



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

# Memo

**To:** Board of Education

**From:** Jamie Shepperd

**Date:** 12/12/2024

**Re:** 24106 BAR


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## 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: 040-000-2425-0008-M

Fund Type: Flowthrough

Adjustment Type: Maintenance

Fiscal Year: 2024-2025

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: 07/01/2024	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
24106 Entitlement IDEA-B	1000 Instruction	51100 Salaries Expense	2000 Special Programs	040034 Capitan High	1412 Teachers-Special Education	\$60,000.00	(\$60,000.00)		(1.00)
24106 Entitlement IDEA-B	1000 Instruction	51100 Salaries Expense	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education	\$25,000.00	(\$2,831.68)	\$22,168.32	
24106 Entitlement IDEA-B	1000 Instruction	51100 Salaries Expense	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education	\$60,000.00	\$16,448.00	\$76,448.00	
24106 Entitlement IDEA-B	1000 Instruction	51100 Salaries Expense	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education	\$25,000.00	\$751.00	\$25,751.00	
24106 Entitlement IDEA-B	1000 Instruction	51100 Salaries Expense	2000 Special Programs	040036 Capitan Middle	1712 Instructional Assistants - Special Education	\$25,000.00	\$767.00	\$25,767.00	
24106 Entitlement IDEA-B	1000 Instruction	52111 Educational Retirement	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education	\$10,890.00	\$2,985.37	\$13,875.37	
24106 Entitlement IDEA-B	1000 Instruction	52111 Educational Retirement	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education	\$4,538.00	\$135.75	\$4,673.75	
24106 Entitlement IDEA-B	1000 Instruction	52111 Educational Retirement	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education	\$2,270.94	\$67.86	\$2,338.80	
24106 Entitlement IDEA-B	1000 Instruction	52111 Educational Retirement	2000 Special Programs	040036 Capitan Middle	1712 Instructional Assistants - Special Education		\$4,676.62	\$4,676.62	
24106 Entitlement IDEA-B	1000 Instruction	52112 ERA - Retiree Health	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education		\$1,529.04	\$1,529.04	
24106 Entitlement IDEA-B	1000 Instruction	52112 ERA - Retiree Health	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education		\$515.04	\$515.04	
24106 Entitlement IDEA-B	1000 Instruction	52112 ERA - Retiree Health	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education		\$257.76	\$257.76	

24106 Entitlement IDEA-B	1000 Instruction	52112 ERA - Retiree Health	2000 Special Programs	040036 Capitan Middle	1712 Instructional Assistants - Special Education		\$515.28	✓ \$515.28	
24106 Entitlement IDEA-B	1000 Instruction	52210 FICA Payments	2000 Special Programs	040033 Capitan Elementary	1412 Teachers- Special Education		\$4,051.57	✓ \$4,051.57	
24106 Entitlement IDEA-B	1000 Instruction	52210 FICA Payments	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education		\$1,596.71	✓ \$1,596.71	
24106 Entitlement IDEA-B	1000 Instruction	52210 FICA Payments	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education		\$796.80	✓ \$796.80	
24106 Entitlement IDEA-B	1000 Instruction	52210 FICA Payments	2000 Special Programs	040036 Capitan Middle	1712 Instructional Assistants - Special Education		\$1,436.88	✓ \$1,436.88	
24106 Entitlement IDEA-B	1000 Instruction	52220 Medicare Payments	2000 Special Programs	040033 Capitan Elementary	1412 Teachers- Special Education		\$947.61	✓ \$947.61	
24106 Entitlement IDEA-B	1000 Instruction	52220 Medicare Payments	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education		\$373.20	✓ \$373.20	
24106 Entitlement IDEA-B	1000 Instruction	52220 Medicare Payments	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education		\$186.48	✓ \$186.48	
24106 Entitlement IDEA-B	1000 Instruction	52220 Medicare Payments	2000 Special Programs	040036 Capitan Middle	1712 Instructional Assistants - Special Education		\$336.00	✓ \$336.00	
24106 Entitlement IDEA-B	1000 Instruction	52311 Health and Medical Premiums	2000 Special Programs	040033 Capitan Elementary	1412 Teachers- Special Education		\$13,349.28	✓ \$13,349.28	
24106 Entitlement IDEA-B	1000 Instruction	52311 Health and Medical Premiums	2000 Special Programs	040036 Capitan Middle	1712 Instructional Assistants - Special Education		\$9,743.76	✓ \$9,743.76	
24106 Entitlement IDEA-B	1000 Instruction	52312 Life	2000 Special Programs	040033 Capitan Elementary	1412 Teachers- Special Education		\$15.08	✓ \$15.08	
24106 Entitlement IDEA-B	1000 Instruction	52312 Life	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education		\$13.92	✓ \$13.92	
24106 Entitlement IDEA-B	1000 Instruction	52312 Life	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education		\$6.96	✓ \$6.96	
24106 Entitlement IDEA-B	1000 Instruction	52312 Life	2000 Special Programs	040036 Capitan Middle	1712 Instructional Assistants - Special Education		\$13.92	✓ \$13.92	
24106 Entitlement IDEA-B	1000 Instruction	52313 Dental	2000 Special Programs	040033 Capitan Elementary	1412 Teachers- Special Education		\$464.66	✓ \$464.66	
24106 Entitlement IDEA-B	1000 Instruction	52313 Dental	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education		\$134.88	✓ \$134.88	
24106 Entitlement IDEA-B	1000 Instruction	52313 Dental	2000 Special Programs	040036 Capitan Middle	1712 Instructional Assistants - Special Education		\$512.64	✓ \$512.64	

