NEW MEXICO
Public Education Department

What Business Managers Need to Know

Elizabeth Hughart, Federal Program Monitor Specialist

Presentation for business officials and federal programs directors

March 10, 2026

Please take our attendance survey

https://forms.gle/LvqVWNYkzmrc17vd7

Overview

IN THIS MEETING, BUSINESS MANAGERS WILL:

- Understand the purpose of the Unified Application and milestones for the UA pilot.
- Review submodules relevant to finance within the Unified Application.
- Clarify points of coordination with federal programs and implications of the Unified Application on existing budget processes.

AGENDA

I. Unified Application Overview
II. Allocations Snapshot
III. Transferability/AFUA
IV. ESEA Equitable Services
V. Title I, Part A School Level Allocations
VI. Expenditure Detail Module
VII. Direct and Indirect Administrative Costs
VIII. Moving Forward

Where Business Offices Fit

- Validate object codes
- Confirm equitable services calculations
- Review IDC alignment
- Ensure UA matches accounting system
- Verify OBMS role access

UA Structure: Where Fiscal Oversight Matters

The Unified Application includes three modules: Priorities, Compliance, and Expenditure detail. Once submitted by the LEA and approved by NMPED, the Unified Application will represent the LEA's federally required plan to meet compliance and spending requirements.

Structure of the UA

Module 1	Module 2	Module 3
Priorities	**ESEA Compliance**	**ESEA Expenditure Detail**
Academics for All	Allocations	Public Schools
Priority Student Groups	Transferability/AFUA	Private Schools
Workforce	Equitable Share	
	Title I-A	
	Title I-C	
	Title I-D	
	Title IV, Part A	
	Supporting Documentation	

The **Priorities** module collects information about LEA choices related to strategic priorities (e.g. High Quality Instructional Materials).

The **Compliance** module collects key information required for federal grants administration. There are two separate modules for ESEA and IDEA compliance.

The **Expenditure Detail** module collects planned expenditures by federal funding source.

Key UA Milestones

The Unified Application launched in two stages: the Pre-Application module and the full application
The Unified Application is due Wednesday, April 15th.

Date	UA Milestone
February 17th	Pre-Application and Priorities modules open
March 3rd	Unified Application launches: all modules available
April 15th	UA due

There are two types of roles that can access the UA in OBMS:

LEA Grant Manager - One person per LEA. This is the superintendent or the superintendent's designee and the person responsible for signing the applications assurances and for submitting the UA to NMPED for review. The LEA Grant Manager assigns LEA Editors.

LEA Grant Editor - The LEA Grant Manager can assign as many LEA Grant Editors as necessary. At the LEA's discretion, one or many editors can complete submodules within the UA.

UA Allocations

Allocations Snapshot

The OBMS grants management system populates allocations in the UA. The UA automatically adjusts access to and versions of submodules based on allocation amounts.

Allocations Snapshot

This is a snapshot of allocations data, and the changes to those allocations made during compliance decisions.

	Title I, Part A (24101)	Title I, Part C (24103)	Title I, Part D (24104)	Title II, Part A (24154)	Title III EL (24153)	Title III Immigrant (24163)	Title IV, Part A (24189)	Title V, Part B RLIS (24160)
Inputs								
Allocation	$9,100,679.91	$53,566.00	$44,849.97	$1,216,166.09	$320,166.00	$50,000.00	$633,935.40	$0.00
Multi-LEA consortia *This figure is only available for fiscal agents.*		$0.00			$0.00		$0.00	
Transfers Total	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00
Transferred In	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00
Transferred Out				$0.00			$0.00	
Total Current Year Funds	$9,100,679.91	$53,566.00	$44,849.97	$1,216,166.09	$320,166.00	$50,000.00	$633,935.40	$0.00
Total Carryover Funds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Current Year and Carryover	$9,100,679.91	$53,566.00	$44,849.97	$1,216,166.09	$320,166.00	$50,000.00	$633,935.40	$0.00
Total Private School Share *Current year and carryover*	$227,517.00	$866.75		$33,486.00	$1,906.30	$410.97	$8,850.00	

Transferability / Alternate Fund Use Authority (AFUA)

Transferability / Alternative Fund Use Authority

The UA has a Transferability/AFUA submodule for LEAs to opt into ESEA fund-use flexibilities. Using these flexibilities will have implications for the OBMS Legacy Budget as well as RfRs.

