
**State of New Mexico
Department of Finance and Administration
Santa Fe, New Mexico**



*Financial Statements
and
Independent Auditor's Report
Single Audit Report
June 30, 2016*

REDW^{LLC}

CPAs | Business & Financial Advisors

State of New Mexico
Department of Finance and Administration
June 30, 2016

Table of Contents

	<u>Page</u>
Official Roster	i
Independent Auditor’s Report.....	1-4
Management’s Discussion and Analysis	5-13
 Basic Financial Statements	
<i>Government-Wide Financial Statements</i>	
Statement of Net Position	14
Statement of Activities.....	15
 <i>Fund Financial Statements</i>	
Balance Sheet — Governmental Funds	16
Reconciliation of the Balance Sheet — Governmental Funds to the Statement of Net Position	17
Statement of Revenues, Expenditures and Changes in Fund Balance — Governmental Funds.....	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances — Governmental Funds to the Statement of Activities.....	19
Statement of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — General Fund.....	20
Statement of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — 911 Enhancement Fund (74500) — Special Revenue	21
Statement of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — Community Development Block Grant Fund (08800) — Special Revenue.....	22
Statement of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — Law Enforcement Protection Fund (73600) — Special Revenue.....	23
Statement of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — County Supported Medicaid Fund (02100) — Special Revenue.....	24
Statement of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — Local DWI Grant Program (56000) — Special Revenue	25

State of New Mexico
Department of Finance and Administration
June 30, 2016

Table of Contents — continued

	<u>Page</u>
Statement of Fiduciary Assets and Liabilities — Agency Funds	26
Notes to the Financial Statements.....	27-48
 Required Supplementary Information	
Schedule of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — General Fund (01000) by Appropriation	49-52
Schedule of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — Community Development Block Grant Fund (08800) — by Appropriation.....	53-55
Notes to Required Supplementary Information	56
 Supplementary Information	
Combining Balance Sheets — General Fund	57-58
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances — General Fund	59-60
Combining Schedule of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — County Detention Reimbursement Fund (20130)	61
Combining Schedule of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — Board of Finance Emergency Loan Fund (20900)	62
Combining Schedule of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — Emergency Water Supply Fund (21000)	63
Combining Schedule of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — Electronic Voting Machine Fund (21200)	64
Combining Schedule of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — Lease Hold Community Assistance Fund (61800).....	65
Combining Schedule of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — Special Appropriations Fund (62000).....	66-67
Combining Schedule of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — Tobacco Settlement Fund (69700).....	68
Combining Balance Sheets — Board of Finance Bond Funds.....	69-70

State of New Mexico
Department of Finance and Administration
June 30, 2016

Table of Contents — continued

	<u>Page</u>
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance — Board of Finance Bond Funds	71-72
Combining Schedule of Revenues and Expenditures — Budget and Actual (Budgetary Basis) STB Capital Outlay (Statewide) Fund by Appropriation	73-87
Combining Balance Sheets — Nonmajor Governmental Funds	88
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances — Nonmajor Governmental Funds	89
Combining Balance Sheets — Nonmajor Special Revenue Funds	90
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds	91
Schedule of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — Nonmajor Special Revenue Funds	92-93
Combining Balance Sheets — Nonmajor Capital Project Funds	94
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Project Funds	95
Schedule of Revenues and Expenditures — Budget and Actual (Budgetary Basis) — Nonmajor Capital Project Funds	96
Schedule of Changes in Assets and Liabilities — Agency Funds	97
Combined Schedule of Changes in Assets and Liabilities — Agency Funds — Fiscal Management	98
Combining Schedule of Changes in Assets and Liabilities — Agency Funds — Fiscal Management	99-102
Combined Schedule of Changes in Assets and Liabilities — Agency Funds — Community Development.....	103
Combining Schedule of Changes in Assets and Liabilities — Agency Funds — Community Development.....	104
Combined Schedule of Changes in Assets and Liabilities — Agency Funds — Policy Development.....	105
Combining Schedule of Changes in Assets and Liabilities — Agency Funds — Policy Development.....	106