24106 Entitlement IDEA-B	1000 Instruction	52314 Vision	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education		\$84.06	✓ \$84.06	
24106 Entitlement IDEA-B	1000 Instruction	52314 Vision	2000 Special Programs	040036 Capitan Middle	1712 Instructional Assistants - Special Education		\$103.68	✓ \$103.68	
24106 Entitlement IDEA-B	1000 Instruction	52720 Workers Compensation Employer's Fee	2000 Special Programs	040033 Capitan Elementary	1412 Teachers-Special Education		\$4.60	✓ \$4.60	
24106 Entitlement IDEA-B	1000 Instruction	52720 Workers Compensation Employer's Fee	2000 Special Programs	040033 Capitan Elementary	1712 Instructional Assistants - Special Education		\$3.37	✓ \$3.37	
24106 Entitlement IDEA-B	1000 Instruction	52720 Workers Compensation Employer's Fee	2000 Special Programs	040034 Capitan High	1712 Instructional Assistants - Special Education		\$2.30	✓ \$2.30	
24106 Entitlement IDEA-B	1000 Instruction	52720 Workers Compensation Employer's Fee	2000 Special Programs	040036 Capitan Middle	1712 Instructional Assistants - Special Education		\$4.60	\$4.60	
Sub Total							\$0.00		(1.00)
Indirect Cost									
DOC. TOTAL							\$0.00		

**Justification:**

Transfer 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:

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	11/19/2024 1:48:48 PM

# Capitan Municipal Schools

## ALL FUNDS

Fiscal Year: 2024-2025

From Date: 7/1/2024 To Date: 11/30/2024

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
24101.1000.52210.1010.040034.1411	FICA PAYMENTS	\$2,440.00	\$0.00	\$2,440.00	\$0.00	\$0.00	\$2,440.00	\$0.00	100.00%
24101.1000.52210.1010.040036.1411	FICA PAYMENTS	\$2,440.00	\$0.00	\$2,440.00	\$1,175.64	\$1,175.64	\$1,264.36	\$3,526.91	(\$2,262.55) -92.73%
24101.1000.52220.1010.040033.1411	MEDICARE PAYMENTS	\$428.00	\$0.00	\$428.00	\$456.12	\$456.12	(\$28.12)	\$1,354.14	(\$1,382.26) -322.96%
24101.1000.52220.1010.040034.1411	MEDICARE PAYMENTS	\$571.00	\$0.00	\$571.00	\$0.00	\$0.00	\$571.00	\$0.00	100.00%
24101.1000.52220.1010.040036.1411	MEDICARE PAYMENTS	\$571.00	\$0.00	\$571.00	\$274.92	\$274.92	\$296.08	\$824.76	(\$528.68) -92.59%
24101.1000.52311.1010.040033.1411	HEALTH AND MEDICAL PREMIUMS	\$10,560.00	\$0.00	\$10,560.00	\$6,117.96	\$6,117.96	\$4,442.04	\$18,353.88	(\$13,911.84) -131.74%
24101.1000.52311.1010.040034.1411	HEALTH AND MEDICAL PREMIUMS	\$3,362.00	\$0.00	\$3,362.00	\$0.00	\$0.00	\$3,362.00	\$0.00	100.00%
24101.1000.52311.1010.040036.1411	HEALTH AND MEDICAL PREMIUMS	\$3,362.00	\$0.00	\$3,362.00	\$0.00	\$0.00	\$3,362.00	\$0.00	100.00%
24101.1000.52312.1010.040033.1411	LIFE	\$8.00	\$0.00	\$8.00	\$6.96	\$6.96	\$1.04	\$20.88	(\$19.84) -248.00%
24101.1000.52312.1010.040034.1411	LIFE	\$8.00	\$0.00	\$8.00	\$0.00	\$0.00	\$8.00	\$0.00	100.00%
24101.1000.52312.1010.040036.1411	LIFE	\$8.00	\$0.00	\$8.00	\$3.48	\$3.48	\$4.52	\$10.44	(\$5.92) -74.00%
24101.1000.52313.1010.040033.1411	DENTAL	\$351.00	\$0.00	\$351.00	\$201.54	\$201.54	\$149.46	\$604.62	(\$455.16) -129.68%
24101.1000.52313.1010.040034.1411	DENTAL	\$351.00	\$0.00	\$351.00	\$0.00	\$0.00	\$351.00	\$0.00	100.00%
24101.1000.52313.1010.040036.1411	DENTAL	\$351.00	\$0.00	\$351.00	\$169.62	\$169.62	\$181.38	\$508.86	(\$327.48) -93.30%
24101.1000.52314.1010.040033.1411	VISION	\$57.00	\$0.00	\$57.00	\$37.86	\$37.86	\$19.14	\$113.58	(\$94.44) -165.68%
24101.1000.52314.1010.040034.1411	VISION	\$57.00	\$0.00	\$57.00	\$0.00	\$0.00	\$57.00	\$0.00	100.00%
24101.1000.52314.1010.040036.1411	VISION	\$57.00	\$0.00	\$57.00	\$26.22	\$26.22	\$30.78	\$78.66	(\$47.88) -84.00%
24101.1000.52720.1010.040033.1411	WORKER'S COMPENSATION EMPLOYER'S FEE	\$2.00	\$0.00	\$2.00	\$8.82	\$8.82	(\$6.82)	\$0.00	(\$6.82) -341.00%
24101.1000.52720.1010.040034.1411	WORKER'S COMPENSATION EMPLOYER'S FEE	\$3.00	\$0.00	\$3.00	\$0.00	\$0.00	\$3.00	\$0.00	100.00%
24101.1000.52720.1010.040036.1411	WORKER'S COMPENSATION EMPLOYER'S FEE	\$3.00	\$0.00	\$3.00	\$4.56	\$4.56	(\$1.56)	\$0.00	(\$1.56) -52.00%
24101.1000.55330.1010.040000.0000	PROFESSIONAL DEVELOPMENT MATERIALS	\$0.00	\$0.00	\$0.00	\$312.18	\$312.18	(\$312.18)	\$0.00	(\$312.18) 0.00%
24101.1000.56118.1010.040000.0000	GENERAL SUPPLIES AND MATERIALS	\$9,127.00	\$0.00	\$9,127.00	\$5,587.49	\$5,587.49	\$3,539.51	\$1,874.50	\$1,665.01 18.24%
24101.1000.56119.1010.040000.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$31,906.00	\$0.00	\$31,906.00	\$0.00	\$0.00	\$31,906.00	\$0.00	\$31,906.00 100.00%
	FUNCTION: INSTRUCTION - 1000	\$307,148.00	\$0.00	\$307,148.00	\$81,947.96	\$81,947.96	\$225,200.04	\$229,904.23	(\$4,704.19) -1.53%
24101.2100.53330.2000.040000.0000	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$119.00	\$119.00	(\$119.00)	\$0.00	(\$119.00) 0.00%
	FUNCTION: SUPPORT SERVICES-STUDENTS - 2100	\$0.00	\$0.00	\$0.00	\$119.00	\$119.00	(\$119.00)	\$0.00	(\$119.00) 0.00%
24106.1000.51100.2000.040033.1412	FUND: TITLE I - IASA - 24101 SALARIES EXPENSE	\$307,148.00	\$0.00	\$307,148.00	\$82,066.96	\$82,066.96	\$225,081.04	\$229,904.23	(\$4,823.19) -1.57%
24106.1000.51100.2000.040033.1712	INSTR. ASSTS. - SP. EDUCATION-EL	\$60,000.00	\$0.00	\$60,000.00	\$19,111.98	\$19,111.98	\$40,888.02	\$57,336.02	(\$16,448.00) -27.41%
24106.1000.51100.2000.040034.1412	SALARIES EXPENSE	\$25,000.00	\$0.00	\$25,000.00	\$6,437.76	\$6,437.76	\$18,562.24	\$19,313.24	(\$751.00) -3.00%
24106.1000.51100.2000.040034.1712	INSTR. ASSTS. - SP. EDUCATION-HS	\$25,000.00	\$0.00	\$25,000.00	\$3,221.40	\$3,221.40	\$21,778.60	\$9,664.22	\$12,114.38 48.46%
24106.1000.51100.2000.040036.1412	SALARIES EXPENSE	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00 100.00%
24106.1000.51100.2000.040036.1712	INSTR. ASSTS. - SP. EDUCATION-MS	\$25,000.00	\$0.00	\$25,000.00	\$6,441.78	\$6,441.78	\$18,558.22	\$19,325.22	(\$767.00) -3.07%