Flexibility	Description
Transferability	Any LEA can transfer up to 100% of the funds received under Title II-A and Title IV-A to certain existing ESEA allocations, including Title I-A, Title I-C, Title I-D, Title II-A, Title III, Title IV-A, and Title V RLIS. Transferred funds become funds of the program to which they are transferred and subject to the rules and requirements applicable of the receiving fund(s).
Alternative Fund Use Authority (AFUA)	AFUA provides LEAs eligible for the Small, Rural School Achievement Program (SRSA) broad authority to spend Title II-A and Title IV-A funds on activities carried out in one or more of the following programs: Title I-A, Title II-A, Title III-A, Title IV-A, Title IV-B. Title II and Title IV-A funds that use AFUA are exempt from some spending requirements of those programs.

Business Manager Considerations:

- OBMS Legacy Budget - UCOA codes for Title II and Title IV-A will be unrestricted to account for fund uses across applicable ESEA grants.
- LEAs that use transferability must track transferred funds outside of OBMS grants management and indicate the use of transferred funds on RfRs, when applicable.

Transferability Dashboard

Transferability

Complete this section to notify the SEA that the LEA is transferring or flexing funds per the provisions of ESEA § 5103(b).

To Fund

From Fund	Title I, Part A (24101)	Title I, Part C (24103)	Title I, Part D (24104)	Title II, Part A (24154)	Title III EL (24153)	Title IV, Part A (24189)	Title V, Part B RLIS (24160)
Title II, Part A (24154)	$100,000.00	Amount	$100.00	N/A	$0.00	$0.00	Amount
Title IV, Part A (24189)	$0.00	Amount	$0.00	$0.00	$0.00	N/A	Amount

Transfer Results

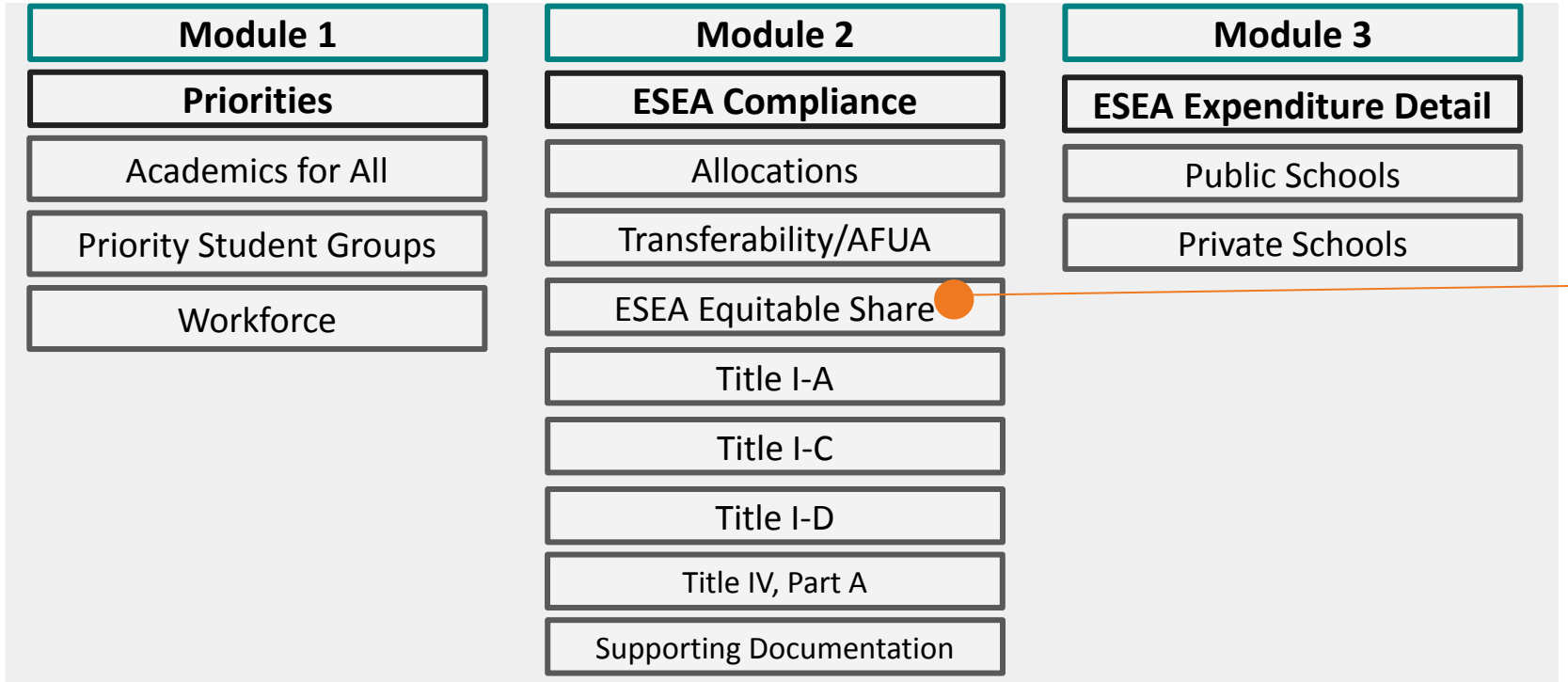
	Title I, Part A (24101)	Title I, Part C (24103)	Title I, Part D (24104)	Title II, Part A (24154)	Title III EL (24153)	Title IV, Part A (24189)	Title V, Part B RLIS (24160)
Allocation	$33,088,882.00	$0.00	$127,210.25	$3,232,815.00	$1,352,197.73	$2,441,513.00	$0.00
Transferred In	$100,000.00	$0.00	$100.00	$0.00	$0.00	$0.00	$0.00
Transferred Out	N/A	N/A	N/A	-$100,100.00	N/A	$0.00	N/A
Transfer Total	$100,000.00	$0.00	$100.00	-$100,100.00	$0.00	$0.00	$0.00
Total Allocation after Transfers	$33,188,882.00	$0.00	$127,310.25	$3,132,715.00	$1,352,197.73	$2,441,513.00	$0.00

