any potential harmful effect on the child or on the quality of services that he or she needs; and (e) A child with a disability is not removed from education in age- appropriate regular classrooms solely because of needed modifications in the general education curriculum. (Approved by the Office of Management and Budget under control number 1820–0030)(Authority: 20 U.S.C. 1412(a)(5))		■ Whether the district has taken steps to accommodate the child with disabilities in regular education (by providing supplementary aids and services or modifying its regular education program); ■ Whether these efforts were sufficient or token (the requirement that districts modify and supplement regular education is broad; however, districts need not provide every conceivable supplementary aid or service to assist the child); ■ Whether the child will receive an educational benefit from regular education; ■ The child's overall educational experience in the mainstreamed environment, balancing the benefits of regular and special education (since, on the one hand, the nonacademic benefit that the child receives from mainstreaming may tip the balance in favor of mainstreaming, even if the child cannot flourish academically; while on the other hand, placing the child in regular education may be detrimental to the child); and ■ The effect the disabled child's presence has on the regular classroom environment. (See L.B. v. Nebo School District (10th Cir.2004)), 379 F.3d 966 (10th Cir. 2004)) CIMARRON MUNICIPAL SCHOOLS understands that least restrictive environment provisions of IDEA apply to preschool age children with disabilities. The U.S. Department of Education and U.S. Department of Health and Human Services have issued Policy Statement on Inclusion of Children with Disabilities in Early Childhood Programs (U.S. Dept. of Educ. And U.S. Dept. of Health and Human Services) (Updated November 2023). CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this Policy Statement. NMPED issued guidance to IEP team when making placement decisions through a document titled Making Placement Decisions in the Least Restrictive

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		Environment (NMPD) (February 2003), found on the NMPED website. CIMARRON MUNICIPAL SCHOOLS believes that if a child with a disability has behavioral problems that are so disruptive in a regular classroom that the education of other children is significantly impaired, the needs of the child with a disability generally cannot be met in that environment. However, before making such a determination, CIMARRON MUNICIPAL SCHOOLS will ensure that consideration has been given to the full range of supplementary aids and services that could be provided to the child in the regular educational environment to accommodate the unique needs of the child with a disability. If the IEP Team determines that, even with the provision of supplementary aids and services, the child's IEP could not be implemented satisfactorily in the regular educational environment, that placement would not be the LRE placement for that child at that particular time, because her or his unique educational needs could not be met in that setting. (See 71 Fed. Reg. 46589 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will utilize the same process for determining the educational placement for children with low-incidence disabilities (including children who are deaf, hard of hearing, or deaf-blind), as used for determining the educational placement for all children with disabilities. That is, each child's educational placement will be determined on an individual case-by case basis depending on each child's unique educational needs and circumstances, rather than by the child's category of disability, and will be based on the child's IEP. (See 71 Fed. Reg. 46586 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS does not consider maintaining a child's placement in an educational program that is substantially and materially similar to the former placement to be a change in placement. (See 71 Fed. Reg. 46588-89 (August 14, 2006))

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		CIMARRON MUNICIPAL SCHOOLS understands that there is nothing in the IDEA that requires a detailed explanation in the student's IEP of why their educational needs or education placements cannot be met in the location the parents request; however, CIMARRON MUNICIPAL SCHOOLS will strive to adequately communicate such to parents. (See 71 Fed. Reg. 46588 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will ensure that children with disabilities have available an instructional day commensurate with that of children without disabilities. Under certain circumstances, shortened days and modified days may be appropriate but because these constitute a more restrictive placement. The CIMARRON MUNICIPAL SCHOOLS will ensure that the IEP Team documents the prior steps taken, and develops a plan to reduce the Student's negative behavior and return the student to school full time. CIMARRON MUNICIPAL SCHOOLS will not shorten a student's day unless such has been appropriately determined to constitute the student's LRE by the IEP Team after less restrictive means have been exhausted. CIMARRON MUNICIPAL SCHOOLS prohibits shortening the school day for a student with disabilities solely to accommodate transportation schedules or in order to accommodate teacher planning time or for administrative convenience. (See Overview of Special Education Transportation: A Primer for Parents and Educators (NMPED) (2003))

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§ 300.117 Nonacademic settings.		
In providing or arranging for the provision of nonacademic and extracurricular services and activities, including meals, recess periods, and the services and activities set forth in § 300.107, each public agency must ensure that each child with a disability participates with nondisabled children in the extracurricular services and activities to the maximum extent appropriate to the needs of that child. The public agency must ensure that each child with a disability has the supplementary aids and services determined by the child's IEP Team to be appropriate and necessary for the child to participate in nonacademic settings. (Approved by the Office of Management and Budget under control number 1820–0030)(Authority: 20 U.S.C. 1412(a)(5))		CIMARRON MUNICIPAL SCHOOLS will provide supplementary aids and services in extracurricular and nonacademic settings to enable children with disabilities to be educated with nondisabled children to the maximum extent appropriate. (See 71 Fed. Reg. 46578 (August 14, 2006))

§ 300.118 Children in public or private institutions.		
Except as provided in § 300.149(d) (regarding agency responsibility for general supervision for some individuals in adult prisons), an SEA must ensure that § 300.114 is effectively implemented, including, if necessary, making arrangements with public and private institutions (such as a memorandum of agreement or special implementation procedures). (Authority: 20 U.S.C. 1412(a)(5))		

§ 300.119 Technical assistance and training activities.		
Each SEA must carry out activities to ensure that teachers and administrators in all public agencies— (a) Are fully informed about their responsibilities for		

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implementing § 300.114; and (b) Are provided with technical assistance and training necessary to assist them in this effort. (Authority: 20 U.S.C. 1412(a)(5))		

§ 300.120 Monitoring activities.		
(a) The SEA must carry out activities to ensure that § 300.114 is implemented by each public agency. (b) If there is evidence that a public agency makes placements that are inconsistent with § 300.114, the SEA must— (1) Review the public agency's justification for its actions; and (2) Assist in planning and implementing any necessary corrective action. (Authority: 20 U.S.C. 1412(a)(5))		

Additional Eligibility Requirements		
§ 300.121 Procedural safeguards.		
(a) *General.* The State must have procedural safeguards in effect to ensure that each public agency in the State meets the requirements of §§ 300.500 through 300.536. (b) *Procedural safeguards identified.* Children with disabilities and their parents must be afforded the procedural safeguards identified in paragraph (a) of this section.		CIMARRON MUNICIPAL SCHOOLS's Board Policy along with this Handbook of Procedures constitute the Policies and Procedures of CIMARRON MUNICIPAL SCHOOLS which are designed to be consistent with State policies and procedures established under § 300.121 and §§ 300.500 through 300.536 to ensure that children with disabilities and their parents are afforded the procedural safeguards under the IDEA.

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(Authority: 20 U.S.C. 1412(a)(6)(A))		A current copy of the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (English Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (NMPED) (Spanish Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Navajo Version); Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Vietnamese Version); the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Russian Version), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (Mandarin), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (NMPED) (French), and the Special Education Procedural Safeguards For Students with Disabilities and their Families required Under IDEA Part B Notice (ASL Video)(ASL 09/01/2021) are available through the NMPED.

§ 300.122 Evaluation.		
Children with disabilities must be evaluated in accordance with §§300.300 through 300.311 of subpart D of this part. (Authority: 20 U.S.C. 1412(a)(7))		CIMARRON MUNICIPAL SCHOOLS's Board Policy along with this Handbook of Procedures constitute the Policies and Procedures of CIMARRON MUNICIPAL SCHOOLS which are designed to be consistent with State policies and procedures established under § 300.122 and §§ 300.300 through 300.311 to ensure that children with disabilities are evaluated under the IDEA.

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§ 300.123 Confidentiality of personally identifiable information.		
The State must have policies and procedures in effect to ensure that public agencies in the State comply with §§ 300.610 through 300.626 related to protecting the confidentiality of any personally identifiable information collected, used, or maintained under Part B of the Act. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		CIMARRON MUNICIPAL SCHOOLS's Board Policy (including policies to ensure compliance with the Family Educational Rights and Privacy Act) along with this Handbook of Procedures and CIMARRON MUNICIPAL SCHOOLS's annual FERPA notice constitute the Policies and Procedures of CIMARRON MUNICIPAL SCHOOLS which are designed to be consistent with State policies and procedures established under § 300.123 and §§ 300.610 through 300.626 related to protecting the confidentiality of any personally identifiable information collected, used, or maintained under Part B of the Act.

§ 300.124 Transition of children from the Part C program to preschool programs.		
The State must have in effect policies and procedures to ensure that— (a) Children participating in early intervention programs assisted under Part C of the Act, and who will participate in preschool programs assisted under Part B of the Act, experience a smooth and effective transition to those preschool programs in a manner consistent with section 637(a)(9) of the Act; (b) By the third birthday of a child described in paragraph (a) of this section, an IEP or, if consistent with § 300.323(b) and section 636(d) of the Act, an IFSP, has been developed and is being implemented for the child consistent with §300.101(b); and (c) Each affected LEA will participate in transition planning conferences arranged by the designated lead agency under section 635(a)(10) of the Act.	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** A. Preschool programs for children aged three through five. (1) Each public agency shall ensure that a free appropriate public education is available for each preschool child with a disability within its educational jurisdiction no later than the child's third birthday and that an individualized education program (IEP) under Part B or an individual family services plan (IFSP) under Part C of IDEA is in effect by that date in compliance with 34 CFR Secs. 300.101, 300.124 and 300.323(b). (2) Eligibility to enroll in Part B preschool program. If a child turns three at any time during the school year and is determined to be eligible under Part B, the child may enroll in a Part B preschool program when the child turns three if the parent so chooses, whether	CIMARRON MUNICIPAL SCHOOLS's Board Policy along with this Handbook of Procedures constitute the Policies and Procedures of CIMARRON MUNICIPAL SCHOOLS which are designed to be consistent with State policies and procedures established under § 300.124, § 300.101, and § 300.323 for the transition of children from the IDEA Part C programs to IDEA Part B programs. CIMARRON MUNICIPAL SCHOOLS will implement its Policies and Procedures to ensure a smooth and effective transition from IDEA Part C (FIT Program) to Part B programs for preschool children with disabilities within CIMARRON MUNICIPAL SCHOOLS's educational jurisdiction, in compliance with 34 C.F.R. § 300.124. The IDEA Part C lead agency must share the directory information of potentially eligible students with their LEA(s) including CIMARRON MUNICIPAL SCHOOLS.

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(Authority: 20 U.S.C. 1412(a)(9))	or not the child has previously been receiving Part C services. (3) To ensure effective transitioning from IDEA Part C programs to IDEA Part B programs, each public agency shall conduct a full and individual initial comprehensive evaluation, at no cost to the parent, and in compliance with requirements of 34 CFR Secs. 300.300, 300.301, 300.302, 300.304 and 300.305 and other department rules and standards before the initial provision of Part B special education and related services to a child with a disability. (a) The initial comprehensive evaluation process shall be conducted in all areas of suspected disability. (b) The Part B eligibility determination team shall review current assessments and shall determine the additional data and assessments needed for the comprehensive evaluation. Current assessments are defined as assessments, other than medical assessments, conducted no more than six months prior to the date of the meeting of the Part B eligibility determination team. (c) The Part B eligibility determination team shall consider educationally relevant medical assessments as part of the review of existing evaluation data. The determination of eligibility may not be made solely on the basis of medical assessments. If the team considers medical assessments conducted more than six months prior to the date of the meeting, the team shall document the appropriateness of considering such medical assessments. (4) Each public agency shall develop and implement appropriate policies and procedures to ensure a smooth and effective transition from Part C to Part B programs for preschool children with disabilities within the public agency's educational jurisdiction, in compliance with 34 CFR Sec. 300.124. Each LEA and other public agencies as appropriate shall make	CIMARRON MUNICIPAL SCHOOLS will make reasonable efforts to establish productive working relations with local Part C programs and when given reasonable notice shall participate in the ninety-day transition planning conferences arranged by local Part C providers. CIMARRON MUNICIPAL SCHOOLS understands that the process of sharing this data must be completed in a Memorandum of Understanding (MOU) or Interagency Agreement between both CIMARRON MUNICIPAL SCHOOLS and the Part C lead agency. On September 6, 2011, the U.S. Department of Education announced the release of the final regulations for the early intervention program under Part C of the IDEA. CIMARRON MUNICIPAL SCHOOLS is committed to a seamless transition of children with disabilities from the Part C program to its Part B program. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of the Guidance: Children transitioning from Part C to Part B (NMPED) (2019) related to same in order to effectuate a seamless transition. CIMARRON MUNICIPAL SCHOOLS uses the NMPED manual, Guidance: Children transitioning from Part C to Part B (NMPED) (2019) as its guiding documents in implementing the transition of students from Part C to Part B. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document. The U.S. Department of Education has published a guidance document, Early Childhood Transition Questions and Answers (OSEP QA 24-01) (U.S. Dept. of Educ,) (November 28, 2023). CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as

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	reasonable efforts to establish productive working relations with local Part C programs and when given reasonable notice shall participate in the transition planning conferences arranged by local Part C providers. (5) In particular: (a) Each LEA shall survey Part C programs within its educational jurisdiction in its child find efforts to identify children who will be eligible to enter the LEA's Part B preschool program in future years. (b) Each LEA shall promote parent and family involvement in transition planning with Part C programs, community programs and related services providers at least six months before the child is eligible to enter the LEA's Part B preschool program. (c) Each LEA shall establish and implement procedures to support successful transitions including parent training, professional development for special educators and general educators, and student and parent self-advocacy training and education. (d) Each LEA shall assist parents in becoming their child's advocates as the child makes the transition through systems. (e) Each LEA shall participate in transition planning conferences arranged by the designated Part C lead agency no less than 90 days prior to the anticipated transition or the child's third birthday, whichever occurs first, to facilitate informed choices for all families. (f) Each LEA shall designate a team including parents and qualified professionals to review existing evaluation data for each child entering the LEA's preschool program in compliance with 34 CFR Sec. 300.305, and based on that review to identify what additional data, if any, are needed to determine the child's eligibility	appropriate), shall inform appropriate personnel of this guidance document.

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	for Part B services or develop an appropriate program in a manner that is consistent with Paragraph (3) of Subsection A of this section. The notice of procedural safeguards shall be given to the parents as provided in Paragraph (3) of Subsection D of 6.31.2.13 NMAC. (g) Development of IFSP, IEP or IFSP-IEP. (i) The IFSP, IEP, or IFSP-IEP will be developed by a team constituted in compliance with 34 CFR Sec. 300.321 including parents. For children transitioning from Part C programs to Part B programs, the team shall also include one or more early intervention providers who are knowledgeable about the child. "Early intervention providers" are defined as Part C service coordinators or other representatives of the Part C system. (ii) For each child transitioning from a Part C program to a Part B preschool program, the LEA shall initiate a meeting to develop the eligible child's IFSP, IEP or IFSP-IEP, in accordance with 34 CFR Sec. 300.124. The IFSP, IEP or IFSP shall be developed and implemented no later than the child's third birthday, consistent with 34 CFR Sec. 300.101(b). (h) In compliance with 34 CFR Sec. 300.101(b)(2), if a child's birthday occurs during the summer, the child's IEP team shall determine the date when services under the IEP or IFSP will begin. Each public agency shall engage in appropriate planning with the Part C lead agency so that the eligible child will be prepared to receive Part B special education and related services when the IEP team determines that the services under the IEP or IFSP will begin. (i) Each public agency shall develop policies and procedures to ensure a successful transition from Part B preschool for children with	

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	disabilities who are eligible for continued services in pre-kindergarten and kindergarten.	

§§ 300.125–300.128 **[Reserved]**		

Children in Private Schools		
§ 300.129 State responsibility regarding children in private schools.		
The State must have in effect policies and procedures that ensure that LEAs, and, if applicable, the SEA, meet the private school requirements in §§ 300.130 through 300.148. (Authority: 20 U.S.C. 1412(a)(10))		The NMPED has issued a memorandum containing guidance regarding Children in Private Schools (November 14, 2005) available through the NMPED website. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance. The U.S. Department of Education Office of Special Education and Rehabilitative Services has issued a guidance document, Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022),. These guidance documents provide detailed responses to frequently asked questions and provide a clear explanation of CIMARRON MUNICIPAL SCHOOLS's duty to parentally-placed private school children. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document.

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Children With Disabilities Enrolled by Their Parents in Private Schools		
§ 300.130 Definition of parentally-placed private school children with disabilities.		
Parentally-placed private school children with disabilities means children with disabilities enrolled by their parents in private, including religious, schools or facilities that meet the definition of elementary school in § 300.13 or secondary school in § 300.36, other than children with disabilities covered under §§ 300.145 through 300.147. (Authority: 20 U.S.C. 1412(a)(10)(A))	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** N. Children in private schools or facilities. (1) Children enrolled by parents in private schools or facilities. (a) Parentally placed private school children with disabilities means children with disabilities enrolled by their parents in private schools, including religious schools or facilities, such as residential treatment centers, day treatment centers, hospitals, and mental health institutions, that include other children with disabilities who are covered under 34 CFR Secs. 300.145 through 300.147. (b) A school district in which a private school or facility is located shall not be considered the resident school district of a school-age person if residency is based solely on the school-age person's enrollment at the facility and the school-age person would not otherwise be considered a resident of the state.	New Mexico's statutory definition of a "private school" specifically excludes a home school. However, CIMARRON MUNICIPAL SCHOOLS's child find duty still extends to home-school students. (See NMPED Memorandum Children in Private Schools Memorandum (NMPED) (November 14, 2005) New Mexico Public Education Department provides additional guidance through its Private School Q & A document entitled IDEA and Private Schools Q&A (NMPED) (May 2010)

§ 300.131 Child find for parentally-placed private school children with disabilities.		
(a) *General.* Each LEA must locate, identify, and evaluate all children with disabilities who are enrolled by their parents in private, including	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:**	CIMARRON MUNICIPAL SCHOOLS's child find duty applies to students enrolled in private schools by their parents, whether or not accredited, and to homeschooled students within CIMARRON

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Federal Regulations	New Mexico Rules	Procedures
religious, elementary schools and secondary schools located in the school district served by the LEA, in accordance with paragraphs (b) through (e) of this section, and §§ 300.111 and 300.201. (b) *Child find design.* The child find process must be designed to ensure— (1) The equitable participation of parentally-placed private school children; and (2) An accurate count of those children. (c) *Activities.* In carrying out the requirements of this section, the LEA, or, if applicable, the SEA, must undertake activities similar to the activities undertaken for the agency's public school children. (d) *Cost.* The cost of carrying out the child find requirements in this section, including individual evaluations, may not be considered in determining if an LEA has met its obligation under §300.133. (e) *Completion period.* The child find process must be completed in a time period comparable to that for students attending public schools in the LEA consistent with § 300.301. (f) *Out-of-State children.* Each LEA in which private, including religious, elementary schools and secondary schools are located must, in carrying out the child find requirements in this section, include parentally-placed private school children who reside in a State other than the State in which the private schools that they attend are located. (Authority: 20 U.S.C. 1412(a)(10)(A)(ii))	N. Children in private schools or facilities. (1) Children enrolled by parents in private schools or facilities. … (c) Each LEA shall locate, identify and evaluate all children with disabilities who are enrolled by their parents in private schools, including religious elementary schools and secondary schools located in the education jurisdiction of the LEA, in accordance with 34 CFR Secs. 300.131 and 300.111.	MUNICIPAL SCHOOLS's jurisdiction, whether or not registered with the NMPED. (See NMPED Memorandum regarding Children in Private Schools Memorandum (NMPED) (November 14, 2005) CIMARRON MUNICIPAL SCHOOLS will monitor and document all child find activities that include homeschooled and private school students within their respective jurisdictions, including the specific activities conducted, the dates of each activity, and the results of each activity. (See NMPED Memorandum regarding Children in Private Schools Memorandum (NMPED) (November 14, 2005) All screenings and evaluations resulting from CIMARRON MUNICIPAL SCHOOLS's child find activities will be free to parents, including parents of home-schooled students and parents of students who attend private school by parent choice. (See NMPED Memorandum regarding Children in Private Schools Memorandum (NMPED) (November 14, 2005) CIMARRON MUNICIPAL SCHOOLS has options as to ensure child find responsibilities. CIMARRON MUNICIPAL SCHOOLS may assume the responsibility or contract with another public agency or make other arrangements. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022).) CIMARRON MUNICIPAL SCHOOLS's child find duty for parentally-placed children with disabilities in private schools extends to children aged 3 through 5 only if the school or facility meets the definition of "elementary school". (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022)) The child find activities conducted by CIMARRON MUNICIPAL SCHOOLS for parentally-placed private school children will be similar to activities undertaken

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		for child find for children in CIMARRON MUNICIPAL SCHOOLS, and will not be delayed. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022)) CIMARRON MUNICIPAL SCHOOLS's child find duty also includes children from other states attending private elementary schools and secondary schools located in CIMARRON MUNICIPAL SCHOOLS. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022))

§ 300.132 Provision of services for parentally-placed private school children with disabilities—basic requirement.		
(a) General. To the extent consistent with the number and location of children with disabilities who are enrolled by their parents in private, including religious, elementary schools and secondary schools located in the school district served by the LEA, provision is made for the participation of those children in the program assisted or carried out under Part B of the Act by providing them with special education and related services, including direct services determined in accordance with § 300.137, unless the Secretary has arranged for services to those children under the by-pass provisions in §§300.190 through 300.198. (b) Services plan for parentally-placed private school children with disabilities. In accordance with paragraph (a) of this section and §§ 300.137 through 300.139, a services plan must be developed and implemented for each private school child with a disability who has been designated by the LEA in which the private school is located to receive special education and related services under this part.	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** N. Children in private schools or facilities. (1) Children enrolled by parents in private schools or facilities. … (d) Each public agency shall develop a "service plan" that describes the special education and related services the LEA will provide to a parentally placed child with a disability enrolled in a private school who has been designated to receive services, including the location of the services and any transportation necessary, consistent with 34 CFR Sec. 300.132 and that is developed and implemented in accordance with 34 CFR Secs. 300.137 through 300.139. The provision applies only to private schools and not to private facilities where an IEP shall be in place.	If appropriate, CIMARRON MUNICIPAL SCHOOLS will inform the parents that the LEA of residence is responsible for providing the child a free appropriate public education (FAPE) if the student leaves the private school and enrolls in public school. If the parent makes clear his or her intention to keep the child in the private school, the LEA where the child resides does not have to create an IEP. (See NMPED Q/A on IDEA and Private Schools Q&A (NMPED) (May 2010) Every parentally-placed private school child with a disability attending a private school within CIMARRON MUNICIPAL SCHOOLS, who has been designated by the CIMARRON MUNICIPAL SCHOOLS to receive special education and related services, will have a service plan. The plan will describe the specific special education or related services that CIMARRON MUNICIPAL SCHOOLS will provide to the child. CIMARRON MUNICIPAL SCHOOLS will ensure that a representative of the private school attends each meeting to develop the plan or use other methods to ensure participation by the private school, including conference telephone calls. (See Questions and Answers on Serving Children with Disabilities Placed

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(c) Record keeping. Each LEA must maintain in its records, and provide to the SEA, the following information related to parentally-placed private school children covered under §§300.130 through 300.144: (1) The number of children evaluated; (2) The number of children determined to be children with disabilities; and (3) The number of children served. (Authority: 20 U.S.C. 1412(a)(10)(A)(i))	(e) Pursuant to 34 CFR Sec. 300.133, each LEA is obligated to spend a proportionate amount of its federal IDEA Part B funds to assist private school children with disabilities placed in a private school or private facility by a parent who assumes responsibility for such placement. In doing so, LEAs shall use the formula for calculating proportionate amount and annual count of parentally placed private school children with disabilities in accordance with 34 CFR Sec. 300.133. The public agency shall not use IDEA funds to benefit private schools as provided in 34 CFR Sec. 300.141. The state is not required to distribute state funds for such school-age persons. Furthermore, the constitution and laws of New Mexico prohibit public agencies from spending state funds to assist private schools or facilities or their students. … (7) The department shall assign a unique student identifier for school-age persons who have service plans, including those who are not residents of the state but who are attending private residential treatment facilities in the state.	by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022)) The NMPED has developed a model Private School Service Plan (NMPED) (2006) CIMARRON MUNICIPAL SCHOOLS uses a localized service plan form based upon the NMPED form and guidance. Although the IDEA and its regulations do not specify how often a service plan must be written, CIMARRON MUNICIPAL SCHOOLS will generally review and revise a service plan annually, as appropriate. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022)) CIMARRON MUNICIPAL SCHOOLS will maintain in its records and provide to the NMPED the number of parentally-placed private school children evaluated, the number of parentally-placed private school children determined to have disabilities under Part B of the IDEA, and the number of children provided with equitable services. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022))

§ 300.133 Expenditures.		
(a) *Formula.* To meet the requirement of § 300.132(a), each LEA must spend the following on providing special education and related services (including direct services) to parentally- placed private school children with disabilities: (1) For children aged 3 through 21, an amount that is the same proportion of the LEA's total subgrant under section 611(f) of the Act as the number of private school children with	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** N. Children in private schools or facilities. (1) Children enrolled by parents in private schools or facilities.	If the LEA has not expended the entire proportionate share of its IDEA funds by the end of the fiscal year, CIMARRON MUNICIPAL SCHOOLS will obligate the remaining funds for services for parentally-placed private school students with disabilities during a carry-over period of one additional year. CIMARRON MUNICIPAL SCHOOLS will enter the proportionate share in the uniform chart of accounts. (See NMPED Q/A on IDEA and Private Schools Q&A (NMPED) (May 2010)

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Federal Regulations	New Mexico Rules	Procedures
disabilities aged 3 through 21 who are enrolled by their parents in private, including religious, elementary schools and secondary schools located in the school district served by the LEA, is to the total number of children with disabilities in its jurisdiction aged 3 through 21. (2) (i) For children aged three through five, an amount that is the same proportion of the LEA's total subgrant under section 619(g) of the Act as the number of parentally-placed private school children with disabilities aged three through five who are enrolled by their parents in a private, including religious, elementary school located in the school district served by the LEA, is to the total number of children with disabilities in its jurisdiction aged three through five. (ii) As described in paragraph (a)(2)(i) of this section, children aged three through five are considered to be parentally-placed private school children with disabilities enrolled by their parents in private, including religious, elementary schools, if they are enrolled in a private school that meets the definition of elementary school in §300.13. (3) If an LEA has not expended for equitable services all of the funds described in paragraphs (a)(1) and (a)(2) of this section by the end of the fiscal year for which Congress appropriated the funds, the LEA must obligate the remaining funds for special education and related services (including direct services) to parentally-placed private school children with disabilities during a carry- over period of one additional year.	… (e) Pursuant to 34 CFR Sec. 300.133, each LEA is obligated to spend a proportionate amount of its federal IDEA Part B funds to assist private school children with disabilities placed in a private school or private facility by a parent who assumes responsibility for such placement. In doing so, LEAs shall use the formula for calculating proportionate amount and annual count of parentally placed private school children with disabilities in accordance with 34 CFR Sec. 300.133. The public agency shall not use IDEA funds to benefit private schools as provided in 34 CFR Sec. 300.141. The state is not required to distribute state funds for such school-age persons. Furthermore, the constitution and laws of New Mexico prohibit public agencies from spending state funds to assist private schools or facilities or their students.	For technical assistance on how to calculate the proportionate share, see Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022), Section N. In calculating the proportionate amount of Federal funds to be provided for parentally-placed private school children (ages 5 through 21) with disabilities, CIMARRON MUNICIPAL SCHOOLS will ensure that the count is conducted between October 1st and December 1st of each year, or by the annual child count date set by the New Mexico Public Education Department. (See NMPED Q/A on IDEA and Private Schools Q&A (NMPED) (May 2010)

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(b) *Calculating proportionate amount.* In calculating the proportionate amount of Federal funds to be provided for parentally-placed private school children with disabilities, the LEA, after timely and meaningful consultation with representatives of private schools under § 300.134, must conduct a thorough and complete child find process to determine the number of parentally-placed children with disabilities attending private schools located in the LEA. (*See* Appendix B for an example of how proportionate share is calculated). (c) *Annual count of the number of parentally-placed private school children with disabilities.* (1) Each LEA must— (i) After timely and meaningful consultation with representatives of parentally-placed private school children with disabilities (consistent with §300.134), determine the number of parentally- placed private school children with disabilities attending private schools located in the LEA; and (ii) Ensure that the count is conducted on any date between October 1 and December 1, inclusive, of each year. (2) The count must be used to determine the amount that the LEA must spend on providing special education and related services to parentally-placed private school children with disabilities in the next subsequent fiscal year. (d) *Supplement, not supplant.* State and local funds may supplement and in no case supplant the proportionate amount of Federal funds required to be expended for parentally-placed private school children with disabilities under this part. (Authority: 20 U.S.C. 1412(a)(10)(A))		

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§ 300.134 Consultation.		
To ensure timely and meaningful consultation, an LEA, or, if appropriate, an SEA, must consult with private school representatives and representatives of parents of parentally- placed private school children with disabilities during the design and development of special education and related services for the children regarding the following: (a) Child find. The child find process, including— (1) How parentally-placed private school children suspected of having a disability can participate equitably; and (2) How parents, teachers, and private school officials will be informed of the process. (b) *Proportionate share of funds.* The determination of the proportionate share of Federal funds available to serve parentally-placed private school children with disabilities under § 300.133(b), including the determination of how the proportionate share of those funds was calculated. (c) *Consultation process.* The consultation process among the LEA, private school officials, and representatives of parents of parentally-placed private school children with disabilities, including how the process will operate throughout the school year to ensure that parentally-placed children with disabilities identified through the child find process can meaningfully participate in special education and related services. (d) *Provision of special education and related services.* How, where, and by whom special education and related services will be provided for parentally-	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** N. Children in private schools or facilities. (1) Children enrolled by parents in private schools or facilities. … (g) Pursuant to 34 CFR Secs. 300.134 and 300.135, LEAs shall ensure timely and meaningful consultation with private school representatives and representatives of parents of parentally placed private school children with disabilities. If the LEA fails to engage in meaningful and timely consultation or did not give due consideration to a request from private school officials, private school officials have the right to submit a complaint to the department. The private school official and the LEA shall follow the procedures outlined in 34 CFR Sec. 300.136.	CIMARRON MUNICIPAL SCHOOLS believes that effective consultation provides a genuine opportunity for all parties to express their views and to have those views considered by CIMARRON MUNICIPAL SCHOOLS. CIMARRON MUNICIPAL SCHOOLS will strive to establish positive and productive working relationships that make planning easier and ensure that the services provided meet the needs of eligible parentally placed private school children with disabilities. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022)) CIMARRON MUNICIPAL SCHOOLS will consult, in a timely and meaningful way, with private school representatives and representatives of parents of parentally-placed private school children with disabilities during the design and development of special education and related services for parentally placed private school children. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022)) In the consultation process, CIMARRON MUNICIPAL SCHOOLS will address the child find process and how parentally-placed private school children suspected of having a disability can participate equitably, including how parents, teachers and private school officials will be informed of the process. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022)) In the consultation process, CIMARRON MUNICIPAL SCHOOLS will address the proportionate share of federal funds available to serve parentally-placed private

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placed private school children with disabilities, including a discussion of— (1) The types of services, including direct services and alternate service delivery mechanisms; and (2) How special education and related services will be apportioned if funds are insufficient to serve all parentally-placed private school children; and (3) How and when those decisions will be made; (e) W*ritten explanation by LEA regarding services.* How, if the LEA disagrees with the views of the private school officials on the provision of services or the types of services (whether provided directly or through a contract), the LEA will provide to the private school officials a written explanation of the reasons why the LEA chose not to provide services directly or through a contract. (Authority: 20 U.S.C. 1412(a)(10)(A)(iii))		school children with disabilities, including the determination of how the share was calculated. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022)) In the consultation process, CIMARRON MUNICIPAL SCHOOLS will address how, where, and by whom special education and related services will be provided, including a discussion of types of services – including direct services and alternate service delivery mechanisms, as well as how the services will be apportioned if funds are insufficient. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022)) If CIMARRON MUNICIPAL SCHOOLS disagrees with the views of the private school officials on the provision of services or the types of services, CIMARRON MUNICIPAL SCHOOLS will provide a written explanation of the reasons why CIMARRON MUNICIPAL SCHOOLS chooses not to adopt the recommendations of the private school officials. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022)) CIMARRON MUNICIPAL SCHOOLS will submit a Consultation Documentation as part of their New Mexico Local Application for IDEA-B Funding. This appears as part of Objective 7 on the application. Representatives of each private school within the CIMARRON MUNICIPAL SCHOOLS's jurisdiction are required to sign and date this form indicating that they have been made aware by CIMARRON MUNICIPAL SCHOOLS's appropriate provisions contained in the IDEA. (See NMPED Q/A on IDEA and Private Schools Q&A (NMPED) (May 2010)

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§ 300.135 Written affirmation.		
(a) When timely and meaningful consultation, as required by §300.134, has occurred, the LEA must obtain a written affirmation signed by the representatives of participating private schools. (b) If the representatives do not provide the affirmation within a reasonable period of time, the LEA must forward the documentation of the consultation process to the SEA. (Authority: 20 U.S.C. 1412(a)(10)(A)(iv))		After the consultation has occurred, CIMARRON MUNICIPAL SCHOOLS will obtain a written affirmation signed by the representative of the private school. If the representatives do not provide the affirmation within a reasonable period of time, CIMARRON MUNICIPAL SCHOOLS will forward the documentation of the consultation process to the NMPED. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022))

§ 300.136 Compliance.		
(a) *General.* A private school official has the right to submit a complaint to the SEA that the LEA— (1) Did not engage in consultation that was meaningful and timely; or (2) Did not give due consideration to the views of the private school official. (b) *Procedure.* (1) If the private school official wishes to submit a complaint, the official must provide to the SEA the basis of the noncompliance by the LEA with the applicable private school provisions in this part; and (2) The LEA must forward the appropriate documentation to the SEA. (3) (i) If the private school official is dissatisfied with the decision of the SEA, the official	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** N. Children in private schools or facilities. (1) Children enrolled by parents in private schools or facilities. … (g) Pursuant to 34 CFR Secs. 300.134 and 300.135, LEAs shall ensure timely and meaningful consultation with private school representatives and representatives of parents of parentally placed private school children with disabilities. If the LEA fails to engage in meaningful and timely consultation or did not give due consideration to a request from private school officials, private school officials have the right to submit a complaint to the department. The private school official and the	In New Mexico, although the child find duty extends to home-school students, the requirements for proportionate spending and "meaningful and timely consultation" do not apply to home-schooled students. Parents who home school their children do not have the right to file a state-level complaint against CIMARRON MUNICIPAL SCHOOLS alleging a violation of these consultation requirements. (See NMPED Memorandum regarding Children in Private Schools Memorandum (NMPED) (November 14, 2005)

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may submit a complaint to the Secretary by providing the information on noncompliance described in paragraph (b)(1) of this section; and (ii) The SEA must forward the appropriate documentation to the Secretary. (Authority: 20 U.S.C. 1412(a)(10)(A)(v))	LEA shall follow the procedures outlined in 34 CFR Sec. 300.136.	

§ 300.137 Equitable services determined.		
(a) *No individual right to special education and related services.* No parentally-placed private school child with a disability has an individual right to receive some or all of the special education and related services that the child would receive if enrolled in a public school. (b) *Decisions*. (1) Decisions about the services that will be provided to parentally-placed private school children with disabilities under §§ 300.130 through 300.144 must be made in accordance with paragraph (c) of this section and §300.134(c). (2) The LEA must make the final decisions with respect to the services to be provided to eligible parentally-placed private school children with disabilities. (c) *Services plan for each child served under §§300.130 through 300.144.* If a child with a disability is enrolled in a religious or other private school by the child's parents and will receive special education or related services from an LEA, the LEA must— (1) Initiate and conduct meetings to develop,	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** N. Children in private schools or facilities. (1) Children enrolled by parents in private schools or facilities. … (d) Each public agency shall develop a "service plan" that describes the special education and related services the LEA will provide to a parentally placed child with a disability enrolled in a private school who has been designated to receive services, including the location of the services and any transportation necessary, consistent with 34 CFR Sec. 300.132 and that is developed and implemented in accordance with 34 CFR Secs. 300.137 through 300.139. The provision applies only to private schools and not to private facilities where an IEP shall be in place. …	CIMARRON MUNICIPAL SCHOOLS understands that it has the obligation to provide the group of parentally-placed private school children with disabilities with equitable participation in the services funded with federal IDEA funds. However, children with disabilities enrolled in private schools by their parents have no individual entitlement to receive some or all the special education and related services they would receive if enrolled in a public school other than child find, including evaluations. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022))

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review, and revise a services plan for the child, in accordance with §300.138(b); and (2) Ensure that a representative of the religious or other private school attends each meeting. If the representative cannot attend, the LEA shall use other methods to ensure participation by the religious or other private school, including individual or conference telephone calls. (Authority: 20 U.S.C. 1412(a)(10)(A))	(f) No parentally placed private school child with a disability has an individual right to receive some or all of the special education and related services that the child would receive if enrolled in a public school. Pursuant to 34 CFR Sec. 300.137, the LEA shall make the final decisions with respect to the services to be provided to eligible parentally placed private school children with disabilities.	

§ 300.138 Equitable services provided.		
(a) *General*. (1) The services provided to parentally-placed private school children with disabilities must be provided by personnel meeting the same standards as personnel providing services in the public schools, except that private elementary school and secondary school teachers who are providing equitable services to parentally-placed private school children with disabilities do not have to meet the special education teacher requirements of §300.156 (c).. (2) Parentally-placed private school children with disabilities may receive a different amount of services than children with disabilities in public schools. (b) *Services provided in accordance with a services plan.* (1) Each parentally-placed private school child with a disability who has been designated to receive services under § 300.132 must have a	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** N. Children in private schools or facilities. (1) Children enrolled by parents in private schools or facilities. … (d) Each public agency shall develop a "service plan" that describes the special education and related services the LEA will provide to a parentally placed child with a disability enrolled in a private school who has been designated to receive services, including the location of the services and any transportation necessary, consistent with 34 CFR Sec. 300.132 and that is developed and implemented in accordance with 34 CFR Secs. 300.137 through 300.139. The provision applies only to private schools and not to private facilities where an IEP shall be in place.	Equitable services will be provided to parentally-placed private school children with disabilities by CIMARRON MUNICIPAL SCHOOLS employees or through contract by CIMARRON MUNICIPAL SCHOOLS with an individual, association, agency or organization. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022)) If CIMARRON MUNICIPAL SCHOOLS personnel is providing equitable services to private school children on or off the premises of the private school, those CIMARRON MUNICIPAL SCHOOLS personnel must meet the special education teacher qualification requirements in section 300.156 (c). However, if CIMARRON MUNICIPAL SCHOOLS contracts with private school teachers to provide equitable services, those private school teachers do not have to meet the special education teacher qualification requirements. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022)) Although IDEA and its regulations do not specify how often a service plan must be written, CIMARRON MUNICIPAL SCHOOLS will generally review and

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services plan that describes the specific special education and related services that the LEA will provide to the child in light of the services that the LEA has determined, through the process described in §§ 300.134 and 300.137, it will make available to parentally-placed private school children with disabilities. (2) The services plan must, to the extent appropriate— (i) Meet the requirements of § 300.320, or for a child ages three through five, meet the requirements of § 300.323(b) with respect to the services provided; and (ii) Be developed, reviewed, and revised consistent with §§ 300.321 through 300.324. (c) *Provision of equitable services*. (1) The provision of services pursuant to this section and §§300.139 through 300.143 must be provided: (i) By employees of a public agency; or (ii) Through contract by the public agency with an individual, association, agency, organization, or other entity. (2) Special education and related services provided to parentally-placed private school children with disabilities, including materials and equipment, must be secular, neutral, and nonideological. (Authority: 20 U.S.C. 1412(a)(10)(A)(vi))		revise a service plan annually, as appropriate. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022))

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§ 300.139 Location of services and transportation.		
(a) *Services on private school premises.* Services to parentally- placed private school children with disabilities may be provided on the premises of private, including religious, schools, to the extent consistent with law. (b) *Transportation*— (1) *General*. (i) If necessary for the child to benefit from or participate in the services provided under this part, a parentally-placed private school child with a disability must be provided transportation— (A) From the child's school or the child's home to a site other than the private school; and (B) From the service site to the private school, or to the child's home, depending on the timing of the services. (ii) LEAs are not required to provide transportation from the child's home to the private school. (2) *Cost of transportation.* The cost of the transportation described in paragraph (b)(1)(i) of this section may be included in calculating whether the LEA has met the requirement of §300.133. (Authority: 20 U.S.C. 1412(a)(10)(A))	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** N. Children in private schools or facilities. (1) Children enrolled by parents in private schools or facilities. … (d) Each public agency shall develop a "service plan" that describes the special education and related services the LEA will provide to a parentally placed child with a disability enrolled in a private school who has been designated to receive services, including the location of the services and any transportation necessary, consistent with 34 CFR Sec. 300.132 and that is developed and implemented in accordance with 34 CFR Secs. 300.137 through 300.139. The provision applies only to private schools and not to private facilities where an IEP shall be in place.	CIMARRON MUNICIPAL SCHOOLS will provide services on-site at the child's private school so as to not unduly disrupt the child's educational experience, unless there is a compelling rationale for these services to be provided off-site. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022))

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§ 300.140 Due process complaints and State complaints.		
(a) *Due process not applicable, except for child find.* (1) Except as provided in paragraph (b) of this section, the procedures in §§ 300.504 through 300.519 do not apply to complaints that an LEA has failed to meet the requirements of §§300.132 through 300.139, including the provision of services indicated on the child's services plan. (b) *Child find complaints—to be filed with the LEA in which the private school is located.* (1) The procedures in §§ 300.504 through 300.519 apply to complaints that an LEA has failed to meet the child find requirements in § 300.131, including the requirements in §§ 300.300 through 300.311. (2) Any due process complaint regarding the child find requirements (as described in paragraph (b)(1) of this section) must be filed with the LEA in which the private school is located and a copy must be forwarded to the SEA. (c) *State complaints.* (1) Any complaint that an SEA or LEA has failed to meet the requirements in §§ 300.132 through 300.135 and 300.137 through 300.144 must be filed in accordance with the procedures described in §§ 300.151 through 300.153. (2) A complaint filed by a private school official under §300.136(a) must be filed with the SEA in accordance with the procedures in §300.136(b). (Authority: 20 U.S.C. 1412(a)(10)(A))	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** N. Children in private schools or facilities. (1) Children enrolled by parents in private schools or facilities. … (h) Pursuant to 34 CFR Secs. 300.140, the due process provisions of Subsection I of 6.31.2.13 NMAC are not applicable except for child find complaints which shall be filed in compliance with 34 CFR Sec. 300.140(b). Any complaint that the department or any LEA has failed to meet the requirements in 34 CFR Secs, 300.132 through 300.135 and 300.137 through 300.144 shall be filed in accordance with the provisions described in Subsection H of 6.31.2.13 NMAC	Although the child find duty extends to home-school students, the requirements for proportionate spending and "meaningful and timely consultation" do not apply to home-schooled students. Parents who home school their children do not have the right to file a state-level complaint against CIMARRON MUNICIPAL SCHOOLS alleging a violation of these consultation requirements. (See NMPED Memorandum regarding Children in Private Schools Memorandum (NMPED) (November 14, 2005)

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§ 300.141 Requirement that funds not benefit a private school.		
(a) An LEA may not use funds provided under section 611 or 619 of the Act to finance the existing level of instruction in a private school or to otherwise benefit the private school. (b) The LEA must use funds provided under Part B of the Act to meet the special education and related services needs of parentally-placed private school children with disabilities, but not for meeting— (1) The needs of a private school; or (2) The general needs of the students enrolled in the private school. (Authority: 20 U.S.C. 1412(a)(10)(A))		CIMARRON MUNICIPAL SCHOOLS will control and administer the funds used to provide special education and related services to parentally-placed private school children with disabilities, and will maintain title to materials, equipment, and property purchased with those funds. Private school officials may not obligate or receive Part B funds. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022)) CIMARRON MUNICIPAL SCHOOLS will not pay any IDEA Part B funds for equitable services directly to a private school. Nor will any IDEA Part B funds be used for repairs, minor remodeling, or construction of private school facilities. (See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022))

§ 300.142 Use of personnel.		
(a) *Use of public school personnel.* An LEA may use funds available under sections 611 and 619 of the Act to make public school personnel available in other than public facilities— (1) To the extent necessary to provide services under §§300.130 through 300.144 for parentally-placed private school children with disabilities; and		If CIMARRON MUNICIPAL SCHOOLS personnel is providing equitable services to private school children on or off the premises of the private school, those CIMARRON MUNICIPAL SCHOOLS personnel must meet the special education teacher qualification requirements in section 300.156 (c). However, if CIMARRON MUNICIPAL SCHOOLS contracts with private school teachers to provide equitable services, those private school teachers do not have to meet the special education teacher qualification requirements.

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(2) If those services are not normally provided by the private school. (b) Use of private school personnel. An LEA may use funds available under sections 611 and 619 of the Act to pay for the services of an employee of a private school to provide services under §§ 300.130 through 300.144 if— (1) The employee performs the services outside of his or her regular hours of duty; and (2) The employee performs the services under public supervision and control. (Authority: 20 U.S.C. 1412(a)(10)(A))		(See Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022))

§ 300.143 Separate classes prohibited.		
An LEA may not use funds available under section 611 or 619 of the Act for classes that are organized separately on the basis of school enrollment or religion of the children if— (a) The classes are at the same site; and (b) The classes include children enrolled in public schools and children enrolled in private schools. (Authority: 20 U.S.C. 1412(a)(10)(A))		

§ 300.144 Property, equipment, and supplies.		
(a) A public agency must control and administer the funds used to provide special education and related services under §§300.137 through 300.139, and hold title to and administer materials, equipment,		CIMARRON MUNICIPAL SCHOOLS may place equipment and supplies in a private school for the period of time needed for the specific program. (See Questions and Answers on Serving Children with Disabilities

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and property purchased with those funds for the uses and purposes provided in the Act. (b) The public agency may place equipment and supplies in a private school for the period of time needed for the Part B program. (c) The public agency must ensure that the equipment and supplies placed in a private school— (1) Are used only for Part B purposes; and (2) Can be removed from the private school without remodeling the private school facility. (d) The public agency must remove equipment and supplies from a private school if— (1) The equipment and supplies are no longer needed for Part B purposes; or (2) Removal is necessary to avoid unauthorized use of the equipment and supplies for other than Part B purposes. (e) No funds under Part B of the Act may be used for repairs, minor remodeling, or construction of private school facilities. (Authority: 20 U.S.C. 1412(a)(10)(A)(vii))		Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022))

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Children With Disabilities in Private Schools Placed or Referred by Public Agencies		
§ 300.145 Applicability of §§ 300.146 through 300.147.		
Sections 300.146 through 300.147 apply only to children with disabilities who are or have been placed in or referred to a private school or facility by a public agency as a means of providing special education and related services. (Authority: 20 U.S.C. 1412(a)(10)(B))		

§ 300.146 Responsibility of SEA.		
Each SEA must ensure that a child with a disability who is placed in or referred to a private school or facility by a public agency— (a) Is provided special education and related services— (1) In conformance with an IEP that meets the requirements of §§ 300.320 through 300.325; and (2) At no cost to the parents; (b) Is provided an education that meets the standards that apply to education provided by the SEA and LEAs including the requirements of this part, except for §300.156(c); and (c) Has all of the rights of a child with a disability who is served by a public agency.	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** N. Children in private schools or facilities. … (2) Children placed in or referred to private schools or facilities by New Mexico public agencies. Each public agency shall ensure that a child with a disability who is placed in or referred to a private school or facility by the public agency as a means of providing special education and related services is provided services in compliance with the requirements of 34 CFR Secs. 300.146 and 300.147. Such a child has all the rights of a child with a disability who is served by a public agency. (3) Children placed in or referred to private schools or facilities by New Mexico public non-educational agencies. For a qualified student or school-age	

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(Authority: 20 U.S.C. 1412(a)(10)(B)	person in need of special education placed in a private school or facility by a New Mexico public noneducational agency with custody or control of the qualified student or school-age person or by a New Mexico court of competent jurisdiction, the school district in which the facility is located shall be responsible for the planning and delivery of special education and related services, unless the qualified student's or school-age person's resident school district has an agreement with the facility to provide such services. The school district shall make reasonable efforts to involve the qualified student or school-age person's resident school district in the IEP process. (4) Children placed in or referred to private schools or facilities by public noneducational agencies other than New Mexico public agencies. A school district in which a private school or facility is located shall not be considered the resident school district of a school-age person if residency is based solely on the school-age person's enrollment at the facility and the school-age person would not otherwise be considered a resident of the state. … (6) If not otherwise governed by this rule, the department will determine which school district is responsible for the cost of educating a qualified student in need of special education who has been placed in a private school or facility outside the qualified student's resident school district in accordance with the following procedures. (a) The receiving school district shall notify the SED of the department in writing no later than 30 days after the receiving school district receives notice of the placement. The notice, as described on the department's website, shall include: name of student, date of birth of student, date of placement, information regarding the qualified student's resident school	

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	district, documentation of placement, including student's IEP, cost of placement, and any other information deemed relevant by the SED . The receiving school district shall provide a copy of the notice to the school district identified as the student's resident school district. (b) The school district identified as the student's resident school district may provide any additional information it deems relevant. Such additional information shall be provided no later than 15 days after the resident school district receives its copy of the notice described in Subparagraph (a) of this paragraph. (c) No later than 60 days after its receipt of the notice described in Subparagraph (a) of this paragraph, the SED will issue its determination as to which school district is responsible for the cost of educating the student, together with the amount of any reasonable reimbursement owed to the receiving school district. The SED may extend the 60 day timeline for good cause.	

§ 300.147 Implementation by SEA.		
In implementing § 300.146, the SEA must— (a) Monitor compliance through procedures such as written reports, on-site visits, and parent questionnaires; (b) Disseminate copies of applicable standards to each private school and facility to which a public agency has referred or placed a child with a disability; and (c) Provide an opportunity for those private schools and facilities to participate in the development and revision of State standards that apply to them.		

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(Authority: 20 U.S.C. 1412(a)(10)(B)		

Children With Disabilities Enrolled by Their Parents in Private Schools When FAPE Is at Issue		
§ 300.148 Placement of children by parents when FAPE is at issue.		
(a) *General.* This part does not require an LEA to pay for the cost of education, including special education and related services, of a child with a disability at a private school or facility if that agency made FAPE available to the child and the parents elected to place the child in a private school or facility. However, the public agency must include that child in the population whose needs are addressed consistent with §§300.131 through 300.144. (b) *Disagreements about FAPE.* Disagreements between the parents and a public agency regarding the availability of a program appropriate for the child, and the question of financial reimbursement, are subject to the due process procedures in §§ 300.504 through 300.520. (c) *Reimbursement for private school placement.* If the parents of a child with a disability, who previously received special education and related services under the authority of a public agency, enroll the child in a private preschool, elementary school, or secondary school without the consent of or referral by the public agency, a court or a hearing officer may require the agency to reimburse the parents for the cost of that enrollment if the court or hearing officer finds that the agency had not made FAPE available to the child in a timely manner prior to that enrollment and that the private placement is appropriate. A parental placement may be found to be appropriate by a hearing officer or a court even if	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** N. Children in private schools or facilities. … (5) Children placed in private schools or facilities by parents when FAPE is at issue. The responsibility of a local educational agency to pay for the cost of education for a child with a disability who is placed in a private school or facility such as residential treatment centers, day treatment centers, hospitals or mental health institutions, by parents who allege that the LEA failed to offer FAPE is governed by the requirements of 34 CFR Sec. 300.148. Disagreements between a parent and a public agency regarding the availability of a program appropriate for the child, and the question of financial responsibility, are subject to the due process procedures of Subsection I of 6.31.2.13 NMAC.	CIMARRON MUNICIPAL SCHOOLS understands that disagreements between a parent and CIMARRON MUNICIPAL SCHOOLS regarding the availability of a program appropriate for the child and the question of financial responsibility are subject to the due process procedures. (See 71 Fed. Reg. 46599 (August 14, 2007)) When a parent intends to enroll their child in a private school at public expense, CIMARRON MUNICIPAL SCHOOLS expects that parents will notify the CIMARRON MUNICIPAL SCHOOLS ■ At the most recent IEP Team meeting that the parents attended prior to removal of the child from the public school, that they are rejecting the placement proposed by the CIMARRON MUNICIPAL SCHOOLS to provide FAPE to their child, including by stating their concerns and their intent to enroll their child in a private school at public expense; or ■ At least ten (10) business days (including any holidays that occur on a business day) prior to the removal of the child from the public school**,** that they are rejecting the placement proposed by the CIMARRON MUNICIPAL SCHOOLS to provide FAPE to their child, including by stating their concerns and their intent to enroll their child in a private school at public expense. CIMARRON MUNICIPAL SCHOOLS acknowledges that tuition reimbursement is available if a hearing officer or court concludes both that CIMARRON MUNICIPAL SCHOOLS's placement violated the

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it does not meet the State standards that apply to education provided by the SEA and LEAs. (d) *Limitation on reimbursement.* The cost of reimbursement described in paragraph (c) of this section may be reduced or denied— (1) If— (i) At the most recent IEP Team meeting that the parents attended prior to removal of the child from the public school, the parents did not inform the IEP Team that they were rejecting the placement proposed by the public agency to provide FAPE to their child, including stating their concerns and their intent to enroll their child in a private school at public expense; or (ii) At least ten (10) business days (including any holidays that occur on a business day) prior to the removal of the child from the public school, the parents did not give written notice to the public agency of the information described in paragraph (d)(1)(i) of this section; (2) If, prior to the parents' removal of the child from the public school, the public agency informed the parents, through the notice requirements described in §300.503(a)(1), of its intent to evaluate the child (including a statement of the purpose of the evaluation that was appropriate and reasonable), but the parents did not make the child available for the evaluation; or (3) Upon a judicial finding of unreasonableness with respect to actions taken by the parents. (e) *Exception.* Notwithstanding the notice requirement in paragraph (d)(1) of this section, the cost of		IDEA, and that the private school placement was proper under the IDEA. (See 71 Fed. Reg. 46599 (August 14, 2007); School Committee of the Town of Burlington v. Department of Education (1985), CIMARRON MUNICIPAL SCHOOLS acknowledges that a unilateral parental placement does not need to meet New Mexico standards in order to be considered by a hearing officer or court to be "appropriate" as those standards only apply if public agencies initiate the placement. (See 71 Fed. Reg. 46599 (August 14, 2007); see also, Florence County School District Four v. Carter, 471 U.S.359 (1993))

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reimbursement— (1) Must not be reduced or denied for failure to provide the notice if— (i) The school prevented the parents from providing the notice; (ii) The parents had not received notice, pursuant to §300.504, of the notice requirement in paragraph (d)(1) of this section; or (iii) Compliance with paragraph (d)(1) of this section would likely result in physical harm to the child; and (2) May, in the discretion of the court or a hearing officer, not be reduced or denied for failure to provide this notice if— (i) The parents are not literate or cannot write in English; or (ii) Compliance with paragraph (d)(1) of this section would likely result in serious emotional harm to the child. (Authority: 20 U.S.C. 1412(a)(10)(C))		

SEA Responsibility for General Supervision and Implementation of Procedural Safeguards		
§ 300.149 SEA responsibility for general supervision.		
(a) The SEA is responsible for ensuring— (1) That the requirements of this part are carried out; and (2) That each educational program for children	**6.31.2.3 NMAC. STATUTORY AUTHORITY:** This rule is being promulgated pursuant to Sections 22-2-1,22-2-2,22-13-5 and 22-13-6.1 NMSA 1978.	CIMARRON MUNICIPAL SCHOOLS recognizes the general supervisory authority of the NMPED. The U.S. Department of Education has issued a Question and Answer guidance document, State General Supervision Responsibilities Under

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with disabilities administered within the State, including each program administered by any other State or local agency (but not including elementary schools and secondary schools for Indian children operated or funded by the Secretary of the Interior)— (i) Is under the general supervision of the persons responsible for educational programs for children with disabilities in the SEA; and (ii) Meets the educational standards of the SEA (including the requirements of this part). (3) In carrying out this part with respect to homeless children, the requirements of subtitle B of title VII of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 *et seq.*) are met. (b) The State must have in effect policies and procedures to ensure that it complies with the monitoring and enforcement requirements in §§ 300.600 through 300.602 and §§ 300.606 through 300.608. (c) Part B of the Act does not limit the responsibility of agencies other than educational agencies for providing or paying some or all of the costs of FAPE to children with disabilities in the State. (d) Notwithstanding paragraph (a) of this section, the Governor (or another individual pursuant to State law) may assign to any public agency in the State the responsibility of ensuring that the requirements of Part B of the Act are met with respect to students with disabilities who are convicted as adults under State law and incarcerated in adult prisons. (Authority: 20 U.S.C. 1412(a)(11); 1416)	NOT YET CODIFIED: As passed by the 2026 Legislature, Regular Session, SB 64, SECTION 4. A new section of the Public School Code is enacted to read: "OFFICE OF SPECIAL EDUCATION--CREATED--DUTIES.-- A. The "office of special education" is created in the department. The "deputy secretary for special education" shall be appointed by the secretary on the basis of education and experience in special education. The deputy secretary shall direct the activities of the office and shall directly report to the secretary. B. The office shall: (1) ensure that students with disabilities are provided with the same opportunity for education as students without disabilities; (2) verify that all students with disabilities receive a free appropriate public education, regardless of the nature or severity of the disabilities; (3) ensure stability and consistency of services for students with disabilities; (4) develop and maintain a statewide uniform online system for the formulation of individualized education programs and require all school districts to use the system to document services, monitor progress and ensure consistency, fidelity and compliance with the federal individuals with Disabilities Education Act time lines and safeguards; (5) enforce laws regarding the education of students with disabilities, including the federal Individuals with Disabilities Education Act and the Special Education Act, and monitor compliance with laws that prohibit discrimination against students with disabilities; and	Parts B and C of the IDEA (OSEP QA 23-01) (U.S. Dept. of Educ.) (July 24, 2023). CIMARRON MUNICIPAL SCHOOLS understands that the NMPED's supervisory responsibilities include monitoring, technical assistance (TA), and enforcement of local programs.

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	(6) consult with a committee of school district superintendents and charter school head administrators selected by their peers on a quarterly basis to plan and implement continuous improvement measures related to the systems and services provided to students with disabilities throughout the state."	

§ 300.150 SEA implementation of procedural safeguards.		
The SEA (and any agency assigned responsibility pursuant to §300.149(d)) must have in effect procedures to inform each public agency of its responsibility for ensuring effective implementation of procedural safeguards for the children with disabilities served by that public agency. (Authority: 20 U.S.C. 1412(a)(11); 1415(a))		

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CONFLICT RESOLUTION AT THE LOWEST POSSIBLE LEVEL		
Conflict Resolution at the Lowest Possible Level.		
(Not in Federal Regulations; See New Mexico Rules)	**6.31.2.7 NMAC. DEFINITIONS:** C. Definitions related to dispute resolution. The following terms are listed in the order that reflects a continuum of dispute resolution options and shall have the following meanings for the purposes of these rules. (1) "Facilitated IEP meeting" or "FIEP meeting" or "FIEP" means an IEP meeting that utilizes an independent, state approved, state-funded, trained facilitator as an IEP facilitator to assist the IEP team to communicate openly and effectively, in order to resolve conflicts related to a student's IEP. (2) "Mediation" means a meeting or series of meetings that utilizes an independent, state-approved, state-funded, trained mediator to assist parties to reconcile disputed matters related to a student's IEP or other educational, non-IEP-related issues. **6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** G. Conflict management and resolution. (1) Each public agency shall seek to establish and maintain productive working relationships with the parents of each child the public agency serves and to deal constructively with disagreements. Each public agency is strongly encouraged to provide appropriate training for staff and parents in skills and techniques of conflict prevention and management and dispute resolution, and to utilize an informal dispute resolution method as set forth under Subparagraph (a) of Paragraph (2) of Subsection G of 6.31.2.13	IDEA requires that parents turn first to the IDEA's administrative framework to resolve any conflicts they have with CIMARRON MUNICIPAL SCHOOLS including regarding identification, evaluation, educational placement, or the provision of a FAPE. The Tenth Circuit federal court of appeals has interpreted the IDEA's exhaustion requirements broadly, "noting Congress' clear intention to allow those with experience in educating the nation's disabled children 'at least the first crack at formulating a plan to overcome the consequences of educational shortfalls.'" (Ellenberg v. New Mexico Military Institute (10th Cir.2007) NMAC, 478 F.3d 1262 CIMARRON MUNICIPAL SCHOOLS seeks to establish and maintain productive working relationships with the parents of each child it serves and to deal constructively with disagreements. Toward that end, CIMARRON MUNICIPAL SCHOOLS provides appropriate training for staff and parents in skills and techniques of conflict prevention and management and dispute resolution. (See 6.31.2.13(G)(1) NMAC) CIMARRON MUNICIPAL SCHOOLS utilizes informal dispute resolution methods to resolve disagreements at the local level whenever practicable. (See 6.31.2.13(G)(2) NMAC) CIMARRON MUNICIPAL SCHOOLS encourages parents to contact the campus principal first in an effort to resolve conflicts. If those efforts are not resolved to the parent's satisfaction, they should then contact the District Department of Special Education.

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	NMAC to resolve disagreements at the local level whenever practicable. (2) Spectrum of dispute resolution options. To facilitate dispute prevention as well as swift, early conflict resolution whenever possible, the department and the public agency shall ensure that the following range of dispute resolution options is available to parents and public agency personnel. (a) Informal dispute resolution option. If a disagreement arises between parents and a public agency over a student's IEP or educational program, either the parents or the public agency may convene a new IEP meeting at any time to attempt to resolve their differences at the local level, without state-level intervention. (b) Third-party assisted intervention. The special education division (SED)of the department will ensure that mediation is available to parents and public agencies who request such third-party assisted intervention before filing a state-level complaint or a request for a due process hearing. The SED will honor a request for mediation that: (i) is in writing; (ii) is submitted to the SED; (iii) is a mutual request signed by both parties or their designated representatives; (iv) includes a statement of the matter(s) in dispute and a description of any previous attempts to resolve these matters at the local level; and (v) any request that does not contain all of these elements will be declined, with an	CIMARRON MUNICIPAL SCHOOLS has a Board policy ensuring compliance with the Family Educational Rights and Privacy Act (FERPA) at 34 CFR Part 99. CIMARRON MUNICIPAL SCHOOLS will follow Board policy, including with regard to assuring the parents right to consent to disclosures of personally identifiable information contained in the child's education records to the Office of the State Special Education Ombud. The CIMARRON MUNICIPAL SCHOOLS complies with the requirement set out in NMSA 1978 28-16C-9 regarding posting the New Mexico Special Education Ombud Office Notice (NMSA) (1978) on the CIMARRON MUNICIPAL SCHOOLS website located at [INSERT District website address] and conspicuous locations in the public schools. The CIMARRON MUNICIPAL SCHOOLS distributes the New Mexico Special Education Ombud Office Notice (NMSA) (1978) at the beginning of each year and prior to scheduling the first IEP meeting of each school year. CIMARRON MUNICIPAL SCHOOLS complies with Title VI of the Civil Rights Act of 1964, Title II of the Americans with Disabilities Act, and Section 504 of the Rehabilitation Act of 1973 which prohibits discrimination based on race, color, national origin, sex, disability and age in programs or activities receiving Federal financial assistance. The CIMARRON MUNICIPAL SCHOOLS prohibits retaliation against any individual for the purpose of interfering with any right or privilege secured by these and other Federal civil rights law.

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	explanation for the SED's decision and further guidance, as appropriate. (c) Formal dispute resolution. (i) A state-level complaint may be filed with the SED of the department by the parents of a child, or by another individual or organization on behalf of a child, as described under Subparagraph (a) of Paragraph (2) of Subsection H of 6.31.2.13 NMAC. Once a complaint has been filed, the parties may agree to convene a FIEP meeting or mediation as described under Paragraph (3) of Subsection H of 6.31.2.13 NMAC. (ii) A request for a due process hearing may be filed by parents or their authorized representative, or by a public agency, as described under Paragraph (5) of Subsection I of 6.31.2.13 NMAC. A resolution session between the parties shall be convened by the public agency following a request for a due process hearing, unless the parties agree in writing to waive that option or to convene a mediation instead, as described under Paragraph (8) of Subsection I of 6.31.2.13 NMAC. (d) The Mediation Procedures Act, Section 44-7B-1 et seq. NMSA 1978, does not apply to mediations conducted under 6.31.2 NMAC. **NMSA 1978 §28-16C-1 to 28-16C-11 SPECIAL EDUCATION OMBUD ACT (2021)**	

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	NMSA 1978 28-16C-3(C) Creation of the Office of the State Special Education Ombud; general duties of the office C. The state ombud shall: (1) identify, investigate and resolve concerns pertaining to special education services that are filed with the office by parents; (2) assist students and parents in protecting the educational rights of students, which may include assisting students and parents in individualized education plan meetings or other proceedings pursuant to the federal Individuals with Disabilities Education Act; (3) inform students and parents about special education resources in their community; (4) ensure that students and parents have regular and timely access to the services provided through the office and that students and parents receive timely responses from representatives of the office; (5) identify any patterns of concerns that emerge regarding special education services and educational rights and recommend strategies for improvement to the public education department; (6) collaborate with the public education department to ensure that all dispute resolution processes are available to students and parents, including the special education parent liaison, mediation, facilitated individualized education program meetings, state complaint and investigations and due process hearings;	

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	(7) collaborate with the parent training information centers and protection and advocacy agencies within the state to identify and report systemic special education issues to the public education department; (8) ensure that office staff, contractors and volunteers are trained in: (a) federal, state and local laws, rules and policies with respect to special education in the state; (b) investigative techniques; (c) dispute resolution; and (d) such other matters as the office deems appropriate; (9) develop procedures for the certification of ombuds. An employee or contractor shall not investigate a concern filed with the office unless that person is certified by the office; (10) analyze, comment on and monitor the development and implementation of federal and state laws, rules and other governmental policies and actions that pertain to the educational rights of students with respect to the adequacy of special education services in the state; (11) recommend changes to laws, rules, policies and actions pertaining to the special educational rights of students as the office determines to be appropriate; (12) facilitate public comment on proposed laws, rules, policies and actions; and (13) provide information to public and private agencies, legislators and other persons regarding the problems	

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	and concerns of special education services and make recommendations related to those problems and concerns. **NMSA 1978 28-16C-6 Access to Student Educational Records** Upon request and with consent from the student or the student's parent, the office shall have access to the student's educational records from the public education department, a school district or a public school as necessary to carry out the office's responsibilities. **NMSA 1978 28-16C-9 Posting and Distribution of Ombud Information** Every public school providing special education services shall post in a conspicuous location in the public school a notice regarding the [Ombud] office that contains a brief description of the services provided by the [Ombud] office and the name, address and phone number of the [Ombud] office and shall post it online on the public school's website, if applicable. The public school providing special education services shall distribute information regarding the state ombud at the beginning of every school year, in addition to providing the information as part of the annual individual education plan process prior to scheduling the first individual education plan meeting of each school year. The form of the notice shall be approved by the [Ombud] office. **NMSA 1978 28-16C-11 Interference with the office and retaliation prohibited; potential actions of noncompliance** A. A person shall not willfully interfere with the lawful actions of the office.	

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	B. A person shall not institute discriminatory, disciplinary or retaliatory action against any student or parent for filing a concern with, providing information to or otherwise cooperating with the office. C. If public school personnel or a contractor or volunteer of a school district or charter school fails to comply with the provisions of the Special Education Ombud Act: (1) the council shall report the noncompliance to the public education department; (2) the office shall collaborate with the public education department to access processes and resources to address special education services concerns; and (3) the office shall collaborate with the public education department to identify further appropriate actions to be taken in response to the report, which may include a corrective action plan or any other administrative action that the public education department is authorized to take to ensure that students receive the free and appropriate public education required by the Individuals with Disabilities Education Act and state law. The office shall provide a letter to the concerned person explaining the actions the public education department will take.	

State Complaint Procedures		
§ 300.151 Adoption of State complaint procedures.		
(a) *General.* Each SEA must adopt written procedures for—	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:**	

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(1) Resolving any complaint, including a complaint filed by an organization or individual from another State, that meets the requirements of § 300.153 by— (i) Providing for the filing of a complaint with the SEA; and (ii) At the SEA's discretion, providing for the filing of a complaint with a public agency and the right to have the SEA review the public agency's decision on the complaint; and (2) Widely disseminating to parents and other interested individuals, including parent training and information centers, protection and advocacy agencies, independent living centers, and other appropriate entities, the State procedures under §§ 300.151 through 300.153. (b) *Remedies for denial of appropriate services.* In resolving a complaint in which the SEA has found a failure to provide appropriate services, an SEA, pursuant to its general supervisory authority under Part B of the Act, must address— (1) The failure to provide appropriate services, including corrective action appropriate to address the needs of the child (such as compensatory services or monetary reimbursement); and (2) Appropriate future provision of services for all children with disabilities. (Authority: 20 U.S.C. 1221e–3)	H. State complaint procedures. (1) Scope and dissemination (a) Subsection H of 6.31.2.13 NMA prescribes procedures to be used in filing and processing complaints alleging the failure of the department or a public agency to comply with state or federal laws or rules governing programs for children with disabilities under IDEA. (b) The SED shall disseminate information regarding state complaint procedures to parents and other interested individuals and organizations, as identified by the SED, including parent centers, information centers, advocacy agencies, independent living centers, and other appropriate entities throughout the state. (i) The SED shall place documents regarding state complaint procedures in English and Spanish, including state complaint forms, in an easily accessible location on the SED website. (ii) The SED shall, on a yearly basis, send an email to the organizations and individuals identified in Subparagraph (b) of Paragraph (1) of Subsection H of 6.31.2.13 NMAC providing information regarding state complaint procedures and encouraging these organizations and individuals to post a link to the SED website on their website. (iii) Upon request by any individual or organization, the SED shall provide the information regarding state complaint procedures, as posted on the SED's website, in print or electronic form.	

