



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo


To: Board of Education
From: Jamie Shepperd
Date: 12/12/2024
Re: 24101 BAR

Message

Attached is a Maintenance BAR for fund 24101, Title I Part A - ESEA.

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: 040-000-2425-0011-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

FLOWTHROUGH ONLY	
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
24101 Title I Part A - ESEA	1000 Instruction	51100 Salaries Expense	1010 Regular Education (PreK-12) Programs	040034 Capitan High	1411 Teachers-Grades 1-12	\$76,470.00	(\$76,448.00)	\$22.00	(1.00)
24101 Title I Part A - ESEA	1000 Instruction	52111 Educational Retirement	1010 Regular Education (PreK-12) Programs	040034 Capitan High	1411 Teachers-Grades 1-12	\$7,518.00	(\$6,309.00)	\$1,209.00	
24101 Title I Part A - ESEA	1000 Instruction	52210 FICA Payments	1010 Regular Education (PreK-12) Programs	040034 Capitan High	1411 Teachers-Grades 1-12	\$2,440.00	(\$2,263.00)	\$177.00	
24101 Title I Part A - ESEA	1000 Instruction	52220 Medicare Payments	1010 Regular Education (PreK-12) Programs	040034 Capitan High	1411 Teachers-Grades 1-12	\$571.00	(\$529.00)	\$42.00	
24101 Title I Part A - ESEA	1000 Instruction	52311 Health and Medical Premiums	1010 Regular Education (PreK-12) Programs	040034 Capitan High	1411 Teachers-Grades 1-12	\$958.00	(\$958.00)		
24101 Title I Part A - ESEA	1000 Instruction	52311 Health and Medical Premiums	1010 Regular Education (PreK-12) Programs	040036 Capitan Middle	1411 Teachers-Grades 1-12	\$958.00	(\$958.00)		
24101 Title I Part A - ESEA	1000 Instruction	52312 Life	1010 Regular Education (PreK-12) Programs	040034 Capitan High	1411 Teachers-Grades 1-12	\$8.00	(\$6.00)	\$2.00	
24101 Title I Part A - ESEA	1000 Instruction	52313 Dental	1010 Regular Education (PreK-12) Programs	040034 Capitan High	1411 Teachers-Grades 1-12	\$351.00	(\$328.00)	\$23.00	
24101 Title I Part A - ESEA	1000 Instruction	52314 Vision	1010 Regular Education (PreK-12) Programs	040034 Capitan High	1411 Teachers-Grades 1-12	\$57.00	(\$48.00)	\$9.00	
24101 Title I Part A - ESEA	1000 Instruction	52720 Workers Compensation Employer's Fee	1010 Regular Education (PreK-12) Programs	040034 Capitan High	1411 Teachers-Grades 1-12	\$3.00	(\$2.00)	\$1.00	
24101 Title I Part A - ESEA	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (PreK-12) Programs	040000 CAPITAN DISTRICT OFF	0000 No Job Class	\$9,127.00	(\$795.00)	\$8,332.00	
24101 Title I Part A - ESEA	1000 Instruction	56119 Supply Assets (\$5,000 or less).	1010 Regular Education (PreK-12) Programs	040000 CAPITAN DISTRICT OFF	0000 No Job Class	\$31,906.00	(\$31,906.00)		
24101 Title I Part A - ESEA	1000 Instruction	51100 Salaries Expense	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers-Grades 1-12	\$65,562.00	\$76,448.00	\$142,010.00	1.00