ESEA Equitable Services in the UA

ESEA Equitable Services in the UA

ESEA Equitable Services is a submodule that is part of the Compliance Decisions module of the Unified Application. LEAs that are responsible for providing equitable services will reserve direct and indirect administrative costs in the Equitable Services submodule.

Structure of the UA



LEAs will complete ESEA Equitable Services as part of the Compliance module.

ESEA Equitable Services Calculations

	Title II, Part A (24154)	Title IV, Part A (24189)	Title III EL (24153)	Title III Immigrant (24163)	Title I, Part C (24103)
Enrollment					
LEA Enrollment	11,934	11,934	2,884	47	0
Participating Private School Enrollment	884	769	95	0	0
Total Enrollment (Public + Private)	12,818	12,703	2,979	47	0
Equitable Share of Current Year Funds					
Total Current Year Funds	$862,070.00	$666,158.00	$347,056.42	$0.00	$0.00
Direct Administrative Costs	$25,000	$10,000	$0	$0	$0
Cannot Exceed (2% of Current Year Funds)	N/A	$13,323.16	$6,941.13	$0.00	N/A
Indirect Costs	$44,477.06	$34,369.31	$15,000	$0	$0
Indirect Cost (IDC) Rate (%)	5.44%	5.44%	5.44%	0.00%	5.44%
Maximum Possible for Indirect Costs	$44,477.06	$34,369.31	$17,905.79	$0.00	$0.00
Total Administrative Costs	$69,477.06	$44,369.31	$15,000.00	$0.00	$0.00
Total Current Year Remaining After Administrative Costs	$792,592.94	$621,788.69	$332,056.42	$0.00	$0.00
Per Pupil Rate	$61.83	$48.95	$111.47	$0.00	$0.00
Current Year Equitable Share	$54,657.72	$37,642.55	$10,589.65	$0.00	$0.00
Equitable Share of Carryover Funds					

ESEA Private School Shares

The UA will calculate the equitable share for each participating private school based on the counts and administrative cost reservations entered by the LEA. LEAs will include expenses for equitable services in the Private School Expenditure Detail in the Expenditure Detail module.

ESEA Private School Shares

This view will show the amounts calculated per participating private school based on the data provided in the two previous views.

	Title I, Part A (24101)	Title I, Part C (24103)	Title II, Part A (24154)	Title III EL (24153)	Title III Immigrant (24163)	Title IV, Part A (24189)
Equitable Share for Private School Distribution	$223,597.28	$2,518.80	$38,885.00	$3,619.56	$2,368.44	$11,744.00
Current Year Per Pupil Rate	$828.14	$167.92	$55.55	$86.18	$131.58	$29.36
Count Used	Low Income Enrollment	Migratory Enrollment	Total Enrollment	EL Enrollment	Immigrant Enrollment	Total Enrollment

	Title I, Part A (24101)	Title I, Part C (24103)	Title II, Part A (24154)	Title III EL (24153)	Title III Immigrant (24163)	Title IV, Part A (24189)
ABUNDANT LIFE SCHOOL	$16,562.76	$0.00	$5,555.00	$861.80	$131.58	$2,936.00
AFR CHILDCARE ACADEMY	$82,813.81	$0.00	$0.00	$430.90	$0.00	$5,872.00
APOSTOLIC CHRISTIAN	$82,813.81	$839.60	$27,775.00	$603.26	$263.16	$0.00
CAMINO DE PAZ SCHOOL & FARM	$41,406.90	$1,679.20	$5,555.00	$1,723.60	$1,973.70	$2,936.00
Total Current Year Equitable Share Distributed across Private Schools	$223,597.28	$2,518.80	$38,885.00	$3,619.56	$2,368.44	$11,744.00
Total Carryover Equitable Share	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Business Manager Considerations:

- Changes to direct and indirect administrative cost reservations can impact public and private school proportionate shares. Business managers and federal programs directors should coordinate accordingly.
- LEAs must track equitable share carryover funds separately

Title I, Part A
School Allocations

Title I-A School Allocations

Title I, Part A is unique among the ESEA grant allocations because LEAs must allocate Title I-A funds at the school level. LEAs with more than 1,000 students must conduct an allocation process call "rank and serve." The results of this process are provided at Step 3 of the Title I-A submodule.