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§ 300.152 Minimum State complaint procedures.		
(a) *Time limit; minimum procedures.* Each SEA must include in its complaint procedures a time limit of 60 days after a complaint is filed under § 300.153 to— (1) Carry out an independent on-site investigation, if the SEA determines that an investigation is necessary; (2) Give the complainant the opportunity to submit additional information, either orally or in writing, about the allegations in the complaint; (3) Provide the public agency with the opportunity to respond to the complaint, including, at a minimum— (i) At the discretion of the public agency, a proposal to resolve the complaint; and (ii) An opportunity for a parent who has filed a complaint and the public agency to voluntarily engage in mediation consistent with § 300.506; (4) Review all relevant information and make an independent determination as to whether the public agency is violating a requirement of Part B of the Act or of this part; and (5) Issue a written decision to the complainant that addresses each allegation in the complaint and contains— (i) Findings of fact and conclusions; and	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** H. State complaint procedures. … (3) Preliminary meeting. (a) FIEP meeting: mediation. Parties to a state-level complaint may choose to convene a FIEP meeting or mediation. To do so, the public agency shall (and the parent may) notify the SED of the department in writing within one business day of reaching their decision to jointly request one of these ADR options. A FIEP meeting or mediation shall be completed not later than 14 days after the assignment of the IEP facilitator or mediator by the SED, unless a brief extension is granted by the SED based on exceptional circumstances. Each session in the FIEP or mediation process must be scheduled in a timely manner and shall be held in a location that is convenient to the parties to the complaint. (b) Mediation requirements. If the parties choose to use mediation, the following requirements apply. (i) Discussions that occur during the mediation process shall be confidential and may not be used as evidence in any subsequent due process hearings or civil proceedings.	The NMPED has issued guidance regarding facilitated IEP meetings. (See Facilitated IEP Manual (NMPED).) Relevant Forms and Resources for Facilitated IEP (NMPED) are available through the NMPED website. A parent can contact the CIMARRON MUNICIPAL SCHOOLS's special education director to request a FIEP meeting as an alternative form of dispute resolution whether or not the parent has filed a State-level complaint. Both the CIMARRON MUNICIPAL SCHOOLS and parent must agree to engage in this process. When a parent files a State-level complaint, the CIMARRON MUNICIPAL SCHOOLS and parent may choose to convene a FIEP meeting. The CIMARRON MUNICIPAL SCHOOLS by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document. The NMPED has provided a Facilitated IEP Meeting Request Form (NMPED) (English) and a Facilitated IEP Meeting Request Form (NMPED) (Spanish) to request and consent to an IEP facilitation. Either the CIMARRON MUNICIPAL SCHOOLS or the parent can request mediation as an alternative form of dispute resolution. The NMPED has provided a Mediation Request Form (NMPED (English) and a Mediation Request Form (NMPED) (Spanish) to request mediation. A party can request mediation by completing a request form. When a parent files a State-level complaint, the CIMARRON MUNICIPAL SCHOOLS and parent may choose to participate in mediation. Both the CIMARRON MUNICIPAL SCHOOLS and parent must agree to engage in mediation. The CIMARRON MUNICIPAL SCHOOLS by reference in these procedures, and through staff development (as

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Federal Regulations	New Mexico Rules	Procedures
(ii) The reasons for the SEA's final decision. (b) *Time extension; final decision; implementation.* The SEA's procedures described in paragraph (a) of this section also must— (1) Permit an extension of the time limit under paragraph (a) of this section only if— (i) Exceptional circumstances exist with respect to a particular complaint; or (ii) The parent (or individual or organization, if mediation or other alternative means of dispute resolution is available to the individual or organization under State procedures) and the public agency involved agree to extend the time to engage in mediation pursuant to paragraph (a)(3)(ii) of this section, or to engage in other alternative means of dispute resolution, if available in the State; and (2) Include procedures for effective implementation of the SEA's final decision, if needed, including— (i) Technical assistance activities; (ii) Negotiations; and (iii) Corrective actions to achieve compliance. (c) *Complaints filed under this section and due process hearings under § 300.507 and §§ 300.530 through 300.532.* (1) If a written complaint is received that is also the subject of a due process hearing under §300.507 or §§ 300.530 through 300.532, or contains multiple issues of which one or more	(ii) Any mediated agreement shall state that all discussions that occurred during the mediation process shall be confidential and may not be used as evidence in any subsequent due process hearing or civil proceeding. Any such agreement shall also be signed by both the parent and a representative of the public agency who has the authority to bind such public agency, and shall be enforceable in any state court of competent jurisdiction or in a district court of the United States. (iii) If a mediated agreement involves IEP-related issues, the agreement shall state that the public agency will subsequently convene an IEP meeting to inform the student's service providers of their responsibilities under that agreement, and revise the student's IEP accordingly. (iv) The mediator shall transmit a copy of the written mediation agreement to each party within seven days of the meeting at which the agreement was concluded. A mediation agreement involving a claim or issue that later goes to a due process hearing may be received in evidence if the hearing officer rules that part or all of the agreement is relevant to one or more IDEA issues that are properly before the hearing officer for decision. (v) Each session in the mediation process shall be scheduled in a timely manner and shall be held in a location that is convenient to the parties to the dispute. (vi) Any other requirement provided in 34 CFR 300.506(b) that is not otherwise provided herein.	appropriate), shall inform appropriate personnel of this guidance document. If CIMARRON MUNICIPAL SCHOOLS is subject to a corrective action plan (CAP), the New Mexico Office of Special Education (OSE) provides districts in New Mexico a Corrective Action Plan Process Manual for Local Educational Agencies to provide a structured understanding of the CAP process when noncompliance with IDEA is identified. This manual outlines the expectations, procedures, and timelines districts must follow to address the findings and support timely correction. It aligns with the guidance from OSEP and OSE. (See Corrective Action Plan Process Manual for Local Education Agencies (NMPED) (September 2025).) Whether the CAP requires a root cause analysis or CIMARRON MUNICIPAL SCHOOLS would like to initiate one on its own, OSE has also provided a Root Cause Analysis Guide.

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are part of that hearing, the State must set aside any part of the complaint that is being addressed in the due process hearing until the conclusion of the hearing. However, any issue in the complaint that is not a part of the due process action must be resolved using the time limit and procedures described in paragraphs (a) and (b) of this section. (2) If an issue raised in a complaint filed under this section has previously been decided in a due process hearing involving the same parties— (i) The due process hearing decision is binding on that issue; and (ii) The SEA must inform the complainant to that effect. (3) A complaint alleging a public agency's failure to implement a due process hearing decision must be resolved by the SEA. (Authority: 20 U.S.C. 1221e–3)	(4) Complaints and due process hearings on the same issues which are pursuant to 34 CFR Sec. 300.152(c). (a) The SED of the department shall set aside any part of a written complaint that is also the subject of a due process hearing under Subsection I of 6.31.2.13 NMAC until the conclusion of the hearing and any civil action. Any issue in the complaint that is not a part of the due process hearing or civil action will be resolved by the SED as provided in Subsection H of 6.31.2.13 NMAC. (b) If an issue is raised in a complaint that has previously been decided in a due process hearing involving the same parties, the hearing decision is binding and the SED shall inform the complainant to that effect. (c) A complaint alleging a public agency's failure to implement a due process decision will be resolved by the SED as provided in this Subsection H of 6.31.2.13 NMAC. (5) Complaints against public agencies. (a) Impartial review. Upon receipt of a complaint that meets the requirements of Paragraph (2) of Subsection H of 6.31.2.13 NMAC , the SED of the department shall: (i) undertake an impartial investigation which shall include complete review of all documentation presented and may include an independent on-site investigation, if determined necessary by the SED; (ii) give the complainant the opportunity to submit additional information, either orally or in writing, about the allegations in the complaint;	

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	(iii) provide the public agency with the opportunity to respond to the allegations in the complaint; and (iv) review all relevant information and make an independent determination as to whether the public agency is violating a requirement of an applicable state or federal law or rule. (b) Decision. A written decision which includes findings of fact, conclusions, and the reasons for the decision and which addresses each allegation in the complaint shall be issued by the SED and mailed to the parties within 60 days of receipt of the written complaint, regardless of whether or not the parties agree to convene a FIEP meeting, or mediation. Such decision shall further include procedures for effective implementation of the final decision, if needed, including technical assistance, negotiations, and if corrective action is required, such action shall be designated and shall include the timeline for correction and the possible consequences for continued noncompliance. (c) Failure or refusal to comply. If the public agency fails or refuses to comply with the applicable law or rules, and if the noncompliance or refusal to comply cannot be corrected or avoided by informal means, compliance may be effected by the department by any means authorized by state or federal laws or rules . The department shall retain jurisdiction over the issue of noncompliance with the law or rules and shall retain jurisdiction over the implementation of any corrective action required. (6) Complaints against the department. If the complaint concerns a violation by the department and is submitted in writing to the secretary of education; is	

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	signed by the complainant or a designated representative; includes a statement that the department has violated a requirement of an applicable state or federal law or rule; contains a statement of facts on which the allegation of violation is based, and otherwise meets the requirements of Paragraph (2) of Subsection H of 6.31.2.13 NMAC, the secretary of education or designee shall appoint an impartial person or impartial persons to conduct an investigation. (a) Investigation. The person or persons appointed shall: acknowledge receipt of the complaint in writing; undertake an impartial investigation which shall include a complete review of all documentation presented and may include an independent onsite investigation, if necessary; give the complainant the opportunity to submit additional information, either orally or in writing, about the allegations in the complaint; provide the department with the opportunity to respond to the complaint; and review all relevant information and make an independent determination as to whether the department is violating a requirement of an applicable state or federal law or rule. (b) Decision. A written decision, including findings of fact, conclusions, recommendations for corrective action, and the reasons for the decision and addressing each allegation in the complaint, shall be issued by the person or people appointed pursuant to this paragraph and mailed to the parties within 60 days of receipt of the written complaint. The person or people appointed pursuant to this paragraph has no authority to order rulemaking by the department. (7) Extension of time limit. An extension of the time limit under Subparagraph (b) of Paragraph (5) or Subparagraph (b) of Paragraph (6) of this Subsection H of 6.31.2.13 NMAC shall be permitted by the SED	

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	of the department only if exceptional circumstances exist with respect to a particular complaint or if the parent or any other party filing a complaint and the public agency involved agree to extend the time to engage in mediation or a FIEP meeting. (8) Conflicts with federal laws or rules. If any federal law or rule governing any federal program subject to this rule affords procedural rights to a complainant which exceed those set forth in Subsection H of 6.31.2.13 NMAC for complaints within the scope of these rules, such statutory or regulatory right(s) shall be afforded to the complainant. In acknowledging receipt of such a complaint, the SED shall set forth the procedures applicable to that complaint.	

§ 300.153 Filing a complaint.		
(a) An organization or individual may file a signed written complaint under the procedures described in §§ 300.151 through 300.152. (b) The complaint must include— (1) A statement that a public agency has violated a requirement of Part B of the Act or of this part; (2) The facts on which the statement is based; (3) The signature and contact information for the complainant; and (4) If alleging violations with respect to a specific child— (i) The name and address of the residence of the child;	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** H. State complaint procedures. … (2) Requirements for complaints. (a) The SED of the department shall accept and investigate complaints from organizations or individuals that raise issues within the scope of this procedure as defined in the preceding Paragraph (1) of Subsection H of 6.31.2.13 NMAC. The complaint shall: (i) be in writing; (ii) be submitted to the SED (or to the secretary of education, in the case of a complaint against the department); (iii) be signed by the complainant or a designated representative and have the complainant's contact information; (iv) if alleging violations with respect to a specific	

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(ii) The name of the school the child is attending; (iii) In the case of a homeless child or youth (within the meaning of section 725(2) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11434a(2)), available contact information for the child, and the name of the school the child is attending; (iv) A description of the nature of the problem of the child, including facts relating to the problem; and (v) A proposed resolution of the problem to the extent known and available to the party at the time the complaint is filed. (c) The complaint must allege a violation that occurred not more than one year prior to the date that the complaint is received in accordance with § 300.151. (d) The party filing the complaint must forward a copy of the complaint to the LEA or public agency serving the child at the same time the party files the complaint with the SEA. (Authority: 20 U.S.C. 1221e–3)	child, include the name and address of the child and the school the child is attending; (v) include a statement that the department or a public agency has violated a requirement of an applicable state or federal law or rules; (vi) contain a statement of the facts on which the allegation of violation is based, and (vii) include a description of a proposed resolution of the problem to the extent known. Any complaint that does not contain each of these elements will be declined, with an explanation for the SED's decision and further guidance, as appropriate. (b) If the complaint alleges violations with respect to a specific child, the complaint shall include the information required by 34 CFR 300.153(b)(4). (c) The party filing the complaint shall forward a copy of the complaint to the public agency serving the child at the same time the party files the complaint with the SED of the department. (d) Pursuant to 34 CFR Sec. 300.153(c), the complaint shall allege a violation that occurred not more than one year before the date the complaint is received by the SED in accordance with Subparagraph (a) of Paragraph (2) of Subsection H of 6.31.2.13 NMAC. **6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** … D. Evaluation requests and referrals. … (6) The parent may use the IDEA procedural safeguards of mediation, state complaint, or due process hearing as set forth in 6.31.12.13 NMAC to challenge the	

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	public agency's response to a request for evaluation or reevaluation, or the failure to respond to a parent's request for evaluation or reevaluation.	

METHODS OF ENSURING SERVICES		
§ 300.154 Methods of ensuring services.		
(a) *Establishing responsibility for services.* The Chief Executive Officer of a State or designee of that officer must ensure that an interagency agreement or other mechanism for interagency coordination is in effect between each noneducational public agency described in paragraph (b) of this section and the SEA, in order to ensure that all services described in paragraph (b)(1) of this section that are needed to ensure FAPE are provided, including the provision of these services during the pendency of any dispute under paragraph (a)(3) of this section. The agreement or mechanism must include the following: (1) An identification of, or a method for defining, the financial responsibility of each agency for providing services described in paragraph (b)(1) of this section to ensure FAPE to children with disabilities. The financial responsibility of each noneducational public agency described in paragraph (b) of this section, including the State Medicaid agency and other public insurers of children with disabilities, must precede the financial responsibility of the LEA (or the State agency responsible for developing the child's IEP). (2) The conditions, terms, and procedures under which an LEA must be reimbursed by other	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** B. Public Agency Funding and Staffing (4) Educational agencies may seek payment or reimbursement from noneducational agencies or public or private insurance for services or devices covered by those agencies that are necessary to ensure FAPE to children with disabilities. Claims for payment or reimbursement shall be subject to the procedures and limitations established in 34 CFR Secs. 300.154(b) and 300.154(d) through (g), Section 22-13-8 NMSA 1978 and any laws, rules, executive orders, contractual arrangements or other requirements governing the noneducational payor's obligations. … (6) Children with disabilities who are covered by public benefits or insurance. Pursuant to 34 CFR Sec. 300.154(d), a public agency may use the medicaid or other public benefits or insurance in which a child participates to provide or pay for services required under IDEA Part B rules, as permitted under the public insurance program, except as provided in Subparagraph (a) of Paragraph (6) of Section (B) of 6.31.2.9 NMAC.	(See Non-Regulatory Guidance on the IDEA Part B Regulations Regarding Parental Consent for the Use of Public Benefits or Insurance to Pay for Services under the IDEA, Issued February 14, 2013, and Effective March 18, 2013 (U.S. Dept. of Educ.)) CIMARRON MUNICIPAL SCHOOLS notifies parents in writing of a number of safeguards to protect their rights before the CIMARRON MUNICIPAL SCHOOLS accesses the child's or parent's public benefits or insurance to pay for services under the IDEA for the first time and annually thereafter. NMPED has developed a model Annual Parental/Guardian Notification Regarding Medicaid Benefits (NMPED) (English) (2013); and Annual Parental/Guardian Notification Regarding Medicaid Benefits (NMPED) (Spanish) (2013). CIMARRON MUNICIPAL SCHOOLS obtains a one-time written consent from the parent that meets the requirements of 34 CFR §99.30 and §300.622, and that specifies that the parent understands and agrees that the CIMARRON MUNICIPAL SCHOOLS may access the child's or parent's public benefits or insurance to pay for special education or related services under part 300 (services under the IDEA). NMPED has developed a model form for Parent Consent for Medicaid School Based Services (NMPED) (English). Parent Consent for Medicaid School Based Services (NMPED) (Spanish).

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agencies. (3) Procedures for resolving interagency disputes (including procedures under which LEAs may initiate proceedings) under the agreement or other mechanism to secure reimbursement from other agencies or otherwise implement the provisions of the agreement or mechanism. (4) Policies and procedures for agencies to determine and identify the interagency coordination responsibilities of each agency to promote the coordination and timely and appropriate delivery of services described in paragraph (b)(1) of this section. (b) *Obligation of noneducational public agencies.* (1) (i) If any public agency other than an educational agency is otherwise obligated under Federal or State law, or assigned responsibility under State policy or pursuant to paragraph (a) of this section, to provide or pay for any services that are also considered special education or related services (such as, but not limited to, services described in § 300.5 relating to assistive technology devices, § 300.6 relating to assistive technology services, §300.34 relating to related services, §300.42 relating to supplementary aids and services, and § 300.43 relating to transition services) that are necessary for ensuring FAPE to children with disabilities within the State, the public agency must fulfill that obligation or responsibility, either directly or through contract or other arrangement pursuant to paragraph (a) of this section or an agreement pursuant to paragraph (c) of this section.	(a) With regard to services required to provide FAPE to an eligible child, the public agency: (i) may not require parents to sign up for or enroll in public insurance programs in order for their child to receive FAPE under Part B of IDEA; (ii) may not require parents to incur an out-of-pocket expense such as the payment of a deductible or co-pay amount incurred in filing a claim for services provided pursuant to IDEA Part B rules , but pursuant to 34 CFR Sec. 300.154(f)(2), may pay the cost that the parent otherwise would be required to pay; and (iii) may not use a child's benefits under a public benefits or insurance program if that use would: (A) decrease available lifetime coverage or any other insured benefit; (B) result in the family paying for services that would otherwise be covered by the public insurance program and that are required for the child outside of the time the child is in school; (C) increase premiums or lead to the discontinuation of benefits or insurance; or (D) risk loss of eligibility for home and community-based waivers, based on aggregate health-related expenditures. (b) Prior to obtaining the parental consent described in Subparagraph (c) of this paragraph, and prior to accessing the parent's or child's public benefits, the public agency shall provide written notice to the child's parents, consistent with 34 CFR Sec. 300.503(c). The written notice shall be provided annually thereafter. (i) The notice shall include a statement of the parental consent provisions in 34 CFR Secs. 99.30 and. 300.622 and shall specify:	CIMARRON MUNICIPAL SCHOOLS will not use Medicaid or other public benefits or insurance or private insurance without consent.

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(ii) A noneducational public agency described in paragraph (b)(1)(i) of this section may not disqualify an eligible service for Medicaid reimbursement because that service is provided in a school context. (2) If a public agency other than an educational agency fails to provide or pay for the special education and related services described in paragraph (b)(1) of this section, the LEA (or State agency responsible for developing the child's IEP) must provide or pay for these services to the child in a timely manner. The LEA or State agency is authorized to claim reimbursement for the services from the noneducational public agency that failed to provide or pay for these services and that agency must reimburse the LEA or State agency in accordance with the terms of the interagency agreement or other mechanism described in paragraph (a) of this section. (c) *Special rule.* The requirements of paragraph (a) of this section may be met through— (1) State statute or regulation; (2) Signed agreements between respective agency officials that clearly identify the responsibilities of each agency relating to the provision of services; or (3) Other appropriate written methods as determined by the Chief Executive Officer of the State or designee of that officer and approved by the Secretary. (d) *Children with disabilities who are covered by public benefits or insurance.* (1) A public agency may use the Medicaid or other public benefits or insurance programs in	(A) the personally identifiable information that may be disclosed (e.g., records or information about the services that may be provided to the child; (B) the purpose of the disclosure (e.g., billing for services under 34 CFR Part 300; (C) the public agency to which the disclosure may be made (e.g., New Mexico medicaid program); and (D) that the parent understands and agrees that the public agency may access the parent's or child's public benefits or insurance to pay for services under 34 CFR Part 300. (ii) The notice shall further include: (A) a statement of the "no cost" provisions in 34 CFR Secs. 300.154(d)(2)(i) through 33.154(d)(2)(iii); (B) a statement that the parents have the right under 34 CFR Parts 99 and 300 to withdraw their consent to disclosure of their child's personally identifiable information to the New Mexico medicaid program at any time; and (C) a statement that the withdrawal of consent or refusal to provide consent under 34 CFR Parts 99 and 300 to disclose personally identifiable information to the New Mexico medicaid program does not relieve the public agency of its responsibility to ensure that all required services are provided at no cost to the parents. (c) Prior to accessing a child's or parent's public benefits or insurance for the first time, and after providing notice to the child's parents consistent with Subparagraph (b) of this paragraph, the public agency shall obtain written parental consent as defined by 34 CFR Sec. 300.9. The written consent, consistent with the requirements of 34 CFR Sec. 300.154(d)(2)(iv), shall:	

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which a child participates to provide or pay for services required under this part, as permitted under the public benefits or insurance program, except as provided in paragraph (d)(2) of this section. (2) With regard to services required to provide FAPE to an eligible child under this part, the public agency— (i) May not require parents to sign up for or enroll in public benefits or insurance programs in order for their child to receive FAPE under Part B of the Act; (ii) May not require parents to incur an out-of-pocket expense such as the payment of a deductible or co-pay amount incurred in filing a claim for services provided pursuant to this part, but pursuant to paragraph (g)(2) of this section, may pay the cost that the parents otherwise would be required to pay; (iii) May not use a child's benefits under a public benefits or insurance program if that use would— (A) Decrease available lifetime coverage or any other insured benefit; (B) Result in the family paying for services that would otherwise be covered by the public benefits or insurance program and that are required for the child outside of the time the child is in school; (C) Increase premiums or lead to the discontinuation of benefits or insurance; or (D) Risk loss of eligibility for home and	(i) meet the requirements of 34 CFR Secs. 99.30 and 300.622 and shall specify: (A) the personally identifiable information that may be disclosed (e.g., records or information about the services that may be provided to the child; (B) the purpose of the disclosure (e.g., billing for services under 34 CFR Part 300; (C) the public agency to which the disclosure may be made (e.g., New Mexico medicaid program); and (ii) shall specify that the parent understands and agrees that the public agency may access the parent's or child's public benefits or insurance to pay for services under 34 CFR Part 300. (d) The public agency is not required to obtain a new parental consent if the following conditions are present: (i) there is no change in any of the following: (A) the type of services to be provided to the child; (B) the amount of services to be provided to the child; or (C) the cost of the services to be charged to the public benefits or insurance program; and (ii) the public agency has on file a parental consent meeting the requirements of 34 CFR Secs. 300.9, 99.30 and 300.622. (e) Once the public agency obtains the one-time consent consistent with 34 CFR Sec. 300.154(d)(2)(iv), the public agency is not required to obtain parental consent before it accesses the child's or parent's public benefits or insurance in the future, regardless of whether there is a change in the type or amount of services to be provided to the child or a change in the cost of the services to be charged to the public benefits or insurance program.	

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community-based waivers, based on aggregate health-related expenditures; and (iv) Prior to accessing a child's or parent's public benefits or insurance for the first time, and after providing notification to the child's parents consistent with paragraph (d)(2)(v) of this section, must obtain written, parental consent that— (A) Meets the requirements of § 99.30 of this title and § 300.622, which consent must specify the personally identifiable information that may be disclosed (e.g., records or information about the services that may be provided to a particular child), the purpose of the disclosure (e.g., billing for services under part 300), and the agency to which the disclosure may be made (e.g., the State's public benefits or insurance program (e.g., Medicaid)); and (B) Specifies that the parent understands and agrees that the public agency may access the parent's or child's public benefits or insurance to pay for services under part 300. (v) Prior to accessing a child's or parent's public benefits or insurance for the first time, and annually thereafter, must provide written notification, consistent with § 300.503(c), to the child's parents, that includes— (A) A statement of the parental consent provisions in §300.154(d)(2)(iv)(A)-(B);	(f) If a child transfers to a new public agency, the new public agency shall provide the written notification described in 34 CFR Sec. 300.154(d)(2)(v) and Subparagraph (b) of this paragraph, and shall then obtain parental consent meeting the requirements of 34 CFR Sec. 300.154(d)(2)(iv). (7) Children with disabilities who are covered by private insurance benefits. Pursuant to 34 CFR Sec. 300.154(e), an educational agency shall obtain a parent's informed written consent for each proposed use of private insurance benefits and shall inform parents that their refusal to permit the use of their private insurance will not relieve the educational agency of its responsibility to ensure that all required services are provided at no cost to the parents. The public agency may not require parents to incur an out-of-pocket expense such as the payment of a deductible or co-pay amount incurred in filing a claim for services provided pursuant to IDEA Part B rules. (8) Pursuant to 34 CFR Sec. 300.154(f): (a) if a public agency is unable to obtain parental consent to use the parent's private insurance, or public benefits or insurance when the parent would incur a cost for a specified service required under IDEA Part B rules , to ensure FAPE the public agency may use its Part B funds to pay for the service; and (b) to avoid financial cost to parents who otherwise would consent to use private insurance, or public benefits or insurance if the parent would incur a cost, the public agency may use its Part B funds to pay the cost the parents otherwise would have to pay to use the parent's insurance (e.g., the deductible or co-pay amounts).	

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(B) A statement of the "no cost" provisions in §300.154(d)(2)(i)-(iii); (C) A statement that the parents have the right under 34 CFR part 99 and part 300 to withdraw their consent to disclosure of their child's personally identifiable information to the agency responsible for the administration of the State's public benefits or insurance program (e.g., Medicaid) at any time; and (D) A statement that the withdrawal of consent or refusal to provide consent under 34 CFR part 99 and part 300 to disclose personally identifiable information to the agency responsible for the administration of the State's public benefits or insurance program (e.g., Medicaid) does not relieve the public agency of its responsibility to ensure that all required services are provided at no cost to the parents. (e) *Children with disabilities who are covered by private insurance.* (1) With regard to services required to provide FAPE to an eligible child under this part, a public agency may access the parents private insurance proceeds only if the parents provide consent consistent with § 300.9. (2) Each time the public agency proposes to access the parents' private insurance proceeds, the agency must— (i) Obtain parental consent in accordance with paragraph (e)(1) of this section; and (ii) Inform the parents that their refusal to permit the public agency to access their		

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private insurance does not relieve the public agency of its responsibility to ensure that all required services are provided at no cost to the parents. (f) *Use of Part B funds.* (1) If a public agency is unable to obtain parental consent to use the parents' private insurance, or public benefits or insurance when the parents would incur a cost for a specified service required under this part, to ensure FAPE the public agency may use its Part B funds to pay for the service. (2) To avoid financial cost to parents who otherwise would consent to use private insurance, or public benefits or insurance if the parents would incur a cost, the public agency may use its Part B funds to pay the cost that the parents otherwise would have to pay to use the parents' benefits or insurance (e.g., the deductible or co-pay amounts). (g) *Proceeds from public benefits or insurance or private insurance.* (1) Proceeds from public benefits or insurance or private insurance will not be treated as program income for purposes of 34 CFR 80.25. (2) If a public agency spends reimbursements from Federal funds (e.g., Medicaid) for services under this part, those funds will not be considered "State or local" funds for purposes of the maintenance of effort provisions in §§300.163 and 300.203. (h) *Construction.* Nothing in this part should be construed to alter the requirements imposed on a State Medicaid agency, or any other agency administering a public benefits or insurance		

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program by Federal statute, regulations or policy under title XIX, or title XXI of the Social Security Act, 42 U.S.C. 1396 through 1396v and 42 U.S.C. 1397aa through 1397jj, or any other public benefits or insurance program. (Authority: 20 U.S.C. 1412(a)(12) and (e))		

Additional Eligibility Requirements		
§ 300.155 Hearings relating to LEA eligibility.		
The SEA must not make any final determination that an LEA is not eligible for assistance under Part B of the Act without first giving the LEA reasonable notice and an opportunity for a hearing under 34 CFR 76.401(d). (Authority: 20 U.S.C. 1412(a)(13))		

§ 300.156 Personnel qualifications.		
(a) *General.* The SEA must establish and maintain qualifications to ensure that personnel necessary to carry out the purposes of this part are appropriately and adequately prepared and trained, including that those personnel have the content knowledge and skills to serve children with disabilities. (b) *Related services personnel and paraprofessionals.* The qualifications under paragraph (a) of this section must include qualifications for related services personnel and paraprofessionals that— (1) Are consistent with any State-approved or State- recognized certification, licensing, registration, or other comparable requirements that apply to the professional discipline in which those personnel are providing special	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** B. Public Agency Funding and Staffing … (9) Staff training and qualifications. (a) Each public agency is responsible for ensuring that personnel serving children with disabilities are qualified under state licensure requirements and are adequately prepared for their assigned responsibilities, pursuant to 34 CFR Sec. 300.156. Paraprofessionals and assistants who are appropriately trained and supervised in accordance with applicable department licensure	CIMARRON MUNICIPAL SCHOOLS ensures that personnel essential to carrying out the purposes of the IDEA are appropriately and adequately prepared and trained including by ensuring that those personnel also have the content knowledge and skills to serve children with disabilities. (See 71 Fed. Reg. 46562 (August 14, 2004)) In meeting CIMARRON MUNICIPAL SCHOOLS's obligations to ensure that personnel serving children with disabilities are qualified under state licensure requirements and are adequately prepared for their assigned responsibilities, CIMARRON MUNICIPAL SCHOOLS will rely on resources such as U.S. Department of Education Memorandum on Personnel Qualifications under Part B of the Individuals with Disabilities Education Act (IDEA) (OSEP 22-01) (U.S.

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Federal Regulations	New Mexico Rules	Procedures
education or related services; and (2) Ensure that related services personnel who deliver services in their discipline or profession— (i) Meet the requirements of paragraph (b)(1) of this section; and (ii) Have not had certification or licensure requirements waived on an emergency, temporary, or provisional basis; and (iii) Allow paraprofessionals and assistants who are appropriately trained and supervised, in accordance with State law, regulation, or written policy, in meeting the requirements of this part to be used to assist in the provision of special education and related services under this part to children with disabilities. (c) *Qualifications for special education teachers.* *(1)*The qualifications described in paragraph (a) of this section must ensure that each person employed as a public school special education teacher in the State who teaches in an elementary school, middle school, or secondary school-- (i) Has obtained full State certification as a special education teacher (including certification obtained through an alternate route to certification as a special educator, if such alternate route meets minimum requirements described in 34 CFR 200.56 (a)(2)(ii) as such section was in effect on November 28, 2008), or passed the State special education teacher licensing examination, and holds a license to teach in the State as a special education teacher, except that when used with respect to any teacher teaching in a public charter school, the teacher must meet the certification or licensing requirements, if any, set forth in	rules or written department policy may be used to assist in the provision of special education and related services to children with disabilities under Part B of IDEA. (b) Each public agency and charter school shall train their school administrators and teachers who teach reading to implement appropriate research-based reading interventions prior to referring the student for a special education evaluation and shall train their special education teachers to provide appropriate specialized reading instruction for students with dyslexia who have been identified as eligible for special education services. **6.61.6.8 NMAC Requirements:** A. Persons seeking licensure in special education pursuant to the provisions of this rule shall meet all the requirements enumerated in Subsections A or B of this section. (1) bachelor's degree from a regionally accredited college or university and including, for those licensees or applicants first entering a college or university beginning in the fall of 2017, the following: (a) nine semester hours in communication (b) six semester hours in mathematics (c) eight semester hours in laboratory science (d) nine semester hours in social and behavioral Science (e) nine semester hours in humanities and fine arts; and (2) credits from a regionally accredited college or university which include: 30 semester hours of professional education in a special education program approved by the public education department ("PED") ("department"), including	Dept. of Educ. (October 4, 2022) to assist in understanding its obligations. CIMARRON MUNICIPAL SCHOOLS will provide training to its school administrators and teachers who teach reading to implement appropriate research-based reading interventions prior to referring the student for a special education evaluation. CIMARRON MUNICIPAL SCHOOLS will also train its special education teachers to provide appropriate specialized reading instruction for students with dyslexia who have been identified as eligible for special education services. The NMPED has developed a series of modules, which includes five units, titled Structured Literacy and Dyslexia 101. This professional learning opportunity is offered free of cost to all New Mexico educators on Canvas. (See Structured Literacy on Canvas (NMPED)

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the State's public charter school law; (ii) Has not had special education certification or licensure requirements waived on an emergency, temporary, or provisional basis; and (iii) Holds at least a bachelor's degree. (2) A teacher will be considered to meet the standard in paragraph (c)(1)(i) of this section if that teacher is participating in an alternate route to special education certification program under which— (i) The teacher— (A) Receives high-quality professional development that is sustained, intensive, and classroom-focused in order to have a positive and lasting impact on classroom instruction, before and while teaching; (B) Participates in a program of intensive supervision that consists of structured guidance and regular ongoing support for teachers or a teacher mentoring program; (C) Assumes functions as a teacher only for a specified period of time not to exceed three years; and (D) Demonstrates satisfactory progress toward full certification as prescribed by the State; and (ii) The State ensures, through its certification and licensure process, that the provisions in paragraph (c)(2)(i) of this section are met. (d) *Policy.* In implementing this section, a State must adopt a policy that includes a requirement that LEAs in the State take measurable steps to recruit, hire, train, and retain personnel who meets the applicable requirements described in paragraph (c) of this section to provide special education and related services under this part to children with disabilities.	completion of the department's approved functional areas and related competencies; and including (3) a mandatory student teaching component and at the option of the college or university, a practicum component; and (4) 24 semester hours in one of the following teaching fields: mathematics, science(s), language arts, reading, and social studies (or other content related areas); and (5) in addition to the requirements specified in Subsection A of this section, six hours of reading in subject matter content for those licensees or applicants who first entered any college or university on or after August 1, 2001 regardless of when they graduate or earn their degree; and (6) passage of all required portions of the current New Mexico teacher test or any successor teacher test adopted by the department; and (7) satisfy the requirements of a highly qualified beginning pre K-12 special education teacher; or B. possess a valid certificate issued by the national board for professional teaching standards for the appropriate grade level and type. . . .	

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(e) *Rule of construction.* Notwithstanding any other individual right of action that a parent or student may maintain under this part, nothing in this part shall be construed to create a right of action on behalf of an individual student or a class of students for the failure of a particular SEA or LEA employee to meet the applicable requirement described in paragraph (c) of this section, or to prevent a parent from filing a complaint about staff qualifications with the SEA as provided for under this part. (Authority: 20 U.S.C. 1412(a)(14))		

§ 300.157 Performance goals and indicators.		
The State must— (a) Have in effect established goals for the performance of children with disabilities in the State that— (1) Promote the purposes of this part, as stated in § 300.1; (2) Are the same as the State's long-term goals and measurements of interim progress for children with disabilities under section 111(c)(4)(A)(i) of the ESEA. (3) Address graduation rates and dropout rates, as well as such other factors as the State may determine; and (4) Are consistent, to the extent appropriate, with any other goals and academic standards for children established by the State; (b) Have in effect established performance indicators	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** D. Performance goals and indicators. (1) Pursuant to the requirements of 34 CFR Sec. 300.157(a), the content standards and benchmarks from the department's standards for excellence (Chapter 29 of Title 6 of NMAC) for all children attending public schools and state-supported educational programs in New Mexico shall provide the basic performance goals and indicators for children with disabilities in the general education curriculum. (2) The IEP academic goals shall align with the New Mexico content standards and benchmarks, including the expanded performance standards for students with significant cognitive disabilities, however, functional goals do not have to align with the standards and benchmarks. (a) Beginning in the 2012-2013 school year, IEP academic goals in English language arts and	

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the State will use to assess progress toward achieving the goals described in paragraph (a) of this section, including Measurements of interim progress for children with disabilities under section 111(c)(4)(A)(i) of the ESEA 20 U.S.C.6311; and (c) Annually report to the Secretary and the public on the progress of the State, and of children with disabilities in the State, toward meeting the goals established under paragraph (a) of this section, which may include elements of the reports required under section 1111(h) of the ESEA. (Authority: 20 U.S.C. 1412(a)(15))	mathematics for students in grades Kindergarten through grade three shall align with the English Language Arts Common Core Standards (6.29.13 NMAC) and the Mathematics Common Core Standards (6.29.14 NMAC). (b) Beginning in the 2013-2014 school year, IEP academic goals in English language arts and mathematics for students in grades four through 12 shall align with the English Language Arts Common Core Standards (6.29.13 NMAC) and the Mathematics Common Core Standards (6.29.14 NMAC). (3) Unless waivers or modifications covering individual public agencies' programs have been allowed by the department or the secretary of education, the general education curriculum and the content standards and benchmarks shall only be adapted to the extent necessary to meet the needs of individual children with disabilities as determined by IEP teams in individual cases. E. Participation in statewide and district-wide assessments. Each local educational agency and other public agencies when applicable shall include all children with disabilities in all statewide and district-wide assessment programs. Each public agency shall collect and report performance results in compliance with the requirements of 34 CFR Sec. 300.157 and Sec. 1111(h) of the Elementary and Secondary Education Act, and any additional requirements established by the department. Students with disabilities may participate: (1) in the appropriate general assessment in the same manner as their nondisabled peers; this may include the use of adaptations that are deemed appropriate for all students by the department; or (2) in the appropriate general assessment with appropriate accommodations in administration if necessary; public agencies shall use the current	

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	guidance from the department about accommodations as specified in the student's IEP; or (3) in alternate assessments for the small number of students for whom alternate assessments are appropriate under the department's established participation criteria; the IEP team shall agree and document that the student is eligible for participation in an alternate assessment based on alternate achievement standards according to 34 CFR Sec. 300.320(a)(6).	

§§ 300.158–300.159 [Reserved]		

§ 300.160 Participation in assessments.		
(a) General. A State must ensure that all children with disabilities are included in all general State and district-wide assessment programs, including assessments described under section 1111 of the ESEA, 20 U.S.C. 6311, with appropriate accommodations and alternate assessments, if necessary, as indicated in their respective IEPs. (b) Accommodation guidelines. (1) A State (or, in the case of a district-wide assessment, an LEA) must develop guidelines for the provision of appropriate accommodations.	**6.29.1.9 NMAC. PROCEDURAL REQUIREMENTS:** … (J) Graduation requirements. (13) Graduation requirements for issuance of a conditional certificate of transition or a diploma for students with an IEP. The development of a program of study and the granting of a diploma, or use of a conditional certificate of transition in the form of a continuing or transition individualized educational program (IEP) for students receiving special	CIMARRON MUNICIPAL SCHOOLS's IEP teams will follow the NMPED guidelines when determining how a child will participate in the New Mexico Statewide Assessment Program, including how to select allowable accommodations and decide whether a child with a disability meets the criteria to be assessed based on modified or alternate academic achievement standards. CIMARRON MUNICIPAL SCHOOLS will use the most current forms and follow the most current guidance of the NMPED. CIMARRON MUNICIPAL SCHOOLS's IEP teams will determine that a student has the most significant cognitive disabilities based on the NMPED definition

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(2) The State's (or, in the case of a district-wide assessment, the LEA's) guidelines must-- (i) Identify only those accommodations for each assessment that do not invalidate the score; and (ii) Instruct IEP Teams to select, for each assessment, only those accommodations that do not invalidate the score. (c) Alternate assessments aligned with alternate academic achievement standards for student with the most significant cognitive disabilities. (1) If a State has adopted alternate academic achievement standards for children with disabilities who are students with the most significant cognitive disabilities as permitted in section 1111(b)(1)(E) of the ESEA, the State (or, in the case of a district-wide assessment, an LEA) must develop and implement alternate assessments and guidelines for the participation in alternate assessments of those children with disabilities who cannot participate in regular assessments, even with accommodations, as indicated in their respective IEPs, as provided in paragraph (a) of this section. (2) For assessing the academic progress of children with disabilities who are students with the most significant cognitive disabilities under title I of the ESEA, the alternate assessments and guidelines in paragraph (c)(1) of this section must— (i) Be aligned with the challenging State academic content standards under section 1111(b)(1) of the ESEA and alternate academic achievement standards under section 1111(b)(1)(E) of the ESEA; and	education services, includes the following governing principles: … (b) A student may be awarded a diploma (Section 22-13-1.1 NMSA 1978) in accordance with the requirements of the following programs of study described in Items (i) through (iv). All IEP team discussion points and decisions identified herein, including the identification of the student's program of study and any student or parent proposals accepted or rejected by the IEP team (if the student has not reached the age of majority), shall be documented on the student's IEP and in the prior written notice (PWN) of proposed action. (i) A standard program of study is based upon meeting or exceeding all requirements for graduation based on the New Mexico standards for excellence (Subsection J of 6.29.1.9 NMAC) with or without reasonable accommodations of delivery and assessment methods. , as well as all other standard graduation requirements of the district or charter school. A diploma obtained through the standard program of study is considered a “regular high school diploma” as defined in 34 C.F.R. § 300.102(a)(3)(iv). Pursuant to 34 C.F.R. § 300.102(a)(3)(i), students with disabilities who graduate from high school with a regular diploma through the standard program of study are no longer entitled to FAPE or continued receipt of special education and related services. (ii) A modified program of study is developed to provide relevance and is based on a student's career interest as it relates to one of the career clusters, with or without reasonable accommodations of delivery	for the identification of students with the most significant cognitive disabilities. (See Definition of Most Significant Cognitive Disability (NMPED) (August 4, 2023)

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(ii) Measure the achievement of children with disabilities who are students with the most significant cognitive disabilities against those standards. (3) Consistent with section 1111(b)(1)(E)(ii) of the ESEA and 34 CFR 200.6(c)(6), a State may not adopt modified academic achievement standards or any other alternate academic achievement standards that do not meet the requirements in section 1111(b)(1)(E) of the ESEA for any children with disabilities under section 602(3) of the IDEA. (d) Explanation to IEP Teams. A State (or in the case of a district-wide assessment, an LEA) must— (1) Provide to IEP teams a clear explanation of the differences between assessments based on grade-level academic achievement standards and those based on alternate academic achievement standards, including any effects of State and local policies on a student's education resulting from taking an alternate assessment aligned with alternate academic achievement standards, such as how participation in such assessments may delay or otherwise affect the student from completing the requirements for a regular high school diploma; and (2) Not preclude a student with the most significant cognitive disabilities who takes an alternate assessment aligned with alternate academic achievement standards from attempting to complete the requirements for a regular high school diploma. (e) Inform parents. A State (or in the case of a district-wide assessment, an LEA) must ensure that parents of students selected to be assessed using an alternate assessment aligned with alternate academic achievement standards under the State's guidelines in paragraph (c)(1) of this section are informed, consistent with 34 CFR 200.2(e), that their child's	and assessment methods. In addition, a student shall take the current state standards-based assessments required for high school students, under standard administration or with state-approved accommodations as determined by the department. The student shall earn at least the minimum number of credits required by the district or charter school for graduation through standard or alternative courses that address the employability and career development standards with benchmarks and performance standards, as determined by the IEP team. Course work shall include a minimum of four units of career development opportunities and learning experiences that may include any of the following: career readiness and vocational course work, work experience, community-based instruction, student service learning, job shadowing, mentoring or entrepreneurships related to the student's occupational choices. Credits for work experience shall be related to the program of study that the school offers and specific to the district's ability to offer work experience or community-based instruction credits. The student shall achieve competency in all areas of the employability and career development standards with benchmarks and performance standards, as determined by the IEP team and the student's interest as it relates to the career clusters. The program of study shall address the New Mexico content standards with benchmarks and performance standards in other subject areas as appropriate. A diploma obtained through the modified program of study is not considered a "regular high school diploma" as defined in 34 C.F.R. § 300.102(a)(3)(iv). Pursuant to 34 C.F.R. § 300.102(a)(3)(ii), a student's right to	

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achievement will be measured based on alternate academic achievement standards, and of how participation in such assessments may delay or otherwise affect the student from completing the requirements for a regular high school diploma. (f) Reports. An SEA (or, in the case of a district-wide assessment, an LEA) must make available to the public, and report to the public with the same frequency and in the same detail as it reports on the assessment of nondisabled children, the following: (1) The number of children with disabilities participating in regular assessments, and the number of those children who were provided accommodations (that did not result in an invalid score) in order to participate in those assessments. (2) The number of children with disabilities, if any, participating in alternate assessments based on grade level academic achievement standards in school years prior to 2017–2018. (3) The number of children with disabilities, if any, participating in alternate assessments aligned with modified academic achievement standards in school years prior to 2016– 2017. (4) The number of children with disabilities who are students with the most significant cognitive disabilities participating in alternate assessments aligned with alternate academic achievement standards. (5) Compared with the achievement of all children, including children with disabilities, the performance results of children with disabilities on regularassessments, alternate assessments based on grade-level academic achievement standards (prior to 2017– 2018), alternate assessments based on modified academic achievement standards (prior to 2016–2017), and alternate assessments aligned with alternate	FAPE does not end upon obtaining an alternative diploma through the modified program of study and a student may continue to receive special education and related services until student either meets the requirements to obtain a diploma through the standard program of study or until the end of the academic year in which the student becomes 22 years of age. (iii) An ability program of study is for students with disabilities that are determined to have the most significant cognitive disabilities as the term is defined by the department. A student's IEP team has the sole discretion to determine that a student has the most significant cognitive disabilities before placing the student on the ability program of study. The IEP goals and functional curriculum course work shall be based on the New Mexico alternative standards with benchmarks and performance standards. Students in this program of study shall earn the minimum number of credits aligned with state requirements for a diploma obtained through the standard program of study with course work individualized to meet the unique needs of the student through support of the IEP. In addition, a student shall take the state-approved alternate assessment. A diploma obtained through the ability program of study is not considered a "regular high school diploma" as defined in 34 C.F.R. § 300.102(a)(3)(iv), but it is considered a state-defined alternate diploma for students with the most significant cognitive disabilities as defined in 20 U.S.C. § 7801(25)(A)(ii)(I)(bb). Pursuant to 34 C.F.R. § 300.102(a)(3)(ii), a student's right to FAPE does not end upon obtaining a diploma through the ability program of	

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academic achievement standards if— (i) The number of children participating in those assessments is sufficient to yield statistically reliable information; and (ii) Reporting that information will not reveal personally identifiable information about an individual student on those assessments. . (g) Universal design. An SEA (or, in the case of a district-wide assessment, an LEA) must, to the extent possible, use universal design principles in developing and administering any assessments under this section.	study and a student may continue to receive special education and related services until student either meets the requirements to obtain a diploma through the standard program of study or until the end of the academic year in which the student becomes 22 years of age. … (L) Statewide student assessment system. As stated in Section 22-2-8.13 NMSA 1978, students' knowledge and skills are assessed and evaluated though the New Mexico content standards with benchmarks and performance standards, the system of assessments, and local measures. … (2) Exceptions. … (b) Students with IEPs. Students with IEPs who receive special education and related services shall participate in all statewide and district-wide assessments of student achievement or in state-approved alternate assessments if the students have been identified as having a most significant cognitive disability as documented in the IEP. Pursuant to Subsection E of 6.31.2.11 NMAC, 34 CFR 300.320 (a)(2)(ii) and 34 CFR 300.320(a)(6), the IEPs for such students shall specify which assessments each student will participate in and what, if any, accommodations or modifications in administration are needed to enable the student to participate. The IEPs for students who will not participate in a particular statewide or district-wide assessment shall meet state-approved criteria, methods and instruments.	

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§ 300.161 [Reserved]		

§ 300.162 Supplementation of State, local, and other Federal funds.		
(a) *Expenditures.* Funds paid to a State under this part must be expended in accordance with all the provisions of this part. (b) Prohibition *against commingling.* (1) Funds paid to a State under this part must not be commingled with State funds. (2) The requirement in paragraph (b)(1) of this section is satisfied by the use of a separate accounting system that includes an audit trail of the expenditure of funds paid to a State under this part. Separate bank accounts are not required. (*See* 34 CFR 76.702 (Fiscal control and fund accounting procedures).) (c) *State-level nonsupplanting.* (1) Except as provided in § 300.202, funds paid to a State under Part B of the Act must be used to supplement the level of Federal, State, and local funds (including funds that are not under the direct control of the SEA or LEAs) expended for special education and related services provided to children with disabilities under Part B of the Act, and in no case to supplant those Federal, State, and local funds. (2) If the State provides clear and convincing evidence that all children with disabilities have available to them FAPE, the Secretary may		

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waive, in whole or in part, the requirements of paragraph (c)(1) of this section if the Secretary concurs with the evidence provided by the State under § 300.164. (Authority: 20 U.S.C. 1412(a)(17))		

§ 300.163 Maintenance of State financial support.		
(a) *General.* A State must not reduce the amount of State financial support for special education and related services for children with disabilities, or otherwise made available because of the excess costs of educating those children, below the amount of that support for the preceding fiscal year. (b) *Reduction of funds for failure to maintain support.* The Secretary reduces the allocation of funds under section 611 of the Act for any fiscal year following the fiscal year in which the State fails to comply with the requirement of paragraph (a) of this section by the same amount by which the State fails to meet the requirement. (c) *Waivers for exceptional or uncontrollable circumstances.* The Secretary may waive the requirement of paragraph (a) of this section for a State, for one fiscal year at a time, if the Secretary determines that— (1) Granting a waiver would be equitable due to exceptional or uncontrollable circumstances such as a natural disaster or a precipitous and unforeseen decline in the financial resources of the State; or (2) The State meets the standard in § 300.164 for a waiver of the requirement to supplement, and not to supplant, funds received under Part B of the Act.		

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(d) *Subsequent years.* If, for any fiscal year, a State fails to meet the requirement of paragraph (a) of his section, including any year for which the State is granted a waiver under paragraph (c) of this section, the financial support required of the State in future years under paragraph (a) of this section shall be the amount that would have been required in the absence of that failure and not the reduced level of the State's support. (Authority: 20 U.S.C. 1412(a)(18))		

§ 300.164 Waiver of requirement regarding supplementing and not supplanting with Part B funds.		
(a) Except as provided under §§ 300.202 through 300.205, funds paid to a State under Part B of the Act must be used to supplement and increase the level of Federal, State, and local funds (including funds that are not under the direct control of SEAs or LEAs) expended for special education and related services provided to children with disabilities under Part B of the Act and in no case to supplant those Federal, State, and local funds. A State may use funds it retains under § 300.704(a) and (b) without regard to the prohibition on supplanting other funds. (b) If a State provides clear and convincing evidence that all eligible children with disabilities throughout the State have FAPE available to them, the Secretary may waive for a period of one year in whole or in part the requirement under §300.162 (regarding State-level nonsupplanting) if the Secretary concurs with the evidence provided by the State. (c) If a State wishes to request a waiver under this		

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section, it must submit to the Secretary a written request that includes— (1) An assurance that FAPE is currently available, and will remain available throughout the period that a waiver would be in effect, to all eligible children with disabilities throughout the State, regardless of the public agency that is responsible for providing FAPE to them. The assurance must be signed by an official who has the authority to provide that assurance as it applies to all eligible children with disabilities in the State; (2) All evidence that the State wishes the Secretary to consider in determining whether all eligible children with disabilities have FAPE available to them, setting forth in detail— (i) The basis on which the State has concluded that FAPE is available to all eligible children in the State; and (ii) The procedures that the State will implement to ensure that FAPE remains available to all eligible children in the State, which must include— (A) The State's procedures under § 300.111 for ensuring that all eligible children are identified, located and evaluated; (B) The State's procedures for monitoring public agencies to ensure that they comply with all requirements of this part; (C) The State's complaint procedures under §§300.151 through 300.153; and (D) The State's hearing procedures under		

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§§300.511 through 300.516 and §§ 300.530 through 300.536; (3) A summary of all State and Federal monitoring reports, and State complaint decisions (*See* §§ 300.151 through 300.153) and hearing decisions (*See* §§ 300.511 through 300.516 and §§ 300.530 through 300.536), issued within three years prior to the date of the State's request for a waiver under this section, that includes any finding that FAPE has not been available to one or more eligible children, and evidence that FAPE is now available to all children addressed in those reports or decisions; and (4) Evidence that the State, in determining that FAPE is currently available to all eligible children with disabilities in the State, has consulted with the State advisory panel under §300.167. (d) If the Secretary determines that the request and supporting evidence submitted by the State makes a prima facie showing that FAPE is, and will remain, available to all eligible children with disabilities in the State, the Secretary, after notice to the public throughout the State, conducts a public hearing at which all interested persons and organizations may present evidence regarding the following issues: (1) Whether FAPE is currently available to all eligible children with disabilities in the State. (2) Whether the State will be able to ensure that FAPE remains available to all eligible children with disabilities in the State if the Secretary provides the requested waiver. (e) Following the hearing, the Secretary, based on all submitted evidence, will provide a waiver, in whole or in part, for a period of one year if the Secretary finds that the State has provided clear and		

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convincing evidence that FAPE is currently available to all eligible children with disabilities in the State, and the State will be able to ensure that FAPE remains available to all eligible children with disabilities in the State if the Secretary provides the requested waiver. (f) A State may receive a waiver of the requirement of section 612(a)(18)(A) of the Act and § 300.164 if it satisfies the requirements of paragraphs (b) through (e) of this section. (g) The Secretary may grant subsequent waivers for a period of one year each, if the Secretary determines that the State has provided clear and convincing evidence that all eligible children with disabilities throughout the State have, and will continue to have throughout the one-year period of the waiver, FAPE available to them. (Authority: 20 U.S.C. 1412(a)(17)(C), (18)(C)(ii))		

§ 300.165 Public participation.		
(a) Prior to the adoption of any policies and procedures needed to comply with Part B of the Act (including any amendments to those policies and procedures), the State must ensure that there are public hearings, adequate notice of the hearings, and an opportunity for comment available to the general public, including individuals with disabilities and parents of children with disabilities. (b) Before submitting a State plan under this part, a State must comply with the public participation requirements in paragraph (a) of this section and those in 20 U.S.C. 1232d(b)(7).		

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(Authority: 20 U.S.C. 1412(a)(19); 20 U.S.C. 1232d(b)(7))		

§ 300.166 Rule of construction.		
In complying with §§ 300.162 and 300.163, a State may not use funds paid to it under this part to satisfy State-law mandated funding obligations to LEAs, including funding based on student attendance or enrollment, or inflation. (Authority: 20 U.S.C. 1412(a)(20))		

State Advisory Panel		
§ 300.167 State advisory panel.		
The State must establish and maintain an advisory panel for the purpose of providing policy guidance with respect to special education and related services for children with disabilities in the State. (Authority: 20 U.S.C. 1412(a)(21)(A))		

§ 300.168 Membership.		
(a) *General.* The advisory panel must consist of members appointed by the Governor, or any other official authorized under State law to make such appointments, be representative of the State population and be composed of individuals involved in, or concerned with the education of children with disabilities, including— (1) Parents of children with disabilities (ages birth through 26);		

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(2) Individuals with disabilities; (3) Teachers; (4) Representatives of institutions of higher education that prepare special education and related services personnel; (5) State and local education officials, including officials who carry out activities under subtitle B of title VII of the McKinney-Vento Homeless Assistance Act, (42 U.S.C. 11431 *et seq.*); (6) Administrators of programs for children with disabilities; (7) Representatives of other State agencies involved in the financing or delivery of related services to children with disabilities; (8) Representatives of private schools and public charter schools; (9) Not less than one representative of a vocational, community, or business organization concerned with the provision of transition services to children with disabilities; (10) A representative from the State child welfare agency responsible for foster care; and (11) Representatives from the State juvenile and adult corrections agencies. (b) *Special rule.* A majority of the members of the panel must be individuals with disabilities or parents of children with disabilities (ages birth through 26). (Authority: 20 U.S.C. 1412(a)(21)(B) and (C))		

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§ 300.169 Duties.		
The advisory panel must— (a) Advise the SEA of unmet needs within the State in the education of children with disabilities; (b) Comment publicly on any rules or regulations proposed by the State regarding the education of children with disabilities; (c) Advise the SEA in developing evaluations and reporting on data to the Secretary under section 618 of the Act; (d) Advise the SEA in developing corrective action plans to address findings identified in Federal monitoring reports under Part B of the Act; and (e) Advise the SEA in developing and implementing policies relating to the coordination of services for children with disabilities. (Authority: 20 U.S.C. 1412(a)(21)(D))		

Other Provisions Required for State Eligibility		
§ 300.170 Suspension and expulsion rates.		
(a) *General.* The SEA must examine data, including data disaggregated by race and ethnicity, to determine if significant discrepancies are occurring in the rate of long-term suspensions and expulsions of children with disabilities— (1) Among LEAs in the State; or (2) Compared to the rates for nondisabled children within those agencies.	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** F. Behavioral management and discipline. ... (4) LEAs shall keep an accurate accounting of suspension and expulsion rates for children with disabilities as compared to children without	CIMARRON MUNICIPAL SCHOOLS will provide accurate, valid and timely data to the NMPED as deemed necessary by the NMPED to carry out its duty to determine if significant discrepancies exist between the rates of long-term suspensions and expulsions of children with and without disabilities or any other information that may be required by the NMPED or the U.S. Department of Education.

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(b) *Review and revision of policies.* If the discrepancies described in paragraph (a) of this section are occurring, the SEA must review and, if appropriate, revise (or require the affected State agency or LEA to revise) its policies, procedures, and practices relating to the development and implementation of IEPs, the use of positive behavioral interventions and supports, and procedural safeguards, to ensure that these policies, procedures, and practices comply with the Act. (Authority: 20 U.S.C. 1412(a)(22))	disabilities to ensure that children with disabilities are not being expelled or suspended at a significantly higher rate than children without disabilities.	

§ 300.171 Annual description of use of Part B funds.		
(a) In order to receive a grant in any fiscal year a State must annually describe— (1) How amounts retained for State administration and State-level activities under § 300.704 will be used to meet the requirements of this part; and (2) How those amounts will be allocated among the activities described in § 300.704 to meet State priorities based on input from LEAs. (b) If a State's plans for use of its funds under § 300.704 for the forthcoming year do not change from the prior year, the State may submit a letter to that effect to meet the requirement in paragraph (a) of this section. (c) The provisions of this section do not apply to the Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and the freely associated States. (Authority: 20 U.S.C. 1411(e)(5))		CIMARRON MUNICIPAL SCHOOLS will provide the NMPED with information needed by the NMPED to enable the NMPED to carry out its duties under the IDEA, including, with respect to 34 C.F.R. § 300.171, information relating to use of IDEA Part B funds.

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§ 300.172 Access to instructional materials.		
(a) *General.* The State must— (1) Adopt the National Instructional Materials Accessibility Standard (NIMAS), published as appendix C to part 300, for the purposes of providing instructional materials to blind persons or other persons with print disabilities, in a timely manner after publication of the NIMAS in the **Federal Register** on July 19, 2006 (71 FR 41084); and (2) Establish a State definition of "timely manner" for purposes of paragraphs (b)(2) and (b)(3) of this section if the State is not coordinating with the National Instructional Materials Access Center (NIMAC) or (b)(3) and (c)(2) of this section if the State is coordinating with the NIMAC. (b) *Rights and responsibilities of SEA*. (1) Nothing in this section shall be construed to require any SEA to coordinate with the NIMAC. (2) If an SEA chooses not to coordinate with the NIMAC, the SEA must provide an assurance to the Secretary that it will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. (3) Nothing in this section relieves an SEA of its responsibility to ensure that children with disabilities who need instructional materials in accessible formats, but are not included under	**6.29.18.6 OBJECTIVE:** In accordance with part B of the Individuals with Disabilities Education Act (IDEA), the New Mexico content standards with benchmarks and performance standards for braille literacy were developed to provide students in grades K-12 who are blind or visually impaired equal access to literacy instruction and materials. Braille standards outline the sequence of skills to be developed to a level of proficiency at each grade level, prerequisite to instruction in the next grade level. This rule also establishes requirements for teachers of students who are blind or visually impaired for whom braille instruction and the use of braille in learning are required. This includes both specialists teaching braille and other teachers in the primary education setting.	Nothing in 34 C.F.R. § 300.210 shall be construed to require an LEA to coordinate with the National Instructional Materials Access Center (NIMAC). CIMARRON MUNICIPAL SCHOOLS has chosen not to coordinate with the NIMAC but assures that it will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. CIMARRON MUNICIPAL SCHOOLS will ensure that children with disabilities who need instructional materials in accessible formats but are not included under the definition of blind or other persons with print disabilities in 34 C.F.R. §300.172(e)(1)(i) or who need materials that cannot be produced from NIMAS files, receive those instructional materials in a timely manner. CIMARRON MUNICIPAL SCHOOLS will ensure that children who are blind or visually impaired are afforded equal access to literacy instruction and materials.

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the definition of blind or other persons with print disabilities in § 300.172(e)(1)(i) or who need materials that cannot be produced from NIMAS files, receive those instructional materials in a timely manner. (4) In order to meet its responsibility under paragraphs (b)(2), (b)(3), and (c) of this section to ensure that children with disabilities who need instructional materials in accessible formats are provided those materials in a timely manner, the SEA must ensure that all public agencies take all reasonable steps to provide instructional materials in accessible formats to children with disabilities who need those instructional materials at the same time as other children receive instructional materials. (c) *Preparation and delivery of files.* If an SEA chooses to coordinate with the NIMAC, as of December 3, 2006, the SEA must— (1) As part of any print instructional materials adoption process, procurement contract, or other practice or instrument used for purchase of print instructional materials, must enter into a written contract with the publisher of the print instructional materials to— (i) Require the publisher to prepare and, on or before delivery of the print instructional materials, provide to NIMAC electronic files containing the contents of the print instructional materials using the NIMAS; or (ii) Purchase instructional materials from the publisher that are produced in, or may be rendered in, specialized formats. (2) Provide instructional materials to blind persons or other persons with print disabilities in a		

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timely manner. (d) *Assistive technology.* In carrying out this section, the SEA, to the maximum extent possible, must work collaboratively with the State agency responsible for assistive technology programs. (e) *Definitions*. (1) In this section and §300.210— (i) *Blind persons or other persons with print disabilities* means children served under this part who may qualify to receive books and other publications produced in specialized formats in accordance with the Act entitled _An Act to provide books for adult blind,'' approved March 3, 1931, 2 U.S.C 135a; (ii) *National Instructional Materials Access Center* or *NIMAC* means the center established pursuant to section 674(e) of the Act; (iii) *National Instructional Materials Accessibility Standard* or *NIMAS* has the meaning given the term in section 674(e)(3)(B) of the Act; (iv) *S pecialized formats* has the meaning given the term in section 674(e)(3)(D) of the Act. (2) The definitions in paragraph (e)(1) of this section apply to each State and LEA, whether or not the State or LEA chooses to coordinate with the NIMAC. (Authority: 20 U.S.C. 1412(a)(23), 1474(e))		

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§ 300.173 Overidentification and disproportionality.		
The State must have in effect, consistent with the purposes of this part and with section 618(d) of the Act, policies and procedures designed to prevent the inappropriate overidentification or disproportionate representation by race and ethnicity of children as children with disabilities, including children with disabilities with a particular impairment described in § 300.8. (Authority: 20 U.S.C. 1412(a)(24))	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** E. Significant disproportionality. (1) Pursuant to CFR 34 Sec. 300.646, LEAs shall provide for the collection and examination of data to determine if significant disproportionality, based on race and ethnicity, is occurring with respect to: (a) the identification of children as children with disabilities including the identification of children as children with disabilities in accordance with a particular impairment as defined by 34 CFR Sec. 300.8; (b) the placement in particular educational settings of these children; and (c) the incidence, duration and type of disciplinary actions, including suspensions and expulsions.	CIMARRON MUNICIPAL SCHOOLS complies with Title VI of the Civil Rights Act of 1964 which protects people from discrimination based on race, color or national origin in programs or activities that receive Federal financial assistance. The Office for Civil Rights under the U.S. Department of Education ("OCR") provides school districts and state departments of education guidance in satisfying Title VI. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of the Dear Colleague Letter: English Learner Students and Limited English Proficient Parents (OCR and DOJ) (January 7, 2015)

§ 300.174 Prohibition on mandatory medication.		
(a) *General.* The SEA must prohibit State and LEA personnel from requiring parents to obtain a prescription for substances identified under schedules I, II, III, IV, or V in section 202(c) of the Controlled Substances Act (21 U.S.C. 812(c)) for a child as a condition of attending school, receiving an evaluation under §§ 300.300 through 300.311, or receiving services under this part. (b) *Rule of construction.* Nothing in paragraph (a) of this section shall be construed to create a Federal prohibition against teachers and other school	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** J. Prohibition on mandatory medication. Each LEA and other public agencies serving students with disabilities are prohibited from requiring parents to obtain a prescription for substances identified under schedules I, II, III, IV, or V in section 202(c) of the federal Controlled Substances Act (21USC . 812(c)) for a student as a condition of attending school, receiving an evaluation under 34 CFR Secs. 300.300 through 300.311, or receiving services under Part B of IDEA.	The NMPED has issued a memorandum regarding the Prohibition on Mandatory Medication (NMPED) (2005) available through the NMPED website. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this memorandum.

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personnel consulting or sharing classroom-based observations with parents or guardians regarding a student's academic and functional performance, or behavior in the classroom or school, or regarding the need for evaluation for special education or related services under § 300.111 (related to child find). (Authority: 20 U.S.C. 1412(a)(25))	This prohibition shall be construed as provided in 34 CFR Sec. 300.174(b).	

§ 300.175 SEA as provider of FAPE or direct services. [Text omitted from these procedures.]		

§ 300.176 Exception for prior State plans. [Text omitted from these procedures.]		

§ 300.177 States' sovereign immunity. [Text omitted from these procedures.]		

Department Procedures		
§ 300.178 Determination by the Secretary that a State is eligible to receive a grant. [Text omitted from these procedures.]		

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§ 300.179 Notice and hearing before determining that a State is not eligible to receive a grant. [Text omitted from these procedures.]		

§ 300.180 Hearing official or panel. [Text omitted from these procedures.]		

§ 300.181 Hearing procedures. [Text omitted from these procedures.]		

§ 300.182 Initial decision; final decision. [Text omitted from these procedures.]		

§ 300.183 Filing requirements. [Text omitted from these procedures.]		

§ 300.184 Judicial review. [Text omitted from these procedures.]		

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§ 300.185 [Reserved]		

§ 300.186 Assistance under other Federal programs. [Text omitted from these procedures.]		

By-pass for Children in Private Schools		
§ 300.190 By-pass—general. [Text omitted from these procedures.]		

§ 300.191 Provisions for services under a by-pass. [Text omitted from these procedures.]		

§ 300.192 Notice of intent to implement a by-pass. [Text omitted from these procedures.]		

§ 300.193 Request to show cause. [Text omitted from these procedures.]		

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§ 300.194 Show cause hearing. [Text omitted from these procedures.]		

§ 300.195 Decision. [Text omitted from these procedures.]		

§ 300.196 Filing requirements. [Text omitted from these procedures.]		

§ 300.197 Judicial review. [Text omitted from these procedures.]		

§ 300.198 Continuation of a by-pass. [Text omitted from these procedures.]		

State Administration		
§ 300.199 State administration.		
(a) *Rulemaking.* Each State that receives funds under Part B of the Act must— (1) Ensure that any State rules, regulations, and policies relating to this part conform to the	**6.31.2.3 NMAC. STATUTORY AUTHORITY:** This rule is being promulgated pursuant to Sections 22-2-1,22-2-2, 22-13-5,and 22-13-6.1 NNMSA 1978.	

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purposes of this part; (2) Identify in writing to LEAs located in the State and the Secretary any such rule, regulation, or policy as a State- imposed requirement that is not required by Part B of the Act and Federal regulations; and (3) Minimize the number of rules, regulations, and policies to which the LEAs and schools located in the State are subject under Part B of the Act. (b) *Support and facilitation.* State rules, regulations, and policies under Part B of the Act must support and facilitate LEA and school-level system improvement designed to enable children with disabilities to meet the challenging State student academic achievement standards. (Authority: 20 U.S.C. 1407)		

SUBPART C—LOCAL EDUCATIONAL AGENCY ELIGIBILITY		
§ 300.200 Condition of assistance.		
An LEA is eligible for assistance under Part B of the Act for a fiscal year if the agency submits a plan that provides assurances to the SEA that the LEA meets each of the conditions in §§300.201 through 300.213. (Authority: 20 U.S.C. 1413(a))	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** C. IDEA applications and assurances. Each New Mexico public agency that desires to receive IDEA flow-through funds shall file an annual application with the department in the form prescribed by the department. Each application shall: (1) provide all information requested by the department; (2) demonstrate to the department's satisfaction that the public agency is in compliance with all applicable requirements of 34 CFR Secs. 300.200 through 300.230 and these or other department rules and standards;	Each year, CIMARRON MUNICIPAL SCHOOLS submits a local application for assistance under Part B of the IDEA. As part of the application, CIMARRON MUNICIPAL SCHOOLS's Board of Education provides assurance to the NMPED Office of Special Education that the applicable Federal, State and local laws and regulations will be met as described in the Local Application for IDEA Part B Funding. As part of the assurance process, CIMARRON MUNICIPAL SCHOOLS provides NMPED with documentation that it has in effect Special Education Policies and Procedures consistent with State's policies and procedures. CIMARRON MUNICIPAL SCHOOLS further submits or otherwise makes

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	(3) include an agreement that the public agency upon request will provide any further information the department requires to determine the public agency's initial or continued compliance with all applicable requirements; (4) include assurances satisfactory to the department that the public agency does and will continue to operate its programs in compliance with all applicable federal and state programmatic, fiscal and procedural requirements including the development of joint powers agreements, memoranda of understanding or other interagency agreements to address shared or successive responsibilities to meet the educational needs of a particular child during a single fiscal year; and (5) pursuant to Subsection C of Section 22-8-11, NMSA 1978, the department shall not approve and certify an operating budget of any school district or state-chartered charter school that fails to demonstrate that parental involvement in the process was solicited.	available, as requested, its Policies and Procedures including updates if any, on a timetable established by the NMPED. This Handbook of Procedures constitutes the CIMARRON MUNICIPAL SCHOOLS's Procedures.