24101 Title I Part A - ESEA	1000 Instruction	51100 Salaries Expense	1010 Regular Education (PreK-12) Programs	040036 Capitan Middle	1411 Teachers- Grades 1-12	\$74,242.00	\$2,189.00	✓ \$76,431.00	
24101 Title I Part A - ESEA	1000 Instruction	52111 Educational Retirement	1010 Regular Education (PreK-12) Programs	040036 Capitan Middle	1411 Teachers- Grades 1-12	\$7,518.00	\$2,309.00	✓ \$9,827.00	
24101 Title I Part A - ESEA	1000 Instruction	52111 Educational Retirement	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers- Grades 1-12	\$6,446.00	\$11,812.00	✓ \$18,258.00	
24101 Title I Part A - ESEA	1000 Instruction	52112 ERA - Retiree Health	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers- Grades 1-12	\$711.00	\$2,130.00	✓ \$2,841.00	
24101 Title I Part A - ESEA	1000 Instruction	52112 ERA - Retiree Health	1010 Regular Education (PreK-12) Programs	040036 Capitan Middle	1411 Teachers- Grades 1-12	\$830.00	\$699.00	✓ \$1,529.00	
24101 Title I Part A - ESEA	1000 Instruction	52210 FICA Payments	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers- Grades 1-12	\$1,828.00	\$5,914.00	✓ \$7,742.00	
24101 Title I Part A - ESEA	1000 Instruction	52210 FICA Payments	1010 Regular Education (PreK-12) Programs	040036 Capitan Middle	1411 Teachers- Grades 1-12	\$2,440.00	\$2,263.00	✓ \$4,703.00	
24101 Title I Part A - ESEA	1000 Instruction	52220 Medicare Payments	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers- Grades 1-12	\$428.00	\$1,383.00	✓ \$1,811.00	
24101 Title I Part A - ESEA	1000 Instruction	52220 Medicare Payments	1010 Regular Education (PreK-12) Programs	040036 Capitan Middle	1411 Teachers- Grades 1-12	\$571.00	\$529.00	✓ \$1,100.00	
24101 Title I Part A - ESEA	1000 Instruction	52311 Health and Medical Premiums	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers- Grades 1-12	\$10,560.00	\$13,912.00	✓ \$24,472.00	
24101 Title I Part A - ESEA	1000 Instruction	52312 Life	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers- Grades 1-12	\$8.00	\$20.00	✓ \$28.00	
24101 Title I Part A - ESEA	1000 Instruction	52312 Life	1010 Regular Education (PreK-12) Programs	040036 Capitan Middle	1411 Teachers- Grades 1-12	\$8.00	\$6.00	✓ \$14.00	
24101 Title I Part A - ESEA	1000 Instruction	52313 Dental	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers- Grades 1-12	\$351.00	\$456.00	✓ \$807.00	
24101 Title I Part A - ESEA	1000 Instruction	52313 Dental	1010 Regular Education (PreK-12) Programs	040036 Capitan Middle	1411 Teachers- Grades 1-12	\$351.00	\$328.00	✓ \$679.00	
24101 Title I Part A - ESEA	1000 Instruction	52314 Vision	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers- Grades 1-12	\$57.00	\$95.00	✓ \$152.00	
24101 Title I Part A - ESEA	1000 Instruction	52314 Vision	1010 Regular Education (PreK-12) Programs	040036 Capitan Middle	1411 Teachers- Grades 1-12	\$57.00	\$48.00	✓ \$105.00	
24101 Title I Part A - ESEA	1000 Instruction	52720 Workers Compensation Employer's Fee	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers- Grades 1-12	\$2.00	\$7.00	✓ \$9.00	
24101 Title I Part A - ESEA	1000 Instruction	52720 Workers Compensation Employer's Fee	1010 Regular Education (PreK-12) Programs	040036 Capitan Middle	1411 Teachers- Grades 1-12	\$3.00	\$2.00	✓ \$5.00	
Sub Total							\$0.00		
Indirect Cost									
DOC. TOTAL							\$0.00		

Justification:

10-31-2024 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

<u>Name</u>	<u>Role</u>	<u>Date</u>
Jamie Shepperd	Business Manager	11/28/2024 3:02:39 PM

