



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

# Memo

**To:** Board of Education

**From:** Jamie Shepperd

**Date:** 7/12/2024

**Re:** 27114 BAR

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## Message

Attached is a Maintenance BAR for fund 27114, Structured Literacy and Early Literacy.

**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

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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: 040-000-2324-0054-M  
 Fund Type: Flowthrough  
 Adjustment Type: Maintenance

Fiscal Year: 2023-2024

Entity Name: Capitan Municipal Schools

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

Contact: Jamie Shepperd, Chief Financial Officer

Total Approved Budget (Flowthrough):

Phone: 575-354-8514

Email: jamie.shepperd@capitantigers.org

<b>FLOWTHROUGH ONLY</b>	Budget Period: 07/01/2023	To: 06/30/2024
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
27114 Structure d Literacy and Early Literacy .	1000 Instruction	52111 Educational Retirement	0000 No Program	040033 CAPITAN ELEMENTARY	1611 Substitutes- Sick Leave	\$46.00	(\$0.62)	\$45.38	
27114 Structure d Literacy and Early Literacy .	1000 Instruction	52210 FICA Payments	0000 No Program	040033 CAPITAN ELEMENTARY	1611 Substitutes- Sick Leave	\$16.00	(\$0.50)	\$15.50	
27114 Structure d Literacy and Early Literacy .	1000 Instruction	52220 Medicare Payments	0000 No Program	040033 CAPITAN ELEMENTARY	1611 Substitutes- Sick Leave	\$4.00	(\$0.37)	\$3.63	
27114 Structure d Literacy and Early Literacy .	1000 Instruction	52311: Health and Medical Premiums	1010 Regular Education (PreK-12) Programs	040033 CAPITAN ELEMENTARY	1411 Teachers- Grades 1-12	\$200.00	(\$200.00)		
27114 Structure d Literacy and Early Literacy .	1000 Instruction	52312 Life	1010 Regular Education (PreK-12) Programs	040033 CAPITAN ELEMENTARY	1411 Teachers- Grades 1-12	\$1.00	(\$1.00)		
27114 Structure d Literacy and Early Literacy .	1000 Instruction	52312 Life	2000 Special Programs	040033 CAPITAN ELEMENTARY	1412 Teachers- Special Education	\$1.00	(\$1.00)		
27114 Structure d Literacy and Early Literacy .	1000 Instruction	52313 Dental	1010 Regular Education (PreK-12) Programs	040033 CAPITAN ELEMENTARY	1411 Teachers- Grades 1-12	\$13.00	(\$13.00)		
27114 Structure d Literacy and Early Literacy .	1000 Instruction	52314 Vision	1010 Regular Education (PreK-12) Programs	040033 CAPITAN ELEMENTARY	1411 Teachers- Grades 1-12	\$1.00	(\$1.00)		
27114 Structure d Literacy and Early Literacy .	1000 Instruction	52720 Workers Compensation Employer's Fee	1010 Regular Education (PreK-12) Programs	040033 CAPITAN ELEMENTARY	1411 Teachers- Grades 1-12	\$1.00	(\$0.93)	\$0.07	
27114 Structure d Literacy and Early Literacy .	1000 Instruction	53330 Professional Development	1010 Regular Education (PreK-12) Programs	040033 CAPITAN ELEMENTARY	0000 No Job Class	\$3,784.00	(\$3,784.00)		
27114 Structure d Literacy and Early Literacy .	1000 Instruction	56119 Supply Assets (\$5,000 or less).	1010 Regular Education (PreK-12) Programs	040033 CAPITAN ELEMENTARY	0000 No Job Class	\$2,500.00	(\$2,500.00)		