§ 300.201 Consistency with State policies.		
The LEA, in providing for the education of children with disabilities within its jurisdiction, must have in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §§ 300.101 through 300.163, and §§ 300.165 through 300.174. (Authority: 20 U.S.C. 1413(a)(1))	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** A. Compliance with applicable laws and rules. Each New Mexico public agency, within the scope of its authority, shall develop and implement appropriate policies, procedures, programs and services to ensure that all children with disabilities who reside within the public agency's educational jurisdiction, including children who are enrolled in private schools or facilities such as residential treatment centers, day treatment centers,	CIMARRON MUNICIPAL SCHOOLS's Board Policy along with this Handbook of Procedures constitute the Policies and Procedures of CIMARRON MUNICIPAL SCHOOLS which are designed to be consistent with the State's policies and procedures established under §§ 300.101 through 300.163, and §§ 300.165 through 300.174. CIMARRON MUNICIPAL SCHOOLS's Special Education Handbook of Procedures is not for the purpose of creating a requirement that is not otherwise imposed by the IDEA (and its implementing federal

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	hospitals, mental health institutions, or are schooled at home, are identified and evaluated and have access to a free appropriate public education (FAPE) in compliance with all applicable requirements of state and federal laws and rules. This obligation applies to all New Mexico public agencies that are responsible under laws, rules, rules [sic] or written agreements for providing educational services for children with disabilities, regardless of whether that public agency receives funds under IDEA and regardless of whether it provides special education and related services directly, by contract, by referrals to private schools or facilities including residential treatment centers, day treatment centers, hospitals, mental health institutions or through other arrangements. **NMSA 1978, § 22-5-4.12 Use of restraint and seclusion; techniques; requirements** … C. Schools shall establish policies and procedures for the use of restraint or seclusion techniques in a school safety plan; provided that: (1) the school safety plan shall not be specific to any individual student; and (2) any school safety plan shall be drafted by a planning team that includes at least one special education expert. … F. Policies regarding restraint and seclusion shall consider school district support and strategies for school employees to successfully reintegrate a student who has been restrained or secluded back into the school or classroom environment.	regulations, state statutes and rules) and shall not be construed to create a higher standard. This Handbook of Procedures developed at the Superintendent's direction shall be posted on the CIMARRON MUNICIPAL SCHOOLS's website. CIMARRON MUNICIPAL SCHOOLS Special Education Handbook of Procedures should be interpreted consistent with the IDEA. CIMARRON MUNICIPAL SCHOOLS's Special Education Handbook of Procedures is reviewed and updated, as needed, on at least an annual basis. CIMARRON MUNICIPAL SCHOOLS will make timely changes to policies and procedures in response to IDEA amendments, regulatory or rule changes, changes to State policy, or new legal interpretation as are necessary to bring CIMARRON MUNICIPAL SCHOOLS into compliance with the requirements of the IDEA. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of the Board's Policy and School Safety Plan (applicable to all students including students with disabilities) implementing NMSA 1978, § 22-5-4.12 (2017) [H.B. 75].

§ 300.202 Use of amounts.		

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(a) *General.* Amounts provided to the LEA under Part B of the Act— (1) Must be expended in accordance with the applicable provisions of this part; (2) Must be used only to pay the excess costs of providing special education and related services to children with disabilities, consistent with paragraph (b) of this section; and (3) Must be used to supplement State, local, and other Federal funds and not to supplant those funds. (b) *Excess cost requirement—* (1) *General.* (i) The excess cost requirement prevents an LEA from using funds provided under Part B of the Act to pay for all of the costs directly attributable to the education of a child with a disability, subject to paragraph (b)(1)(ii) of this section. (ii) The excess cost requirement does not prevent an LEA from using Part B funds to pay for all of the costs directly attributable to the education of a child with a disability in any of the ages 3, 4, 5, 18, 19, 20, or 21, if no local or State funds are available for nondisabled children of these ages. However, the LEA must comply with the nonsupplanting and other requirements of this part in providing the education and services for these children. (2) (i) An LEA meets the excess cost requirement if it has spent at least a minimum average amount for the		Amounts provided to CIMARRON MUNICIPAL SCHOOLS under Part B of the IDEA: ■ Will be expended in accordance with the applicable provisions of Part B of the IDEA; ■ Will be used only to pay the excess costs of providing special education and related services to children with disabilities, consistent with 34 C.F.R. § 300.202(b); and ■ Will be used to supplement State, local, and other Federal funds and not to supplant those Funds.

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education of its children with disabilities before funds under Part B of the Act are used. (ii) The amount described in paragraph (b)(2)(i) of this section is determined in accordance with the definition of *excess costs* in § 300.16. That amount may not include capital outlay or debt service. (3) If two or more LEAs jointly establish eligibility in accordance with § 300.223, the minimum average amount is the average of the combined minimum average amounts determined in accordance with the definition of excess costs in § 300.16 in those agencies for elementary or secondary school students, as the case may be. (Authority: 20 U.S.C. 1413(a)(2)(A))		

§ 300.203 Maintenance of effort.		
(a) *General.* Except as provided in §§ 300.204 and 300.205, funds provided to an LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year. (b) *Standard.* (1) Except as provided in paragraph (b)(2) of this section, the SEA must determine that an LEA complies with paragraph (a) of this section for purposes of establishing the LEA's eligibility for an award for a fiscal year if the LEA budgets, for the education of children with disabilities, at least the same total or per capita amount from either of the following sources as		Except as provided in 34 C.F.R. §§ 300.204 and 300.205, funds provided to CIMARRON MUNICIPAL SCHOOLS under Part B of the IDEA will not be used to reduce the level of expenditures for the education of children with disabilities made by CIMARRON MUNICIPAL SCHOOLS from local funds below the level of those expenditures for the preceding fiscal year.

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the LEA spent for that purpose from the same source for the most recent prior year for which information is available: (i) Local funds only. (ii) The combination of State and local funds. (2) An LEA that relies on paragraph (b)(1)(i) of this section for any fiscal year must ensure that the amount of local funds it budgets for the education of children with disabilities in that year is at least the same, either in total or per capita, as the amount it spent for that purpose in the most recent fiscal year for which information is available and the standard in paragraph (b)(1)(i) of this section was used to establish its compliance with this section. (3) The SEA may not consider any expenditures made from funds provided by the Federal Government for which the SEA is required to account to the Federal Government or for which the LEA is required to account to the Federal Government directly or through the SEA in determining an LEA's compliance with the requirement in paragraph (a) of this section. (Authority: 20 U.S.C. 1413(a)(2)(A))		

§ 300.204 Exception to maintenance of effort.		
Notwithstanding the restriction in § 300.203(a), an LEA may reduce the level of expenditures by the LEA under Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following: (a) The voluntary departure, by retirement or otherwise,		

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or departure for just cause, of special education or related services personnel. (b) A decrease in the enrollment of children with disabilities. (c) The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child— (1) Has left the jurisdiction of the agency; (2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or (3) No longer needs the program of special education. (d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities. (e) The assumption of cost by the high cost fund operated by the SEA under §300.704(c) (Authority: 20 U.S.C. 1413(a)(2)(B))		

§ 300.205 Adjustment to local fiscal efforts in certain fiscal years.		
(a) *Amounts in excess.* Notwithstanding § 300.202(a)(2) and (b) and § 300.203(a), and except as provided in paragraph (d) of this section and § 300.230(e)(2), for any fiscal year for which the allocation received by an LEA under § 300.705 exceeds the amount the LEA received for the previous fiscal year, the LEA may reduce the level of expenditures otherwise		

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required by § 300.203(a) by not more than 50 percent of the amount of that excess. (b) *Use of amounts to carry out activities under ESEA.* If an LEA exercises the authority under paragraph (a) of this section, the LEA must use an amount of local funds equal to the reduction in expenditures under paragraph (a) of this section to carry out activities that could be supported with funds under the ESEA regardless of whether the LEA is using funds under the ESEA for those activities. (c) *State prohibition.* Notwithstanding paragraph (a) of this section, if an SEA determines that an LEA is unable to establish and maintain programs of FAPE that meet the requirements of section 613(a) of the Act and this part or the SEA has taken action against the LEA under section 616 of the Act and subpart F of these regulations, the SEA must prohibit the LEA from reducing the level of expenditures under paragraph (a) of this section for that fiscal year. (d) *Special rule.* The amount of funds expended by an LEA for early intervening services under § 300.226 shall count toward the maximum amount of expenditures that the LEA may reduce under paragraph (a) of this section. (Authority: 20 U.S.C. 1413(a)(2)(C))		

§ 300.206 Schoolwide programs under Title I of the ESEA.		
(a) *General.* Notwithstanding the provisions of §§ 300.202 and 300.203 or any other provision of Part B of the Act, an LEA may use funds received under Part B of the Act for any fiscal year to carry out a schoolwide program under section 1114 of the ESEA, except that the amount used in any schoolwide program may not exceed—		To the extent CIMARRON MUNICIPAL SCHOOLS uses IDEA Part B funds to carry out a school-wide program under section 1114 of the Elementary and Secondary Education Act, CIMARRON MUNICIPAL SCHOOLS will use those funds consistent with 34 C.F.R. § 300.206, and CIMARRON MUNICIPAL SCHOOLS will meet all other requirements of the IDEA

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(1) (i) The amount received by the LEA under Part B of the Act for that fiscal year; divided by (ii) The number of children with disabilities in the jurisdiction of the LEA; and multiplied by (2) The number of children with disabilities participating in the schoolwide program. (b) *Funding conditions.* The funds described in paragraph (a) of this section are subject to the following conditions: (1) The funds must be considered as Federal Part B funds for purposes of the calculations required by §300.202(a)(2) and (a)(3). (2) The funds may be used without regard to the requirements of §300.202(a)(1). (c) *Meeting other Part B requirements.* Except as provided in paragraph (b) of this section, all other requirements of Part B of the Act must be met by an LEA using Part B funds in accordance with paragraph (a) of this section, including ensuring that children with disabilities in schoolwide program schools— (1) Receive services in accordance with a properly developed IEP; and (2) Are afforded all of the rights and services guaranteed to children with disabilities under the Act. (Authority: 20 U.S.C. 1413(a)(2)(D))		Part B, including ensuring that children with disabilities in school-wide program schools: ■ Receive services in accordance with a properly developed IEP; and ■ Are afforded all of the rights and services guaranteed to children with disabilities under the IDEA-B.

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§ 300.207 Personnel development.		
The LEA must ensure that all personnel necessary to carry out Part B of the Act are appropriately and adequately prepared, subject to the requirements of § 300.156 (related to personnel qualifications) and section 2102(b) of the ESEA. (Authority: 20 U.S.C. 1413(a)(3))	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** B. Public Agency Funding and Staffing (9) Staff training and qualifications. (a) Each public agency is responsible for ensuring that personnel serving children with disabilities are qualified under state licensure requirements and are adequately prepared for their assigned responsibilities, pursuant to 34 CFR Sec. 300.156. Paraprofessionals and assistants who are appropriately trained and supervised in accordance with applicable department licensure rules or written department policy may be used to assist in the provision of special education and related services to children with disabilities under Part B of the IDEA. (b) Each public agency and charter school shall train their school administrators and teachers who teach reading to implement appropriate research-based reading interventions prior to referring the student for a special education evaluation and shall train their special education teachers to provide appropriate specialized reading instruction for students with dyslexia who have been identified as eligible for special education services.	CIMARRON MUNICIPAL SCHOOLS will ensure that all personnel necessary to carry out the IDEA are appropriately and adequately prepared, subject to the requirements of 34 C.F.R. §300.156 (related to personnel qualifications) and section 2102(b) of the ESEA.

§ 300.208 Permissive use of funds.		
(a) *Uses.* Notwithstanding §§ 300.202, 300.203(a), and 300.162(b), funds provided to an LEA under Part B of the Act may be used for the following activities: (1) *Services and aids that also benefit nondisabled children.* For the costs of special education and related services, and supplementary aids and	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** D. Early intervening services set aside funds. Fifteen percent set aside.	To the extent CIMARRON MUNICIPAL SCHOOLS uses IDEA Part B funds to carry out any of the permissive uses described in 34 C.F.R. § 300.208, such funds will be used consistent with 34 C.F.R. § 300.208.

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services, provided in a regular class or other education-related setting to a child with a disability in accordance with the IEP of the child, even if one or more nondisabled children benefit from these services. (2) *Early intervening services.* To develop and implement coordinated, early intervening educational services in accordance with § 300.226. (3) *High cost special education and related services.* To establish and implement cost or risk sharing funds, consortia, or cooperatives for the LEA itself, or for LEAs working in a consortium of which the LEA is a part, to pay for high cost special education and related services. (b) *Administrative case management.* An LEA may use funds received under Part B of the Act to purchase appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related services personnel providing services described in the IEP of children with disabilities, that is needed for the implementation of those case management activities. (Authority: 20 U.S.C. 1413(a)(4))	(1) Pursuant to 34 CFR Secs. 300.208(a)(2) and 300.226, LEAs may use up to fifteen percent of the amount the LEA receives under Part B of IDEA to implement early intervening services for children with or without disabilities in kindergarten through grade 12 with particular emphasis on children in kindergarten through grade three. (2) Prior to the implementation or use of these set aside funds, the LEA shall have on record with the department an approved plan for use of these funds as described by 34 CFR Sec. 300.226(b) and how such activities will be coordinated with regional education cooperatives as described in 34 CFR Sec. 300.226(e), if applicable. (3) The LEA plan for use of set aside funds shall be submitted as an addendum to its annual application for Part B funding. If the LEA determines to implement a set aside plan after the initial application, a request for implementation of a set aside plan shall be submitted for approval 60 days before the implementation of the plan. (4) Each LEA that develops and maintains coordinated, early intervening services shall report annually to the department as provided in 34 CFR Sec. 300.226(d).	

§ 300.209 Treatment of charter schools and their students.		
(a) *Rights of children with disabilities.* Children with disabilities who attend public charter schools and their parents retain all rights under this part. (b) *Charter schools that are public schools of the LEA.* (1) In carrying out Part B of the Act and these	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** I. Children in charter schools.	CIMARRON MUNICIPAL SCHOOLS acknowledges the Frequently Asked Questions about the Rights of Students with Disabilities in Public Charter Schools under the Individuals with Disabilities Education Act (U.S. Dept. of Educ.) (2016) as additional guidance.

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regulations with respect to charter schools that are public schools of the LEA, the LEA must— (i) Serve children with disabilities attending those charter schools in the same manner as the LEA serves children with disabilities in its other schools, including providing supplementary and related services on site at the charter school to the same extent to which the LEA has a policy or practice of providing such services on the site to its other public schools; and (ii) Provide funds under Part B of the Act to those charter schools— (A) On the same basis as the LEA provides funds to the LEA's other public schools, including proportional distribution based on relative enrollment of children with disabilities; and (B) At the same time as the LEA distributes other Federal funds to the LEA's other public schools, consistent with the State's charter school law. (2) If the public charter school is a school of an LEA that receives funding under § 300.705 and includes other public schools— (i) The LEA is responsible for ensuring that the requirements of this part are met, unless State law assigns that responsibility to some other entity; and (ii) The LEA must meet the requirements of paragraph (b)(1) of this section.	(1) Pursuant to 34 CFR Sec. 300.209, children with disabilities who attend public charter schools and their parents retain all rights under Part B of IDEA. (2) Charter schools that are public schools of the LEA: (a) the LEA shall serve children with disabilities attending those charter schools in the same manner as the LEA serves children with disabilities in its other schools, including providing supplementary and related services on site at the charter school to the same extent to which the LEA has a policy or practice of providing such services on the site to its other public schools; and (b) the LEA shall provide funds under Part B of IDEA to those charter schools on the same basis as the LEA provides funds to the LEA's other public schools, including proportional distribution based on relative enrollment of children with disabilities, and at the same time as the LEA distributes other federal funds to the LEA's other public schools, consistent with the state's charter school law; and (c) if the public charter school is a school of an LEA that receives funding under 34 CFR Sec. 300.705 and includes other public schools: (i) the LEA is responsible for ensuring that the requirements of this part are met, unless state law assigns that responsibility to some other entity; and (ii) the LEA shall meet the requirements of Paragraph (2) of this subsection. (3) Public charter schools that are LEAs. If the public charter school is an LEA, consistent with 34 CFR Sec. 300.28, that receives funding under 34 CFR Sec. 300.705, that charter school is responsible for ensuring that the requirements of this part are met,	The CIMARRON MUNICIPAL SCHOOLS acknowledges the NMPED Memorandum regarding Local Education Agencies (LEA) Responsibilities to Charter Schools Under the Individuals with Disabilities Education Act (NMPED) (February 7, 2007), as additional guidance regarding students with Individualized Education Programs (IEPs) enrolled in charter schools within the LEA's educational jurisdiction. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document.

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(c) *Public charter schools that are LEAs.* If the public charter school is an LEA, consistent with § 300.28, that receives funding under § 300.705, that charter school is responsible for ensuring that the requirements of this part are met, unless State law assigns that responsibility to some other entity. (d) *Public charter schools that are not an LEA or a school that is part of an LEA.* (1) If the public charter school is not an LEA receiving funding under § 300.705, or a school that is part of an LEA receiving funding under § 300.705, the SEA is responsible for ensuring that the requirements of this part are met. (2) Paragraph (d)(1) of this section does not preclude a State from assigning initial responsibility for ensuring the requirements of this part are met to another entity. However, the SEA must maintain the ultimate responsibility for ensuring compliance with this part, consistent with § 300.149. (Authority: 20 U.S.C. 1413(a)(5))	unless state law assigns that responsibility to some other entity. Charter schools who are LEAs authorized under the public education commission shall satisfy child find requirements for children enrolled in the charter school. (4) Public charter schools that are not an LEA or a school that is part of an LEA. (a) If the public charter school is not an LEA receiving funding under 34 CFR Sec. 300.705, or a school that is part of an LEA receiving funding under 34 CFR Sec. 300.705, the department is responsible for ensuring that the requirements of this part are met. (b) Subparagraph (a) of this paragraph does not preclude the governor from assigning initial responsibility for ensuring the requirements of this part are met to another entity, however, the department shall maintain the ultimate responsibility for ensuring compliance with this part, consistent with 34 CFR Sec. 300.149.	

§ 300.210 Purchase of instructional materials.		
(a) *General.* Not later than December 3, 2006, an LEA that chooses to coordinate with the National Instructional Materials Access Center (NIMAC), when purchasing print instructional materials, must acquire those instructional materials in the same manner, and subject to the same conditions as an SEA under § 300.172. (b) *Rights of LEA*. (1) Nothing in this section shall be construed to		Nothing in 34 C.F.R. § 300.210 shall be construed to require an LEA to coordinate with the National Instructional Materials Access Center (NIMAC). CIMARRON MUNICIPAL SCHOOLS has chosen not to coordinate with the NIMAC but assures that it will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. The CIMARRON MUNICIPAL SCHOOLS will ensure that children with disabilities who need instructional materials in accessible formats but are not included under the definition of blind or other persons with print

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require an LEA to coordinate with the NIMAC. (2) If an LEA chooses not to coordinate with the NIMAC, the LEA must provide an assurance to the SEA that the LEA will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. (3) Nothing in this section relieves an LEA of its responsibility to ensure that children with disabilities who need instructional materials in accessible formats but are not included under the definition of blind or other persons with print disabilities in § 300.172(e)(1)(i) or who need materials that cannot be produced from NIMAS files, receive those instructional materials in a timely manner. (Authority: 20 U.S.C. 1413(a)(6))		disabilities in 34 C.F.R. §300.172(e)(1)(i) or who need materials that cannot be produced from NIMAS files, receive those instructional materials in a timely manner.

§ 300.211 Information for SEA.		
The LEA must provide the SEA with information necessary to enable the SEA to carry out its duties under Part B of the Act, including, with respect to §§ 300.157 and 300.160, information relating to the performance of children with disabilities participating in programs carried out under Part B of the Act. (Authority: 20 U.S.C. 1413(a)(7))		CIMARRON MUNICIPAL SCHOOLS will provide the NMPED with information needed by NMPED to enable the NMPED to carry out its duties under the IDEA, including, with respect to 34 C.F.R. § 300.157 and 300.160, information relating to the performance of children with disabilities participating in programs carried out under the IDEA Part B.

§ 300.212 Public information.		
The LEA must make available to parents of children with disabilities and to the general public all documents relating		CIMARRON MUNICIPAL SCHOOLS makes available to parents of children with disabilities and to the general

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to the eligibility of the agency under Part B of the Act. (Authority: 20 U.S.C. 1413(a)(8))		public all documents relating to the eligibility of the CIMARRON MUNICIPAL SCHOOLS under the IDEA.

§ 300.213 Records regarding migratory children with disabilities.		
The LEA must cooperate in the Secretary's efforts under section 1308 of the ESEA to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding those children. (Authority: 20 U.S.C. 1413(a)(9))		CIMARRON MUNICIPAL SCHOOLS will cooperate with the Secretary of the U.S. Department of Education's efforts under section 1308 of the ESEA to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding those children.

§§ 300.214–300.219 [Reserved]		

§ 300.220 Exception for prior local plans.		
(a) *General.* If an LEA or a State agency described in § 300.228 has on file with the SEA policies and procedures that demonstrate that the LEA or State agency meets any requirement of § 300.200, including any policies and procedures filed under Part B of the Act as in effect before December 3, 2004, the SEA must consider the LEA or State agency to have met that requirement for purposes of receiving assistance under Part B of the Act. (b) *Modification made by an LEA or State agency.* Subject to paragraph (c) of this section, policies and procedures submitted by an LEA or a State agency		

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in accordance with this subpart remain in effect until the LEA or State agency submits to the SEA the modifications that the LEA or State agency determines are necessary. (c) *Modifications required by the SEA.* The SEA may require an LEA or a State agency to modify its policies and procedures, but only to the extent necessary to ensure the LEA's or State agency's compliance with Part B of the Act or State law, if— (1) After December 3, 2004, the effective date of the Individuals with Disabilities Education Improvement Act of 2004, the applicable provisions of the Act (or the regulations developed to carry out the Act) are amended; (2) There is a new interpretation of an applicable provision of the Act by Federal or State courts; or (3) There is an official finding of noncompliance with Federal or State law or regulations. (Authority: 20 U.S.C. 1413(b))		

§ 300.221 Notification of LEA or State agency in case of ineligibility.		
If the SEA determines that an LEA or State agency is not eligible under Part B of the Act, then the SEA must— (a) Notify the LEA or State agency of that determination; and (b) Provide the LEA or State agency with reasonable notice and an opportunity for a hearing. (Authority: 20 U.S.C. 1413(c))		

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§ 300.222 LEA and State agency compliance.		
(a) *General.* If the SEA, after reasonable notice and an opportunity for a hearing, finds that an LEA or State agency that has been determined to be eligible under this subpart is failing to comply with any requirement described in §§300.201 through 300.213, the SEA must reduce or must not provide any further payments to the LEA or State agency until the SEA is satisfied that the LEA or State agency is complying with that requirement. (b) *Notice requirement.* Any State agency or LEA in receipt of a notice described in paragraph (a) of this section must, by means of public notice, take the measures necessary to bring the pendency of an action pursuant to this section to the attention of the public within the jurisdiction of the agency. (c) *Consideration.* In carrying out its responsibilities under this section, each SEA must consider any decision resulting from a hearing held under §§ 300.511 through 300.533 that is adverse to the LEA or State agency involved in the decision. (Authority: 20 U.S.C. 1413(d))		

§ 300.223 Joint establishment of eligibility.		
(a) *General.* An SEA may require an LEA to establish its eligibility jointly with another LEA if the SEA determines that the LEA will be ineligible under this subpart because the agency will not be able to establish and maintain programs of sufficient size and scope to effectively meet the needs of children with disabilities.		

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(b) *Charter school exception.* An SEA may not require a charter school that is an LEA to jointly establish its eligibility under paragraph (a) of this section unless the charter school is explicitly permitted to do so under the State's charter school statute. (c) *Amount of payments.* If an SEA requires the joint establishment of eligibility under paragraph (a) of this section, the total amount of funds made available to the affected LEAs must be equal to the sum of the payments that each LEA would have received under § 300.705 if the agencies were eligible for those payments. (Authority: 20 U.S.C. 1413(e)(1) and (2))		

§ 300.224 Requirements for establishing eligibility.		
(a) *Requirements for LEAs in general.* LEAs that establish joint eligibility under this section must— (1) Adopt policies and procedures that are consistent with the State's policies and procedures under §§ 300.101 through 300.163, and §§ 300.165 through 300.174; and (2) Be jointly responsible for implementing programs that receive assistance under Part B of the Act. (b) *Requirements for educational service agencies in general.* If an educational service agency is required by State law to carry out programs under Part B of the Act, the joint responsibilities given to LEAs under Part B of the Act— (1) Do not apply to the administration and	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** F. Annual determinations. Each local educational agency and other public agencies when applicable shall be assigned an annual determination. The determinations shall be consistent with those provided in 34 CFR Sec. 300.603(b) based on the local educational agency's performance on the targets established in the department's state performance plan. (1) For determinations of needs intervention and needs substantial intervention, the local educational agency may request an opportunity for an informal hearing. The request for hearing shall be made in writing to the secretary of public education within 30 days of the date of the determination. (2) The hearing will afford the local educational agency the opportunity to demonstrate why the department	

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disbursement of any payments received by that educational service agency; and (2) Must be carried out only by that educational service agency. (c) *Additional requirement.* Notwithstanding any other provision of §§ 300.223 through 300.224, an educational service agency must provide for the education of children with disabilities in the least restrictive environment, as required by § 300.112. (Authority: 20 U.S.C. 1413(e)(3) and (4))	should not make the determination of needs intervention or needs substantial intervention. The hearing shall be conducted by the secretary or the secretary's designee. Formal rules of evidence shall not apply to the hearing. G. Notification of public agency in case of ineligibility. Pursuant to 34 CFR Sec. 300.221, if the department determines that a public agency is not eligible under Part B of IDEA, the department shall notify the affected public agency of that determination and provide the public agency with reasonable notice and an opportunity for a hearing under 34 CFR Sec. 76.401(d). H. Withholding of funds for noncompliance. Pursuant to 34 CFR Sec. 300.222, if the department, after reasonable notice and an opportunity for a hearing under 34 CFR Sec. 76.401(d), finds that a public agency that has previously been determined to be eligible is failing to comply with any requirement described in 34 CFR Secs. 300.201 through 300.213 and 300.608, the department shall reduce or may not provide any further Part B payments to the public agency until the department is satisfied that the public agency is in compliance with that requirement.	

§ 300.225 [Reserved]		

§ 300.226 Early intervening services.		
(a) General. An LEA may not use more than 15 percent of the amount the LEA receives under Part B of the Act for any fiscal year, less any amount reduced by the LEA pursuant to § 300.205, if any, in combination with other amounts (which may	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** D. Early intervening services set aside funds. Fifteen percent set aside.	IDEA gives local educational agencies flexibility to develop and implement coordinated, early intervening services for children who are not currently receiving special education services, but who require additional academic and behavioral support to succeed in a regular

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include amounts other than education funds), to develop and implement coordinated, early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade three) who are not currently identified as needing special education or related services, but who need additional academic and behavioral support to succeed in a general education environment. (See Appendix D for examples of how § 300.205(d), regarding local maintenance of effort, and § 300.226(a) affect one another.) (b) Activities. In implementing coordinated, early intervening services under this section, an LEA may carry out activities that include— (1) Professional development (which may be provided by entities other than LEAs) for teachers and other school staff to enable such personnel to deliver scientifically based academic and behavioral interventions, including scientifically based literacy instruction, and, where appropriate, instruction on the use of adaptive and instructional software; and (2) Providing educational and behavioral evaluations, services, and supports, including scientifically based literacy instruction. (c) Construction. Nothing in this section shall be construed to either limit or create a right to FAPE under Part B of the Act or to delay appropriate evaluation of a child suspected of having a disability. (d) Reporting. Each LEA that develops and maintains coordinated, early intervening services under this section must annually report to the SEA on— (1) The number of children served under this	(1) Pursuant to 34 CFR Secs. 300.208(a)(2) and 300.226, LEAs may use up to fifteen percent of the amount the LEA receives under Part B of IDEA to implement early intervening services for children with or without disabilities in kindergarten through grade 12 with particular emphasis on children in kindergarten through grade three. (2) Prior to the implementation or use of these set aside funds, the LEA shall have on record with the department an approved plan for use of these funds as described by 34 CFR Sec. 300.226(b) and how such activities will be coordinated with regional education cooperatives as described in 34 CFR Sec. 300.226(e), if applicable. (3) The LEA plan for use of set aside funds shall be submitted as an addendum to its annual application for Part B funding. If the LEA determines to implement a set aside plan after the initial application, a request for implementation of a set aside plan shall be submitted for approval 60 days before the implementation of the plan. (4) Each LEA that develops and maintains coordinated, early intervening services shall report annually to the department as provided in 34 CFR Sec. 300.226(d).	education environment. (See 71 Fed. Reg. 46628 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS understands that prior NMPED Office of Special Education approval is required to use set aside funds for early intervening services. If CIMARRON MUNICIPAL SCHOOLS develops and maintains coordinated, early intervening services, it will timely submit to the NMPED Office of Special Education a final progress report. CIMARRON MUNICIPAL SCHOOLS does not believe it is appropriate or necessary to specify how long a child can receive early intervening services before an initial evaluation is conducted. If a child receiving early intervening services is suspected of having a disability and a need for special education, CIMARRON MUNICIPAL SCHOOLS will conduct a full and individual evaluation to determine if the child is a child with a disability and needs special education and related services. (See 71 Fed. Reg. 46626 (August 14, 2006))

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section who received early intervening services; and (2) The number of children served under this section who received early intervening services and subsequently receive special education and related services under Part B of the Act during the preceding two year period. (e) *Coordination with ESEA.* Funds made available to carry out this section may be used to carry out coordinated, early intervening services aligned with activities funded by, and carried out under the ESEA if those funds are used to supplement, and not supplant, funds made available under the ESEA for the activities and services assisted under this section. (Authority: 20 U.S.C. 1413(f))		

§ 300.227 Direct services by the SEA.		
(a) *General*. (1) An SEA must use the payments that would otherwise have been available to an LEA or to a State agency to provide special education and related services directly to children with disabilities residing in the area served by that LEA, or for whom that State agency is responsible, if the SEA determines that the LEA or State agency— (i) Has not provided the information needed to establish the eligibility of the LEA or State agency, or elected not to apply for its Part B allotment, under Part B of the Act; (ii) Is unable to establish and maintain		

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programs of FAPE that meet the requirements of this part; (iii) Is unable or unwilling to be consolidated with one or more LEAs in order to establish and maintain the programs; or (iv) Has one or more children with disabilities who can best be served by a regional or State program or service delivery system designed to meet the needs of these children. (2) *SEA administrative procedures*. (i) In meeting the requirements in paragraph (a)(1) of this section, the SEA may provide special education and related services directly, by contract, or through other arrangements. (ii) The excess cost requirements of §300.202(b) do not apply to the SEA. (b) *Manner and location of education and services.* The SEA may provide special education and related services under paragraph (a) of this section in the manner and at the locations (including regional or State centers) as the SEA considers appropriate. The education and services must be provided in accordance with this part. (Authority: 20 U.S.C. 1413(g))		

§ 300.228 State agency eligibility.		
Any State agency that desires to receive a subgrant for any fiscal year under § 300.705 must demonstrate to the satisfaction of the SEA that—		

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(a) All children with disabilities who are participating in programs and projects funded under Part B of the Act receive FAPE, and that those children and their parents are provided all the rights and procedural safeguards described in this part; and (b) The agency meets the other conditions of this subpart that apply to LEAs. (Authority: 20 U.S.C. 1413(h))		

§ 300.229 Disciplinary information.		
(a) The State may require that a public agency include in the records of a child with a disability a statement of any current or previous disciplinary action that has been taken against the child and transmit the statement to the same extent that the disciplinary information is included in, and transmitted with, the student records of nondisabled children. (b) The statement may include a description of any behavior engaged in by the child that required disciplinary action, a description of the disciplinary action taken, and any other information that is relevant to the safety of the child and other individuals involved with the child. (c) If the State adopts such a policy, and the child transfers from one school to another, the transmission of any of the child's records must include both the child's current IEP and any statement of current or previous disciplinary action that has been taken against the child. (Authority: 20 U.S.C. 1413(i))		

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§ 300.230 SEA flexibility.		
(a) *Adjustment to State fiscal effort in certain fiscal years.* For any fiscal year for which the allotment received by a State under § 300.703 exceeds the amount the State received for the previous fiscal year and if the State in school year 2003– 2004 or any subsequent school year pays or reimburses all LEAs within the State from State revenue 100 percent of the non-Federal share of the costs of special education and related services, the SEA, notwithstanding §§ 300.162 through 300.163 (related to State-level nonsupplanting and maintenance of effort), and § 300.175 (related to direct services by the SEA) may reduce the level of expenditures from State sources for the education of children with disabilities by not more than 50 percent of the amount of such excess. (b) *Prohibition.* Notwithstanding paragraph (a) of this section, if the Secretary determines that an SEA is unable to establish, maintain, or oversee programs of FAPE that meet the requirements of this part, or that the State needs assistance, intervention, or substantial intervention under § 300.603, the Secretary prohibits the SEA from exercising the authority in paragraph (a) of this section. (c) *Education activities.* If an SEA exercises the authority under paragraph (a) of this section, the agency must use funds from State sources, in an amount equal to the amount of the reduction under paragraph (a) of this section, to support activities authorized under the ESEA, or to support need-based student or teacher higher education programs. (d) *Report.* For each fiscal year for which an SEA exercises the authority under paragraph (a) of this section, the SEA must report to the Secretary— (1) The amount of expenditures reduced pursuant to that paragraph; and		

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(2) The activities that were funded pursuant to paragraph (c) of this section. (e) *Limitation*. (1) Notwithstanding paragraph (a) of this section, an SEA may not reduce the level of expenditures described in paragraph (a) of this section if any LEA in the State would, as a result of such reduction, receive less than 100 percent of the amount necessary to ensure that all children with disabilities served by the LEA receive FAPE from the combination of Federal funds received under Part B of the Act and State funds received from the SEA. (2) If an SEA exercises the authority under paragraph (a) of this section, LEAs in the State may not reduce local effort under § 300.205 by more than the reduction in the State funds they receive. (Authority: 20 U.S.C. 1413(j))		

SUBPART D—EVALUATIONS, ELIGIBILITY DETERMINATIONS, INDIVIDUALIZED EDUCATION PROGRAMS, AND EDUCATIONAL PLACEMENTS		
Parental Consent		
§ 300.300 Parental consent.		
(a) *Parental consent for initial evaluation* (1) (i) The public agency proposing to conduct an initial evaluation to determine if a child qualifies as a child with a disability under § 300.8 must, after providing notice consistent with §§ 300.503 and 300.504, obtain informed consent, consistent with §300.9, from the parent of the child	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** F. Parental consent. (1) Informed parental consent as defined in 34 CFR Sec. 300.9 shall be obtained in compliance with 34 CFR Sec. 300.300 before	CIMARRON MUNICIPAL SCHOOLS will begin the process of obtaining parental consent for initial evaluation by identifying the parent and contacting the parent through various means such as by phone or through written correspondence, or by speaking to the parent in parent-teacher conferences. (See 71 Fed. Reg. 46629 (August 14, 2006)) An initial evaluation of a child is the first complete assessment of a child to determine if the child has a

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before conducting the evaluation. (ii) Parental consent for initial evaluation must not be construed as consent for initial provision of special education and related services. (iii) The public agency must make reasonable efforts to obtain the informed consent from the parent for an initial evaluation to determine whether the child is a child with a disability. (2) For initial evaluations only, if the child is a ward of the State and is not residing with the child ' s parent, the public agency is not required to obtain informed consent from the parent for an initial evaluation to determine whether the child is a child with a disability if — (i) Despite reasonable efforts to do so, the public agency cannot discover the whereabouts of the parent of the child; (ii) The rights of the parents of the child have been terminated in accordance with State law; or (iii) The rights of the parent to make educational decisions have been subrogated by a judge in accordance with State law and consent for an initial evaluation has been given by an individual appointed by the judge to represent the child. (3) (i) If the parent of a child enrolled in public school or seeking to be enrolled in public school does not provide consent for initial evaluation under paragraph (a)(1) of this section, or the parent fails to respond to a	(a) conducting an initial evaluation or reevaluation; and (b) initial provision of special education and related services to a child with a disability. Consent for initial evaluation shall not be construed as consent for initial provision of special education and related services. If parental consent is not provided for the initial evaluation or the parent fails to respond to a request to provide consent, the public agency may, but is not required to, pursue the initial evaluation of the child by utilizing the due process and mediation procedures in Subsection I of 6.31.2.13 NMAC. (2) Pursuant to 34 CFR Sec. 300.300(d)(1), parental consent is not required before (a) reviewing existing data as part of an evaluation or a reevaluation; or (b) administering a test or other evaluation that is administered to all children unless, before administration of that test or evaluation, consent is required of parents of all children. (3) Pursuant to 34 CFR Sec. 300.300(b), if the parents of a child with a disability refuse consent for the initial provision of special education and related services, the public agency may not use the due process and mediation procedures in Subsection I of 6.31.2.13 NMAC in order to obtain agreement or a ruling that the services may be provided to the child. If the parent refuses consent or fails to respond to a request to provide consent for the initial provision of special education and related services, the public agency will not be considered to be in violation of the requirement to make FAPE available to the child and is not required to convene an IEP team meeting or develop an IEP under 34 CFR Secs. 300.320 and 300.324. All provisions of 34 CFR Sec. 300.300 shall be followed with respect to parental consent.	disability under the IDEA, and the nature and extent of special education and related services required. Once a child has been fully evaluated, a decision has been rendered that a child is eligible for services under the IDEA, and the required services have been determined, CIMARRON MUNICIPAL SCHOOLS will consider any subsequent evaluation of a child to be a reevaluation. (See 71 Fed. Reg. 46640 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will use reasonable efforts to obtain parental consent. CIMARRON MUNICIPAL SCHOOLS will document its efforts to obtain parental consent, and maintain such documentation in the child's special education file. The level of effort shall be appropriate to the situation. The actions of CIMARRON MUNICIPAL SCHOOLS when seeking parental consent will reflect genuine effort and will include more than one effort or means. CIMARRON MUNICIPAL SCHOOLS may proceed with a child's initial evaluation without first obtaining the requisite parental consent when one or more of the circumstances in § 300.300(a)(2) are met and a surrogate has not yet been appointed so as not to postpone the child's evaluation to await the appointment of a surrogate. (See 71 Fed. Reg. 46631 (August 14, 2006)) If a surrogate parent already has been appointed because CIMARRON MUNICIPAL SCHOOLS, after reasonable efforts, could not locate a parent, CIMARRON MUNICIPAL SCHOOLS will not have to again attempt to contact other individuals meeting the definition of parent to seek consent. (See 71 Fed. Reg. 46631 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will use its consent override procedures only in rare circumstances when a parent refuses to consent to an initial evaluation or a reevaluation. CIMARRON MUNICIPAL SCHOOLS is not required to pursue an initial evaluation of a child suspected of having a disability if the parent does not provide consent for the initial evaluation.

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request to provide consent, the public agency may, but is not required to, pursue the initial evaluation of the child by utilizing the procedural safeguards in subpart E of this part (including the mediation procedures under §300.506 or the due process procedures under §§300.507 through 300.516), if appropriate, except to the extent inconsistent with State law relating to such parental consent. (ii) The public agency does not violate its obligation under § 300.111 and §§ 300.301 through 300.311 if it declines to pursue the evaluation. (b) Parental *consent for services* (1) A public agency that is responsible for making FAPE available to a child with a disability must obtain informed consent from the parent of the child before the initial provision of special education and related services to the child. (2) The public agency must make reasonable efforts to obtain informed consent from the parent for the initial provision of special education and related services to the child. (3) If the parent of a child fails to respond to a request for, or refuses to consent to, the initial provision of special education and related services, the public agency— (i) May not use the procedures in subpart E of this part (including the mediation procedures under §300.506 or the due process procedures under §§300.507 through 300.516) in order to obtain agreement or a ruling that the services may be provided to the child;	(4) Pursuant to 34 CFR Sec. 300.300(c)(2), informed parental consent need not be obtained for reevaluation if the public agency can demonstrate that it has taken reasonable measures to obtain that consent by using procedures consistent with those in 34 CFR Sec. 300.322(d) and the child's parent has failed to respond. (5) Pursuant to 34 CFR Sec. 300.300(d)(3), a public agency may not use a parent's refusal to consent to one service or activity for which consent is required to deny the parent or child any other service, benefit or activity of the public agency, except as required by 34 CFR Part 300. (6) Pursuant to 34 CFR Sec. 300.300(b)(4), parents may revoke consent for the continued provision of all special education and related services for their child. The revocation of consent shall be in writing. After providing prior written notice in accordance with 34 CFR Sec. 300.503, the public agency shall cease the provision of special education and related services for that child. The public agency may not use the due process and mediation procedures in Subsection I of 6.31.2.13 NMAC in order to obtain agreement or a ruling that services may be provided to the child. The public agency will not be considered to be in violation of the requirement to make FAPE available to the child once consent has been revoked. The public agency will also not be required to convene an IEP team meeting or develop an IEP for the child for further provision of special education and related services. **6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** … D. Evaluation requests and referrals.	CIMARRON MUNICIPAL SCHOOLS is in the best position to determine whether, in a particular case, an initial evaluation should be pursued, and will make that determination on a case-by-case basis. (See 71 Fed. Reg. 46632 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS understands that the consent override procedures are not available when a parent refuses to consent to the initial provision of special education and related services (or fails to respond to a request for consent to the initial provision of special education and related services). When a parent refuses to consent to the initial provision of special education and related services, CIMARRON MUNICIPAL SCHOOLS will refer the child to the SAT for individual consideration. CIMARRON MUNICIPAL SCHOOLS considers the "initial provision of services" to be the first time a parent is offered special education and related services after the child has been evaluated and has been determined to be a child with a disability. (See 71 Fed. Reg. 46633 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will use the phrase "initial provision of services" rather than "consent for placement for receipt of special education and related services," to make clear that consent does not need to be sought every time a particular service is provided to the child. Additionally, "placement" refers to the provision of special education services, rather than a specific place, such as a specific classroom or specific school. (See 71 Fed. Reg. 46640 (August 14, 2006)) If the parent refuses to consent to the initial provision of special education and related services, CIMARRON MUNICIPAL SCHOOLS is not required to convene an IEP Team meeting or develop an IEP. CIMARRON MUNICIPAL SCHOOLS is relieved of any potential liability for failure to convene an IEP Team meeting or develop an IEP for a child whose parents have refused consent or failed to respond to a request for consent to the initial provision of special education and related

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Federal Regulations	New Mexico Rules	Procedures
(ii) Will not be considered to be in violation of the requirement to make FAPE available to the child because of the failure to provide the child with the special education and related services for which the parent refuses to or fails to provide consent; and (iii) Is not required to convene an IEP Team meeting or develop an IEP under §§300.320 and 300.324 for the child. (4) If, at any time subsequent to the initial provision of special education and related services, the parent of a child revokes consent in writing for the continued provision of special education and related services, the public agency— (i) May not continue to provide special education and related services to the child, but must provide prior written notice in accordance with §300.503 before ceasing the provision of special education and related services; (ii) May not use the procedures in subpart E of this part (including the mediation procedures under §300.506 or the due process procedures under §§300.507 through 300.516) in order to obtain agreement or a ruling that the services may be provided to the child; (iii) Will not be considered to be in violation of the requirement to make FAPE available to the child because of the failure to provide the child with further special education and related services; and (iv) Is not required to convene an IEP Team	… (5) When the public agency makes a referral for an evaluation without a parental request, the public agency shall provide prior written notice consistent with 34 CFR Sec. 300.503 that proposes to conduct the requested evaluation or reevaluation, providing a copy of the procedural safeguards notice to parents required by 34 CFR Sec. 300.504, and seek parental consent for the evaluation no later than 15 school days from the referral. If a referral for an evaluation or reevaluation is made within 15 school days before the start of a scheduled period in which student attendance is not required for at least 14 calendar days, the public agency shall request parental consent no later than 30 calendar days from the date of the referral. (6) The parent may use the IDEA procedural safeguards of mediation, state complaint, or due process hearing as set forth in 6.31.12.13 NMAC to challenge the public agency's response to a request for evaluation or reevaluation, or the failure to respond to a parent's request for evaluation or reevaluation.	services. CIMARRON MUNICIPAL SCHOOLS may however, convene an IEP Team meeting and develop an IEP for a child as a means of informing the parent about the services that would be provided with the parent's consent. (See 71 Fed. Reg. 46634 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS understands the concern that a parent of a child with a disability who refuses to consent to the provision of special education and related services may not fully understand the extent of the special education and related services their child would receive without the development of an IEP. However, the consent provisions of the Act do not create the right of parents to consent to each specific special education and related service that their child receives. Instead, the parents have the right to consent to the initial provision of special education and related services. "Fully informed," in this context, means that CIMARRON MUNICIPAL SCHOOLS has given the parent an explanation of what special education and related services are and the types of services that might be found to be needed for their child, rather than the exact program of services that would be included in an IEP. The CIMARRON MUNICIPAL SCHOOLS will ensure that the parent has been given an explanation of what special education and related services are and the type of services that might be found to be needed for their child. (See 71 Fed. Reg. 46634 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will not conduct a reevaluation without consent except when CIMARRON MUNICIPAL SCHOOLS can demonstrate that it has made reasonable efforts to obtain such consent and the child's parent has failed to respond to a request for consent. When CIMARRON MUNICIPAL SCHOOLS has made reasonable efforts to obtain such consent and the child's parent has failed to respond to a request for consent, CIMARRON MUNICIPAL SCHOOLS will conduct a reevaluation of the child, except in the case of a home schooled or parentally-placed private schooled child. When a parent refuses to consent, the decision to use the consent override

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meeting or develop an IEP under §§300.320 and 300.324 for the child for further provision of special education and related services (c) Parental *consent for reevaluations* (1) Subject to paragraph (c)(2) of this section, each public agency — (i) Must obtain informed parental consent, in accordance with § 300.300(a)(1), prior to conducting any reevaluation of a child with a disability. (ii) If the parent refuses to consent to the reevaluation, the public agency may, but is not required to, pursue the reevaluation by using the consent override procedures described in paragraph (a)(3) of this section. (iii) The public agency does not violate its obligation under § 300.111 and §§ 300.301 through 300.311 if it declines to pursue the evaluation or reevaluation. (2) The informed parental consent described in paragraph (c)(1) of this section need not be obtained if the public agency can demonstrate that — (i) It made reasonable efforts to obtain such consent; and (ii) The child's parent has failed to respond. (d) Other *consent requirements* (1) Parental consent is not required before — (i) Reviewing existing data as part of an evaluation or a reevaluation; or		procedures is made by CIMARRON MUNICIPAL SCHOOLS on a case-by-case basis. If a parent revokes consent for a provision of special education and related services, CIMARRON MUNICIPAL SCHOOLS may inquire as to why they are revoking consent. However, CIMARRON MUNICIPAL SCHOOLS will not require a parent to provide an explanation, either orally or in writing, prior to ceasing the provision of special education and related services. (See 73 Fed. 73008 (December 1, 2008)) When CIMARRON MUNICIPAL SCHOOLS receives a parental revocation of consent, in writing, for all special education and related services for a child, CIMARRON MUNICIPAL SCHOOLS will provide prior written notice and within a reasonable time, will discontinue all special education and related services to the child. CIMARRON MUNICIPAL SCHOOLS may not use the procedures in subpart E of these regulations, including mediation procedures or the due process procedures, to obtain agreement or a ruling that the services may be provided to the child. (See 73 Fed. Reg. 73011 (December 1, 2008)) Revocation of Consent for Services (Partial vs. Complete Revocation of Consent) A parent has the right under the IDEA to unilaterally revoke consent for the receipt of all special education and related services (complete revocation). (See 34 C.F.R. § 300.300(b)(4)) However, the consent revocation provisions of the IDEA do not provide for partial revocation (revocation to a particular service). If a parent disagrees with the provision of a particular special education or related service, and the IEP Team concludes that the child would be provided with a FAPE if the child did not receive that service, the IEP Team may remove the service from the child's IEP. If, however, the parent and CIMARRON MUNICIPAL SCHOOLS disagree in an IEP Team meeting about whether the child would be provided with FAPE if the child did not receive a particular service, CIMARRON

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(ii) Administering a test or other evaluation that is administered to all children unless, before administration of that test or evaluation, consent is required of parents of all children. (2) In addition to the parental consent requirements described in paragraphs (a), (b), and (c) of this section, a State may require parental consent for other services and activities under this part if it ensures that each public agency in the State establishes and implements effective procedures to ensure that a parent's refusal to consent does not result in a failure to provide the child with FAPE. (3) A public agency may not use a parent's refusal to consent to one service or activity under paragraphs (a), (b), (c), or (d)(2) of this section to deny the parent or child any other service, benefit, or activity of the public agency, except as required by this part. (4) (i) If a parent of a child who is home schooled or placed in a private school by the parents at their own expense does not provide consent for the initial evaluation or the reevaluation, or the parent fails to respond to a request to provide consent, the public agency may not use the consent override procedures (described in paragraphs(a)(3) and (c)(1) of this section); and (ii) The public agency is not required to consider the child as eligible for services under §§ 300.132 through 300.144. (5) To meet the reasonable efforts requirement in paragraphs (a)(1)(iii), (a)(2)(i), (b)(2), and (c)(2)(i) of this section, the public agency must		MUNICIPAL SCHOOLS must specify the service(s) it believes are necessary for FAPE (even if the parent disagrees) and provide the parent with Prior Written Notice. The parent may use the due process procedures to seek a ruling that the service with which the parent disagrees is not appropriate for their child. (See 73 Fed. Reg. 73011 (December 1, 2008)) If a parent revokes consent for a child to receive special education and related services (complete revocation), after CIMARRON MUNICIPAL SCHOOLS provides prior written notice and ceases services, CIMARRON MUNICIPAL SCHOOLS will consider the child a general education student. The child will also be considered a general education student under the ESEA. CIMARRON MUNICIPAL SCHOOLS will not be obligated to provide accommodations that were previously contained in the child's IEP. (See 73 Fed. Reg. 73011 (December 1, 2008)) The child may be placed in any classroom where other general education students are placed. If a child whose parent has revoked consent is placed in a classroom that is co-taught by a general education teacher and a special education teacher, then that child is placed in the classroom as a general education student and should be treated the same as all other general education students in that classroom. (73 Fed. Reg. 73013 (December 1, 2008)) Students who are no longer receiving special education and related services due to the revocation of parental consent to the continued provision of special education and related services will be subject to CIMARRON MUNICIPAL SCHOOLS's discipline procedures without the discipline protections provided in the Act. CIMARRON MUNICIPAL SCHOOLS expects the parents to consider the possible consequences of discipline procedures when making the decision to revoke consent for the provision of special education and related services. (See 73 Fed. Reg. 73013 (December 1, 2008)) CIMARRON MUNICIPAL SCHOOLS personnel will not encourage a parent to revoke consent for special

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document its attempts to obtain parental consent using the procedures in §300.322(d). (Authority: 20 U.S.C. 1414(a)(1)(D) and 1414(c))		education and related services. (73 Fed. Reg. 73014 (December 1, 2008))

Evaluations and Reevaluations		
§ 300.301 Initial evaluations.		
(a) *General.* Each public agency must conduct a full and individual initial evaluation, in accordance with §§ 300.305 and 300.306, before the initial provision of special education and related services to a child with a disability under this part. (b) *Request for initial evaluation.* Consistent with the consent requirements in § 300.300, either a parent of a child or a public agency may initiate a request for an initial evaluation to determine if the child is a child with a disability. (c) Procedures *for initial evaluation.* The initial evaluation— (1) (i) Must be conducted within 60 days of	**6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** C. Evaluations and reevaluations. (1) Initial evaluations. (a) Each public agency shall conduct a full and individual initial evaluation, at no cost to the parent, and in compliance with requirements of 34 CFR Secs. 300.305 and 300.306 and other department rules and standards before the initial	Either a parent or a public agency may initiate a request for an initial evaluation. The language "public agency" does not include employees of SEAs or LEAs (e.g., teachers and related services providers), unless they are acting for the SEA or LEA, or of other State agencies (e.g., probation officers, social workers, or staff from State agencies that are not public agencies as defined in § 300.33). (See 71 Fed. Reg. 46636 (August 14, 2006)) In CIMARRON MUNICIPAL SCHOOLS, the public agency initiates a request for an initial evaluation through the Student Assistance Team process. The requirements in § 300.301(b) pertain to the initiation of an evaluation under §§ 300.301 through 300.305 and should not be confused with the State's child find responsibilities. The child find requirements

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receiving parental consent for the evaluation; or (ii) If the State establishes a timeframe within which the evaluation must be conducted, within that timeframe; and (2) Must consist of procedures— (i) To determine if the child is a child with a disability under § 300.8; and (ii) To determine the educational needs of the child. (d) *Exception.* The timeframe described in paragraph (c)(1) of this section does not apply to a public agency if— (1) The parent of a child repeatedly fails or refuses to produce the child for the evaluation; or (2) A child enrolls in a school of another public agency after the relevant timeframe in paragraph (c)(1) of this section has begun, and prior to a determination by the child's previous public agency as to whether the child is a child with a disability under § 300.8. (e) The exception in paragraph (d)(2) of this section applies only if the subsequent public agency is making sufficient progress to ensure a prompt completion of the evaluation, and the parent and subsequent public agency agree to a specific time when the evaluation will be completed. (Authority: 20 U.S.C. 1414(a))	provision of special education and related services to a child with a disability. (b) Each public agency shall follow evaluation procedures in compliance with applicable requirements of 34 CFR Secs. 300.301, 300.304, and 300.305, and other department rules and standards to determine: (i) if the child is a child with a disability under 34 CFR Sec. 300.8; and (ii) the educational needs of the child. … D. Evaluation requests and referrals. (1) Either a parent of a child or a public agency may initiate a request for a full and individual evaluation to determine if the child is a child with a disability or may request a reevaluation to determine if the child's educational needs have changed. (2) The request for initial evaluation or reevaluation by a parent may be made in writing or orally to any licensed personnel of the school in which the student attends. A parental request for a full and individual evaluation shall be forwarded or communicated to the school or district special education director or a school or district administrator as soon as possible after it is received. (3) The public agency shall respond to a parental request for initial evaluation or reevaluation to the public agency no later than 15 school days from the receipt of the request. If a parent request for an evaluation or reevaluation is received within 15 school days before the start of a scheduled period in which student attendance is not required for at least 14 calendar	permit referrals from any source that suspects a child may be eligible for special education and related services. (See 71 Fed. Reg. 46636 (August 14, 2006)) A parent may initiate a request for an initial evaluation to determine if the child is a child with a disability. If, however, CIMARRON MUNICIPAL SCHOOLS does not suspect that the child has a disability and denies the request for an initial evaluation, CIMARRON MUNICIPAL SCHOOLS must provide prior written notice to the parents which explains, among other things, why the CIMARRON MUNICIPAL SCHOOLS refuses to conduct an initial evaluation and the information that was used as the basis to make that decision. The parent may challenge such a refusal by requesting a due process hearing. (See 71 Fed. Reg. 46636 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS recognizes and shall comply with the State established timelines for responding to a request by a parent for an initial evaluation, conducting an initial evaluation, and convening a meeting of the eligibility determination team and IEP team. CIMARRON MUNICIPAL SCHOOLS shall maintain documentation of the receipt, processing, and disposition of any request or referral for an initial evaluation.

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	days, the public agency shall respond no later than 30 calendar days from the date of the request. (4) The public agency shall respond to a parental request for initial evaluation or reevaluation by: (a) providing prior written notice consistent with 34 CFR Sec. 300.503 that proposes to conduct the requested evaluation or reevaluation, providing a copy of the procedural safeguards notice to parents required by 34 CFR Sec. 300.504, and seeking parental consent for the evaluation; or (b) providing prior written notice consistent with 34 CFR Sec. 300.503 of the public agency's refusal to conduct the evaluation or reevaluation and a copy of the procedural safeguards notice required by 34 CFR Sec. 300.504. (5) When the public agency makes a referral for an evaluation without a parental request, the public agency shall provide prior written notice consistent with 34 CFR Sec. 300.503 that proposes to conduct the requested evaluation or reevaluation, providing a copy of the procedural safeguards notice to parents required by 34 CFR Sec. 300.504, and seek parental consent for the evaluation no later than 15 school days from the referral. If a referral for an evaluation or reevaluation is made within 15 school days before the start of a scheduled period in which student attendance is not required for at least 14 calendar days, the public agency shall request parental consent no later than 30 calendar days from the date of the referral.	

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	(6) The parent may use the IDEA procedural safeguards of mediation, state complaint, or due process hearing as set forth in 6.31.12.13 NMAC to challenge the public agency's response to a request for evaluation or reevaluation, or the failure to respond to a parent's request for evaluation or reevaluation. … F. Timelines for evaluations. (1) Each public agency shall maintain a record of the receipt, processing, and disposition of any request or referral for an initial evaluation or reevaluation. All appropriate evaluation data, including complete Student Assistance Team file documentation, multi-layered system of supports data, and summary reports from all individuals evaluating the child shall be reported in writing for presentation to the eligibility determination team. (2) The initial evaluation and written evaluation report shall be completed within 60 calendar days of receiving parental consent for evaluation. (3) Exception to the 60-day time frame. The requirements of this subsection do not apply if: (a) the parent of a child repeatedly fails or refuses to produce the child for the evaluation; or (b) the child enrolls in a school of another public agency after the 60-day time frame in this subsection has begun and prior to a determination by the child's previous public agency as to whether the child is a child with a disability under 34 CFR Sec. 300.8. This	

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	applies only if the subsequent public agency is making sufficient progress to ensure a prompt completion of the evaluation, and the parent and subsequent public agency agree to a specific time when the evaluation will be completed. … J. Eligibility determinations. … (2) Optional use of developmentally delayed classification for children aged 3 through 9 (a) The developmentally delayed classification may be used at the option of individual local educational agencies but may only be used for children who do not qualify for special education under any other disability category.	

§ 300.302 Screening for instructional purposes is not evaluation.		
The screening of a student by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation shall not be considered to be an evaluation for eligibility for special education and related services. (Authority: 20 U.S.C. 1414(a)(1)(E))		Because screening for instructional purposes or to provide classroom teachers with information to best determine further testing and /or interventions is not considered an evaluation to determine eligibility for special education services, the CIMARRON MUNICIPAL SCHOOLS does not require parent consent prior to a screening. In addition, CIMARRON MUNICIPAL SCHOOLS understands that instructional screening may not be used to delay an evaluation for special education and related services. (See 71 Fed. Reg. 46639 (August 14, 2006), See also, OSEP Letter to Torres, (2009)).

§ 300.303 Reevaluations.		
(a) *General.* A public agency must ensure that a reevaluation of each child with a disability is	**6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:**	A reevaluation is any evaluation subsequent to the initial evaluation. The initial evaluation is the first complete

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conducted in accordance with §§ 300.304 through 300.311— (1) If the public agency determines that the educational or related services needs, including improved academic achievement and functional performance, of the child warrant a reevaluation; or (2) If the child's parent or teacher requests a reevaluation. (b) *Limitation.* A reevaluation conducted under paragraph (a) of this section— (1) May occur not more than once a year, unless the parent and the public agency agree otherwise; and (2) Must occur at least once every 3 years, unless the parent and the public agency agree that a reevaluation is unnecessary. (Authority: 20 U.S.C. 1414(a)(2))	C. Evaluations and reevaluations. … (2) Reevaluations. (a) Each public agency shall ensure that a reevaluation of each child is conducted at least once every three years, unless the parent and the public agency agree that a reevaluation is unnecessary. (b) Reevaluations shall be conducted more often than every three years if: (i) the public agency determines the educational or related service needs, including improved academic achievement and functional performance, of the child warrant a reevaluation; or (ii) the child's parent or teacher requests a reevaluation. (c) Reevaluations may not occur more than once a year, unless the parent and public agency agree otherwise. (d) Each public agency shall follow evaluation procedures in compliance with applicable requirements of 34 CFR Secs. 300.304 and 300.305 and other department rules or standards. … D. Evaluation requests and referrals. (1) Either a parent of a child or a public agency may initiate a request for a full and individual evaluation to determine if the child is a child with a disability or	assessment of a child to determine if the child has a disability under the IDEA, and the nature and extent of special education and related services required. (See 71 Fed. Reg. 46640 (August 14, 2006)) However, if a parent who revoked consent for special education and related services later requests that his or her child be re-enrolled in special education, CIMARRON MUNICIPAL SCHOOLS will treat this request as a request for an initial evaluation, rather than a reevaluation. (See 73 Fed. Reg. 73015 (December 1, 2008)) CIMARRON MUNICIPAL SCHOOLS recognizes and shall comply with the State established timelines for responding to a request by a parent for a reevaluation. CIMARRON MUNICIPAL SCHOOLS shall maintain clear and easily retrievable documentation of the receipt, processing, and disposition of any request or referral for a reevaluation. CIMARRON MUNICIPAL SCHOOLS will conduct timely reevaluations as required by the IDEA. CIMARRON MUNICIPAL SCHOOLS will not condition a reevaluation on the parent providing a reason for requesting the reevaluation. (See 71 Fed. Reg. 46640 (August 14, 2006)) If a parent requests a reevaluation, and CIMARRON MUNICIPAL SCHOOLS disagrees that a reevaluation is needed, CIMARRON MUNICIPAL SCHOOLS will provide prior written notice to the parent that explains, among other things, why CIMARRON MUNICIPAL SCHOOLS refuses to conduct the reevaluation and the parent's right to contest CIMARRON MUNICIPAL SCHOOLS's decision through mediation or a due process hearing. (See 71 Fed. Reg. 46640 (August 14, 2006)) As part of any reevaluation, the IEP Team and other qualified professionals, as appropriate, will review existing evaluation data. The review of existing

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	may request a reevaluation to determine if the child's educational needs have changed. (2) The request for initial evaluation or reevaluation by a parent may be made in writing or orally to any licensed personnel of the school in which the student attends. A parental request for a full and individual evaluation shall be forwarded or communicated to the school or district special education director or a school or district administrator as soon as possible after it is received. (3) The public agency shall respond to a parental request for initial evaluation or reevaluation to the public agency no later than 15 school days from the receipt of the request. If a parent request for an evaluation or reevaluation is received within 15 school days before the start of a scheduled period in which student attendance is not required for at least 14 calendar days, the public agency shall respond no later than 30 calendar days from the date of the request. (4) The public agency shall respond to a parental request for initial evaluation or reevaluation by: (a) providing prior written notice consistent with 34 CFR Sec. 300.503 that proposes to conduct the requested evaluation or reevaluation, providing a copy of the procedural safeguards notice to parents required by 34 CFR Sec. 300.504, and seeking parental consent for the evaluation; or (b) providing prior written notice consistent with 34 CFR Sec. 300.503 of the public agency's refusal to conduct the evaluation or reevaluation and a copy of the procedural	evaluation data is part of the reevaluation process. The opportunity for a parent and CIMARRON MUNICIPAL SCHOOLS to agree that a reevaluation is unnecessary occurs before the reevaluation begins (including before the review of existing evaluation data). (See 71 Fed. Reg. 46641 (August 14, 2006)) Prior to reaching an agreement that a reevaluation is unnecessary, the parent and CIMARRON MUNICIPAL SCHOOLS will discuss the advantages and disadvantages of conducting a reevaluation, as well as what effect a reevaluation might have on the child's educational program. (See 71 Fed. Reg. 46641 (August 14, 2006))

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	safeguards notice required by 34 CFR Sec. 300.504. (5) When the public agency makes a referral for an evaluation without a parental request, the public agency shall provide prior written notice consistent with 34 CFR Sec. 300.503 that proposes to conduct the requested evaluation or reevaluation, providing a copy of the procedural safeguards notice to parents required by 34 CFR Sec. 300.504, and seek parental consent for the evaluation no later than 15 school days from the referral. If a referral for an evaluation or reevaluation is made within 15 school days before the start of a scheduled period in which student attendance is not required for at least 14 calendar days, the public agency shall request parental consent no later than 30 calendar days from the date of the referral. (6) The parent may use the IDEA procedural safeguards of mediation, state complaint, or due process hearing as set forth in 6.31.12.13 NMAC to challenge the public agency's response to a request for evaluation or reevaluation, or the failure to respond to a parent's request for evaluation or reevaluation. … F. Timelines for evaluations. (1) Each public agency shall maintain a record of the receipt, processing, and disposition of any request or referral for an initial evaluation or reevaluation. All appropriate evaluation data, including complete Student Assistance Team file documentation, multi-layered system of supports data, and summary reports from all individuals evaluating the child shall	

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	be reported in writing for presentation to the eligibility determination team. … J. Eligibility determinations. … (2) Optional use of developmentally delayed classification for children aged three through nine … (b) Children who are classified as developmentally delayed must be reevaluated during the school year in which they turn nine and will no longer be eligible in this category when they become 10. A student who is not eligible for special education and related services under any other eligibility category at age 10 will no longer be eligible for special education and related services. .	

§ 300.304 Evaluation procedures.		
(a) *Notice.* The public agency must provide notice to the parents of a child with a disability, in accordance with § 300.503, that describes any evaluation procedures the agency proposes to conduct. (b) *Conduct of evaluation.* In conducting the evaluation, the public agency must— (1) Use a variety of assessment tools and strategies to gather relevant functional, developmental, and academic information about the child, including information provided by the parent,	**6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** E. Consent for evaluation. (1) The public agency shall provide notice to the parents of a child with a disability that describes any evaluation procedures the public agency proposes to conduct in compliance with 34 CFR Sec. 300.503.	CIMARRON MUNICIPAL SCHOOLS will assess a child in all areas related to the suspected disability. This may include, if appropriate, health, vision, hearing, social and emotional status, general intelligence, academic performance, communicative status, and motor abilities. This is not an exhaustive list of areas that may be assessed. Decisions regarding the areas to be assessed are determined by the suspected needs of the child. If a child's behavior or physical status is of concern, evaluations addressing these areas will be conducted. (See 71 Fed. Reg. 46643 (August 14, 2006))

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that may assist in determining— (i) Whether the child is a child with a disability under § 300.8; and (ii) The content of the child's IEP, including information related to enabling the child to be involved in and progress in the general education curriculum (or for a preschool child, to participate in appropriate activities); (2) Not use any single measure or assessment as the sole criterion for determining whether a child is a child with a disability and for determining an appropriate educational program for the child; and (3) Use technically sound instruments that may assess the relative contribution of cognitive and behavioral factors, in addition to physical or developmental factors. (c) O*ther evaluation procedures.* Each public agency must ensure that— (1) Assessments and other evaluation materials used to assess a child under this part— (i) Are selected and administered so as not to be discriminatory on a racial or cultural basis; (ii) Are provided and administered in the child's native language or other mode of communication and in the form most likely to yield accurate information on what the child knows and can do academically, developmentally, and functionally, unless it is clearly not feasible to so provide or administer; (iii) Are used for the purposes for which the	(2) The public agency shall obtain written informed parental consent for the initial evaluation or reevaluation in accordance with the requirements of 34 CFR Sec. 300.300 and subsection of F of 6.31.2.13 NMAC prior to conducting any evaluation. (3) The public agency may pursue an evaluation or reevaluation by using the consent override procedures described in 34 CFR Sec. 300.300(a)(3). (4) The public agency shall document its attempts to obtain parental consent. … G. Procedures for conducting evaluations and reevaluations. (1) Each public agency shall ensure that the child is evaluated in all areas related to the suspected disability and shall ensure that the evaluation is sufficiently comprehensive to identify all of the child's special education and related service needs, regardless of whether they are commonly linked to the disability category in which the child has been classified. The public agency shall follow the procedures for evaluations and reevaluations established by 34 CFR Secs. 300.304 and 300.305, department rules, and standards for evaluations and reevaluations set forth in the New Mexico technical evaluation and assessment manual (New Mexico T.E.A.M.). (2) The initial evaluation, if appropriate, and any reevaluations shall begin with a review of existing information by a group that includes the parents, the other members of a child's IEP team and other qualified professionals, as appropriate, to determine	It is standard test administration practice of CIMARRON MUNICIPAL SCHOOLS to include in the evaluation report the extent to which an assessment varied from standard conditions, including the language or other mode of communication that was used in assessing a child. (See, 71 Fed. Reg. 46643 (August 14, 2006)) The native language information may be found in the student's cumulative folder as part of the enrollment information. Upon enrollment, parents complete the home language portion which indicates the language normally used by the parents and the language normally used by the child in the home. If necessary, additional information will be gathered to determine the native language of the child for purposes of providing and administering assessments and other evaluation materials in the child's native language or other mode of communication and in the form most likely to yield accurate information. The NMPED has issued a guidance document titled, New Mexico Technical Evaluation and Assessment Manual: Determining Eligibility for IDEA Part B Special Education Services (NMPED) (Revised December 2017) . The NM TEAM presents a sustained effort to standardize evaluation and assessment procedures and eligibility criteria in every IDEA disability category. CIMARRON MUNICIPAL SCHOOLS expects its evaluation teams to use and follow the guidelines and recommendations established within this manual. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document. The NMPED has issued a guidance document titled, : Clarification on special education and related services in New Mexico specifically related to the roles and processes of the Eligibility Determination Teams (EDTs) and the Individualized Educational Program (IEP) teams (NMPED) (September 24, 2020)

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assessments or measures are valid and reliable; (iv) Are administered by trained and knowledgeable personnel; and (v) Are administered in accordance with any instructions provided by the producer of the assessments. (2) Assessments and other evaluation materials include those tailored to assess specific areas of educational need and not merely those that are designed to provide a single general intelligence quotient. (3) Assessments are selected and administered so as best to ensure that if an assessment is administered to a child with impaired sensory, manual, or speaking skills, the assessment results accurately reflect the child's aptitude or achievement level or whatever other factors the test purports to measure, rather than reflecting the child's impaired sensory, manual, or speaking skills (unless those skills are the factors that the test purports to measure). (4) The child is assessed in all areas related to the suspected disability, including, if appropriate, health, vision, hearing, social and emotional status, general intelligence, academic performance, communicative status, and motor abilities; (5) Assessments of children with disabilities who transfer from one public agency to another public agency in the same school year are coordinated with those children's prior and subsequent schools, as necessary and as expeditiously as possible, consistent with §300.301(d)(2) and (e), to ensure prompt completion of full evaluations.	what further evaluations and information are needed to address the question in 34 CFR Sec. 300.305(a)(2). Pursuant to 34 CFR Sec. 300.305(b), the group may conduct its review without a meeting. (3) In conducting an evaluation, the public agency shall: (a) use a variety of assessment tools and strategies to gather relevant functional, developmental, and academic information about the child, including information provided by the child's family that may assist: (i) in determining if the child is a child with a disability; and (ii) the content of the child's IEP, including information related to assisting the child to be involved and progress in the general education curriculum or for a preschool child to participate in appropriate activities. (b) not use any single measure or assessment as the sole criterion for determining whether a child is a child with a disability and for determining an appropriate educational program for the child; and (c) use technically sound instruments that may assess the relative contribution of cognitive and behavioral factors, in addition to physical or developmental factors. (4) The public agency shall provide the parents with a written report of the evaluation or reevaluation at	CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document.

