



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

# Memo

**To:** Board of Education

**From:** Jamie Shepperd

**Date:** 3/6/2025

**Re:** 24189 BAR

---

## Message

Attached is a Maintenance BAR for fund 24189, Student Support and Academic Enrichment Program Title IV.

**CAPITAN MUNICIPAL SCHOOLS** *To Lead, Educate, and Prepare All Students*

Located in 150 Forest, Capitan, NM 88316 • Mailing Address PO Box 278, Capitan, NM 88316 • Phone (575) 354.8500 • Fax (575) 354.8505

A horizontal bar with a gradient from light orange to dark orange, located at the bottom of the page.

Must submit backup for all BARS, except transfers of funds for SEG or direct grants

**STATE OF NEW MEXICO  
PUBLIC EDUCATION DEPARTMENT  
300 Don Gaspar Santa Fe, NM 87501-2786  
Budget Adjustment Request**

Doc. ID: 040-000-2425-0020-M  
Fund Type: Flowthrough  
Adjustment Type: Maintenance

Fiscal Year: 2024-2025

Entity Name: Capitan Municipal Schools  
Contact: Jamie Shepperd, Chief Financial Officer  
Phone: 575-354-8514  
Email: jamie.shepperd@capitantigers.org

Adjustment Changes Intent/Scope of Program Yes or No?: No  
Total Approved Budget (Flowthrough):

<b>FLOWTHROUGH ONLY</b>	Budget Period: 07/01/2024	To: 06/30/2025
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
24189	2200 Support Services-Instruction	53330 Professional Development	0000 No Program	040033 Capitan Elementary	0000 No Job Class	\$1,600.00	(\$1,400.00)	\$200.00	
24189	2200 Support Services-Instruction	53330 Professional Development	0000 No Program	040000 CAPITAN DISTRICT OFF	0000 No Job Class		\$1,400.00	\$1,400.00	
Sub Total							\$0.00		
Indirect Cost									
DOC. TOTAL							\$0.00		

**Justification:**

1-31-2025 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.

Approvals by Digital Signature		
Name	Role	Date
Jamie Shepperd	Business Manager	2/9/2025 11:46:39 AM

