



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 8/13/2026

Re: 11000-2300 BAR

Message

Attached is a Maintenance BAR for fund 11000, Operational.

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: 040-000-2526-0070-M
Fund Type: General Fund / Capital
Outlay / Debt Service
Adjustment Type: Maintenance

Fiscal Year: 2025-2026
Adjustment Changes Intent/Scope of Program Yes or No?: No

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

Total Approved Budget (Flowthrough):

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
11000 Operational	2300 Support Services-General Administration	51100 Salaries Expense	0000 No Program	040000 Capitan District Office	1217 Secretarial/Clerical/Technical Assistants	\$33,134.00	(\$13,460.45)	\$19,673.55	(0.40)
11000 Operational	2300 Support Services-General Administration	56119 Supply Assets (\$5,000 or less)	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$100,775.00	(\$52,634.35)	\$48,140.65	
11000 Operational	2300 Support Services-General Administration	51100 Salaries Expense	0000 No Program	040000 Capitan District Office	1111 Superintendent	\$139,663.00	\$12,447.00	\$152,110.00	0.08
11000 Operational	2300 Support Services-General Administration	51300 Additional Compensation	0000 No Program	040000 Capitan District Office	1111 Superintendent		\$5,943.00	\$5,943.00	
11000 Operational	2300 Support Services-General Administration	51300 Additional Compensation	0000 No Program	040000 Capitan District Office	1217 Secretarial/Clerical/Technical Assistants	\$2,000.00	\$2,739.06	\$4,739.06	
11000 Operational	2300 Support Services-General Administration	52111 Educational Retirement	0000 No Program	040000 Capitan District Office	1113 Administrative Associates		\$2,259.14	\$2,259.14	
11000 Operational	2300 Support Services-General Administration	52112 ERA - Retiree Health	0000 No Program	040000 Capitan District Office	1111 Superintendent	\$2,793.00	\$0.36	\$2,793.36	
11000 Operational	2300 Support Services-General Administration	52112 ERA - Retiree Health	0000 No Program	040000 Capitan District Office	1113 Administrative Associates		\$248.94	\$248.94	
11000 Operational	2300 Support Services-General Administration	52210 FICA Payments	0000 No Program	040000 Capitan District Office	1111 Superintendent	\$8,114.00	\$365.05	\$8,479.05	
11000 Operational	2300 Support Services-General Administration	52210 FICA Payments	0000 No Program	040000 Capitan District Office	1113 Administrative Associates		\$738.40	\$738.40	
11000 Operational	2300 Support Services-General Administration	52220 Medicare Payments	0000 No Program	040000 Capitan District Office	1111 Superintendent	\$1,898.00	\$84.97	\$1,982.97	
11000 Operational	2300 Support Services-General Administration	52220 Medicare Payments	0000 No Program	040000 Capitan District Office	1113 Administrative Associates		\$172.68	\$172.68	
11000 Operational	2300 Support Services-General Administration	52311 Health and Medical Premiums	0000 No Program	040000 Capitan District Office	1111 Superintendent	\$13,443.00	\$236.98	\$13,679.98	
11000 Operational	2300 Support Services-General Administration	52311 Health and Medical Premiums	0000 No Program	040000 Capitan District Office	1113 Administrative Associates		\$2,062.48	\$2,062.48	
11000 Operational	2300 Support Services-General Administration	52312 Life	0000 No Program	040000 Capitan District Office	1113 Administrative Associates		\$1.16	\$1.16	
11000 Operational	2300 Support Services-General Administration	52313 Dental	0000 No Program	040000 Capitan District Office	1111 Superintendent	\$401.00	\$5.86	\$406.86	
11000 Operational	2300 Support Services-General Administration	52313 Dental	0000 No Program	040000 Capitan District Office	1113 Administrative Associates		\$75.40	\$75.40	