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(6) In evaluating each child with a disability under §§300.304 through 300.306, the evaluation is sufficiently comprehensive to identify all of the child's special education and related services needs, whether or not commonly linked to the disability category in which the child has been classified. (7) Assessment tools and strategies that provide relevant information that directly assists persons in determining the educational needs of the child are provided. (Authority: 20 U.S.C. 1414(b)(1)-(3), 1412(a)(6)(B))	least two calendar days before the eligibility determination team meeting. … H. Procedural requirements for the assessment and evaluation of culturally and linguistically diverse children. (1) Each public agency shall ensure that tests and other evaluation materials used to assess children are selected, provided. and administered so as not to be discriminatory on a racial or cultural basis and are provided and administered in the child's native language or other mode of communication, such as American sign language, and in the form most likely to yield accurate information, on what the child knows, and can do academically, developmentally and functionally, unless it is clearly not feasible to select, provide, or administer pursuant to 34 CFR Sec. 300.304(c)(1). (2) Each public agency shall consider information about a child's language proficiency in determining how to conduct the evaluation of the child to prevent misidentification. A child may not be determined to be a child with a disability if the determinant factor for that eligibility determination is limited English proficiency. Comparing academic achievement results with grade level peers in the public agency with similar cultural and linguistic backgrounds should guide this determination process and ensure that the child is exhibiting the characteristics of a disability and not merely language difference in accordance with 34 CFR Sec. 300.306(b)(1). (3) Public agencies in New Mexico shall devote particular attention to the foregoing requirements in light of the state's cultural and linguistic diversity. Persons assessing culturally or linguistically diverse children shall consult appropriate professional standards to ensure that their evaluations are not discriminatory and shall include appropriate	

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	references to such standards and concerns in their written reports. (4) Policies for public agency selection of assessment instruments include: (a) assessment and evaluation materials and methods that are tailored to assess specific areas of educational need; and (b) assessments that are selected to ensure that results accurately reflect the child's aptitude or achievement level.	

§ 300.305 Additional requirements for evaluations and reevaluations.		
(a) *Review of existing evaluation data.* As part of an initial evaluation (if appropriate) and as part of any reevaluation under this part, the IEP Team and other qualified professionals, as appropriate, must— (1) Review existing evaluation data on the child, including— (i) Evaluations and information provided by the parents of the child; (ii) Current classroom-based, local, or State assessments, and classroom-based observations; and (iii) Observations by teachers and related services providers; and (2) On the basis of that review, and input from the child's parents, identify what additional data, if	**6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** **G.** Procedures for conducting evaluations and reevaluations. … … … (1) Each public agency shall ensure that the child is evaluated in all areas related to the suspected disability and shall ensure that the evaluation is sufficiently comprehensive to identify all of the child's special education and related service needs, regardless of whether they are commonly linked to the disability category in which the child has been classified. The public agency shall follow the procedures for evaluations and reevaluations established by 34 CFR Secs. 300.304 and 300.305, department rules, and standards for evaluations and	CIMARRON MUNICIPAL SCHOOLS may include "other qualified professionals, as appropriate" who may not be part of the child's IEP Team in the group that determines if additional data are needed to make an eligibility determination and determine the child's educational needs. CIMARRON MUNICIPAL SCHOOLS does not define "other qualified professionals" for purposes of the review of existing evaluation data, but instead, will make that determination on a case-by-case basis as appropriate to the specific child. (See Fed. Reg. 46644 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will conduct a review of existing evaluation data prior to an initial evaluation, if appropriate, and prior to any reevaluation. The reevaluation always commences with the review of existing evaluation data. The review of existing evaluation data determines the scope of the evaluation. CIMARRON MUNICIPAL SCHOOLS is not required to obtain parental consent before reviewing existing data

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any, are needed to determine— (i) (A) Whether the child is a child with a disability, as defined in § 300.8, and the educational needs of the child; or (B) In case of a reevaluation of a child, whether the child continues to have such a disability, and the educational needs of the child; (ii) The present levels of academic achievement and related developmental needs of the child; (iii) (A) Whether the child needs special education and related services; or (B) In the case of a reevaluation of a child, whether the child continues to need special education and related services; and (iv) Whether any additions or modifications to the special education and related services are needed to enable the child to meet the measurable annual goals set out in the IEP of the child and to participate, as appropriate, in the general education curriculum. (b) *Conduct of review.* The group described in paragraph (a) of this section may conduct its review without a meeting. (c) *Source of data.* The public agency must administer such assessments and other evaluation measures as may be needed to produce the data identified under paragraph (a) of this section. (d) *Requirements if additional data are not needed.*	reevaluations set forth in the New Mexico technical evaluation and assessment manual (New Mexico T.E.A.M.). (2) The initial evaluation, if appropriate, and any reevaluations shall begin with a review of existing information by a group that includes the parents, the other members of a child's IEP team and other qualified professionals, as appropriate, to determine what further evaluations and information are needed to address the question in 34 CFR Sec. 300.305(a)(2). Pursuant to 34 CFR Sec. 300.305(b), the group may conduct its review without a meeting. **6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** A. Preschool programs for children aged 2 through 5. … (5) In particular: … (f) Each LEA shall designate a team including parents and qualified professionals to review existing evaluation data for each child entering the LEA's preschool program in compliance with 34 CFR Sec. 300.305, and based on that review to identify what additional data, if any, are needed to determine the child's eligibility for Part B services or develop an appropriate program in a manner that is consistent with Paragraph (3) of Subsection A of this section. The notice of procedural safeguards shall be given to the parents as provided in Paragraph (3) of Subsection D of 6.31.2.13 NMAC. … G. Graduation planning and post-secondary transitions.	as part of an initial evaluation or a reevaluation. (See OSEP Letter to Anonymous (2007) If a functional behavioral assessment (FBA) is conducted as a screening for instructional purposes or as a review of existing data, including classroom observations, the IDEA and the ESEA do not require parental consent, but collaborative partnerships between educators, parents, and students during the planning, implementation, and review of an FBA are important. (See Using Functional Behavioral Assessments to Create Supportive Learning Environments (U.S. Dept. of Educ.) (November 2024)) CIMARRON MUNICIPAL SCHOOLS recognizes the NMPED guidance with the Procedure for Review of Existing Evaluation Data (NMPED) (2021) and REED Form (NMPED) during Initial Evaluations and Reevaluations. If a parent who revoked consent for special education and related services later requests that his or her child be re-enrolled in special education, CIMARRON MUNICIPAL SCHOOLS will treat this request as a request for an initial evaluation, rather than a reevaluation. However, depending on the existing data available, a new evaluation may not always be required. The IEP Team and other qualified professionals may review existing evaluation data as part of an initial evaluation (if appropriate) that includes classroom-based, local, or State assessments, and classroom-based observations by teachers and related services providers. On the basis of that review and input from the child's parents, the IEP Team and other qualified professionals will identify what additional data, if any, are needed to determine whether the child is a child with a disability and the educational needs of the child. Therefore, CIMARRON MUNICIPAL SCHOOLS may not always have to expend resources on a "new" initial evaluation. (See 73 Fed. 73015 (December 1, 2008)) Based on the review of existing evaluation data, and input from the child's parents, the IEP Team and other qualified professionals, as appropriate, must determine

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(1) If the IEP Team and other qualified professionals, as appropriate, determine that no additional data are needed to determine whether the child continues to be a child with a disability, and to determine the child's educational needs, the public agency must notify the child's parents of'— (i) That determination and the reasons for the determination; and (ii) The right of the parents to request an assessment to determine whether the child continues to be a child with a disability, and to determine the child's educational needs. (2) The public agency is not required to conduct the assessment described in paragraph (d)(1)(ii) of this section unless requested to do so by the child's parents. (e) *Evaluations before change in eligibility*. (1) Except as provided in paragraph (e)(2) of this section, a public agency must evaluate a child with a disability in accordance with §§ 300.304 through 300.311 before determining that the child is no longer a child with a disability. (2) The evaluation described in paragraph (e)(1) of this section is not required before the termination of a child's eligibility under this part due to graduation from secondary school with a regular diploma, or due to exceeding the age eligibility for FAPE under State law. (3) For a child whose eligibility terminates under circumstances described in paragraph (e)(2) of this section, a public agency must provide the	… (5) For a child whose eligibility terminates due to graduation from secondary school with a regular high school diploma obtained through the standard program of study or due to reaching the child's twenty-second birthday, the public agency shall provide the child with a summary of the child's academic achievement and functional performance, which shall include recommendations on how to assist the child in meeting the child's post-secondary goals pursuant to 34 CFR Sec. 300.305(e)(3). **6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** C. Evaluations and reevaluations. (3) Evaluation before termination of eligibility. (a) Pursuant to 34 CFR Sec. 300.305(e) (1), each public agency shall evaluate a child with a disability in accordance with 34 CFR Secs. 300.304 through 300.311 before determining that the child is no longer a child with a disability. (b) Pursuant to 34 CFR Sec. 300.305(e) (2), evaluation before termination of eligibility is not required when a child graduates from secondary school with a regular high school diploma or the termination is due to the child exceeding the age of eligibility for special education upon turning 22 years old. In these circumstances, the public agency must provide the child with a summary of the child's academic achievement and functional performance, including recommendations on	whether additional data are needed to determine whether the child continues to be a child with a disability, and the educational needs of the child; the present levels of academic achievement and related developmental needs of the child; whether the child continues to need special education; and whether any additions or modifications to the special education and related services are needed to enable the child to meet the measurable annual goals set out in the IEP of the child and to participate, as appropriate, in the general education curriculum. If following the review of existing evaluation data, the IEP Team and other qualified professionals, as appropriate, determine that no additional data are needed to determine whether the child continues to be a child with a disability, and to determine the child's educational needs, CIMARRON MUNICIPAL SCHOOLS will notify the child's parents of: (i) that determination and the reasons for the determination; and (ii) the right of the parents to request an assessment to determine whether the child continues to be a child with a disability, and to determine the child's educational needs. Under these circumstances, CIMARRON MUNICIPAL SCHOOLS may not conduct an assessment unless requested to do so by the child's parents. If the parents do not request an assessment, then the review of existing data constitutes the reevaluation. (See OSEP Letter to Anonymous (2007) CIMARRON MUNICIPAL SCHOOLS will prepare a Summary of Performance as required by the IDEA for each child with a disability prior to the child's eligibility terminating due to graduation with a regular high school diploma or due to exceeding age eligibility for a FAPE. The Summary of Performance takes the place of a reevaluation. CIMARRON MUNICIPAL SCHOOLS is not required to conduct evaluations for children to meet the entrance or eligibility requirements of another institution or agency. The requirements for secondary transition are intended to help parents and schools assist children with disabilities transition beyond high school. However, CIMARRON MUNICIPAL SCHOOLS is not required

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child with a summary of the child's academic achievement and functional performance, which shall include recommendations on how to assist the child in meeting the child's postsecondary goals. (Authority: 20 U.S.C. 1414(c))	how to assist the child in meeting postsecondary goals as required by 34 CFR Sec. 300.305(e)(3). (4) The public agency shall document its attempts to obtain parental consent.	to assess a child with a disability to determine the child's eligibility to be considered a child with a disability in another agency, such as a vocational rehabilitation program, or a college or other postsecondary setting. CIMARRON MUNICIPAL SCHOOLS is also not required to provide the postsecondary services that may be included in the Summary of Performance. (See 71 Fed. Reg. 46644 (August 14, 2006))

§ 300.306 Determination of eligibility.		
(a) *General.* Upon completion of the administration of assessments and other evaluation measures— (1) A group of qualified professionals and the parent of the child determines whether the child is a child with a disability, as defined in § 300.8, in accordance with paragraph (b) of this section and the educational needs of the child; and (2) The public agency provides a copy of the evaluation report and the documentation of determination of eligibility at no cost to the parent (b) *Special rule for eligibility determination.* A child must not be determined to be a child with a disability under this part— (1) If the determinant factor for that determination is— (i) Lack of appropriate instruction in reading, including the essential components of reading instruction (as defined in section 1208(3) of the ESEA as such section was	**6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** F. Timelines for evaluations. (1) Each public agency shall maintain a record of the receipt, processing, and disposition of any request or referral for an initial evaluation or reevaluation. All appropriate evaluation data, including complete Student Assistance Team file documentation, multi-layered system of supports data, and summary reports from all individuals evaluating the child shall be reported in writing for presentation to the eligibility determination team. … E. Procedural requirements for the assessment and evaluation of culturally and linguistically diverse children. … (3) Each public agency shall consider information about a child's language proficiency in determining how to conduct the evaluation of the child to prevent misidentification. A child may not be determined to	CIMARRON MUNICIPAL SCHOOLS will make eligibility decisions within a reasonable period of time following the completion of an evaluation. (See 71 Fed. Reg. 46728 (August 14, 2006)) In New Mexico, a reasonable period of time means within 15 school days of completing the full and individual evaluation and written evaluation report. If an individual evaluation is completed during a scheduled period in which student attendance is not required for at least 14 calendar days, the public agency shall convene both a meeting of the eligibility determination team and (if the child is determined eligible) a meeting of the IEP team to develop or revise the child's IEP no later than 15 school days from the first day when student attendance resumes. The change from "team members" to "group members" was made in the 1999 regulations to distinguish this group from the IEP Team, since the group of qualified professionals and the parent that makes the eligibility determination does not necessarily have to be the same as the IEP Team members. (See 71 Fed. Reg. 46649 (August 14, 2006)) In New Mexico, the group that makes the eligibility determination is called the "Eligibility Determination Team" (EDT).

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in effect on the day before the date of enactment of the Every Student Succeeds Act (December 9, 2015)); (ii) Lack of appropriate instruction in math; or (iii) Limited English proficiency; and (2) If the child does not otherwise meet the eligibility criteria under §300.8(a). (c) *Procedures for determining eligibility and educational need*. (1) In interpreting evaluation data for the purpose of determining if a child is a child with a disability under §300.8, and the educational needs of the child, each public agency must— (i) Draw upon information from a variety of sources, including aptitude and achievement tests, parent input, and teacher recommendations, as well as information about the child's physical condition, social or cultural background, and adaptive behavior; and (ii) Ensure that information obtained from all of these sources is documented and carefully considered. (2) If a determination is made that a child has a disability and needs special education and related services, an IEP must be developed for the child in accordance with §§ 300.320 through 300.324. (Authority: 20 U.S.C. 1414(b)(4) and (5))	be a child with a disability if the determinant factor for that eligibility determination is limited English proficiency. Comparing academic achievement results with grade level peers in the public agency with similar cultural and linguistic backgrounds should guide this determination process and ensure that the child is exhibiting the characteristics of a disability and not merely language difference in accordance with 34 CFR Sec. 300.306(b)(1). … J. Eligibility determinations. (1) Upon completing the full and individual evaluation and written evaluation report, the public agency shall convene a meeting of the eligibility determination team, which shall include the parent and a group of qualified professionals, within 15 school days to determine whether the child is a child with a disability and requires special education and related services, as defined in 34 CFR Sec. 300.8 and Paragraph (2) of Subsection B of 6.31.2.7 NMAC. If an individual evaluation is completed during a scheduled period in which student attendance is not required for at least 14 calendar days, the public agency shall convene both a meeting of the eligibility determination team and (if the child is determined eligible) a meeting of the IEP team to develop or revise the child's IEP no later than 15 school days from the first day when student attendance resumes. The determination shall be made in compliance with all applicable requirements of 34 CFR Sec. 300.306 and these or other department rules and standards and, for a child suspected of having a specific learning disability, in compliance with the additional procedures of 34 CFR Secs. 300.307 through 300.311, and these or other department rules, policies, and standards. The	CIMARRON MUNICIPAL SCHOOLS recognizes the NMPED memorandum guidance: Clarification on special education and related services in New Mexico specifically related to the roles and processes of the Eligibility Determination Teams (EDTs) and the Individualized Educational Program (IEP) teams (NMPED) (September 24, 2020) CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document. While it would be appropriate for parents to review documents related to the determination of eligibility prior to the eligibility determination, it would not be appropriate for CIMARRON MUNICIPAL SCHOOLS to provide documentation of the determination of eligibility prior to discussing a child's eligibility for special education and related services with the parent. Providing documentation of the eligibility determination to a parent prior to a discussion with the parent regarding the child's eligibility could indicate that CIMARRON MUNICIPAL SCHOOLS made its determination without including the parent, and possibly qualified professionals, in the decision. (See 71 Fed. Reg. 46645 (August 14, 2006)) The eligibility group which includes the parent should work toward consensus, but CIMARRON MUNICIPAL SCHOOLS has the ultimate responsibility to determine whether the child is a child with a disability. CIMARRON MUNICIPAL SCHOOLS encourages parents and school personnel to work together in making the eligibility determination. If the parent disagrees with CIMARRON MUNICIPAL SCHOOLS's determination regarding eligibility, CIMARRON MUNICIPAL SCHOOLS must provide the parent with prior written notice and the parent's right to seek resolution of any disagreement through an impartial due process hearing. (See 71 Fed. Reg. 46661 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will hold a meeting to develop the child's IEP within 30 days of

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	eligibility determination team meeting includes a review of the full and individual evaluation to determine: (a) the educational needs of the child; (b) if the child is a child with a disability; and (c) if the child requires special education and related services as a result of the disability. (2) Optional use of developmentally delayed classification for children aged three through nine. (a) The developmentally delayed classification may be used at the option of individual local educational agencies but may only be used for children who are not eligible for special education under any other disability category. (b) Children who are eligible as children with developmental delay shall be reevaluated during the school year in which they turn nine and will no longer be eligible in this category when they become 10. A student who is not eligible for special education and related services under any other eligibility category at age 10 will no longer be eligible for special education and related services. .	determining that a child is eligible for special education services under the IDEA. (See 71 Fed. Reg. 46637 (August 14, 2006)) If an individual evaluation is completed during a scheduled period in which student attendance is not required for at least 14 calendar days, the public agency shall convene both a meeting of the eligibility determination team and (if the child is determined eligible) a meeting of the IEP team to develop or revise the child's IEP no later than 15 school days from the first day when student attendance resumes. CIMARRON MUNICIPAL SCHOOLS recognizes and shall comply with the State established timelines for responding to a request by a parent for an initial evaluation, conducting an initial evaluation, convening a meeting of the eligibility determination team and IEP team. CIMARRON MUNICIPAL SCHOOLS shall maintain documentation of the receipt, processing, and disposition of any request or referral for an initial evaluation. Neither the IDEA nor State law establishes a timeline for providing a copy of the evaluation report or the documentation of determination of eligibility to the parents, instead leaving it up to local discretion. CIMARRON MUNICIPAL SCHOOLS will ensure that parents have the information they need to participate meaningfully in IEP Team meetings, which may include reviewing their child's records. CIMARRON MUNICIPAL SCHOOLS will comply with a parent request to inspect and review existing education records, including an evaluation report, without unnecessary delay and before any meeting regarding an IEP, and in no case more than 45 days after the request has been made. (See 34 C.F.R. § 300.613(a)) CIMARRON MUNICIPAL SCHOOLS will respond to reasonable requests for explanations and interpretations of records. (See 34 C.F.R. § 300.613(b)(1)) (See 71 Fed. Reg. 46645 (August 14, 2006))

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		Whether a child has received "appropriate instruction" is appropriately left to State and CIMARRON MUNICIPAL SCHOOLS officials to determine. While information regarding the quality of instruction a child received in the past may be helpful in determining whether a child is eligible for special education services, it is not essential. CIMARRON MUNICIPAL SCHOOLS, however, must ensure that the determinant factor in deciding that a child is a child with a disability is not a lack of appropriate instruction in reading and math. (See 71 Fed. Reg. 46646 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS recognizes the NMPED memorandum guidance: Clarification on special education and related services in New Mexico associated with determining the need for specific related services (NMPED) (2020) CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document.

Additional Procedures for Identifying Children With Specific Learning Disabilities		
§ 300.307 Specific learning disabilities.		
(a) *General.* A State must adopt, consistent with § 300.*309*, criteria for determining whether a child has a specific learning disability as defined in §300.8(c)(10). In addition, the criteria adopted by the State— (1) Must not require the use of a severe discrepancy between intellectual ability and achievement for determining whether a child has a specific learning disability, as defined in § 300.8(c)(10); (2) Must permit the use of a process based on the child's response to scientific, research-based intervention; and	**6.31.2.7 NMAC. DEFINITIONS:** … B. The following terms shall have the following meanings for purposes of these rules. … (4) **"Dual discrepancy"** means the child does not achieve adequately for the child's age or to meet grade-level standards established in Standards for Excellence (Chapter 29 of Title 6 of the NMAC); and (a) does not make sufficient progress to meet age or grade-level standards; or	The NMPED has issued a guidance document titled, New Mexico Technical Evaluation and Assessment Manual: Determining Eligibility for IDEA Part B Special Education Services (NMPED) (Revised December 2017), available through the NMPED website. CIMARRON MUNICIPAL SCHOOLS recognizes it must use the State criteria when determining whether a child has a Specific Learning Disability. In the specific learning disability category, CIMARRON MUNICIPAL SCHOOLS expects that evaluation teams adhere to NM TEAM (NMPED) (2017) when evaluating a student for a suspected learning disability, as a means of ensuring compliance with State criteria. (See OSEP Letter to

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(3) May permit the use of other alternative research-based procedures for determining whether a child has a specific learning disability, as defined in § 300.8(c)(10). (b) *Consistency with State criteria.* A public *agency* must use the State criteria adopted pursuant to paragraph (a) of this section in determining whether a child has a specific learning disability. (Authority: 20 U.S.C. 1221e–3; 1401(30); 1414(b)(6))	(b) exhibits a pattern of strengths and weaknesses in performance, achievement, or both, relative to age, grade level standards or intellectual development. (5) **"Dyslexia"** means a specific learning disability that is neurobiological in origin and that is characterized by difficulty with accurate or fluent word recognition and by poor spelling and decoding abilities, which characteristics typically result from a deficit in the phonological component of language that is often unexpected in relation to other cognitive abilities and the provision of effective classroom instruction and may result in problems in reading comprehension and reduced reading experience that may impede the growth of vocabulary and background knowledge. **6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** … K. Criteria for identifying children with suspected specific learning disabilities. … (3) Public agencies shall use the dual discrepancy model to identify children with specific learning disabilities in kindergarten through grade 12 as described in the New Mexico technical evaluation and assessment manual. When using this model, public agencies shall utilize information provided, in part, by the student assistance team, as well as data and information obtained through the use of the multi-layered system of supports.	Massanari (2007); see also OSEP Letter to Zirkel (2007)). When designing and conducting an initial evaluation or reevaluation for an individual child suspected of having a learning disability using the severe discrepancy model, the Highly Recommended and Potential Additional components of an evaluation will be considered and followed as appropriate given the characteristics and needs of the individual child. Consistent with federal and New Mexico state regulations, two distinct models of determining SLD eligibility have been established: severe discrepancy and dual discrepancy. Regardless of the model, areas to be covered in an initial evaluation are identical. It is not the components but the interpretation and use of the results that differs from model to model. To successfully make an appropriate eligibility determination under the SLD category, CIMARRON MUNICIPAL SCHOOLS expects EDTs to understand the criteria for each of the methods (i.e., severe discrepancy and dual discrepancy). (See New Mexico Technical Evaluation and Assessment Manual: Determining Eligibility for IDEA Part B Special Education Services (NMPED) (Revised December 2017) CIMARRON MUNICIPAL SCHOOLS implements the dual discrepancy model in kindergarten through grade 12 utilizing the student assistance team and the multi-layered system of supports as defined and described in NM TEAM. In addition, for any child who has been referred for an evaluation due to specific difficulties in reading or written expression, CIMARRON MUNICIPAL SCHOOLS expects that assessments be conducted to determine whether the child demonstrates the characteristics of dyslexia. Not all children with SLD in reading and/or written expression will demonstrate the characteristics of dyslexia, as dyslexia is defined as a specific pattern of processing deficits. However, CIMARRON MUNICIPAL SCHOOLS expects EDTs

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		to consider dyslexia for all students referred for an evaluation for potential eligibility under the category of SLD in the areas of reading and/or written expression. (See NM TEAM, December 2017) CIMARRON MUNICIPAL SCHOOLS uses the NMPED manual, Dyslexia Handbook: A Guide to Teaching ALL Students to Read through Structured Literacy (NMPED) (2020), and New Mexico Technical Evaluation and Assessment Manual: Identification of Dyslexia Supplemental Narrative and Worksheet (NMPED) (2020), as its guiding documents in implementing the student intervention and identification of Dyslexia. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document.

§ 300.308 Additional group members.		
The determination of whether a child suspected of having a specific learning disability is a child with a disability as defined in § 300.8, must be made by the child's parents and a team of qualified professionals, which must include— (a) (1) The child's regular teacher; or (2) If the child does not have a regular teacher, a regular classroom teacher qualified to teach a child of his or her age; or (3) For a child of less than school age, an individual qualified by the SEA to teach a child of his or her age; and (b) At least one person qualified to conduct *individual*	**6.31.2.10 NMAC IDENTIFICATION, EVALUATIONS, AND ELIGIBILITY DETERMINATIONS:** K. Criteria for identifying children with suspected specific learning disabilities. (1) … (a) The public agency shall, subject to Subparagraph (d) of this paragraph, require that the group established under 34 CFR Secs. 300.306(a) (1) and 300.308 for the purpose of determining eligibility of students suspected of having a specific learning disability, consider data obtained during implementation of the multi-layered system of supports in making an eligibility determination.	CIMARRON MUNICIPAL SCHOOLS will ensure that a child suspected of having a specific learning disability (SLD) and needing special education services is evaluated by a group of qualified professionals, and that the eligibility determination is made by a group of qualified professionals and the parent. The requirement that the group of qualified professionals include "at least one person qualified to conduct individual diagnostic evaluations of children" allows decisions about the specific qualifications of the members to be made at the local level, so that the composition of the group may vary depending on the nature of the child's suspected disability, the expertise of local staff, and other relevant factors. For example, for a child suspected of having an SLD in the area of reading, it might be important to include a reading specialist as part of the eligibility group. However, for a child

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diagnostic examinations of children, such as a school psychologist, speech-language pathologist, or remedial reading teacher. (Authority: 20 U.S.C. 1221e–3; 1401(30); 1414(b)(6))		suspected of having an SLD in the area of listening comprehension, it might be appropriate for the group to include a speech-language pathologist with expertise in auditory processing disorders. CIMARRON MUNICIPAL SCHOOLS will make these decisions on a case-by-case basis, taking into account individual factors. (See 71 Fed. Reg. 46650 (August 14, 2006))

§ 300.309 Determining the existence of a specific learning disability.		
(a) The group described in § 300.306 may *determine* that a child has a specific learning disability, as defined in § 300.8(c)(10), if— (1) The child does not achieve adequately for the child's age or to meet State-approved grade-level standards in one or more of the following areas, when provided with learning experiences and instruction appropriate for the child's age or State-approved grade-level standards: (i) Oral expression. (ii) Listening comprehension. (iii) Written expression. (iv) Basic reading skill. (v) Reading fluency skills. (vi) Reading comprehension. (vii) Mathematics calculation. (viii) Mathematics problem solving. (2)	**6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS** B. The public agency shall follow the multi-layered system of supports as a proactive system for early intervention for students who demonstrate a need for educational support for learning as set forth in Subsection D of 6.29.1.9 NMAC. This support shall be provided regardless of whether a student has been referred for a full and individual evaluation for special education and related services or has been identified as eligible for special education. (1) A student's participation in the multi-layered system of supports does not prevent the full and individual evaluation for special education of the student. (2) A student may receive a full and individual evaluation for special education and related services at any time before, during, or after the implementation of the multi-layered system of supports. A parent may request a full and individual evaluation for special education and related services at any time. (3) If the student is suspected of having a disability and	CIMARRON MUNICIPAL SCHOOLS will ensure that the group of qualified professionals appropriately assesses the child's academic achievement. CIMARRON MUNICIPAL SCHOOLS recognizes it must use the State criteria when determining whether a child has a Specific Learning Disability. In the specific learning disability category, CIMARRON MUNICIPAL SCHOOLS expects that evaluation teams adhere to NM TEAM (December 2017) when evaluating a student for a suspected learning disability, as a means of ensuring compliance with State criteria. (See OSEP Letter to Massanari (2007); see also OSEP Letter to Zirkel (2007) An initial evaluation for a specific learning disability may include (highly recommended): a review and consideration of SAT file documentation; gathering and analyzing development/educational, medical, family and social history, including an interview with the parent(s) guardian(s); analyzing observation completed in the child's learning environments including the general classroom setting, either through the SAT process or as part of the initial evaluation process; conducting a comprehensive assessment of cognitive abilities, including verbal and nonverbal skills; completing a systematic review of individual academic achievement, including formal and informal measures; administering an individual academic achievement in the area(s) of suspected disability for which instruction and intervention have been documented (required for all

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(i) The child does not make sufficient progress to meet age or State-approved grade-level standards in one or more of the areas identified in paragraph (a)(1) of this section when using a process based on the child's response to scientific, research-based intervention; or (ii) The child exhibits a pattern of strengths and weaknesses in performance, achievement, or both, relative to age, State-approved grade-level standards, or intellectual development, that is determined by the group to be relevant to the identification of a specific learning disability, using appropriate assessments, consistent with §§300.304 and 300.305; and (3) The group determines that its findings under paragraphs (a)(1) and (2) of this section are not primarily the result of— (i) A visual, hearing, or motor disability; (ii) Mental retardation; (iii) Emotional disturbance; (iv) Cultural factors; (v) Environmental or economic disadvantage; or (vi) Limited English proficiency. (b) To ensure that underachievement in a child suspected of having a specific learning disability is not due to lack of appropriate instruction in reading or math, the group must consider, as part of the evaluation described in §§ 300.304 through 300.306—	demonstrates an obvious need for special education or related services by reason thereof, then the student shall be referred for a full and individual evaluation for special education without undue delay. … K. Criteria for identifying children with suspected specific learning disabilities. (1) Each public agency shall use the multi-layered system of supports for students suspected of having a specific learning disability, consistent with the department rules, policies, and standards for children who are being referred for evaluation due to a suspected disability under the specific learning disability category in compliance with 34 CFR Sec. 300.307. (a) The public agency shall, subject to Subparagraph (d) of this Paragraph, require that the group established under 34 CFR Secs. 300.306(a)(1) and 300.308 for the purpose of determining eligibility of students suspected of having a specific learning disability, consider data obtained during implementation of the multi-layered system of supports in making an eligibility determination. (b) To ensure that underachievement in a child suspected of having a specific learning disability is not due to lack of appropriate instruction in reading or math, the group shall consider, as part of the evaluation required in 34 CFR Secs. 300.304 through 300.306: (i) data that demonstrate that prior to, or as a part of, the referral process, the child was provided appropriate instruction in regular	SLD areas, including oral expression and listening comprehension); conducting an assessment of processing skills in the areas related to the suspected area(s) of disability; conducting a transition assessment, including a vocational evaluation (as appropriate); and, when an evaluation in any area is unable to be completed using standardized measures, using alternative methods of obtaining student's present levels of performance. (See NM TEAM, December 2017) CIMARRON MUNICIPAL SCHOOLS requires that evaluations include a review and/or assessment of all components within the specific area of difficulty. For example, if concerns are documented in any area of reading, all associated areas (e.g., phonics, fluency, phonemic awareness, vocabulary, and comprehension) must be reviewed and/or assessed. (See NM TEAM, December 2017) For any child who has been referred for an evaluation due to specific difficulties in reading or written expression, assessments should be conducted to determine whether the child demonstrates the characteristics of dyslexia. CIMARRON MUNICIPAL SCHOOLS recognizes that not all children with SLD in reading and/or written expression will demonstrate the characteristics of dyslexia, as dyslexia is defined as a specific pattern of processing deficits. (See NM TEAM, December 2017) Under the Dual Discrepancy Model, the results from the assessment of cognitive abilities should be utilized solely to determine the level of the student's cognitive functioning. The data are not to be used for making discrepancy determinations. (See NM TEAM, December 2017) CIMARRON MUNICIPAL SCHOOLS will ensure that the eligibility group considers the effect of cultural factors on a child's performance. Such consideration should take into account multiple sources of

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(1) Data that demonstrate that prior to, or as a part of, the referral process, the child was provided appropriate instruction in regular education settings, delivered by qualified personnel; and (2) Data-based documentation of repeated assessments of achievement at reasonable intervals, reflecting formal assessment of student progress during instruction, which was provided to the child's parents. (c) The public agency must promptly request *parental* consent to evaluate the child to determine if the child needs special education and related services, and must adhere to the timeframes described in §§ 300.301 and 300.303, unless extended by mutual written agreement of the child's parents and a group of qualified professionals, as described in §300.306(a)(1)— (1) If, prior to a referral, a child has not made adequate progress after an appropriate period of time when provided instruction, as described in paragraphs (b)(1) and (b)(2) of this section; and (2) Whenever a child is referred for an evaluation. (Authority: 20 U.S.C. 1221e–3; 1401(30); 1414(b)(6))	education settings, delivered by qualified personnel; and (ii) data-based documentation of repeated assessments of achievement at reasonable intervals, reflecting formal assessment of student progress during instruction, which was provided to the child's parents. (c) The documentation of the determination of eligibility, as required by 34 CFR Sec. 300.306(c) (1), shall meet the requirements of 34 CFR Sec. 300.311, including: (i) a statement of the basis for making the determination and an assurance that the determination has been made in accordance with 34 CFR Sec. 300.306(c)(1); (ii) a statement whether the child does not achieve adequately for the child's age or to meet state-approved grade-level standards consistent with 34 CFR Sec. 300.309(a)(1); (iii) a statement whether the child does not make sufficient progress to meet age or grade-level standards consistent with 34 CFR Sec. 300.309(a)(2) (i), or the child exhibits a pattern of strengths and weaknesses in performance, achievement, or both, relative to age, grade level standards, or intellectual development consistent with 34 CFR Sec. 300.309(a)(2)(ii); and (iv) if the child has participated in a process that assesses the child's response to	information, including the home environment, language proficiency, and other contextual factors gathered in the evaluation. (See 71 Fed. Reg. 46655 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will ensure that the group of qualified professionals eliminate all exclusionary factors before the group of qualified professionals and the parent reach the conclusion that the child is a child with a specific learning disability. Eligibility is contingent on the ability of CIMARRON MUNICIPAL SCHOOLS to provide appropriate instruction. Determining the basis of low achievement when a child has been given appropriate instruction is the responsibility of the eligibility group. (See 71 Fed. Reg. 46656 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS understands it is important for the eligibility group to have the information that it needs to rule out that the child's underachievement is a result of a lack of appropriate instruction. That could include evidence that the child was provided appropriate instruction either before, or as a part of, the referral process. (See 71 Fed. Reg. 46656 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will ensure that the eligibility group considers whether the child received appropriate instruction from qualified personnel. For children who attend private schools or charter schools or who are home schooled, it may be necessary to obtain information from parents and teachers about the curricula used and the child's progress with various teaching strategies. The eligibility group also may use information from current classroom-based assessments or classroom observations. On the basis of the available information, the eligibility group may identify other information that is needed to determine whether the child's low achievement is due to a disability, and not primarily the result of lack of appropriate instruction. The requirements for special education eligibility or the expectations for the quality of teachers or instructional programs are not affected, and do not differ, by the

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	scientific, research-based intervention: a statement of the instructional strategies used and the student-centered data collected; documentation that the child's parents were notified about the state's policies regarding the amount and nature of student performance data that would be collected and the general education services that would be provided; strategies for increasing the child's rate of learning; and the parents' right to request an evaluation. … K. Criteria for identifying children with suspected specific learning disabilities. … (2) Preschool children suspected of having a specific learning disability shall be evaluated in accordance with Subparagraph (f) of Paragraph (5) of Subsection A of 6.31.2.11 NMAC and 34 CFR Secs. 300.300 through 300.305. (3) Public agencies shall use the dual discrepancy model to identify children with specific learning disabilities in kindergarten through grade 12 as described in the New Mexico technical evaluation and assessment manual. When using this model, public agencies shall utilize information provided, in part, by the student assistance team, as well as data and information obtained through the use of the multi-layered	location or venue of a child's instruction. (See 71 Fed. Reg. 46656 (August 14, 2006)) Before determining that a child has a specific learning disability, CIMARRON MUNICIPAL SCHOOLS will ensure that the group of qualified professionals consider data that demonstrate that prior to or as part of the referral process, the child received appropriate instruction in regular education settings and that data-based documentation of repeated assessments of achievement during instruction was provided to the child's parents. If the child has not made adequate progress under these conditions after an appropriate period of time, CIMARRON MUNICIPAL SCHOOLS will refer the child for an evaluation to determine if special education and related services are needed. Additionally, the child's parents and the group of qualified professionals are permitted to extend the 60-day evaluation timelines for initial evaluation by mutual written agreement. (See 71 Fed. Reg. 46750 (August 14, 2006))

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	system of supports.	

§ 300.310 Observation.		
(a) The public agency must ensure that the child is observed in the child's learning environment (including the regular classroom setting) to document the child's academic performance and behavior in the areas of difficulty. (b) The group described in § 300.306(a)(1), in *determining* whether a child has a specific learning disability, must decide to— (1) Use information from an observation in routine classroom instruction and monitoring of the child's performance that was done before the child was referred for an evaluation; or (2) Have at least one member of the group described in §300.306(a)(1) conduct an observation of the child's academic performance in the regular classroom after the child has been referred for an evaluation and parental consent, consistent with § 300.300(a), is obtained. (c) In the case of a child of less than school age or out of school, a group member must observe the child in an environment appropriate for a child of that age. (Authority: 20 U.S.C. 1221e–3; 1401(30); 1414(b)(6))		CIMARRON MUNICIPAL SCHOOLS believes important information can be obtained about a child through observation in the classroom, or for a child less than school age, in an environment appropriate for a child of that age. CIMARRON MUNICIPAL SCHOOLS believes that objective observations are essential to assessing a child's performance and will be a part of routine classroom instruction. CIMARRON MUNICIPAL SCHOOLS will utilize appropriate observation and documentation of the child's academic performance and behavior in the areas of difficulty to determine whether a child has a SLD. (See 71 Fed. Reg. 46659 (Monday, August 14, 2006)) In the CIMARRON MUNICIPAL SCHOOLS, the observation is completed in the child's learning environments including the general classroom setting, either through the SAT process or as part of the initial evaluation process. CIMARRON MUNICIPAL SCHOOLS expects that the observation be completed in all areas of difficulty.

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§ 300.311 Specific documentation for the eligibility determination.		
(a) For a child suspected of having a specific learning *disability*, the documentation of the determination of eligibility, as required in § 300.306(a)(2), must contain a statement of— (1) Whether the child has a specific learning disability; (2) The basis for making the determination, including an assurance that the determination has been made in accordance with §300.306(c)(1); (3) The relevant behavior, if any, noted during the observation of the child and the relationship of that behavior to the child's academic functioning; (4) The educationally relevant medical findings, if any; (5) Whether— (i) The child does not achieve adequately for the child's age or to meet State-approved grade-level standards consistent with § 300.309(a)(1); and (ii) (A) The child does not make sufficient progress to meet age or State-approved grade-level standards consistent with § 300.309(a)(2)(i); or	**6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** K. Criteria for identifying children with suspected specific learning disabilities. (1) Each public agency shall use the multi-layered system of supports for students suspected of having a specific learning disability, consistent with the department rules, policies, and standards for children who are being referred for evaluation due to a suspected disability under the specific learning disability category in compliance with 34 CFR Sec. 300.307. … (c) The documentation of the determination of eligibility, as required by 34 CFR Sec. 300.306(c)(1), shall meet the requirements of 34 CFR Sec. 300.311, including: (i) a statement of the basis for making the determination and an assurance that the determination has been made in accordance with 34 CFR Sec. 300.306(c)(1); and (ii) a statement whether the child does not achieve adequately for the child's age or to meet state-approved grade-level standards consistent with 34 CFR Sec. 300.309(a)(1); and	CIMARRON MUNICIPAL SCHOOLS will ensure that the written evaluation report prepared by the group of qualified professionals for a possible learning disability contains all of the requisite documentation. The report will address whether the child meets or continues to meet the specific eligibility criteria for a specific learning disability and whether, by reason of the child's specific learning disability, the child needs or continues to need special education and related services.

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(B) The child exhibits a pattern of strengths and weaknesses in performance, achievement, or both, relative to age, State-approved grade level standards or intellectual development consistent with §300.309(a)(2)(ii); (6) The determination of the group concerning the effects of a visual, hearing, or motor disability; mental retardation; emotional disturbance; cultural factors; environmental or economic disadvantage; or limited English proficiency on the child's achievement level; and (7) If the child has participated in a process that assesses the child's response to scientific, research-based intervention— (i) The instructional strategies used and the student- centered data collected; and (ii) The documentation that the child's parents werenotified about— (A) The State's policies regarding the amount and nature of student performance data that would be collected and the general education services that would be provided; (B) Strategies for increasing the child's rate of learning; and (C) The parents' right to request an evaluation. (b) Each group member must certify in writing whether the report reflects the member's conclusion. If it does not reflect the member's conclusion, the group member must submit a separate statement	(iii) a statement whether the child does not make sufficient progress to meet age or grade-level standards consistent with 34 CFR Sec. 300.309(a)(2)(i), or the child exhibits a pattern of strengths and weaknesses in performance, achievement, or both, relative to age, grade level standards or intellectual development consistent with 34 CFR Sec. 300.309(a)(2)(ii); and (iv) if the child has participated in a process that assesses the child's response to scientific, research-based intervention: a statement of the instructional strategies used and the student-centered data collected; documentation that the child's parents were notified about the state's policies regarding the amount and nature of student performance data that would be collected and the general education services that would be provided; strategies for increasing the child's rate of learning; and the parents' right to request an evaluation.	

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presenting the member's conclusions. (Authority: 20 U.S.C. 1221e–3; 1401(30); 1414(b)(6))		

INDIVIDUALIZED EDUCATION PROGRAMS		
§ 300.320 Definition of individualized education program.		
(a) *General.* As used in this part, the term individualized education program or IEP means a written statement for each child with a disability that is developed, reviewed, and revised in a meeting in accordance with §§ 300.320 through 300.324, and that must include— (1) A statement of the child's present levels of academic achievement and functional performance, including – (i) How the child's disability affects the child's involvement and progress in the general education curriculum (i.e., the same curriculum as for nondisabled children); or (ii) For preschool children, as appropriate, how the disability affects the child's participation in appropriate activities. (2) (i) A statement of measurable annual goals, including academic and functional goals designed to— (A) Meet the child's needs that result from the child's disability to enable the child to be involved in and make progress in the general education curriculum; and (B) Meet each of the child's other educational needs that result from	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** B. Individualized education programs (IEPs). (1) Except as provided in 34 CFR Secs. 300.130 through300.144 for children enrolled by their parents in private schools, each public agency shall (1) develop, implement, review and revise an IEP in compliance with all applicable requirements of 34 CFR Secs. 300.320 through300.328 and these or other department rules and standards for each child with a disability within its educational jurisdiction; and (2) shall ensure that an IEP is developed, implemented, reviewed and revised in compliance with all applicable requirements of 34 CFR Sec. 300.320 through 300.328, and these or other department rules and standards for each child with a disability who is placed in or referred to a private school or facility by the public agency. … E. Participation in statewide and district-wide assessments. Each local educational agency and other public agencies when applicable shall include all children with disabilities in all statewide and district-wide assessment programs. Each public agency shall collect and report performance results in compliance with the requirements of 34 CFR Secs. 300.157, 300.160(f), and Sec. 1111(h) of the Elementary and Secondary Education Act, and any additional requirements established by the department. Students with	CIMARRON MUNICIPAL SCHOOLS will ensure that the IEP for every child with a disability includes a statement of the child's "functional performance" and "academic performance" since IDEA requires both, and therefore, neither can be omitted. (See 71 Fed. Reg. 46662 (August 14, 2006)) "Functional" is a term that CIMARRON MUNICIPAL SCHOOLS generally understands to refer to skills or activities that are not considered academic or related to a child's academic achievement. Instead, "functional" is often used in the context of routine activities of everyday living. (See 71 Fed. Reg. 4661 (August 14, 2006)) Neither the IDEA nor CIMARRON MUNICIPAL SCHOOLS requires goals to be written for each specific discipline. (See 71 Fed. Reg. 4662 (August 14, 2006)) Instead, for example, if the IEP Team has determined that a student needs speech and language therapy services as a component of FAPE, the IEP must include goals that address the student's need to develop and/or improve communication-related skills; however, it would not be necessary to label the goals as "speech therapy" goals. Therefore, if the IEP includes goals which appropriately address the student's need to develop communication-related skills, no additional or separate "therapy" goals are required. (See OSEP Letter to Hayden (1994)) CIMARRON MUNICIPAL SCHOOLS will ensure that the IEP for every child with a disability includes

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Federal Regulations	New Mexico Rules	Procedures
the child's disability; (ii) For children with disabilities who take alternate assessments aligned to alternate achievement standards, a description of benchmarks or short- term objectives; (3) A description of— (i) How the child's progress toward meeting the annual goals described in paragraph (2) of this section will be measured; and (ii) When periodic reports on the progress the child is making toward meeting the annual goals (such as through the use of quarterly or other periodic reports, concurrent with the issuance of report cards) will be provided; (4) A statement of the special education and related services and supplementary aids and services, based on peer-reviewed research to the extent practicable, to be provided to the child, or on behalf of the child, and a statement of the program modifications or supports for school personnel that will be provided to enable the child— (i) To advance appropriately toward attaining the annual goals; (ii) To be involved in and make progress in the general education curriculum in accordance with paragraph (a)(1) of this section, and to participate in extracurricular and other nonacademic activities; and (iii) To be educated and participate with other children with disabilities and nondisabled children in the activities described in this section;	disabilities may participate: (1) in the appropriate general assessment in the same manner as their nondisabled peers; this may include the use of adaptations that are deemed appropriate for all students by the department; or (2) in the appropriate general assessment with appropriate accommodations in administration if necessary; public agencies shall use the current guidance from the department about accommodations as specified in the student's IEP; or (3) in alternate assessments for the small number of students for whom alternate assessments are appropriate under the department's established participation criteria; the IEP team shall agree and document that the student is eligible for participation in an alternate assessment based on alternate achievement standards according to 34 CFR Sec. 300.320(a)(6). … G. Graduation planning and post-secondary transitions. (1) The IEP for each child with a disability in grades 8 through 12 is developed, implemented and monitored in compliance with all applicable requirements of the department's standards for excellence, (Chapter 29 of Title 6 of the NMAC), and these or other department rules and standards. The graduation plan shall be integrated into the transition planning and services provided in compliance with 34 CFR Secs. 300.320(b), and 300.324(c). (a) Graduation plans shall include the course of study, projected date of graduation and if the child is not on target for the graduation plan, the strategies and responsibilities of the public agency, child and family shall be identified in the IEP.	functional and academic measurable annual goals. CIMARRON MUNICIPAL SCHOOLS will further ensure that the IEP of a child who takes the NM Alternate Assessment includes benchmarks or short-term objectives. IDEA does not require goals to have outcomes and measures on a specific assessment tool. However, CIMARRON MUNICIPAL SCHOOLS expects that the goals be objectively measurable. (See 71 Fed. Reg. 46662 (August 14, 2006)) Report cards and quarterly report cards are examples of when periodic reports on the child's progress toward meeting the annual goals might be provided. The specific times that progress reports are to be provided to parents and the specific manner and format in which a child's progress toward meeting the annual goals is reported are best left to State and CIMARRON MUNICIPAL SCHOOLS officials to determine. (See 71 Fed. Reg. 46664 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will ensure that the IEP Team determines for each individual child how progress toward meeting the annual goals will be measured, and when parents will be provided with periodic reports of the child's progress. CIMARRON MUNICIPAL SCHOOLS will maintain copies of the progress reports provided to parents. CIMARRON MUNICIPAL SCHOOLS permits use of electronic mail to provide parents with their child's IEPs and related documentation, such as progress reports provided that the parents agree to use the electronic mail option and has safeguards in place to ensure the integrity of the process. (See OSEP Letter to Breton (2014)) If the child fails to make progress under the IEP, CIMARRON MUNICIPAL SCHOOLS expects that the IEP be reviewed and the reasons for the lack of progress be identified. If necessary, CIMARRON MUNICIPAL SCHOOLS expects that the IEP will be revised to assist the child in achieving his/her annual goals, and that any

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(5) An explanation of the extent, if any, to which the child will not participate with nondisabled children in the regular class and in the activities described in paragraph (a)(4) of this section; (6) (i) A statement of any individual appropriate accommodations that are necessary to measure the academic achievement and functional performance of the child on State and district wide assessments consistent with section 612(a)(16) of the Act; and (ii) If the IEP Team determines that the child must take an alternate assessment instead of a particular regular State or district wide assessment of student achievement, a statement of why— (A) The child cannot participate in the regular assessment; and (B) The particular alternate assessment selected is appropriate for the child; and (7) The projected date for the beginning of the services and modifications described in paragraph (a)(4) of this section, and the anticipated frequency, location, and duration of those services and modifications. (b) *Transition services.* Beginning not later than the *first* IEP to be in effect when the child turns 16, or younger if determined appropriate by the IEP Team, and updated annually, thereafter, the IEP must include— (1) Appropriate measurable postsecondary goals based upon age appropriate transition	(b) Graduation options for children with disabilities at Paragraph (13) of Subsection J of 6.29.1.9 NMAC shall align with state standards with benchmarks when appropriate. In accordance with Paragraph (13) of Subsection J of 6.29.1.9 NMAC, alternative programs of study to obtain a diploma may be utilized when appropriate. (c) An alternative degree that does not fully align with the state's academic standards, such as a certificate high school equivalency credential, or diploma obtained through the modified and ability programs of study, does not end a child's right to FAPE pursuant to 34 CFR Sec. 300.102(a)(3)(ii). (d) Prior to the student's receipt of a conditional certificate of transition or graduation with a diploma obtained through the modified or ability programs of study, a public agency must issue a prior written notice indicating that the student continues to be entitled to receive FAPE until either student meets the requirements to obtain a diploma through the standard program of study or until the end of the academic year in which the student becomes 22 years of age. (2) Appropriate post-secondary transition planning for children with disabilities is essential. Public agencies shall integrate transition planning into the IEP process pursuant to 34 CFR Secs. 300.320(b), and 300.324(c) and shall establish and implement appropriate policies, procedures, programs and services to promote successful post-secondary transitions for children with disabilities. Transition services for students 14-21 include the following. (a) Transition services are a coordinated set of activities for a child with a disability that emphasizes special education and related services designed to meet unique needs and prepare them for future education, employment and independent living.	services needed to achieve those goals will be included in the IEP, including both special education and related services. (See OSEP Letter to Morris (2007)) CIMARRON MUNICIPAL SCHOOLS does not require all IEP Team meetings to include a focused discussion on research-based methods as such requirements are unnecessary and would be overly burdensome. (See 71 Fed. Reg. 46665 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS expects that school personnel will select and use methods that research has shown to be effective, to the extent that methods based on peer-reviewed research are available. This does not mean that the service with the greatest body of research is the service necessarily required for a child to receive FAPE. (See 71 Fed. Reg. 46665 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS understands that there is nothing in the Act to suggest that the failure of a public agency to provide services based on peer-reviewed research would automatically result in a denial of FAPE. (See 71 Fed. Reg. 46665 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS does not require that every IEP include specific instructional methodologies. CIMARRON MUNICIPAL SCHOOLS recognizes the U.S. Department of Education's longstanding position that it is an IEP Team decision whether to include instructional methods in an IEP. Therefore, if an IEP Team determines that specific instructional methods are necessary for the child to receive a FAPE, then instructional methods may be addressed in the IEP. (See 71 Fed. Reg. 46665 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS expects that the amount of service in an IEP shall be clearly stated in a manner that is appropriate to each specific service and clear to all who are involved in the development and

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assessments related to training, education, employment, and, where appropriate, independent living skills; and (2) The transition services (including courses of study) needed to assist the child in reaching those goals. (c) *Transfer of rights at age of majority.* Beginning not later than one year before the child reaches the age of majority under State law, the IEP must include a statement that the child has been informed of the child's rights under Part B of the Act, if any, that will transfer to the child on reaching the age of majority under § 300.520. (d) *Construction.* Nothing in this section shall be construed to require— (1) That additional information be included in a child's IEP beyond what is explicitly required in section 614 of the Act; or (2) The IEP Team to include information under one component of a child's IEP that is already contained under another component of the child's IEP. (Authority: 20 U.S.C. 1414(d)(1)(A) and (d)(6))	(b) Transition services are designed to be within a results oriented process that is focused on improving the academic and functional achievement of the child with a disability to facilitate the child's movement from school to post-school activities, including post-secondary education, vocational education, integrated employment (including supported employment), continuing and adult education, adult services, independent living or community participation. (c) Transition services shall be based on the individual child's needs, taking into account the child's strengths, preferences and interests and includes: (i) instruction; (ii) related services; (iii) community experiences; (iv) the development of employment and other post-school adult living objectives; and (v) when appropriate, acquisition of daily living skills and the provision of a functional vocational evaluation. (d) Transition services for children with disabilities may be considered special education, if provided as individually designed instruction, aligned with the state standards with benchmarks, or related service, if required to assist a child with a disability to benefit from special education as provided in 34 CFR Sec. 300.43. (3) State rules require the development of measurable post-school goals beginning not later than the first IEP to be in effect when the child turns 14, or younger, if determined appropriate by the IEP team,	implementation of the child's IEP. The statement of the amount of each specific service must be sufficiently specific to reflect the commitment of CIMARRON MUNICIPAL SCHOOLS resources to the particular service to ensure that the child's IEP addresses the child's identified educational needs. CIMARRON MUNICIPAL SCHOOLS does not permit using ranges of time to express the CIMARRON MUNICIPAL SCHOOLS's level of commitment to a particular special educational or related service since a child's IEP would not contain the specific amount of time committed for that service. (71 Fed. Reg. 46667 (August 14, 2006), OSEP Letter to Matthews (2010), OSEP Letter to Rowland (2019), and OSEP Letter to McAndrews and Ramirez (2024)) CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of the following key guidance documents: ■ NMPED Memorandum containing guidance regarding Frequency of Service Stated on an IEP (NMPED) (September 8, 2004) available through the NMPED website. ■ From LRP Publications, Mountain Plains Regional Resource Center, and Parent Alliance, an Overview of Special Education Transportation: A Primer for Parents and Educators (NMPED) (2003)), available through the NMPED website. CIMARRON MUNICIPAL SCHOOLS understands its obligation to ensure FAPE is made available in accordance with the IEP. However, when the student is not present at school due to illness or family-initiated activity, and the District otherwise makes the IEP services available at the normally scheduled time, the District is not obligated to make other arrangements to provide the missed services. See (OSEP Letter to Balkman (1995) .

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	and updated annually thereafter. Pursuant to 34 CFR Sec. 300.320(b), the IEP shall include: (a) appropriate measurable post-secondary goals based upon age appropriate transition assessments related to training, education, employment and where appropriate, independent living skills; (b) the transition services (including courses of study) needed to assist the child in reaching those goals; and (c) a statement that the child has been informed of the child's rights under this title, if any, that will transfer to the child on reaching the age of majority. (4) Measurable post school goals refer to goals the child seeks to achieve after high school graduation. The goals shall be measurable while the child is still in high school. In addition, the nature of these goals will be different depending on the needs, abilities and wishes of each individual child. **6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** K. Transfer of parental rights to students at age 18. … (2) Pursuant to 34 CFR Sec. 300.320(c), each annual IEP review for a child who is age 14 or older shall include a discussion of the rights that will transfer when the child turns age 18 and, as appropriate, a discussion of the parents' plans for obtaining a guardian before that time. The IEP of a child who is age 14 or older shall include a statement that the child and the parent have been informed of the rights that will transfer to the child at age 18.	If a student cannot receive IEP services because the student does not attend school due to a field trip, other school activity, or when school personnel (related service providers) attend professional development conferences or other school related activities, the district is generally responsible for making alternative arrangements to provide the missed services. See (OSEP Letter to Balkman (1995)). CIMARRON MUNICIPAL SCHOOLS's IEP teams will follow NMPED guidelines when determining how a child will participate in the New Mexico Statewide Assessment Program, including how to select allowable accommodations and decide whether a child with a disability meets the criteria to be assessed based on modified or alternate academic achievement standards. CIMARRON MUNICIPAL SCHOOLS's IEP teams will have the sole discretion to determine that a student has the most significant cognitive disabilities. If a student cannot receive IEP services because the student is participating in required scheduled State and/or districtwide assessments, the district will not be required to make up the missed service. However, the district is required to provide any required accommodations or alternate assessment deemed necessary by the IEP team and listed in the child's IEP. (See OSEP Letter to Kane (2018)). CIMARRON MUNICIPAL SCHOOLS will not be obligated to make arrangements to make up missed IEP services should a child with a disability be absent from school on testing days due to a parent's choice. (See OSEP Letter to Kane (2018)). CIMARRON MUNICIPAL SCHOOLS will use the most current forms and follow the most current guidance of the NMPED as reflected in the New Mexico Accessibility & Accommodations Manual: Supporting Students During Assessment (NMPED) (January 22, 2026) as updated by the NMPED.

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	6.29.1.9 NMAC. PROCEDURAL REQUIREMENTS: J. Graduation requirements. … (13) Graduation requirements for issuance of a conditional certificate of transition or a diploma for students with an IEP. The development of a program of study and the granting of a diploma, or use of a conditional certificate of transition in the form of a continuing or transition individualized educational program (IEP) for students receiving special education services, includes the following governing principles: (a) The IEP team is responsible for determining whether the student has completed a planned program of study based on the student's strengths, interests, preferences, identified educational and functional needs and long-term educational or occupational goals, making the student eligible to receive either a diploma or a conditional certificate of transition. A conditional certificate of transition allows the student to participate in graduation activities. If a student receives a conditional certificate of transition, the student shall then return to the program specified in the IEP to complete the student's secondary program and meet the requirements for a diploma. Receipt of a conditional certificate of transition shall not end a student's right to FAPE. In addition, all IEPs shall provide a description of how the student's progress toward meeting annual goals and graduation requirements will be measured, and at what intervals progress will be reported to parents or guardians. A student shall be awarded a diploma upon completion of a planned program of study that meets the requirements of paragraph (b).	CIMARRON MUNICIPAL SCHOOLS will ensure that the IEP Team timely conducts graduation planning and addresses all IDEA and State requirements for graduation. NMPED has issued a guidance document regarding Graduation Options for Students with Disabilities Technical Assistance Manual (NMPED) (Revised January 2021), available through the NMPED website. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document. CIMARRON MUNICIPAL SCHOOLS will ensure that the IEP Team timely complies with the requirements for transfer of rights at age of majority. CIMARRON MUNICIPAL SCHOOLS will ensure that the IEP Team complies with the IDEA transition provisions beginning no later than the first IEP to be in effect when the child turns 14, or younger if appropriate, and updated annually thereafter. If an IEP Team chooses to address transition before age 14, CIMARRON MUNICIPAL SCHOOLS understands that the same requirements apply. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A F-3) CIMARRON MUNICIPAL SCHOOLS expects that the IEP Team include in the IEP measurable postsecondary goals based on age-appropriate transition assessments for every 14-year-old (and beyond) student with a disability regardless of the student's skill levels relating to education, employment, and training. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A F-1) CIMARRON MUNICIPAL SCHOOLS understands that the only area in which postsecondary goals are not required in the IEP is in the area of independent living

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	(b) A student may be awarded a diploma (Section 22-13-1.1 NMSA 1978) in accordance with the requirements of the following programs of study described in Items (i) through (iv). All IEP team discussion points and decisions identified herein, including the identification of the student's program of study and any student or parent proposals accepted or rejected by the IEP team (if the student has not reached the age of majority), shall be documented on the student's IEP and in the prior written notice (PWN) of proposed action. (i) A standard program of study is based upon meeting or exceeding all requirements for graduation based on the New Mexico standards for excellence (Subsection J of 6.29.1.9 NMAC) with or without reasonable accommodations of delivery and assessment methods, as well as all other standard graduation requirements of the district or charter school. A diploma obtained through the standard program of study is considered a "regular high school diploma" as defined in 34 C.F.R. § 300.102(a)(3)(iv). Pursuant to 34 C.F.R. § 300.102(a)(3)(i), students with disabilities who graduate from high school with a regular diploma through the standard program of study are no longer entitled to FAPE or continued receipt of special education and related services. (ii) A modified program of study is developed to provide relevance and is based on a student's career interest as it relates to one of the career clusters, with or without reasonable accommodations of delivery and assessment methods. In addition, a student shall take the current state standards-based assessments required for high school students, under standard administration or with state-approved	skills. Goals in the area of independent living are required only if appropriate. It is up to the child's IEP Team to determine whether IEP goals related to the development of independent living skills are appropriate and necessary for the child to receive FAPE. (See 71 Fed. Reg. 46668 (August 14, 2006); see also, OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A F-2) CIMARRON MUNICIPAL SCHOOLS expects IEP teams to draft measurable postsecondary transition goals. However, nothing in the IDEA requires CIMARRON MUNICIPAL SCHOOLS to measure the child's progress on these postsecondary transition goals, or provide any special education services to the child after the child has graduated from a regular high school or exceeded the mandatory age range for FAPE. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A F-4) IDEA 2004 required the U.S. Department of Education to develop a model IEP form. The U.S. Department of Education has developed an IEP form to assist States and school districts in understanding the IEP content requirements. The Model Form, USDOE: Individualized Education Program developed by the U.S. Department of Education is available through the U.S. Department of Education's website. NMPED has also developed a model IEP form, Model NM Pre-school/Elementary IEP Form (NMPED)(Revised August 2019), and Model NM Secondary IEP Form (NMPED) along with a guide, Developing Quality IEPs Technical Assistance Manual (NMPED) (Revised 2011), available through the NMPED website. Until such time as the NMPED develops a statewide uniform online system for the formulation of individualized education programs and requires all school districts to use the system to document services, monitor progress and ensure consistency, fidelity and compliance with the federal individuals with Disabilities Education Act time lines and safeguards, CIMARRON

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		accommodations as determined by the department. The student shall earn at least the minimum number of credits required by the district or charter school for graduation through standard or alternative courses that address the employability and career development standards with benchmarks and performance standards, as determined by the IEP team. Course work shall include a minimum of four units of career development opportunities and learning experiences that may include any of the following: career readiness and vocational course work, work experience, community-based instruction, student service learning, job shadowing, mentoring or entrepreneurships related to the student's occupational choices. Credits for work experience shall be related to the program of study that the school offers and specific to the district's ability to offer work experience or community-based instruction credits. The student shall achieve competency in all areas of the employability and career development standards with benchmarks and performance standards, as determined by the IEP team and the student's interest as it relates to the career clusters. The program of study shall address the New Mexico content standards with benchmarks and performance standards in other subject areas as appropriate. A diploma obtained through the modified program of study is not considered a "regular high school diploma" as defined in 34 C.F.R. § 300.102(a)(3)(iv). Pursuant to 34 C.F.R. § 300.102(a)(3)(ii), a student's right to FAPE does not end upon obtaining an alternative diploma through the modified program of study and a student may continue to receive special education and related services until student either meets	MUNICIPAL SCHOOLS uses a localized IEP form based upon the NMPED form and guidance document. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), will inform appropriate personnel of the NMPED guide to Developing Quality IEPs. CIMARRON MUNICIPAL SCHOOLS expects that IEP Teams document consideration of the IEP requirements with sufficient detail to show they complied with the requirement to develop, review, and revise the IEP. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A C-7) CIMARRON MUNICIPAL SCHOOLS acknowledges the Questions and Answers on Report Cards and Transcripts for Students with Disabilities Attending Public Elementary and Secondary Schools (U.S. Dept. of Educ.) (2008) as additional guidance.

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	the requirements to obtain a diploma through the standard program of study or until the end of the academic year in which the student becomes 22 years of age. (iii) An ability program of study is for students with disabilities that are determined to have the most significant cognitive disabilities as the term is defined by the department. A student's IEP team has the sole discretion to determine that a student has the most significant cognitive disabilities before placing the student on the ability program of study. The IEP goals and functional curriculum course work shall be based on the New Mexico alternative standards with benchmarks and performance standards. Students in this program of study shall earn the minimum number of credits aligned with state requirements for a diploma obtained through the standard program of study with course work individualized to meet the unique needs of the student through support of the IEP. In addition, a student shall take the state-approved alternate assessment. A diploma obtained through the ability program of study is not considered a "regular high school diploma" as defined in 34 C.F.R. § 300.102(a)(3)(iv), but it is considered a state-defined alternate diploma for students with the most significant cognitive disabilities as defined in 20 U.S.C. § 7801(25)(A)(ii)(I)(bb). Pursuant to 34 C.F.R. § 300.102(a)(3)(ii), a student's right to FAPE does not end upon obtaining a diploma through the ability program of study and a student may continue to receive special education and related services until student either meets the requirements to obtain a diploma through the standard program of study or until the	

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	end of the academic year in which the student becomes 22 years of age. (c) Students receiving a diploma through any of the programs of study are permitted to participate in all graduation activities. (d) Any special education student who obtains a diploma through the modified or ability programs of study may choose to exit high school after receiving the diploma, but continues to have an entitlement to FAPE. A student may elect to resume their high school education at the school district or charter school that they are attending when they receive the diploma or at their school district of residence until student either meets the requirements to obtain a diploma through the standard program of study or until the end of the academic year in which the student becomes 22 years of age. (e) By the end of the eighth grade, each student's IEP shall contain a proposed individual program of study for grades nine through twelve. The program of study shall identify by name all course options the student may take and shall align with the student's long-range measurable post-secondary goals and transition services to facilitate a smooth transition to high school and beyond. This program of study shall be reviewed on an annual basis and adjusted to address the student's strengths, interests, preferences and areas of identified educational and functional needs. The IEP team shall document on the IEP the student's progress toward earning required graduation credits. (f) A district or charter school shall provide each student, who has an IEP and who graduates or reaches the maximum age for special education services, a summary of the student's academic achievement and functional performance, which shall include recommendations on how to assist the student in meeting post-secondary goals.	

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	(g) Changes in programs of study. (i) Departures from the standard program of study for students receiving special education services and supports shall be considered in the order of the options listed in Subparagraph (b) of Paragraph (13) of Subsection J of 6.29.1.9 NMAC. Districts and charter schools are obligated to meet the requirements of IDEA to provide students with IEPs on any one of the three programs of study, and access to the general curriculum in the least restrictive environment. When an alternative program of study is developed, a building administrator or designee who has knowledge about the student shall be a member of the IEP team (ii) Districts and charter schools shall document changes from the standard program of study on the PWN. IEP teams shall identify the reasons for changing the student's program of study, shall provide parents with clear concise explanations of the modified or ability programs of study, shall notify parents and students of the potential consequences that may delay or otherwise affect the student from completing the requirements for a regular high school diploma and limit the student's post-secondary options. The IEP team shall make required changes to the IEP and course of study, to ensure that the student meets the requirements of that program of study. (iii) The IEP team shall not change the program of study for a student entering the final year of high school (not the cohort with which the student entered high school) from the standard program of study to the modified program of study, nor from the	

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	modified program of study to the ability program of study, after the 20th school day of the final year of high school. IEP teams may change a student's program of study from the ability program of study to the modified program of study, or from the modified program of study to the standard program of study, if the student meets the graduation requirements of that program of study and if the change is made and documented appropriately in a revised IEP and PWN by a properly constituted IEP team in a properly convened meeting. (h) A student who receives special education services may be granted a conditional certificate of transition in the form of a continuing or transition IEP when: (i) the IEP team provides sufficient documentation and justification that the issuance of a conditional certificate of transition for an individual student is warranted; (ii) prior to the student's projected graduation date, the IEP team provides a PWN stating that the student will receive a conditional certificate of transition; (iii) the district or charter school ensures that a conditional certificate of transition is not a program of study leading to a diploma and does not end the student's right to a FAPE; (iv) the district or charter school ensures that a conditional certificate of transition entitles a student who has attended four years or more of high school to participate in graduation activities, and requires that the student continue receiving special education supports and services needed to obtain the high school diploma;	

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	(v) the district or charter school ensures that, prior to receiving a conditional certificate of transition, the student's IEP has been reviewed and revised to include measures, resources, and specific responsibilities for both the student and the district or charter school to ensure that the student receives a diploma through an appropriate program of study for the student; (i) A student who receives a certificate of transition but does not return to complete the program of study as outlined in the IEP will be considered as a dropout. (j) A student who receives a conditional certificate of transition is eligible to continue receiving special education services until receipt of a diploma or until the end of the academic year in which the student becomes 22 years of age. (k) Graduation plans shall be a part of all IEPs: (i) by the end of eighth grade, or by the time the student turns 14 years of age, and concurrent with the development of the student's transition plan in accordance with federal regulations at 34 CFR 300.320; (ii) when a student returns to a school after an extended absence, and if an IEP program of study may have been developed but needs to be reviewed; or (iii) when evaluations warrant the need for a different program of study at any time after development of an initial graduation plan. (l) Graduation plans shall be a part of all of all IEPs and annual reviews, and shall follow the student in all educational settings. Receiving institutions that fall under the department's jurisdiction will recognize these graduation plans, subject to revision by new IEP teams, if appropriate to meet a student's changing needs.	