# Capitan Municipal Schools

## ALL FUNDS

Fiscal Year: 2024-2025

From Date: 7/1/2024 To Date: 11/30/2024

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
24106.1000.51300.2000.040034.1712	ADDITIONAL COMPENSATION	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00	\$225.00	\$0.00	\$225.00	100.00%
24106.1000.51300.2000.040036.1712	ADDITIONAL COMPENSATION	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00	\$225.00	\$0.00	\$225.00	100.00%
24106.1000.52111.2000.040033.1412	EDUCATIONAL RETIREMENT	\$10,890.00	\$0.00	\$10,890.00	\$3,468.84	\$3,468.84	\$7,421.16	\$10,406.53	(\$2,985.37)	-27.41%
24106.1000.52111.2000.040033.1712	EDUCATIONAL RETIREMENT	\$4,538.00	\$0.00	\$4,538.00	\$1,168.44	\$1,168.44	\$3,369.56	\$3,505.31	(\$135.75)	-2.99%
24106.1000.52111.2000.040034.1712	EDUCATIONAL RETIREMENT	\$2,270.94	\$0.00	\$2,270.94	\$584.70	\$584.70	\$1,686.24	\$1,754.10	(\$67.86)	-2.99%
24106.1000.52112.2000.040036.1712	EDUCATIONAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$1,169.16	\$1,169.16	(\$1,169.16)	\$3,507.46	(\$4,676.62)	0.00%
24106.1000.52112.2000.040033.1412	ERA - RETIREE HEALTH	\$0.00	\$0.00	\$0.00	\$382.26	\$382.26	(\$382.26)	\$1,146.78	(\$1,529.04)	0.00%
24106.1000.52112.2000.040033.1712	ERA - RETIREE HEALTH	\$0.00	\$0.00	\$0.00	\$128.76	\$128.76	(\$128.76)	\$386.28	(\$515.04)	0.00%
24106.1000.52112.2000.040034.1712	ERA - RETIREE HEALTH	\$0.00	\$0.00	\$0.00	\$64.44	\$64.44	(\$64.44)	\$193.32	(\$257.76)	0.00%
24106.1000.52112.2000.040036.1712	ERA - RETIREE HEALTH	\$0.00	\$0.00	\$0.00	\$128.82	\$128.82	(\$128.82)	\$386.46	(\$515.28)	0.00%
24106.1000.52210.2000.040033.1412	FICA PAYMENTS	\$0.00	\$0.00	\$0.00	\$990.13	\$990.13	(\$990.13)	\$3,061.44	(\$4,051.57)	0.00%
24106.1000.52210.2000.040033.1712	FICA PAYMENTS	\$0.00	\$0.00	\$0.00	\$399.18	\$399.18	(\$399.18)	\$1,197.53	(\$1,596.71)	0.00%
24106.1000.52210.2000.040034.1712	FICA PAYMENTS	\$0.00	\$0.00	\$0.00	\$199.20	\$199.20	(\$199.20)	\$597.60	(\$796.80)	0.00%
24106.1000.52210.2000.040036.1712	FICA PAYMENTS	\$0.00	\$0.00	\$0.00	\$359.22	\$359.22	(\$359.22)	\$1,077.66	(\$1,436.88)	0.00%
24106.1000.52220.2000.040033.1412	MEDICARE PAYMENTS	\$0.00	\$0.00	\$0.00	\$231.57	\$231.57	(\$231.57)	\$716.04	(\$947.61)	0.00%
24106.1000.52220.2000.040033.1712	MEDICARE PAYMENTS	\$0.00	\$0.00	\$0.00	\$93.30	\$93.30	(\$93.30)	\$279.90	(\$373.20)	0.00%
