



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 7/16/2026

Re: 11000 BAR

Message

Attached is a Transfer 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: 040-000-2526-0060-T
Fund Type: General Fund / Capital
Outlay / Debt Service

Adjustment Type: Transfer

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
11000 Operational	1000 Instruction	56119 Supply Assets (\$5,000 or less).	1010 Regular Education (PreK-12) Programs	040036 Capitan Middle	0000 No Job Class	\$100,000.00	(\$10,000.00)	\$90,000.00	
11000 Operational	2400 Support Services-School Administration	52914 Deferred Sick Leave Reserve	0000 No Program	040000 Capitan District Office	1112 Principals		\$10,000.00	\$10,000.00	
Sub Total							\$0.00		
Indirect Cost									
DOC. TOTAL							\$0.00		

Justification:

Transfer for Deferred Sick Leave

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

7/9/2026 3:15:37 PM

Heather Gutierrez

Superintendent

7/9/2026 3:17:16 PM

Capitan Municipal Schools

ALL FUNDS

Fiscal Year: 2025-2026

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

- ☐ 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
11000.2400.52311.0000.040033.1112	HEALTH AND MEDICAL PREMIUMS	\$20,109.00	\$0.00	\$20,109.00	\$20,463.22	\$20,463.22	(\$354.22)	\$0.00	(\$354.22)	-1.76%
11000.2400.52311.0000.040034.1112	HEALTH AND MEDICAL PREMIUMS	\$3,959.00	\$0.00	\$3,959.00	\$4,028.20	\$4,028.20	(\$69.20)	\$0.00	(\$69.20)	-1.75%
11000.2400.52311.0000.040036.1112	HEALTH AND MEDICAL PREMIUMS	\$3,958.00	\$0.00	\$3,958.00	\$4,028.18	\$4,028.18	(\$70.18)	\$0.00	(\$70.18)	-1.77%
11000.2400.52312.0000.040033.1112	LIFE	\$44.00	\$0.00	\$44.00	\$13.92	\$13.92	\$30.08	\$0.00	\$30.08	68.36%
11000.2400.52312.0000.040034.1112	LIFE	\$7.00	\$0.00	\$7.00	\$6.96	\$6.96	\$0.04	\$0.00	\$0.04	0.57%
11000.2400.52312.0000.040034.1217	LIFE	\$14.00	\$0.00	\$14.00	\$11.80	\$11.80	\$2.20	\$0.00	\$2.20	15.71%
11000.2400.52312.0000.040036.1112	LIFE	\$7.00	\$0.00	\$7.00	\$6.96	\$6.96	\$0.04	\$0.00	\$0.04	0.57%
11000.2400.52312.0000.040036.1217	LIFE	\$14.00	\$0.00	\$14.00	\$11.40	\$11.40	\$2.60	\$0.00	\$2.60	18.57%
11000.2400.52313.0000.040033.1112	DENTAL	\$695.00	\$0.00	\$695.00	\$717.86	\$717.86	(\$22.86)	\$0.00	(\$22.86)	-3.29%
11000.2400.52313.0000.040034.1112	DENTAL	\$116.00	\$0.00	\$116.00	\$120.10	\$120.10	(\$4.10)	\$0.00	(\$4.10)	-3.53%
11000.2400.52313.0000.040034.1217	DENTAL	\$0.00	\$0.00	\$0.00	\$99.49	\$99.49	(\$99.49)	\$0.00	(\$99.49)	0.00%
11000.2400.52313.0000.040036.1112	DENTAL	\$116.00	\$0.00	\$116.00	\$120.08	\$120.08	(\$4.08)	\$0.00	(\$4.08)	-3.52%
11000.2400.52313.0000.040036.1217	DENTAL	\$0.00	\$0.00	\$0.00	\$87.47	\$87.47	(\$87.47)	\$0.00	(\$87.47)	0.00%