Tier 2 Schools
Schools with Automatic Inclusion Due to HS Option

School	Grades Served	Total Enrollment	Total Poverty Count	Poverty Rate	Eligibility	Per Pupil	Program Type	School Allocation	Allocation Flexibilities
	6-12	52	35	67.3%	Y	$900.00	Schoolwid	$31,500.00	None
	9-12	115	76	66.1%	Y	$900.00	Schoolwid	$68,400.00	None
	9-12	1,059	688	65.0%	Y	$900.00	Schoolwid	$619,200.00	None

Elementary Schools Grades PK-5
Custom Gradespan Table

School	Grades Served	Total Enrollment	Total Poverty Count	Poverty Rate	Eligibility	Per Pupil	Program Type	School Allocation	Allocation Flexibilities
	PK-5	288	202	70.1%	Y	$750.00	Schoolwid	$151,500.00	None
	PK-5	321	218	67.9%	Y	$750.00	Schoolwid	$163,500.00	None

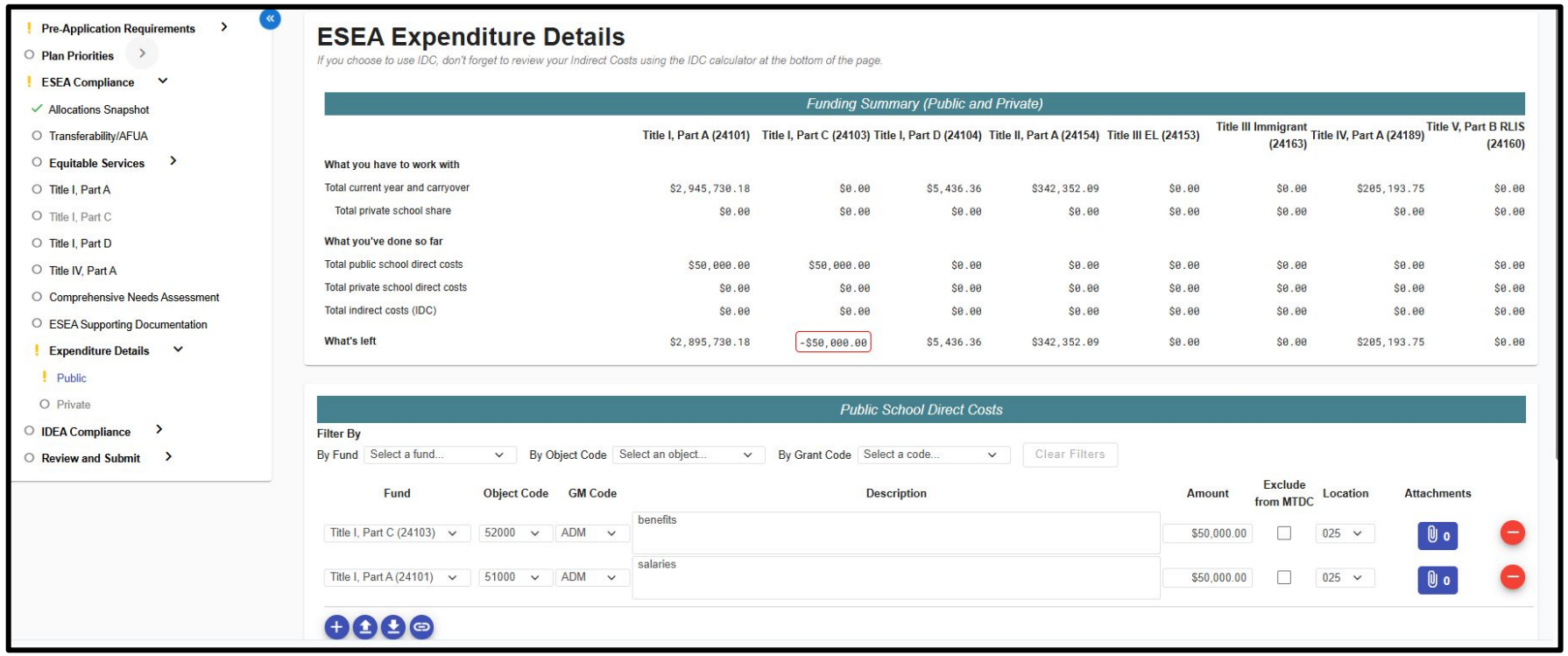
Business Manager Considerations:

- LEAs will be able to download all Title I-A school level allocations at the end of Step 3 of the Title I-A submodule.
- Downloaded files will include school ID codes to facilitate budgeting.
- In the Expenditure Detail module, all Title I-A school level expenditures will use a "**SCH**" grants management (GM) code.

