



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 8/13/2026

Re: 22000 BAR

Message

Attached is a Maintenance BAR for fund 22000, Athletics.

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: 040-000-2526-0064-M
Fund Type: General Fund / Capital
Outlay / Debt Service
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: 2025-07-01	To: 2026-06-30
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
22000 Athletics	1000 Instruction	53711 Other Charges	9000 Co-Curricular and Extra-Curricular Activities	040034 Capitan High	0000 No Job Class	\$6,344.00	(\$342.53)	\$6,001.47	
22000 Athletics	1000 Instruction	55915 Other Contract Services	9000 Co-Curricular and Extra-Curricular Activities	040036 Capitan Middle	0000 No Job Class	\$10,400.00	(\$5,390.00)	\$5,010.00	
22000 Athletics	1000 Instruction	51300 Additional Compensation	9000 Co-Curricular and Extra-Curricular Activities	040034 Capitan High	1618 Athletics Salaries	\$150.00	\$30.00	\$180.00	
22000 Athletics	1000 Instruction	52111 Educational Retirement	9000 Co-Curricular and Extra-Curricular Activities	040034 Capitan High	1618 Athletics Salaries	\$27.00	\$5.67	\$32.67	
22000 Athletics	1000 Instruction	52112 ERA - Retiree Health	9000 Co-Curricular and Extra-Curricular Activities	040034 Capitan High	1618 Athletics Salaries		\$3.59	\$3.59	
22000 Athletics	1000 Instruction	52210 FICA Payments	9000 Co-Curricular and Extra-Curricular Activities	040034 Capitan High	1618 Athletics Salaries	\$9.00	\$0.84	\$9.84	
22000 Athletics	1000 Instruction	52220 Medicare Payments	9000 Co-Curricular and Extra-Curricular Activities	040034 Capitan High	1618 Athletics Salaries	\$2.00	\$0.30	\$2.30	
22000 Athletics	1000 Instruction	55915 Other Contract Services	9000 Co-Curricular and Extra-Curricular Activities	040034 Capitan High	0000 No Job Class	\$16,112.65	\$5,692.13	\$21,804.78	
Sub Total							\$0.00		
Indirect Cost									
DOC. TOTAL							\$0.00		

Justification:

EOY 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

7/29/2026 2:44:34 PM

Capitan Municipal Schools

ALL FUNDS

Fiscal Year: 2025-2026

From Date: 7/1/2025 To Date: 6/30/2026

☒ Filter Encumbrance Detail by Date Range

☐ Include pre encumbrance
☐ Exclude inactive accounts with zero balance

☐ Print accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
13000 2700 52311 0000 040000 1622	HEALTH AND MEDICAL PREMIUMS	\$20,596.00	\$0.00	\$20,596.00	\$0.00	\$0.00	\$20,596.00	\$0.00	\$20,596.00	100.00%
13000 2700 52312 0000 040000 1113	LIFE	\$6.00	\$0.00	\$6.00	\$5.40	\$5.40	\$0.60	\$0.00	\$0.60	10.00%
13000 2700 52312 0000 040000 1114	LIFE	\$2.00	\$0.16	\$2.16	\$2.16	\$2.16	\$0.00	\$0.00	\$0.00	0.00%
13000 2700 52312 0000 040000 1217	LIFE	\$4.00	\$0.00	\$4.00	\$3.60	\$3.60	\$0.40	\$0.00	\$0.40	10.00%
13000 2700 52312 0000 040000 1622	LIFE	\$27.00	\$0.00	\$27.00	\$13.92	\$13.92	\$13.08	\$0.00	\$13.08	48.44%
13000 2700 52313 0000 040000 1113	DENTAL	\$322.00	\$0.00	\$322.00	\$180.58	\$180.58	\$141.42	\$0.00	\$141.42	43.92%
13000 2700 52313 0000 040000 1217	DENTAL	\$203.00	\$0.00	\$203.00	\$164.88	\$164.88	\$38.12	\$0.00	\$38.12	18.78%
13000 2700 52313 0000 040000 1622	DENTAL	\$951.00	\$0.00	\$951.00	\$0.00	\$0.00	\$951.00	\$0.00	\$951.00	100.00%
13000 2700 52314 0000 040000 1113	VISION	\$52.00	\$0.00	\$52.00	\$31.40	\$31.40	\$20.60	\$0.00	\$20.60	39.62%
13000 2700 52314 0000 040000 1114	VISION	\$33.00	\$0.00	\$33.00	\$0.00	\$0.00	\$33.00	\$0.00	\$33.00	100.00%
13000 2700 52314 0000 040000 1217	VISION	\$0.00	\$26.10	\$26.10	\$26.10	\$26.10	\$0.00	\$0.00	\$0.00	0.00%
13000 2700 52314 0000 040000 1622	VISION	\$105.00	\$0.00	\$105.00	\$0.00	\$0.00	\$105.00	\$0.00	\$105.00	100.00%
13000 2700 52720 0000 040000 1113	WORKER'S COMPENSATION EMPLOYER'S FEE	\$6.00	\$0.00	\$6.00	\$4.74	\$4.74	\$1.26	\$0.00	\$1.26	21.00%
13000 2700 52720 0000 040000 1114	WORKER'S COMPENSATION EMPLOYER'S FEE	\$1.00	\$0.24	\$1.24	\$1.24	\$1.24	\$0.00	\$0.00	\$0.00	0.00%
13000 2700 52720 0000 040000 1217	WORKER'S COMPENSATION EMPLOYER'S FEE	\$3.00	\$0.24	\$3.24	\$3.24	\$3.24	\$0.00	\$0.00	\$0.00	0.00%
13000 2700 52720 0000 040000 1622	WORKER'S COMPENSATION EMPLOYER'S FEE OTHER CHARGES	\$42.00	\$16.85	\$58.85	\$58.85	\$58.85	\$0.00	\$0.00	\$0.00	0.00%