11000 Operational	2300 Support Services-General Administration	52314 Vision	0000 No Program	040000 Capitan District Office	1111 Superintendent	\$77.00	\$2.92	\$79.92	
11000 Operational	2300 Support Services-General Administration	52314 Vision	0000 No Program	040000 Capitan District Office	1113 Administrative Associates		\$11.66	\$11.66	
11000 Operational	2300 Support Services-General Administration	52720 Workers Compensation Employer's Fee	0000 No Program	040000 Capitan District Office	1111 Superintendent	\$9.00	\$1.20	\$10.20	
11000 Operational	2300 Support Services-General Administration	52720 Workers Compensation Employer's Fee	0000 No Program	040000 Capitan District Office	1113 Administrative Associates		\$2.55	\$2.55	
11000 Operational	2300 Support Services-General Administration	52914 Deferred Sick Leave Reserve	0000 No Program	040000 Capitan District Office	1217 Secretarial/Cler ical/Technical Assistants		\$1,762.50	\$1,762.50	
11000 Operational	2300 Support Services-General Administration	53330 Professional Development	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$4,271.00	\$3,312.63	\$7,583.63	
11000 Operational	2300 Support Services-General Administration	53411 Auditing	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$27,749.66	\$2,672.67	\$30,422.33	
11000 Operational	2300 Support Services-General Administration	53413 Legal	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$21,696.00	\$16,603.20	\$38,299.20	
11000 Operational	2300 Support Services-General Administration	53414 Other Services	0000 No Program	040000 Capitan District Office	0000 No Job Class		\$13,590.63	\$13,590.63	
11000 Operational	2300 Support Services-General Administration	55812 Board Training	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$882.00	\$319.71	\$1,201.71	
11000 Operational	2300 Support Services-General Administration	55915 Other Contract Services	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$2,708.00	\$434.65	\$3,142.65	
						Sub Total	\$0.00		(0.32)
						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