Expenditure Detail Overview

Expenditure Detail Module

The Expenditure Detail is the third module in the Unified Application. The Expenditure Detail module connects spending with the decisions the LEA made in the Priorities and Compliance modules. For LEAs that are responsible for equitable services, there are separate Expenditure Details for public and private school expenses.



Expenditure Detail Purpose and Process

In the ESEA Expenditure Detail module, LEAs will detail how they will spend ESEA funds at the *expenditure* level. This is a shift from ESEA Sharepoint applications, which focused on spending at the *activity* level.

Module Purpose:

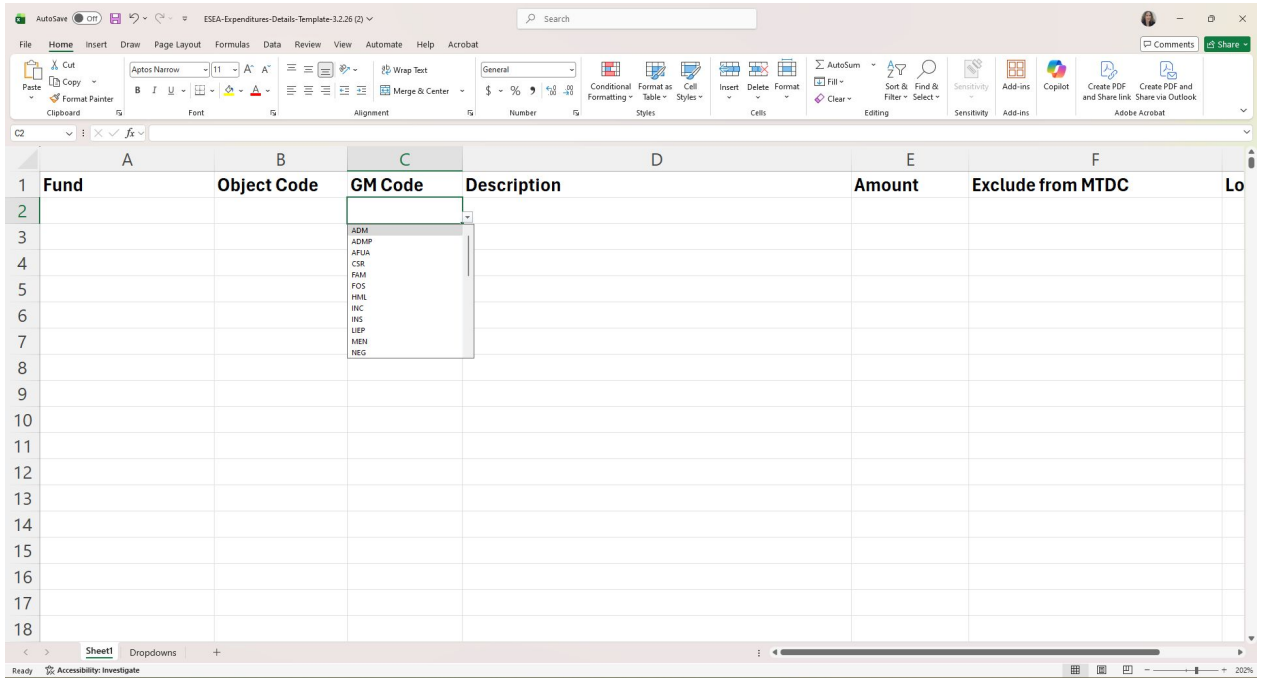
- Aligns grant spending with the LEA's priorities and compliance decisions.
- Provides the detail necessary for NMPED to determine that planned expenditures meet grant requirements and federal cost principles.
- Replaces pre-approval forms for equipment over $5,000.

Module Completion Process:

- An LEA's federal programs team will complete the Expenditure Detail module in consultation with the LEA's UA planning team.

Optional: Expenditure Detail Upload/Download

LEAs have the option to upload an initial set of expenditures using the Expenditure Detail Template Spreadsheet (coming to the Unified Application Support Page this week). This is a tool for LEAs that already have existing budgets and/or wish to create the expenditure detail offline.



Upload

LEAs do not have to complete all fields of the template to successfully upload the expenditure data.

LEAs should only upload expenditure data to start the Expenditure Detail module. Uploaded data will replace any existing expenditure data.