11000.2400.52314.0000.040033.1112	VISION	\$127.00	\$0.00	\$127.00	\$107.80	\$107.80	\$19.20	\$0.00	\$19.20	15.12%
11000.2400.52314.0000.040034.1112	VISION	\$23.00	\$0.00	\$23.00	\$23.94	\$23.94	(\$0.94)	\$0.00	(\$0.94)	-4.09%
11000.2400.52314.0000.040034.1217	VISION	\$70.00	\$0.00	\$70.00	\$92.18	\$92.18	(\$22.18)	\$0.00	(\$22.18)	-31.69%
11000.2400.52314.0000.040036.1112	VISION	\$0.00	\$0.00	\$0.00	\$23.92	\$23.92	(\$23.92)	\$0.00	(\$23.92)	0.00%
11000.2400.52314.0000.040036.1217	VISION	\$70.00	\$0.00	\$70.00	\$89.18	\$89.18	(\$19.18)	\$0.00	(\$19.18)	-27.40%
11000.2400.52500.0000.040033.1112	UNEMPLOYMENT COMPENSATION	\$22.33	\$0.00	\$22.33	\$22.29	\$22.29	\$0.04	\$0.00	\$0.04	0.18%
11000.2400.52500.0000.040033.1217	UNEMPLOYMENT COMPENSATION	\$8.79	\$0.00	\$8.79	\$8.75	\$8.75	\$0.04	\$0.00	\$0.04	0.46%
11000.2400.52500.0000.040034.1112	UNEMPLOYMENT COMPENSATION	\$14.45	\$0.00	\$14.45	\$14.41	\$14.41	\$0.04	\$0.00	\$0.04	0.28%
11000.2400.52500.0000.040036.1112	UNEMPLOYMENT COMPENSATION	\$14.45	\$0.00	\$14.45	\$14.41	\$14.41	\$0.04	\$0.00	\$0.04	0.28%
11000.2400.52500.0000.040036.1217	UNEMPLOYMENT COMPENSATION	\$7.88	\$0.00	\$7.88	\$7.84	\$7.84	\$0.04	\$0.00	\$0.04	0.51%
11000.2400.52710.0000.040000.1112	WORKER'S COMPENSATION PREMIUM	\$9,125.13	\$0.00	\$9,125.13	\$8,967.10	\$8,967.10	\$158.03	\$0.00	\$158.03	1.73%
11000.2400.52720.0000.040033.1112	WORKER'S COMPENSATION EMPLOYER'S FEE	\$9.00	\$0.00	\$9.00	\$10.20	\$10.20	(\$1.20)	\$0.00	(\$1.20)	-13.33%
11000.2400.52720.0000.040033.1217	WORKER'S COMPENSATION EMPLOYER'S FEE	\$1.00	\$0.00	\$1.00	\$1.08	\$1.08	(\$0.08)	\$0.00	(\$0.08)	-8.00%
11000.2400.52720.0000.040034.1112	WORKER'S COMPENSATION EMPLOYER'S FEE	\$5.00	\$0.00	\$5.00	\$5.12	\$5.12	(\$0.12)	\$0.00	(\$0.12)	-2.40%
11000.2400.52720.0000.040034.1217	WORKER'S COMPENSATION EMPLOYER'S FEE	\$3.00	\$0.00	\$3.00	\$8.58	\$8.58	(\$5.58)	\$0.00	(\$5.58)	-186.00%
11000.2400.52720.0000.040036.1112	WORKER'S COMPENSATION EMPLOYER'S FEE	\$5.00	\$0.00	\$5.00	\$5.09	\$5.09	(\$0.09)	\$0.00	(\$0.09)	-1.80%
11000.2400.52720.0000.040036.1217	WORKER'S COMPENSATION EMPLOYER'S FEE	\$6.00	\$0.00	\$6.00	\$7.69	\$7.69	(\$1.69)	\$0.00	(\$1.69)	-28.17%
11000.2400.52914.0000.040000.1112	DEFERRED SICK LEAVE RESE	\$0.00	\$0.00	\$0.00	\$8,118.00	\$8,118.00	(\$8,118.00)	\$0.00	(\$8,118.00)	0.00%
11000.2400.53330.0000.040034.0000	PROFESSIONAL DEVELOPMENT	\$649.00	\$0.00	\$649.00	\$377.86	\$377.86	\$271.14	\$0.00	\$271.14	41.78%
11000.2400.53330.0000.040036.0000	PROFESSIONAL DEVELOPMENT	\$649.00	\$0.00	\$649.00	\$377.86	\$377.86	\$271.14	\$0.00	\$271.14	41.78%
11000.2400.55813.0000.040000.0000	EMPLOYEE TRAVEL - NON-TE	\$455.00	\$0.00	\$455.00	\$298.72	\$298.72	\$156.28	\$272.76	(\$116.48)	-25.60%

