



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 7/16/2026

Re: 24189 BAR

Message

Attached is a Maintenance BAR for fund 24189, Student Support and Academic Enrichment Program Title IV.

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

A horizontal bar with a gradient from light orange to dark orange, spanning the width of the page.

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: 040-000-2526-0053-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
24189 Student Support and Academic Enrichment Program Title IV	1000 Instruction	51100 Salaries Expense	1010 Regular Education (PreK-12) Programs	040000 Capitan District Office	1411 Teachers-Grades 1-12	\$6,813.33	(\$53.00)	\$6,760.33	
24189 Student Support and Academic Enrichment Program Title IV	1000 Instruction	52311 Health and Medical Premiums	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers-Grades 1-12	\$286.65	\$49.00	\$335.65	
24189 Student Support and Academic Enrichment Program Title IV	1000 Instruction	52313 Dental	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers-Grades 1-12	\$14.41	\$3.00	\$17.41	
24189 Student Support and Academic Enrichment Program Title IV	1000 Instruction	52314 Vision	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers-Grades 1-12	\$2.42	\$1.00	\$3.42	
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	6/17/2026 4:51:00 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
FUND: CARL D PERKINS - RESERVE - 24172		\$8,068.00	\$1,075.00	\$9,143.00	\$0.00	\$0.00	\$9,143.00	\$1,029.80	\$8,113.20 88.74%
24174.1000.51300.3000.040034.1415	ADDITIONAL COMPENSATION	\$2,000.00	\$0.00	\$2,000.00	\$1,833.48	\$1,833.48	\$166.52	\$166.52	\$0.00 0.00%
24174.1000.51300.3000.040036.1415	ADDITIONAL COMPENSATION	\$1,000.00	\$0.00	\$1,000.00	\$916.74	\$916.74	\$83.26	\$83.26	\$0.00 0.00%
24174.1000.52111.3000.040034.1415	EDUCATIONAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$136.08	\$136.08	(\$136.08)	\$30.22	(\$166.30) 0.00%
24174.1000.52111.3000.040036.1415	EDUCATIONAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$68.04	\$68.04	(\$68.04)	\$15.11	(\$83.15) 0.00%
24174.1000.52112.3000.040034.1415	ERA - RETIREE HEALTH	\$0.00	\$0.00	\$0.00	\$14.94	\$14.94	(\$14.94)	\$3.32	(\$18.26) 0.00%
24174.1000.52112.3000.040036.1415	ERA - RETIREE HEALTH	\$0.00	\$0.00	\$0.00	\$7.47	\$7.47	(\$7.47)	\$1.66	(\$9.13) 0.00%
24174.1000.52210.3000.040034.1415	FICA PAYMENTS	\$0.00	\$0.00	\$0.00	\$46.44	\$46.44	(\$46.44)	\$10.32	(\$56.76) 0.00%
24174.1000.52210.3000.040036.1415	FICA PAYMENTS	\$0.00	\$0.00	\$0.00	\$21.16	\$21.16	(\$21.16)	\$4.87	(\$26.03) 0.00%
24174.1000.52220.3000.040034.1415	MEDICARE PAYMENTS	\$0.00	\$0.00	\$0.00	\$10.80	\$10.80	(\$10.80)	\$2.40	(\$13.20) 0.00%
24174.1000.52220.3000.040036.1415	MEDICARE PAYMENTS	\$0.00	\$0.00	\$0.00	\$4.93	\$4.93	(\$4.93)	\$1.14	(\$6.07) 0.00%