# Capitan Municipal Schools

## ALL FUNDS

Fiscal Year: 2024-2025

From Date: 7/1/2024 To Date: 6/30/2025

- Include pre encumbrance  
 Exclude inactive accounts with zero balance  
 Print accounts with zero balance  
 Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal % Rem
24154.1000.52720.1010.040033.1411	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.00	\$10.00	\$10.00	\$0.25	\$0.25	\$9.75	\$0.00	\$9.75 97.50%
24154.1000.52720.1010.040036.1411	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.00	\$10.00	\$10.00	\$0.18	\$0.18	\$9.82	\$0.00	\$9.82 98.20%
	FUNCTION: INSTRUCTION - 1000	\$5,000.00	\$2,000.00	\$7,000.00	\$2,919.83	\$2,919.83	\$4,080.17	\$3,449.79	\$630.38 9.01%
24154.2100.53330.2000.040000.0000	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	(\$2,000.00) 0.00%
	FUNCTION: SUPPORT SERVICES-STUDENTS - 2100	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	(\$2,000.00) 0.00%
24154.2200.53330.0000.040000.0000	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$5,707.34	\$5,707.34	(\$5,707.34)	\$0.00	(\$5,707.34) 0.00%
24154.2200.53330.1010.040000.0000	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$756.28	\$756.28	(\$756.28)	\$23,782.63	(\$24,538.91) 0.00%
24154.2200.53330.1010.040036.0000	PROFESSIONAL DEVELOPMENT	\$62,793.35	(\$2,000.00)	\$60,793.35	\$2,692.35	\$2,692.35	\$58,101.00	\$0.00	\$58,101.00 95.57%
	FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200	\$62,793.35	(\$2,000.00)	\$60,793.35	\$9,155.97	\$9,155.97	\$51,637.38	\$23,782.63	\$27,854.75 45.82%
FUND: TEACHER/PRINCIPAL TRAINING & RECRUITING - 24154		\$67,793.35	\$0.00	\$67,793.35	\$12,075.80	\$12,075.80	\$55,717.55	\$29,232.42	\$26,485.13 39.07%
24174.1000.56118.3000.040000.0000	GENERAL SUPPLIES AND MATERIALS	\$7,500.00	\$6,248.00	\$13,748.00	\$12,905.78	\$12,905.78	\$842.22	\$0.00	\$842.22 6.13%
24174.1000.56119.3000.040000.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$7,500.00	(\$6,000.00)	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00 100.00%
	FUNCTION: INSTRUCTION - 1000	\$15,000.00	\$248.00	\$15,248.00	\$12,905.78	\$12,905.78	\$2,342.22	\$0.00	\$2,342.22 15.36%
FUND: CARL D PERKINS SECONDARY-CURRENT - 24174		\$15,000.00	\$248.00	\$15,248.00	\$12,905.78	\$12,905.78	\$2,342.22	\$0.00	\$2,342.22 15.36%
24176.1000.56118.3000.040034.0000	GENERAL SUPPLIES AND MATERIALS	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00 0.00%
24176.1000.56119.3000.040034.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$13,000.00	\$0.00	\$13,000.00	\$11,315.13	\$11,315.13	\$1,684.87	\$0.00	\$1,684.87 12.96%
	FUNCTION: INSTRUCTION - 1000	\$16,000.00	\$0.00	\$16,000.00	\$14,315.13	\$14,315.13	\$1,684.87	\$0.00	\$1,684.87 10.53%
FUND: CARL D PERKINS SECONDARY-REDISTRIBUT - 24176		\$16,000.00	\$0.00	\$16,000.00	\$14,315.13	\$14,315.13	\$1,684.87	\$0.00	\$1,684.87 10.53%
24188.1000.51100.1010.040033.1411	SALARIES EXPENSE	\$6,732.00	\$0.00	\$6,732.00	\$3,002.67	\$3,002.67	\$3,729.33	\$3,548.61	\$180.72 2.68%
24188.1000.52111.1010.040033.1411	EDUCATIONAL RETIREMENT	\$1,122.00	\$67.00	\$1,189.00	\$544.94	\$544.94	\$644.06	\$644.02	\$0.04 0.00%
24188.1000.52112.1010.040033.1411	ERA - RETIREE HEALTH	\$123.60	\$8.00	\$131.60	\$60.06	\$60.06	\$71.54	\$70.98	\$0.56 0.43%
24188.1000.52210.1010.040033.1411	FICA PAYMENTS	\$384.00	\$0.00	\$384.00	\$156.16	\$156.16	\$227.84	\$181.44	\$46.40 12.08%
24188.1000.52220.1010.040033.1411	MEDICARE PAYMENTS	\$90.00	\$0.00	\$90.00	\$36.52	\$36.52	\$53.48	\$42.46	\$11.02 12.24%
24188.1000.52311.1010.040033.1411	HEALTH AND MEDICAL PREMIUMS	\$1,484.00	\$171.00	\$1,655.00	\$758.34	\$758.34	\$896.66	\$896.23	\$0.43 0.03%
24188.1000.52312.1010.040033.1411	LIFE	\$1.00	\$1.00	\$2.00	\$0.66	\$0.66	\$1.34	\$0.78	\$0.56 28.00%
24188.1000.52313.1010.040033.1411	DENTAL	\$62.00	\$0.00	\$62.00	\$27.72	\$27.72	\$34.28	\$32.76	\$1.52 2.45%
24188.1000.52314.1010.040033.1411	VISION	\$1.00	\$10.00	\$11.00	\$4.84	\$4.84	\$6.16	\$5.72	\$0.44 4.00%
24188.1000.52720.1010.040033.1411	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.40	\$0.00	\$0.40	\$0.60	\$0.60	(\$0.20)	\$0.00	(\$0.20) -50.00%
24188.1000.55915.1010.040033.0000	OTHER CONTRACT SERVICES	\$12,000.00	(\$10,898.00)	\$1,102.00	\$0.00	\$0.00	\$1,102.00	\$0.00	\$1,102.00 100.00%
24188.1000.56113.1010.040033.0000	SOFTWARE	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00 100.00%
24188.1000.56118.1010.040000.0000	GENERAL SUPPLIES AND MATERIALS	\$0.00	\$10,641.00	\$10,641.00	\$10,640.21	\$10,640.21	\$0.79	\$0.00	\$0.79 0.01%
24188.1000.56119.1010.040033.0000	GENERAL SUPPLIES AND MATERIALS	\$6,959.00	\$0.00	\$6,959.00	\$0.00	\$0.00	\$6,959.00	\$0.00	\$6,959.00 100.00%