Capitan Municipal Schools

ALL FUNDS

Fiscal Year: 2024-2025

From Date: 7/1/2024 To Date: 6/30/2025

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
	FUND: CULINARY ARTS - 23419	\$0.00	\$0.00	\$0.00	\$1,351.81	\$1,351.81	(\$1,351.81)	\$809.95	(\$2,161.76) 0.00%
23420.1000.56118.9000.040034.0000	GENERAL SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$0.00	\$1,749.73	\$1,749.73	(\$1,749.73)	\$729.77	(\$2,479.50) 0.00%
	FUNCTION: INSTRUCTION - 1000	\$0.00	\$0.00	\$0.00	\$1,749.73	\$1,749.73	(\$1,749.73)	\$729.77	(\$2,479.50) 0.00%
	FUND: EUROPE CULINARY - 23420	\$0.00	\$0.00	\$0.00	\$1,749.73	\$1,749.73	(\$1,749.73)	\$729.77	(\$2,479.50) 0.00%
23422.1000.56118.9000.040034.0000	GENERAL SUPPLIES AND MAT	\$0.00	\$0.00	\$0.00	\$2,022.30	\$2,022.30	(\$2,022.30)	\$6,000.00	(\$8,022.30) 0.00%
	FUNCTION: INSTRUCTION - 1000	\$0.00	\$0.00	\$0.00	\$2,022.30	\$2,022.30	(\$2,022.30)	\$6,000.00	(\$8,022.30) 0.00%
	FUND: FFA - 23422	\$0.00	\$0.00	\$0.00	\$2,022.30	\$2,022.30	(\$2,022.30)	\$6,000.00	(\$8,022.30) 0.00%
23435.1000.56118.9000.040034.0000	GENERAL SUPPLIES AND MAT	\$0.00	\$0.00	\$0.00	\$300.27	\$300.27	(\$300.27)	\$0.00	(\$300.27) 0.00%
	FUNCTION: INSTRUCTION - 1000	\$0.00	\$0.00	\$0.00	\$300.27	\$300.27	(\$300.27)	\$0.00	(\$300.27) 0.00%
	FUND: HIGH SCHOOL GENERAL - 23438	\$0.00	\$0.00	\$0.00	\$300.27	\$300.27	(\$300.27)	\$0.00	(\$300.27) 0.00%
23444.1000.56118.9000.040034.0000	GENERAL SUPPLIES AND MAT	\$0.00	\$0.00	\$0.00	\$1,734.72	\$1,734.72	(\$1,734.72)	\$0.00	(\$1,734.72) 0.00%
	FUNCTION: INSTRUCTION - 1000	\$0.00	\$0.00	\$0.00	\$1,734.72	\$1,734.72	(\$1,734.72)	\$0.00	(\$1,734.72) 0.00%
	FUND: LIBRARY - 23444	\$0.00	\$0.00	\$0.00	\$1,734.72	\$1,734.72	(\$1,734.72)	\$0.00	(\$1,734.72) 0.00%
23452.1000.56118.9000.040034.0000	GENERAL SUPPLIES AND MAT	\$0.00	\$0.00	\$0.00	\$482.49	\$482.49	(\$482.49)	\$501.99	(\$984.48) 0.00%