24106.1000.52220.2000.040034.1712	MEDICARE PAYMENTS	\$0.00	\$0.00	\$0.00	\$46.62	\$46.62	(\$46.62)	\$139.86	(\$186.48)	0.00%
24106.1000.52220.2000.040036.1712	MEDICARE PAYMENTS	\$0.00	\$0.00	\$0.00	\$84.00	\$84.00	(\$84.00)	\$252.00	(\$336.00)	0.00%
24106.1000.52311.2000.040033.1412	HEALTH AND MEDICAL PREMIUMS	\$0.00	\$0.00	\$0.00	\$4,042.38	\$4,042.38	(\$4,042.38)	\$9,306.90	(\$13,349.28)	0.00%
24106.1000.52311.2000.040036.1712	HEALTH AND MEDICAL PREMIUMS	\$0.00	\$0.00	\$0.00	\$2,435.94	\$2,435.94	(\$2,435.94)	\$7,307.82	(\$9,743.76)	0.00%
24106.1000.52312.2000.040033.1412	LIFE	\$0.00	\$0.00	\$0.00	\$4.64	\$4.64	(\$4.64)	\$10.44	(\$15.08)	0.00%
24106.1000.52312.2000.040033.1712	LIFE	\$0.00	\$0.00	\$0.00	\$3.48	\$3.48	(\$3.48)	\$10.44	(\$13.92)	0.00%
24106.1000.52312.2000.040034.1712	LIFE	\$0.00	\$0.00	\$0.00	\$1.74	\$1.74	(\$1.74)	\$5.22	(\$6.96)	0.00%
24106.1000.52313.2000.040036.1712	LIFE	\$0.00	\$0.00	\$0.00	\$3.48	\$3.48	(\$3.48)	\$10.44	(\$13.92)	0.00%
24106.1000.52313.2000.040033.1412	DENTAL	\$0.00	\$0.00	\$0.00	\$140.66	\$140.66	(\$140.66)	\$324.00	(\$464.56)	0.00%
24106.1000.52313.2000.040034.1712	DENTAL	\$0.00	\$0.00	\$0.00	\$33.72	\$33.72	(\$33.72)	\$101.16	(\$134.88)	0.00%
24106.1000.52313.2000.040036.1712	DENTAL	\$0.00	\$0.00	\$0.00	\$128.16	\$128.16	(\$128.16)	\$384.48	(\$512.64)	0.00%
24106.1000.52314.2000.040033.1412	VISION	\$0.00	\$0.00	\$0.00	\$25.74	\$25.74	(\$25.74)	\$58.32	(\$84.06)	0.00%
24106.1000.52314.2000.040036.1712	VISION	\$0.00	\$0.00	\$0.00	\$25.92	\$25.92	(\$25.92)	\$77.76	(\$103.68)	0.00%
24106.1000.52720.2000.040033.1412	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.00	\$0.00	\$0.00	\$4.60	\$4.60	(\$4.60)	\$0.00	(\$4.60)	0.00%
24106.1000.52720.2000.040033.1712	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.00	\$0.00	\$0.00	\$3.37	\$3.37	(\$3.37)	\$0.00	(\$3.37)	0.00%
24106.1000.52720.2000.040034.1712	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.00	\$0.00	\$0.00	\$2.30	\$2.30	(\$2.30)	\$0.00	(\$2.30)	0.00%
24106.1000.52720.2000.040036.1712	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.00	\$0.00	\$0.00	\$4.60	\$4.60	(\$4.60)	\$0.00	(\$4.60)	0.00%
FUNCTION: INSTRUCTION - 1000		\$273,148.94	\$0.00	\$273,148.94	\$51,572.29	\$51,572.29	\$221,576.65	\$151,843.95	\$69,732.70	25.53%