



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 11/14/2025


Re: 24106 BAR

Message

Attached is a Maintenance BAR for fund 24106, Entitlement IDEA B.

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



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: 040-000-2526-0006-M

Fund Type: Flowthrough

Adjustment Type: Maintenance

Fiscal Year: 2025-2026

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

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
24106 Entitlement IDEA-B	1000 Instruction	51100 Salaries Expense	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education	\$79,506.00	(\$13,466.00)	\$66,040.00	
24106 Entitlement IDEA-B	1000 Instruction	51100 Salaries Expense	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education	\$25,741.00	\$13,466.00	\$39,207.00	
Sub Total							\$0.00		
Indirect Cost									
DOC. TOTAL							\$0.00		

Justification:

Payroll 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

10/20/2025 2:42:10 PM

Capitan Municipal Schools

ALL FUNDS

Fiscal Year: 2025-2026

From Date: 7/1/2025

To Date: 6/30/2026

☐ 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
24101.1000.52111.1010.040034.1411	EDUCATIONAL RETIREMENT	\$1,210.00	\$0.00	\$1,210.00	\$0.00	\$0.00	\$1,210.00	\$0.00	\$1,210.00	100.00%
24101.1000.52111.1010.040036.1411	EDUCATIONAL RETIREMENT	\$3,774.00	\$0.00	\$3,774.00	\$721.36	\$721.36	\$3,052.64	\$3,606.80	(\$554.16)	-14.68%
24101.1000.52112.1010.040033.1411	ERA - RETIREE HEALTH	\$1,217.00	\$0.00	\$1,217.00	\$412.76	\$412.76	\$804.24	\$2,063.80	(\$1,259.56)	-103.50%
24101.1000.52112.1010.040034.1411	ERA - RETIREE HEALTH	\$835.00	\$0.00	\$835.00	\$0.00	\$0.00	\$835.00	\$0.00	\$835.00	100.00%
24101.1000.52112.1010.040036.1411	ERA - RETIREE HEALTH	\$416.00	\$0.00	\$416.00	\$79.48	\$79.48	\$336.52	\$397.40	(\$60.88)	-14.63%
24101.1000.52210.1010.040033.1411	FICA PAYMENTS	\$3,774.00	\$0.00	\$3,774.00	\$1,110.25	\$1,110.25	\$2,663.75	\$5,479.39	(\$2,815.64)	-74.61%
24101.1000.52210.1010.040034.1411	FICA PAYMENTS	\$2,589.00	\$0.00	\$2,589.00	\$0.00	\$0.00	\$2,589.00	\$0.00	\$2,589.00	100.00%
24101.1000.52210.1010.040036.1411	FICA PAYMENTS	\$1,289.00	\$0.00	\$1,289.00	\$244.40	\$244.40	\$1,044.60	\$1,221.99	(\$177.39)	-13.76%
24101.1000.52220.1010.040033.1411	MEDICARE PAYMENTS	\$691.00	\$0.00	\$691.00	\$259.66	\$259.66	\$431.34	\$1,281.40	(\$850.06)	-123.02%
24101.1000.52220.1010.040034.1411	MEDICARE PAYMENTS	\$605.00	\$0.00	\$605.00	\$0.00	\$0.00	\$605.00	\$0.00	\$605.00	100.00%
24101.1000.52220.1010.040036.1411	MEDICARE PAYMENTS	\$301.00	\$0.00	\$301.00	\$57.16	\$57.16	\$243.84	\$285.80	(\$41.96)	-13.94%
24101.1000.52311.1010.040033.1411	HEALTH AND MEDICAL PREMIUMS	\$4,504.05	\$0.00	\$4,504.05	\$4,159.60	\$4,159.60	\$344.45	\$20,798.00	(\$20,453.55)	-454.11%