State of New Mexico
Department of Finance and Administration
June 30, 2016

Table of Contents — continued

	<u>Page</u>
Other Supplemental Information	
Schedule of Investment in State General Fund Investment Pool Accounts	109-111
Schedule of Special Appropriations.....	112
Schedule of Transfers	113-119
Schedule of Receivables From Other State Agencies.....	120
Schedule of Payables To Other State Agencies	121-124
Schedule of Memorandums of Understanding	125
Schedule of Amounts Due To/From State General Fund	126
Schedule of Vendors Information for Purchases Exceeding \$60,000 (Excluding Gross Receipts Tax)	127
Single Audit	
Schedule of Expenditures of Federal Awards.....	128
Notes to the Schedule of Expenditures of Federal Awards	129-130
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	131-132
Independent Auditor’s Report on Compliance with Requirements for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	133-135
Schedule of Findings and Questioned Costs.....	136-143
Summary Schedule of Prior Year Audit Findings	144
Corrective Action Plan.....	145
Section 12-6-5 NMSA 1978 Findings	146-147
Exit Conference	148

State of New Mexico
Department of Finance and Administration

Official Roster

June 30, 2016

Cabinet Secretary Designate	Dorothy “Duffy” Rodriguez
Deputy Secretary	Stephanie Schardin Clark
Division	Director
Administrative Services	Lizzy Vedamanikam, CPA
Board of Finance	Leila Burrows Kleats
Financial Control	Ron Spilman
Local Government	Rick Lopez
State Budget	Vacant

Independent Auditor's Report

Ms. Dorothy "Duffy" Rodriguez, Cabinet Secretary Designate
State of New Mexico
Department of Finance and Administration
and
Mr. Timothy Keller, New Mexico State Auditor

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information and the budgetary comparisons for the general fund and major special revenue funds of the State of New Mexico Department of Finance and Administration (the "Department"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the Department's nonmajor governmental funds, fiduciary funds, and the budgetary comparisons for the major capital project fund and all nonmajor governmental funds presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2016, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Department as of June 30, 2016, and the respective changes in financial position and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund and fiduciary funds of the Department as of June 30, 2016, and the respective changes in financial position and the respective budgetary comparisons for the major capital projects fund and all nonmajor governmental funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Department are intended to present the financial position and changes in financial position of only that portion of the governmental activities, each major fund, the aggregate remaining fund information and all respective budgetary comparisons of the State of New Mexico that is attributable to the transactions of the Department. They do not purport to, and do not, present fairly the financial position of the entire State of New Mexico as of June 30, 2016, and the changes in its financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of revenues and expenditures—budget and actual (budgetary basis)—general fund (01000) by appropriation, and the schedule of revenues and expenditures—budget and actual (budgetary basis)—community development block grant

fund (08800) by appropriation be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the Department's financial statements, the combining and individual fund financial statements, and the budgetary comparisons. The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The other schedules required by Section 2.2.2 NMAC, and other supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards and other schedules required by Section 2.2.2 NMAC, with the exception of the Schedule of Vendor Information, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and the other schedules required by Section 2.2.2 NMAC, with the exception of the Schedule of Vendor Information, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other supplementary information, as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2016 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on

compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "REDW LLC". The letters are cursive and connected, with a large initial 'R'.

Albuquerque, New Mexico
December 1, 2016

State of New Mexico
Department of Finance and Administration
Management's Discussion and Analysis
June 30, 2016

This Management's Discussion and Analysis (MD&A) for the New Mexico Department of Finance and Administration (the Department) introduces the basic financial statements and provides an analytical overview of the Department's financial condition and results of operations as of and for the year ended June 30, 2016, with comparative numbers for the year ended June 30, 2015. This summary should be read together with the financial statements which follow.

Overview of the Basic Financial Statements

The Department is one of many agencies within the government of the State of New Mexico, and as such, the only focus of this financial report is on the Department, and not the State of New Mexico taken as a whole. The financial statements include the following four elements: (1) MD&A, (2) the Basic Financial Statements, (3) Notes to the Financial Statements, and (4) Other Supplementary Information. The basic financial statements include two kinds of statements, the government-wide financial statements and the fund financial statements, that present different views of the Department.

The government-wide financial statements – Statement of Net Position and Statement of Activities – report information about the Department's overall financial condition and results of operations. These statements use an economic resources measurement focus and an accrual basis of accounting similar to those used by private-sector companies. The Statement of Net Position includes all of the Department's assets, liabilities, and net position. The Statement of Activities includes all accrued revenues and expenses incurred during the period regardless of when amounts were received or disbursed.

The second set of statements are fund financial statements that include governmental and fiduciary fund financial statements. The Department does not account for any Proprietary funds. The governmental funds statements include the Balance Sheet and Statement of Revenues, Expenditures, and Change in Fund Balances. These statements focus on individual parts of the Department, reporting the Department's financial condition and results of operations in more detail than the government-wide statements, and illustrate how general government services were financed in the short-term as well as what remains for future spending.

