



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 6/12/2026


Re: 31200 BAR

Message

Attached is an Increase BAR for fund 31200, Public School Capital Outlay.

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: 040-000-2526-0024-I

Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Increase

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:	

Revenue 31200.0000.11112 \$34,269.25

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
31200 Public School Capital Outlay	4000 Capital Outlay	56119 Supply Assets (\$5,000 or less).	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$102,756.86	\$34,269.25	\$137,026.11	
Sub Total							\$34,269.25		
Indirect Cost									
DOC. TOTAL							\$34,269.25		

Justification:

True Cash Balance to Audit

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.

STATE OF NEW MEXICO
CAPITAN MUNICIPAL SCHOOL DISTRICT

NON-MAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet
June 30, 2025

	Capital Projects Funds				
	Total Non-Major Special Revenue Funds	Public School Capital Outlay Fund 31200	Capital Improvements SB-9 Fund 31700	Capital Improvements SB-9 (Local) Fund 31701	Capital Improvements SB-9 (State Match) Fund 31703
Assets					
Cash and cash equivalents	\$ 837,026	\$ 37,026	\$ 2,946	\$ 663,826	\$ 86,553
Receivables:					
Taxes	-	-	-	57,204	-
Intergovernmental	275,817	-	-	-	-
Other receivables	24	-	-	-	-
Food inventory	1,999	-	-	-	-
Total assets	\$ 1,114,866	\$ 37,026	\$ 2,946	\$ 721,030	\$ 86,553
Liabilities, deferred inflows and fund balance					
Liabilities:					
Accounts payable	\$ 8,161	\$ 45,101	\$ -	\$ 2,518	\$ -
Payroll liabilities	84,862	-	-	3,665	-
Due to other funds	355,563	-	-	-	-
Unearned revenues	162	-	-	-	-
Total liabilities	448,748	45,101	-	6,183	-
Deferred inflows of resources:					
Unavailable tax revenues	-	-	-	41,477	-
Fund balance:					
Non-spendable:					
Inventories	1,999	-	-	-	-
Restricted for:					
Food services	95,067	-	-	-	-
Extracurricular activities	144,511	-	-	-	-
Grantor restrictions	550,635	-	-	-	-
Capital projects	-	-	2,946	673,370	86,553
Debt service	-	-	-	-	-
Unassigned	(126,094)	(8,075)	-	-	-
Total fund balance	666,118	(8,075)	2,946	673,370	86,553
Total liabilities, deferred inflows of resources, and fund balance	\$ 1,114,866	\$ 37,026	\$ 2,946	\$ 721,030	\$ 86,553

(cont'd; 7 of 8)