7/30/2026 5:40:37 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
11000 2100 55915 0000 040000 0000	OTHER CONTRACT SERVICES	\$295.00	\$0.00	\$295.00	\$586.09	\$586.09	(\$291.09)	\$0.00	(\$291.09) -98.67%
11000 2100 56113 0000 040000 0000	SOFTWARE	\$0.00	\$0.00	\$0.00	\$6,803.41	\$6,803.41	(\$6,803.41)	\$0.00	(\$6,803.41) 0.00%
11000 2100 56118 0000 040000 0000	GENERAL SUPPLIES & MATERIALS	\$51,266.00	\$0.00	\$51,266.00	\$8,473.05	\$8,473.05	\$42,792.95	\$0.00	\$42,792.95 83.47%
11000 2100 56118 0000 040034 0000	GENERAL SUPPLIES AND MAT	\$0.00	\$0.00	\$0.00	\$454.56	\$454.56	(\$454.56)	\$0.00	(\$454.56) 0.00%
11000 2100 56118 2000 040000 0000	GENERAL SUPPLIES AND MATERIALS	\$2,078.00	\$0.00	\$2,078.00	\$5,899.40	\$5,899.40	(\$3,821.40)	\$0.00	(\$3,821.40) -183.90%
11000 2100 56118 4050 040000 0000	GENERAL SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$0.00	\$1,231.72	\$1,231.72	(\$1,231.72)	\$0.00	(\$1,231.72) 0.00%
11000 2100 56119 0000 040000 0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$50,158.00	\$0.00	\$50,158.00	\$7,591.05	\$7,591.05	\$42,566.95	\$0.00	\$42,566.95 84.87%
11000 2100 57331 0000 040000 0000	FIXED ASSETS (\$5000 & OVER)	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00 100.00%
FUNCTION: SUPPORT SERVICES-STUDENTS - 2100		\$1,129,511.75	\$0.00	\$1,129,511.75	\$1,003,740.57	\$1,003,740.57	\$125,771.18	\$0.00	\$125,771.18 11.14%
11000 2200 53330 0000 040000 0000	PROFESSIONAL DEVELOPMENT	\$5,000.00	\$0.00	\$5,000.00	\$5,928.31	\$5,928.31	(\$928.31)	\$0.00	(\$928.31) -18.57%
11000 2200 53330 1010 040000 0000	PROFESSIONAL DEVELOPMENT	\$10,000.00	\$0.00	\$10,000.00	(\$226.78)	(\$226.78)	\$10,226.78	\$0.00	\$10,226.78 102.27%
11000 2200 56114 0000 040033 0000	LIBRARY AND AUDIO-VISUAL	\$0.00	\$0.00	\$0.00	\$1,274.02	\$1,274.02	(\$1,274.02)	\$0.00	(\$1,274.02) 0.00%
FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200		\$15,000.00	\$0.00	\$15,000.00	\$6,975.55	\$6,975.55	\$8,024.45	\$0.00	\$8,024.45 53.50%
11000 2300 51100 0000 040000 1111	SUPERINTENDENT	\$139,663.00	\$0.00	\$139,663.00	\$139,663.00	\$139,663.00	\$0.00	\$0.00	\$0.00 0.00%
11000 2300 51100 0000 040000 1113	SALARIES EXPENSE	\$0.00	\$0.00	\$0.00	\$12,447.00	\$12,447.00	(\$12,447.00)	\$0.00	(\$12,447.00) 0.00%
11000 2300 51100 0000 040000 1217	SECRETARIAL/CLERICAL/TEC	\$33,134.00	\$0.00	\$33,134.00	\$19,673.55	\$19,673.55	\$13,460.45	\$0.00	\$13,460.45 40.62%