Download

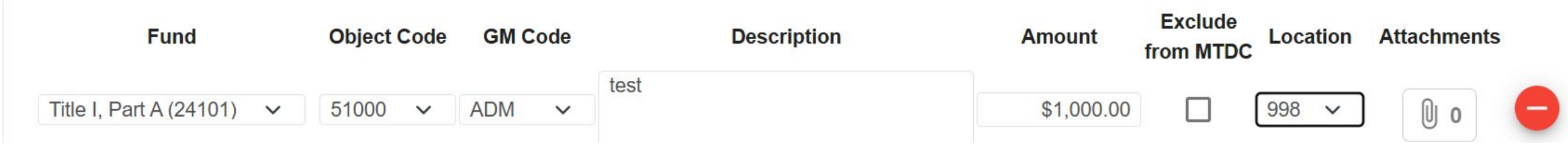
After the LEA has completed the Expenditure Detail module, the LEA may download a .csv file of the Expenditure Detail module.

If the LEA completes an ESEA Private School Expenditure Detail, the LEA will download it as a separate file.

Expenditure Detail Components

Adding Expenditure Lines to the UA

Each expenditure line includes the following information:



Fund - the grant which is funding the expenditure

Object - the type of service or commodity purchased

Grants Management (GM) code - optional; ties expenditure to specific grant requirement

Description - information that supports the allowability of the expenditure

Amount - direct cost of item

Exclude from MTDC - check for equipment (Object Code 57000) and certain subawards in excess of $25,000 (Code 53000)

Location Code - Preloaded district school location codes

Attachments - Upload any supporting documentation for the expense

Grants Management Codes

The UA uses Grants Management (GM) codes to connect spending and grant compliance. LEAs will use GM codes to tag expenditures to required reservations and to indicate allowability and flexibilities. Most, but not all, expenditures will have GM codes.

GM Codes

GM codes are a tool used by federal programs directors to indicate grant spending is compliance with federal requirements.

GM codes are specific to federal grant programs and track three types of grant compliance in the UA:

- Required reservations
- Allowability
- ESEA flexibilities

Each ESEA fund has a custom configuration of GM codes tailored to federal program requirements.

UCoA

UCoA allows business managers and NMPED's state finance bureau to report education expenditures in accordance with financial data requirements by the National Center for Education Statistics (NCES).

UCoA is a national set of standards and guidance that applies to all education-related expenditures and is not grant program-specific.

UCoA provides a method to report education expenditures comprehensively and uniformly.

Demonstration: Title IV-A

Snapshot of Current Year Funds

Current Year Funds

Total Current Year Funds	$666,158.00
Current Year Direct Administrative Costs	$10,000.00
Current Year Indirect Costs	$34,369.31
Current Year Equitable Share for Private Schools	$37,642.55
Total Current Year Available for Distribution Across Program Objectives in Step 1	$621,788.69

Objective 1: Well-Rounded Education (WRE)

Distribution	$310,900.00
The minimum is 20%. Your actual percentage is:	50%

Objective 2: Safe and Healthy Students (SHS)

Distribution	$210,888.69
The minimum is 20%. Your actual percentage is:	34%

Objective 3: Effective Use of Technology (EUT)

Distribution	$100,000.00
This must be greater than 0%. Your actual percentage is:	16%

Objective 3a: Technology Infrastructure (TIN)

Distribution	$15,000.00
This must be 15% or less of your EUT distribution. Your actual percentage is:	15%

Objective 3b: Technology Education (TED)

Distribution	$85,000.00

Total Funds Distributed	$621,788.69

Fund	Object Code	GM Code	Description	Amount	Exclude from MTDC
Title IV, Part A (24189)	57000	WRE	3-D printer @12,000/unit at Wilson MS as part of initiative to equip all middle schools with STEM labs. Purchase via negotiated rate in Dell ed tech agreement.	$12,000.00	☑
Title IV, Part A (24189)	56000	WRE	Science fair materials for homeless and N&D students. Includes science fair boards, board supplies (construction paper, glue, borders, etc), and experiment-specific materials. ~$50/student X 100 students	$5,000.00	☐
Title IV, Part A (24189)	56000	TED	General supplies (paper/copies, markers, post-it notes, chart paper) for "AI in the Classroom" district-wide PL for 200 HS ELA and social studies staff.	$2,000.00	☐
Title IV, Part A (24189)	56000	SHS	Drug-Free Schools Week student materials @$10/student X 2,000 middle school students	$20,000.00	☐
Title IV, Part A (24189)	56000	WRE	Elementary school 5th grade STEM kits @$750/kit X 20 classrooms	$15,000.00	☐
Title IV, Part A (24189)	56000	TIN	Assistive technology equipment for SWDs for MS computer labs. Augmentative keyboards ($200/unit X 40), single-hand keyboards ($500/unit X 14). Purchase via Dell ed tech agreement.	$15,000.00	☐
Title IV, Part A (24189)	57000	WRE	AP Computer Science lab. Includes 25 laptops ($2000/unit X 25), three 3-D printers ($12,000/unit X 3), and one instructor computer with projector capabilities ($6,000/unit). Purchase through ed tech agreement with Dell.	$59,600.00	☑