In governmental financial statements, the emphasis is on general fund, major special revenue funds and capital project funds. Nonmajor governmental funds are summarized in a single column. Individual special revenue and capital project funds that meet specific threshold based criteria established by the Governmental Accounting Standards Board (GASB), or if deemed significant by management are reported as major funds and reported separately. Funds meeting the major fund threshold besides the general fund include the following special revenue funds: 911 Enhancement Fund, Community Development Block Grant, Law Enforcement Protection Fund, Community Supported Medicaid Fund and Local DWI Grant Program. The major capital project funds include Board of Finance Bond Fund and STB Capital Outlay Statewide Fund.

State of New Mexico
Department of Finance and Administration
Management's Discussion and Analysis
June 30, 2016

The fiduciary fund financial statements include the Statement of Fiduciary Assets and Liabilities which provides information about the financial relationships in which the Department acts solely as an agent for other entities to whom the resources in question belong. These activities are excluded from the government-wide financial statements because the Department cannot use these assets to finance its operations. The Department is responsible for ensuring that the assets reported in these funds are disbursed for their intended purposes.

Additional details about the basic financial statements are found in the Notes to the Financial Statements and the Supplementary Information sections.

Financial Analysis of the Department as a Whole

The following condensed financial information was derived from the government-wide financial statements and compares the current year to the prior year:

Condensed Statement of Net Position

	June 30, 2016	June 30, 2015	Increase/ (Decrease)	Percentage Change
Assets				
Current assets	\$ 1,355,709,005	\$ 1,316,821,715	\$ 38,887,290	3%
Capital assets, net	<u>250,574</u>	311,079	<u>(60,505)</u>	-19%
Total assets	<u>\$ 1,355,959,579</u>	<u>\$ 1,317,132,794</u>	<u>\$ 38,826,785</u>	3%
Liabilities				
Current liabilities	<u>\$ 180,668,925</u>	\$ 123,935,666	<u>\$ 56,733,259</u>	46%
Total liabilities	<u>180,668,925</u>	<u>123,935,666</u>	<u>56,733,259</u>	46%
Net Position				
Net investment in capital assets	250,574	311,079	(60,505)	-19%
Restricted	<u>1,170,393,626</u>	1,187,804,565	<u>(17,410,939)</u>	-1%
Unrestricted	<u>4,646,454</u>	5,081,484	<u>(435,030)</u>	-9%
Total net position	<u>1,175,290,654</u>	<u>1,193,197,128</u>	<u>(17,906,474)</u>	-2%
Total liabilities and net position	<u>\$ 1,355,959,579</u>	<u>\$ 1,317,132,794</u>	<u>\$ 38,826,785</u>	3%

State of New Mexico
Department of Finance and Administration
Management's Discussion and Analysis
June 30, 2016

Financial Highlights

Current assets increased \$38.9 million as a result of an approximate \$43.0 million increase in the Board of Finance cash available for disbursement to other entities for capital projects as of June 30, 2016, compared to prior year.

Capital assets decreased due to accumulated depreciation and there were no significant additions to the capital assets during the fiscal year.

Compared to fiscal year 2015, total liabilities increased \$56.7 million as a result of an approximate \$54.0 million increase in the Board of Finance payables to other entities for capital projects and increased payable to the state general fund reflecting a larger reversion from Law Enforcement Protection Fund.

Total general revenues decreased \$15.9 million compared to prior year as a result of a decrease in the General Fund Appropriations by approximately \$27.0 million. This decrease in General Fund Appropriations in fiscal year 2016 compared to fiscal year 2015 occurred primarily due to the legislature authorizing special appropriations for salary increases during the 60-day legislative session in 2015 which was distributed to all state agencies.

Total transfers in increased \$22.0 million as a result of increased transfers in from the tobacco settlement funds. Total reversions increased \$13.7 million as a result of increased transfers in of the Law Enforcement Protection Fund and expired bond projects.

State of New Mexico
Department of Finance and Administration
Management's Discussion and Analysis
June 30, 2016