13000 2700 53711 0000 040000 0000	ELECTRICITY	\$1,000.00	\$0.00	\$1,000.00	\$650.00	\$650.00	\$350.00	\$0.00	\$350.00	35.00%
13000 2700 54411 0000 040000 0000	BUILDING HEAT/NATURAL GAS	\$2,000.00	\$0.00	\$2,000.00	\$1,355.83	\$1,355.83	\$644.17	\$0.00	\$644.17	0.00%
13000 2700 54412 0000 040000 0000	WATER/SEWAGE	\$600.00	\$0.00	\$600.00	\$512.48	\$512.48	\$87.52	\$0.00	\$87.52	14.59%
13000 2700 54416 0000 040000 0000	COMMUNICATIONS	\$726.00	\$66.00	\$792.00	\$792.00	\$792.00	\$0.00	\$0.00	\$0.00	0.00%
13000 2700 54610 0000 040000 0000	RENTS & LEASES	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	0.00%
13000 2700 55200 0000 040000 0000	PROPERTY / LIABILITY INSURANCE	\$14,295.00	\$115.88	\$14,410.88	\$14,410.88	\$14,410.88	\$0.00	\$0.00	\$0.00	0.00%
13000 2700 55813 0000 040000 0000	EMPLOYEE TRAVEL	\$700.00	\$0.00	\$700.00	\$279.98	\$279.98	\$420.02	\$344.55	\$75.47	10.78%
13000 2700 55816 0000 040000 0000	BUS DRIVER IN-SERVICE TRAINING	\$650.00	\$218.53	\$868.53	\$868.53	\$868.53	\$0.00	\$0.00	\$0.00	0.00%
13000 2700 55915 0000 040000 0000	OTHER CONTRACT SERVICES	\$43,800.00	\$5,186.74	\$48,986.74	\$30,649.08	\$30,649.08	\$18,337.66	\$18,337.66	\$0.00	0.00%
13000 2700 55916 0000 040000 0000	BUS INSPECTIONS	\$1,750.00	\$0.00	\$1,750.00	\$1,540.48	\$1,540.48	\$209.52	\$0.00	\$209.52	11.97%
13000 2700 56118 0000 040000 0000	GENERAL SUPPLIES & MATERIALS	\$12,539.00	\$0.00	\$12,539.00	\$12,956.69	\$12,956.69	(\$417.69)	\$79.60	(\$497.29)	-3.97%
13000 2700 56119 0000 040000 0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$12,000.00	\$3,158.06	\$15,158.06	\$5,158.06	\$5,158.06	\$10,000.00	\$0.00	\$10,000.00	65.97%
13000 2700 56212 0000 040000 0000	DIESEL FUEL	\$47,000.00	(\$19,239.17)	\$27,760.83	\$24,468.88	\$24,468.88	\$3,291.95	\$0.00	\$3,291.95	11.86%
13000 2700 57331 0000 040000 0000	FIXED ASSETS (\$5000 & OVER)	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	100.00%
FUNCTION: STUDENT TRANSPORTATION - 2700										
FUND: PUPIL TRANSPORTATION - 13000										
14000 1000 56107 1010 040000 0000	INSTRUCTIONAL MATERIALS - CREDIT	\$4,672.00	\$0.00	\$4,672.00	\$0.00	\$0.00	\$4,672.00	\$0.00	\$4,672.00	100.00%