24101.1000.52311.1010.040034.1411	HEALTH AND MEDICAL PREMIUMS	\$5,442.00	\$0.00	\$5,442.00	\$0.00	\$0.00	\$5,442.00	\$0.00	\$5,442.00	100.00%
24101.1000.52311.1010.040036.1411	HEALTH AND MEDICAL PREMIUMS	\$5,414.00	\$0.00	\$5,414.00	\$0.00	\$0.00	\$5,414.00	\$0.00	\$5,414.00	100.00%
24101.1000.52312.1010.040033.1411	LIFE	\$10.00	\$0.00	\$10.00	\$3.96	\$3.96	\$6.04	\$19.80	(\$13.76)	-137.60%
24101.1000.52312.1010.040034.1411	LIFE	\$6.00	\$0.00	\$6.00	\$0.00	\$0.00	\$6.00	\$0.00	\$6.00	100.00%
24101.1000.52312.1010.040036.1411	LIFE	\$6.00	\$0.00	\$6.00	\$0.68	\$0.68	\$5.32	\$3.40	\$1.92	32.00%
24101.1000.52313.1010.040033.1411	DENTAL	\$329.00	\$0.00	\$329.00	\$129.24	\$129.24	\$199.76	\$646.20	(\$446.44)	-135.70%
24101.1000.52313.1010.040034.1411	DENTAL	\$188.00	\$0.00	\$188.00	\$0.00	\$0.00	\$188.00	\$0.00	\$188.00	100.00%
24101.1000.52313.1010.040036.1411	DENTAL	\$188.00	\$0.00	\$188.00	\$35.28	\$35.28	\$152.72	\$176.40	(\$23.68)	-12.60%
24101.1000.52314.1010.040033.1411	VISION	\$49.00	\$0.00	\$49.00	\$22.92	\$22.92	\$26.08	\$114.60	(\$88.52)	-180.65%
24101.1000.52314.1010.040034.1411	VISION	\$28.00	\$0.00	\$28.00	\$0.00	\$0.00	\$28.00	\$0.00	\$28.00	100.00%
24101.1000.52314.1010.040036.1411	VISION	\$28.00	\$0.00	\$28.00	\$5.24	\$5.24	\$22.76	\$26.20	(\$3.44)	-12.29%
24101.1000.52720.1010.040033.1411	WORKER'S COMPENSATION EMPLOYER'S FEE	\$6.00	\$0.00	\$6.00	\$7.69	\$7.69	(\$1.69)	\$0.43	(\$2.12)	-35.33%
24101.1000.52720.1010.040034.1411	WORKER'S COMPENSATION EMPLOYER'S FEE	\$4.00	\$0.00	\$4.00	\$0.00	\$0.00	\$4.00	\$0.00	\$4.00	100.00%
24101.1000.52720.1010.040036.1411	WORKER'S COMPENSATION EMPLOYER'S FEE	\$4.00	\$0.00	\$4.00	\$1.44	\$1.44	\$2.56	\$0.07	\$2.49	62.25%
24101.1000.56118.1010.040000.0000	GENERAL SUPPLIES AND MATERIALS	\$9,000.00	\$0.00	\$9,000.00	\$5,356.62	\$5,356.62	\$3,643.38	\$100.00	\$3,543.38	39.37%
	FUNCTION: INSTRUCTION - 1000	\$154,257.88	\$0.00	\$154,257.88	\$40,967.90	\$40,967.90	\$113,289.98	\$178,022.49	(\$64,732.51)	-41.96%
24101.2200.53330.0000.040000.0000	PROFESSIONAL DEVELOPMENT	\$8,000.00	\$0.00	\$8,000.00	\$508.84	\$508.84	\$7,491.16	\$120.00	\$7,371.16	92.14%
	FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200	\$8,000.00	\$0.00	\$8,000.00	\$508.84	\$508.84	\$7,491.16	\$120.00	\$7,371.16	92.14%
	FUND: TITLE I - IASA - 24101	\$162,257.88	\$0.00	\$162,257.88	\$41,476.74	\$41,476.74	\$120,781.14	\$178,142.49	(\$57,361.35)	-35.35%
24106.1000.51100.2000.040033.1412	SALARIES EXPENSE	\$79,506.00	\$0.00	\$79,506.00	\$11,006.68	\$11,006.68	\$68,499.32	\$55,033.32	\$13,466.00	16.84%
24106.1000.51100.2000.040033.1712	INSTR ASSTS - SP. EDUCATION-EL	\$25,741.00	\$0.00	\$25,741.00	\$8,931.36	\$8,931.36	\$16,809.64	\$44,656.64	(\$27,847.00)	-108.18%