Capitan Municipal Schools

ALL FUNDS

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

- ☐ Include pre encumbrance
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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
11000.1000.56119.1010.040034.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$100,000.00	\$0.00	\$100,000.00	\$818.41	\$818.41	\$99,181.59	\$0.00	\$99,181.59	99.18%
11000.1000.56119.1010.040036.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	100.00%
11000.1000.56119.3000.040034.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$240.00	\$0.00	\$240.00	\$1,741.56	\$1,741.56	(\$1,501.56)	\$0.00	(\$1,501.56)	-625.65%
11000.1000.56119.9000.040034.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$28,099.00	\$0.00	\$28,099.00	\$24,796.52	\$24,796.52	\$3,302.48	\$1,180.82	\$2,121.66	7.55%
11000.1000.57331.1010.040000.0000	FIXED ASSETS (\$5000 & OVER)	\$152,884.00	\$0.00	\$152,884.00	\$0.00	\$0.00	\$152,884.00	\$0.00	\$152,884.00	100.00%
11000.1000.57331.1010.040033.0000	FIXED ASSETS (MORE THAN \$5,000)	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	100.00%
11000.1000.57331.1010.040034.0000	FIXED ASSETS (MORE THAN \$5,000)	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	100.00%
11000.1000.57331.3000.040034.0000	FIXED ASSETS (MORE THAN \$5,000)	\$3,697.00	\$0.00	\$3,697.00	\$0.00	\$0.00	\$3,697.00	\$0.00	\$3,697.00	100.00%
11000.1000.57331.9000.040000.0000	FIXED ASSETS (\$5000 & OVER)	\$517,350.00	\$0.00	\$517,350.00	\$500,000.00	\$500,000.00	\$17,350.00	\$0.00	\$17,350.00	3.35%
11000.1000.57331.9000.040034.0000	FIXED ASSETS (MORE THAN \$5,000)	\$28,862.32	\$0.32	\$28,862.32	\$28,862.32	\$28,862.32	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: INSTRUCTION - 1000										
		\$6,362,471.20	\$222,474.77	\$6,584,945.97	\$5,835,961.75	\$5,835,961.75	\$748,984.22	\$53,719.14	\$695,265.08	10.56%
11000.2100.51100.0000.040000.1211	SALARIES EXPENSE	\$95,379.00	\$0.00	\$95,379.00	\$95,380.00	\$95,380.00	(\$1.00)	\$0.00	(\$1.00)	0.00%
11000.2100.51100.0000.040000.1214	SOCIAL WORKERS/GUIDANCE COUNSELORS	\$79,487.00	\$0.00	\$79,487.00	\$79,487.00	\$79,487.00	\$0.00	\$0.00	\$0.00	0.00%
11000.2100.51100.0000.040000.1215	REGISTERED NURSES	\$34,908.00	\$0.00	\$34,908.00	\$56,656.52	\$56,656.52	(\$21,748.52)	\$0.00	(\$21,748.52)	-62.30%
11000.2100.51100.0000.040000.1611	SALARIES EXPENSE	\$1,958.00	\$0.00	\$1,958.00	\$472.50	\$472.50	\$1,485.50	\$0.00	\$1,485.50	75.87%
11000.2100.51100.2000.040000.1211	COORDINATOR SALARY EXPENSE	\$79,506.00	\$0.00	\$79,506.00	\$79,506.00	\$79,506.00	\$0.00	\$0.00	\$0.00	0.00%