27114 Structure d Literacy and Early Literacy .	1000 Instruction	51300 Additional Compensation	1010 Regular Education (PreK-12) Programs	040033 CAPITAN ELEMENTARY	1411 Teachers- Grades 1-12	\$6,950.00	\$4,080.00	\$11,030.00	
27114 Structure d Literacy and Early Literacy .	1000 Instruction	51300 Additional Compensation	2000 Special Programs	040033 CAPITAN ELEMENTARY	1412 Teachers- Special Education	\$250.00	\$970.00	\$1,220.00	
27114 Structure d Literacy and Early Literacy .	1000 Instruction	51300 Additional Compensation	4020 Alternative and At-Risk Programs	040033 CAPITAN ELEMENTARY	1416 Teachers- Other Instruction		\$485.00	\$485.00	
27114 Structure d Literacy and Early Literacy .	1000 Instruction	52210 FICA Payments	1010 Regular Education (PreK-12) Programs	040033 CAPITAN ELEMENTARY	1411 Teachers- Grades 1-12	\$185.00	\$179.51	\$364.51	
27114 Structure d Literacy and Early Literacy .	1000 Instruction	52210 FICA Payments	2000 Special Programs	040033 CAPITAN ELEMENTARY	1412 Teachers- Special Education	\$16.00	\$58.72	\$74.72	
27114 Structure d Literacy and Early Literacy .	1000 Instruction	52220 Medicare Payments	1010 Regular Education (PreK-12) Programs	040033 CAPITAN ELEMENTARY	1411 Teachers- Grades 1-12	\$44.00	\$54.39	\$98.39	
27114 Structure d Literacy and Early Literacy .	1000 Instruction	52220 Medicare Payments	2000 Special Programs	040033 CAPITAN ELEMENTARY	1412 Teachers- Special Education	\$4.00	\$13.47	\$17.47	
27114 Structure d Literacy and Early Literacy .	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (PreK-12) Programs	040033 CAPITAN ELEMENTARY	0000 No Job Class	\$10,043.00	\$661.33	\$10,704.33	
Sub Total							\$0.00		
Indirect Cost									
DOC. TOTAL							\$0.00		

**Justification:**

Payroll Expenses

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: 7/8/2024

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	7/7/2024 4:01:59 PM
Vance Lee	Superintendent	7/8/2024 9:04:59 AM
Jamie Shepperd	Local / Governance Board	7/8/2024 9:32:16 AM