Direct and Indirect Administrative Costs in the UA

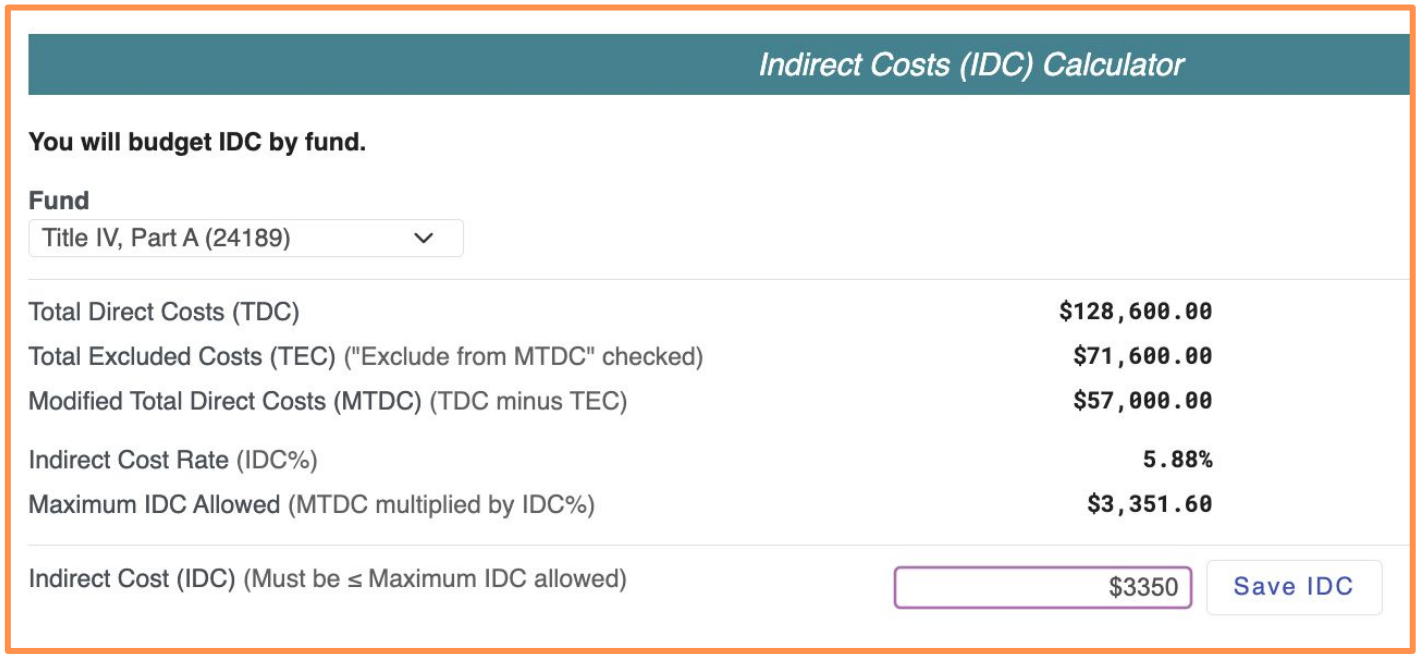
Direct Administrative Costs

LEAs will use the ADM code to designate direct administrative costs for each fund, subject to any statutory limitations. Generally, ADM costs will be in the Public School Expenditure Detail, with the exception of Title-A direct admin for private schools, which will be in the Private School Expenditure Detail.

	Title I-A	Title I-C	Title I-D	Title II	Title III EL	Title III Imm	Title IV	Title V
Admin cap	N/A	N/A	N/A	N/A	2%	2%	2%	N/A
GM Code	ADM - Public ADMP - Private	ADM	ADM	ADM	ADM	ADM	ADM	N/A
Match	Title I-A Step 0B	ES Calculations	N/A	ES Calculations	ES Calculations	ES Calculations	ES Calculations	N/A

Indirect Cost Calculator

The Indirect Cost (IDC) Calculator allows LEAs to calculate an accurate estimate of indirect costs based on planned expenditures.



The IDC calculator calculates the maximum IDC that an LEA can reserve based on the Modified Total Direct Cost (MTDC) from the expenditure detail.

LEAs can reserve any amount of IDC up to the maximum shown in the calculator.