Condensed Statement of Activities

	2016	2015	Increase/ (Decrease)	Percentage Change
Governmental Revenue and Expenses				
Program revenues	<u>\$ 7,060,118</u>	\$ 6,608,604	\$ 451,514	7%
Program expenses				
Policy development	3,015,443	3,133,617	(118,174)	-4%
Program support	945,852	1,086,524	(140,672)	-13%
Community development	3,391,392	3,235,671	155,721	5%
Fiscal management	6,225,206	5,958,309	266,897	4%
Grants to others	75,700,201	65,125,470	10,574,731	16%
Other fiscal support	<u>16,497,359</u>	<u>13,341,249</u>	<u>3,156,110</u>	24%
Total program expenses	<u>105,775,453</u>	<u>91,880,840</u>	<u>13,894,613</u>	15%
Deficiency	<u>(98,715,335)</u>	<u>(85,272,236)</u>	<u>(13,443,099)</u>	16%
General fund appropriations	27,871,924	54,805,676	(26,933,752)	-49%
Bond proceeds	509,973,150	509,677,696	295,454	0%
Taxes and surcharges	87,175,651	76,404,478	10,771,173	14%
Other general revenues	<u>958,900</u>	<u>981,196</u>	<u>(22,296)</u>	-2%
Total general revenues	<u>625,979,625</u>	<u>641,869,046</u>	<u>(15,889,421)</u>	-2%
Transfers in	41,496,551	19,493,817	22,002,734	113%
Transfers out	561,924,268	589,978,505	(28,054,237)	-5%
Reversions	<u>24,743,047</u>	<u>11,014,418</u>	<u>13,728,629</u>	125%
Change in net position	<u>(17,906,474)</u>	<u>(24,902,296)</u>	<u>6,995,822</u>	-28%
Net position, beginning of year	<u>1,193,197,128</u>	<u>1,218,099,424</u>	<u>(24,902,296)</u>	-2%
Net position, end of year	<u>\$ 1,175,290,654</u>	<u>\$ 1,193,197,128</u>	<u>\$ (17,906,474)</u>	-2%

Financial Analysis at the Fund Level

The following analysis was derived from the fund financial statements and compares the current year fund balances to the prior year:

	June 30, 2016	June 30, 2015	Increase/ (Decrease)	Percentage Change
General Fund	\$ 1,835,596	\$ 7,095,708	\$ (5,260,112)	-74%
E911 Enhancement Fund	11,460,058	13,711,643	(2,251,585)	-16%
Board of Finance Bond Funds	1,151,286,904	1,161,453,760	(10,166,856)	-1%
Law Enforcement Protection Fund	100,000	100,000	-	0%
County Supported Medicaid Fund	4,724,016	3,484,709	1,239,307	0%
Local DWI Grant Program	4,793,358	5,915,992	(1,122,634)	-19%
Nonmajor governmental funds	<u>1,357,658</u>	<u>1,643,638</u>	<u>(285,980)</u>	-17%
Total	<u>\$ 1,175,557,590</u>	<u>\$ 1,193,405,450</u>	<u>\$ (17,847,860)</u>	-1%

State of New Mexico
Department of Finance and Administration
Management’s Discussion and Analysis
June 30, 2016

The General Fund balance decreased by \$5.3 million, which is mainly attributed to a decrease in special appropriations issued to the Department during fiscal year 2016 compared to the prior year. The E 911 Enhancement fund balance decreased by \$2.3 million due to increased disbursements of funds for capital equipment upgrades and recurring operating costs. The Board of Finance Bond Funds decreased \$10.2 million due to there being more draw requests in the current year. The increase in balance of \$1.2 million in the County Supported Medicaid Fund is the difference between the amounts transferred to the fund and amounts appropriated by the legislature for budgeting and payments for the program. The Local DWI Grant program fund balance decreased by \$1.1 million due to increased distribution to the counties. Nonmajor governmental funds decreased as there were no new capital outlays funded by the general fund since fiscal year 2014 and the funds are being liquidated as the payments are made over the periods for the capital expenditures appropriated in earlier years.

General Budgetary Highlights

- ◆ The Department budgets at the category level by appropriation level. For the year ending June 30, 2016, there were no budget overruns.
- ◆ The Department wide operating budget, as well as its nonoperating budgets for fiscal year 2016, are contained in the General Appropriations Act, Laws of 2015, Chapter 101. Adjustments made to the Department budget include the following:
 - The General Appropriations Act, Laws of 2015, Chapter 101, Section 10, reduced general fund appropriations in section 4 of the General Appropriations Act of 2015 by \$23,300 to reflect general services department group insurance contribution reductions for the employee group health benefits program.
 - The General Appropriations Act, Laws of 2016, Chapter 11, Section 10, reduced general fund appropriations in section 4 of the General Appropriations Act of 2015 by \$160,000.