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	(m) At the exit IEP meeting, the team shall review the student's transition plan, and shall confirm and document that all state and district requirements for graduation under the final IEP have been satisfied. A building administrator who has knowledge about the student shall be a member of this team, and shall sign specifically to verify and accept completed graduation plans, goals and objectives pursuant to (i) - (iii) of Subparagraph (b) of Paragraph (13) of Subsection J of 6.29.1.9 NMAC, or plans for a conditional certificate of transition, pursuant to Subparagraph (i) of Paragraph (13) of Subsection J of 6.29.1.9 NMAC. The IEP team shall ensure that the student has current and relevant evaluations, reports or other documentation necessary to support a smooth and effective transition to post-secondary services for a student who will graduate on one of the three programs of study. The school shall arrange for any necessary information to be provided at no cost to the students or parents. The school shall submit a list of students who will receive the diploma through a career readiness or ability program of study to the local superintendent or charter school administrator, using the students' identification numbers. This list shall be totaled and submitted to the local school board or governing body of a charter school. This information shall be treated as confidential to the extent required by FERPA. (n) Students eligible for special education services are entitled to a FAPE through age 21. If a student turns 22 during the school year, the student shall be allowed to complete the school year. If a student becomes 22 prior to the first day of the school year, the student is no longer eligible to receive special education services. (o) All diplomas awarded by a school district or charter school shall be identical in appearance and content, except that symbols or notations	

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	may be added to individual students' diplomas to reflect official school honors or awards earned by students.	

§ 300.321 IEP Team.		
(a) *General.* The public agency must ensure that the IEP Team for each child with a disability includes— (1) The parents of the child; (2) Not less than one regular education teacher of the child (if the child is, or may be, participating in the regular education environment); (3) Not less than one special education teacher of the child, or where appropriate, not less then one special education provider of the child; (4) A representative of the public agency who— (i) Is qualified to provide, or supervise the provision of, specially designed instruction to meet the unique needs of children with disabilities; (ii) Is knowledgeable about the general education curriculum; and (iii) Is knowledgeable about the availability of resources of the public agency. (5) An individual who can interpret the instructional implications of evaluation results, who may be a member of the team described in paragraphs (a)(2) through (a)(6) of this section; (6) At the discretion of the parent or the agency,	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** A. Preschool programs for children aged 3 through 5. … (5) In particular: … (g) Development of IFSP, IEP or IFSP-IEP. (i) The IFSP, IEP, or IFSP-IEP will be developed by a team constituted in compliance with 34 CFR Sec. 300.321, including parents. For children transitioning from Part C programs to Part B programs, the team shall also include one or more early intervention providers who are knowledgeable about the child. "Early intervention providers" are defined as Part C service coordinators or other representatives of the Part C system. (ii) For each child transitioning from a Part C program to a Part B preschool program, the LEA shall initiate a meeting to develop the eligible child's IFSP, IEP or IFSP-IEP, in accordance with 34 CFR Sec. 300.124. The IFSP, IEP or IFSP must be developed and implemented no later than the child's third birthday, consistent with 34 CFR Sec. 300.101(b). … B. Individualized education programs (IEPs).	CIMARRON MUNICIPAL SCHOOLS determines the specific personnel to fill the roles for the school district's required participants at the IEP Team meeting. A parent does not have a legal right to require other school district members of the IEP Team to attend an IEP Team meeting. Therefore, if a parent invites other CIMARRON MUNICIPAL SCHOOLS personnel who are not designated by the CIMARRON MUNICIPAL SCHOOLS to be on the IEP Team, they are not required to attend. However, CIMARRON MUNICIPAL SCHOOLS will work with parents to try to accommodate reasonable requests for the participation of particular school personnel in an IEP Team meeting. (See 71 Fed. Reg. 46674 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will ensure that each IEP Team meeting is duly constituted. CIMARRON MUNICIPAL SCHOOLS recognizes the uniquely valuable contributions of each IEP Team member. Therefore, CIMARRON MUNICIPAL SCHOOLS will not agree to routinely excuse IEP Team members. When a required member is unable to attend an IEP Team meeting, CIMARRON MUNICIPAL SCHOOLS will carefully consider, based on the individual needs of the child and the issues that need to be addressed at the IEP Team meeting, whether it makes sense to offer to hold the IEP Team meeting without a particular required IEP Team member in attendance or whether it would be better to reschedule the meeting so that the IEP Team member can attend and participate in the discussion. Parents will not be pressured into agreeing or consenting to an excusal of a required IEP Team member. An IEP Team meeting cannot take place without all required members present for the duration of

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other individuals who have knowledge or special expertise regarding the child, including related services personnel as appropriate; and (7) Whenever appropriate, the child with a disability. (b) *Transition services participants*. (1) In accordance with paragraph (a)(7) of this section, the public agency must invite a child with a disability to attend the child's IEP Team meeting if a purpose of the meeting will be the consideration of the postsecondary goals for the child and the transition services needed to assist the child in reaching those goals under §300.320(b). (2) If the child does not attend the IEP Team meeting, the public agency must take other steps to ensure that the child's preferences and interests are considered. (3) To the extent appropriate, with the consent of the parents or a child who has reached the age of majority, in implementing the requirements of paragraph (b)(1) of this section, the public agency must invite a representative of any participating agency that is likely to be responsible for providing or paying for transition services. (c) *Determination of knowledge and special expertise.* The determination of the knowledge or special expertise of any individual described in paragraph (a)(6) of this section must be made by the party (parents or public agency) who invited the individual to be a member of the IEP Team. (d) *Designating a public agency representative.* A public agency may designate a public agency member of the IEP Team to also serve as the agency representative, if the criteria in paragraph	… (3) Except as provided in 34 CFR Sec. 300.324(a)(4), each IEP shall include the signature and position of each member of the IEP team and other participants in the IEP meeting to document their attendance. Written notice of actions proposed or refused by the public agency shall also be provided in compliance with 34 CFR Sec. 300.503 and Paragraph (2) of Subsection D of 6.31.2.13 NMAC and shall be provided at the close of the IEP meeting. Informed written parental consent shall also be obtained for actions for which consent is required under 34 CFR Sec. 300.300 and Subsection F of 6.31.2.13 NMAC. An amended IEP does not take the place of the annual IEP conducted pursuant to CFR Sec. 300.324(a)(4) which requires that members of a child's IEP team shall be informed of any changes made to the IEP without a meeting. **6.29.1.9 NMAC. PROCEDURAL REQUIREMENTS:** J. Graduation requirements. … (13) Graduation requirements for issuance of a conditional certificate of transition or a diploma for students with an IEP. The development of a program of study and the granting of a diploma, or use of a conditional certificate of transition in the form of a continuing or transition individualized educational program (IEP) for students receiving special education services, includes the following governing principles: … (m) At the exit IEP meeting, the team shall review the student's transition plan, and shall confirm and document that all state and district requirements for graduation under the final IEP have been satisfied. A building administrator who has knowledge about the student shall be a	the meeting unless the excusal provisions (300.321(e)) have been fully satisfied. CIMARRON MUNICIPAL SCHOOLS will develop an IFSP rather than an IEP for children aged three through five only if the parent chooses an IFSP and consents to using the IFSP. See IFSP Guidance Document by the New Mexico Early Childhood Education & Care Department Family Support and Early Intervention Division Family Infant Toddler (FIT) Program (NMPED) CIMARRON MUNICIPAL SCHOOLS will comply with the excusal provisions (300.321(e)) before a required member of the IEP Team is excused from the meeting in whole or in part. Required members subject to the excusal provisions are the regular education teacher, special education teacher or provider of the child, the representative of CIMARRON MUNICIPAL SCHOOLS, and the individual who can interpret the instructional implications of evaluation results. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A C-2) CIMARRON MUNICIPAL SCHOOLS does not require consent or a written agreement between the parent and CIMARRON MUNICIPAL SCHOOLS to excuse individuals who are invited to attend IEP Team meetings at the discretion of the parent or the CIMARRON MUNICIPAL SCHOOLS because such individuals are not required members of an IEP Team. The excusal provisions only apply to the required members of the IEP Team. (See 71 Fed. Reg. 46675 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS does not require consent or a written agreement between the parent and CIMARRON MUNICIPAL SCHOOLS to excuse an individual IEP Team member if another individual IEP Team member who is present for the entire duration of the meeting satisfies the same IEP Team membership requirement. For example, if there are two regular education teachers of the child present at the IEP Team

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(a)(4) of this section are satisfied. (e) *IEP Team attendance*. (1) A member of the IEP Team described in paragraphs (a)(2) through (a)(5) of this section is not required to attend an IEP Team meeting, in whole or in part, if the parent of a child with a disability and the public agency agree, in writing, that the attendance of the member is not necessary because the member's area of the curriculum or related services is not being modified or discussed in the meeting. (2) A member of the IEP Team described in paragraph (e)(1) of this section may be excused from attending an IEP Team meeting, in whole or in part, when the meeting involves a modification to or discussion of the member's area of the curriculum or related services, if— (i) The parent, in writing, and the public agency consent to the excusal; and (ii) The member submits, in writing to the parent and the IEP Team, input into the development of the IEP prior to the meeting. (f) *Initial IEP Team meeting for child under Part C.* In the case of a child who was previously served under Part C of the Act, an invitation to the initial IEP Team meeting must, at the request of the parent, be sent to the Part C service coordinator or other representatives of the Part C system to assist with the smooth transition of services. (Authority: 20 U.S.C. 1414(d)(1)(B)–(d)(1)(D))	member of this team, and shall sign specifically to verify and accept completed graduation plans, goals and objectives pursuant to (i) - (iii) of Subparagraph (b) of Paragraph (13) of Subsection J of 6.29.1.9 NMAC, or plans for a conditional certificate of transition, pursuant to Subparagraph (i) of Paragraph (13) of Subsection J of 6.29.1.9 NMAC. The IEP team shall ensure that the student has current and relevant evaluations, reports or other documentation necessary to support a smooth and effective transition to post-secondary services for a student who will graduate on one of the three programs of study. The school shall arrange for any necessary information to be provided at no cost to the students or parents. The school shall submit a list of students who will receive the diploma through a modified or ability program of study to the local superintendent or charter school administrator, using the students' identification numbers. This list shall be totaled and submitted to the local school board or governing body of a charter school. This information shall be treated as confidential to the extent required by FERPA.	meeting, one can be excused without following the excusal provisions as long as the other is present throughout the meeting. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A C-3) CIMARRON MUNICIPAL SCHOOLS will ensure that the special education teacher or provider who is a member of the child's IEP Team is the person who is, or will be, responsible for implementing the IEP. For example, if the child's disability is a speech impairment, the special education teacher or special education provider could be the speech language pathologist. (See 71 Fed. Reg. 46670 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS determines which specific staff member will serve as the CIMARRON MUNICIPAL SCHOOLS representative in a particular IEP Team meeting, so long as the individual meets the requirements for public agency representative. The CIMARRON MUNICIPAL SCHOOLS representative appointed to serve as CIMARRON MUNICIPAL SCHOOLS representative in a particular IEP Team meeting shall have the authority to commit CIMARRON MUNICIPAL SCHOOLS resources and be able to ensure that whatever services are described in the IEP will actually be provided. CIMARRON MUNICIPAL SCHOOLS understands that it will be bound by the IEP that is developed at an IEP Team meeting. (See 71 Fed. Reg. 46671 (August 14, 2006)) If the CIMARRON MUNICIPAL SCHOOLS invites someone with knowledge or special expertise about the child and fails to inform the parents of that person's attendance, the parents may request that the meeting be rescheduled until CIMARRON MUNICIPAL SCHOOLS provides the parent the required notice of 'who will be in attendance.' Alternatively, the CIMARRON MUNICIPAL SCHOOLS may choose to conduct the IEP Team meeting without that individual's attendance to avoid rescheduling the meeting. (See OSEP Redacted Letter (2008))

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		If CIMARRON MUNICIPAL SCHOOLS wishes to invite officials from another agency, CIMARRON MUNICIPAL SCHOOLS will obtain parental consent for the individual to participate in the IEP Team meeting because confidential information about the child from the child's education records will be shared at the meeting. (See 71 Fed. Reg. 46669 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will invite a child with a disability to attend the child's IEP Team meeting if a purpose of the meeting will be the consideration of the postsecondary goals for the child and the transition services needed to assist the child in reaching those goals, regardless of whether the child has reached the age of majority. However, for children who have not reached the age of majority under New Mexico law, if the parent requests that the student not attend, CIMARRON MUNICIPAL SCHOOLS will honor that request and take other steps to ensure that the child's preferences and interests are considered. If possible, CIMARRON MUNICIPAL SCHOOLS will discuss the appropriateness of the child's participation before a decision is made in order to help the parent determine whether or not the child's attendance would be helpful in developing the IEP or directly beneficial to the child, or both. (See 71 Fed. Reg. 46671 (August 14, 2006)) The decision of whether it would be appropriate to invite other agencies rests with CIMARRON MUNICIPAL SCHOOLS and the parent or the adult student, provided that the parent or the adult student consents to the invitation. If the parent or the adult student refuses to consent to invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to a child's IEP Team meeting where transition will be considered, CIMARRON MUNICIPAL SCHOOLS may not invite a representative of that agency to attend the child's IEP Team meeting. (See OSEP Letter to Caplan (2008)) In determining whether to invite another agency to an IEP Team meeting, CIMARRON MUNICIPAL

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		SCHOOLS will consider such factors as whether a purpose of the IEP Team meeting will be the consideration of the postsecondary goals for the child and the transition services needed to assist the child in reaching those goals; whether there is a participating agency, other than the public agency responsible for providing a FAPE to the child, that is likely to be responsible for providing or paying for the child's transition services; and whether consent of the parents or adult student has been provided for the other agency's participation at the IEP Team meeting. (See OSEP Letter to Caplan (2008)) Allowing required IEP Team members to be excused from attending an IEP Team meeting is intended to provide additional flexibility to parents in scheduling IEP Team meetings and to avoid delays in holding an IEP Team meeting when an IEP Team member cannot attend due to a scheduling conflict. (See 71 Fed. Reg. 46673 (August 14, 2006)) There is nothing in the IDEA that would limit the number of IEP Team members who may be excused from attending an IEP Team meeting, so long as CIMARRON MUNICIPAL SCHOOLS meets the requirements that govern when required IEP Team members can be excused from attending IEP Team meetings in whole or in part. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A C-2) IDEA requires different procedures for different types of excusals, including differentiating between circumstances in which parental consent is required and when an agreement is required to excuse an IEP member from attending an IEP Team meeting. Therefore, CIMARRON MUNICIPAL SCHOOLS has different procedures in place for the different types of excusals. (See 71 Fed. Reg. 46673 (August 14, 2006)) The two types of excusals triggering the excusal requirements are: (1) when a required IEP Team member's area of the curriculum or related service is not being modified or discussed; and (2) when a required IEP Team member's

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		area of the curriculum or related service is being modified or discussed. With the first type of excusal, parent and CIMARRON MUNICIPAL SCHOOLS agreement is required. CIMARRON MUNICIPAL SCHOOLS is given wide latitude about the content of the agreement to excuse a required IEP Team member from the meeting. (See 71 Fed. Reg. 46674 (August 14, 2006)) With the second type of excusal, parent consent is required. CIMARRON MUNICIPAL SCHOOLS will ensure that all of the IDEA consent requirements are satisfied including by providing the parent with appropriate and sufficient information to ensure that the parent fully understands that the parent is consenting to excuse an IEP Team member from attending an IEP Team meeting in which the member's area of the curriculum or related service is being changed or discussed and that if the parent does not consent, the IEP Team meeting must be held with that IEP Team member in attendance. (See 71 Fed. Reg. 46674 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS does not specify how far in advance of an IEP Team meeting CIMARRON MUNICIPAL SCHOOLS must notify a parent of the school district's request to excuse an IEP Team member from attending the IEP Team meeting. Further, CIMARRON MUNICIPAL SCHOOLS does not specify when the parent agree in writing that the IEP Team member's attendance is not necessary (type 1 excusal), or when the parent must provide written consent regarding the IEP Team member's excusal (type 2 excusal). CIMARRON MUNICIPAL SCHOOLS believes that requiring the request for excusal, or the written agreement (type 1 excusal) or written consent (type 2 excusal), to occur at a particular time prior to an IEP Team meeting would not account for situations where it would be impossible to meet the timeline (e.g., when an IEP Team member has an emergency). Thus, requiring specific timelines could impede Congressional intent to provide this additional flexibility. (See

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		OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A C-5)

§ 300.322 Parent participation.		
(a) *Public agency responsibility— general.* Each public agency must take steps to ensure that one or both of the parents of a child with a disability are present at each IEP Team meeting or are afforded the opportunity to participate, including— (1) Notifying parents of the meeting early enough to ensure that they will have an opportunity to attend; and (2) Scheduling the meeting at a mutually agreed on time and place. (b) *Information provided to parents.* (1) The notice required under paragraph (a)(1) of this section must— (i) Indicate the purpose, time, and location of the meeting and who will be in attendance; and (ii) Inform the parents of the provisions in §300.321(a)(6) and (c) (relating to the participation of other individuals on the IEP Team who have knowledge or special expertise about the child), and § 300.321(f) (relating to the participation of the Part C service coordinator or other representatives of the Part C system at the initial IEP Team meeting for a child previously served under Part C of the Act). (2) For a child with a disability beginning not later than the first IEP to be in effect when the child	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** B. Individualized education programs (IEPs). … (2) Each IEP or amendment shall be developed at a properly convened IEP meeting for which the public agency has provided the parent and, as appropriate, the child, with proper advance notice pursuant to 34 CFR Sec. 300.322 and Paragraph (1) of Subsection D of 6.31.2.13 NMAC and at which the parent and, as appropriate, the child have been afforded the opportunity to participate as members of the IEP team pursuant to 34 CFR Secs. 300.321, 300.322 and 300.501(b) and (c) and Subsection C of 6.31.2.13 NMAC. **6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** C. Parent and student participation in meetings. Each public agency shall afford the parents of a child with a disability and, as appropriate, the child, an opportunity to participate in meetings with respect to the identification, evaluation and educational placement or the provision of FAPE to the child, in compliance with 34 CFR Secs. 300.322, 300.501(b), 300.501(c), and any other applicable requirements of these or other department rules and standards. D. Notice requirements. (1) Notice of meetings. Each public agency shall provide the parents of a child with a disability with advance written notice that complies with 34 CFR Sec. 300.322 for IEP meetings and any other meetings in	CIMARRON MUNICIPAL SCHOOLS takes steps to ensure that one or both parents are present at each meeting, including notifying parents of the meeting early enough to ensure that they have an opportunity to attend, and scheduling the meeting at a mutually agreed-on time and place. CIMARRON MUNICIPAL SCHOOLS officials determine how far in advance parents must be notified of a meeting. CIMARRON MUNICIPAL SCHOOLS uses ten days advanced notice as a guide. However, the amount of advanced notice and level of effort shall be appropriate to the situation and based on a number of factors, including, for example, the distance parents typically have to travel to the meeting location, known parent work schedule challenges, and the availability of childcare. The goal of CIMARRON MUNICIPAL SCHOOLS is to ensure parent participation in the IEP Team meeting, and the actions of CIMARRON MUNICIPAL SCHOOLS will be consistent with the goal. (See 71 Fed. Reg. 46678 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS understands that the meeting must be held at a mutually agreed on time and place. CIMARRON MUNICIPAL SCHOOLS is responsive to the parents' scheduling needs. However, the IDEA does not require that CIMARRON MUNICIPAL SCHOOLS schedule IEP Team meetings in the evenings. CIMARRON MUNICIPAL SCHOOLS schedules meetings of the IEP Team only during regular school hours or regular business hours because these times are most suitable for CIMARRON MUNICIPAL SCHOOLS personnel to attend these meetings. (See OSEP Letter to Thomas (2008))

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turns 16, or younger if determined appropriate by the IEP Team, the notice also must— (i) Indicate— (A) That a purpose of the meeting will be the consideration of the postsecondary goals and transition services for the child, in accordance with § 300.320(b); and (B) That the agency will invite the student; and (ii) Identify any other agency that will be invited to send a representative. (c) *Other methods to ensure parent participation.* If neither parent can attend an IEP Team meeting, the public agency must use other methods to ensure parent participation, including individual or conference telephone calls, consistent with §300.328 (related to alternative means of meeting participation). (d) *Conducting an IEP Team meeting without a parent in* attendance. A meeting may be conducted without a parent in attendance if the public agency is unable to convince the parents that they should attend. In this case, the public agency must keep a record of its attempts to arrange a mutually agreed on time and place, such as— (1) Detailed records of telephone calls made or attempted and the results of those calls; (2) Copies of correspondence sent to the parents and any responses received; and (3) Detailed records of visits made to the parent's home or place of employment and the results of those visits.	which the parent has a right to participate pursuant to 34 CFR Sec. 300.501. … E. Communications in understandable language. Pursuant to 34 CFR Secs. 300.9(a), 300.322(e), 300.503(c), and 300.504(d), each public agency shall communicate with parents in understandable language, including the parent's native language or other mode of communication, unless it is clearly not feasible to do so, if necessary for understanding, in IEP meetings, in written notices and in obtaining consent where consent is required.	CIMARRON MUNICIPAL SCHOOLS will document its efforts to ensure that one or both parents are present at the meeting and maintain such documentation in the child's special education folder. CIMARRON MUNICIPAL SCHOOLS will encourage and arrange alternative forms of participation if the parent is unable to attend. If the parent is unable to attend or participate through an alternative means (such as telephone conference), CIMARRON MUNICIPAL SCHOOLS will provide the parent with a Prior Written Notice of Proposed Actions and a copy of the IEP. CIMARRON MUNICIPAL SCHOOLS may utilize an IEP facilitator to assist the IEP team to communicate openly and effectively. Relevant Forms and Resources for Facilitated IEP (NMPED) are available through the NMPED website.

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(e) *Use of interpreters or other action, as* appropriate. The public agency must take whatever action is necessary to ensure that the parent understands the proceedings of the IEP Team meeting, including arranging for an interpreter for parents with deafness or whose native language is other than English. (f) *Parent copy of child's IEP.* The public agency must give the parent a copy of the child's IEP at no cost to the parent. (Authority: 20 U.S.C. 1414(d)(1)(B)(i))		

§ 300.323 When IEPs must be in effect.		
(a) *General.* At the beginning of each school year, each public agency must have in effect, for each child with a disability within its jurisdiction, an IEP, as defined in § 300.320. (b) *IEP or IFSP for children aged three through five*. (1) In the case of a child with a disability aged three through five (or, at the discretion of the SEA, a two- year-old child with a disability who will turn age three during the school year), the IEP Team must consider an IFSP that contains the IFSP content (including the natural environments statement) described in section 636(d) of the Act and its implementing regulations (including an educational component that promotes school readiness and incorporates pre-literacy, language, and numeracy skills for children with IFSPs under this section who are at least three years of age), and that is developed in accordance with the IEP procedures under this part. The IFSP may serve as the IEP of the child, if using the IFSP as the IEP is—	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** A. Preschool programs for children aged 3 through 5. (1) Each public agency shall ensure that a free appropriate public education is available for each preschool child with a disability within its educational jurisdiction no later than the child's third birthday and that an individualized education program (IEP) under Part B or an individual family services plan (IFSP) under Part C of IDEA is in effect by that date in compliance with 34 CFR Secs. 300.101, 300.124 and 300.323(b). … (5) In particular: … (g) Development of IFSP, IEP or IFSP-IEP. (i) The IFSP, IEP, or IFSP-IEP will be developed by a team constituted in compliance with 34 CFR Sec. 300.321 including parents. For children	Through timely IEP development, coordination and planning, CIMARRON MUNICIPAL SCHOOLS will ensure that IEPs are in effect for each child with a disability at the beginning of the school year. CIMARRON MUNICIPAL SCHOOLS will develop an IFSP rather than an IEP for children aged three through five only if the parent chooses an IFSP and consents to using the IFSP. IFSP Guidance Document by the New Mexico Early Childhood Education & Care Department Family Support and Early Intervention Division Family Infant Toddler (FIT) Program (NMPED) CIMARRON MUNICIPAL SCHOOLS will ensure that the child's IEP is accessible to each regular education teacher, special education teacher, related services provider, and any other service provider who is responsible for its implementation. The purpose is to ensure that teachers and providers understand their specific responsibilities for implementing an IEP, including any accommodations or supports that may be needed. The mechanism that CIMARRON MUNICIPAL SCHOOLS uses to inform each teacher or provider of his or her responsibilities is left to the

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(i) Consistent with State policy; and (ii) Agreed to by the agency and the child's parents. (2) In implementing the requirements of paragraph (b)(1) of this section, the public agency must— (i) Provide to the child's parents a detailed explanation of the differences between an IFSP and an IEP; and (ii) If the parents choose an IFSP, obtain written informed consent from the parents. (c) *Initial IEPs; provision of services.* Each public agency must ensure that— (1) A meeting to develop an IEP for a child is conducted within 30 days of a determination that the child needs special education and related services; and (2) As soon as possible following development of the IEP, special education and related services are made available to the child in accordance with the child's IEP. (d) *Accessibility of child's IEP to teachers and others.* Each public agency must ensure that— (1) The child's IEP is accessible to each regular education teacher, special education teacher, related services provider, and any other service provider who is responsible for its implementation; and (2) Each teacher and provider described in paragraph (d)(1) of this section is informed of—	transitioning from Part C programs to Part B programs, the team shall also include one or more early intervention providers who are knowledgeable about the child. "Early intervention providers" are defined as Part C service coordinators or other representatives of the Part C system. (ii) For each child transitioning from a Part C program to a Part B preschool program, the LEA shall initiate a meeting to develop the eligible child's IFSP, IEP or IFSP-IEP, in accordance with 34 CFR Sec. 300.124. The IFSP, IEP or IFSP shall be developed and implemented no later than the child's third birthday, consistent with 34 CFR Sec. 300.101(b). ... H. Transfers and transmittals. When IEPs shall be in effect. (1) IEPs for children who transfer public agencies in the same state. If a child with a disability (who had an IEP that was in effect in a previous public agency in New Mexico) transfers to a new public agency in New Mexico, and enrolls in a new school within the same school year the new public agency shall provide FAPE to the child. The IEP shall include services comparable to those described in the child's IEP from the previous public agency, until the new public agency either: (a) adopts and implements the child's IEP from the previous public agency; or (b) develops and implements a new IEP that meets the applicable requirements in 34 CFR Secs. 300.320 through 300.324. (2) IEPs for children who transfer from another state. If a child with a disability (who had an IEP that was in effect in a previous public agency in another state) transfers to a public agency in New Mexico and enrolls in a new school within the same school year,	discretion of CIMARRON MUNICIPAL SCHOOLS. (See 71 Fed. Reg. 46681 (August 14, 2006)) In CIMARRON MUNICIPAL SCHOOLS, the IEP designates the individual responsible for informing teachers and other services providers of their responsibilities for implementation of an IEP. Additionally, CIMARRON MUNICIPAL SCHOOLS has regular education teachers sign receipt for the IEP, or applicable portions of the IEP. When referring to comparable services to be provided to a child who transfers to CIMARRON MUNICIPAL SCHOOLS from a previous school district in New Mexico (or from another State), pending the development of a new IEP, CIMARRON MUNICIPAL SCHOOLS interprets "comparable services" to mean "similar" or "equivalent" services to those that were described in the child's IEP from the previous school district. (See 71 Fed. Reg. 46681 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will not deny special education and related services to a transfer student with an IEP pending the development of a new IEP. Instead, CIMARRON MUNICIPAL SCHOOLS will provide comparable services to a transfer student with an IEP upon enrollment. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A A-3) For a transfer student receiving comparable services, CIMARRON MUNICIPAL SCHOOLS will take steps to conduct an IEP Team meeting within a reasonable period of time to either adopt the IEP from the previous school district or develop and implement a new IEP, so as to avoid any undue interruption in the provision of required special education and related services. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A A-4) If a child who transfers to CIMARRON MUNICIPAL SCHOOLS from within New Mexico has an IEP that is not current, the CIMARRON MUNICIPAL SCHOOLS

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(i) His or her specific responsibilities related to implementing the child's IEP; and (ii) The specific accommodations, modifications, and supports that must be provided for the child in accordance with the IEP. (e) *IEPs for children who transfer public agencies in the same State.* If a child with a disability (who had an IEP that was in effect in a previous public agency in the same State) transfers to a new public agency in the same State, and enrolls in a new school within the same school year, the new public agency (in consultation with the parents) must provide FAPE to the child (including services comparable to those described in the child's IEP from the previous public agency), until the new public agency either— (1) Adopts the child's IEP from the previous public agency; or (2) Develops, adopts, and implements a new IEP that meets the applicable requirements in §§ 300.320 through 300.324. (f) *IEPs for children who transfer from another State.* If a child with a disability (who had an IEP that was in effect in a previous public agency in another State) transfers to a public agency in a new State, and enrolls in a new school within the same school year, the new public agency (in consultation with the parents) must provide the child with FAPE (including services comparable to those described in the child's IEP from the previous public agency), until the new public agency— (1) Conducts an evaluation pursuant to §§ 300.304 through 300.306 (if determined to be necessary by the new public agency); and	the new public agency shall provide the child with FAPE. The IEP shall include services comparable to those described in the child's IEP from the previous agency, until the new public agency: (a) conducts an evaluation pursuant to 34 CFR Secs. 300.304 through 300.306 (if determined to be necessary by the new public agency); and (b) develops and implements a new IEP, if appropriate, that meets the applicable requirements in 34 CFR Secs. 300.320 through 300.324. (3) Transmittal records. To facilitate the transition for a child described in Paragraphs (1) and (2) of this section: (a) the new public agency in which the child enrolls shall take reasonable steps to promptly obtain the child's records, including the IEP and supporting documents and any other records relating to the provision of special education or related services to the child, from the previous public agency in which the child was enrolled; and (b) the previous public agency in which the child was enrolled shall take reasonable steps to promptly respond to the request from the new public agency. … M. Children in detention and correctional facilities … (2) Juvenile or adult detention or correctional facilities shall take reasonable steps to obtain needed educational records from a child's last known school or educational facility within two business days, as required under Section 22-13-33 NMSA 1978, of the child arriving at the juvenile or correctional facility. Record requests and transfers are subject to the rules under the Family Educational Rights and Privacy	in consultation with the parents will provide services comparable to those described in the child's IEP, until the IEP Team meets and either (1) adopts the child's IEP from the previous NM school district; or (2) develops, adopts, and implements a new IEP. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A A-1) If, after taking reasonable steps to obtain the records for a child who transfers to CIMARRON MUNICIPAL SCHOOLS from out of state, CIMARRON MUNICIPAL SCHOOLS is not able to obtain the IEP from the previous school district or from the parent, CIMARRON MUNICIPAL SCHOOLS is not required to provide special education and related services to the child. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A A-2) When CIMARRON MUNICIPAL SCHOOLS learns that a child with a disability has transferred to another public school, CIMARRON MUNICIPAL SCHOOLS will take reasonable steps to promptly respond to a request for records from the public school in which the child has enrolled. CIMARRON MUNICIPAL SCHOOLS is committed to ensuring that highly mobile children (including military-connected children and children who are homeless) receive a high-quality education including when transferring from one school district to another. The U.S. Department of Education has issued a Letter to State Directors of Special Education on Ensuring a High-Quality Education for Highly Mobile Children. (OSEP Policy Support 22-02) (U.S. Dept. of Educ.) (November 10, 2022), which shall serve as a resource for CIMARRON MUNICIPAL SCHOOLS.

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(2) Develops, adopts, and implements a new IEP, if appropriate, that meets the applicable requirements in §§ 300.320 through 300.324. (g) *Transmittal of records.* To facilitate the transition for a child described in paragraphs (e) and (f) of this section— (1) The new public agency in which the child enrolls must take reasonable steps to promptly obtain the child's records, including the IEP and supporting documents and any other records relating to the provision of special education or related services to the child, from the previous public agency in which the child was enrolled, pursuant to 34 CFR 99.31(a)(2); and (2) The previous public agency in which the child was enrolled must take reasonable steps to promptly respond to the request from the new public agency. (Authority: 20 U.S.C. 1414(d)(2)(A)–(C))	Act (FERPA) at 34 CFR Part 99 and the provisions of Paragraph (3) of Subsection L of 6.31.2.13 NMAC. The educational program of a juvenile or adult detention or correctional facility is an educational agency for purposes of FERPA. (a) The previous public agency in which the child was enrolled shall take reasonable steps to promptly respond to the records request from the juvenile correctional facilities. (b) To assist juvenile correctional facilities in providing FAPE for children entering the facility during the summer months, school districts shall provide summer emergency contact information of a person who has access to special education records, to the state's directors in the juvenile justice services division of the children, youth and family department. (3) A detention or correctional facility that is unable to obtain adequate records from other public agencies, the child or the parents within the required two business days, as required under Section 22-13-33 NMSA 1978, after the child arrives at the facility, shall evaluate the child who is known or suspected to be a child with a disability as provided in Subsection F of 6.31.2.10 NMAC (correct citation Subsection (D) and (E) of 6.31.2.10) and develop an IEP for an eligible child without undue delay.	

Development of IEP		
§ 300.324 Development, review, and revision of IEP.		
(a) *Development of IEP*— (1) G*eneral.* In developing each child's IEP, the IEP Team must consider—	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** B. Individualized education programs (IEPs).	CIMARRON MUNICIPAL SCHOOLS recognizes that the core of the IDEA is the cooperative process that it establishes between parents and schools. Parents are given a large measure of participation at every stage of the process.

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(i) The strengths of the child; (ii) The concerns of the parents for enhancing the education of their child; (iii) The results of the initial or most recent evaluation of the child; and (iv) The academic, developmental, and functional needs of the child. (2) Consideration *of special factors.* The IEP Team must— (i) In the case of a child whose behavior impedes the child's learning or that of others, consider the use of positive behavioral interventions and supports, and other strategies, to address that behavior; (ii) In the case of a child with limited English proficiency, consider the language needs of the child as those needs relate to the child's IEP; (iii) In the case of a child who is blind or visually impaired, provide for instruction in Braille and the use of Braille unless the IEP Team determines, after an evaluation of the child's reading and writing skills, needs, and appropriate reading and writing media (including an evaluation of the child's future needs for instruction in Braille or the use of Braille), that instruction in Braille or the use of Braille is not appropriate for the child; (iv) Consider the communication needs of the child, and in the case of a child who is deaf or hard of hearing, consider the child's language and communication needs, opportunities for direct communications with peers and	… (3) Except as provided in 34 CFR Sec. 300.324(a)(4), each IEP shall include the signature and position of each member of the IEP team and other participants in the IEP meeting to document their attendance. Written notice of actions proposed or refused by the public agency shall also be provided in compliance with 34 CFR Sec. 300.503 and Paragraph (2) of Subsection D of 6.31.2.13 NMAC and shall be provided at the close of the IEP meeting. Informed written parental consent shall also be obtained for actions for which consent is required under 34 CFR Sec. 300.300 and Subsection F of 6.31.2.13 NMAC. An amended IEP does not take the place of the annual IEP conducted pursuant to CFR Sec. 300.324(a)(4) which requires that members of a child's IEP team shall be informed of any changes made to the IEP without a meeting. (4) Agreement to modify IEP meeting requirement. (a) In making changes to a child's IEP after the annual IEP team meeting for a school year, the parent of a child with a disability and the public agency may agree not to convene an IEP team meeting for the purposes of making those changes and instead may develop a written document to amend or modify the child's current IEP. (b) If changes are made to the child's IEP in accordance with Subparagraph (a) of this paragraph, the public agency shall ensure that the child's IEP team is informed of those changes. (5) For students with autism spectrum disorders (ASD) eligible for special education services under 34 CFR Sec. 300.8(c)(1), the strategies described in Subparagraphs (a) through (k) of this paragraph shall be considered by the IEP team in developing the IEP for the student. The IEP team shall document consideration of the strategies. The strategies shall be	CIMARRON MUNICIPAL SCHOOLS will ensure that the IEP Team gathers appropriate information upon which to base development of an IEP, including information from the parents. When considering the special factor of behavior, CIMARRON MUNICIPAL SCHOOLS expects the IEP Team to focus on interventions and strategies to address the needs of a child whose behavior impedes the child's learning or that of others. While conducting a functional behavioral assessment (FBA) typically precedes developing positive behavioral intervention strategies, the IEP Team should make an individualized determination of whether a functional behavioral assessment is needed. (See Functional Behavioral Assessment: Conducting a FBA (NMPED),) CIMARRON MUNICIPAL SCHOOLS emphasizes a proactive approach to behaviors that interfere with learning. (See 71 Fed. Reg. 46683 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will conduct an FBA as needed to address the behavioral concerns of a child whose behavior interferes with learning and as required in the disciplinary context. (See 71 Fed. Reg. 46721 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS encourages the use of functional behavioral assessments to inform instructional strategies. If a functional behavioral assessment (FBA) is conducted as a screening for instructional purposes or as a review of existing data, including classroom observations, the IDEA and the ESEA do not require parental consent, but collaborative partnerships between educators, parents, and students during the planning, implementation, and review of an FBA are important. (See Using Functional Behavioral Assessments to Create Supportive Learning Environments (U.S. Dept. of Educ.) (November 2024) CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall provide training and disseminate

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professional personnel in the child's language and communication mode, academic level, and full range of needs, including opportunities for direct instruction in the child's language and communication mode; and (v) Consider whether the child needs assistive technology devices and services (3) Requirement *with respect to regular education teacher.* A regular education teacher of a child with a disability, as a member of the IEP Team, must, to the extent appropriate, participate in the development of the IEP of the child, including the determination of— (i) Appropriate positive behavioral interventions and supports and other strategies for the child; and (ii) Supplementary aids and services, program modifications, and support for school personnel consistent with §300.320(a)(4). (4) *Agreement*. (i) In making changes to a child's IEP after the annual IEP Team meeting for a school year, the parent of a child with a disability and the public agency may agree not to convene an IEP Team meeting for the purposes of making those changes, and instead may develop a written document to amend or modify the child's current IEP. (ii) If changes are made to the child's IEP in accordance with paragraph (a)(4)(i) of this section, the public agency must ensure that the child's IEP Team is informed of those changes.	based on peer-reviewed, research-based educational programming practices to the extent practicable and, when needed to provide FAPE, addressed in the IEP: (a) extended educational programming, including, extended day or extended school year services that consider the duration of programs or settings based on assessment of behavior, social skills, communication, academics, and self-help skills; (b) daily schedules reflecting minimal unstructured time and active engagement in learning activities, including, lunch, snack, and recess periods that provide flexibility within routines, adapt to individual skill levels, and assist with schedule changes, such as changes involving substitute teachers and other in-school extracurricular activities; (c) in-home and community-based training or viable alternatives to such training that assist the student with acquisition of social or behavioral skills, including, strategies that facilitate maintenance and generalization of such skills from home to school, school to home, home to community, and school to community; (d) positive behavior support strategies based on relevant information, including: (i) antecedent manipulation, replacement behaviors, reinforcement strategies, and data-based decisions; and (ii) a behavioral intervention plan focusing on positive behavior supports and developed from a functional behavioral assessment that uses current data related to target behaviors and addresses behavioral programming across home, school, and community-based settings; (e) futures planning for integrated living, work, community, and educational environments that	information to appropriate personnel regarding research-based positive behavioral interventions and supports, and other strategies, including on-line information available through the National Technical Assistance Center on Positive Behavioral Interventions and Supports (PBIS). (See also National Technical Assistance Center on Positive Behavioral Interventions and Supports (PBIS): What is PBIS?) While IDEA does not define how a functional behavior assessment is conducted, the NMPED has issued a guidance document titled, Addressing Student Behavior: A Guide for All Educators (NMPED) (Revised 2010) CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of the Board's Policy and School Safety Plan (applicable to all students including students with disabilities) implementing NMSA 1978, § 22-5-4.12 (2017) [H.B. 75] to ensure that Board Policies and School Safety Plan is followed whenever a student with a disability is restrained or secluded. The U.S. Department of Education has issued a guidance document, Restraint and Seclusion: Resource Document (U.S. Dept of Educ.) (May 15, 2012), available through the U.S. Department of Education website. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance. CIMARRON MUNICIPAL SCHOOLS will ensure that the IEP Team addresses the language and communication needs of each child with a disability regardless of the category of disability. CIMARRON MUNICIPAL SCHOOLS will ensure that the IEP Team addresses the language and

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(5) *Consolidation of IEP Team meetings.* To the extent possible, the public agency must encourage the consolidation of reevaluation meetings for the child and other IEP Team meetings for the child. (6) *Amendments.* Changes to the IEP may be made either by the entire IEP Team at an IEP Team meeting, or as provided in paragraph (a)(4) of this section, by amending the IEP rather than by redrafting the entire IEP. Upon request, a parent must be provided with a revised copy of the IEP with the amendments incorporated. (b) *Review and revision of IEPs—* (1) *General.* Each public agency must ensure that, subject to paragraphs (b)(2) and (b)(3) of this section, the IEP Team— (i) Reviews the child's IEP periodically, but not less than annually, to determine whether the annual goals for the child are being achieved; and (ii) Revises the IEP, as appropriate, to address— (A) Any lack of expected progress toward the annual goals described in § 300.320(a)(2), and in the general education curriculum, if appropriate; (B) The results of any reevaluation conducted under § 300.303; (C) Information about the child provided to, or by, the parents, as described under §300.305(a)(2); (D) The child's anticipated needs; or	considers skills necessary to function in current and post-secondary environments; (f) parent or family training and support, provided by qualified personnel with experience in ASD, that: (i) provides a family with skills necessary for a child to succeed in the home or community setting; (ii) includes information regarding resources such as parent support groups, workshops, videos, conferences, and materials designed to increase parent knowledge of specific teaching and management techniques related to the child's curriculum; and (iii) facilitates parental carryover of in-home training, including, for example, strategies for behavior management and developing structured home environments or communication training so that parents are active participants in promoting the continuity of interventions across all settings; (g) suitable staff-to-student ratio appropriate to identified activities and as needed to achieve social or behavioral progress based on the child's developmental and learning level and that encourages work towards individual independence as determined by: (i) adaptive behavior evaluation results; (ii) behavioral accommodation needs across settings; and (iii) transitions within the school day; (h) communication interventions, including communication modes and functions that enhance effective communication across settings such as augmentative, incidental, and naturalistic teaching;	communication needs of each child with limited English proficiency, as those needs relate to the child's IEP. For a child who is blind or visually impaired, CIMARRON MUNICIPAL SCHOOLS will ensure that, based upon consideration of an evaluation of the child's reading and writing skills, needs, and appropriate reading and writing media, the IEP Team determines whether instruction in Braille or the use of Braille is appropriate for the child. If Braille is appropriate, CIMARRON MUNICIPAL SCHOOLS will ensure that the IEP provides for instruction in Braille or the use of Braille, as appropriate and in conformance with State Braille Learning Standards. CIMARRON MUNICIPAL SCHOOLS will ensure that the IEP Team addresses whether each child with a disability needs assistive technology devices and/or services. If the IEP Team determines that a child needs assistive technology devices and/or services, the devices and/or services will be incorporated in the child's IEP as supplementary aids and services, special education, and/or related services, as appropriate. The Office of Educational Technology and the Office of Special Education Programs has issued the following guidance, Myths and Facts Surrounding Assistive Technology Devices and Services (U.S. Dept. of Educ.) (January 2024), in support of children with disabilities who need assistive technology (AT) devices and services for meaningful access and engagement in education. This guidance aims to increase understanding of IDEA's) requirements regarding AT devices and services, and dispel common misconceptions regarding AT, while also providing examples of the use of AT devices and services for children with disabilities. With respect to students with autism spectrum disorders (ASD), CIMARRON MUNICIPAL SCHOOLS will ensure that the IEP team consider and document its consideration of the 11 strategies, address the strategy or strategies in the IEP when needed to provide a FAPE. The NMPED has defined each of the strategies in a

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(E) Other matters. (2) *Consideration of special factors.* In conducting a review of the child's IEP, the IEP Team must consider the special factors described in paragraph (a)(2) of this section. (3) Requirement *with respect to regular education teacher.* A regular education teacher of the child, as a member of the IEP Team, must, consistent with paragraph (a)(3) of this section, participate in the review and revision of the IEP of the child. (c) *Failure to meet transition objectives—* (1) *Participating agency failure.* If a participating agency, other than the public agency, fails to provide the transition services described in the IEP in accordance with § 300.320(b), the public agency must reconvene the IEP Team to identify alternative strategies to meet the transition objectives for the child set out in the IEP. (2) *Construction.* Nothing in this part relieves any participating agency, including a State vocational rehabilitation agency, of the responsibility to provide or pay for any transition service that the agency would otherwise provide to children with disabilities who meet the eligibility criteria of that agency. (d) *Children with disabilities in adult prisons—* (1) *Requirements that do not apply.* The following requirements do not apply to children with disabilities who are convicted as adults under State law and incarcerated in adult prisons: (i) The requirements contained in section 612(a)(16) of the Act and § 300.320(a)(6)	(i) social skills supports and strategies based on social skills assessment or curriculum and provided across settings, including, trained peer facilitators, video modeling, social stories, and role playing; (j) professional educator and staff support, including, training provided to personnel who work with the student to assure the correct implementation of techniques and strategies described in the IEP; and (k) teaching strategies based on peer reviewed, research-based practices for students with ASD, including, those associated with discrete-trial training, visual supports, applied behavior analysis, structured learning, augmentative communication, and social skills training. (6) Each local education agency in the state shall provide the parents of a student who is diagnosed as hearing impaired, deaf, blind, visually impaired, or deafblind with information about the educational programs offered by the New Mexico school for the deaf (NMSD) or New Mexico school for the blind and visually impaired (NMSBVI) prior to and at each IEP. NMSD and NMSBVI shall provide LEAs relevant information as described in this paragraph. At the parent's or public agency's request, NMSD, NMSBVI, or both shall be invited to the IEP meeting so that the full continuum of services is represented at the IEP meeting pursuant to 34 CFR Secs.300.115 and 300.321(a)(6). … F. Behavioral management and discipline. (1) Behavioral planning in the IEP. Pursuant to 34 CFR Sec. 324(a)(2)(i), the IEP team for a child with a disability whose behavior impedes his or her learning or that of others shall consider, if appropriate, strategies to address that behavior, including the development of behavioral goals and objectives and the use of positive behavioral	document titled, "IEP Considerations for Students with Autism Spectrum Disorders (NMPED)" NMPED has developed an Autism IEP Checklist Considerations – Autism Spectrum Disorder (NMPED) and Autism Educator's Guidelines: Identifying, Serving, and Educating Students with Autism Spectrum Disorders (NMPED) (2011)to assist IEP teams in serving students with ASD, available through the NMPED website. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of the NMPED definitions document. CIMARRON MUNICIPAL SCHOOLS will ensure that promotion and retention decisions affecting a student enrolled in special education are made in accordance with the provisions of the IEP established for that student. IDEA does not require an agreement between the parent and CIMARRON MUNICIPAL SCHOOLS to amend an IEP without a meeting to be in writing. In addition, the parent is not required to provide consent to amend the IEP without an IEP Team meeting. However, CIMARRON MUNICIPAL SCHOOLS will document the terms of the agreement in writing. Moreover, the changes to the child's IEP must be in writing. (See 71 Fed. Reg. 46685 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will provide the parent with prior written notice of the amendments to the IEP. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A C-10) If the parent needs further information about the proposed amendment to the IEP or believes that a discussion with the IEP Team is necessary before deciding to change the IEP, the parent does not have to agree to CIMARRON MUNICIPAL SCHOOLS's request to amend the IEP without an IEP Team meeting. Whenever the CIMARRON MUNICIPAL SCHOOLS proposes to amend an IEP without a meeting, CIMARRON MUNICIPAL SCHOOLS will ensure that

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Federal Regulations	New Mexico Rules	Procedures
(relating to participation of children with disabilities in general assessments). (ii) The requirements in § 300.320(b) (relating to transition planning and transition services) do not apply with respect to the children whose eligibility under Part B of the Act will end, because of their age, before they will be eligible to be released from prison based on consideration of their sentence and eligibility for early release. (2) Modifications *of IEP or placement.* (i) Subject to paragraph (d)(2)(ii) of this section, the IEP Team of a child with a disability who is convicted as an adult under State law and incarcerated in an adult prison may modify the child's IEP or placement if the State has demonstrated a bona fide security or compelling penological interest that cannot otherwise be accommodated. (ii) The requirements of §§ 300.320 (relating to IEPs), and 300.114 (relating to LRE), do not apply with respect to the modifications described in paragraph (d)(2)(i) of this section. (Authority: 20 U.S.C. 1412(a)(1), 1412(a)(12)(A)(i), 1414(d)(3), (4)(B), and (7); and 1414(e))	interventions, strategies and supports to be used in pursuit of those goals and objectives. Public agencies are strongly encouraged to conduct functional behavioral assessments (FBAs) and integrate behavioral intervention plans (BIPs) into the IEPs for students who exhibit problem behaviors well before the behaviors result in proposed disciplinary actions for which FBAs and BIPs are required under the federal rules. … G. Graduation planning and post-secondary transitions. (1) The IEP for each child with a disability in grades 8 through 12 is developed, implemented and monitored in compliance with all applicable requirements of the department's standards for excellence, (Chapter 29 of Title 6 of the NMAC), and these or other department rules and standards. The graduation plan shall be integrated into the transition planning and services provided in compliance with 34 CFR Secs. 300.320(b), and 300.324(c). … M. Children in detention and correctional facilities … (4) FAPE for eligible students in juvenile or adult detention or correctional facilities shall be made available in programs that are to the security requirements of each facility and eligible suited student. The provisions of 34 CFR Sec. 300.324(d) apply to IEPs for students with disabilities who are convicted as adults under state law and incarcerated in adult prisons. **6.11.2.10 NMAC. ENFORCING RULES OF CONDUCT:** . . . . E. Restraint or seclusion. In accordance with Section 22-5-4.12 NMSA 1978, each school shall establish	the parent understands that the parent can choose not to agree, and instead have an IEP Team meeting. (See 71 Fed. Reg. 46685 (August 14, 2006)) The IDEA is silent as to which individuals must participate in making changes to the IEP where there is agreement between the parent and the CIMARRON MUNICIPAL SCHOOLS not to convene an IEP Team meeting for the purpose of making the changes. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A C-9) While IDEA does not specify the manner in which CIMARRON MUNICIPAL SCHOOLS must document that it has ensured that the child's IEP Team is informed of an amendment to the IEP, CIMARRON MUNICIPAL SCHOOLS will maintain records to show compliance with this program requirement. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A C-8; see also, 71 Fed. Reg. 46686 (August 14, 2006)) After the annual IEP Team meeting has been held for a school year, CIMARRON MUNICIPAL SCHOOLS does permit amendments to the IEP without an IEP Team meeting if the parent and school agree. However, CIMARRON MUNICIPAL SCHOOLS does not permit amendments without a meeting after the annual IEP Team meeting for the following actions: (1) a change in eligibility; (2) a decision to terminate eligibility for special education services (including through graduation); (3) a change in placement; or (4) a manifestation determination. CIMARRON MUNICIPAL SCHOOLS will ensure that an IEP Team meeting is held within two weeks of each use of restraint or seclusion after the second use within a thirty-calendar-day period to provide recommendations for avoiding future incidents requiring the use of restraint or seclusion as required by NMSA 1978, § 22-5-4.12 , Board Policy and the CIMARRON MUNICIPAL SCHOOLS's Safety Plan.

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	requirements for the use of restraint and seclusion techniques. (1) Schools shall establish policies and procedures, as approved by the local school board or governing body, for the use of restraint and seclusion techniques. Schools shall review such policies and procedures on a triennial basis, before submitting the school safety plan. (a) A school may permit the use of restraint or seclusion techniques on any student only if the student's behavior presents an imminent danger of serious physical harm to the student or others and only if less restrictive interventions appear insufficient to mitigate the imminent danger of serious physical harm. Less restrictive interventions include de-escalation strategies, positive behavioral intervention supports, or other comparable behavior management techniques. (b) The restraint or seclusion techniques shall be used only by school employees who are trained in de-escalation strategies, positive behavioral intervention supports, and the safe and effective use of restraint and seclusion techniques, unless an emergency does not allow sufficient time to summon those trained school employees. (c) The restraint or seclusion techniques shall not impede the student's ability to breathe or speak, shall be in proportion to a student's age and physical condition, and shall end when the student's behavior no longer presents an imminent danger of serious physical harm to the student or others. (d) If a restraint or seclusion technique is used on a student, trained and authorized school employees shall maintain continuous visual observation and monitoring of the student while the restraint or seclusion technique is in use. . . . (5) Schools shall implement the following review	In order to ensure timely IEP Team meetings, CIMARRON MUNICIPAL SCHOOLS has systems in place to track timelines for the initial IEP Team meeting and the annual IEP Team meeting. CIMARRON MUNICIPAL SCHOOLS will begin its planning and preparation for an IEP Team meeting (including notice to the parent) early enough to ensure a timely meeting. CIMARRON MUNICIPAL SCHOOLS recognizes the NMPED guidance with the July 30, 2021 Memorandum: Staff Use of Restraint and Seclusion Techniques with Students (NMPED) (July 30, 2021) (NMPED) (2021). CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of this guidance document.

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	procedures for incidents in which restraint or seclusion techniques are used. (a) If a student has been restrained or secluded two or more times within 30 calendar days, the school shall review strategies used to address the student's behavior and determine whether the student needs a functional behavior assessment or referral to a student assistance team, behavioral intervention plan team, or, if a student has an individualized education program, a referral to the student's individualized education program team. (b) If a student has been restrained or secluded two or more times within 30 calendar days, the student's individualized education program team, behavioral intervention plan team, or student assistance team shall meet within two weeks of each subsequent use to provide recommendations for avoiding future incidents requiring the use of restraint or seclusion. (c) The review shall include whether school personnel involved in the incidents were trained in the use of de-escalation strategies, positive behavioral intervention supports, or restraint and seclusion techniques. Additionally, the review shall consider whether the individual who restrained or secluded a student needs additional training. (d) To improve internal practices relative to incidents of restraint or seclusion, schools shall conduct an annual review and analysis of all incidents in which restraint or seclusion techniques were used, including the number of incidents, the type of incident, personnel involved, the need for additional training, and student demographics. (6) Schools shall establish documentation and reporting procedures pursuant to the requirements listed in Section 22-5-4.12 NMSA 1978. In addition, schools shall provide written or oral assurance of secure storage and access to written documentation in accordance with	

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	this rule, 20 USC. Section 1232(g), 34 CFR Part 99, the Family Educational Rights and Privacy Act, and any other applicable federal or state laws or rules governing the privacy of such documents. (a) A school employee shall provide the student's parent with written or oral notice on the same day the incident occurred, unless circumstances prevent same day notification. If notice is not provided on the same day of the incident, notice shall be given within 24 hours after the incident. (b) Within a reasonable time following the incident, no longer than two school days, a school employee shall provide the student's parent with written documentation that includes information about any persons, locations, or activities that may have triggered the behavior, if known, and specific information about the behavior and its precursors, the type of restraint or seclusion technique used, and the duration of its use. **6.29.18.9 NMAC. BRAILLE LEARNING STANDARDS:** Standards for learning braille incorporate all New Mexico content standards with the following changes for students who are learning braille or who use braille for learning: A. Where “text” is included in the content standards, braille learning standards shall substitute “braille”. B. Where “digital tools” are included in the content standards, braille learning standards shall substitute “accessible format digital tools”. C. Where “sources” are included in the content standards, braille learning standards shall substitute “tactile materials and experiences” or “accessible format sources”.	

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	D. Where “graphic instructions” or “written instructions” are included in the content standards, braille learning standards shall substitute “tactile instructions” or “braille instructions”. E. Where “letter formation” is included in the content standards, braille learning standards shall substitute “braille letter or contraction formation”. F. Where “reading” is included in the content standards, braille learning standards shall substitute “reading in braille”. G. Where “represent and solve mathematical equations” is included in the content standards, braille learning standards shall add “using Nemeth code”. H. Where “tools” is included in the content standards, braille learning standards shall substitute “accessible tools”. I. Where “writing”, or “written” are included in the content standards, braille learning standards shall substitute “braille-writing” or “braille-written”. J. Where “maps”, “globes”, “mapping tools”,” diagrams”, “charts”, or “measurement tools” are included in the content standards, braille learning standards shall substitute “tactile graphics or accessible tools”. K. Where production of visual formats is required of students in the content standards, braille standards shall add “using accessible tools”. **NMSA 1978, § 22-2C-6. Remediation programs; promotion policies; restrictions**… I. Promotion and retention decisions affecting a student enrolled in special education shall be made in accordance with the provisions of the individual educational plan established for that student.	

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§ 300.325 Private school placements by public agencies.		
(a) *Developing IEPs.* (1) Before a public agency places a child with a disability in, or refers a child to, a private school or facility, the agency must initiate and conduct a meeting to develop an IEP for the child in accordance with §§300.320 and 300.324. (2) The agency must ensure that a representative of the private school or facility attends the meeting. If the representative cannot attend, the agency must use other methods to ensure participation by the private school or facility, including individual or conference telephone calls. (b) *Reviewing and revising IEPs.* (1) After a child with a disability enters a private school or facility, any meetings to review and revise the child's IEP may be initiated and conducted by the private school or facility at the discretion of the public agency. (2) If the private school or facility initiates and conducts these meetings, the public agency must ensure that the parents and an agency representative— (i) Are involved in any decision about the child's IEP; and (ii) Agree to any proposed changes in the IEP before those changes are implemented. (c) *Responsibility.* Even if a private school or facility implements a child's IEP, responsibility for compliance with this part remains with the public		Even after a private school or facility implements a child's IEP, CIMARRON MUNICIPAL SCHOOLS retains responsibility for compliance with Part B of the Act. (See 71 Fed. Reg. 46687 (August 14, 2006))

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agency and the SEA. (Authority: 20 U.S.C. 1412(a)(10)(B))		

§ 300.326 [Reserved]		

§ 300.327 Educational placements.		
Consistent with § 300.501(c), each public agency must ensure that the parents of each child with a disability are members of any group that makes decisions on the educational placement of their child. (Authority: 20 U.S.C. 1414(e))		In New Mexico, the IEP Team is the group that makes decisions on the educational placement of a child with disabilities under IDEA. CIMARRON MUNICIPAL SCHOOLS will utilize the same process for determining the educational placement for children with low-incidence disabilities (including children who are deaf, hard of hearing, or deaf-blind), as used for determining the educational placement for all children with disabilities. That is, each child's educational placement will be determined on an individual case-by case basis depending on each child's unique educational needs and circumstances, rather than by the child's category of disability, and will be based on the child's IEP. (See 71 Fed. Reg. 46586 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS does not consider maintaining a child's placement in an educational program that is substantially and materially similar to the former placement to be a change in placement. (See 71 Fed. Reg. 46588-89 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS understands that a change in location is not always a change in placement. A placement is a point along the child's continuum of placement options, while location is the physical location where the child receives related services, such as a classroom. However, a change in

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		location may give rise to a change in placement if the change in location substantially alters the student's educational program (*See* 71 Fed. Reg. 46,588 (2006); *See Letter to Fisher*, 21 IDELR 992 (OSEP 1994) A parent will be given prior written notice within a reasonable time before CIMARRON MUNICIPAL SCHOOLS implements a proposal or refusal to initiate or change the identification, evaluation or education placement of the child, or the provision of a FAPE to the child. (See 71 Fed. Reg. 46588(August 14, 2006))

§ 300.328 Alternative means of meeting participation.		
When conducting IEP Team meetings and placement meetings pursuant to this subpart, and subpart E of this part, and carrying out administrative matters under section 615 of the Act (such as scheduling, exchange of witness lists, and status conferences), the parent of a child with a disability and a public agency may agree to use alternative means of meeting participation, such as video conferences and conference calls. (Authority: 20 U.S.C. 1414(f))		CIMARRON MUNICIPAL SCHOOLS may utilize electronic mail as an alternative means of meeting participation. (See 71 Fed. Reg. 4658 (August 14, 2006)) If CIMARRON MUNICIPAL SCHOOLS incurs costs as a result of using an alternative means of meeting participation so the parents may participate, CIMARRON MUNICIPAL SCHOOLS is responsible for all the costs. (See 71 Fed. Reg. 46587 (August 14, 2006))

SUBPART E—PROCEDURAL SAFEGUARDS		
DUE PROCESS PROCEDURES FOR PARENTS AND CHILDREN		
§ 300.500 Responsibility of SEA and other public agencies.		
Each SEA must ensure that each public agency establishes, maintains, and implements procedural safeguards that meet the requirements of §§ 300.500 through 300.536.	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:**	CIMARRON MUNICIPAL SCHOOLS understands the importance that the IDEA places on procedural safeguards and assures that it has established through its policies and procedures a system of procedural

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(Authority: 20 U.S.C. 1415(a))	A. General responsibilities of public agencies. Each public agency shall establish, implement and maintain procedural safeguards that meet the requirements of 34 CFR Secs. 300.500 through 300.536, and all other applicable requirements of these or other department rules and standards.	safeguards, and that its system is being implemented and maintained through monitoring and training.

§ 300.501 Opportunity to examine records; parent participation in meetings.		
(a) *Opportunity to examine records.* The parents of a child with a disability must be afforded, in accordance with the procedures of §§ 300.613 through 300.621, an opportunity to inspect and review all education records with respect to— (1) The identification, evaluation, and educational placement of the child; and (2) The provision of FAPE to the child. (b) *Parent participation in meetings.* (1) The parents of a child with a disability must be afforded an opportunity to participate in meetings with respect to— (i) The identification, evaluation, and educational placement of the child; and (ii) The provision of FAPE to the child. (2) Each public agency must provide notice consistent with § 300.322(a)(1) and (b)(1) to ensure that parents of children with disabilities have the opportunity to participate in meetings	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** B. Examination of records. Each public agency shall afford the parents of a child with a disability an opportunity to inspect and review all education records related to the child in compliance with 34 CFR Secs. 300.501(a), 300.613 through 300.620, 34 CFR Part 99, and any other applicable requirements of these or other department rules and standards. C. Parent and student participation in meetings. Each public agency shall afford the parents of a child with a disability and, as appropriate, the child, an opportunity to participate in meetings with respect to the identification, evaluation and educational placement or the provision of FAPE to the child, in compliance with 34 CFR Secs. 300.322, 300.501(b), 300.501(c), and any other applicable requirements of these or other department rules and standards. D. Notice requirements. (1) Notice of meetings. Each public agency shall provide the parents of a child with a disability with advance written notice that complies with 34 CFR Sec. 300.322 for IEP meetings and any other meetings in which the parent has a right to participate pursuant to 34 CFR Sec. 300.501.	CIMARRON MUNICIPAL SCHOOLS assures that parents are afforded the opportunity to inspect and review records and participate in meetings.

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described in paragraph (b)(1) of this section. (3) A meeting does not include informal or unscheduled conversations involving public agency personnel and conversations on issues such as teaching methodology, lesson plans, or coordination of service provision. A meeting also does not include preparatory activities that public agency personnel engage in to develop a proposal or response to a parent proposal that will be discussed at a later meeting. (c) *Parent involvement in placement decisions.* (1) Each public agency must ensure that a parent of each child with a disability is a member of any group that makes decisions on the educational placement of the parent's child. (2) In implementing the requirements of paragraph (c)(1) of this section, the public agency must use procedures consistent with the procedures described in §300.322(a) through (b)(1). (3) If neither parent can participate in a meeting in which a decision is to be made relating to the educational placement of their child, the public agency must use other methods to ensure their participation, including individual or conference telephone calls, or video conferencing. (4) A placement decision may be made by a group without the involvement of a parent, if the public agency is unable to obtain the parent's participation in the decision. In this case, the public agency must have a record of its attempt to ensure their involvement. (Authority: 20 U.S.C. 1414(e), 1415(b)(1))		

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§ 300.502 Independent educational evaluation.		
(a) *General*. (1) The parents of a child with a disability have the right under this part to obtain an independent educational evaluation of the child, subject to paragraphs (b) through (e) of this section. (2) Each public agency must provide to parents, upon request for an independent educational evaluation, information about where an independent educational evaluation may be obtained, and the agency criteria applicable for independent educational evaluations as set forth in paragraph (e) of this section. (3) For the purposes of this subpart— (i) *Independent educational evaluation* means an evaluation conducted by a qualified examiner who is not employed by the public agency responsible for the education of the child in question; and (ii) *Public expense* means that the public agency either pays for the full cost of the evaluation or ensures that the evaluation is otherwise provided at no cost to the parent, consistent with §300.103. (b) *Parent right to evaluation at public expense.* (1) A parent has the right to an independent educational evaluation at public expense if the parent disagrees with an evaluation obtained by the public agency, subject to the conditions in paragraphs (b)(2) through (4) of this section. (2) If a parent requests an independent educational evaluation at public expense, the public agency must, without unnecessary delay, either—	**6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** I. Independent education evaluations. (1) The parent of a child who disagrees with an evaluation or reevaluation of their child obtained by the public agency has the right to obtain an independent educational evaluation of the child at public expense pursuant to 34 CFR Sec. 300.502 and this subsection. A parent is entitled to only one independent educational evaluation at public expense each time the public agency conducts an evaluation with which the parent disagrees. (2) If a parent requests an independent educational evaluation at public expense, the public agency shall, without unnecessary delay: (a) file a due process complaint to show its evaluation is appropriate; or (b) ensure that an independent educational evaluation is provided at public expense, unless the agency demonstrates in a hearing the evaluation obtained by the parent did not meet agency criteria. (3) If a parent requests an independent educational evaluation at public expense, the public agency may ask for the parent's reasons why he or she objects to the public agency evaluation, but may not require that parent to provide an explanation. The public agency may not unreasonably delay either providing the independent educational evaluation at public expense or filing a due process complaint to request	The IEP Team will consider any IEE, whether paid for privately by the parent, or publicly by CIMARRON MUNICIPAL SCHOOLS, that meets CIMARRON MUNICIPAL SCHOOLS's criteria. A parent may request an IEE at CIMARRON MUNICIPAL SCHOOLS's expense if the parent disagrees with an evaluation obtained by CIMARRON MUNICIPAL SCHOOLS. When a parent requests an IEE at CIMARRON MUNICIPAL SCHOOLS's expense, the CIMARRON MUNICIPAL SCHOOLS must, without unnecessary delay, either initiate a due process hearing to show that its evaluation is appropriate; or ensure that an IEE is provided at CIMARRON MUNICIPAL SCHOOLS's expense, unless the CIMARRON MUNICIPAL SCHOOLS demonstrates at a hearing that the evaluation obtained by the parent did not meet district criteria. Only one IEE may be reimbursed for each evaluation obtained by CIMARRON MUNICIPAL SCHOOLS. This would include the three-year reevaluation or reevaluations conducted more frequently. If CIMARRON MUNICIPAL SCHOOLS has not conducted an evaluation, the parent does not have a right to an IEE at CIMARRON MUNICIPAL SCHOOLS's expense. If the parent requests an IEE at CIMARRON MUNICIPAL SCHOOLS's expense prior to the completion of the CIMARRON MUNICIPAL SCHOOLS's evaluation, the CIMARRON MUNICIPAL SCHOOLS may deny the request without initiating a due process hearing. (See OSEP Letter to Zirkel (2008)) When CIMARRON MUNICIPAL SCHOOLS conducts an evaluation and a parent disagrees with the evaluation because a child was not assessed in a particular area, the parent has the right to request an IEE to assess the child in that area to determine whether the child has a disability and the nature and extent of the special

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(i) File a due process complaint to request a hearing to show that its evaluation is appropriate; or (ii) Ensure that an independent educational evaluation is provided at public expense, unless the agency demonstrates in a hearing pursuant to §§ 300.507 through 300.513 that the evaluation obtained by the parent did not meet agency criteria. (3) If the public agency files a due process complaint notice to request a hearing and the final decision is that the agency's evaluation is appropriate, the parent still has the right to an independent educational evaluation, but not at public expense. (4) If a parent requests an independent educational evaluation, the public agency may ask for the parent's reason why he or she objects to the public evaluation. However, the public agency may not require the parent to provide an explanation and may not unreasonably delay either providing the independent educational evaluation at public expense or filing a due process complaint to request a due process hearing to defend the public evaluation. (5) A parent is entitled to only one independent educational evaluation at public expense each time the public agency conducts an evaluation with which the parent disagrees. (c) *Parent-initiated evaluations.* If the parent obtains an independent educational evaluation at public expense or shares with the public agency an evaluation obtained at private expense, the results of the evaluation— (1) Must be considered by the public agency, if it meets agency criteria, in any decision made	a due process hearing to defend the public agency evaluation. (4) If the parent obtains an independent educational evaluation at public expense or shares with the public agency an evaluation obtained at private expense and the evaluation meets agency criteria, the public agency must consider the evaluation in any decision made with respect to the provision of FAPE to the child and the evaluation may be presented as evidence at a due process hearing regarding the child.	education and related services that child needs. (See OSEP Letter to Baus (2015)) The right of a parent to obtain an IEE at CIMARRON MUNICIPAL SCHOOLS's expense is triggered if the parent disagrees with a CIMARRON MUNICIPAL SCHOOLS initiated evaluation. Therefore, if a parent refuses to consent to a proposed CIMARRON MUNICIPAL SCHOOLS's evaluation, then an IEE at CIMARRON MUNICIPAL SCHOOLS's expense would not be available since there would be no CIMARRON MUNICIPAL SCHOOLS evaluation with which the parent can disagree. The CIMARRON MUNICIPAL SCHOOLS may ask but may not require the parent to state the reasons for the disagreement. A hearing officer or a court may find that there was no underlying disagreement with the evaluation, and therefore the parent is not entitled to an IEE at CIMARRON MUNICIPAL SCHOOLS's expense. CIMARRON MUNICIPAL SCHOOLS will notify the parent within a reasonable time of its decision to either pay for the IEE or request a due process hearing. Parents are encouraged to contact the Special Education Director prior to obtaining an IEE to obtain approval and assistance in ensuring that the criteria are met. Parents may also make their request known by informing the IEP Team in an IEP Team meeting. CIMARRON MUNICIPAL SCHOOLS's representative of the IEP Team should promptly notify the Special Education Director of the parent's request. Parents who obtain an IEE and later seek reimbursement risk a finding by a hearing officer that the IEE did not meet CIMARRON MUNICIPAL SCHOOLS criteria, and therefore, does not have to be reimbursed by CIMARRON MUNICIPAL SCHOOLS. Upon request for an IEE, CIMARRON MUNICIPAL SCHOOLS will provide to the parent information on where an IEE may be obtained (list of qualified

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with respect to the provision of FAPE to the child; and (2) May be presented by any party as evidence at a hearing on a due process complaint under subpart E of this part regarding that child. (d) *Requests for evaluations by hearing officers.* If a hearing officer requests an independent educational evaluation as part of a hearing on a due process complaint, the cost of the evaluation must be at public expense. (e) *Agency criteria*. (1) If an independent educational evaluation is at public expense, the criteria under which the evaluation is obtained, including the location of the evaluation and the qualifications of the examiner, must be the same as the criteria that the public agency uses when it initiates an evaluation, to the extent those criteria are consistent with the parent's right to an independent educational evaluation. (2) Except for the criteria described in paragraph (e)(1) of this section, a public agency may not impose conditions or timelines related to obtaining an independent educational evaluation at public expense. (Authority: 20 U.S.C. 1415(b)(1) and (d)(2)(A))		evaluators). However, the list may not be exhaustive. Therefore, parents are free to select whomever they choose to perform the IEE so long as the evaluator meets the CIMARRON MUNICIPAL SCHOOLS's criteria. The criteria for obtaining an IEE at CIMARRON MUNICIPAL SCHOOLS's expense, including the location of the evaluation and the qualifications of the examiner, are the same criteria that CIMARRON MUNICIPAL SCHOOLS uses when it conducts its own evaluation. The following constitute the CIMARRON MUNICIPAL SCHOOLS's criteria which must be followed: <u>The Evaluator</u> (1) The evaluator conducting an IEE of a child with a disability at public expense must be located within a 100-mile radius of the District. (2) Evaluators must possess current NM licensure/certification. The components of an evaluation must be administered, reviewed, and/or gathered by personnel licensed by the State of New Mexico and/or the NMPED to complete or collect each of the components respectively. For instance, individualized assessments of cognitive/intellectual ability must be administered by NMPED-licensed Educational Diagnosticians or New Mexico-licensed Psychologists. (See 71 Fed. Reg. 46689 (August 14, 2006)) (3) Evaluators must be trained and qualified to administer the specific tests and other evaluation materials in conformance with the instructions provided by the producer. <u>The Evaluation</u> (1) Evaluations must comply with all requirements specified in State and federal law. (2) The evaluation must be completed a reasonable time after CIMARRON MUNICIPAL SCHOOLS approves the IEE. (3) The content of the evaluation report must comply with all requirements of State and federal law, board

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		policy, and these administrative procedures (using the CIMARRON MUNICIPAL SCHOOLS's format or alternatively the New Mexico T.E.A.M. format for evaluation or containing the same information). (4) The independent evaluator is requested to furnish a typed evaluation report to the CIMARRON MUNICIPAL SCHOOLS in advance of the IEP Team meeting at which the report will be considered by the student's IEP Team. (5) The report must include an original signature, title of all evaluation personnel involved in the evaluation, and licensure(s)/certification(s) of each evaluator, including license/certification number(s). (6) Protocols must be available for review. The Cost (1) CIMARRON MUNICIPAL SCHOOLS will pay a fee for an IEE that allows a parent to choose from among qualified professionals in the area. (2) CIMARRON MUNICIPAL SCHOOLS will not pay unreasonably excessive fees. An unreasonably excessive fee is one that is three percent above the prevailing rate in the area for the specific test or type of evaluation (3) When service providers have a sliding scale fee based on parent income, CIMARRON MUNICIPAL SCHOOLS will pay the amount charged to the parent. (4) Reimbursement rates for travel costs for examiners will not exceed CIMARRON MUNICIPAL SCHOOLS's rates for travel as established by CIMARRON MUNICIPAL SCHOOLS policy or guidelines. CIMARRON MUNICIPAL SCHOOLS will not cash advance any travel costs. Steps to be followed by Parents Requesting an IEE at Public Expense and Obtaining Direct Payment or Reimbursement Parents obtaining an IEE without following CIMARRON MUNICIPAL SCHOOLS's criteria risk non-payment. The following steps are designed to ensure an IEE that meets CIMARRON MUNICIPAL

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		SCHOOLS's criteria and safeguard against non-payment. (1) Parents are encouraged to provide the name and address of the evaluator in advance of the IEE to enable the CIMARRON MUNICIPAL SCHOOLS to check the evaluator's certification/licensure and contract directly with the evaluator. (2) If the parent selects an evaluator that is not on CIMARRON MUNICIPAL SCHOOLS's list of qualified evaluators, the parent is encouraged to submit the name and vitae of the evaluator to the Special Education Director in advance of obtaining the IEE in order that CIMARRON MUNICIPAL SCHOOLS may notify the parent regarding whether the evaluator is qualified to perform the IEE. (3) Payment will be made directly to the evaluator following receipt of an IEE that meets CIMARRON MUNICIPAL SCHOOLS's criteria. (4) In the event that a parent pursues an IEE without following steps (1)-(3), an original billing statement must be submitted to CIMARRON MUNICIPAL SCHOOLS and all criteria must be met, including the receipt of a written report by the independent evaluator that meets CIMARRON MUNICIPAL SCHOOLS's criteria, prior to direct payment or reimbursement. (5) If a parent believes that an IEE that falls outside of the CIMARRON MUNICIPAL SCHOOLS's criteria is justified by the child's unique circumstances, the parent must request a waiver of the criteria with a description of the unique circumstances that justify an IEE that does not meet CIMARRON MUNICIPAL SCHOOLS's criteria. The CIMARRON MUNICIPAL SCHOOLS will consider any such request. Upon receipt of an IEE that does not meet CIMARRON MUNICIPAL SCHOOLS's criteria including cost criteria, CIMARRON MUNICIPAL SCHOOLS reserves the right to request a due process hearing to demonstrate that the IEE obtained by the parent did not meet CIMARRON MUNICIPAL SCHOOLS's criteria.