The total IDC reserved for each fund will show in the ESEA Expenditure Detail Dashboard. For LEAs that are responsible for equitable services, the IDC amounts in the Expenditure Detail module must match the amounts in the ESEA Equitable Services submodule.

The UA and Finance Processes

Where Business Offices Fit

- Validate object codes
- Confirm equitable services calculations
- Review IDC alignment
- Ensure UA matches accounting system
- Verify OBMS role access

Summary

Business managers should be aware of key decisions made within the Unified Application that might have implications for the LEA's operational budget submitted to the NMPED School Budget Bureau. LEAs can download this information from the UA submodules.

Structure of the UA

Module 1	Module 2	Module 3
Priorities	**ESEA Compliance**	**ESEA Expenditure Detail**
Academics for All	Allocations	Public Schools
Priority Student Groups	Transferability/AFUA	Private Schools
Workforce	Equitable Share	
	Title I-A	
	Title I-C	
	Title I-D	
	Title IV, Part A	
	Supporting Documentation	

Business managers should coordinate with federal programs to download and access information in the UA regarding:

- ❑ Transferred Title II and/or Title IV-A funds
- ❑ Direct and indirect admin cost reservations
- ❑ Private school amounts
- ❑ Title I-A school allocations*
- ❑ Expenditure Details*

** Items marked with an asterisk are available for download*

Moving Forward

Weekly Federal Programs Team Calls Schedule

Further training on the Unified Application components will take place until applications are due. Planning leads should ensure personnel attend relevant sessions; not all sessions will be applicable to all LEAs.

Date	Phase	Audience *denotes mandatory	Description
~~January 6~~	~~Pre-Application~~	~~Federal Programs Directors*~~ ~~All LEA Roles~~	~~Overview of Unified Application Structure (including budget) and pre-application modules (consolidated assurances, district contacts, etc.)~~
~~January 13~~	~~Pre-Application~~	~~Federal Programs Directors*~~ ~~All LEA Roles~~	~~Overview of Pre-Application Activities (Assurances, , NOVA data validation, LEA Access, etc.).~~
~~January 20~~	~~Pre-Application~~	~~Federal Programs Directors*~~ ~~All LEA Roles~~	~~Comprehensive Needs Assessments, S&S, Tribal Consultation, Homeless Needs Assessment~~
~~January 27~~	~~Pre-Application~~	~~Chief Academic Officers*~~ ~~All LEA Roles~~	~~Priorities module overview: Academics for All, Priority Student Groups, Educator Workforce~~
~~February 3~~	~~Pre-Application~~	~~Private School Equitable Services Captains (Geographical LEAs only)*~~ ~~All LEA Roles~~	~~ESEA Equitable Services~~
~~February 10~~	~~Pre-Application~~	~~Geographical LEA Title I Directors*~~ ~~All LEA Roles~~	~~Title I: Reservations & Rank & Serve; Title I, Part D, Subpart II~~
February 17th	Pre-Application Module Opens		
~~February 17~~	~~Pre-Application~~	~~Federal Programs Directors*~~ ~~All LEA Roles~~	~~Title II, Title III, & preview of the UA~~
~~February 24~~	~~Pre-Application~~	~~Federal Programs Directors*~~ ~~All LEA Roles~~	~~Transferability/AFUA and Expenditure Detail Module & Guidance~~
March 3	UA Opens (ESEA)		

Planned Topics for Weekly Federal Programs

Further training on the Unified Application components will take place until applications are due. Planning leads should ensure personnel attend relevant sessions; not all sessions will be applicable to all LEAs.

Date	Phase	Audience *denotes mandatory	Description Tentative & Subject to Change
~~March 3~~	~~Application Completion~~	~~Federal Programs Directors*~~ ~~All LEA Roles~~	~~Title IV; IDEA Application; Launching~~
~~March 10~~	~~Application Completion~~	~~Federal Programs Directors*~~ ~~All LEA Roles~~	~~Overview of finance processes that will stay the same and any differences~~
March 17	Application Completion	All LEA Roles	Submitting the Application & Overview of approval process
March 24	Application Completion	Federal Programs Directors* All LEA Roles	Outstanding Questions
March 31	Application Completion	Chief Financial Officers/Business Managers* All LEA Roles	Outstanding Questions
April 7	Application Completion	All LEA Roles	Outstanding Questions
April 15	Application Completion	Federal Programs Directors* All LEA Roles	Outstanding Questions
April 15	UA Submissions Due		

UA Office Hours

UA Office Hours | Meeting-Join | Microsoft Teams.

Wednesdays, 1-2pm

Link to exit survey

Also available at
https://forms.gle/VuaNQsxFKNgeWJc47

Please send any questions regarding the Unified Application to: **Unified.App@ped.nm.gov**