24174.1000.52720.3000.040034.1415	WORKER'S COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.07	\$0.07	(\$0.07)	\$0.00	(\$0.07) 0.00%
24174.1000.52720.3000.040036.1415	WORKER'S COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.03	\$0.03	(\$0.03)	\$0.00	(\$0.03) 0.00%
24174.1000.53711.3000.040000.0000	EMPLOYER'S FEE	\$1,200.00	\$0.00	\$1,200.00	\$35.00	\$35.00	\$1,165.00	\$0.00	\$1,165.00 97.08%
24174.1000.55819.3000.040000.0000	OTHER CHARGES	\$2,732.00	\$0.00	\$2,732.00	\$0.00	\$0.00	\$2,732.00	\$0.00	\$2,732.00 100.00%
FUNCTION: INSTRUCTION - 1000		\$6,932.00	\$0.00	\$6,932.00	\$3,095.18	\$3,095.18	\$3,836.82	\$318.82	\$3,518.00 50.75%
FUND: CARL D PERKINS SECONDARY-CURRENT - 24174		\$6,932.00	\$0.00	\$6,932.00	\$3,095.18	\$3,095.18	\$3,836.82	\$318.82	\$3,518.00 50.75%
24176.1000.56112.3000.040034.0000	OTHER TEXTBOOKS	\$3,794.00	\$0.00	\$3,794.00	\$3,793.50	\$3,793.50	\$0.50	\$0.00	\$0.50 0.01%
24176.1000.56118.3000.040034.0000	GENERAL SUPPLIES AND MATERIALS	\$2,902.00	\$0.00	\$2,902.00	\$2,883.32	\$2,883.32	\$18.68	\$0.00	\$18.68 0.64%
24176.1000.56119.3000.040034.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$4,304.00	\$0.00	\$4,304.00	\$3,452.34	\$3,452.34	\$851.66	\$0.00	\$851.66 19.79%
FUNCTION: INSTRUCTION - 1000		\$11,000.00	\$0.00	\$11,000.00	\$10,129.16	\$10,129.16	\$870.84	\$0.00	\$870.84 7.92%
FUND: CARL D PERKINS SECONDARY-REDISTRIBUT - 24176		\$11,000.00	\$0.00	\$11,000.00	\$10,129.16	\$10,129.16	\$870.84	\$0.00	\$870.84 7.92%
24189.1000.51100.1010.040033.1411	SALARIES EXPENSE	\$6,813.33	\$0.00	\$6,813.33	\$5,961.80	\$5,961.80	\$851.53	\$283.89	\$567.64 8.33%
24189.1000.52111.1010.040033.1411	EDUCATIONAL RETIREMENT	\$1,236.52	\$0.00	\$1,236.52	\$1,081.97	\$1,081.97	\$154.55	\$51.52	\$103.03 8.33%
24189.1000.52210.1010.040033.1411	ERA - RETIREE HEALTH	\$136.28	\$0.00	\$136.28	\$119.23	\$119.23	\$17.05	\$5.68	\$11.37 8.34%
24189.1000.52210.1010.040033.1411	FICA PAYMENTS	\$351.16	\$0.00	\$351.16	\$305.17	\$305.17	\$45.99	\$16.46	\$29.53 8.41%
24189.1000.52220.1010.040033.1411	MEDICARE PAYMENTS	\$82.15	\$0.00	\$82.15	\$71.34	\$71.34	\$10.81	\$3.84	\$6.97 8.48%
24189.1000.52311.1010.040033.1411	HEALTH AND MEDICAL PREMIUMS	\$1,381.00	\$286.65	\$1,667.65	\$1,624.09	\$1,624.09	\$43.56	\$91.92	(\$48.36) -2.90%
24189.1000.52312.1010.040033.1411	LIFE	\$0.00	\$0.33	\$0.33	\$0.27	\$0.27	\$0.06	\$0.06	\$0.00 0.00%
24189.1000.52313.1010.040033.1411	DENTAL	\$0.00	\$14.41	\$14.41	\$13.27	\$13.27	\$1.14	\$3.36	(\$2.22) -15.41%
24189.1000.52314.1010.040033.1411	VISION	\$0.00	\$2.42	\$2.42	\$2.26	\$2.26	\$0.16	\$0.58	(\$0.42) -17.36%
24189.1000.52720.1010.040033.1411	WORKER'S COMPENSATION	\$0.00	\$0.13	\$0.13	\$0.13	\$0.13	\$0.00	\$0.00	\$0.00 0.00%
FUNCTION: INSTRUCTION - 1000		\$10,000.44	\$303.94	\$10,304.38	\$9,179.53	\$9,179.53	\$1,124.85	\$457.31	\$667.54 6.48%