	FUNCTION: INSTRUCTION - 1000	\$0.00	\$0.00	\$0.00	\$482.49	\$482.49	(\$482.49)	\$501.99	(\$984.48) 0.00%
	FUND: MUSIC - 23452	\$0.00	\$0.00	\$0.00	\$482.49	\$482.49	(\$482.49)	\$501.99	(\$984.48) 0.00%
23462.1000.56118.9000.040034.0000	GENERAL SUPPLIES AND MAT	\$0.00	\$0.00	\$0.00	\$217.19	\$217.19	(\$217.19)	\$250.00	(\$467.19) 0.00%
	FUNCTION: INSTRUCTION - 1000	\$0.00	\$0.00	\$0.00	\$217.19	\$217.19	(\$217.19)	\$250.00	(\$467.19) 0.00%
	FUND: STUDENT COUNCIL - 23462	\$0.00	\$0.00	\$0.00	\$217.19	\$217.19	(\$217.19)	\$250.00	(\$467.19) 0.00%
23470.1000.56118.9000.040034.0000	GENERAL SUPPLIES AND MAT	\$0.00	\$0.00	\$0.00	\$22,699.19	\$22,699.19	(\$22,699.19)	\$0.00	(\$22,699.19) 0.00%
	FUNCTION: INSTRUCTION - 1000	\$0.00	\$0.00	\$0.00	\$22,699.19	\$22,699.19	(\$22,699.19)	\$0.00	(\$22,699.19) 0.00%
	FUND: VARSITY CHEERLEADERS - 23470	\$0.00	\$0.00	\$0.00	\$22,699.19	\$22,699.19	(\$22,699.19)	\$0.00	(\$22,699.19) 0.00%
24101.1000.51100.1010.040033.1411	TEACHERS GRADE 1-12-EL	\$65,562.00	\$0.00	\$65,562.00	\$41,419.56	\$41,419.56	\$24,142.44	\$100,590.44	(\$76,448.00) -116.60%
24101.1000.51100.1010.040034.1411	SALARIES EXPENSE	\$76,470.00	\$0.00	\$76,470.00	\$0.00	\$0.00	\$76,470.00	\$0.00	\$76,470.00 -100.00%
24101.1000.51100.1010.040036.1411	SALARIES EXPENSE	\$74,242.00	\$0.00	\$74,242.00	\$22,292.41	\$22,292.41	\$51,949.59	\$54,138.59	(\$2,189.00) -2.95%
24101.1000.52111.1010.040033.1411	EDUCATIONAL RETIREMENT	\$6,446.00	\$0.00	\$6,446.00	\$0.00	\$0.00	\$6,446.00	\$18,257.17	(\$11,811.17) -183.23%
24101.1000.52111.1010.040034.1411	EDUCATIONAL RETIREMENT	\$7,518.00	\$0.00	\$7,518.00	\$0.00	\$0.00	\$7,518.00	\$0.00	\$7,518.00 -100.00%
24101.1000.52111.1010.040036.1411	EDUCATIONAL RETIREMENT	\$7,518.00	\$0.00	\$7,518.00	\$0.00	\$0.00	\$7,518.00	\$9,826.15	(\$2,308.15) -30.70%
24101.1000.52112.1010.040033.1411	ERA - RETIREE HEALTH	\$711.00	\$0.00	\$711.00	\$628.32	\$628.32	(\$117.32)	\$2,011.79	(\$2,129.11) -299.45%