11000 2300 51300 0000 040000 1111	ADDITIONAL COMPENSATION	\$0.00	\$0.00	\$0.00	\$5,943.00	\$5,943.00	(\$5,943.00)	\$0.00	(\$5,943.00) 0.00%
11000 2300 51300 0000 040000 1217	ADDITIONAL COMPENSATION	\$2,000.00	\$0.00	\$2,000.00	\$4,739.06	\$4,739.06	(\$2,739.06)	\$0.00	(\$2,739.06) -136.95%
11000 2300 51300 0000 040000 1511	ADDITIONAL COMPENSATION	\$10,787.00	\$0.00	\$10,787.00	\$2,410.00	\$2,410.00	\$8,377.00	\$0.00	\$8,377.00 77.66%
11000 2300 52111 0000 040000 1111	EDUCATIONAL RETIREMENT	\$25,349.00	\$0.00	\$25,349.00	\$25,348.81	\$25,348.81	\$0.19	\$0.00	\$0.19 0.00%
11000 2300 52111 0000 040000 1113	EDUCATIONAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$2,259.14	\$2,259.14	(\$2,259.14)	\$0.00	(\$2,259.14) 0.00%
11000 2300 52111 0000 040000 1217	EDUCATIONAL RETIREMENT	\$6,391.00	\$0.00	\$6,391.00	\$5,621.08	\$5,621.08	\$769.92	\$0.00	\$769.92 12.05%
11000 2300 52112 0000 040000 1111	ERA - RETIREE HEALTH	\$2,793.00	\$0.00	\$2,793.00	\$2,793.36	\$2,793.36	(\$0.36)	\$0.00	(\$0.36) -0.01%
11000 2300 52112 0000 040000 1113	ERA - RETIREE HEALTH	\$0.00	\$0.00	\$0.00	\$248.94	\$248.94	(\$248.94)	\$0.00	(\$248.94) 0.00%
11000 2300 52112 0000 040000 1217	ERA - RETIREE HEALTH	\$704.00	\$0.00	\$704.00	\$619.58	\$619.58	\$84.42	\$0.00	\$84.42 11.99%
11000 2300 52210 0000 040000 1111	FICA PAYMENTS	\$8,114.00	\$0.00	\$8,114.00	\$8,479.05	\$8,479.05	(\$365.05)	\$0.00	(\$365.05) -4.50%
11000 2300 52210 0000 040000 1113	FICA PAYMENTS	\$0.00	\$0.00	\$0.00	\$738.40	\$738.40	(\$738.40)	\$0.00	(\$738.40) 0.00%
11000 2300 52210 0000 040000 1217	FICA PAYMENTS	\$1,795.00	\$0.00	\$1,795.00	\$1,711.58	\$1,711.58	\$83.42	\$0.00	\$83.42 4.65%
11000 2300 52220 0000 040000 1511	FICA PAYMENTS	\$669.00	\$0.00	\$669.00	\$149.40	\$149.40	\$519.60	\$0.00	\$519.60 77.67%
11000 2300 52220 0000 040000 1111	MEDICARE PAYMENTS	\$1,898.00	\$0.00	\$1,898.00	\$1,982.97	\$1,982.97	(\$84.97)	\$0.00	(\$84.97) -4.48%
11000 2300 52220 0000 040000 1113	MEDICARE PAYMENTS	\$0.00	\$0.00	\$0.00	\$172.68	\$172.68	(\$172.68)	\$0.00	(\$172.68) 0.00%
11000 2300 52220 0000 040000 1217	MEDICARE PAYMENTS	\$420.00	\$0.00	\$420.00	\$400.28	\$400.28	\$19.72	\$0.00	\$19.72 4.70%
11000 2300 52220 0000 040000 1511	MEDICARE PAYMENTS	\$156.00	\$0.00	\$156.00	\$34.95	\$34.95	\$121.05	\$0.00	\$121.05 77.60%
11000 2300 52311 0000 040000 1111	HEALTH AND MEDICAL PREMIUMS	\$13,443.00	\$0.00	\$13,443.00	\$13,679.98	\$13,679.98	(\$236.98)	\$0.00	(\$236.98) -1.76%