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Federal Regulations	New Mexico Rules	Procedures
§ 300.503 Prior notice by the public agency; content of notice.		
(a) *Notice.* Written notice that meets the *requirements* of paragraph (b) of this section must be given to the parents of a child with a disability a reasonable time before the public agency— (1) Proposes to initiate or change the identification, evaluation, or educational placement of the child or the provision of FAPE to the child; or (2) Refuses to initiate or change the identification, evaluation, or educational placement of the child or the provision of FAPE to the child. (b) *Content of notice.* The notice required under *paragraph* (a) of this section must include— (1) A description of the action proposed or refused by the agency; (2) An explanation of why the agency proposes or refuses to take the action; (3) A description of each evaluation procedure, assessment, record, or report the agency used as a basis for the proposed or refused action; (4) A statement that the parents of a child with a disability have protection under the procedural safeguards of this part and, if this notice is not an initial referral for evaluation, the means by which a copy of a description of the procedural safeguards can be obtained; (5) Sources for parents to contact to obtain assistance in understanding the provisions of this part;	**6.29.1.7 NMAC. DEFINITIONS:** AI. "Prior written notice (PWN)" means the written notice that goes to parents from the school district, informing them the district proposes or refuses to initiate or change the identification, evaluation or educational placement of their child, or the provision of FAPE to the child, and which meets the requirements of 34 CFR, Sections 300.503 and 300.504. **6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** … D. Evaluation requests and referrals. (1) Either a parent of a child or a public agency may initiate a request for a full and individual evaluation to determine if the child is a child with a disability or may request a reevaluation to determine if the child's educational needs have changed. (2) The request for initial evaluation or reevaluation by a parent may be made in writing or orally to any licensed personnel of the school in which the student attends. A parental request for a full and individual evaluation shall be forwarded or communicated to the school or district special education director or a school or district administrator as soon as possible after it is received. (3) The public agency shall respond to a parental request for initial evaluation or reevaluation to the public agency no later than 15 school days from the receipt	CIMARRON MUNICIPAL SCHOOLS may refuse to initiate or change the identification, evaluation, or educational placement of the child, or the provision of a FAPE to the child, if the CIMARRON MUNICIPAL SCHOOLS provides written notice. This includes situations in which CIMARRON MUNICIPAL SCHOOLS wishes to deny a parent's request for an initial evaluation. The written notice must meet the requirements in § 300.503(b). Thus, for situations in which CIMARRON MUNICIPAL SCHOOLS wishes to deny a parent's request for an initial evaluation, the written notice would provide, among other things, an explanation of why CIMARRON MUNICIPAL SCHOOLS refuses to conduct an initial evaluation and the information that was used to make that decision. A parent may challenge CIMARRON MUNICIPAL SCHOOLS's refusal to conduct an initial evaluation by requesting a due process hearing. (See 71 Fed. Reg. 46636 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS is required to provide parents with prior written notice a "reasonable time" before CIMARRON MUNICIPAL SCHOOLS proposes or refuses to initiate or change the identification, evaluation, or educational placement of the child, or the provision of a FAPE to the child. CIMARRON MUNICIPAL SCHOOLS will not substitute a specific timeline to clarify what is meant by the requirement that the notice be provided within a reasonable period of time, because there are a wide variety of circumstances for which any one timeline would be too rigid and, in many cases, might prove unworkable. (See 71 Fed. Reg. 46691 (August 14, 2006)) However, CIMARRON MUNICIPAL SCHOOLS will provide a prior written notice at the close of the IEP meeting.

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(6) A description of other options that the IEP Team considered and the reasons why those options were rejected; and (7) A description of other factors that are relevant to the agency's proposal or refusal. (c) *Notice in understandable language.* (1) The notice required under paragraph (a) of this section must be— (i) Written in language understandable to the general public; and (ii) Provided in the native language of the parent or other mode of communication used by the parent, unless it is clearly not feasible to do so. (2) If the native language or other mode of communication of the parent is not a written language, the public agency must take steps to ensure— (i) That the notice is translated orally or by other means to the parent in his or her native language or other mode of communication; (ii) That the parent understands the content of the notice; and (iii) That there is written evidence that the requirements in paragraphs (c)(2)(i) and (ii) of this section have been met. (Authority: 20 U.S.C. 1415(b)(3) and (4), 1415(c)(1), 1414(b)(1))	of the request. If a parent request for an evaluation or reevaluation is received within 15 school days before the start of a scheduled period in which student attendance is not required for at least 14 calendar days, the public agency shall respond no later than 30 calendar days from the date of the request. (4) The public agency shall respond to a parental request for initial evaluation or reevaluation by: (a) providing prior written notice consistent with 34 CFR Sec. 300.503 that proposes to conduct the requested evaluation or reevaluation, providing a copy of the procedural safeguards notice to parents required by 34 CFR Sec. 300.504, and seeking parental consent for the evaluation; or (b) providing prior written notice consistent with 34 CFR Sec. 300.503 of the public agency's refusal to conduct the evaluation or reevaluation and a copy of the procedural safeguards notice required by 34 CFR Sec. 300.504. (5) When the public agency makes a referral for an evaluation without a parental request, the public agency shall provide prior written notice consistent with 34 CFR Sec. 300.503 that proposes to conduct the requested evaluation or reevaluation, providing a copy of the procedural safeguards notice to parents required by 34 CFR Sec. 300.504, and seek parental consent for the evaluation no later than 15 school days from the referral. If a referral for an evaluation or reevaluation is made within 15 school days before the start of a scheduled period in which student attendance is not required for at least 14 calendar days, the public agency shall request parental	CIMARRON MUNICIPAL SCHOOLS recognizes and shall comply with the State established timelines for responding to a request by a parent for an initial evaluation or reevaluation including by providing prior written notice. CIMARRON MUNICIPAL SCHOOLS shall maintain clear and easily retrievable documentation of the receipt, processing, and disposition of any request or referral for an initial evaluation or reevaluation. CIMARRON MUNICIPAL SCHOOLS does not provide prior written notice in advance of meetings since providing prior written notice in advance of meetings could suggest, in some circumstances, that CIMARRON MUNICIPAL SCHOOLS's proposal was improperly arrived at before the meeting and without parent input. (See 71 Fed. Reg. 46691 (August 14, 2006)) The prior written notice provisions apply even if the IEP is amended without convening an IEP Team meeting. (See § 300.324(a)(4)(i)). CIMARRON MUNICIPAL SCHOOLS will provide the parent with prior written notice of any amendments to the IEP without a meeting. (See OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011), Q/A C-10) CIMARRON MUNICIPAL SCHOOLS may provide prior written notice at the same time as parental consent is requested, because parental consent cannot be obtained without the requisite prior written notice. (See 71 Fed. Reg. 46691 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS cannot discontinue services following revocation of consent until prior written notice has been provided to the parents. CIMARRON MUNICIPAL SCHOOLS will promptly respond to receipt of written revocation of consent by providing prior written notice to the parents. (See 73 Fed. 73008 (December 1, 2008)) Once CIMARRON MUNICIPAL SCHOOLS receives a parent's written revocation of consent for a child's

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	consent no later than 30 calendar days from the date of the referral. (6) The parent may use the IDEA procedural safeguards of mediation, state complaint, or due process hearing as set forth in 6.31.12.13 NMAC to challenge the public agency's response to a request for evaluation or reevaluation, or the failure to respond to a parent's request for evaluation or reevaluation. **6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** B. Individualized education programs (IEPs). … (3) Except as provided in 34 CFR Sec. 300.324(a)(4), each IEP shall include the signature and position of each member of the IEP team and other participants in the IEP meeting to document their attendance. Written notice of actions proposed or refused by the public agency shall also be provided in compliance with 34 CFR Sec. 300.503 and Paragraph (2) of Subsection D of 6.31.2.13 NMAC and shall be provided at the close of the IEP meeting. Informed written parental consent shall also be obtained for actions for which consent is required under 34 CFR Sec. 300.300 and Subsection F of 6.31.2.13 NMAC. An amended IEP does not take the place of the annual IEP conducted pursuant to CFR Sec. 300.324(a)(4) which requires that members of a child's IEP team shall be informed of any changes made to the IEP without a meeting. (G) Graduation planning and post-secondary transitions. (1) … ...	receipt of special education and related services, CIMARRON MUNICIPAL SCHOOLS must provide prior written notice to the parent regarding the change in educational placement and services that will result from the revocation of consent. (See 73 Fed. 73008 (December 1, 2008)) In the 2004 reauthorization of the IDEA, the Congress required the U.S. Department of Education to develop a model form for prior written notice. The Department has, consistent with the instructions from the Congress, developed a Model Form for Prior Written Notice to assist States and school districts in understanding the content that IDEA Part B requires. The form developed by the U.S. Department of Education is available through the U.S. Department of Education's website. The NMPED has developed a model form for prior written notice of the proposed actions of an IEP Team as part of its guidance document for Developing Quality IEPs Technical Assistance Manual (NMPED) (Revised 2011) , available through the NMPED website. CIMARRON MUNICIPAL SCHOOLS will provide prior written notice of the proposed actions of an IEP Team following the IEP Team meeting and will also provide prior written notice as required by the IDEA including whenever the CIMARRON MUNICIPAL SCHOOLS proposes or refuses to evaluate a student. CIMARRON MUNICIPAL SCHOOLS is not required to use the format or specific language reflected in the U.S. Department of Education model form for prior written notice; however, the prior written notice provided to the parent by CIMARRON MUNICIPAL SCHOOLS will be consistent with the IDEA and sufficient to meet its requirements. CIMARRON MUNICIPAL SCHOOLS may use the IEP as part of the prior written notice so long as the document(s) the parent receives meet all the requirements in § 300.503. (See 71 Fed. Reg. 46691 (August 14, 2006))

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	(d) Prior to the student's receipt of a conditional certificate of transition or graduation with a diploma obtained through the modified or ability programs of study, a public agency must issue a prior written notice indicating that the student continues to be entitled to receive FAPE until either student meets the requirements to obtain a diploma through the standard program of study or until the end of the academic year in which the student becomes 22 years of age. **6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** D. Notice requirements. … (2) Notice of agency actions proposed or refused. A public agency shall give written notice that meets the requirements of 34 CFR Sec. 300.503 to the parents of a child with a disability a reasonable time before the agency proposes or refuses to initiate or change the identification, evaluation or educational placement of the child or the provision of FAPE to the child. If the notice relates to a proposed action that also requires parental consent under 34 CFR Sec. 300.300, the public agency may give notice at the same time it requests parental consent. … E. Communications in understandable language. Pursuant to 34 CFR Secs. 300.9(a), 300.322(e), 300.503(c), and 300.504(d), each public agency shall communicate with parents in understandable language, including the parent's native language or other mode of communication, unless it is clearly not feasible to do so, if necessary for understanding, in IEP meetings, in written notices and in obtaining consent where consent is required. F. Parental consent.	

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	… (6) Pursuant to 34 CFR Sec. 300.300(b)(4), parents may revoke consent for the continued provision of all special education and related services for their child. The revocation of consent shall be in writing. After providing prior written notice in accordance with 34 CFR Sec. 300.503, the public agency shall cease the provision of special education and related services for that child. The public agency may not use the due process and mediation procedures in Subsection I of 6.31.2.13 NMAC in order to obtain agreement or a ruling that services may be provided to the child. The public agency will not be considered to be in violation of the requirement to make FAPE available to the child once consent has been revoked. The public agency will also not be required to convene an IEP team meeting or develop an IEP for the child for further provision of special education and related services.	

§ 300.504 Procedural safeguards notice.		
(a) *General*. A copy of the procedural safeguards *available* to the parents of a child with a disability must be given to the parents only one time a school year, except that a copy also must be given to the parents— (1) Upon initial referral or parent request for evaluation;	**6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** … D. Evaluation requests and referrals. (1) Either a parent of a child or a public agency may initiate a request for a full and individual evaluation	CIMARRON MUNICIPAL SCHOOLS provides parents with a copy of the Parent and Child Rights in Special Education Procedural Safeguards Notice, in English, Spanish, Navajo, Vietnamese, Russian, Mandarin, or ASL, as appropriate, at least one time per year and as required by 34 C.F.R. § 300.504.

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(2) Upon receipt of the first State complaint under §§300.151 through 300.153 and upon receipt of the first due process complaint under §300.507 in a school year; (3) In accordance with the discipline procedures in §300.530(h); and (4) Upon request by a parent. (b) *Internet Web site.* A public agency may place a current copy of the procedural safeguards notice on its Internet Web site if a Web site exists. (c) *Contents.* The procedural safeguards notice must include a full explanation of all of the procedural safeguards available under § 300.148, §§ 300.151 through 300.153, § 300.300, §§300.502 through 300.503, §§ 300.505 through 300.518, §300.520, §§ 300.530 through 300.536 and §§ 300.610 through 300.625 relating to— (1) Independent educational evaluations; (2) Prior written notice; (3) Parental consent; (4) Access to education records; (5) Opportunity to present and resolve complaints through the due process complaint and State complaint procedures, including— (i) The time period in which to file a complaint; (ii) The opportunity for the agency to resolve the complaint; and (iii) The difference between the due process complaint and the State complaint	to determine if the child is a child with a disability or may request a reevaluation to determine if the child's educational needs have changed. (2) The request for initial evaluation or reevaluation by a parent may be made in writing or orally to any licensed personnel of the school in which the student attends. A parental request for a full and individual evaluation shall be forwarded or communicated to the school or district special education director or a school or district administrator as soon as possible after it is received. (3) The public agency shall respond to a parental request for initial evaluation or reevaluation to the public agency no later than 15 school days from the receipt of the request. If a parent request for an evaluation or reevaluation is received within 15 school days before the start of a scheduled period in which student attendance is not required for at least 14 calendar days, the public agency shall respond no later than 30 calendar days from the date of the request. (4) The public agency shall respond to a parental request for initial evaluation or reevaluation by: (a) providing prior written notice consistent with 34 CFR Sec. 300.503 that proposes to conduct the requested evaluation or reevaluation, providing a copy of the procedural safeguards notice to parents required by 34 CFR Sec. 300.504, and seeking parental consent for the evaluation; or (b) providing prior written notice consistent with 34 CFR Sec. 300.503 of the public agency's refusal to conduct the evaluation or reevaluation and a copy of the procedural	A current copy of the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (English Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (NMPED) (Spanish Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Navajo Version); Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Vietnamese Version); the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Russian Version), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (Mandarin), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (NMPED) (French), and the Special Education Procedural Safeguards For Students with Disabilities and their Families required Under IDEA Part B Notice (ASL Video)(ASL 09/01/2021) are available through the NMPED. CIMARRON MUNICIPAL SCHOOLS recognizes and shall comply with the State established timelines for responding to a request by a parent for an initial evaluation or reevaluation including by providing a copy of the procedural safeguards. CIMARRON MUNICIPAL SCHOOLS shall maintain clear and easily retrievable documentation of the receipt, processing, and disposition of any request or referral for an initial evaluation or reevaluation.

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procedures, including the jurisdiction of each procedure, what issues may be raised, filing and decisional timelines, and relevant procedures; (6) The availability of mediation; (7) The child's placement during the pendency of any due process complaint; (8) Procedures for students who are subject to placement in an interim alternative educational setting; (9) Requirements for unilateral placement by parents of children in private schools at public expense; (10) Hearings on due process complaints, including requirements for disclosure of evaluation results and recommendations; (11) State-level appeals (if applicable in the State); (12) Civil actions, including the time period in which to file those actions; and (13) Attorneys' fees. (d) *Notice in understandable language.* The notice required under paragraph (a) of this section must meet the requirements of § 300.503(c). (Authority: 20 U.S.C. 1415(d))	safeguards notice required by 34 CFR Sec. 300.504. (5) When the public agency makes a referral for an evaluation without a parental request, the public agency shall provide prior written notice consistent with 34 CFR Sec. 300.503 that proposes to conduct the requested evaluation or reevaluation, providing a copy of the procedural safeguards notice to parents required by 34 CFR Sec. 300.504, and seek parental consent for the evaluation no later than 15 school days from the referral. If a referral for an evaluation or reevaluation is made within 15 school days before the start of a scheduled period in which student attendance is not required for at least 14 calendar days, the public agency shall request parental consent no later than 30 calendar days from the date of the referral. (6) The parent may use the IDEA procedural safeguards of mediation, state complaint, or due process hearing as set forth in 6.31.12.13 NMAC to challenge the public agency's response to a request for evaluation or reevaluation, or the failure to respond to a parent's request for evaluation or reevaluation. **6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** D. Notice requirements. … (3) Notice of procedural safeguards. A copy of the procedural safeguards available to the parents of a child with a disability shall be given to the parents, only one time a school year, except that a copy shall be given to the parents, (a) upon initial referral for evaluation; (b) upon receipt of the first state complaint under 34 CFR Secs. 300.151 through	

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	300.153; (c) upon receipt of the first due process complaint under 34 CFR Sec. 300.507 of the school year; (d) in accordance with the discipline procedures in 34 CFR Sec. 300.530(h); and (e) upon request of the parents. The notice shall meet all requirements of 34 CFR Sec. 300.504, including the requirement to inform the parents of their obligation under 34 CFR Sec. 300.148 to notify the public agency if they intend to enroll the child in a private school or facility and seek reimbursement from the public agency. A public agency may place a current copy of the procedural safeguards notice on its internet website if a website exists. E. Communications in understandable language. Pursuant to 34 CFR Secs. 300.9(a), 300.322(e), 300.503(c) and 300.504(d), each public agency shall communicate with parents in understandable language, including the parent's native language or other mode of communication, unless it is clearly not feasible to do so, if necessary for understanding, in IEP meetings, in written notices and in obtaining consent where consent is required.	

§ 300.505 Electronic mail.		
A parent of a child with a disability may elect to receive notices required by §§ 300.503, 300.504, and 300.508 by an electronic mail communication, if the public agency makes that option available. (Authority: 20 U.S.C. 1415(n))		CIMARRON MUNICIPAL SCHOOLS does make available to parents the option of receiving notices by electronic mail. Parents who wish to receive notices through electronic mail should contact the Director of Special Education in writing.

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§ 300.506 Mediation.		
(a) *General.* Each public agency must ensure that procedures are established and implemented to allow parties to disputes involving any matter under this part, including matters arising prior to the filing of a due process complaint, to resolve disputes through a mediation process. (b) *Requirements.* The procedures must meet the *following* requirements: (1) The procedures must ensure that the mediation process— (i) Is voluntary on the part of the parties; (ii) Is not used to deny or delay a parent's right to a hearing on the parent's due process complaint, or to deny any other rights afforded under Part B of the Act; and (iii) Is conducted by a qualified and impartial mediator who is trained in effective mediation techniques. (2) A public agency may establish procedures to offer to parents and schools that choose not to use the mediation process, an opportunity to meet, at a time and location convenient to the parents, with a disinterested party— (i) Who is under contract with an appropriate alternative dispute resolution entity, or a parent training and information center or community parent resource center in the State established under section 671 or 672 of the Act; and (ii) Who would explain the benefits of, and encourage the use of, the mediation	**6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** … D. Evaluation requests and referrals. … (6) The parent may use the IDEA procedural safeguards of mediation, state complaint, or due process hearing as set forth in 6.31.12.13 NMAC to challenge the public agency's response to a request for evaluation or reevaluation, or the failure to respond to a parent's request for evaluation or reevaluation.	CIMARRON MUNICIPAL SCHOOLS encourages mediation as a form of dispute resolution. A party can request mediation by completing the Mediation Request Form (NMPED) (English) or the Mediation Request Form (NMPED) (Spanish), through the NMPED website.

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process to the parents. (3) (i) The State must maintain a list of individuals who are qualified mediators and knowledgeable in laws and regulations relating to the provision of special education and related services. (ii) The SEA must select mediators on a random, rotational, or other impartial basis. (4) The State must bear the cost of the mediation process, including the costs of meetings described in paragraph (b)(2) of this section. (5) Each session in the mediation process must be scheduled in a timely manner and must be held in a location that is convenient to the parties to the dispute. (6) If the parties resolve a dispute through the mediation process, the parties must execute a legally binding agreement that sets forth that resolution and that— (i) States that all discussions that occurred during the mediation process will remain confidential and may not be used as evidence in any subsequent due process hearing or civil proceeding; and (ii) Is signed by both the parent and a representative of the agency who has the authority to bind such agency. (7) A written, signed mediation agreement under this paragraph is enforceable in any State court of competent jurisdiction or in a district court of the United States. Discussions that occur during the mediation process must be		

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confidential and may not be used as evidence in any subsequent due process hearing or civil proceeding of any Federal court or State court of a State receiving assistance under this part. (c) *Impartiality of mediator*. (1) An individual who serves as a mediator under this part— (i) May not be an employee of the SEA or the LEA that is involved in the education or care of the child; and (ii) Must not have a personal or professional interest that conflicts with the person's objectivity. (2) A person who otherwise qualifies as a mediator is not an employee of an LEA or State agency described under § 300.228 solely because he or she is paid by the agency to serve as a mediator. (Authority: 20 U.S.C. 1415(e))		

Due Process Hearings in General.		
(Not in Federal Regulations; see New Mexico Rules)	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:**	

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	I. Due process hearings. (1) Scope. Subsection I of 6.31.2.13 NMAC establishes procedures governing impartial due process hearings for requests for due process in IDEA cases governed by 34 CFR Secs. 300.506 through 300.518 and 300.530 through 300.532. … (20) Rule of construction. Nothing in this Subsection I shall be construed to affect the right of a parent to file a complaint with the SED of the department, as described under Subsection H of 6.31.2.13 NMAC. … M. Computation of time. (1) In computing any period of time prescribed or allowed by 6.31.2.13 NMAC, the day of the act, event or default from which the designated period of time begins to run shall not be included. The last day of the period so computed shall be included unless it is a Saturday, a Sunday or a legal holiday in which case the last day shall be the next business day. As used in this rule, "legal holiday" includes any day designated as a state holiday. (2) Notwithstanding Paragraph (1) of this subsection, if the due date of a decision referenced in Subsection H of 6.31.2.13 NMAC falls on a Saturday, a Sunday or a legal holiday, the decision will be due on the previous business day. (3) Notwithstanding Paragraph (1) of this subsection, if the due date of a decision referenced in Subsection I of 6.31.2.13 NMAC falls on a Saturday, a Sunday or a legal holiday, the decision shall be mailed no later than the actual due date. A decision is considered "mailed" when addressed, stamped and placed in a United States postal service mailbox. If a parent exercises the option of receiving the decision electronically, the decision is "mailed" when transmitted electronically.	

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§ 300.507 Filing a due process complaint.		
(a) *General*. (1) A parent or a public agency may file a due process complaint on any of the matters described in §300.503(a)(1) and (2) (relating to the identification, evaluation or educational placement of a child with a disability, or the provision of FAPE to the child). (2) The due process complaint must allege a violation that occurred not more than two years before the date the parent or public agency knew or should have known about the alleged action that forms the basis of the due process complaint, or, if the State has an explicit time limitation for filing a due process complaint under this part, in the time allowed by that State law, except that the exceptions to the timeline described in § 300.511(f) apply to the timeline in this section. (b) Information *for parents.* The public agency must inform the parent of any free or low-cost legal and other relevant services available in the area if— (1) The parent requests the information; or (2) The parent or the agency files a due process complaint under this section. (Authority: 20 U.S.C. 1415(b)(6))	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** I. Due Process Hearings … (2) Bases for requesting hearing. A parent or public agency may initiate an impartial due process hearing on the following matters: (a) the public agency proposes to initiate or change the identification, evaluation, or educational placement of the child or the provision of FAPE to the child; (b) the public agency refuses to initiate or change the identification, evaluation or educational placement of the child or the provision of FAPE to the child. … (10) Withdrawal of request for hearing. A party may unilaterally withdraw a request for due process at any time before a decision is issued. A written withdrawal that is transmitted to the hearing officer, and the other party at least two business days before a scheduled hearing, shall be without prejudice to the party's right to file a later request on the same claims, which shall ordinarily be assigned to the same hearing officer. A withdrawal that is transmitted or communicated within two business days of the scheduled hearing shall ordinarily be with prejudice to the party's right to file a later request on the same claims unless the hearing officer orders otherwise for good cause shown. A withdrawal that is entered during or after the hearing but before a decision is issued shall be with prejudice. In any event, the	Upon receipt of a request for a due process hearing filed by a parent, CIMARRON MUNICIPAL SCHOOLS will provide the parent with a copy of the Parent and Child Rights in Special Education Procedural Safeguards Notice, in English, Spanish or Navajo, as appropriate. The Parent and Child Rights in Special Education Procedural Safeguards Notice informs parents that the request for due process hearing must be filed within two years of the date that the parent knew or should have known about the problem. The Notice also informs the parent of any free or low-cost legal and other relevant services available in the area. A current copy of the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (English Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (NMPED) (Spanish Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Navajo Version); Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Vietnamese Version); the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Russian Version), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (Mandarin), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (NMPED) (French), and the Special Education Procedural Safeguards For Students with Disabilities and their Families required Under IDEA Part B Notice (ASL Video)(ASL 09/01/2021) are available through the NMPED.

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	hearing officer shall enter an appropriate order of dismissal. **6.31.2.10 NMAC. IDENTIFICATION, EVALUATIONS AND ELIGIBILITY DETERMINATIONS:** … D. Evaluation requests and referrals. … (6) The parent may use the IDEA procedural safeguards of mediation, state complaint, or due process hearing as set forth in 6.31.12.13 NMAC to challenge the public agency's response to a request for evaluation or reevaluation, or the failure to respond to a parent's request for evaluation or reevaluation.	

§ 300.508 Due process complaint.		
(a) *General*. (1) The public agency must have procedures that require either party, or the attorney representing a party, to provide to the other party a due process complaint (which must remain confidential). (2) The party filing a due process complaint must forward a copy of the due process complaint to the SEA. (b) *Content of complaint.* The due process complaint required inparagraph (a)(1) of this section must include— (1) The name of the child;	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** I. Due Process Hearings **…** (4) Request for hearing. A parent requesting a due process hearing shall transmit written notice of the request to the public agency whose actions are in question and to the SED of the department. A public agency requesting a due process hearing shall transmit written notice of the request to the parent(s) and to the SED of the department. The written request shall state with specificity the nature of the dispute and shall include: (a) the name of the child;	Upon receipt of a request for a due process hearing filed by a parent, CIMARRON MUNICIPAL SCHOOLS will provide the parent with a copy of the Parent and Child Rights in Special Education Procedural Safeguards Notice, in English, Spanish, Navajo, Vietnamese, Russian, Mandarin, or ASL, as appropriate. A current copy of the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (English Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (NMPED) (Spanish Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Navajo Version);

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(2) The address of the residence of the child; (3) The name of the school the child is attending; (4) In the case of a homeless child or youth (within the meaning of section 725(2) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11434a(2)), available contact information for the child, and the name of the school the child is attending; (5) A description of the nature of the problem of the child relating to the proposed or refused initiation or change, including facts relating to the problem; and (6) A proposed resolution of the problem to the extent known and available to the party at the time. (c) *Notice required before a hearing on a due process complaint.* A party may not have a hearing on a due process complaint until the party, or the attorney representing the party, files a due process complaint that meets the requirements of paragraph (b) of this section. (d) *Sufficiency of complaint*. (1) The due process complaint required by this section must be deemed sufficient unless the party receiving the due process complaint notifies the hearing officer and the other party in writing, within 15 days of receipt of the due process complaint, that the receiving party believes the due process complaint does not meet the requirements in paragraph (b) of this section. (2) Within five days of receipt of notification under paragraph (d)(1) of this section, the hearing officer must make a determination on	(b) the address of the residence of the child (or available contact information in the case of a homeless child); (c) the name of the school the child is attending; (d) the name of the public agency, if known; (e) the name and address of the party making the request (or available contact information in the case of a homeless party); (f) a description of the nature of the problem of the child relating to the proposed or refused initiation or change, including facts relating to the problem; (g) a proposed resolution of the problem to the extent known and available to the party requesting the hearing at the time; (h) a request for an expedited hearing shall also include a statement of facts sufficient to show that a requesting parent or public agency is entitled to an expedited hearing under 34 CFR Secs. 300.532(c) or 20 USC Sec. 1415(k)(3); (i) a request for a hearing shall be in writing and signed and dated by the parent or the authorized public agency representative; an oral request made by a parent who is unable to communicate by writing shall be reduced to writing by the public agency and signed by the parent; (j) a request for hearing filed by or on behalf of a party who is represented by an attorney shall include a sufficient statement authorizing the representation; a written statement on a client's behalf that is signed by an attorney who is subject to discipline by the New Mexico	Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Vietnamese Version); the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Russian Version), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (Mandarin), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (NMPED) (French), and the Special Education Procedural Safeguards For Students with Disabilities and their Families required Under IDEA Part B Notice (ASL Video)(ASL 09/01/2021) are available through the NMPED. If the hearing officer determines that the request for due process hearing complaint notice is not sufficient, the hearing officer's decision will identify how the notice is insufficient, so that the filing party can amend the notice, if appropriate. (See 71 Fed. Reg. 46698 (August 14, 2006)) If a request for due process hearing complaint notice is determined to be insufficient by the hearing officer and is not amended, the complaint could be dismissed. (See 71 Fed. Reg. 46698 (August 14, 2006)) This process ensures that the parties involved understand and agree on the nature of the complaint before the hearing begins. (See 71 Fed. Reg. 46698 (August 14, 2006)) The CIMARRON MUNICIPAL SCHOOLS may seek dismissal of a due process hearing if the parent's request for due process hearing complaint notice is insufficient and is not properly or timely remedied through an amendment. It is up to the hearing officer to determine whether a specific complaint is within the allowable timeline, including whether an amended complaint relates to a previous complaint. (See 71 Fed. Reg. 46698 (August 14, 2006))

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the face of the due process complaint of whether the due process complaint meets the requirements of paragraph (b) of this section, and must immediately notify the parties in writing of that determination. (3) A party may amend its due process complaint only if— (i) The other party consents in writing to the amendment and is given the opportunity to resolve the due process complaint through a meeting held pursuant to § 300.510; or (ii) The hearing officer grants permission, except that the hearing officer may only grant permission to amend at any time not later than five days before the due process hearing begins. (4) If a party files an amended due process complaint, the timelines for the resolution meeting in § 300.510(a) and the time period to resolve in § 300.510(b) begin again with the filing of the amended due process complaint. (e) *LEA response to a due process complaint*. (1) If the LEA has not sent a prior written notice under §300.503 to the parent regarding the subject matter contained in the parent‘s due process complaint, the LEA must, within 10 days of receiving the due process complaint, send to the parent a response that includes— (i) An explanation of why the agency proposed or refused to take the action raised in the due process complaint; (ii) A description of other options that the IEP Team considered and the reasons why those options were rejected;	supreme court for a misrepresentation shall constitute a sufficient authorization; and (k) a party may not have a hearing on a due process complaint until the party, or the attorney representing the party, files a due process complaint that meets the requirements of this paragraph. (5) Response to request for hearing. (a) A request for a hearing shall be deemed to be sufficient unless the party receiving the notice of request notifies the hearing officer and the other party in writing that the receiving party believes the request has not met the requirements of Paragraph (5) of Subsection I of 6.31.2.13 NMAC. (b) Public agency response. (i) In general. If the public agency has not sent a prior written notice to the parent regarding the subject matter contained in the parent's due process hearing request, such public agency shall, within 10 days of its receipt of the request, send to the parent a response that meets the requirements of 34 CFR Sec. 300.508(e) and 20 USC Sec. 1415(c)(2)(B)(i). This requirement presents an additional opportunity for parties to clarify and potentially resolve their dispute(s). (ii) Sufficiency. A response filed by a public agency pursuant to Item (i) of Subparagraph (b) of Paragraph (6) shall not be construed to preclude such public agency from asserting that the parent's due process hearing request was insufficient where appropriate. (c) Other party response. Except as provided in Subparagraph (b) of Paragraph (6) of	When CIMARRON MUNICIPAL SCHOOLS receives a request for due process hearing, CIMARRON MUNICIPAL SCHOOLS will timely provide the parent with a prior written notice regarding the subject matter contained in the parent's request for due process hearing complaint notice, if CIMARRON MUNICIPAL SCHOOLS has not already done so. CIMARRON MUNICIPAL SCHOOLS will provide prior written notice even in the event that CIMARRON MUNICIPAL SCHOOLS believes the request for due process hearing complaint notice is insufficient. If CIMARRON MUNICIPAL SCHOOLS believes the request for due process hearing complaint notice is insufficient, CIMARRON MUNICIPAL SCHOOLS will timely notify the hearing officer.

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(iii) A description of each evaluation procedure, assessment, record, or report the agency used as the basis for the proposed or refused action; and (iv) A description of the other factors that are relevant to the agency's proposed or refused action. (2) A response by an LEA under paragraph (e)(1) of this section shall not be construed to preclude the LEA from asserting that the parent's due process complaint was insufficient, where appropriate. (f) *Other party response to a due process complaint.* Except as provided in paragraph (e) of this section, the party receiving a due process complaint must, within 10 days of receiving the due process complaint, send to the other party a response that specifically addresses the issues raised in the due process complaint. (Authority: 20 U.S.C. 1415(b)(7), 1415(c)(2))	Subsection I of 6.31.2.13 NMAC, the non-complaining party shall, within 10 days of its receipt of the request for due process, send to the requesting party a response that specifically addresses the issues raised in the hearing request. This requirement also presents an opportunity to clarify and potentially resolve disputed issues between the parties. (d) A party against whom a due process hearing request is filed shall have a maximum of 15 days after receiving the request to provide written notification to the hearing officer of insufficiency under Subparagraph (a) of Paragraph (6) of Subsection I of 6.31.2.13 NMAC. The 15 day timeline for the public agency to convene a resolution session under Paragraph (8) of Subsection I of 6.31.2.13 NMAC runs at the same time as the 15 day timeline for filing notice of insufficiency. (e) Determination. Within five days of receipt of a notice of insufficiency under Subparagraph (d) of Paragraph (6) of Subsection I of 6.31.2.13 NMAC, the hearing officer shall make a determination on the face of the due process request of whether it meets the requirements of Paragraph (5) of Subsection I of 6.31.2.13 NMAC, and shall immediately notify the parties in writing of such determination. (f) Amended due process request. A party may amend its due process request only if: (i) the other party consents in writing to such amendment and is given the opportunity to resolve the complaint through a meeting held pursuant to Paragraph (8) of Subsection I of 6.31.2.13 NMAC; or (ii) the hearing officer grants permission, except that the hearing officer may only grant such permission at any time not later	

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	than five days before a due process hearing occurs. (g) Applicable timeline. The applicable timeline for a due process hearing under this part shall recommence at the time the party files an amended notice, including the timeline under Paragraph (8) of Subsection I of 6.31.2.13 NMAC.	

§ 300.509 Model forms.		
(a) Each SEA must develop model forms to assist parents and public agencies in filing a due process complaint in accordance with §§ 300.507(a) and 300.508(a) through (c) and to assist parents and other parties in filing a State complaint under §§ 300.151 through 300.153. However, the SEA or LEA may not require the use of the model forms. (b) Parents, public agencies, and other parties may use the appropriate model form described in paragraph (a) of this section, or another form or other document, so long as the form or document that is used meets, as appropriate, the content requirements in § 300.508(b) for filing a due process complaint, or the requirements in § 300.153(b) for filing a State complaint. (Authority: 20 U.S.C. 1415(b)(8))		The NMPED has developed a model Due Process Hearing Request Form (NMPED) for use when filing a due process hearing request, available through the NMPED website.

§ 300.510 Resolution process.		
(a) *Resolution meeting.* (1) Within 15 days of receiving notice of the	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:**	Upon receipt of a request for a due process hearing filed by a parent, CIMARRON MUNICIPAL SCHOOLS will provide the parent with a copy of the Parent and Child

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parent's due process complaint, and prior to the initiation of a due process hearing under § 300.511, the LEA must convene a meeting with the parent and the relevant member or members of the IEP Team who have specific knowledge of the facts identified in the due process complaint that— (i) Includes a representative of the public agency who has decision-making authority on behalf of that agency; and (ii) May not include an attorney of the LEA unless the parent is accompanied by an attorney. (2) The purpose of the meeting is for the parent of the child to discuss the due process complaint, and the facts that form the basis of the due process complaint, so that the LEA has the opportunity to resolve the dispute that is the basis for the due process complaint. (3) The meeting described in paragraph (a)(1) and (2) of this section need not be held if— (i) The parent and the LEA agree in writing to waive the meeting; or (ii) The parent and the LEA agree to use the mediation process described in §300.506. (4) The parent and the LEA determine the relevant members of the IEP Team to attend the meeting. (b) *Resolution period*. (1) If the LEA has not resolved the due process complaint to the satisfaction of the parent within 30 days of the receipt of the due process complaint, the due process hearing may occur.	I. Due process hearings. … (7) Preliminary meeting. (a) Resolution session. Before the opportunity for an impartial due process hearing under Paragraphs (3) or (4) of Subsection I of 6.31.2.13 NMAC , the public agency shall convene a resolution session with the parents and the relevant member or members of the IEP team who have specific knowledge of the facts identified in the due process request, unless the parents and the public agency agree in writing to waive such a meeting, or agree to use the mediation process instead. The resolution session: (i) shall occur within 15 days of the respondent's receipt of a request for due process; (ii) shall include a representative of the public agency who has decision-making authority on behalf of that public agency; (iii) may not include an attorney of the public agency unless the parent is accompanied by an attorney; and (iv) shall provide an opportunity for the parents of the child and the public agency to discuss the disputed issue(s) and the facts that form the basis of the dispute, in order to attempt to resolve the dispute; (v) if the parties desire to have their discussions in the resolution session remain confidential, they may agree in writing to maintain the confidentiality of all discussions and that such discussions cannot later be used as evidence in the due	Rights in Special Education Procedural Safeguards Notice, in English, Spanish, Navajo, Vietnamese, Russian, Mandarin, or ASL, as appropriate. The Parent and Child Rights in Special Education Procedural Safeguards Notice informs parents of the requirement of a resolution session. A current copy of the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (English Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (NMPED) (Spanish Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Navajo Version); Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Vietnamese Version); the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Russian Version), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (Mandarin), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (NMPED) (French), and the Special Education Procedural Safeguards For Students with Disabilities and their Families required Under IDEA Part B Notice (ASL Video)(ASL 09/01/2021) are available through the NMPED. CIMARRON MUNICIPAL SCHOOLS will contact the parent to arrange a resolution meeting within the required timeframe unless the parties agree in writing to waive the resolution meeting. CIMARRON MUNICIPAL SCHOOLS and the parent may alternatively agree to participate in mediation. CIMARRON MUNICIPAL SCHOOLS may seek dismissal of the due process hearing complaint if the parent refuses to participate in a resolution meeting and

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Federal Regulations	New Mexico Rules	Procedures
(2) Except as provided in paragraph (c) of this section, the timeline for issuing a final decision under § 300.515 begins at the expiration of this 30-day period. (3) Except where the parties have jointly agreed to waive the resolution process or to use mediation, notwithstanding paragraphs (b)(1) and (2) of this section, the failure of the parent filing a due process complaint to participate in the resolution meeting will delay the timelines for the resolution process and due process hearing until the meeting is held. (4) If the LEA is unable to obtain the participation of the parent in the resolution meeting after reasonable efforts have been made (and documented using the procedures in § 300.322(d)), the LEA may, at the conclusion of the 30-day period, request that a hearing officer dismiss the parent's due process complaint. (5) If the LEA fails to hold the resolution meeting specified in paragraph (a) of this section within 15 days of receiving notice of a parent's due process complaint or fails to participate in the resolution meeting, the parent may seek the intervention of a hearing officer to begin the due process hearing timeline. (c) *Adjustments to 30-day resolution period.* The 45-day timeline for the due process hearing in § 300.515(a) starts the day after one of the following events: (1) Both parties agree in writing to waive the resolution meeting; (2) After either the mediation or resolution meeting starts but before the end of the 30-day period, the parties agree in writing that no agreement is possible;	process hearing or any other proceeding; and (vi) if an agreement is reached following a resolution session, the parties shall execute a legally binding agreement that is signed by both the parent and a representative of the public agency who has the authority to bind that public agency, and which is enforceable in any state court of competent jurisdiction or in a district court of the United States; if the parties execute an agreement pursuant to a resolution session, a party may void this agreement within three business days of the agreement's execution; further, if the resolution session participants reach agreement on any IEP-related matters, the binding agreement shall state that the public agency will subsequently convene an IEP meeting to inform the student's service providers of their responsibilities under that agreement, and revise the student's IEP accordingly. (b) FIEP meeting; mediation. Parties to a due process hearing may choose to convene a FIEP meeting or mediation instead of a resolution session. To do so, the party filing the request for the hearing shall (and the responding party may) notify the hearing officer in writing within one business day of the parties' decision to jointly request one of these options. A FIEP meeting or mediation shall be completed not later than 14 days after the assignment of the IEP facilitator or mediator by the SED, unless, upon joint request by the parties, an extension is granted by the hearing officer. Each session in the FIEP or mediation process must be scheduled in a timely manner and shall be held in a location that is convenient to the parties to the hearing. The requirements for mediation, as set forth at Subparagraph (c) of Paragraph (3) of	CIMARRON MUNICIPAL SCHOOLS has not agreed to waive the resolution meeting. If the parties do not waive the resolution meeting, CIMARRON MUNICIPAL SCHOOLS will contact the parent to arrange the meeting soon after the due process complaint is received in order to ensure that the resolution meeting is held within 15 days. However, it is not necessary to notify the parent within five days of receiving a due process complaint about CIMARRON MUNICIPAL SCHOOLS's intention to convene or waive the resolution meeting. (See 71 Fed. Reg. 46700 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will act cooperatively with the parents in determining who will attend the resolution meeting, as a resolution meeting is unlikely to result in any resolution of the dispute if the parties cannot agree on who should attend. CIMARRON MUNICIPAL SCHOOLS understands that the resolution process offers a valuable chance to resolve disputes before expending what can be considerable time and money in due process hearings. (See 71 Fed. Reg. 46701 (August 14, 2006)) In situations where CIMARRON MUNICIPAL SCHOOLS convenes a meeting with the parent and the relevant member or members of the IEP Team who have specific knowledge of the facts identified in the due process complaint, and the parent fails to participate in the resolution meeting, CIMARRON MUNICIPAL SCHOOLS will continue to make diligent efforts throughout the remainder of the 30-day resolution period to convince the parent to participate in the resolution meeting. If, however, at the end of the 30-day resolution period, CIMARRON MUNICIPAL SCHOOLS is still unable to convince the parent to participate in the resolution meeting, CIMARRON MUNICIPAL SCHOOLS may seek intervention by a hearing officer to dismiss the complaint. (See 71 Fed. Reg. 46702 (August 14, 2006))

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(3) If both parties agree in writing to continue the mediation at the end of the 30-day resolution period, but later, the parent or public agency withdraws from the mediation process. (d) *Written settlement agreement.* If a resolution to the *dispute* is reached at the meeting described in paragraphs (a)(1) and (2) of this section, the parties must execute a legally binding agreement that is— (1) Signed by both the parent and a representative of the agency who has the authority to bind the agency; and (2) Enforceable in any State court of competent jurisdiction or in a district court of the United States, or, by the SEA, if the State has other mechanisms or procedures that permit parties to seek enforcement of resolution agreements, pursuant to § 300.537. (e) *Agreement review period.* If the parties execute an *agreement* pursuant to paragraph (c) of this section, a party may void the agreement within 3 business days of the agreement's execution. (Authority: 20 U.S.C. 1415(f)(1)(B))	Subsection H of 6.31.2.13 NMAC, apply to mediation in this context, as well. (c) Applicable timelines. (i) If the parties agree to convene a resolution session, the applicable timelines for the due process hearing shall be suspended for up to 30 days from the date the due process request was received by the SED (except in the case of an expedited hearing), and the meeting shall proceed according to the requirements set forth under Subparagraph (a) of Paragraph (8) of Subsection I of 6.31.2.13 NMAC . (ii) If the parties agree to convene a FIEP meeting or mediation, the public agency shall contact the person or entity identified by the SED to arrange for mediation or a FIEP meeting, as appropriate. Except for expedited hearings, the parties to the FIEP meeting or mediation process may jointly request that the hearing officer grant a specific extension of time for the prehearing conference and for completion of the hearing beyond the 45 day period for issuance of the hearing decision. The hearing officer may grant such extensions in a regular case but may not exceed the 20 school day deadline in an expedited case. (iii) If the parties agree to waive all preliminary meeting options and proceed with the due process hearing, the hearing officer shall send written notification to the parties that the applicable timelines for the due process hearing procedure shall commence as of the date of that notice. The hearing officer shall thereafter proceed with the prehearing procedures, as set forth under Paragraph (12) of Subsection I of 6.31.2.13 NMAC.	

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	(d) Resolution. Upon resolution of the dispute, the party who requested the due process hearing shall transmit a written notice informing the hearing officer and the SED that the matter has been resolved and withdraw the request for hearing. The hearing officer shall transmit an appropriate order of dismissal to the parties and the SED. (e) Hearing. If the parties convene a resolution session and they have not resolved the disputed issue(s) within 30 days of the receipt of the due process request by the SED in a non-expedited case, the public agency shall (and the parents may) notify the hearing officer in writing within one business day of reaching this outcome. The hearing officer shall then promptly notify the parties in writing that the due process hearing shall proceed and all applicable timelines for a hearing under this part shall commence as of the date of such notice. (f) Further adjustments to the timelines may be made as provided in 34 CFR Secs. 300.510(b) and 300.510(c). (g) The resolution of disputes by mutual agreement is strongly encouraged and nothing in these rules shall be interpreted as prohibiting the parties from engaging in settlement discussions at any time before, during or after an ADR meeting, a due process hearing or a civil action.	

Due Process Prehearing Procedures.		
(Not in Federal Regulations; see New Mexico Rules)	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** I. Due Process Hearings	

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	… (11) Prehearing procedures. Unless extended by the hearing officer at the request of a party, within 14 days of the commencement of the timeline for a due process hearing and as soon as is reasonably practicable in an expedited case, the hearing officer shall conduct an initial prehearing conference with the parent and the public agency to: (a) identify the issues (disputed claims and defenses) to be decided at the hearing and the relief sought; (b) establish the hearing officer's jurisdiction over IDEA; (c) determine the status of the resolution session, FIEP meeting or mediation between the parties, and determine whether an additional prehearing conference will be necessary as a result; (d) review the hearing rights of both parties, as set forth in Paragraphs (15) and (16) of Subsection I of 6.31.2.13 NMAC , including reasonable accommodations to address an individual's need for an interpreter at public expense; (e) review the procedures for conducting the hearing; (f) set a date, time and place for the hearing that is reasonably convenient to the parents and child involved; the hearing officer shall have discretion to determine the length of the hearing, taking into consideration the issues presented; (g) determine whether the child who is the subject of the hearing will be present and whether the hearing will be open to the public;	

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	(h) set the date by which any documentary evidence intended to be used at the hearing by the parties shall be exchanged; the hearing officer shall further inform the parties that, not less than five business days before a regular hearing or, if the hearing officer so directs, not less than two business days before an expedited hearing, each party shall disclose to the other party all evaluations completed by that date and recommendations based on the evaluations that the party intends to use at the hearing; the hearing officer may bar any party that fails to disclose such documentary evidence, evaluation(s) or recommendation(s) by the deadline from introducing the evidence at the hearing without the consent of the other party; (i) as appropriate, determine the current educational placement of the child pursuant to Paragraph (25) of this subsection; (j) exchange lists of witnesses and, as appropriate, entertain a request from a party to issue an administrative order compelling the attendance of a witness or witnesses at the hearing; (k) address other relevant issues and motions; and (l) determine the method for having a written, or at the option of the parent, electronic verbatim record of the hearing; the public agency shall be responsible for arranging for the verbatim record of the hearing; and (m) the hearing officer shall transmit to the parties and the SED of the department a written summary of the prehearing conference; the summary shall include, but not be limited to, the date, time and place of the hearing, any prehearing decisions, and any orders from the hearing officer. …	

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	(13) In order to limit testimony at the hearing to only those factual matters which remain in dispute between the parties, on or before 10 days before the date of the hearing, each party shall submit a statement of proposed stipulated facts to the opposing party. On or before five days before the date of the hearing, the parties shall submit a joint statement of stipulated facts to the hearing officer. All agreed-upon stipulated facts shall be deemed admitted, and evidence shall not be permitted for the purpose of establishing these facts.	

§ 300.511 Impartial due process hearing.		
(a) *General.* Whenever a due process complaint is received under § 300.507 or § 300.532, the parents or the LEA involved in the dispute must have an opportunity for an impartial due process hearing, consistent with the procedures in §§ 300.507, 300.508, and 300.510. (b) *Agency responsible for conducting the due process hearing.* The hearing described in paragraph (a) of this section must be conducted by the SEA or the public agency directly responsible for the education of the child, as determined under State statute, State regulation, or a written policy of the SEA. (c) *Impartial hearing officer.* (1) At a minimum, a hearing officer— (i) Must not be— (A) An employee of the SEA or the LEA that is involved in the education or care of the child; or (B) A person having a personal or	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** I. Due Process Hearings … (8) Hearing officer responsibility and authority. Hearing officers shall conduct proceedings under these rules with due regard for the costs and other burdens of due process proceedings for public agencies, parents and students. In that regard, hearing officers shall strive to maintain a reasonable balance between affording parties a fair opportunity to vindicate their IDEA rights and the financial and human costs of the proceedings to all concerned. Accordingly, each hearing officer shall exercise such control over the parties, proceedings and the hearing officer's own practices as the hearing officer deems appropriate to further those ends under the circumstances of each case. In particular, and without limiting the generality of the foregoing, the hearing officer, at the request of a party or upon the hearing officer's own initiative and after the parties have had a reasonable	CIMARRON MUNICIPAL SCHOOLS understands that New Mexico has considerable latitude in determining appropriate procedural rules for due process hearings as long as they are not inconsistent with the basic elements of due process hearings and rights of the parties set out in IDEA and its regulations. The specific application of those procedures to particular cases generally should be left to the discretion of hearing officers who have the knowledge and ability to conduct hearings in accordance with standard legal practice. There is nothing in the IDEA or these regulations that would prohibit a hearing officer from making determinations on procedural matters not addressed in IDEA, so long as such determinations are made in a manner that is consistent with a parent's or CIMARRON MUNICIPAL SCHOOLS's right to a timely due process hearing. (See 71 Fed. Reg. 46704 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will pay expenses of a hearing as required to do so.

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professional interest that conflicts with the person's objectivity in the hearing; (ii) Must possess knowledge of, and the ability to understand, the provisions of the Act, Federal and State regulations pertaining to the Act, and legal interpretations of the Act by Federal and State courts; (iii) Must possess the knowledge and ability to conduct hearings in accordance with appropriate, standard legal practice; and (iv) Must possess the knowledge and ability to render and write decisions in accordance with appropriate, standard legal practice. (2) A person who otherwise qualifies to conduct a hearing under paragraph (c)(1) of this section is not an employee of the agency solely because he or she is paid by the agency to serve as a hearing officer. (3) Each public agency must keep a list of the persons who serve as hearing officers. The list must include a statement of the qualifications of each of those persons. (d) *Subject matter of due process hearings.* The party requesting the due process hearing may not raise issues *at* the due process hearing that were not raised in the due process complaint filed under § 300.508(b), unless the other party agrees otherwise. (e) *Timeline for requesting a hearing.* A parent or agency must request an impartial hearing on their due process complaint within two years of the date the parent or agency knew or should have known about the alleged action that forms the basis of the due process complaint, or if the State has an explicit	opportunity to express their views on disputed issues: (a) shall ensure by appropriate orders that parents and their duly authorized representatives have timely access to records and information under the public agency's control which are reasonably necessary for a fair assessment of the IDEA issues raised by the requesting party; (b) shall limit the issues for hearing to those permitted by IDEA which the hearing officer deems necessary for the protection of the rights that have been asserted by the requesting party in each case; (c) may issue orders directing the timely production of relevant witnesses, documents or other information within a party's control, protective orders or administrative orders to appear for hearings, and may address a party's unjustified failure or refusal to comply by appropriate limitations on the claims, defenses or evidence to be considered; (d) shall exclude evidence that is irrelevant, immaterial, unduly repetitious or excludable on constitutional or statutory grounds or on the basis of evidentiary privilege recognized in federal courts or the courts of New Mexico; (e) may issue such other orders and make such other rulings, not inconsistent with express provisions of these rules or IDEA, as the hearing officer deems appropriate to control the course, scope and length of the proceedings while ensuring that the parties have a fair opportunity to present and support all allowable claims and defenses that have been asserted; and (f) shall not permit non-attorneys to represent parties at due process hearings.	

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time limitation for requesting such a due process hearing under this part, in the time allowed by that State law. (f) *Exceptions to the timeline.* The timeline described in *paragraph* (e) of this section does not apply to a parent if the parent was prevented from filing a due process complaint due to— (1) Specific misrepresentations by the LEA that it had resolved the problem forming the basis of the due process complaint; or (2) The LEA's withholding of information from the parent that was required under this part to be provided to the parent. (Approved by the Office of Management and Budget under control number 1820–0600) (Authority: 20 U.S.C. 1415(f)(1)(A), 1415(f)(3)(A)–(D))	(9) Duties of the hearing officer. The hearing officer shall excuse himself or herself from serving in a hearing in which he or she believes a personal or professional bias or interest exists which conflicts with his or her objectivity. The hearing officer shall: (a) make a determination regarding the sufficiency of a request for due process within five days of receipt of any notice of insufficiency, and notify the parties of this determination in writing; (b) schedule an initial prehearing conference within 14 days of commencement of the timeline for a due process hearing, or as soon as reasonably practicable in an expedited case pursuant to Paragraph (12) of Subsection I of 6.31.2.13 NMAC (correct citation 6.31.2.13 (I)(11) NMAC); (c) reach a decision, which shall include written findings of fact, conclusions of law, and reasons for these findings and conclusions and shall be based solely on evidence presented at the hearing; (d) transmit the decision to the parties and to the SED within 45 days of the commencement of the timeline for the hearing, unless a specific extension of time has been granted by the hearing officer at the request of a party to the hearing, or at the joint request of the parties where the reason for the request is to permit the parties to pursue an ADR option; for an expedited hearing, no extensions or exceptions beyond the time frame provided in Subparagraph (a) of Paragraph (19) of Subsection I of 6.31.2.13 NMAC (correct citation 6.31.2.13(I)(18)(a) NMAC); (e) the hearing officer may reopen the record for further proceedings at any time before reaching a final decision after transmitting appropriate notice to the parties; the hearing is considered	

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	closed and final when the written decision is transmitted to the parties and to the SED; and (f) the decision of the hearing officer is final, unless a party brings a civil action as set forth in Paragraph (24) of Subsection I of 6.31.2.13 NMAC, (correct citation 6.31.2.13(I)(23) NMAC) . … (17) Limitations on the hearing. (a) The party requesting the due process hearing shall not be allowed to raise issues at the hearing that were not raised in the request for a due process hearing (including an amended request, if such amendment was previously permitted) filed under Paragraph (5) of Subsection I of 6.31.2.13 NMAC, (correct citation 6.31.2.13(I)(4) NMAC) unless the other party agrees otherwise. (b) Timeline for requesting hearing. A parent or public agency shall request an impartial due process hearing within two years of the date that the parent or public agency knew or should have known about the alleged action that forms the basis of the due process request. (c) Exceptions to the timeline. The timeline described in Subparagraph (b) of Paragraph (18) of Subsection I of 6.31.2.13 NMAC,(correct citation 6.31.2.13(I)(17)(b) NMAC) shall not apply to a parent if the parent was prevented from requesting the hearing due to: (i) specific misrepresentations by the public agency that it had resolved the problem that forms the basis of the due process request; or	

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	(ii) the public agency's withholding of information from the parent that was required under this part to be provided to the parent. … (22) Expenses of the hearing. The public agency shall be responsible for paying administrative costs associated with a hearing, including the hearing officer's fees and expenses and expenses related to the preparation and copying of the verbatim record, its transmission to the SED, and any further expenses for preparing the complete record of the proceedings for filing with a reviewing federal or state court in a civil action. Each party to a hearing shall be responsible for its own legal fees or other costs, subject to Paragraph (25) of Subsection I of 6.31.2.13 NMAC (correct citation 6.31.2.13(I)(24) NMAC) .	

§ 300.512 Hearing rights.		
(a) *General.* Any party to a hearing conducted pursuant to §§300.507 through 300.513 or §§ 300.530 through 300.534, or an appeal conducted pursuant to § 300.514, has the right to— (1) Be accompanied and advised by counsel and by individuals with special knowledge or training with respect to the problems of children with disabilities, except that whether parties have the right to be represented by non-attorneys at due process hearings is determined under State law; (2) Present evidence and confront, cross-examine, and compel the attendance of witnesses;	**6.31.2.13 ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** I. Due Process Hearings … (6) Duties of the SED of the department. Upon receipt of a written request for due process, the SED shall: (a) appoint a qualified and impartial hearing officer who meets the requirements of 34 CFR Sec. 300.511(c) and 20 USC Sec. 1415(f)(3)(A); (b) arrange for the appointment of a qualified and impartial mediator or IEP facilitator pursuant to	

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(3) Prohibit the introduction of any evidence at the hearing that has not been disclosed to that party at least five business days before the hearing; (4) Obtain a written, or, at the option of the parents, electronic, verbatim record of the hearing; and (5) Obtain written, or, at the option of the parents, electronic findings of fact and decisions. (b) Additional *disclosure of information*. (1) At least five business days prior to a hearing conducted pursuant to § 300.511(a), each party must disclose to all other parties all evaluations completed by that date and recommendations based on the offering party' evaluations that the party intends to use at the hearing. (2) A hearing officer may bar any party that fails to comply with paragraph (b)(1) of this section from introducing the relevant evaluation or recommendation at the hearing without the consent of the other party. (c) Parental *rights at hearings.* Parents involved in hearings must be given the right to— (1) Have the child who is the subject of the hearing present; (2) Open the hearing to the public; and (3) Have the record of the hearing and the findings of fact and decisions described in paragraphs (a)(4) and (a)(5) of this section provided at no cost to parents. (Authority: 20 U.S.C. 1415(f)(2), 1415(h))	34 CFR Sec. 300.506 to offer ADR services to the parties; (c) inform the parent in writing of any free or low-cost legal and other relevant services available in the area; the SEB shall also make this information available whenever requested by a parent; and (d) inform the parent that in any action or proceeding brought under 20 USC Sec. 1415, a state or federal court, in its discretion and subject to the further provisions of 20 USC Sec. 1415(g)(3)(b) and 34 CFR Sec. 300.517, may award reasonable attorneys' fees as part of the costs to a prevailing party; (e) the SED shall also: (i) keep a list of the persons who serve as hearing officers and a statement of their qualifications; (ii) appoint another hearing officer if the initially appointed hearing officer excuses himself or herself from service; (iii) ensure that mediation and FIEP meetings are considered as voluntary and are not used to deny or delay a parent's right to a hearing; and (iv) ensure that within 45 days of commencement of the timeline for a due process hearing, a final written decision is reached and a copy transmitted to the parties, unless one or more specific extensions of time have been granted by the hearing officer at the request of either party (or at the joint request of the parties, where the reason for the request is to allow the parties to pursue an ADR option); and	

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	(f) following the decision, the SED shall, after deleting any personally identifiable information, transmit the findings and decision to the state IDEA advisory panel and make them available to the public upon request. … (14) Any party to a hearing has the right to: (a) be accompanied and advised by counsel and by individuals with special knowledge or training with respect to the problems of children with disabilities; (b) present evidence and confront, cross-examine and compel the attendance of witnesses; (c) prohibit the introduction of any evidence at the hearing that has not been disclosed to that party at least five business days before a regular hearing or, if the hearing officer so directs in the prehearing summary, at least two business days before an expedited hearing; (d) obtain a written, or, at the option of the parents, electronic verbatim record of the hearing; and (e) obtain written, or, at the option of the parents, electronic findings of fact and decisions. (15) Parents involved in hearings also have the right to: (a) have the child who is the subject of the hearing present; and (b) open the hearing to the public. (16) The record of the hearing and the findings of fact and decisions shall t be provided at no cost to the parents.	

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§ 300.513 Hearing decisions.		
(a) *Decision of hearing officer on the provision of FAPE.* (1) Subject to paragraph (a)(2) of this section, a hearing officer's determination of whether a child received FAPE must be based on substantive grounds. (2) In matters alleging a procedural violation, a hearing officer may find that a child did not receive a FAPE only if the procedural inadequacies— (i) Impeded the child's right to a FAPE; (ii) Significantly impeded the parent's opportunity to participate in the decision-making process regarding the provision of a FAPE to the parent's child; or (iii) Caused a deprivation of educational benefit. (3) Nothing in paragraph (a) of this section shall be construed to preclude a hearing officer from ordering an LEA to comply with procedural requirements under §§300.500 through 300.536. (b) *Construction clause.* Nothing in §§ 300.507 *through* 300.513 shall be construed to affect the right of a parent to file an appeal of the due process hearing decision with the SEA under §300.514(b), if a State level appeal is available. (c) *Separate request for a due process hearing.* Nothing in §§300.500 through 300.536 shall be construed to preclude a parent from filing a separate due process complaint on an issue separate from a due process complaint already filed.	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** I. Due Process Hearings … (19) Decision of the hearing officer. (a) In general. Subject to Subparagraph (b) of Paragraph (20) of Subsection I of 6.31.2.13 NMAC (correct citation 6.31.2.13.(I)(19) NMAC) , a decision made by a hearing officer shall be made on substantive grounds based on a determination of whether the child received a free appropriate public education (FAPE). (b) Procedural issues. In matters alleging a procedural violation, a hearing officer may find that a child did not receive a FAPE only if the procedural inadequacies: (i) impeded the child's right to a FAPE; (ii) significantly impeded the parents' opportunity to participate in the decision-making process regarding the provision of a FAPE to the student; or (iii) caused a deprivation of educational benefits. (c) Rule of construction. Nothing in this paragraph shall be construed to preclude a hearing officer from ordering a public agency to comply with procedural requirements under this section.	

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(d) *Findings and decision to advisory panel and general public.* The public agency, after deleting any personally identifiable information, must— (1) Transmit the findings and decisions referred to in §300.512(a)(5) to the State advisory panel established under § 300.167; and (2) Make those findings and decisions available to the public. (Authority: 20 U.S.C. 1415(f)(3)(E) and (F), 1415(h)(4),1415(o))		

§ 300.514 Finality of decision; appeal; impartial review.		
(a) *Finality of hearing decision.* A decision made in a hearing conducted pursuant to §§ 300.507 through 300.513 or §§300.530 through 300.534 is final, except that any party involved in the hearing may appeal the decision under the provisions of paragraph (b) of this section and § 300.516. (b) *Appeal of decisions; impartial review*. (1) If the hearing required by § 300.511 is conducted by a public agency other than the SEA, any party aggrieved by the findings and decision in the hearing may appeal to the SEA. (2) If there is an appeal, the SEA must conduct an impartial review of the findings and decision appealed. The official conducting the review must— (i) Examine the entire hearing record; (ii) Ensure that the procedures at the hearing were consistent with the requirements of	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** I. Due Process Hearings … (21) Modification of final decision. Clerical mistakes in final decisions, orders or parts of the record and errors therein arising from oversight or omission may be corrected by the hearing officer at any time on the hearing officer's own initiative or on the request of any party and after such notice, if any, as the hearing officer orders. Such mistakes may be corrected after a civil action has been brought pursuant to Paragraph (24) of Subsection I of 6.31.2.13 NMAC (correct citation 6.31.2.13 (I)(23)NMAC) only with leave of the state or federal district court presiding over the civil action.	CIMARRON MUNICIPAL SCHOOLS will comply with the final decision of a hearing officer, unless otherwise required due to a pending appeal or by order of a court. Upon receipt of a request for a due process hearing filed by a parent, CIMARRON MUNICIPAL SCHOOLS will provide the parent with a copy of the Parent and Child Rights in Special Education Procedural Safeguards Notice. The Parent and Child Rights in Special Education Procedural Safeguards Notice informs parents of the timelines for appealing the decision of a hearing officer. A current copy of the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (English Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (NMPED) (Spanish Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Navajo Version);

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due process; (iii) Seek additional evidence if necessary. If a hearing is held to receive additional evidence, the rights in §300.512 apply; (iv) Afford the parties an opportunity for oral or written argument, or both, at the discretion of the reviewing official; (v) Make an independent decision on completion of the review; and (vi) Give a copy of the written, or, at the option of the parents, electronic findings of fact and decisions to the parties. (c) *Findings and decision to advisory panel and general public.* The SEA, after deleting any personally identifiable information, must— (1) Transmit the findings and decisions referred to in paragraph (b)(2)(vi) of this section to the State advisory panel established under § 300.167; and (2) Make those findings and decisions available to the public. (d) *Finality of review decision.* The decision made by the reviewing official is final unless a party brings a civil action under § 300.516. (Authority: 20 U.S.C. 1415(g) and (h)(4), 1415(i)(1)(A),1415(i)(2))		Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Vietnamese Version); the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Russian Version), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (Mandarin), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (NMPED) (French), and the Special Education Procedural Safeguards For Students with Disabilities and their Families required Under IDEA Part B Notice (ASL Video)(ASL 09/01/2021) are available through the NMPED.