# Capitan Municipal Schools

## ALL FUNDS

From Date: 7/1/2023 To Date: 6/30/2024

Fiscal Year: 2023-2024

- 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
26107.1000.52220.1010.040034.1711	MEDICARE PAYMENTS	\$0.00	\$81.00	\$81.00	\$81.00	\$81.00	\$0.00	\$0.00	0.00%
26107.1000.52220.1010.040036.1411	MEDICARE PAYMENTS	\$0.00	\$9.00	\$9.00	\$8.02	\$8.02	\$0.98	\$0.00	10.89%
26107.1000.52220.1010.040036.1711	MEDICARE PAYMENTS	\$0.00	\$81.00	\$81.00	\$81.00	\$81.00	\$0.00	\$0.00	0.00%
26107.1000.52311.1010.040033.1711	HEALTH AND MEDICAL PREMIUMS	\$0.00	\$2,106.00	\$2,106.00	\$2,106.00	\$2,106.00	\$0.00	\$0.00	0.00%
26107.1000.52312.1010.040033.1711	LIFE	\$0.00	\$7.00	\$7.00	\$7.00	\$7.00	\$0.00	\$0.00	0.00%
26107.1000.52312.1010.040034.1711	LIFE	\$0.00	\$2.00	\$2.00	\$2.00	\$2.00	\$0.00	\$0.00	0.00%
26107.1000.52312.1010.040036.1711	LIFE	\$0.00	\$2.00	\$2.00	\$2.00	\$2.00	\$0.00	\$0.00	0.00%
26107.1000.52313.1010.040033.1711	DENTAL	\$0.00	\$103.00	\$103.00	\$103.00	\$103.00	\$0.00	\$0.00	0.00%
26107.1000.52314.1010.040033.1711	VISION	\$0.00	\$13.00	\$13.00	\$13.00	\$13.00	\$0.00	\$0.00	0.00%
26107.1000.52720.0001.040036.1411	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.00	\$0.00	\$0.00	\$0.34	\$0.34	(\$0.34)	\$0.00	0.00%
26107.1000.53330.0003.040036.0000	PROFESSIONAL DEVELOPMENT	\$0.00	\$3,000.00	\$3,000.00	\$3,078.46	\$3,078.46	(\$78.46)	\$0.00	-2.62%
26107.1000.53711.1010.040033.0000	OTHER CHARGES	\$1,040.00	\$0.00	\$1,040.00	\$0.00	\$0.00	\$1,040.00	\$0.00	100.00%
26107.1000.53711.1010.040034.0000	OTHER CHARGES	\$260.00	\$0.00	\$260.00	\$0.00	\$0.00	\$260.00	\$0.00	100.00%
26107.1000.53711.1010.040036.0000	OTHER CHARGES	\$259.00	\$0.00	\$259.00	\$0.00	\$0.00	\$259.00	\$0.00	100.00%
26107.1000.56118.0001.040034.0000	GENERAL SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$0.00	\$897.75	\$897.75	(\$897.75)	\$0.00	0.00%
26107.1000.56118.0001.040036.0000	GENERAL SUPPLIES AND MATERIALS	\$0.00	\$5,000.00	\$5,000.00	\$7,520.53	\$7,520.53	(\$2,520.53)	\$0.00	-50.41%
26107.1000.56118.0002.040033.0000	GENERAL SUPPLIES AND MATERIALS	\$0.00	\$1,000.00	\$1,000.00	\$8.42	\$8.42	\$991.58	\$0.00	99.16%
26107.1000.56118.0003.040036.0000	GENERAL SUPPLIES AND MATERIALS	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	100.00%
26107.1000.56119.0001.040036.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$0.00	\$5,000.00	\$5,000.00	\$3,407.52	\$3,407.52	\$1,592.48	\$0.00	31.85%
26107.1000.56119.0003.040036.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	100.00%
	FUNCTION: INSTRUCTION - 1000	\$282,600.00	\$22,500.00	\$305,100.00	\$301,602.12	\$301,602.12	\$3,497.88	\$0.00	1.15%
	FUND: REC/DISTRICT ED FELLOWS - 26107	\$282,600.00	\$22,500.00	\$305,100.00	\$301,602.12	\$301,602.12	\$3,497.88	\$0.00	1.15%
27107.2200.56114.0000.040000.0000	LIBRARY AND AUDIO-VISUAL	\$7,825.00	\$12,504.00	\$20,329.00	\$0.00	\$0.00	\$20,329.00	\$0.00	100.00%
	FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200	\$7,825.00	\$12,504.00	\$20,329.00	\$0.00	\$0.00	\$20,329.00	\$0.00	100.00%
	FUND: GO BOND LIBRARY - 27107	\$7,825.00	\$12,504.00	\$20,329.00	\$0.00	\$0.00	\$20,329.00	\$0.00	100.00%
27109.1000.56107.1010.040000.0000	INSTRUCTIONAL MATERIALS CREDIT - 70% TEXTBOOKS	\$9,224.74	\$0.00	\$9,224.74	\$0.00	\$0.00	\$9,224.74	\$0.00	100.00%
	FUNCTION: INSTRUCTION - 1000	\$9,224.74	\$0.00	\$9,224.74	\$0.00	\$0.00	\$9,224.74	\$0.00	100.00%
	FUND: INSTRUCTIONAL MATS - GAA OF 2019 - 27109	\$9,224.74	\$0.00	\$9,224.74	\$0.00	\$0.00	\$9,224.74	\$0.00	100.00%
27114.1000.51300.0000.040033.1611	ADDITIONAL COMPENSATION	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00	\$0.00	0.00%
27114.1000.51300.1010.040033.1411	ADDITIONAL COMPENSATION	\$1,250.00	\$9,780.00	\$11,030.00	\$11,030.00	\$11,030.00	\$0.00	\$0.00	0.00%
27114.1000.51300.2000.040033.1412	ADDITIONAL COMPENSATION	\$250.00	\$970.00	\$1,220.00	\$1,220.00	\$1,220.00	\$0.00	\$0.00	0.00%
27114.1000.51300.4020.040033.1416	ADDITIONAL COMPENSATION	\$0.00	\$485.00	\$485.00	\$485.00	\$485.00	\$0.00	\$0.00	0.00%

# Capitan Municipal Schools

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From Date: 7/1/2023 To Date: 6/30/2024