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
11000 2300 52311 0000 040000 1113	HEALTH AND MEDICAL PREMIUMS	\$0.00	\$0.00	\$0.00	\$2,062.48	\$2,062.48	(\$2,062.48)	\$0.00	0.00%
11000 2300 52311 0000 040000 1217	HEALTH AND MEDICAL PREMIUMS	\$21,450.00	\$0.00	\$21,450.00	\$19,992.30	\$19,992.30	\$1,457.70	\$0.00	6.80%
11000 2300 52312 0000 040000 1111	LIFE	\$14.00	\$0.00	\$14.00	\$13.92	\$13.92	\$0.08	\$0.00	0.57%
11000 2300 52312 0000 040000 1113	LIFE	\$0.00	\$0.00	\$0.00	\$1.16	\$1.16	(\$1.16)	\$0.00	0.00%
11000 2300 52312 0000 040000 1217	LIFE	\$11.00	\$0.04	\$11.04	\$8.28	\$8.28	\$2.76	\$0.00	25.00%
11000 2300 52313 0000 040000 1111	DENTAL	\$401.00	\$0.00	\$401.00	\$406.86	\$406.86	(\$5.86)	\$0.00	-1.46%
11000 2300 52313 0000 040000 1113	DENTAL	\$0.00	\$0.00	\$0.00	\$75.40	\$75.40	(\$75.40)	\$0.00	0.00%
11000 2300 52313 0000 040000 1217	DENTAL	\$741.00	\$0.00	\$741.00	\$559.82	\$559.82	\$181.18	\$0.00	24.45%
11000 2300 52314 0000 040000 1111	VISION	\$77.00	\$0.00	\$77.00	\$79.92	\$79.92	(\$2.92)	\$0.00	-3.79%
11000 2300 52314 0000 040000 1113	VISION	\$0.00	\$0.00	\$0.00	\$11.66	\$11.66	(\$11.66)	\$0.00	0.00%
11000 2300 52314 0000 040000 1217	VISION	\$111.00	\$0.00	\$111.00	\$83.88	\$83.88	\$27.12	\$0.00	24.43%
11000 2300 52500 0000 040000 1111	UNEMPLOYMENT COMPENSATION	\$73.55	\$0.00	\$73.55	\$73.51	\$73.51	\$0.04	\$0.00	0.05%
11000 2300 52500 0000 040000 1217	UNEMPLOYMENT COMPENSATION	\$21.83	\$0.00	\$21.83	\$21.79	\$21.79	\$0.04	\$0.00	0.18%
11000 2300 52500 0000 040000 1511	UNEMPLOYMENT COMPENSATION	\$19.54	\$0.00	\$19.54	\$19.50	\$19.50	\$0.04	\$0.00	0.20%
11000 2300 52710 0000 040000 1111	WORKER'S COMPENSATION PREMIUM	\$3,650.72	\$0.00	\$3,650.72	\$3,586.84	\$3,586.84	\$63.88	\$0.00	1.75%
11000 2300 52720 0000 040000 1111	WORKER'S COMPENSATION EMPLOYER'S FEE	\$9.00	\$0.00	\$9.00	\$10.20	\$10.20	(\$1.20)	\$0.00	-13.33%
11000 2300 52720 0000 040000 1113	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.00	\$0.00	\$0.00	\$2.55	\$2.55	(\$2.55)	\$0.00	0.00%
11000 2300 52720 0000 040000 1217	WORKER'S COMPENSATION EMPLOYER'S FEE	\$8.00	\$0.00	\$8.00	\$6.41	\$6.41	\$1.59	\$0.00	19.88%
11000 2300 52720 0000 040000 1511	WORKER'S COMPENSATION EMPLOYER'S FEE	\$9.00	\$0.00	\$9.00	\$2.55	\$2.55	\$6.45	\$0.00	71.67%
11000 2300 52914 0000 040000 1217	DEFERRED SICK LEAVE RESERVE	\$0.00	\$0.00	\$0.00	\$1,762.50	\$1,762.50	(\$1,762.50)	\$0.00	0.00%
11000 2300 53330 0000 040000 0000	PROFESSIONAL DEVELOPMENT	\$4,271.00	\$0.00	\$4,271.00	\$7,583.63	\$7,583.63	(\$3,312.63)	\$0.00	-77.56%
11000 2300 53411 0000 040000 0000	AUDITING	\$27,749.66	\$0.00	\$27,749.66	\$30,422.33	\$30,422.33	(\$2,672.67)	\$0.00	-9.63%
11000 2300 53412 0000 040000 0000	BOND/BOARD ELECTIONS	\$29,956.00	\$0.00	\$29,956.00	\$3,605.44	\$3,605.44	\$26,350.56	\$0.00	87.96%
11000 2300 53413 0000 040000 0000	LEGAL	\$21,696.00	\$0.00	\$21,696.00	\$38,299.20	\$38,299.20	(\$16,603.20)	\$0.00	-76.53%
11000 2300 53414 0000 040000 0000	OTHER PROFESSIONAL SERVI	\$0.00	\$0.00	\$0.00	\$13,590.63	\$13,590.63	(\$13,590.63)	\$0.00	0.00%
11000 2300 53711 0000 040000 0000	OTHER CHARGES	\$8,963.00	\$0.00	\$8,963.00	\$7,163.18	\$7,163.18	\$1,799.82	\$0.00	20.08%
11000 2300 55400 0000 040000 0000	ADVERTISING	\$871.00	\$0.00	\$871.00	\$390.76	\$390.76	\$480.24	\$0.00	55.14%
11000 2300 55812 0000 040000 0000	BOARD TRAINING	\$882.00	\$0.00	\$882.00	\$1,201.71	\$1,201.71	(\$319.71)	\$0.00	-36.25%
11000 2300 55813 0000 040000 0000	EMPLOYEE TRAVEL	\$844.00	\$0.00	\$844.00	\$638.99	\$638.99	\$205.01	\$0.00	24.29%
11000 2300 55915 0000 040000 0000	OTHER CONTRACT SERVICES	\$2,708.00	\$0.00	\$2,708.00	\$3,142.65	\$3,142.65	(\$434.65)	\$0.00	-16.05%
11000 2300 56115 0000 040000 0000	BOARD EXPENSE	\$53,250.00	\$0.00	\$53,250.00	\$3,250.00	\$3,250.00	\$50,000.00	\$0.00	93.90%
11000 2300 56118 0000 040000 0000	GENERAL SUPPLIES AND MAT	\$51,902.00	\$0.00	\$51,902.00	\$2,611.93	\$2,611.93	\$49,290.07	\$0.00	94.97%
11000 2300 56119 0000 040000 0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$100,775.00	\$0.00	\$100,775.00	\$0.00	\$0.00	\$100,775.00	\$0.00	100.00%
11000 2300 56119 0000 040000 0000	SUPPORT SERVICES-GENERAL ADMINISTRATION - 2300	\$577,780.30	\$0.04	\$577,780.34	\$389,797.79	\$389,797.79	\$187,982.55	\$0.00	32.54%