# Capitan Municipal Schools

## ALL FUNDS

Fiscal Year: 2024-2025

To Date: 6/30/2025

From Date: 7/1/2024

Include pre encumbrance  Print accounts with zero balance  Filter Encumbrance Detail by Date Range

Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal % Rem
FUNCTION: INSTRUCTION - 1000									
24185.2200.53330.0000.040000.0000	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$1,319.40	\$1,319.40	(\$1,319.40)	\$0.00	(\$1,319.40) 0.00%
24185.2200.53330.0000.040003.0000	PROFESSIONAL DEVELOPMENT	\$1,600.00	\$0.00	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00 100.00%
FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200									
24330.1000.51300.1010.040033.1411	SALARIES EXPENSE	\$1,600.00	\$0.00	\$1,600.00	\$1,319.40	\$1,319.40	\$280.60	\$0.00	\$280.60 17.54%
24330.1000.51300.1010.040034.1411	SALARIES EXPENSE	\$32,559.00	\$0.00	\$32,559.00	\$16,552.12	\$16,552.12	\$16,006.88	\$5,423.00	\$10,583.88 32.51%
JND: STUDENT SUPP ACADEMI ACHIEVEMENT TITLE IV - 24189									
24330.1000.51000.0000.040000.1811	SALARIES EXPENSE	\$5,668.00	\$0.00	\$5,668.00	\$0.00	\$0.00	\$5,668.00	\$0.00	\$5,668.00 100.00%
24330.1000.51000.0000.040000.1612	SALARIES EXPENSE	\$1,392.00	\$0.00	\$1,392.00	\$0.00	\$0.00	\$1,392.00	\$0.00	\$1,392.00 100.00%
24330.1000.51300.1010.040033.1411	ADDITIONAL COMPENSATION	\$31,015.71	\$3,000.00	\$34,015.71	\$3,000.00	\$3,000.00	\$31,015.71	\$0.00	\$31,015.71 91.18%
24330.1000.51300.1010.040034.1411	ADDITIONAL COMPENSATION	\$51,349.48	\$1,743.00	\$53,092.48	\$4,078.14	\$4,078.14	\$49,014.34	\$0.00	\$49,014.34 92.32%
24330.1000.51300.1010.040036.1411	ADDITIONAL COMPENSATION	\$3,826.86	\$1,000.00	\$4,826.86	\$1,000.00	\$1,000.00	\$3,826.86	\$0.00	\$3,826.86 79.28%
24330.1000.52111.1010.040033.1411	EDUCATIONAL RETIREMENT	\$6,611.51	\$544.50	\$7,156.01	\$544.50	\$544.50	\$6,611.51	\$0.00	\$6,611.51 92.39%
24330.1000.52111.1010.040034.1411	EDUCATIONAL RETIREMENT	\$8,773.64	\$316.36	\$9,090.00	\$740.18	\$740.18	\$8,349.82	\$0.00	\$8,349.82 91.86%
24330.1000.52111.1010.040036.1411	EDUCATIONAL RETIREMENT	\$1,312.67	\$181.50	\$1,494.17	\$181.50	\$181.50	\$1,312.67	\$0.00	\$1,312.67 87.85%
24330.1000.52112.1010.040033.1411	ERA - RETIREE HEALTH	\$780.34	\$60.00	\$840.34	\$60.00	\$60.00	\$780.34	\$0.00	\$780.34 92.86%