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
27114.1000.5211.0000.040033.1611	EDUCATIONAL RETIREMENT	\$46.00	(\$0.62)	\$45.38	\$45.38	\$45.38	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5211.1010.040033.1411	EDUCATIONAL RETIREMENT	\$227.00	\$345.00	\$572.00	\$572.00	\$572.00	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5211.2000.040033.1412	EDUCATIONAL RETIREMENT	\$46.00	\$0.00	\$46.00	\$46.00	\$46.00	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5212.0000.040033.1611	ERA - RETIREE HEALTH	\$5.00	\$0.00	\$5.00	\$5.00	\$5.00	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5212.1010.040033.1411	ERA - RETIREE HEALTH	\$25.00	\$38.00	\$63.00	\$63.00	\$63.00	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5212.2000.040033.1412	ERA - RETIREE HEALTH	\$5.00	\$0.00	\$5.00	\$5.00	\$5.00	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5220.0000.040033.1611	FICA PAYMENTS	\$16.00	(\$0.50)	\$15.50	\$15.50	\$15.50	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5220.1010.040033.1411	FICA PAYMENTS	\$78.00	\$286.51	\$364.51	\$364.51	\$364.51	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5220.2000.040033.1412	FICA PAYMENTS	\$16.00	\$58.72	\$74.72	\$74.72	\$74.72	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5220.0000.040033.1611	MEDICARE PAYMENTS	\$4.00	(\$0.37)	\$3.63	\$3.63	\$3.63	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5220.1010.040033.1411	MEDICARE PAYMENTS	\$19.00	\$79.39	\$98.39	\$98.39	\$98.39	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5220.2000.040033.1412	MEDICARE PAYMENTS	\$4.00	\$13.47	\$17.47	\$17.47	\$17.47	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5231.1010.040033.1411	HEALTH AND MEDICAL PREMIUMS	\$200.00	(\$200.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5231.1010.040033.1411	LIFE	\$1.00	(\$1.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5231.2000.040033.1412	LIFE	\$1.00	(\$1.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5231.3010.040033.1411	DENTAL	\$13.00	(\$13.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5231.4010.040033.1411	VISION	\$1.00	(\$1.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5272.1010.040033.1411	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.00	\$0.07	\$0.07	\$0.07	\$0.07	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5330.1010.040033.0000	PROFESSIONAL DEVELOPMENT	\$10,000.00	(\$10,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5611.1010.040033.0000	GENERAL SUPPLIES AND MATERIALS	\$10,043.00	\$661.33	\$10,704.33	\$10,704.33	\$10,704.33	\$0.00	\$0.00	\$0.00	0.00%
27114.1000.5611.9010.040033.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$2,500.00	(\$2,500.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: INSTRUCTION - 1000	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	0.00%
	FUND: STRUCTURED LITERACY AND EARLY LITERACY - 27114	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	0.00%
27149.1000.5110.1010.040992.1414	SALARIES EXPENSE	\$164,400.00	\$0.00	\$164,400.00	\$94,962.90	\$94,962.90	\$69,437.10	\$0.00	\$69,437.10	42.24%
27149.1000.5110.1010.040992.1714	SALARIES EXPENSE	\$66,000.00	\$0.00	\$66,000.00	\$44,722.87	\$44,722.87	\$21,277.13	\$0.00	\$21,277.13	32.28%
27149.1000.5130.1010.040992.1414	ADDITIONAL COMPENSATION	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%
27149.1000.5130.1010.040992.1714	ADDITIONAL COMPENSATION	\$0.00	\$2,500.00	\$2,500.00	\$2,354.98	\$2,354.98	\$145.02	\$0.00	\$145.02	5.80%
27149.1000.5211.1010.040992.1414	EDUCATIONAL RETIREMENT	\$29,838.60	\$0.00	\$29,838.60	\$17,326.63	\$17,326.63	\$12,511.97	\$0.00	\$12,511.97	41.93%
27149.1000.5211.1010.040992.1714	EDUCATIONAL RETIREMENT	\$11,979.00	\$0.00	\$11,979.00	\$8,544.63	\$8,544.63	\$3,434.37	\$0.00	\$3,434.37	28.67%
27149.1000.5212.1010.040992.1414	ERA - RETIREE HEALTH	\$3,288.00	\$0.00	\$3,288.00	\$1,909.31	\$1,909.31	\$1,378.69	\$0.00	\$1,378.69	41.93%
27149.1000.5212.1010.040992.1714	ERA - RETIREE HEALTH	\$1,320.00	\$0.00	\$1,320.00	\$941.63	\$941.63	\$378.37	\$0.00	\$378.37	28.66%
27149.1000.5220.1010.040992.1414	FICA PAYMENTS	\$7,013.13	\$0.00	\$7,013.13	\$5,718.81	\$5,718.81	\$1,294.32	\$0.00	\$1,294.32	18.46%
27149.1000.5220.1010.040992.1714	FICA PAYMENTS	\$2,708.07	\$0.00	\$2,708.07	\$2,708.07	\$2,708.07	\$0.00	\$0.00	\$0.00	0.00%
27149.1000.5220.1010.040992.1414	MEDICARE PAYMENTS	\$2,296.80	\$0.00	\$2,296.80	\$1,337.54	\$1,337.54	\$959.26	\$0.00	\$959.26	41.77%