§ 300.515 Timelines and convenience of hearings and reviews.		
(a) The public agency must ensure that not later than 45		

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days after the expiration of the 30 day period under § 300.510(b), or the adjusted time periods described in § 300.510(c)— (1) A final decision is reached in the hearing; and (2) A copy of the decision is mailed to each of the parties. (b) The SEA must ensure that not later than 30 days after the receipt of a request for a review— (1) A final decision is reached in the review; and (2) A copy of the decision is mailed to each of the parties. (c) A hearing or reviewing officer may grant specific extensions of time beyond the periods set out in paragraphs (a) and (b) of this section at the request of either party. (d) Each hearing and each review involving oral arguments must be conducted at a time and place that is reasonably convenient to the parents and child involved. (Authority: 20 U.S.C. 1415(f)(1)(B)(ii), 1415(g), 1415(i)(1))	**6.31.2.13 ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** I. Due Process Hearings … (12) Each hearing involving oral arguments must be conducted at a time and place that is reasonably convenient to the parents and child involved.	

§ 300.516 Civil action.		
(a) *General.* Any party aggrieved by the findings and decision made under §§ 300.507 through 300.513 or §§ 300.530 through 300.534 who does not have the right to an appeal under § 300.514(b), and any party aggrieved by the findings and decision under § 300.514(b), has the right to bring a civil action with respect to the due process complaint notice requesting a due process hearing under § 300.507 or §§300.530 through 300.532. The action may be	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** I. Due Process Hearings … (23) Civil action.	

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brought in any State court of competent jurisdiction or in a district court of the United States without regard to the amount in controversy. (b) *Time limitation.* The party bringing the action shall have 90 days from the date of the decision of the hearing officer or, if applicable, the decision of the State review official, to file a civil action, or, if the State has an explicit time limitation for bringing civil actions under Part B of the Act, in the time allowed by that State law. (c) *Additional requirements.* In any action brought under paragraph (a) of this section, the court— (1) Receives the records of the administrative proceedings; (2) Hears additional evidence at the request of a party; and (3) Basing its decision on the preponderance of the evidence, grants the relief that the court determines to be appropriate. (d) *Jurisdiction of district courts.* The district courts of the United States have jurisdiction of actions brought under section 615 of the Act without regard to the amount in controversy. (e) *Rule of construction.* Nothing in this part restricts or limits the rights, procedures, and remedies available under the Constitution, the Americans with Disabilities Act of 1990, title V of the Rehabilitation Act of 1973, or other Federal laws protecting the rights of children with disabilities, except that before the filing of a civil action under these laws seeking relief that is also available under section 615 of the Act, the procedures under §§ 300.507 and 300.514 must be exhausted to the same extent as would be required had the action been brought under section 615 of the Act.	Any party aggrieved by the decision of a hearing officer in an IDEA matter has the right to bring a civil action in a state or federal district court pursuant to 20 USC Sec. 1415(i) and 34 CFR Sec. 300.516. Any civil action must be filed within 30 days of the receipt of the hearing officer's decision by the appealing party.	

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(Authority: 20 U.S.C. 1415(i)(2) and (3)(A), 1415(l))		

§ 300.517 Attorneys' fees.		
(a) *In general*. (1) In any action or proceeding brought under section 615 of the Act, the court, in its discretion, may award reasonable attorneys' fees as part of the costs to— (i) The prevailing party who is the parent of a child with a disability; (ii) To a prevailing party who is an SEA or LEA against the attorney of a parent who files a complaint or subsequent cause of action that is frivolous, unreasonable, or without foundation, or against the attorney of a parent who continued to litigate after the litigation clearly became frivolous, unreasonable, or without foundation; or (iii) To a prevailing SEA or LEA against the attorney of a parent, or against the parent, if the parent's request for a due process hearing or subsequent cause of action was presented for any improper purpose, such as to harass, to cause unnecessary delay, or to needlessly increase the cost of litigation. (2) Nothing in this subsection shall be construed to affect section 327 of the District of Columbia Appropriations Act, 2005.	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** I. Due Process Hearings … (24) Attorney fees. (a) In any action or proceeding brought under 20 USC Sec. 1415, the court, in its discretion and subject to the further provisions of 20 USC Sec. 1415(i) and 34 CFR Sec. 300.517, may award reasonable attorney fees as part of the costs to: (i) the parent of a child with a disability who is a prevailing party; (ii) a prevailing public agency against the attorney of a parent who files a request for due process or subsequent cause of action that is frivolous, unreasonable, or without foundation, or against the attorney of a parent who continued to litigate after the litigation clearly became frivolous, unreasonable, or without foundation; or (iii) a prevailing public agency against the attorney of a parent, or against the parent, if the parent's complaint or subsequent cause of action was presented for any improper purpose, such as to harass, to cause unnecessary delay, or to needlessly increase the cost of litigation.	Upon receipt of a request for a due process hearing filed by a parent, CIMARRON MUNICIPAL SCHOOLS will provide the parent with a copy of the Parent and Child Rights in Special Education Procedural Safeguards Notice. The Parent and Child Rights in Special Education Procedural Safeguards Notice informs parents generally of the circumstances under which a prevailing parent may recover attorney's fees from a school district and a prevailing school district may recover attorney's fees from the parent. A current copy of the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (English Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (NMPED) (Spanish Version), Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Navajo Version); Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Vietnamese Version); the Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (Russian Version), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (Mandarin), Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (NMPED) (French), and the Special Education Procedural Safeguards For Students with Disabilities and their

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(b) Prohibition *on use of funds*. (1) Funds under Part B of the Act may not be used to pay attorneys 'fees or costs of a party related to any action or proceeding under section 615 of the Act and subpart E of this part. (2) Paragraph (b)(1) of this section does not preclude a public agency from using funds under Part B of the Act for conducting an action or proceeding under section 615 of the Act. (c) *Award of fees.* A court awards reasonable attorneys' fees under section 615(i)(3) of the Act consistent with the following: (1) Fees awarded under section 615(i)(3) of the Act must be based on rates prevailing in the community in which the action or proceeding arose for the kind and quality of services furnished. No bonus or multiplier may be used in calculating the fees awarded under this paragraph. (2) (i) Attorneys' fees may not be awarded and related costs may not be reimbursed in any action or proceeding under section 615 of the Act for services performed subsequent to the time of a written offer of settlement to a parent if— (A) The offer is made within the time prescribed by Rule 68 of the Federal Rules of Civil Procedure or, in the case of an administrative proceeding, at any time more than 10 days before the proceeding begins; (B) The offer is not accepted within 10 days; and	(b) Any action for attorney fees shall be filed within 30 days of the receipt of the last administrative decision. (c) Opportunity to resolve due process complaints. A meeting conducted pursuant to Subparagraph (a) of Paragraph (8) of Subsection I of 6.31.2.13 NMAC (correct citation 6.31.2.13(I)(7)(a) NMAC) shall not be considered: (i) a meeting convened as a result of an administrative hearing or judicial action; or (ii) an administrative hearing or judicial action for purposes of this paragraph. (d) Hearing officers are not authorized to award attorney fees. (e) Attorney fees are not recoverable for actions or proceedings involving claims based solely on state law.	Families required Under IDEA Part B Notice (ASL Video)(ASL 09/01/2021) are available through the NMPED.

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(C) The court or administrative hearing officer finds that the relief finally obtained by the parents is not more favorable to the parents than the offer of settlement. (ii) Attorneys' fees may not be awarded relating to any meeting of the IEP Team unless the meeting is convened as a result of an administrative proceeding or judicial action, or at the discretion of the State, for a mediation described in § 300.506. (iii) A meeting conducted pursuant to § 300.510 shall not be considered— (A) A meeting convened as a result of an administrative hearing or judicial action; or (B) An administrative hearing or judicial action for purposes of this section. (3) Notwithstanding paragraph (c)(2) of this section, an award of attorneys' fees and related costs may be made to a parent who is the prevailing party and who was substantially justified in rejecting the settlement offer. (4) Except as provided in paragraph (c)(5) of this section, the court reduces, accordingly, the amount of the attorneys' fees awarded under section 615 of the Act, if the court finds that— (i) The parent, or the parent's attorney, during the course of the action or proceeding, unreasonably protracted the final resolution of the controversy; (ii) The amount of the attorneys' fees		

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otherwise authorized to be awarded unreasonably exceeds the hourly rate prevailing in the community for similar services by attorneys of reasonably comparable skill, reputation, and experience; (iii) The time spent and legal services furnished were excessive considering the nature of the action or proceeding; or (iv) The attorney representing the parent did not provide to the LEA the appropriate information in the due process request notice in accordance with § 300.508. (5) The provisions of paragraph (c)(4) of this section do not apply in any action or proceeding if the court finds that the State or local agency unreasonably protracted the final resolution of the action or proceeding or there was a violation of section 615 of the Act. (Authority: 20 U.S.C. 1415(i)(3)(B)–(G))		

§ 300.518 Child's status during proceedings.		
(a) Except as provided in § 300.533, during the pendency of any administrative or judicial proceeding regarding a due process complaint notice requesting a due process hearing under §300.507, unless the State or local agency and the parents of the child agree otherwise, the child involved in the complaint must remain in his or her current educational placement. (b) If the complaint involves an application for initial admission to public school, the child, with the consent of the parents, must be placed in the public school until the completion of all the proceedings.	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** I. Due Process Hearings … (25) Child's status during proceedings. (a) Except as provided in 34 CFR Sec. 300.533 and Paragraph (4) of Subsection I of 6.31.2.13 NMAC, (correct citation 6.31.2.13 (I)(3)(NMAC), and unless the public agency	CIMARRON MUNICIPAL SCHOOLS will ensure that the child remains in the stay-put placement during the pendency of the proceedings, unless CIMARRON MUNICIPAL SCHOOLS and the parent agree otherwise.

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(c) If the complaint involves an application for initial services under this part from a child who is transitioning from Part C of the Act to Part B and is no longer eligible for Part C services because the child has turned three, the public agency is not required to provide the Part C services that the child had been receiving. If the child is found eligible for special education and related services under Part B and the parent consents to the initial provision of special education and related services under § 300.300(b), then the public agency must provide those special education and related services that are not in dispute between the parent and the public agency. (d) If the hearing officer in a due process hearing conducted by the SEA or a State review official in an administrative appeal agrees with the child's parents that a change of placement is appropriate, that placement must be treated as an agreement between the State and the parents for purposes of paragraph (a) of this section. (Authority: 20 U.S.C. 1415(j))	and the parents of the child agree otherwise, during the pendency of any administrative or judicial proceeding regarding an IDEA due process request, the child involved shall remain in his or her current educational placement. Disagreements over the identification of the current educational placement which the parties cannot resolve by agreement shall be resolved by the hearing officer as necessary. (b) If the case involves an application for initial admission to public school, the child, with the consent of the parents, shall be placed in the public school until the completion of all the proceedings. (c) If a hearing officer agrees with the child's parents that a change of placement is appropriate, that placement shall be treated as an agreement between the public agency and the parents for purposes of Subparagraph (a) of this Paragraph .	

§ 300.519 Surrogate parents.		
(a) *General.* Each public agency must ensure that the rights of a child are protected when— (1) No parent (as defined in § 300.30) can be identified; (2) The public agency, after reasonable efforts, cannot locate a parent; (3) The child is a ward of the State under the laws of that State; or	**6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:** M. Children in detention and correctional facilities. (7) Children with disabilities who are detained or incarcerated in detention or correctional facilities are wards of the state and may have surrogate parents appointed pursuant to 34 CFR Sec. 300.519 and Subsection J of 6.31.2.13 NMAC to protect their rights under IDEA while in state custody.	CIMARRON MUNICIPAL SCHOOLS will timely identify the need for a surrogate parent and appoint a surrogate parent who meets the IDEA criteria. CIMARRON MUNICIPAL SCHOOLS does not compensate individuals for acting as surrogate parents. CIMARRON MUNICIPAL SCHOOLS understands that a private agency that contracts with CIMARRON MUNICIPAL SCHOOLS for the education or care of the child, in essence, works for CIMARRON

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(4) The child is an unaccompanied homeless youth as defined in section 725(6) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11434a(6)). (b) *Duties of public agency.* The duties of a public agency under paragraph (a) of this section include the assignment of an individual to act as a surrogate for the parents. This must include a method— (1) For determining whether a child needs a surrogate parent; and (2) For assigning a surrogate parent to the child. (c) *Wards of the State.* In the case of a child who is a ward of the State, the surrogate parent alternatively may be appointed by the judge overseeing the child's case, provided that the surrogate meets the requirements in paragraphs (d)(2)(i) and (e) of this section. (d) *Criteria for selection of surrogate parents*. (1) The public agency may select a surrogate parent in any way permitted under State law. (2) Public agencies must ensure that a person selected as a surrogate parent— (i) Is not an employee of the SEA, the LEA, or any other agency that is involved in the education or care of the child; (ii) Has no personal or professional interest that conflicts with the interest of the child the surrogate parent represents; and (iii) Has knowledge and skills that ensure adequate representation of the child. (e) *Non-employee requirement; compensation.* A	(8) The public agency that administers the educational program in a juvenile or adult detention or correctional facility shall ensure that surrogate parents are appointed in cases where no parent as defined in 34 CFR Sec. 300.30(a) and Paragraph (14) of Subsection B of 6.31.2.7 NMAC is reasonably available or willing to make the educational decisions required for children with disabilities who are housed in that facility. **6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** J. Surrogate parents and foster parents. (1) Each public agency shall ensure that a qualified surrogate parent is appointed in compliance with 34 CFR Sec. 300.519 when needed to protect the rights of a child with a disability who is within the public agency's educational jurisdiction. A surrogate parent need not be appointed if a person who qualifies as a parent under 34 CFR Sec. 300.30(b) and Paragraph (13) of Subsection B of 6.31.2.7 NMAC can be identified. (2) A foster parent who meets all requirements of 34 CFR Sec. 300.30 may be treated as the child's parent pursuant to that rule. A foster parent who does not meet those requirements but meets all requirements of 34 CFR Sec. 300.519 may be appointed as a surrogate parent if the public agency that is responsible for the appointment deems such action appropriate. (3) Pursuant to 34 CFR Sec. 300.519, a surrogate parent may represent the child in all matters relating to the identification, evaluation and educational placement of the child and the provision of FAPE to the child.	MUNICIPAL SCHOOLS, and therefore, could not act as a surrogate parent under the IDEA. (See 71 Fed. Reg. 46568 (August 14, 2004)) CIMARRON MUNICIPAL SCHOOLS understands that in the case of a child who is a ward of the State, a surrogate parent may alternatively be appointed by the judge overseeing the child's care, provided that the surrogate parent is not an employee of the SEA, the LEA, or any other agency that is involved in the education or care of the child. (See 71 Fed. Reg. 46711 (August 14, 2004)) CIMARRON MUNICIPAL SCHOOLS understands its responsibility to ensure that the rights of a child who is a ward of a tribe are protected through the appointment of a surrogate parent under § 300.519 when no parent can be identified; when the agency cannot, after reasonable efforts, locate a parent; or when the child is an unaccompanied homeless youth. See 71 Fed. Reg. 46711 (August 14, 2004))

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person otherwise qualified to be a surrogate parent under paragraph (d) of this section is not an employee of the agency solely because he or she is paid by the agency to serve as a surrogate parent. (f) *Unaccompanied homeless youth.* In the case of a child who is an unaccompanied homeless youth, appropriate staff of emergency shelters, transitional shelters, independent living programs, and street outreach programs may be appointed as temporary surrogate parents without regard to paragraph (d)(2)(i) of this section, until a surrogate parent can be appointed that meets all of the requirements of paragraph (d) of this section. (g) *Surrogate parent responsibilities.* The surrogate parent *may* represent the child in all matters relating to— (1) The identification, evaluation, and educational placement of the child; and (2) The provision of FAPE to the child. (h) *SEA responsibility.* The SEA must make reasonable efforts to ensure the assignment of a surrogate parent not more than 30 days after a public agency determines that the child needs a surrogate parent. (Authority: 20 U.S.C. 1415(b)(2))		

§ 300.520 Transfer of parental rights at age of majority.		
(a) *General.* A State may provide that, when a child with a disability reaches the age of majority under State law that applies to all children (except for a child with a disability who has been determined to be incompetent under State law)—	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** K. Transfer of parental rights to students at age 18.	CIMARRON MUNICIPAL SCHOOLS follows all of the procedural requirements concerning transfer of rights at age of majority. CIMARRON MUNICIPAL SCHOOLS affords all of the procedural safeguards to the adult student when rights transfer. When rights transfer, the parent continues to receive all the requisite

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(1) (i) The public agency must provide any notice required by this part to both the child and the parents; and (ii) All rights accorded to parents under Part B of the Act transfer to the child; (2) All rights accorded to parents under Part B of the Act transfer to children who are incarcerated in an adult or juvenile, State or local correctional institution; and (3) Whenever a State provides for the transfer of rights under this part pursuant to paragraph (a)(1) or (a)(2) of this section, the agency must notify the child and the parents of the transfer of rights. (b) Special *rule.* A State must establish procedures for appointing the parent of a child with a disability, or, if the parent is not available, another appropriate individual, to represent the educational interests of the child throughout the period of the child's eligibility under Part B of the Act if, under State law, a child who has reached the age of majority, but has not been determined to be incompetent, can be determined not to have the ability to provide informed consent with respect to the child's educational program. (Authority: 20 U.S.C. 1415(m))	(1) Pursuant to Secs. 12-2A-3 and 28-6-1 NMSA 1978, a person's age of majority begins on the first instant of his or her 18th birthday and a person who has reached the age of majority is an adult for all purposes not otherwise limited by state law. A guardianship proceeding under the probate code is the only way an adult in New Mexico can legally be determined to be incompetent and have the right to make his or her own decisions taken away. Public agencies and their IEP teams are not empowered to make such determinations under New Mexico law. Accordingly, pursuant to 34 CFR Sec. 300.520, when a child with a disability reaches age 18 and does not have a court-appointed general guardian, limited guardian or other person who has been authorized by a court to make educational decisions on the student's behalf or who has not signed a power of attorney as provided under New Mexico law: (a) a public agency shall provide any notices required by 34 CFR Part 300 to the child and the parents; (b) all other rights accorded to parents under Part B of IDEA, New Mexico law or department rules and standards transfer to the child; and (c) the public agency shall notify the individual and the parents of the transfer of rights.	notices, a right shared by both the adult student and the parent.

§§ 300.521–300.529 [Reserved]		

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DISCIPLINE PROCEDURES		
§ 300.530 Authority of school personnel.		
(a) Case-by-case determination. School personnel may consider any unique circumstances on a case-by-case basis when determining whether a change in placement, consistent with the other requirements of this section, is appropriate for a child with a disability who violates a code of student conduct. (b) *General.* (1) School personnel under this section may remove a child with a disability who violates a code of student conduct from his or her current placement to an appropriate interim alternative educational setting, another setting, or suspension, for not more than 10 consecutive school days (to the extent those alternatives are applied to children without disabilities), and for additional removals of not more than 10 consecutive school days in that same school year for separate incidents of misconduct (as long as those removals do not constitute a change of placement under § 300.536). (2) After a child with a disability has been removed from his or her current placement for 10 school days in the same school year, during any subsequent days of removal the public agency must provide services to the extent required under paragraph (d) of this section. (c) Additional authority. For disciplinary changes in placement that would exceed 10 consecutive school days, if the behavior that gave rise to the violation of the school code is determined not to be a manifestation of the child's disability pursuant to paragraph (e) of this section, school personnel may apply the relevant disciplinary procedures to children with disabilities in the same manner and	**6.11.2.10 NMAC. ENFORCING RULES OF CONDUCT:** G. Detention, suspension and expulsion Where detention, suspension or expulsion is determined to be the appropriate penalty, it may be imposed only in accordance with procedures that provide at least the minimum safeguards prescribed in 6.11.2.12 NMAC, . Suspensions or expulsions of students with disabilities shall be subject to the further requirements of Subsection I of 6.11.2.10 NMAC and Section 6.11.2.11 NMAC . I. Discipline of students with disabilities. Students with disabilities are not immune from school disciplinary processes, nor are they entitled to remain in a particular educational program when their behavior substantially impairs the education of other children in the program. However, public schools are required by state law and rule to meet the individual educational needs of students with disabilities to the extent that current educational expertise permits. Public school personnel may consider any unique circumstances on a case-by-case basis when determining whether a change of placement, consistent with the other requirements of 6.11.2.11 NMAC, is appropriate for a student with a disability who violates a code of conduct as provided in 34 CFR Sec. 300.530. (1) Long-term suspensions or expulsions of students with disabilities shall be governed by the procedures set forth in Section 6.11.2.11 NMAC. (2) Temporary suspensions of students with disabilities may be imposed in accordance with the normal procedures prescribed in Subsection D of Section 6.11.2.12 NMAC, provided that the student is returned to the same educational placement after the temporary suspension and unless a temporary	CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of the following guidance: ■ NMPED guidance document regarding Student Discipline: A Technical Assistance Manual for Students with Disabilities (NMPED) (April 2008), available through the NMPED website. ■ U.S. Department of Education office of Special Education and Rehabilitative Services Questions and Answers: Addressing the Needs of Children with Disabilities and IDEA's Discipline Provisions (U.S. Dept. of Educ.) (07/19/22). CIMARRON MUNICIPAL SCHOOLS personnel may consider any unique circumstances on a case-by-case basis when determining whether a change in placement is appropriate for a child with a disability who violates a code of student conduct. Making a case-by-case basis determination means CIMARRON MUNICIPAL SCHOOLS personnel may consider whether a change in placement that is otherwise permitted under the disciplinary procedures is appropriate and should occur. It does not independently authorize CIMARRON MUNICIPAL SCHOOLS personnel, on a case-by-case basis, to institute a change in placement that would be inconsistent with § 300.530(b) through (i), including the requirement in paragraph (e) of this section regarding manifestation determinations. (See 71 Fed. Reg. 46714 (August 14, 2006)) When making a case-by-case determination regarding whether a disciplinary change in placement is appropriate for a child with a disability, factors such as a child's disciplinary history, ability to understand consequences, expression of remorse, and supports provided to a child with a disability prior to the violation

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for the same duration as the procedures would be applied to children without disabilities, except as provided in paragraph (d) of this section. (d) *Services.* (1) A child with a disability who is removed from the child's current placement pursuant to paragraphs (c), or (g) of this section must— (i) Continue to receive educational services, as provided in § 300.101(a), so as to enable the child to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals set out in the child's IEP; and (ii) Receive, as appropriate, a functional behavioral assessment, and behavioral intervention services and modifications, that are designed to address the behavior violation so that it does not recur. (2) The services required by paragraph (d)(1), (d)(3), (d)(4), and (d)(5) of this section may be provided in an interim alternative educational setting. (3) A public agency is only required to provide services during periods of removal to a child with a disability who has been removed from his or her current placement for 10 school days or less in that school year, if it provides services to a child without disabilities who is similarly removed. (4) After a child with a disability has been removed from his or her current placement for 10 school days in the same school year, if the current removal is for not more than 10 consecutive school days and is not a change of placement under § 300.536, school personnel,	suspension is prohibited under the provisions of, Paragraph (3) of subsection I of 6.11.2.10 NMAC . (3) Program prescriptions. A student with a disability's individualized education program (IEP), under the Individuals with Disabilities Education Improvement Act of 2004 (IDEA), need not affirmatively authorize disciplinary actions which are not otherwise in conflict with this rule. However, the IEP team may prescribe or prohibit specified disciplinary measures for an individual student with a disability by including appropriate provisions in the student's IEP. Administrative authorities shall adhere to any such provisions contained in a student with a disability's IEP, except that an IEP team may not prohibit the initiation of proceedings for long-term suspension or expulsion which are conducted in accordance with this rule. (4) Immediate removal. Immediate removal of students with disabilities may be done in accordance with the procedures of Subsection C of Section 6.11.2.12 NMAC. (5) A student who has not been determined to be eligible for special education and related services under 6.31.2 NMAC and who has engaged in behavior that violated a code of student conduct may assert any of the protections provided for in this subsection if the conditions set forth in 34 CFR Sec. 300.534 have been met. **6.11.2.11 NMAC. DISCIPLINARY REMOVALS OF STUDENTS WITH DISABILITIES:** A. General. The following rules shall apply when a student with a disability under IDEA violates a rule of conduct as set forth in this rule which may result in: (1) long-term suspension or expulsion; or (2) any other disciplinary change of the student's current educational placement as specified in the federal regulations implementing IDEA at 34 CFR Secs.	of a school code could be unique circumstances considered by school personnel. (See 71 Fed. Reg. 46714 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS personnel may remove a child with a disability from his or her current placement to an interim alternative educational setting, another setting, or suspension for up to 10 school days in the same school year without providing educational services. (See 71 Fed. Reg. 46718 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS understands that the term "consecutive" is used to permit school personnel to remove children with disabilities who violate a code of student from their current educational placement for not more than 10 consecutive school days at a time, and that additional removals of 10 consecutive school days or less in the same school year would be possible, as long as any removal does not constitute a change in placement. (See 71 Fed. Reg. 46714 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS recognizes it is important for purposes of school safety and order to preserve the authority that CIMARRON MUNICIPAL SCHOOLS personnel have to be able to remove a child for a discipline infraction for a short period of time, even though the child already may have been removed for more than 10 school days in that school year, as long as the pattern of removals does not itself constitute a change in placement of the child. (See 71 Fed. Reg. 46715 (August 14, 2006)) Beginning, however, on the eleventh cumulative day in a school year that a child with a disability is removed from the child's current placement, and for any subsequent removals, CIMARRON MUNICIPAL SCHOOLS shall provide educational services to the extent required in § 300.530(d), while the removal continues. (See 71 Fed. Reg. 46718 (August 14, 2006)) When calculating days of removal, CIMARRON MUNICIPAL SCHOOLS understands that portions of a

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in consultation with at least one of the child's teachers, determine the extent to which services are needed, as provided in § 300.101(a), so as to enable the child to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals set out in the child's IEP. (5) If the removal is a change of placement under § 300.536, the child's IEP Team determines appropriate services under paragraph (d)(1) of this section. (e) Manifestation *determination.* (1) Within 10 school days of any decision to change the placement of a child with a disability because of a violation of a code of student conduct, the LEA, the parent, and relevant members of the child's IEP Team (as determined by the parent and the LEA) must review all relevant information in the student's file, including the child's IEP, any teacher observations, and any relevant information provided by the parents to determine— (i) If the conduct in question was caused by, or had a direct and substantial relationship to, the child's disability; or (ii) If the conduct in question was the direct result of the LEA's failure to implement the IEP. (2) The conduct must be determined to be a manifestation of the child's disability if the LEA, the parent, and relevant members of the child's IEP Team determine that a condition in either paragraph (e)(1)(i) or (1)(ii) of this section was met. (3) If the LEA, the parent, and relevant members	300.530 through 300.536 and these or other department rules and standards. B. Manifestation determination. (1) For disciplinary removals of students with disabilities that exceed 10 consecutive school days or result in a disciplinary change of placement as defined by 34 CFR 300.536, the administrative authority must conduct a manifestation determination to determine whether the conduct was a manifestation of the child's disability pursuant to this Subsection. (2) Within 10 school days of any decision to change the placement of a child with a disability because of a violation of a rule of student conduct, the administrative authority, the parent and relevant members of the child's IEP team (as determined by the parent and the administrative authority) must review all relevant information in the student's file, including the child's IEP, any teacher observations and any relevant information provided by the parents to determine: (a) if the conduct in question was caused by, or had a direct and substantial relationship to the child's disability; or (b) if the conduct in question was the direct result of the administrative authority's failure to implement the IEP. (3) If the administrative authority, the parent and relevant members of the child's IEP team determine the condition described in either Subparagraph (a) or (b) of Paragraph (2) of Subsection B of 6.11.2.11 NMAC is met, the conduct must be determined to be a manifestation of the child's disability. C. Determination that behavior is manifestation of disability. If the administrative authority, the parent and relevant members of the IEP team determine the conduct was a manifestation of the child's disability, the IEP team must take immediate steps to comply	school day that a child has been suspended may be considered as a removal. (See 71 Fed. Reg. 46715 (August 14, 2006)) When calculating days of removal, CIMARRON MUNICIPAL SCHOOLS understands that whether a bus suspension would count as a day of removal would depend on whether the bus transportation is a part of the child's IEP. If the bus transportation were a part of the child's IEP, a bus suspension would be treated as a day of removal unless CIMARRON MUNICIPAL SCHOOLS provides the bus service in some other way, because that transportation is necessary for the child to obtain access to the location where services will be delivered. If the bus transportation is not a part of the child's IEP, a bus suspension is not a day of removal. In those cases, the child and the child's parent have the same obligations to get the child to and from school as a nondisabled child who has been suspended from the bus. (See 71 Fed. Reg. 46715 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS understands that an in-school suspension would not be considered a part of the days of suspension addressed in § 300.530 as long as the child (1) is afforded the opportunity to continue to appropriately participate in the general curriculum; (2) continues to receive the services specified on the child's IEP; and (3) continues to participate with non-disabled children to the extent they would have in their current placement. CIMARRON MUNICIPAL SCHOOLS understands these three criteria for non-exclusionary in-school suspension must be met in order for the suspension days to not be counted as days of removal. (See 71 Fed. Reg. 46715 (August 14, 2006)) After a child with a disability has been removed from his or her current placement for 10 school days in the same school year, if the current removal is for not more than 10 consecutive school days and is not a change of placement, CIMARRON MUNICIPAL SCHOOLS personnel, in consultation with at least one of the child's teachers, determine the extent to which services are needed so as to enable the child to continue to

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Federal Regulations	New Mexico Rules	Procedures
of the child's IEP Team determine the condition described in paragraph (e)(1)(ii) of this section was met, the LEA must take immediate steps to remedy those deficiencies. (f) Determination that behavior was a manifestation. If the LEA, the parent, and relevant members of the IEP Team make the determination that the conduct was a manifestation of the child's disability, the IEP Team must— (1) Either— (i) Conduct a functional behavioral assessment, unless the LEA had conducted a functional behavioral assessment before the behavior that resulted in the change of placement occurred, and implement a behavioral intervention plan for the child; or (ii) If a behavioral intervention plan already has been developed, review the behavioral intervention plan, and modify it, as necessary, to address the behavior; and (2) Except as provided in paragraph (g) of this section, return the child to the placement from which the child was removed, unless the parent and the LEA agree to a change of placement as part of the modification of the behavioral intervention plan. (g) Special circumstances. School personnel may remove a student to an interim alternative educational setting for not more than 45 school days without regard to whether the behavior is determined to be a manifestation of the child's disability, if the child— (1) Carries a weapon to or possesses a weapon at school, on school premises, or to or at a school	with 34 CFR Sec. 300.530(f) and remedy the deficiencies. D. Determination that behavior is not a manifestation of disability. If the administrative authority, the parent, and relevant members of the IEP team determine the conduct was not a manifestation of the child's disability, school personnel may apply the relevant disciplinary procedures to a child with a disability in the dame manner and or the same duration as the procedures would be applied to children without disabilities, except as provided in Subsection I of this section. E. Special circumstances. School personnel may remove a student to an interim alternative educational setting for not more than 45 school days without regard to whether the behavior is determined to be a manifestation of the child's disability, if the child's behavior involves one of the special circumstances listed in 34 CFR Sec. 300.530(g). For purposes of this subsection, the definitions provided in 34 CFR Sec. 300.530(i) shall apply. … H. Parental notification. On the date on which the decision is made to make a removal that constitutes a change of placement of a student with a disability because of a violation of a code of student conduct, the administrative authority must notify the parents of that decision and provide the parents the procedural safeguards notice described in 34 CFR Sec. 300.504. I. Services. A student with a disability who is removed from the student's current placement for 10 school days in the same school year must continue to receive special education and related services as provided in 34 CFR Sec. 300.530(b) and 34CFRSec. 300.530(d). **6.12.10.11 NMAC** A. Each school district and charter school shall ban a student's possession, use, distribution, sale, or being under the	participate in the general education curriculum, although in another setting, and to progress toward meeting the goals set out in the child's IEP. The determination of which teacher CIMARRON MUNICIPAL SCHOOLS personnel should consult should be based on the facts and circumstances of each case, the needs of the child and the expertise of the child's teachers. In many cases, the special education teacher may be the most appropriate teacher with whom CIMARRON MUNICIPAL SCHOOLS personnel should consult. This, however, is not always the case. In light of the short-term nature of the removals under paragraph (d)(4) and the need for CIMARRON MUNICIPAL SCHOOLS personnel to make quick decisions regarding services, CIMARRON MUNICIPAL SCHOOLS believes CIMARRON MUNICIPAL SCHOOLS personnel need broad flexibility in making such decisions and are in the best position to determine the appropriate teacher with whom to consult. (See 71 Fed. Reg. 46718 (August 14, 2006)) The opportunity to "continue to participate" does not mean that CIMARRON MUNICIPAL SCHOOLS must replicate every aspect of the services that a child would receive if in his or her normal classroom. For example, it would not generally be feasible for a child removed for disciplinary reasons to receive every aspect of the services that a child would receive if in his or her chemistry or auto mechanics classroom as these classes generally are taught using a hands-on component or specialized equipment or facilities. (See 71 Fed. Reg. 46716 (August 14, 2006)) While children with disabilities removed for more than 10 school days in a school year for disciplinary reasons must continue to receive FAPE, CIMARRON MUNICIPAL SCHOOLS recognizes that the IDEA modifies the concept of FAPE in these circumstances to encompass those services necessary to enable the child to continue to participate in the general curriculum, and to progress toward meeting the goals set out in the child's IEP. CIMARRON MUNICIPAL SCHOOLS is

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function under the jurisdiction of an SEA or an LEA; (2) Knowingly possesses or uses illegal drugs, or sells or solicits the sale of a controlled substance, while at school, on school premises, or at a school function under the jurisdiction of an SEA or an LEA; or (3) Has inflicted serious bodily injury upon another person while at school, on school premises, or at a school function under the jurisdiction of an SEA or an LEA. (h) Notification. On the date on which the decision is made to make a removal that constitutes a change of placement of a child with a disability because of a violation of a code of student conduct, the LEA must notify the parents of that decision, and provide the parents the procedural safeguards notice described in § 300.504. (i) Definitions. For purposes of this section, the following definitions apply: (1) Controlled substance means a drug or other substance identified under schedules I, II, III, IV, or V in section 202(c) of the Controlled Substances Act (21 U.S.C. 812(c)). (2) Illegal drug means a controlled substance; but does not include a controlled substance that is legally possessed or used under the supervision of a licensed health-care professional or that is legally possessed or used under any other authority under that Act or under any other provision of Federal law. (3) Serious bodily injury has the meaning given the term ''serious bodily injury'' under paragraph (3) of subsection (h) of section 1365 of title 18, United States Code.	influence of a cannabis product in a manner inconsistent with provisions of the Lynn and Erin Compassionate Use Act. B. No school shall discipline a student who is a qualified student on the basis that the student requires medical cannabis as necessary for the student to attend school. C. No school shall deny eligibility to attend school to a qualified student on the basis that the qualified student requires medical cannabis as a reasonable accommodation necessary for the student to attend school or an in-state school-sponsored activity. **6.12.10.8 (B) NMAC Prohibitions** B. Each local school board or governing body shall establish policies and procedures for the possession, storage, and administration of medical cannabis that: (1) prohibit a primary caregiver from administering medical cannabis in a manner that creates disruption to the education environment or causes other students to be exposed to medical cannabis; (2) prohibit disciplining a school employee who refuses to administer medical cannabis; and (3) prohibit students from possessing, storing, or self-administering medical cannabis in a school setting. **6.11.2.12 NMAC. PROCEDURE FOR DETENTIONS, SUSPENSIONS AND EXPULSIONS:** The authority of the state and of local school boards to prescribe and enforce standards of conduct for public school students must be exercised consistently with constitutional safeguards of individual student rights. The right to a public education is not absolute; it may be taken away, temporarily or permanently, for violations of school rules. The right to a public education is a property right which may only be denied where school authorities have adhered to the minimum procedural safeguards required to afford the student due process of law. This section prescribes minimum	not required to provide children removed for more than 10 school days in a school year for disciplinary reasons exactly the same services in exactly the same settings as they were receiving prior to the imposition of discipline. However, CIMARRON MUNICIPAL SCHOOLS shall ensure that the special education and related services the child does receive enables the child to continue to participate in the general curriculum, and to progress toward meeting the goals set out in the child's IEP. (See 71 Fed. Reg. 46716 (August 14, 2006)) Decisions regarding the extent to which services would need to be provided and the amount of services that would be necessary to enable a child with a disability to appropriately participate in the general curriculum and progress toward achieving the goals on the child's IEP may be different if the child is removed from his or her regular placement for a short period of time. For example, a child who is removed for a short period of time and who is performing at grade level may not need the same kind and amount of services to meet this standard as a child who is removed from his or her regular placement for 45 days under § 300.530(g) or § 300.532 and not performing at grade level. (See 71 Fed. Reg. 46716 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS shall not deny educational services to children with disabilities who have been removed for more than 10 school days in a school year; however § 300.530(d)(4) does not always require the provision of services when a child is removed from school for just a few days in a school year. (See 71 Fed. Reg. 46717 (August 14, 2006)) The manifestation provisions provide a simplified, common sense manifestation determination process. CIMARRON MUNICIPAL SCHOOLS expects that the manifestation determination review will be done carefully and thoroughly with consideration of any rare or extraordinary circumstances presented. As part of the manifestation determination review, the Team will analyze the child's behavior as demonstrated across settings and across time when determining whether the

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(4) Weapon has the meaning given the term ‘‘dangerous weapon’’ under paragraph (2) of the first subsection (g) of section 930 of title 18, United States Code. (Authority: 20 U.S.C. 1415(k)(1) and (7))	requirements for detention, in-school suspension and temporary, long-term or permanent removal of students from public schools. Local school boards may adopt procedures which afford students more protection than this rule requires. The procedures in this section apply only to disciplinary detentions, suspensions and expulsions. They do not apply to disenrollment of students who fail to meet immunization, age, residence or other requirements for valid enrollment, nor to the removal from school membership reports of students who have been absent from school for 10 consecutive school days in accordance with Subsection B of Section 22-8-2 NMSA 1978. Nothing in this section shall be construed as prohibiting school boards or administrative authorities from involving other school staff, students and members of the community in the enforcement of rules of student conduct to the extent they believe is appropriate. A. Post-suspension placement of students. Any student suspended from school shall be delivered directly by a school official to the student's parent(s), or an adult designated by the parent(s) or kept on school grounds until the usual end of the school day. B. Students with disabilities. This section does not apply to long-term suspension or expulsion of students with disabilities pursuant to the IDEA or Section 504. The procedures for long-term suspension or expulsion of students with disabilities are set forth in Section 6.11.2.11 NMAC . School personnel under this section may remove a student with a disability who violates a rule of student conduct from the student’s current placement to an appropriate interim alternative educational setting, another setting, or suspension, for no more than 10 consecutive school days to the extent those alternatives are applied to students without disabilities, and for additional removals of no more than 10 consecutive school days in the same school year for separate incidents of misconduct as long as those removals do not constitute a change of placement under Subsection G of 6.11.2.11 NMAC. **6.31.2.11 NMAC. EDUCATIONAL SERVICES FOR CHILDREN WITH DISABILITIES:**	conduct in question is a direct result of the disability. (See 71 Fed. Reg. 46720 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS recognizes that a child with a disability may display disruptive behaviors characteristic of the child’s disability and the child should not be punished for behaviors that are a result of the child’s disability. In determining that a child’s conduct was a manifestation of his or her disability, the Team must find that the conduct in question was caused by, or had a direct and substantial relationship to, the child’s disability, and was not an attenuated association, such as low self-esteem, to the child’s disability. (See Note 237–245 of the Conf. Rpt., p. 225; see also, 71 Fed. Reg. 46720 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS recognizes that in instances where a child’s disciplinary removal constitutes a change in placement, and given the length of time of such removals, the IEP Team is the appropriate entity to determine the educational services necessary to enable the child to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals set out in the child’s IEP. (See 71 Fed. Reg. 46718-46719 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS understands that when removing on the basis of special circumstances, “serious bodily injury” means “bodily injury which involves-- (A) a substantial risk of death; (B) extreme physical pain; (C) protracted and obvious disfigurement; or (D) protracted loss or impairment of the function of a bodily member, organ, or mental faculty.” 18 U.S.C. § 1365(h)(3). CIMARRON MUNICIPAL SCHOOLS understands that when removing on the basis of special circumstances, “dangerous weapon” means “a weapon, device, instrument, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or

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	F. Behavioral management and discipline. (1) Behavioral planning in the IEP. Pursuant to 34 CFR Sec. 324(a)(2)(i), the IEP team for a child with a disability whose behavior impedes his or her learning or that of others shall consider, if appropriate, strategies to address that behavior, including the development of behavioral goals and objectives and the use of positive behavioral interventions, strategies and supports to be used in pursuit of those goals and objectives. Public agencies are strongly encouraged to conduct functional behavioral assessments (FBAs) and integrate behavioral intervention plans (BIPs) into the IEPs for students who exhibit problem behaviors well before the behaviors result in proposed disciplinary actions for which FBAs and BIPs are required under the federal rules. (2) Suspensions, expulsions and disciplinary changes of placement. Suspensions, expulsions and other disciplinary changes of placement for children with disabilities shall be carried out in compliance with all applicable requirements of 34 CFR Secs. 300.530 through300.536, and these or other department rules and standards, including particularly 6.11.2.11 NMAC, governing interim disciplinary placements and long-term suspensions or expulsions of students with disabilities. (3) FAPE for children removed from current placement for more than 10 school days in a school year. FAPE shall be provided in compliance with all applicable requirements of 34 CFR Sec. 300.530(d) and these or other department rules and standards for all children with disabilities who have been removed from their current educational placements for disciplinary reasons for more than 10 school days during a school year, as defined in 34 CFR Sec. 300.536. (4) LEAs shall keep an accurate accounting of suspension and expulsion rates for children with	serious bodily injury, except that such term does not include a pocketknife with a blade of less than 2 ½ inches in length." 18 U.S.C. § 930(g)(2). CIMARRON MUNICIPAL SCHOOLS understands that it may not discipline or deny eligibility to attend school to a student who is a qualified student based on the student requiring medical cannabis as a reasonable accommodation needed to attend school or a school-sponsored activity. (NMSA 1978, § 26-2B Lynn and Erin Compassionate Use Act; 6.12.10.11(B) NMAC). CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of the District's Policy and Procedure implementing NMSA 1978, § 26-2B to ensure compliance with the Lynn and Erin Compassionate Use Act (*See* 6.12.10.11(B) NMAC).

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	disabilities as compared to children without disabilities to ensure that children with disabilities are not being expelled or suspended at a significantly higher rate than children without disabilities.	

§ 300.531 Determination of setting.		
The child's IEP Team determines the interim alternative educational setting for services under § 300.530(c), (d)(5), and (g). (Authority: 20 U.S.C. 1415(k)(2))	**6.11.2.11 NMAC. DISCIPLINARY REMOVALS OF STUDENTS WITH DISABILITIES:** F. Determination of setting. The student's IEP team determines the interim alternative educational setting for services under Subsections D and E of this section.	If the child's current placement is a special education setting, the child could be removed from the special education setting to another setting for disciplinary reasons. Similarly, if the child with a disability who violated a school code of conduct receives services in a regular classroom, the child could be removed to an appropriate interim alternative educational setting, another setting, or suspension. However, CIMARRON MUNICIPAL SCHOOLS understands that the child who is removed for more than 10 school days in the same school year must continue to receive educational services, to enable the child to continue to participate in the general education curriculum although in another setting, and to progress toward meeting the goals set out in his or her IEP. (See 71 Fed. Reg. 46717 (August 14, 2006)) The IEP Team is responsible for determining the interim alternative educational setting for a child with a disability for removals that are a change of placement. CIMARRON MUNICIPAL SCHOOLS interprets this obligation to apply to all removals that constitute a change of placement for disciplinary reasons. (See 71 Fed. Reg. 46719 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS interprets "setting" in this context to be the environment in which the child will receive services, such as an alternative school, alternative classroom, or home setting. In many instances, the location and the setting or environment in which the child will receive services are the same. CIMARRON MUNICIPAL SCHOOLS may have

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		available more than one location that meets the criteria of the setting chosen by the IEP Team. For example, CIMARRON MUNICIPAL SCHOOLS may have available two alternative schools that meet the criteria of the interim alternative educational setting chosen by the IEP Team. In those cases, CIMARRON MUNICIPAL SCHOOLS personnel would be able to assign the child to either of these locations, if the IEP Team has not specified a particular one. (See 71 Fed. Reg. 46719 (August 14, 2006))

§ 300.532 Appeal.		
(a) *General.* The parent of a child with a disability who disagrees with any decision regarding placement under §§ 300.530 and 300.531, or the manifestation determination under §300.530(e), or an LEA that believes that maintaining the current placement of the child is substantially likely to result in injury to the child or others, may appeal the decision by requesting a hearing. The hearing is requested by filing a complaint pursuant to §§ 300.507 and 300.508(a) and (b). (b) Authority *of hearing officer*. (1) A hearing officer under § 300.511 hears and makes a determination regarding an appeal under paragraph (a) of this section. (2) In making the determination under paragraph (b)(1) of this section, the hearing officer may— (i) Return the child with a disability to the placement from which the child was removed if the hearing officer determines that the removal was a violation of § 300.530 or that the child's behavior was a manifestation of the child's disability; or	**6.11.2.11 NMAC. DISCIPLINARY REMOVALS OF STUDENTS WITH DISABILITIES:** J. Appeal. (1) The parent of a student with a disability who disagrees with any decision regarding the placement or the manifestation determination under this section, or an administrative authority that believes that maintaining the current placement of the student is substantially likely to result in injury to the student or others, may appeal the decision by requesting a hearing. The hearing is requested by filing a complaint pursuant to Subsection I of 6.31.2.13 NMAC. (2) A hearing officer who hears a matter under Paragraph (1) of Subsection J of 6.11.2.11 NMAC, has the authority provided in 34 CFR Sec. 300.532(b). **6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** I. Due Process Hearings (3) Bases for requesting expedited hearing.	Although IDEA does not address allocation of the burden of proof in due process hearings brought under the IDEA, the U.S. Supreme Court addressed the issue. In *Schaffer*, the Court held that the burden of persuasion in a hearing challenging the validity of an IEP is placed on the party on which this burden usually falls—on the party seeking relief—whether that is the parent of the child with a disability or the school district. Where CIMARRON MUNICIPAL SCHOOLS has requested that a hearing officer remove a child to an interim alternative educational setting, CIMARRON MUNICIPAL SCHOOLS understands that the burden of persuasion is on CIMARRON MUNICIPAL SCHOOLS. (See 71 Fed. Reg. 46723 (August 14, 2006)) If the parent disagrees with the manifestation determination, they have the right to appeal that decision by requesting a due process hearing under § 300.532. At the point a due process hearing is requested, the concept of burden of proof would be applicable. In this instance, the burden of proof would be allocated to the parent who is the moving party. (See 71 Fed. Reg. 46724 (August 14, 2006)) In light of the shortened timelines for conducting an expedited due process hearing under § 300.532(c), it is

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(ii) Order a change of placement of the child with a disability to an appropriate interim alternative educational setting for not more than 45 school days if the hearing officer determines that maintaining the current placement of the child is substantially likely to result in injury to the child or to others. (3) The procedures under paragraphs (a) and (b)(1) and (2) of this section may be repeated, if the LEA believes that returning the child to the original placement is substantially likely to result in injury to the child or to others. (c) Expedited *due process hearing*. (1) Whenever a hearing is requested under paragraph (a) of this section, the parents or the LEA involved in the dispute must have an opportunity for an impartial due process hearing consistent with the requirements of §§300.507 and 300.508(a) through (c) and §§ 300.510 through 300.514, except as provided in paragraph (c)(2) through (4) of this section. (2) The SEA or LEA is responsible for arranging the expedited due process hearing, which must occur within 20 school days of the date the complaint requesting the hearing is filed. The hearing officer must make a determination within 10 school days after the hearing. (3) Unless the parents and LEA agree in writing to waive the resolution meeting described in paragraph (c)(3)(i) of this section, or agree to use the mediation process described in §300.506— (i) A resolution meeting must occur within seven days of receiving notice of the due process complaint; and	(a) Pursuant to 34 CFR Sec. 300.532 and 20 USC Sec. 1415(k)(3), a parent may request an expedited hearing to review any decision regarding placement or a manifestation determination under 34 CFR Secs. 300.530 through 300.531. (b) Pursuant to 34 CFR Sec. 300.532(c) and 20 USC Sec. 1415(k)(3), a public agency may request an expedited hearing if it believes that maintaining the current placement of a child is substantially likely to result in injury to the child or others. … (18) Rules for expedited hearings. The rules in Paragraphs (4) through (18) of Subsection I of 6.31.2.13 NMAC (correct citation 6.31.2.13 (I)(3) through (17) NMAC shall apply to expedited due process hearings with the following exceptions. (a) The SED of the department and the hearing officer shall ensure that a hearing is held within 20 school days of the date the request for hearing is received by the SED, and a written decision is reached within 10 school days of the completion of the hearing, without exceptions or extensions, and thereafter mailed to the parties. (b) The hearing officer shall seek to hold the hearing and issue a decision as soon as is reasonably practicable within the time limit described in Subparagraph (a) of Paragraph (19) of Subsection I of 6.31.2.13 NMAC (correct citation 6.31.2.13 (I)(18)(a)NMAC) , and shall expedite the proceedings with due regard for any progress in a resolution session, FIEP meeting or mediation, the parties' need for adequate time to prepare and the hearing officer's need for time to review the evidence and prepare a decision after the hearing.	not practical to apply to the expedited due process hearing the sufficiency provision in § 300.508(d). (See 71 Fed. Reg. 46725 (August 14, 2006)) Recognizing the need to promptly resolve a disagreement regarding a disciplinary decision, CIMARRON MUNICIPAL SCHOOLS believes the resolution meeting provides an opportunity for CIMARRON MUNICIPAL SCHOOLS and parents to resolve a disagreement regarding a disciplinary placement or manifestation determination before the timeframe for conducting a due process hearing begins. (See 71 Fed. Reg. 46725 (August 14, 2006)) Therefore, in most instances, CIMARRON MUNICIPAL SCHOOLS will not waive this opportunity even in the context of an expedited due process hearing.

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(ii) The due process hearing may proceed unless the matter has been resolved to the satisfaction of both parties within 15 days of the receipt of the due process complaint. (4) A State may establish different State-imposed procedural rules for expedited due process hearings conducted under this section than it has established for other due process hearings, but, except for the timelines as modified in paragraph (c)(3) of this section, the State must ensure that the requirements in §§ 300.510 through 300.514 are met. (5) The decisions on expedited due process hearings are appealable consistent with § 300.514. (Authority: 20 U.S.C. 1415(k)(3) and (4)(B), 1415(f)(1)(A))	(c) The parties shall decide whether to convene a resolution session, FIEP meeting, or mediation before the commencement of an expedited hearing in accordance with Paragraph (8) of Subsection I of 6.31.2.13 NMAC, (correct citation 6.31.2.13 (I)(7) NMAC) and are encouraged to utilize one of these preliminary meeting options. However, in the case of an expedited hearing, agreement by the parties to convene a resolution session, FIEP meeting or mediation shall not result in the suspension or extension of the timeline for the hearing stated under Subparagraph (a) of Paragraph (19) of Subsection I of 6.31.2.13 NMAC (correct citation 6.31.2.13(I)(18)(a) NMAC) . The timeline for resolution sessions provided in 34 CFR Sec. 300.532(c)(3) shall be observed. (d) Subparagraph (a) of Paragraph (6) of Subsection I of 6.31.2.13 NMAC (correct citation 6.31.2.13(I)(5)(a) NMAC) relating to sufficiency of the request for the expedited due process hearing does not apply to expedited hearings. (e) The hearing officer may shorten the timeline for the exchange of proposed stipulated facts between the parties as the hearing officer deems necessary and appropriate given the circumstances of a particular case. The hearing officer may also shorten the timeline for providing agreed-upon stipulated facts to the hearing officer to two school days before the hearing. (f) Decisions in expedited due process hearings are final, unless a party brings a civil action as provided in Paragraph (24) of Subsection I of 6.31.2.13 NMAC (correct citation 6.31.2.13(I)(23) NMAC) .	

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§ 300.533 Placement during appeals.		
When an appeal under § 300.532 has been made by either the parent or the LEA, the child must remain in the interim alternative educational setting pending the decision of the hearing officer or until the expiration of the time period specified in § A300.530(c) or (g), whichever occurs first, unless the parent and the SEA or LEA agree otherwise. (Authority: 20 U.S.C. 1415(k)(4)(A))	**6.11.2.11 NMAC. DISCIPLINARY REMOVALS OF STUDENTS WITH DISABILITIES:** J. Appeal. … (3) When an appeal under this subsection has been made by either the parent or the administrative authority, the student must remain in the interim alternative educational setting pending the decision of the hearing officer or until the expiration of the time period specified in Subsections B or E of this section, whichever occurs first, unless the parent and the administrative authority agree otherwise.	CIMARRON MUNICIPAL SCHOOLS will ensure that the child remains in the stay-put placement during the pendency of the proceedings, unless CIMARRON MUNICIPAL SCHOOLS and the parent agree otherwise.

§ 300.534 Protections for children not determined eligible for special education and related services.		
(a) *General.* A child who has not been determined to be eligible for special education and related services under this part and who has engaged in behavior that violated a code of student conduct, may assert any of the protections provided for in this part if the public agency had knowledge (as determined in accordance with paragraph (b) of this section) that the child was a child with a disability before the behavior that precipitated the disciplinary action occurred. (b) *Basis of knowledge.* A public agency must be deemed to have knowledge that a child is a child with a *disability* if before the behavior that precipitated the disciplinary action occurred—	**6.11.2.10 NMAC. ENFORCING RULES OF CONDUCT:** I. Discipline of students with disabilities. Students with disabilities are not immune from school disciplinary processes, nor are they entitled to remain in a particular educational program when their behavior substantially impairs the education of other children in the program. However, the public schools are required by state law and rule to meet the individual educational needs of students with disabilities to the extent that current educational expertise permits. Public school personnel may consider any unique circumstances on a case-by-case basis when determining whether a change of placement, consistent with the other requirements of 6.11.2.11 NMAC, is appropriate for a student with a	If a child who has not been determined to be eligible for special education and related services under this part and who has engaged in behavior that violated a code of student conduct asserts the protections of the IDEA, CIMARRON MUNICIPAL SCHOOLS will ensure IDEA protections are extended to the child who is not yet eligible for special education services if the child meets the criteria for such protections. CIMARRON MUNICIPAL SCHOOLS interprets the phrase “express concern” to mean that a parent is concerned that his or her child is in need of special education and related services and expresses that concern in writing to the child’s teacher or administrative personnel. (See 71 Fed. Reg. 46727 (August 14, 2006))

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(1) The parent of the child expressed concern in writing to supervisory or administrative personnel of the appropriate educational agency, or a teacher of the child, that the child is in need of special education and related services; (2) The parent of the child requested an evaluation of the child pursuant to §§ 300.300 through 300.311; or (3) The teacher of the child, or other personnel of the LEA, expressed specific concerns about a pattern of behavior demonstrated by the child directly to the director of special education of the agency or to other supervisory personnel of the agency. (c) *Exception.* A public agency would not be deemed to have knowledge under paragraph (b) of this section if— (1) The parent of the child— (i) Has not allowed an evaluation of the child pursuant to §§ 300.300 through 300.311; or (ii) Has refused services under this part; or (2) The child has been evaluated in accordance with §§300.300 through 300.311 and determined to not be a child with a disability under this part. (d) *Conditions that apply if no basis of knowledge.* (1) If a public agency does not have knowledge that a child is a child with a disability (in accordance with paragraphs (b) and (c) of this section) prior to taking disciplinary measures against the child, the child may be subjected to the disciplinary measures applied to children	disability who violates a code of conduct as provided in 34 CFR Sec. 300.530. … (5) A student who has not been determined to be eligible for special education and related services under 6.31.2 NMAC and who has engaged in behavior that violated a code of student conduct may assert any of the protections provided for in this subsection if the conditions set forth in 34 CFR Sec. 300.534 have been met.	CIMARRON MUNICIPAL SCHOOLS will not be considered to have a basis of knowledge merely because a child receives coordinated early intervening services. However, if a parent or a teacher of a child receiving early intervening services expresses a concern, in writing, to appropriate agency personnel, that the child may need special education and related services, CIMARRON MUNICIPAL SCHOOLS would be deemed to have knowledge that the child is a child with a disability under this part. (See 71 Fed. Reg. 46727 (August 14, 2006)) When a parent revokes consent for special education and related services, the parent has refused services as described in § 300.534(c)(1)(ii); therefore, CIMARRON MUNICIPAL SCHOOLS is not deemed to have knowledge that the child is a child with a disability and the child may be disciplined as a general education student and is not entitled to the IDEA's discipline protections. (See 73 Fed. Reg. 73012 (December 1, 2008)) CIMARRON MUNICIPAL SCHOOLS does not specify a timeline for an expedited evaluation or an eligibility determination. What may be required to conduct an evaluation will vary widely depending on the nature and extent of a child's suspected disability and the amount of additional information that would be necessary to make an eligibility determination. However, when the evaluation must be "expedited", CIMARRON MUNICIPAL SCHOOLS interprets this to mean that the evaluation should be conducted in a shorter period of time than a typical initial evaluation which must be conducted within 60 days of receiving parental consent for the evaluation. (See 71 Fed. Reg. 46728 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS recognizes that nothing in the IDEA prevents a parent from requesting an evaluation when their child has a discipline issue or is at risk of not succeeding in school, even after the parent has previously revoked consent for the provision of

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without disabilities who engage in comparable behaviors consistent with paragraph (d)(2) of this section. (2) (i) If a request is made for an evaluation of a child during the time period in which the child is subjected to disciplinary measures under §300.530, the evaluation must be conducted in an expedited manner. (ii) Until the evaluation is completed, the child remains in the educational placement determined by school authorities, which can include suspension or expulsion without educational services. (iii) If the child is determined to be a child with a disability, taking into consideration information from the evaluation conducted by the agency and information provided by the parents, the agency must provide special education and related services in accordance with this part, including the requirements of §§ 300.530 through 300.536 and section 612(a)(1)(A) of the Act. (Authority: 20 U.S.C. 1415(k)(5))		special education and related services. (See 73 Fed. Reg. 73014 (December 1, 2008))

§ 300.535 Referral to and action by law enforcement and judicial authorities.		
(a) *Rule of construction.* Nothing in this part prohibits an agency from reporting a crime committed by a child with a disability to appropriate authorities or prevents State law enforcement and judicial authorities from exercising their responsibilities with regard to the application of Federal and State law to crimes committed by a child with a disability.	**6.11.2.10 NMAC. ENFORCING RULES OF CONDUCT:** I. Discipline of students with disabilities. Students with disabilities are not immune from school disciplinary processes, nor are they entitled to remain in a particular educational program when their behavior substantially impairs the education of other children in the program. However, the public schools are required by state law	CIMARRON MUNICIPAL SCHOOLS reads § 300.535(b)(2) consistent with the disclosures permitted under FERPA for the education records of all children. Under FERPA, CIMARRON MUNICIPAL SCHOOLS can only release personally identifiable information (such as the child's status as a special education child) with parental consent, except in certain very limited circumstances. Therefore, the transmission of a child's

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(b) Transmittal *of records*. (1) An agency reporting a crime committed by a child with a disability must ensure that copies of the special education and disciplinary records of the child are transmitted for consideration by the appropriate authorities to whom the agency reports the crime. (2) An agency reporting a crime under this section may transmit copies of the child's special education and disciplinary records only to the extent that the transmission is permitted by the Family Educational Rights and Privacy Act. (Authority: 20 U.S.C. 1415(k)(6))	and rule to meet the individual educational needs of students with disabilities to the extent that current educational expertise permits. Public school personnel may consider any unique circumstances on a case-by-case basis when determining whether a change of placement, consistent with the other requirements of 6.11.2.11 NMAC, is appropriate for a student with a disability who violates a code of conduct as provided in 34 CFR Sec. 300.530. … (6) Referral to and action by law enforcement and judicial authorities. (a) Nothing in these rules of conduct prohibits an administrative authority from reporting a crime committed by a student with a disability to appropriate authorities or prevents state law enforcement and judicial authorities from exercising their responsibilities with regard to the application of federal and state law to crimes committed by a student with a disability. (b) Transmittal of records. (i) An administrative authority reporting a crime committed by a student with a disability must ensure that copies of the special education and disciplinary records of the student are transmitted, for consideration by the appropriate authorities, to whom the administrative authority reports the crime. (ii) An administrative authority reporting a crime under this section may transmit copies of the student's special education and disciplinary records only to the extent that the transmission is permitted by the Family Educational Rights and Privacy Act. **6.11.2.10 ENFORCING RULES OF CONDUCT:**…	special education and disciplinary records without parental consent is permissible only to the extent that such transmission is permitted under FERPA. (See 71 Fed. Reg. 46728 (August 14, 2006)) When the CIMARRON MUNICIPAL SCHOOLS reports a crime committed by a student with a disability to law enforcement authorities, CIMARRON MUNICIPAL SCHOOLS will transmit special education and disciplinary records of the student only to the extent permitted by FERPA. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as appropriate), shall inform appropriate personnel of the Board's Policy and School Safety Plan (applicable to all students including students with disabilities) implementing NMSA 1978, § 22-5-4.12 (2017) [H.B. 75] to ensure that Board Policies and School Safety Plan is followed whenever a student with a disability is restrained or secluded including when law enforcement is summoned instead of using a restraint or seclusion technique on a student.

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	E. . . . (6)(d) If a school summons law enforcement instead of using a restraint or seclusion technique on a student, the school shall comply with the reporting, documentation and review procedures established pursuant to this rule and Section 22-5-4.12 NMSA 1978. **NMSA 1978, § 22-5-4.12 LIMITING USE OF RESTRAINT AND SECLUSION; TECHNIQUES; REQUIREMENTS.** G. The provisions of this section shall not be interpreted as addressing the conduct of law enforcement or first responders.	

§ 300.536 Change of placement because of disciplinary removals.		
(a) For purposes of removals of a child with a disability from the child's current educational placement under §§ 300.530 through 300.535, a change of placement occurs if— (1) The removal is for more than 10 consecutive school days; or (2) The child has been subjected to a series of removals that constitute a pattern— (i) Because the series of removals total more than 10 school days in a school year; (ii) Because the child's behavior is substantially similar to the child's behavior in previous incidents that	**6.11.2.11 NMAC. DISCIPLINARY REMOVALS OF STUDENTS WITH DISABILITIES:** G. Change of placement because of disciplinary removals. For purposes of removals of a student with a disability from the child's current educational placement under 6.11.2.11 and 6.11.2.12 NMAC, a change of placement occurs if the conditions provided in 34 CFR Sec. 300.536 are met.	CIMARRON MUNICIPAL SCHOOLS recognizes that to the extent that any school district has "a zero tolerance" policy, such policies are irrelevant to what constitutes a change in placement for disciplinary removals under the IDEA. (See 71 Fed. Reg. 46728 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will consider on a case-by-case basis whether the behavior in the incidents that resulted in the series of removals is "substantially similar." In making the determination as to "substantially similar behavior," CIMARRON MUNICIPAL SCHOOLS will consider any relevant information regarding the child's behaviors, including, where appropriate, any information in the child's IEP. However, "substantially similar behaviors" do not need to be recognized by the IEP Team or included in the

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resulted in the series of removals; and (iii) Because of such additional factors as the length of each removal, the total amount of time the child has been removed, and the proximity of the removals to one another. (b) (1) The public agency determines on a case-by-case basis whether a pattern of removals constitutes a charge of placement. (2) This determination is subject to review through due process and judicial proceedings. (Authority: 20 U.S.C. 1415(k))		child's IEP, and instead will be determined by CIMARRON MUNICIPAL SCHOOLS. Although "substantially similar behavior" is a subjective determination, when the child's behaviors, taken cumulatively, are objectively reviewed in the context of all the criteria for determining whether the series of behaviors constitutes a change in placement, CIMARRON MUNICIPAL SCHOOLS will be able to make a reasonable determination as to whether a change in placement has occurred. (See 71 Fed. Reg. 46729 (August 14, 2006))

§ 300.537 State enforcement mechanisms.		
Notwithstanding §§ 300.506(b)(7) and 300.510(d)(2), which provide for judicial enforcement of a written agreement reached as a result of mediation or a resolution meeting, there is nothing in this part that would prevent the SEA from using other mechanisms to seek enforcement of that agreement, provided that use of those mechanisms is not mandatory and does not delay or deny a party the right to seek enforcement of the written agreement in a State court of competent jurisdiction or in a district court of the United States. (Authority: 20 U.S.C. 1415(e)(2)(F), 1415(f)(1)(B))		

§§ 300.538–300.599 [Reserved]		

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Subpart F—Monitoring, Enforcement, Confidentiality, and Program Information		
Monitoring, Technical Assistance, and Enforcement		
§ 300.600 State monitoring and enforcement.		
[Text omitted from these procedures.]		

§ 300.601 State performance plans and data collection. [Text omitted from these procedures.]		

§ 300.602 State use of targets and reporting. [Text omitted from these procedures.]		

§ 300.603 Secretary's review and determination regarding State performance. [Text omitted from these procedures.]		

§ 300.604 Enforcement. [Text omitted from these procedures.]		

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§ 300.605 Withholding funds. [Text omitted from these procedures.]		

§ 300.606 Public attention. [Text omitted from these procedures.]		

§ 300.607 Divided State agency responsibility. [Text omitted from these procedures.]		

§ 300.608 State enforcement. [Text omitted from these procedures.]		

§ 300.609 Rule of construction. [Text omitted from these procedures.]		

Confidentiality of Information		
§ 300.610 Confidentiality.		
The Secretary takes appropriate action, in accordance with section 444 of GEPA, to ensure the protection of the confidentiality of any personally identifiable data, information, and records collected or maintained by the Secretary and by SEAs and LEAs pursuant to Part B of the Act, and consistent with §§ 300.611 through 300.627. (Authority: 20 U.S.C. 1417(c))	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** L. Confidentiality of information. (1) Confidentiality requirements. Each public agency collecting, using or maintaining any personally identifiable information on children under Part B of IDEA shall comply with all applicable requirements	CIMARRON MUNICIPAL SCHOOLS has a Board policy ensuring compliance with FERPA. CIMARRON MUNICIPAL SCHOOLS will follow Board policy, including with regard to assuring the following rights: ■ The right to inspect and review the child's education records within 45 days of the day CIMARRON MUNICIPAL SCHOOLS receives a request for access. Parents should submit to the

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	of 34 CFR Secs. 300.610 through300.626, and the federal Family Educational Rights and Privacy Act, 34 CFR Part 99. (2) Parental rights to inspect, review and request amendment of education records. Each public agency shall permit parents or their authorized representatives to inspect and review any education records relating to their children that are collected, maintained or used by the public agency under Part B of IDEA pursuant to 34 CFR Sec. 300.613. A parent who believes that information in the education records is inaccurate or misleading or violates the privacy or other rights of the child may request the public agency that maintains the information to amend the information pursuant to 34 CFR Sec. 300.618 and shall have the opportunity for a hearing on that request pursuant to 34 CFR Secs. 300.619 through300.621 and. 99.22. (3) Transfer of student records. (a) Pursuant to 34 CFR Sec. 99.31(a)(2), an educational agency may transfer child records without parental consent when requested by another educational agency in which a child seeks or intends to enroll as long as the sending educational agency has included the proper notification that it will do so in its required annual FERPA notice to children and parents. In view of the importance of uninterrupted educational services to children with disabilities, each New Mexico public agency is hereby directed to include such language in its annual FERPA notice and to ensure that it promptly honors each proper request for records from an educational agency that has become responsible for serving a child with a disability. (b) State-supported educational programs and the educational programs of juvenile or adult detention or correctional facilities are educational agencies for purposes of the Family	custodian of records a written request that identifies the record(s) they wish to inspect. CIMARRON MUNICIPAL SCHOOLS will make arrangements for access and notify the parent of the time and place where the records may be inspected. ■ The right to request the amendment of the child's education records that the parent believes is inaccurate or misleading or violates the privacy or other rights of the child. Parents or eligible students may ask CIMARRON MUNICIPAL SCHOOLS to amend a record that they believe is inaccurate or misleading or violates the privacy or other rights of the child. They should clearly identify the part of the record they want changed and specify why it is inaccurate or misleading or violates the privacy or other rights of the child. If CIMARRON MUNICIPAL SCHOOLS decides not to amend the record as requested by the parent or eligible student, CIMARRON MUNICIPAL SCHOOLS will notify the parent of the decision and advise them of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent when notified of the right to a hearing. ■ The right to consent to disclosures of personally identifiable information contained in the child's education records, except to the extent that FERPA authorizes disclosure without consent. One exception, which permits disclosure without consent, is disclosure to school officials with legitimate educational interests. A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility. Upon request, CIMARRON MUNICIPAL SCHOOLS discloses education records without consent to officials of another school district in which a child seeks or intends to enroll.