Capitan Municipal Schools

ALL FUNDS

Fiscal Year: 2024-2025

From Date: 7/1/2024 To Date: 6/30/2025

Include pre encumbrance
 Exclude inactive accounts with zero balance

Print accounts with zero balance
 Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
24101.1000.52112.1010.040036.1411	ERA - RETIREE HEALTH	\$830.00	\$0.00	\$830.00	\$445.83	\$445.83	\$384.17	\$1,082.73	(\$698.56)	-84.16%
24101.1000.52210.1010.040033.1411	FICA PAYMENTS	\$1,828.00	\$0.00	\$1,828.00	\$2,272.57	\$2,272.57	(\$444.57)	\$5,468.74	(\$5,913.31)	-323.49%
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	\$2,440.00	100.00%
24101.1000.52210.1010.040036.1411	FICA PAYMENTS	\$2,440.00	\$0.00	\$2,440.00	\$1,371.58	\$1,371.58	\$1,068.42	\$3,330.97	(\$2,262.55)	-92.73%
24101.1000.52220.1010.040033.1411	MEDICARE PAYMENTS	\$428.00	\$0.00	\$428.00	\$531.47	\$531.47	(\$103.47)	\$1,276.91	(\$1,382.38)	-322.99%
24101.1000.52220.1010.040034.1411	MEDICARE PAYMENTS	\$571.00	\$0.00	\$571.00	\$0.00	\$0.00	\$571.00	\$0.00	\$571.00	100.00%
24101.1000.52220.1010.040036.1411	MEDICARE PAYMENTS	\$571.00	\$0.00	\$571.00	\$320.74	\$320.74	\$250.26	\$778.94	(\$528.68)	-92.59%
24101.1000.52311.1010.040033.1411	HEALTH AND MEDICAL PREMIUMS	\$10,560.00	\$0.00	\$10,560.00	\$7,137.62	\$7,137.62	\$3,422.38	\$17,334.22	(\$13,911.84)	-131.74%
24101.1000.52311.1010.040034.1411	HEALTH AND MEDICAL PREMIUMS	\$3,362.00	(\$2,404.00)	\$958.00	\$0.00	\$0.00	\$958.00	\$0.00	\$958.00	100.00%
24101.1000.52311.1010.040036.1411	HEALTH AND MEDICAL PREMIUMS	\$3,362.00	(\$2,404.00)	\$958.00	\$0.00	\$0.00	\$958.00	\$0.00	\$958.00	100.00%
24101.1000.52312.1010.040033.1411	LIFE	\$8.00	\$0.00	\$8.00	\$8.12	\$8.12	(\$0.12)	\$19.72	(\$19.84)	-245.00%
24101.1000.52312.1010.040034.1411	LIFE	\$8.00	\$0.00	\$8.00	\$0.00	\$0.00	\$8.00	\$0.00	\$8.00	100.00%
24101.1000.52312.1010.040036.1411	LIFE	\$8.00	\$0.00	\$8.00	\$4.06	\$4.06	\$3.94	\$9.86	(\$5.92)	-74.00%
24101.1000.52313.1010.040033.1411	DENTAL	\$351.00	\$0.00	\$351.00	\$235.13	\$235.13	\$115.87	\$571.03	(\$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	\$351.00	100.00%
24101.1000.52313.1010.040036.1411	DENTAL	\$351.00	\$0.00	\$351.00	\$197.89	\$197.89	\$153.11	\$480.59	(\$327.48)	-93.30%
24101.1000.52314.1010.040033.1411	VISION	\$57.00	\$0.00	\$57.00	\$44.17	\$44.17	\$12.83	\$107.27	(\$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	\$57.00	100.00%
24101.1000.52314.1010.040036.1411	VISION	\$57.00	\$0.00	\$57.00	\$30.59	\$30.59	\$26.41	\$74.29	(\$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	\$3.00	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%
24101.1000.53330.1010.040000.0000	PROFESSIONAL DEVELOPMENT	\$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	\$5,684.45	\$5,684.45	\$3,442.55	\$1,777.54	\$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	(\$4,808.00)	\$302,340.00	\$83,150.07	\$83,150.07	\$219,189.93	\$217,138.95	\$2,050.98	0.68%
24101.2200.53330.0000.040000.0000	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$119.00	\$119.00	(\$119.00)	\$0.00	(\$119.00)	0.00%
	FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200	\$0.00	\$0.00	\$0.00	\$119.00	\$119.00	(\$119.00)	\$0.00	(\$119.00)	0.00%
	FUND: TITLE I - IASA - 24101	\$307,148.00	(\$4,808.00)	\$302,340.00	\$83,269.07	\$83,269.07	\$219,070.93	\$217,138.95	\$1,931.98	0.64%
24106.1000.51100.2000.040033.1412	SALARIES EXPENSE	\$60,000.00	\$16,448.00	\$76,448.00	\$22,297.31	\$22,297.31	\$54,150.69	\$54,150.69	\$0.00	0.00%
24106.1000.51100.2000.040033.1712	INSTR. ASST'S - SP. EDUCATION-EL	\$25,000.00	\$751.00	\$25,751.00	\$7,510.72	\$7,510.72	\$18,240.28	\$18,240.28	\$0.00	0.00%
24106.1000.51100.2000.040034.1412	SALARIES EXPENSE	\$60,000.00	(\$60,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
24106.1000.51100.2000.040034.1712	INSTR. ASST'S - SP. EDUCATION-HS	\$25,000.00	(\$2,831.66)	\$22,168.32	\$3,758.30	\$3,758.30	\$18,410.02	\$9,127.32	\$9,282.70	41.87%