Capitan Municipal Schools

ALL FUNDS

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☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: INSTRUCTION - 1000										
FUND: TOTAL INSTRUCTIONAL MATERIALS SUBFUND - 14000		\$4,672.00	\$0.00	\$4,672.00	\$0.00	\$0.00	\$4,672.00	\$0.00	\$4,672.00	100.00%
15200 1000 56118 1010 0400000 0000	GENERAL SUPPLIES AND MATERIALS	\$55,314.91	\$0.00	\$55,314.91	\$0.00	\$0.00	\$55,314.91	\$0.00	\$55,314.91	100.00%
15200 1000 56119 1010 0400000 0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$55,314.91	\$0.00	\$55,314.91	\$0.00	\$0.00	\$55,314.91	\$0.00	\$55,314.91	100.00%
15200 1000 57331 1010 0400000 0000	FIXED ASSETS (MORE THAN \$5,000)	\$55,314.91	\$0.00	\$55,314.91	\$0.00	\$0.00	\$55,314.91	\$0.00	\$55,314.91	100.00%
FUNCTION: INSTRUCTION - 1000										
15200 2300 53712 0000 0400000 0000	COUNTY TAX COLLECTION COSTS	\$1,553.46	\$0.00	\$1,553.46	\$1,485.42	\$1,485.42	\$68.04	\$0.00	\$68.04	4.38%
15200 2300 53712 0000 0400000 0000	COUNTY TAX COLLECTION COSTS	\$1,553.46	\$0.00	\$1,553.46	\$1,485.42	\$1,485.42	\$68.04	\$0.00	\$68.04	4.38%
FUNCTION: SUPPORT SERVICES-GENERAL ADMINISTRATION - 2300										
15200 4000 57200 0000 0400000 0000	BUILDINGS	\$100,000.00	\$47,222.94	\$147,222.94	\$100,000.00	\$100,000.00	\$47,222.94	\$0.00	\$47,222.94	32.08%
15200 4000 57200 0000 0400000 0000	BUILDINGS	\$100,000.00	\$47,222.94	\$147,222.94	\$100,000.00	\$100,000.00	\$47,222.94	\$0.00	\$47,222.94	32.08%
FUNCTION: LOCAL REVENUE OPERATIONAL - 15200										
21000 3100 53711 0000 0400000 0000	OTHER CHARGES	\$1,184.00	\$0.00	\$1,184.00	\$550.00	\$550.00	\$634.00	\$0.00	\$634.00	53.55%
21000 3100 55915 0000 0400000 0000	OTHER CONTRACT SERVICES	\$369,927.31	(\$537.94)	\$369,389.37	\$247,401.84	\$247,401.84	\$121,987.53	\$60,923.42	\$61,064.11	16.53%
21000 3100 56113 0000 0400000 0000	SOFTWARE	\$358.00	\$17.00	\$375.00	\$375.00	\$375.00	\$0.00	\$0.00	\$0.00	0.00%
21000 3100 56116 0000 0400000 0000	FOOD	\$250.00	\$31.54	\$281.54	\$47.60	\$47.60	\$233.94	\$233.94	\$0.00	0.00%
21000 3100 56117 0000 0400000 0000	NON-FOOD	\$256.00	\$489.40	\$745.40	\$781.40	\$781.40	(\$36.00)	\$0.00	(\$36.00)	-4.83%
21000 3100 56118 0000 0400000 0000	GENERAL SUPPLIES & MATERIALS	\$277.00	\$0.00	\$277.00	\$0.00	\$0.00	\$277.00	\$0.00	\$277.00	100.00%
21000 3100 56118 0000 0400000 0000	GENERAL SUPPLIES & MATERIALS	\$372,252.31	\$0.00	\$372,252.31	\$249,155.84	\$249,155.84	\$123,096.47	\$61,157.36	\$61,939.11	16.64%
FUNCTION: FOOD SERVICES OPERATIONS - 3100										
FUND: FOOD SERVICES - 21000		\$372,252.31	\$0.00	\$372,252.31	\$249,155.84	\$249,155.84	\$123,096.47	\$61,157.36	\$61,939.11	16.64%
21100 3100 55915 0000 0400000 0000	OTHER CONTRACT SERVICES	\$158,511.00	\$0.00	\$158,511.00	\$130,586.78	\$130,586.78	\$27,924.22	\$23,787.22	\$4,137.00	2.61%
21100 3100 55915 0000 0400000 0000	OTHER CONTRACT SERVICES	\$158,511.00	\$0.00	\$158,511.00	\$130,586.78	\$130,586.78	\$27,924.22	\$23,787.22	\$4,137.00	2.61%
FUNCTION: UNIVERSAL FREE LUNCH STATE FUNDED - 21100										
22000 1000 51300 9000 040034 1618	ADDITIONAL COMPENSATION	\$150.00	\$0.00	\$150.00	\$180.00	\$180.00	(\$30.00)	\$0.00	(\$30.00)	-20.00%
22000 1000 52111 9000 040034 1618	EDUCATIONAL RETIREMENT	\$27.00	\$0.00	\$27.00	\$32.67	\$32.67	(\$5.67)	\$0.00	(\$5.67)	-21.00%
22000 1000 52112 9000 040034 1618	ERA - RETIREE HEALTH	\$0.00	\$0.00	\$0.00	\$3.59	\$3.59	(\$3.59)	\$0.00	(\$3.59)	0.00%
22000 1000 52210 9000 040034 1618	FICA PAYMENTS	\$9.00	\$0.00	\$9.00	\$9.84	\$9.84	(\$0.84)	\$0.00	(\$0.84)	-9.33%
22000 1000 52220 9000 040034 1618	MEDICARE PAYMENTS	\$2.00	\$0.00	\$2.00	\$2.30	\$2.30	(\$0.30)	\$0.00	(\$0.30)	-15.00%
22000 1000 53330 9000 040034 0000	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$2,161.59	\$2,161.59	(\$2,161.59)	\$0.00	(\$2,161.59)	0.00%
22000 1000 53711 9000 0400000 0000	OTHER CHARGES	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%
22000 1000 53711 9000 040034 0000	OTHER CHARGES-HS	\$6,344.00	\$0.00	\$6,344.00	\$255.00	\$255.00	\$6,089.00	\$0.00	\$6,089.00	95.98%
22000 1000 53711 9000 040036 0000	OTHER CHARGES-MS	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	0.00%