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	Educational Rights and Privacy Act (FERPA) and are entitled to request and receive educational records on children with disabilities on the same basis as local school districts. Public agencies shall promptly honor requests for records to assist such programs in providing appropriate services to children within their educational jurisdiction. (c) Pursuant to 34 CFR Sec. 99.34(b), an educational agency that is authorized to transfer student records to another educational agency without parental consent under Sec. 99.31(a)(2) may properly transfer to the receiving educational agency all educational records the sending educational agency maintains on a child, including medical, psychological and other types of diagnostic and service information which the educational agency obtained from outside sources and used in making or implementing educational programming decisions for the child. (d) Pursuant to Paragraph (3) of Subsection E of 6.29.1.9 NMAC (correct citation 6.29.1.9(F) NMAC), 34 CFR Sec. 300.229 and the federal Elementary and Secondary Education Act of 1965 at 20 USC 7221(g), any transfer of educational records to a private or public elementary or secondary school in which a child with disabilities seeks, intends, or is instructed to enroll shall include the following: (i) transcripts and copies of all pertinent records as normally transferred for all students; (ii) the child's current individualized education program with all supporting documentation, including the most recent multidisciplinary evaluations and any related medical, psychological or other	■ The right to file a complaint with the U.S. Department of Education concerning alleged failures by the School to comply with the requirements of FERPA. The name and address of the Office that administers FERPA are: Student Privacy Policy Office U.S. Department of Education 400 Maryland Avenue, SW Washington, DC 20202-5901 The Director of Special Education is custodian of the special education folder for students currently enrolled at the assigned school. The Director of Special Education is the custodian of records for the special education folder of students who have withdrawn or graduated. CIMARRON MUNICIPAL SCHOOLS will provide notice when records are no longer needed. The parent may seek destruction of the records once they are no longer needed. The information must be destroyed at the request of the parents or, at their option, the records must be given to the parents. When informing parents about their rights to destruction of personally identifiable records, CIMARRON MUNICIPAL SCHOOLS advises them that the records may be needed by the child or the parents for social security benefits and other purposes.

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	diagnostic or service information that was consulted in developing the IEP; and (iii) disciplinary records with respect to current or previous suspensions or expulsions of the child. (4) Parental refusals of consent for release of information. If parental consent is required for a particular release of information regarding a child with a disability and the parent refuses consent, the sending or receiving public agency may use the impartial due process hearing procedures specified in Subsection I of 6.31.2.13 NMAC to determine if the information may be released without parental consent. If the hearing officer determines that the proposed release of information is reasonably necessary to enable one or more public agencies to fulfill their educational responsibilities toward the child, the information may be released without the parent's consent. The hearing officer's decision in such a case shall be final and not subject to further administrative review. **NMSA 1978 28-16C-6 Access to Student Educational Records SPECIAL EDUCATION OMBUD ACT** Access to student educational records Upon request and with consent from the student or the student's parent, the [Ombud]office shall have access to the student's educational records from the public education department, a school district or a public school as necessary to carry out the office's responsibilities.	

§ 300.611 Definitions.		
As used in §§ 300.611 through 300.625—		

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(a) *Destruction* means physical destruction or removal of personal identifiers from information so that the information is no longer personally identifiable. (b) *Education records* means the type of records covered under the definition of "education records" in 34 CFR part 99 (the regulations implementing the Family Educational Rights and Privacy Act of 1974, 20 U.S.C. 1232g (FERPA)). (c) Participating *agency* means any agency or institution that collects, maintains, or uses personally identifiable information, or from which information is obtained, under Part B of the Act. (Authority: 20 U.S.C. 1221e–3, 1412(a)(8), 1417(c))		

§ 300.612 Notice to parents.		
(a) The SEA must give notice that is adequate to fully inform parents about the requirements of § 300.123, including— (1) A description of the extent that the notice is given in the native languages of the various population groups in the State; (2) A description of the children on whom personally identifiable information is maintained, the types of information sought, the methods the State intends to use in gathering the information (including the sources from whom information is gathered), and the uses to be made of the information; (3) A summary of the policies and procedures that participating agencies must follow regarding storage, disclosure to third parties, retention, and destruction of personally identifiable information; and		CIMARRON MUNICIPAL SCHOOLS will comply with Board Policy regarding annual notice to parents under the Family Educational Rights and Privacy Act (FERPA); and will provide annual notice.

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(4) A description of all of the rights of parents and children regarding this information, including the rights under FERPA and implementing regulations in 34 CFR part 99. (b) Before any major identification, location, or evaluation activity, the notice must be published or announced in newspapers or other media, or both, with circulation adequate to notify parents throughout the State of the activity. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		

§ 300.613 Access rights.		
(a) Each participating agency must permit parents to inspect and review any education records relating to their children that are collected, maintained, or used by the agency under this part. The agency must comply with a request without unnecessary delay and before any meeting regarding an IEP, or any hearing pursuant to § 300.507 or §§ 300.530 through 300.532, or resolution session pursuant to § 300.510, and in no case more than 45 days after the request has been made. (b) The right to inspect and review education records under this section includes— (1) The right to a response from the participating agency to reasonable requests for explanations and interpretations of the records; (2) The right to request that the agency provide copies of the records containing the information if failure to provide those copies would effectively prevent the parent from exercising the right to inspect and review the	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** B. Examination of records. Each public agency shall afford the parents of a child with a disability an opportunity to inspect and review all education records related to the child in compliance with 34 CFR Secs. 300.501(a), 300.613through 300.620, 34 CFR Part 99, and any other applicable requirements of these or other department rules and standards.	CIMARRON MUNICIPAL SCHOOLS will comply with Board Policy regarding a parent's access rights under the Family Educational Rights and Privacy Act (FERPA). CIMARRON MUNICIPAL SCHOOLS will afford parents the opportunity to inspect and review their child's education records within 45 days of the day CIMARRON MUNICIPAL SCHOOLS receives a request for access. Parents should submit to the custodian of records a written request that identifies the record(s) they wish to inspect. CIMARRON MUNICIPAL SCHOOLS will make arrangements for access and notify the parent of the time and place where the records may be inspected.

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records; and (3) The right to have a representative of the parent inspect and review the records. (c) An agency may presume that the parent has authority to inspect and review records relating to his or her child unless the agency has been advised that the parent does not have the authority under applicable State law governing such matters as guardianship, separation, and divorce. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		

§ 300.614 Record of access.		
Each participating agency must keep a record of parties obtaining access to education records collected, maintained, or used under Part B of the Act (except access by parents and authorized employees of the participating agency), including the name of the party, the date access was given, and the purpose for which the party is authorized to use the records. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		CIMARRON MUNICIPAL SCHOOLS maintains the Record of Access for special education records in the Special Education folder.

§ 300.615 Records on more than one child.		
If any education record includes information on more than one child, the parents of those children have the right to inspect and review only the information relating to their child or to be informed of that specific information. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		CIMARRON MUNICIPAL SCHOOLS will comply with Board Policy regarding records on more than one child under the Family Educational Rights and Privacy Act (FERPA). To ensure that any information on a child other than the child of the requesting parent remains protected, CIMARRON MUNICIPAL SCHOOLS will redact any identifying information on the other child or inform the

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		parents of the information that pertains to only their child if redaction does not fully protect the identity of the other child.

§ 300.616 List of types and locations of information.		
Each participating agency must provide parents on request a list of the types and locations of education records collected, maintained, or used by the agency. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		In CIMARRON MUNICIPAL SCHOOLS, the special education records of a student are located at the Department of Special Education.

§ 300.617 Fees.		
(a) Each participating agency may charge a fee for copies of records that are made for parents under this part if the fee does not effectively prevent the parents from exercising their right to inspect and review those records. (b) A participating agency may not charge a fee to search for or to retrieve information under this part. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		CIMARRON MUNICIPAL SCHOOLS will comply with Board Policy regarding charging fees for copies.

§ 300.618 Amendment of records at parent's request.		
(a) A parent who believes that information in the education records collected, maintained, or used under this part is inaccurate or misleading or violates the privacy or other rights of the child may request the participating agency that maintains the information to amend the information. (b) The agency must decide whether to amend the information in accordance with the request within a		CIMARRON MUNICIPAL SCHOOLS will comply with Board Policy regarding amendment of records under the Family Educational Rights and Privacy Act (FERPA). CIMARRON MUNICIPAL SCHOOLS affords parents and adult students the opportunity to request the amendment of their child's education records when a parent or adult student believes the records are

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reasonable period of time of receipt of the request. (c) If the agency decides to refuse to amend the information in accordance with the request, it must inform the parent of the refusal and advise the parent of the right to a hearing under §300.619. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		inaccurate or misleading or violates the privacy or other rights of the child. Parents or eligible students may ask CIMARRON MUNICIPAL SCHOOLS to amend a record that they believe is inaccurate or misleading or violates the privacy or other rights of the child. They should clearly identify the part of the record they want changed, and specify why it is inaccurate or misleading or violates the privacy or other rights of the child. If CIMARRON MUNICIPAL SCHOOLS decides not to amend the record as requested by the parent or eligible student, CIMARRON MUNICIPAL SCHOOLS will notify the parent of the decision and advise them of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent when notified of the right to a hearing.

§ 300.619 Opportunity for a hearing.		
The agency must, on request, provide an opportunity for a hearing to challenge information in education records to ensure that it is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the child. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		CIMARRON MUNICIPAL SCHOOLS will comply with Board Policy regarding the opportunity for a hearing, including hearing procedures and result of the hearing under the Family Educational Rights and Privacy Act (FERPA). CIMARRON MUNICIPAL SCHOOLS will hold the hearing within a reasonable time after it has received the request for hearing from the parents or adult student. (See 34 CFR 99.22; 71 Fed. Reg. 46735 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will give the parent or adult student notice of the date, time, and place, reasonably in advance of the hearing. (See 34 CFR 99.22; 71 Fed. Reg. 46735 (August 14, 2006)) The hearing may be conducted by any individual, including an official of CIMARRON MUNICIPAL SCHOOLS, who does not have a direct interest in the

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		outcome of the hearing. (See 34 CFR 99.22; 71 Fed. Reg. 46735 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS, the parents or eligible student may, at their own expense, be assisted or represented by one or more individuals of their choice. (See 34 CFR 99.22; 71 Fed. Reg. 46735 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS will make its decision within a reasonable period of time after the hearing. The decision will be based solely on the evidence presented at the hearing and will include a summary of the evidence and the reasons for the decision. (See 34 CFR 99.22; 71 Fed. Reg. 46736 (August 14, 2006))

§ 300.620 Result of hearing.		
(a) If, as a result of the hearing, the agency decides that the information is inaccurate, misleading or otherwise in violation of the privacy or other rights of the child, it must amend the information accordingly and so inform the parent in writing. (b) If, as a result of the hearing, the agency decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the child, it must inform the parent of the parent's right to place in the records the agency maintains on the child a statement commenting on the information or setting forth any reasons for disagreeing with the decision of the agency. (c) Any explanation placed in the records of the child under this section must— (1) Be maintained by the agency as part of the records of the child as long as the record or contested portion is maintained by the agency; and		

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(2) If the records of the child or the contested portion is disclosed by the agency to any party, the explanation must also be disclosed to the party. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		

§ 300.621 Hearing procedures.		
A hearing held under § 300.619 must be conducted according to the procedures in 34 CFR 99.22. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		

§ 300.622 Consent.		
(a) Parental consent must be obtained before personally identifiable information is disclosed to parties, other than officials of participating agencies in accordance with paragraph (b)(1) of this section, unless the information is contained in education records, and the disclosure is authorized without parental consent under 34 CFR part 99. (b) (1) Except as provided in paragraphs (b)(2) and (b)(3) of this section, parental consent is not required before personally identifiable information is released to officials of participating agencies for purposes of meeting a requirement of this part. (2) Parental consent, or the consent of an eligible child who has reached the age of majority under State law, must be obtained before personally identifiable information is released to officials of participating agencies providing or paying for transition services in accordance		CIMARRON MUNICIPAL SCHOOLS will comply with Board Policy regarding parental consent requirements under the Family Educational Rights and Privacy Act (FERPA). CIMARRON MUNICIPAL SCHOOLS will obtain parental consent before disclosing personally identifiable information contained in a child's education records, except to the extent that FERPA authorizes disclosure without consent. One exception, which permits disclosure without consent, is disclosure to school officials with a legitimate educational interest. A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility. Upon request, CIMARRON MUNICIPAL SCHOOLS discloses education records without consent to officials of another school district in which a child seeks or intends to enroll.

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with §300.321(b)(3). (3) If a child is enrolled, or is going to enroll in a private school that is not located in the LEA of the parent's residence, parental consent must be obtained before any personally identifiable information about the child is released between officials in the LEA where the private school is located and officials in the LEA of the parent's residence. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		

§ 300.623 Safeguards.		
(a) Each participating agency must protect the confidentiality of personally identifiable information at collection, storage, disclosure, and destruction stages. (b) One official at each participating agency must assume responsibility for ensuring the confidentiality of any personally identifiable information. (c) All persons collecting or using personally identifiable information must receive training or instruction regarding the State's policies and procedures under § 300.123 and 34 CFR part 99. (d) Each participating agency must maintain, for public inspection, a current listing of the names and positions of those employees within the agency who may have access to personally identifiable information. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		CIMARRON MUNICIPAL SCHOOLS will comply with Board Policy regarding safeguards under the Family Educational Rights and Privacy Act (FERPA). The child's school principal of CIMARRON MUNICIPAL SCHOOLS is responsible for ensuring the confidentiality of any personally identifiable information. CIMARRON MUNICIPAL SCHOOLS will ensure that all persons collecting or using personally identifiable information will receive training or instruction regarding the Family Educational Rights and Privacy Act (FERPA). CIMARRON MUNICIPAL SCHOOLS will maintain a current listing of the names and positions of those employees within the agency who may have access to personally identifiable information.

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§ 300.624 Destruction of information.		
(a) The public agency must inform parents when personally identifiable information collected, maintained, or used under this part is no longer needed to provide educational services to the child. (b) The information must be destroyed at the request of the parents. However, a permanent record of a student's name, address, and phone number, his or her grades, attendance record, classes attended, grade level completed, and year completed may be maintained without time limitation. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))	**6.31.2.13 NMAC. ADDITIONAL RIGHTS OF PARENTS, STUDENTS AND PUBLIC AGENCIES:** L. Confidentiality of information. … (5) Destruction of information. (a) Pursuant to 34 CFR Sec. 300.624, each public agency shall inform parents when personally identifiable information collected, maintained, or used under 34 CFR Part 300 is no longer needed to provide educational services to the child. As at other times, the parents shall have the right to inspect and review all educational records pertaining to their child pursuant to 34 CFR Sec. 300.613. The information shall be destroyed at the request of the parents or, at their option the records shall be given to the parents. When informing parents about their rights to destruction of personally identifiable records under these rules, the public agency should advise them that the records may be needed by the child or the parents for social security benefits and other purposes. (b) If the parents do not request the destruction of personally identifiable information about their children, the public agency may retain that information permanently. In either event, a permanent record of a student's name, address, phone number, grades, attendance record, classes attended, grade level completed, and year completed may be maintained without time limitation. Additional information that is not related to the student's IDEA services may be maintained if allowed under 34 CFR Part 99. (6) Educational records retention and disposition schedules.	CIMARRON MUNICIPAL SCHOOLS will provide notice when records are no longer needed. The parent may seek destruction of the records once they are no longer needed. The information must be destroyed at the request of the parents or, at their option, the records must be given to the parents. When informing parents about their rights to destruction of personally identifiable records, CIMARRON MUNICIPAL SCHOOLS advises them that the records may be needed by the child or the parents for social security benefits and other purposes. Functional Records Retention and Disposition Schedules

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	(a) Definitions as used in this paragraph: (i) "destruction" means physical destruction or removal of personal identifiers from educational records so that the information is no longer personally identifiable; and (ii) "educational records" means the type of records covered under the definition of "educational records" in 34 CFR Part 99 of the regulations implementing the Family Educational Rights and Privacy Act of 1974, 20 USC 1232g (FERPA). (b) Pursuant to 1.20.2.102 NMAC (Repealed 2015, replaced with Functional Retention and Disposition Schedules at 1.21.2. NMAC), the public agency shall notify the parents that the public agency shall retain specific information for five years to include: (i) most recent IEP; (ii) most recent 2 years of child progress reports or referral form; (iii) related services reports; (iv) summary of academic achievement and functional performance; (v) parent communication; (vi) public agency community action; (vii) writing sample; and (viii) staff reports on behavior. (c) Pursuant to 34 CFR Sec.300.624 and Paragraph (5) of this subsection, federal rules and department rules require public agencies to	

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	inform parents of proposed destruction of special education records. (d) Pursuant to 34 CFR Sec. 300.624, the information shall be destroyed at the request of the parents. However, a permanent record of a child's name, address, phone number, his or her grades, attendance record, classes attended, grade level completed and year completed may be maintained without time limit. Notice of destruction of child records shall include: (i) informing parents at the last IEP meeting of personally identifiable information that is no longer needed to provide special education and related service and information that shall be retained according to the state for five years under 1.20.1.102 NMAC; (ii) documentation at the last IEP meeting and prior written notice of the information that is required to be maintained indefinitely; (iii) documentation at the last IEP meeting and the prior written notice that the parent accepted or rejected the proposed action to maintain records; (iv) if the parent requests that the public agency destroy information not required indefinitely, the public agency shall maintain the last IEP and prior written notice that states the parent required the public agency to destroy allowable information that shall be maintained for five years; and (v) the public agency shall inform the parents of the proposed date of destruction of records at the last IEP meeting and document on the prior written notice of	

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	action the proposed date of destruction of records.	

§ 300.625 Children's rights.		
(a) The SEA must have in effect policies and procedures regarding the extent to which children are afforded rights of privacy similar to those afforded to parents, taking into consideration the age of the child and type or severity of disability. (b) Under the regulations for FERPA in 34 CFR 99.5(a), the rights of parents regarding education records are transferred to the student at age 18. (c) If the rights accorded to parents under Part B of the Act are transferred to a student who reaches the age of majority, consistent with § 300.520, the rights regarding educational records in §§ 300.613 through 300.624 must also be transferred to the student. However, the public agency must provide any notice required under section 615 of the Act to the student and the parents. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		When rights transfer, the rights afforded to "parent" will be afforded by CIMARRON MUNICIPAL SCHOOLS to the adult student.

§ 300.626 Enforcement.		
The SEA must have in effect the policies and procedures, including sanctions that the State uses, to ensure that its policies and procedures consistent with §§ 300.611 through 300.625 are followed and that the requirements of the Act and the regulations in this part are met. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		

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§ 300.627 Department use of personally identifiable information.		
If the Department or its authorized representatives collect any personally identifiable information regarding children with disabilities that is not subject to the Privacy Act of 1974, 5 U.S.C. 552a, the Secretary applies the requirements of 5 U.S.C. 552a(b)(1) and (b)(2), 552a(b)(4) through (b)(11); 552a(c) through 552a(e)(3)(B); 552a(e)(3)(D); 552a(e)(5) through (e)(10); 552a(h); 552a(m); and 552a(n); and the regulations implementing those provisions in 34 CFR part 5b. (Authority: 20 U.S.C. 1412(a)(8); 1417(c))		

Reports—Program Information		
§ 300.640 Annual report of children served—report requirement.		
(a) The SEA must annually report to the Secretary on the information required by section 618 of the Act at the times specified by the Secretary. (b) The SEA must submit the report on forms provided by the Secretary. (Approved by the Office of Management and Budget under control numbers 1820–0030, 1820–0043, 1820–0659, 1820–0621, 1820–0518, 1820–0521, 1820–0517, and 1820– 0677) (Authority: 20 U.S.C. 1418(a))		CIMARRON MUNICIPAL SCHOOLS will provide accurate, valid and timely data to the NMPED deemed necessary by the NMPED to carry out its duty under 20 U.S.C. § 1418 of the IDEA to report program information to the U.S. Department of Education.

§ 300.641 Annual report of children served—information required in the report.		
(a) For purposes of the annual report required by section 618 of the Act and § 300.640, the State and		CIMARRON MUNICIPAL SCHOOLS will provide accurate, valid and timely data to the NMPED deemed

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the Secretary of the Interior must count and report the number of children with disabilities receiving special education and related services on any date between October 1 and December 1 of each year. (b) For the purpose of this reporting provision, a child's age is the child's actual age on the date of the child count. (c) The SEA may not report a child under more than one disability category. (d) If a child with a disability has more than one disability, the SEA must report that child in accordance with the following procedure: (1) If a child has only two disabilities and those disabilities are deafness and blindness, and the child is not reported as having a developmental delay, that child must be reported under the category "deaf-blindness." (2) A child who has more than one disability and is not reported as having deaf-blindness or as having a developmental delay must be reported under the category multiple disabilities. (Approved by the Office of Management and Budget under control numbers 1820–0030, 1820–0043, 1820–0621, 1820–0521, and 1820–0517) (Authority: 20 U.S.C. 1418(a), (b))		necessary by the NMPED to carry out its duty under 20 U.S.C. § 1418 of the IDEA to report program information to the U.S. Department of Education.

§ 300.642 Data reporting.		
(a) *Protection of personally identifiable data.* The data described in section 618(a) of the Act and in § 300.641 must be publicly reported by each State in a manner that does not result in disclosure of data identifiable to individual children.		CIMARRON MUNICIPAL SCHOOLS will provide accurate, valid and timely data to the NMPED deemed necessary by the NMPED to carry out its duty under 20 U.S.C. § 1418 of the IDEA to report program information to the U.S. Department of Education.

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(b) Sampling. The Secretary may permit States and the Secretary of the Interior to obtain data in section 618(a) of the Act through sampling. (Approved by the Office of Management and Budget under control numbers 1820–0030, 1820–0043, 1820–0518, 1820–0521, and1820–0517)(Authority: 20 U.S.C. 1418(b))		

§ 300.643 Annual report of children served—certification.		
The SEA must include in its report a certification signed by an authorized official of the agency that the information provided under § 300.640 is an accurate and unduplicated count of children with disabilities receiving special education and related services on the dates in question. (Approved by the Office of Management and Budget under control numbers 1820–0030 and 1820–0043) (Authority: 20 U.S.C. 1418(a)(3))		CIMARRON MUNICIPAL SCHOOLS will provide accurate, valid and timely data to the NMPED deemed necessary by the NMPED to carry out its duty under 20 U.S.C. § 1418 of the IDEA to report program information to the U.S. Department of Education.

§ 300.644 Annual report of children served—criteria for counting children.		
The SEA may include in its report children with disabilities who are enrolled in a school or program that is operated or supported by a public agency, and that— (a) Provides them with both special education and related services that meet State standards; (b) Provides them only with special education, if a related service is not required, that meets State standards; or (c) In the case of children with disabilities enrolled by their parents in private schools, counts those		CIMARRON MUNICIPAL SCHOOLS will provide accurate, valid and timely data to the NMPED deemed necessary by the NMPED to carry out its duty under 20 U.S.C. § 1418 of the IDEA to report program information to the U.S. Department of Education.

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children who are eligible under the Act and receive special education or related services or both that meet State standards under §§ 300.132 through 300.144. (Approved by the Office of Management and Budget under control numbers 1820–0030, 1820–0043, 1820–0659, 1820–0621, 1820–0521, and 1820–0517)(Authority: 20 U.S.C. 1418(a))		

§ 300.645 Annual report of children served—other responsibilities of the SEA.		
In addition to meeting the other requirements of §§ 300.640 through 300.644, the SEA must— (a) Establish procedures to be used by LEAs and other educational institutions in counting the number of children with disabilities receiving special education and related services; (b) Set dates by which those agencies and institutions must report to the SEA to ensure that the State complies with §300.640(a); (c) Obtain certification from each agency and institution that an unduplicated and accurate count has been made; (d) Aggregate the data from the count obtained from each agency and institution, and prepare the reports required under §§ 300.640 through 300.644; and (e) Ensure that documentation is maintained that enables the State and the Secretary to audit the accuracy of the count. (Approved by the Office of Management and Budget under control numbers 1820–0030, 1820–0043, 1820–0659, 1820–0621, 1820–0518, 1820–0521, and 1820–		CIMARRON MUNICIPAL SCHOOLS will provide accurate, valid and timely data to the NMPED deemed necessary by the NMPED to carry out its duty under 20 U.S.C. § 1418 of the IDEA to report program information to the U.S. Department of Education.

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0517)(Authority: 20 U.S.C. 1418(a))		

§ 300.646 Disproportionality.		
(a) *General.* Each State that receives assistance under Part B of the Act, and the Secretary of the Interior, must provide for the collection and examination of data to determine if significant disproportionality based on race and ethnicity is occurring in the State and the LEAs of the State with respect to— (1) The identification of children as children with disabilities, including the identification of children as children with disabilities in accordance with a particular impairment described in section 602(3) of the Act; (2) The placement in particular educational settings of these children; and (3) The incidence, duration, and type of disciplinary removals from placement, including suspensions and expulsions. (b) *Methodology.* The State must apply the methods in § 300.647 to determine if significant disproportionality based on race and ethnicity is occurring in the State and the LEAs of the State under paragraph (a) of this section. (c) *Review and revision of policies, practices, and procedures*. In the case of a determination of significant disproportionality with respect to the identification of children as children with disabilities, or the placement in particular educational settings of these children, in accordance with paragraph (a) and (b) of this section, the State or the Secretary of the Interior must—	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** E. Significant disproportionality. (1) Pursuant to CFR 34 Sec. 300.646, LEAs shall provide for the collection and examination of data to determine if significant disproportionality, based on race and ethnicity, is occurring with respect to: (a) the identification of children as children with disabilities including the identification of children as children with disabilities in accordance with a particular impairment as defined by 34 CFR Sec. 300.8; (b) the placement in particular educational settings of these children; and (c) the incidence, duration and type of disciplinary actions, including suspensions and expulsions. (2) Each public agency shall reserve the fifteen percent early intervening funds if they are identified for having data that is significantly disproportionate in any one of the following categories: (a) suspension of students with disabilities; (b) over identification of students with disabilities; (c) over identification of students in accordance with a particular impairment as defined by 34 CFR Sec. 300.8; and	CIMARRON MUNICIPAL SCHOOLS will provide accurate, valid and timely data to the NMPED deemed necessary by the NMPED to carry out its duty to determine if significant discrepancies exist between the rates of long-term suspensions and expulsions of children with and without disabilities or any other information that may be required by the NMPED or the U.S. Department of Education. With respect to the definition of significant disproportionality, CIMARRON MUNICIPAL SCHOOLS recognizes that the State has the discretion to define the term for the LEAs and for the State in general. CIMARRON MUNICIPAL SCHOOLS understands that the State will review CIMARRON MUNICIPAL SCHOOLS's policies, practices, and procedures for identifying and placing children with disabilities if there is significant disproportionality in identification, placement, or discipline. CIMARRON MUNICIPAL SCHOOLS further understands that the purpose of such a review would be to determine if CIMARRON MUNICIPAL SCHOOLS's policies, practices, and procedures are consistent with the IDEA. (See 71 Fed. Reg. 46738 (August 14, 2006)) CIMARRON MUNICIPAL SCHOOLS complies with Title VI of the Civil Rights Act of 1964 which protects people from discrimination based on race, color or national origin in programs or activities that receive Federal financial assistance. The Office for Civil Rights under the U.S. Department of Education ("OCR") provides school districts and state departments of education guidance in satisfying Title VI. CIMARRON MUNICIPAL SCHOOLS, by reference in these procedures, and through staff development (as

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(1) Provide for the review and, if appropriate revision of the policies, procedures, and practices used in the identification or placement in particular education settings, including disciplinary removals, to ensure that the policies, practices, and procedures comply with the requirements of the Act. (2) Require the LEA to publicly report on the revision of policies, practices, and procedures described under paragraph (c)(1) of this section with the requirements of the Family Education Rights and Privacy Act, its implementing regulations in 34 CFR Part 99, and Section 618 (b) (1) of the Act. (d) *Comprehensive coordinated early intervening services.* Except as provided in paragraph (e) , the State or the Secretary of the Interior shall require any LEA identified under paragraphs (a) and (b) of this section to reserve the maximum amount of funds under section 613 (f) of the Act to provide comprehensive coordinated early intervening services to address factors contributing to the significant disproportionality. (1) In implementing comprehensive coordinated early intervening services an LEA- - (i) May carry out activities that include professional development and educational and behavioral evaluations, services, and supports; (ii) Must identify and address the factors contributing to the significant disproportionality, which may include, among other identified factors, a lack of access to scientifically based instruction; economic, cultural, or linguistic barriers to appropriate identification	(d) placement of students with disabilities in a particular setting. (3) Review and revision of policies, practices and procedures. In the case of a determination of significant disproportionality with respect to the identification of children as children with disabilities, or the placement in particular educational settings of these children, in accordance with Paragraph (1) of this subsection, the LEA shall: (a) provide for the review and, if appropriate, revision of the policies, procedures and practices used in the identification or placement to ensure that the policies, procedures and practices comply with the requirements of IDEA; and (b) require any LEA identified under Paragraph (1) of this subsection to reserve the maximum amount of funds under 34 CFR Sec. 300.226 to provide comprehensive coordinated early intervening services to serve children in the LEA, particularly, but not exclusively, children in those groups that were significantly over-identified under Paragraph (1) of this subsection; and (c) require the LEA to publicly report on the revision of policies, practices and procedures described under Subparagraph (b) of this paragraph.	appropriate), shall inform appropriate personnel of the following key OCR guidance documents: ■ Education and Title VI of the Civil Rights Act of 1964 (U.S. Dept. of Educ.) (1991). ■ Dear Colleague Letter: English Learner Students and Limited English Proficient Parents (OCR and DOJ) (January 7, 2015).

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of placement in particular educational settings; inappropriate use of disciplinary removals; lack of access to appropriate diagnostic screenings; differences in academic achievement levels; and polices, practices or procedures that contribute to the significant disproportionality. (iii) Must address a policy, practice or procedure it identifies as contributing to the significant disproportionality, including a policy, practice or procedure that results in a failure to identify, or the inappropriate identification or, a racial or ethnic group (or groups). (2) An LEA may use funds reserved for comprehensive coordinated early intervening services to serve children from age 3 through grade 12, particularly, but not exclusively, children in those groups that were significantly over-identified under paragraph (a) or (b) of this section, including - - (i) Children who are not currently identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment; and (ii) Children with disabilities. (3) An LEA may not limit the provision of comprehensive coordinated early intervening services under this paragraph to children with disabilities. *(e) Exception to comprehensive coordinated early intervening services.* The State or the Secretary of the Interior shall not require any LEA that serves only children with disabilities identified under		

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paragraphs (a) and (b) to reserve funds to provide comprehensive coordinated early intervening services. (f) *Rule of Construction.* Nothing in this section authorizes a State or an LEA to develop or implement policies, practices or procedures that result in actions that violate the requirements of this part, including requirements related to child find and ensuring that a free appropriate public education is available to all eligible child with disabilities. (Authority: 20 U.S.C. 1413 (f); 1418(d))		

Subpart G— Authorization, Allotment, Use of Funds, and Authorization of Appropriations		
Allotments, Grants, and Use of Funds		
§ 300.700 Grants to States.		
(a) *Purpose of grants.* The Secretary makes grants to States, outlying areas, and freely associated States (as defined in §300.717), and provides funds to the Secretary of the Interior, to assist them to provide special education and related services to children with disabilities in accordance with Part B of the Act. (b) *Maximum amount.* The maximum amount of the grant a State may receive under section 611 of the Act is— (1) For fiscal years 2005 and 2006—		

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(i) The number of children with disabilities in the State who are receiving special education and related services— (A) Aged three through five, if the State is eligible for a grant under section 619 of the Act; and (B) Aged 6 through 21; multiplied by— (ii) Forty (40) percent of the average per-pupil expenditure in public elementary schools and secondary schools in the United States (as defined in § 300.717); and (2) For fiscal year 2007 and subsequent fiscal years— (i) The number of children with disabilities in the2004–2005 school year in the State who receivedspecial education and related services— (A) Aged three through five if the State is eligible for a grant under section 619 of the Act; and (B) Aged 6 through 21; multiplied by (ii) Forty (40) percent of the average per-pupil expenditure in public elementary schools and secondary schools in the United States (as defined in § 300.717); (iii) Adjusted by the rate of annual change in the sum of— (A) Eighty-five (85) percent of the State's population of children aged 3 through 21 who are of the same age as children with disabilities for		

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whom the State ensures the availability of FAPE under Part B of the Act; and (B) Fifteen (15) percent of the State's population of children described in paragraph (b)(2)(iii)(A) of this section who are living in poverty. (Authority: 20 U.S.C. 1411(a) and (d))		

§ 300.701 Outlying areas, freely associated States, and the Secretary of the Interior. [Text omitted from these procedures.]		

§ 300.702 Technical assistance. [Text omitted from these procedures.]		

§ 300.703 Allocations to States. [Text omitted from these procedures.]		

§ 300.704 State-level activities.		
(a) *State administration.* (1) For the purpose of administering Part B of the Act, including paragraph (c) of this section, section 619 of the Act, and the coordination of	**6.31.2.7 NMAC. DEFINITIONS:** B. The following terms shall have the following meanings for purposes of these rules.	

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Federal Regulations	New Mexico Rules	Procedures
activities under Part B of the Act with, and providing technical assistance to, other programs that provide services to children with disabilities— (i) Each State may reserve for each fiscal year not more than the maximum amount the State was eligible to reserve for State administration under section 611 of the Act for fiscal year 2004 or $800,000 (adjusted in accordance with paragraph (a)(2) of this section), whichever is greater; and (ii) Each outlying area may reserve for each fiscal year not more than five percent of the amount the outlying area receives under § 300.701(a) for the fiscal year or $35,000, whichever is greater. (2) For each fiscal year, beginning with fiscal year 2005, the Secretary cumulatively adjusts— (i) The maximum amount the State was eligible to reserve for State administration under section 611 of the Act for fiscal year 2004; and (ii) $800,000, by the rate of inflation as measured by the percentage increase, if any, from the preceding fiscal year in the Consumer Price Index for All Urban Consumers, published by the Bureau of Labor Statistics of the Department of Labor. (3) Prior to expenditure of funds under paragraph (a) of this section, the State must certify to the Secretary that the arrangements to establish responsibility for services pursuant to section 612(a)(12)(A) of the Act are current.	… (17) **"Puente para los ninos fund"** in New Mexico means a risk pool fund to support high-cost students with disabilities identified by LEAs pursuant to 34 CFR Sec. 300.704(c)(3)(i). **6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** B. Public agency funding and staffing. … (5) Risk pool fund. (Puente para los ninos fund.) (a) Local educational agency high-cost fund. (i) In compliance with 34 CFR Sec. 300.704(c) the department may maintain a risk pool fund to support high-cost children with disabilities identified by LEAs. (ii) Funds distributed under this program will be on a reimbursable basis. (b) Application for funds. LEAs desiring to be reimbursed for the cost of children with disabilities with high needs shall file an application in accordance with the department's puente para los ninos fund as described on the department's website.	

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(4) Funds reserved under paragraph (a)(1) of this section may be used for the administration of Part C of the Act, if the SEA is the lead agency for the State under that Part.

(b) *Other State-level activities.*

(1) States may reserve a portion of their allocations for other State-level activities. The maximum amount that a State may reserve for other State-level activities is as follows:

(i) If the amount that the State sets aside for State administration under paragraph (a) of this section is greater than $850,000 and the State opts to finance a high-cost fund under paragraph (c) of this section:

(A) For fiscal years 2005 and 2006, 10 percent of the State's allocation under §300.703.

(B) For fiscal year 2007 and subsequent fiscal years, an amount equal to 10 percent of the State's allocation for fiscal year 2006 under §300.703 adjusted cumulatively for inflation.

(ii) If the amount that the State sets aside for State administration under paragraph (a) of this section is greater than $850,000 and the State opts not to finance a high-cost fund under paragraph (c) of this section—

(A) For fiscal years 2005 and 2006, nine percent of the State's allocation under §300.703.

(B) For fiscal year 2007 and subsequent fiscal years, an amount equal to nine percent of the State's

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allocation for fiscal year 2006 adjusted cumulatively for inflation. (iii) If the amount that the State sets aside for State administration under paragraph (a) of this section is less than or equal to $850,000 and the State opts to finance a high-cost fund under paragraph (c) of this section: (A) For fiscal years 2005 and 2006, 10.5 percent of the State's allocation under § 300.703. (B) For fiscal year 2007 and subsequent fiscal years, an amount equal to 10.5 percent of the State's allocation for fiscal year 2006 under §300.703 adjusted cumulatively for inflation. (iv) If the amount that the State sets aside for State administration under paragraph (a) of this section is equal to or less than $850,000 and the State opts not to finance a high-cost fund under paragraph (c) of this section: (A) For fiscal years 2005 and 2006, nine and one-half percent of the State's allocation under § 300.703. (B) For fiscal year 2007 and subsequent fiscal years, an amount equal to nine and one-half percent of the State's allocation for fiscal year 2006 under § 300.703 adjusted cumulatively for inflation. (2) The adjustment for inflation is the rate of inflation as measured by the percentage of increase, if any, from the preceding fiscal year in the Consumer Price Index for All		

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Urban Consumers, published by the Bureau of Labor Statistics of the Department of Labor. (3) Some portion of the funds reserved under paragraph (b)(1) of this section must be used to carry out the following activities: (i) For monitoring, enforcement, and complaint investigation; and (ii) To establish and implement the mediation process required by section 615(e) of the Act, including providing for the costs of mediators and support personnel; (4) Funds reserved under paragraph (b)(1) of this section also may be used to carry out the following activities: (i) For support and direct services, including technical assistance, personnel preparation, and professional development and training; (ii) To support paperwork reduction activities, including expanding the use of technology in the IEP process; (iii) To assist LEAs in providing positive behavioral interventions and supports and mental health services for children with disabilities; (iv) To improve the use of technology in the classroom by children with disabilities to enhance learning; (v) To support the use of technology, including technology with universal design principles and assistive technology devices, to maximize accessibility to the general education curriculum for children		

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with disabilities; (vi) Development and implementation of transition programs, including coordination of services with agencies involved in supporting the transition of students with disabilities to postsecondary activities; (vii) To assist LEAs in meeting personnel shortages; (viii) To support capacity building activities and improve the delivery of services by LEAs to improve results for children with disabilities; (ix) Alternative programming for children with disabilities who have been expelled from school, and services for children with disabilities in correctional facilities, children enrolled in State- operated or State-supported schools, and children with disabilities in charter schools; (x) To support the development and provision of appropriate accommodations for children with disabilities, or the development and provision of alternate assessments that are valid and reliable for assessing the performance of children with disabilities, in accordance with sections 1111(b) and 1201 of the ESEA; and (xi) To provide technical assistance to schools and LEAs, and direct services, including direct student services described in section 1003A(c)(3) of the ESEA, to children with disabilities, in schools or LEAs implementing comprehensive support and improvement activities to targeted support and improvement activities		

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under section 1111(d) of the ESEA on the basis of consistent underperformance of the disaggregated subgroup of children with disabilities, including providing professional development to special and regular education teachers who teach children with disabilities, based on scientifically based research to improve educational instruction, in order to improve academic achievement based on the challenging academic standards described in section 1111(b)(1) of the ESEA. . (c) *Local educational agency high-cost fund.* (1) In general— (i) For the purpose of assisting LEAs (including a charter school that is an LEA or a consortium of LEAs) in addressing the needs of high need children with disabilities, each State has the option to reserve for each fiscal year 10 percent of the amount of funds the State reserves for other State- level activities under paragraph (b)(1) of this section— (A) To finance and make disbursements from the high-cost fund to LEAs in accordance with paragraph (c) of this section during the first and succeeding fiscal years of the high-cost fund; and (B) To support innovative and effective ways of cost sharing by the State, by an LEA, or among a consortium of LEAs, as determined by the State in coordination with representatives from LEAs, subject to paragraph (c)(2)(ii) of this section.		

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(ii) For purposes of paragraph (c) of this section, *local educational agency* includes a charter school that is an LEA, or a consortium of LEAs. (2) (i) A State must not use any of the funds the State reserves pursuant to paragraph (c)(1)(i) of this section, which are solely for disbursement to LEAs, for costs associated with establishing, supporting, and otherwise administering the fund. The State may use funds the State reserves under paragraph (a) of this section for those administrative costs. (ii) A State must not use more than 5 percent of the funds the State reserves pursuant to paragraph (c)(1)(i) of this section for each fiscal year to support innovative and effective ways of cost sharing among consortia of LEAs. (3) (i) The SEA must develop, not later than 90 days after the State reserves funds under paragraph (c)(1)(i) of this section, annually review, and amend as necessary, a State plan for the high -cost fund. Such State plan must— (A) Establish, in consultation and coordination with representatives from LEAs, a definition of a high need child with a disability that, at a minimum— (1) Addresses the financial impact a high need child with a disability has on the budget of the child's LEA; and (2) Ensures that the cost of the		

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high need child with a disability is greater than 3 times the average per pupil expenditure (as defined in section 8101 of the ESEA) in that State; (B) Establish eligibility criteria for the participation of an LEA that, at a minimum, take into account the number and percentage of high need children with disabilities served by an LEA; (C) Establish criteria to ensure that placements supported by the fund are consistent with the requirements of §§ 300.114 through 300.118; (D) Develop a funding mechanism that provides distributions each fiscal year to LEAs that meet the criteria developed by the State under paragraph(c)(3)(i)(B) of this section; (E) Establish an annual schedule by which the SEA must make its distributions from the high-cost fund each fiscal year; and (F) If the State elects to reserve funds for supporting innovative and effective ways of cost sharing under paragraph (c)(1)(i)(B) of this section, describe how these funds will be used. (ii) The State must make its final State plan available to the public not less than 30 days before the beginning of the school year, including dissemination of such information on the State Web site.		

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(4) (i) Each SEA must make all annual disbursements from the high-cost fund established under paragraph (c)(1)(i) of this section in accordance with the State plan published pursuant to paragraph (c)(3) of this section. (ii) The costs associated with educating a high need child with a disability, as defined under paragraph (c)(3)(i)(A) of this section, are only those costs associated with providing direct special education and related services to the child that are identified in that child's IEP, including the cost of room and board for a residential placement determined necessary, consistent with § 300.114, to implement a child's IEP. (iii) The funds in the high-cost fund remain under the control of the State until disbursed to an LEA to support a specific child who qualifies under the State plan for the high-cost funds or distributed to LEAs, consistent with paragraph (c)(9) of this section. (5) The disbursements under paragraph (c)(4) of this section must not be used to support legal fees, court costs, or other costs associated with a cause of action brought on behalf of a child with a disability to ensure FAPE for such child. (6) Nothing in paragraph (c) of this section— (i) Limits or conditions the right of a child with a disability who is assisted under Part B of the Act to receive FAPE pursuant to section 612(a)(1) of the Act in the least restrictive environment pursuant to section 612(a)(5) of the Act; or		

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(ii) Authorizes an SEA or LEA to establish a limit on what may be spent on the education of a child with a disability. (7) Notwithstanding the provisions of paragraphs (c)(1) through (6) of this section, a State may use funds reserved pursuant to paragraph (c)(1)(i) of this section for implementing a placement neutral cost sharing and reimbursement program of high need, low incidence, catastrophic, or extraordinary aid to LEAs that provides services to high need children based on eligibility criteria for such programs that were created not later than January 1, 2004, and are currently in operation, if such program serves children that meet the requirement of the definition of a high need child with a disability as described in paragraph (c)(3)(i)(A) of this section. (8) Disbursements provided under paragraph (c) of this section must not be used to pay costs that otherwise would be reimbursed as medical assistance for a child with a disability under the State Medicaid program under Title XIX of the Social Security Act. (9) Funds reserved under paragraph (c)(1)(i) of this section from the appropriation for any fiscal year, but not expended pursuant to paragraph (c)(4) of this section before the beginning of their last year of availability for obligation, must be allocated to LEAs in the same manner as other funds from the appropriation for that fiscal year are allocated to LEAs under § 300.705 during their final year of availability. (d) *Inapplicability of certain prohibitions.* A State may use funds the State reserves under paragraphs (a) and (b) of this section without regard to— (1) The prohibition on commingling of funds in		

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§300.162(b). (2) The prohibition on supplanting other funds in §300.162(c). (e) *Special rule for increasing funds.* A State may use funds *the* State reserves under paragraph (a)(1) of this section as a result of inflationary increases under paragraph (a)(2) of this section to carry out activities authorized under paragraph(b)(4)(i), (iii), (vii), or (viii) of this section. (f) *Flexibility in using funds for Part C.* Any State eligible to receive a grant under section 619 of the Act may use funds made available under paragraph (a)(1) of this section, §300.705(c), or § 300.814(e) to develop and implement a State policy jointly with the lead agency under Part C of the Act and the SEA to provide early intervention services (which must include an educational component that promotes school readiness and incorporates preliteracy, language, and numeracy skills) in accordance with Part C of the Act to children with disabilities who are eligible for services under section 619 of the Act and who previously received services under Part C of the Act until the children enter, or are eligible under State law to enter, kindergarten, or elementary school as appropriate. (Approved by the Office of Management and Budget under control number 1820–0600) (Authority: 20 U.S.C. 1411(e))		

§ 300.705 Subgrants to LEAs.		
(a) *Subgrants required.* Each State that receives a grant under section 611 of the Act for any fiscal year must distribute any funds the State does not reserve under §300.704 to LEAs (including public charter schools that operate as LEAs) in the State that have established their eligibility under section 613 of the	**6.31.2.9 NMAC. PUBLIC AGENCY RESPONSIBILITIES:** I. Reallocation of funds. If a new LEA is created, the base payment portion of IDEA subgrant of the LEA that would have served children with disabilities now being	

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Act for use in accordance with Part B of the Act. Effective with funds that become available on the July 1, 2009, each State must distribute funds to eligible LEAs, including public charter schools that operate as LEAs, even if the LEA is not serving any children with disabilities. (b) *Allocations to LEAs* For each fiscal year for which funds are allocated to States under § 300.703, each State shall allocate funds as follows: (1) *Base payments*. The State first must award each LEA described in paragraph (a) of this section the amount the LEA would have received under section 611 of the Act for fiscal year 1999, if the State had distributed 75 percent of its grant for that year under section 611(d) of the Act, as that section was then in effect. (2) *Base payment adjustments* For any fiscal year after 1999 — (i) If a new LEA is created, the State must divide the base allocation determined under paragraph (b)(1) of this section for the LEAs that would have been responsible for serving children with disabilities now being served by the new LEA, among the new LEA and affected LEAs based on the relative numbers of children with disabilities ages 3 through 21, or ages 6 through 21 if a State has had its payment reduced under § 300.703(b), currently provided special education by each of the LEAs; (ii) If one or more LEAs are combined into a single new LEA, the State must combine the base allocations of the merged LEAs; (iii) If, for two or more LEAs, geographic boundaries or administrative	served by the new LEA will be adjusted pursuant to 34 CFR Sec. 300.705(b)(2). IDEA funds to new charter schools that are LEAs will be allocated pursuant to 34 CFR Secs. 76.785 through 76.799 and 300.705(b). Pursuant to 34 CFR Sec. 300.705(c) if the department determines that a public agency is adequately providing FAPE to all children with disabilities residing in the area served by that public agency with state and local funds, the department may reallocate any portion of the funds under this part that are not needed by that public agency to provide FAPE to other LEAs in the state that are not adequately providing special education and related services to all children with disabilities residing in the areas served by those other LEAs or the department may also retain those funds for use at the state level as provided by 34 CFR Sec. 300.705(c).	

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responsibility for providing services to children with disabilities ages 3 through 21 change, the base allocations of affected LEAs must be redistributed among affected LEAs based on the relative numbers of children with disabilities ages 3 through 21, or ages 6 through 21 if a State has had its payment reduced under § 300.703(b), currently provided special education by each affected LEA; and (iv) If an LEA received a base payment of zero in its first year of operation, the SEA must adjust the base payment for the first fiscal year after the first annual child count in which the LEA reports that it is serving any children with disabilities. The State must divide the base allocation determined under paragraph (b)(1) of this section for the LEAs that would have been responsible for serving children with disabilities now being served by the LEA, among the LEA and affected LEAs based on the relative numbers of children with disabilities ages 3 through 21, or ages 6 through 21 currently provided special education by each of the LEAs. This requirement takes effect with funds that become available on July 1, 2009. (3) Allocation of remaining funds. After making allocations under paragraph (b)(1) of this section, as adjusted by paragraph (b)(2) of this section, the State must — (i) Allocate 85 percent of any remaining funds to those LEAs on the basis of the relative numbers of children enrolled in public and private elementary schools and secondary schools within the LEA ‘ s jurisdiction; and (ii) Allocate 15 percent of those remaining		

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funds to those LEAs in accordance with their relative numbers of children living in poverty, as determined by the SEA. (c) Reallocation of LEA funds. (1) If an SEA determines that an LEA is adequately providing FAPE to all children with disabilities residing in the area served by that agency with State and local funds, the SEA may reallocate any portion of the funds under this part that are not needed by that LEA to provide FAPE, to other LEAs in the State that are not adequately providing special education and related services to all children with disabilities residing in the areas served by those other LEAs. The SEA may also retain those funds for use at the State level to the extent the State has not reserved the maximum amount of funds it is permitted to reserve for State-level activities pursuant to §300.704. (2) After an SEA distributes funds under this part to an eligible LEA that is not serving any children with disabilities, as provided in paragraph (a) of this section, the SEA must determine, within a reasonable period of time prior to the end of the carryover period in 34 CFR 76.709, whether the LEA has obligated the funds. The SEA may reallocate any of those funds not obligated by the LEA to other LEAs in the State that are not adequately providing special education and related services to all children with disabilities residing in the areas served by those other LEAs. The SEA may also retain those funds for use at the State level to the extent the State has not reserved the maximum amount of funds it is permitted to reserve for State-level activities pursuant to §300.704. (Approved by the Office of Management and Budget under control number 1820–0030) (Authority: 20 U.S.C. 1411(f))		

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§ 300.706 [Reserved]		

Secretary of the Interior

§ 300.707 Use of amounts by Secretary of the Interior. [Text omitted from these procedures.]		

§ 300.708 Submission of information. [Text omitted from these procedures.]		

§ 300.709 Public participation. [Text omitted from these procedures.]		

§ 300.710 Use of funds under Part B of the Act. [Text omitted from these procedures.]		

§ 300.711 Early intervening services. [Text omitted from these procedures.]		

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§ 300.712 Payments for education and services for Indian children with disabilities aged three through five. [Text omitted from these procedures.]		

§ 300.713 Plan for coordination of services. [Text omitted from these procedures.]		

§ 300.714 Establishment of advisory board. [Text omitted from these procedures.]		

§ 300.715 Annual reports. [Text omitted from these procedures.]		

§ 300.716 Applicable regulations. [Text omitted from these procedures.]		

Definitions that Apply to this Subpart		
§ 300.717 Definitions applicable to allotments, grants, and use of funds. [Text omitted from these procedures.]		

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Acquisition of Equipment and Construction or Alteration of Facilities		
§ 300.718 Acquisition of equipment and construction or alteration of facilities.		
(a) *General.* If the Secretary determines that a program authorized under Part B of the Act will be improved by permitting program funds to be used to acquire appropriate equipment, or to construct new facilities or alter existing facilities, the Secretary may allow the use of those funds for those purposes. (b) *Compliance with certain regulations.* Any construction of new facilities or alteration of existing facilities under paragraph (a)of this section must comply with the requirements of— (1) Appendix A of part 36 of title 28, Code of Federal Regulations (commonly known as the "Americans with Disabilities Accessibility Standards for Buildings and Facilities"); or (2) Appendix A of subpart 101–19.6 of title 41, Code of Federal Regulations (commonly known as the "Uniform Federal Accessibility Standards"). (Authority: 20 U.S.C. 1404)		

Subpart H—Preschool Grants for Children with Disabilities		
§ 300.800 In general. [Text omitted from these procedures.]		

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§ 300.801–300.802 [Reserved] [Text omitted from these procedures.]		
§ 300.803 Definition of State. [Text omitted from these procedures.]		
§ 300.804 Eligibility. [Text omitted from these procedures.]		
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§ 300.806 Eligibility for financial assistance. [Text omitted from these procedures.]		
§ 300.807 Allocations to States. [Text omitted from these procedures.]		
§ 300.808 Increase in funds. [Text omitted from these procedures.]		

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§ 300.809 Limitations. [Text omitted from these procedures.]		
§ 300.810 Decrease in funds. [Text omitted from these procedures.]		
§ 300.811 [Reserved] [Text omitted from these procedures.]		
§ 300.812 Reservation for State activities. [Text omitted from these procedures.]		
§ 300.813 State administration. [Text omitted from these procedures.]		
§ 300.814 Other State-level activities. [Text omitted from these procedures.]		
§ 300.815 Subgrants to LEAs. [Text omitted from these procedures.]		

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§ 300.816 Allocations to LEAs. [Text omitted from these procedures.]		

§ 300.817 Reallocation of LEA funds. [Text omitted from these procedures.]		

§ 300.818 Part C of the Act inapplicable. [Text omitted from these procedures.]		

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Model NM Pre-school/Elementary IEP Form (NMPED)(Revised August 2019) See § 300.112; See § 300.320
Model NM Secondary IEP Form (NMPED)(Revised August 2019) See § 300.112; See § 300.320
Multi-Layered System of Supports MLSS Student Assistance Team (Supplemental Manual) (NMPED) (September 2022) See § 300.111
Myths and Facts Surrounding Assistive Technology Devices and Services (U.S. Dept. of Educ.) (January 2024) See § 300.5; § 300.6; § 300.105; § 300.324
National Technical Assistance Center on Positive Behavioral Interventions and Supports (PBIS) See § 300.324
National Technical Assistance Center on Positive Behavioral Interventions and Supports (PBIS): What is PBIS? See § 300.324
New Mexico Multi-Layered Systems of Support (MLSS) Manual (NMPED) (2021) See § 300.111
New Mexico School for the Blind and Visually Impaired See § 300.2
New Mexico School for the Deaf See § 300.2
New Mexico Special Education Ombud Office Notice (NMSA) (1978) See § 28-16C-9
New Mexico Technical Evaluation and Assessment Manual: Determining Eligibility for IDEA Part B Special Education Services (NMPED) (Revised December 2017) See § 300.8; § 300.304; § 300.307
New Mexico Technical Evaluation and Assessment Manual: Identification of Dyslexia Supplemental Narrative and Worksheet (NMPED) (January 2020) See § 300.8; § 300.307
Non-Regulatory Guidance on the IDEA Part B Regulations Regarding Parental Consent for the Use of Public Benefits or Insurance to Pay for Services under the IDEA, Issued February 14, 2013, and Effective March 18, 2013. (U.S. Dept. of Educ.) See § 300.154
OSEP Letter to Anonymous (2007) See § 300.305
OSEP Letter to Balkman (1995) See § 300.320
OSEP Letter to Baus (2015) See § 300.502
OSEP Letter to Breton (2014) See § 300.320
OSEP Letter to Caplan (2008) See § 300.321
OSEP Letter to Hayden (1994) See § 300.320
OSEP Letter to Kane (2018) See § 300.320
OSEP Letter to Lybarger (1990) See § 300.8
OSEP Letter to Massanari (2007) See § 300.8; § 300.307; § 300.309
OSEP Letter to Matthews (2010) See § 300.320
OSEP Letter to McAndrews and Ramirez (2024)See § 300.320
OSEP Letter to Morris (2007) See § 300.320
OSEP Letter to Rowland (2019) See § 300.320
OSEP Letter to Thomas (2008) See § 300.322
OSEP Letter to Torres (2009) See § 300.302
OSEP Letter to Trigg (2007) See § 300.114; § 300.115
OSEP Letter to Williams (1994) See § 300.8
OSEP Letter to Zirkel (2007) See § 300.8; § 300.307; § 300.309
OSEP Letter to Zirkel (2008) See § 300.502
OSEP Memorandum to State Directors of Special Education regarding A response to Intervention (RTI) Process Cannot Be Used to Delay-Deny an Evaluation for Eligibility under the IDEA (NMPED) (January 21, 2011) See §300.111
OSEP Redacted Letter regarding Individualized Education Program (2008) See § 300.321
OSERS Q&A on IEPs, Evaluations, and Reevaluations (Revised September 2011) See § 300.320; § 300.321; § 300.323; § 300.324; § 300.503
Overview of Special Education Transportation: A Primer for Parents and Educators (NMPED) (2003) See § 300.320
Parent Consent for Medicaid School Based Services (NMPED) (English) See § 300.154
Parent Consent for Medicaid School Based Services (NMPED) (Spanish) See § 300.154
Part C Regulations and Non-Regulatory Guidance (U.S. Dept. of Educ.) (2011) See § 300.124
Personnel Qualifications under Part B of the Individuals with Disabilities Education Act (IDEA) (OSEP 22-01) (U.S. Dept. of Educ.) (October 4, 2022) See § 300.156
Policy Statement on Inclusion of Children with Disabilities in Early Childhood Programs (U.S. Dept. of Educ. And U.S. Dept. of Health and Human Services) (Updated November 2023) See § 300.116
Primer on the Provision of Extended School Year Services for Parents and Educators (NMPED) (2006) See § 300.106
Private School Service Plan (NMPED) (2006) See § 300.132
Procedure for Review of Existing Evaluation Data (NMPED) (2021) See §300.305
Prohibition on Mandatory Medication (NMPED) (2005) See § 300.174
Questions and Answers on Report Cards and Transcripts for Students with Disabilities Attending Public Elementary and Secondary Schools (U.S. Dept. of Educ.) (2008) See § 300.102; § 300.320

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Questions and Answers on Serving Children with Disabilities Placed by Their Parents in Private Schools (U.S. Dept. of Educ.) (Revised February 2022) See § 300.129; § 300.131; § 300.132; § 300.133; § 300.134; § 300.135; § 300.137; § 300.138; § 300.139; § 300.141; § 300.142; § 300.144

Questions and Answers: Addressing the Needs of Children with Disabilities and IDEA's Discipline Provisions (U.S. Dept. of Educ.) (07/19/22) See § 300.530

REED Form (NMPED) See § 300.305

Relevant Forms and Resource for Facilitated IEP (NMPED) See § 300.152; § 300.322

Restraint and Seclusion: Resource Document (U.S. Dept. of Educ,) (May 15, 2012) See § 300.324

Sample contractual Service Agreement for In District Residential Treatment Centers (NMPED) See § 300.104

Sample contractual Service Agreement for Out of District Residential Treatment Centers (NMPED) See § 300.104

School Committee of the Town of Burlington v. Department of Education (1985) See §300.148

Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (NMPED) (English Version) (Revised December 2020) See § 300.121; § 300.504; § 300.507; § 300.508; § 300.510; § 300.514; § 300.517

Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (NMPED) (Navajo Version)(Revised December 2020) See § 300.121; § 300.504; § 300.507; § 300.508; § 300.510; § 300.514; § 300.517

Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (NMPED) (Spanish Version)(Revised December 2020) See § 300.121; § 300.504; § 300.507; § 300.508; § 300.510; § 300.514; § 300.517

Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (NMPED) (Vietnamese Version)(Revised December 2020) See § 300.121; § 300.504; § 300.507; § 300.508; § 300.510; § 300.514; § 300.517

Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (NMPED) (Russian Version)(Revised December 2020) See § 300.121; § 300.504; § 300.507; § 300.508; § 300.510; § 300.514; § 300.517

Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (NMPED) (Mandarin)(Revised December 2020) See § 300.121; § 300.504; § 300.507; § 300.508; § 300.510; § 300.514; § 300.517

Special Education Procedural Safeguards for Students with Disabilities and their Families Required Under IDEA Part B Notice (NMPED) (French) (Revised December 2020) See § 300.121; § 300.504; § 300.507; § 300.508; § 300.510; § 300.514; § 300.517

Special Education Procedural Safeguards for Students with Disabilities and their Families required Under IDEA Part B Notice (NMPED) (ASL Video)(ASL 09/01/2021) See § 300.121; § 300.504; § 300.507; § 300.508; § 300.510; § 300.514; § 300.517

Staff Use of Restraint and Seclusion Techniques with Students (NMPED) (July 30, 2021) See § 300.324

State General Supervision Responsibilities Under Parts B and C of the IDEA (OSEP QA 23-01) (U.S. Dept. of Educ.) (July 24, 2023) See §300.149

Structured Literacy on Canvas (NMPED) See § 300.156

Student Discipline: A Technical Assistance Manual for Students with Disabilities (NMPED) (April 2008) See § 300.530

Using Functional Behavioral Assessments to Create Supportive Learning Environments (U.S. Dept. of Educ.) (November 2024) See § 300.305; § 300.324

WG

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Matthew Bowers
5 Calle La Morada
Pena Blanca, NM 87041
505-506-7584
Proposal for O&M Services
2026-2027 School Year

Agency/District: Cimarron Municipal Schools

Date of Proposal: 4/08/26

Students: An eighth grader

Type of Services: O&M services

Amount of Service: 4.5 hours of direct services and 1 hour of indirect for lesson planning each lesson for the 8th grader in Santa Fe . I will add 10 hours onto this proposal for IEP's and progress reports, map making, and mandatory trainings.

Begin Date: August, 2026

End Date: June, 2027

Service Fees: The rate of $188.00 will be used when I just need to travel to Santa Fe for services.

The total amount of services projected for the year would be 5.5 hours monthly x 10 months and 10 hours for other = 65 hours for the 2026-2027 school year. (65 x $188.00 dollars= $12,220.00) This rate is **not** inclusive of New Mexico Gross Receipts.

Conditions

All services will be delivered as outlined, per IEP requirements and through direction of the Special Services Coordinator. *Students who are ill or otherwise absent, are charged at the full hourly rate.*

All services are billed by the 1st of the month following delivery of services. Payment for services must be made within fourteen (14) business days from the date of the invoice to prevent interruption of student/client services and to prevent interest accrual on the outstanding balance, unless previous arrangements have been made with the service provider.

Terms and conditions of this proposal for services is accepted and binding by issuance of a contract and/or purchase order for the minimum total amount $12220.00. (Twelve thousand, two hundred and twenty dollars.) by the Cimarron Municipal Schools. This rate is **not** inclusive of NMGRT.

Matthew Bowers MA. TSVI/COMS Date 4/08/26

Sierra Therapy Professionals
SCHOOL BASED THERAPY SOLUTIONS

4/11/2026

PROPOSAL FOR OCCUPATIONAL THERAPY SERVICES FOR
CIMARRON MUNICIPAL SCHOOLS
SCHOOL YEAR 2026-27

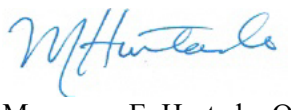
Services Rendered: Sierra Therapy Professionals LLC will provide occupational therapy services for the Cimarron Municipal Schools at needed school site(s) as determined by the special education director. Services will be provided in person in Eagle Nest and Cimarron by certified COTA, Lisa Gonzales and supervised by certified OT, Tomacita Tedesco. Services provided will include:

- Occupational therapy and evaluations (initial and 3-year re-evaluations)
- Motor child-find screenings as needed
- Scoring assessment tools and writing evaluation reports
- Preparation for therapy and evaluations
- Preparation for occupational therapy portion for all applicable IEPs including present levels of performance/goal/objects
- Attendance of and participation in IEP meetings on days which the contractor(s) is scheduled to work or remotely as appropriate
- Quarterly progress reports for all occupational therapy students
- Daily notes and Medicaid billing
- Collaboration with teachers, parents/guardians, and other school-based services when applicable for occupational therapy students
- Participation on SAT teams, for students with possible motor or sensory delays, as needed
- Participation in mandatory special education meetings as needed
- Plus compensatory services not delivered at the end of 25-26 SY

Compensation for Services: An hourly rate of **$90/hour** for COTA services and **$110/hour** for OT supervision/evaluations plus GRT (current Taos County 7.5%). Services will be completed in 3 day per week (8 hours per day) no more than 24 hours per week for 38 weeks of school for a total of no more than 912 hours of billable hours, plus 1 hour per week of OT supervision and evaluation time as needed. Plus, up to 2 hours per week of travel at the same rate (76 hours per year). Rate will be for all services listed above on campus and at home and for travel to and between district buildings and other required sites. The total amount of billable time will not exceed **$100,082.50 including taxes** for the 2026-27 school year.

**Contractor will maintain her own professional liability insurance coverage, workman's comp insurance, business license, State licensure, PED license and continuing education units as required by the State licensure. Any required school trainings will be included in billable time.

Sincerely,



Margeaux E. Hurtado, Owner

Sierra
Therapy Professionals
SCHOOL BASED THERAPY SOLUTIONS

4/11/2026

PROPOSAL FOR PHYSICAL THERAPY SERVICES FOR
CIMARRON MUNICIPAL SCHOOLS
SCHOOL YEAR 2026-27

Services Rendered: Sierra Therapy Professionals LLC will provide physical therapy services for the Cimarron Municipal Schools at needed school site(s) as determined by the special education director. Services will be provided by certified physical therapist, Aicha Froeschle. Services provided will include:

- Physical therapy and evaluations (initial and 3-year re-evaluations)
- Motor child-find screenings as needed
- Scoring assessment tools and writing evaluation reports
- Preparation for therapy and evaluations
- Preparation for physical therapy portion for all applicable IEPs including present levels of performance/goal/objects
- Attendance of and participation in IEP meetings on days which the contractor(s) is scheduled to work or remotely as appropriate
- Quarterly progress reports for all physical therapy students
- Daily notes and Medicaid billing
- Collaboration with teachers, parents/guardians, and other school-based services when applicable for physical therapy students
- Participation on SAT teams, for students with possible motor delays, as needed
- Participation in mandatory special education meetings as needed

Compensation for Services: An hourly rate of **$110/hour** plus gross receipts (current Taos County 7.5%). Services will be completed in 2 day per week, no more than 11 hours per week for 38 weeks of school for a total of no more than 418 hours of billable hours. Plus up to 5 hours per week of travel at the same rate (190 hours per year). Rate will be for all services listed above on campus and at home and for travel to and between district buildings and other required sites. The total amount of billable time will not exceed $71,896 including taxes for the 2025-26 school year.

**Contractor will maintain her own professional liability insurance coverage, workman's comp insurance, business license, State licensure, PED license and continuing education units as required by the State licensure. Any required school trainings will be included in billable time.

Sincerely,

Margeaux E. Hurtado, Owner

CONTRACT PROPOSAL
Licensed Mental Health Counseling Services
Submitted to: Cimarron Municipal Schools
Submitted by: Margaret Olguin, MA, Licensed Mental Health Counselor (LMHC), National Certified Counselor (NCC), School Counselor
Date: 4/14/26

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1. Proposal Overview

This proposal outlines a service agreement for the provision of professional mental health counseling services by Margaret Olguin, LMHC, to Cimarron Municipal Schools (CMS) through a secure telehealth platform. The goal of this partnership is to enhance student wellness, support staff consultation, and increase access to mental health resources throughout the school district.

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2. Scope of Services

Counseling and mental health services provided will include:

- Individual counseling for students
- Group counseling (as appropriate)
- Crisis intervention and trauma response
- Coordination with school administrators, teachers, and support staff
- Consultation and psychoeducation for parents/guardians
- Participation in IEP and 504 meetings when mental health input is required
- Creation and implementation of treatment or support plans
- Maintenance of accurate, confidential documentation and case notes
- Compliance with HIPAA, FERPA, and state laws

All services will be provided via telehealth using a secure, HIPAA-compliant video platform. In addition, the Counselor will travel to campus once per quarter to provide in-person support, strengthen relationships with students and staff, and enhance overall service effectiveness.

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3. Work Schedule and Availability

- Average of 20 hours per week; Start date of August 18, 2026
- $85.00/hr. x 20 hrs./wk. x 35 weeks = $59,500.
- Services will be scheduled during standard school hours (Tuesday through Friday), with flexibility based on district needs and client availability
- Specific scheduling will be coordinated with designated school personnel
- Quarterly on-site visits will be scheduled in collaboration with the district

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4. Compensation

- **Rate:** $85.00 per hour
- **Billing:** Bi-weekly invoice based on hours worked and services delivered

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5. Contract Term

- Proposed Term: August 2026 – May 2027 (Academic Year)
- Extension or renewal to be mutually agreed upon in writing
- Either party may terminate the agreement with 30 days' written notice
- Immediate termination allowed for violations of contract terms, unethical conduct, or breach of confidentiality

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6. Licensing and Insurance

- The Counselor is and will remain licensed in the State of New Mexico as a Licensed Mental Health Counselor (LMHC) and school counselor.
- The Counselor will maintain National Certified Counselor (NCC) certification.
- The Counselor will maintain active professional liability insurance
- Proof of licensure and insurance will be provided upon request

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7. Technology and Privacy

- Services will be delivered via a secure, HIPAA-compliant telehealth platform

- The Counselor will ensure that all electronic communications and data storage comply with applicable federal and state privacy laws (HIPAA/FERPA)
- Students will access services in a private setting on campus or from home, in accordance with district policy

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8. Confidentiality and Ethics

- The Counselor agrees to maintain strict confidentiality as required by HIPAA and FERPA regulations
- All counseling activities will follow the Code of Ethics set forth by the American Counseling Association (ACA) or similar governing body
- Written consent will be obtained for treatment of minors, per school district policy and legal requirements

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9. Proposal Acceptance

This document outlines the general terms and services proposed for mental health counseling to Cimarron Municipal Schools. A formal contract can be developed upon acceptance of this proposal to reflect mutually agreed-upon terms.

Submitted by:
/Margaret Olguin, MA, LMHC, NCC
School Counselor
Phone: 440-552-1009
Email: mcolguin85@gmail.com
License Number: CTB-2023-1012
Date: 4/14/26

Cimarron Municipal Schools
Personnel Announcements
May 2026

Employee	Site	Position	Status	License	Supervisor
Lawrence Martinez-Coca	ENEMS	Teacher	Resignation		D.Solis
Meredith Krenek	ENEMS	Teacher	Resignation		D. Solis

Cimarron Municipal Schools
Nova Updates
May 2026

Enrollment updates since last meeting:

New Students Entering the district: 0

Students Leaving the district: 0

*We are in the implementation process for Synergy which will replace PowerSchool in 2026-2027 School year.