24330.1000.52112.1010.040034.1411	ERA - RETIREE HEALTH	\$1,027.00	\$34.86	\$1,061.86	\$81.59	\$81.59	\$980.27	\$0.00	\$980.27 92.32%
24330.1000.52112.1010.040036.1411	ERA - RETIREE HEALTH	\$153.08	\$20.00	\$173.08	\$20.00	\$20.00	\$153.08	\$0.00	\$153.08 88.44%
24330.1000.52210.0000.040000.1811	FICA PAYMENTS	\$346.00	\$0.00	\$346.00	\$0.00	\$0.00	\$346.00	\$0.00	\$346.00 100.00%
24330.1000.52210.0000.040000.1612	FICA PAYMENTS	\$87.00	\$0.00	\$87.00	\$0.00	\$0.00	\$87.00	\$0.00	\$87.00 100.00%
24330.1000.52210.1010.040033.1411	FICA PAYMENTS	\$2,628.85	\$186.00	\$2,814.85	\$186.00	\$186.00	\$2,628.85	\$0.00	\$2,628.85 93.39%
24330.1000.52210.1010.040034.1411	FICA PAYMENTS	\$3,258.29	\$104.58	\$3,362.87	\$238.29	\$238.29	\$3,124.58	\$0.00	\$3,124.58 92.91%
24330.1000.52210.1010.040036.1411	FICA PAYMENTS	\$482.75	\$62.00	\$544.75	\$62.00	\$62.00	\$482.75	\$0.00	\$482.75 86.62%
24330.1000.52220.0000.040000.1811	MEDICARE PAYMENTS	\$81.00	\$0.00	\$81.00	\$0.00	\$0.00	\$81.00	\$0.00	\$81.00 100.00%
24330.1000.52220.0000.040000.1612	MEDICARE PAYMENTS	\$21.00	\$0.00	\$21.00	\$0.00	\$0.00	\$21.00	\$0.00	\$21.00 100.00%
24330.1000.52220.1010.040033.1411	MEDICARE PAYMENTS	\$598.97	\$43.50	\$642.47	\$43.50	\$43.50	\$598.97	\$0.00	\$598.97 93.23%
24330.1000.52220.1010.040034.1411	MEDICARE PAYMENTS	\$746.27	\$24.46	\$770.73	\$55.74	\$55.74	\$714.99	\$0.00	\$714.99 92.77%
24330.1000.52220.1010.040036.1411	MEDICARE PAYMENTS	\$112.95	\$14.50	\$127.45	\$14.50	\$14.50	\$112.95	\$0.00	\$112.95 88.62%
24330.1000.52311.1010.040033.1411	HEALTH AND MEDICAL PREMIUMS	\$7,340.00	\$0.00	\$7,340.00	\$0.00	\$0.00	\$7,340.00	\$0.00	\$7,340.00 100.00%
24330.1000.52311.1010.040034.1411	HEALTH AND MEDICAL PREMIUMS	\$7,340.00	\$0.00	\$7,340.00	\$0.00	\$0.00	\$7,340.00	\$0.00	\$7,340.00 100.00%
24330.1000.52311.1010.040036.1411	HEALTH AND MEDICAL PREMIUMS	\$2,001.00	\$0.00	\$2,001.00	\$0.00	\$0.00	\$2,001.00	\$0.00	\$2,001.00 100.00%
24330.1000.52312.1010.040033.1411	LIFE	\$14.00	\$0.00	\$14.00	\$0.00	\$0.00	\$14.00	\$0.00	\$14.00 100.00%
24330.1000.52312.1010.040034.1411	LIFE	\$14.00	\$0.00	\$14.00	\$0.00	\$0.00	\$14.00	\$0.00	\$14.00 100.00%
24330.1000.52312.1010.040036.1411	LIFE	\$2.00	\$0.00	\$2.00	\$0.00	\$0.00	\$2.00	\$0.00	\$2.00 100.00%
24330.1000.52313.1010.040033.1411	DENTAL	\$334.00	\$0.00	\$334.00	\$0.00	\$0.00	\$334.00	\$0.00	\$334.00 100.00%