11000.2100.51100.2000.040000.1312	SPEECH THERAPISTS	\$74,022.00	\$0.00	\$74,022.00	\$75,733.00	\$75,733.00	(\$1,711.00)	\$0.00	(\$1,711.00)	-2.31%
11000.2100.51100.4020.040000.1214	SALARIES EXPENSE	\$102,170.00	\$0.00	\$102,170.00	\$102,170.00	\$102,170.00	\$0.00	\$0.00	\$0.00	0.00%
11000.2100.51100.4050.040000.1422	SALARIES EXPENSE	\$32,500.00	\$0.00	\$32,500.00	\$39,753.12	\$39,753.12	(\$7,253.12)	\$0.00	(\$7,253.12)	-22.32%
11000.2100.51300.0000.040000.1211	ADDITIONAL COMPENSATION	\$7,904.00	\$0.00	\$7,904.00	\$7,600.00	\$7,600.00	\$304.00	\$0.00	\$304.00	3.85%
11000.2100.51300.0000.040000.1214	ADDITIONAL COMPENSATION	\$12,309.00	\$0.00	\$12,309.00	\$14,498.00	\$14,498.00	(\$2,189.00)	\$0.00	(\$2,189.00)	-17.78%
11000.2100.51300.0000.040000.1215	ADDITIONAL COMPENSATION	\$1,827.00	\$0.00	\$1,827.00	\$13,472.00	\$13,472.00	(\$11,645.00)	\$0.00	(\$11,645.00)	-637.38%
11000.2100.51300.0000.040000.1511	ADDITIONAL COMPENSATION	\$2,704.00	\$0.00	\$2,704.00	\$0.00	\$0.00	\$2,704.00	\$0.00	\$2,704.00	100.00%
11000.2100.51300.2000.040000.1211	ADDITIONAL COMPENSATION	\$5,200.00	\$0.00	\$5,200.00	\$5,000.00	\$5,000.00	\$200.00	\$0.00	\$200.00	3.85%
11000.2100.51300.2000.040000.1312	ADDITIONAL COMPENSATION	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00	(\$1,800.00)	\$0.00	(\$1,800.00)	0.00%
11000.2100.51300.4020.040000.1214	ADDITIONAL COMPENSATION	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00	(\$1,800.00)	\$0.00	(\$1,800.00)	0.00%
11000.2100.52111.0000.040000.1211	EDUCATIONAL RETIREMENT	\$18,746.00	\$0.00	\$18,746.00	\$18,690.92	\$18,690.92	\$55.08	\$0.00	\$55.08	0.29%
11000.2100.52111.0000.040000.1214	EDUCATIONAL RETIREMENT	\$16,640.00	\$0.00	\$16,640.00	\$17,058.24	\$17,058.24	(\$418.24)	\$0.00	(\$418.24)	-2.51%
11000.2100.52111.0000.040000.1215	EDUCATIONAL RETIREMENT	\$5,658.00	\$0.00	\$5,658.00	\$12,728.41	\$12,728.41	(\$7,070.41)	\$0.00	(\$7,070.41)	-124.96%
11000.2100.52111.0000.040000.1511	EDUCATIONAL RETIREMENT	\$472.00	\$0.00	\$472.00	\$0.00	\$0.00	\$472.00	\$0.00	\$472.00	100.00%
11000.2100.52111.2000.040000.1211	EDUCATIONAL RETIREMENT	\$15,374.00	\$0.00	\$15,374.00	\$15,337.77	\$15,337.77	\$36.23	\$0.00	\$36.23	0.24%
11000.2100.52111.2000.040000.1312	EDUCATIONAL RETIREMENT	\$13,435.00	\$0.00	\$13,435.00	\$14,072.23	\$14,072.23	(\$637.23)	\$0.00	(\$637.23)	-4.74%
11000.2100.52111.4020.040000.1214	EDUCATIONAL RETIREMENT	\$18,544.00	\$0.00	\$18,544.00	\$18,870.55	\$18,870.55	(\$326.55)	\$0.00	(\$326.55)	-1.76%
11000.2100.52111.4050.040000.1422	EDUCATIONAL RETIREMENT	\$33,800.00	\$0.00	\$33,800.00	\$7,215.12	\$7,215.12	\$26,584.88	\$0.00	\$26,584.88	78.65%