Performance Measures

The Department collects data to measure success in meeting performance measure targets to address the requirements for the Accountability in Government Act (AGA), Sections 6-3A-1 through 6-3A-8 NMSA 1978. Performance measures outlined in the General Appropriation’s Act, Laws of 2004 for the year ended June 30, 2016, were as follows:

Type of Measure	Measure	Target	Result
Policy Development Program			
Outcome	General fund reserves as a percent of	10%	2.4%

State of New Mexico
Department of Finance and Administration
Management's Discussion and Analysis
June 30, 2016

Type of Measure	Measure	Target	Result
	recurring appropriations.		
	Community Development Program		
Output	Percent of county and municipality budgets approved by the local government division (of budgets submitted timely).	90%	100%
Outcome	Number of counties and municipalities operating under a conditional certification during the fiscal year.	5	5
	Fiscal Management Program		
Efficiency	Percent of vendor and employee payment vouchers processed within five working days.	95%	95%
Output	Percent of bank accounts reconciled	100%	100%

Capital Assets and Debt Administration

The Department purchased capital assets totaling \$37,015 during fiscal year 2016, which consisted of computing hardware. Capital assets totaling \$22,415 were disposed of during the same period that consisted of office printers. The Department has no infrastructure assets.

While the Board of Finance is responsible for issuing and administering most of the bonds for the State of New Mexico, there are no liabilities reported in the Statement of Net Position for general obligation bonds, severance tax bonds, or supplemental severance tax bonds. These bonds are obligations of the State of New Mexico and reported in the State Treasurer's office financial statements and in the State of New Mexico's Comprehensive Annual Financial Report (CAFR), issued by the State Controller's Office.

Moody's bond ratings for all bonds issued and administered by the Board of Finance were downgraded from prior year's ratings due to a reduction in severance tax revenue and a decrease in general fund reserves. Standard & Poor's also downgraded the severance tax bonds as a result of the decrease in severance tax revenue and reduction in coverage levels on the bonds. The current ratings are as follows:

<u>Bond Type</u>	<u>Moody's</u>	<u>Standard & Poor's</u>
General Obligation Bonds	Aa1	AA+

State of New Mexico
Department of Finance and Administration
Management’s Discussion and Analysis
June 30, 2016

Severance Tax Bonds	Aa2	AA
Supplemental Severance Tax Bonds	Aa3	AA-

Economic Factors Affecting New Mexico’s Fiscal Year 2016 Budget

New Mexico utilizes a consensus of legislative and executive analysts to forecast General Fund revenue so that the Executive and Legislature work with the same revenue forecast in preparing their General Fund operating budget recommendations. This “consensus group” bases their revenue forecast on forecasts of the U.S. economy from IHS Global Insight and Moody’s Analytics in combination with forecasts of the New Mexico economy prepared by the University of New Mexico’s Bureau of Business and Economic Research and Moody’s Analytics. Economic inputs are supplemented with information provided by state agencies, the Congressional Budget Office, and other national data sources. Historical information on the value and volume of crude oil and natural gas produced in the state is derived from the State’s ONGARD reporting system, and product price forecasts are based on the national economic forecasting services and other sources.

Trends in the U.S. Economy

Although at a slower pace, the U.S. economy continued to grow in state fiscal year 2016. The national economy, as measured by Real Gross Domestic Product, grew by 1.7 percent in fiscal year 2016, hindered by the slowdown in the energy sector and a decline in business investment. Total employment levels averaged 2.7 million above fiscal year 2015 (or 1.9 percent). U.S. average hourly wages grew by 2.5 percent, exceeding low inflation of 0.7 percent to increase the purchasing power of paychecks. However, this growth in wages was partially offset by increases in healthcare costs of 3.0 percent.

U.S. economic growth is expected to accelerate in fiscal year 2017, with projected GDP growth of 2.4 percent. The Federal Reserve is expected to raise short-term interest rates in the early half of the fiscal year in response to stronger inflation and ongoing employment gains. Housing prices are projected to continue to rise in fiscal year 2017, while business spending is anticipated to show modest growth.

New Mexico Economy

Oil and natural gas prices continued to drop in fiscal year 2016, which affected drilling activity and employment in the state’s oil and gas producing sector. fiscal year 2016 New Mexico employment averaged 0.4 percent growth overall, or 3,300 jobs, above fiscal year 2015. Industry sectors saw clear divergence with the Education and Health Services sector averaging 6,300 additional jobs, and the Leisure and Hospitality sector increasing by 2,700 jobs, whereas the Mining Sector averaged 5,500 fewer jobs than in fiscal year 2015. Average prices in fiscal year 2016 for crude oil and natural gas were \$37.94 per barrel and \$2.43 per thousand cubic feet

State of New Mexico
Department of Finance and Administration
Management's Discussion and Analysis
June 30, 2016

respectively, an ongoing decrease from fiscal year 2014 of 60.0 percent for oil and 52.6 percent for natural gas. Notwithstanding the price drop, New Mexico oil production reached a record 146.6 million barrels in fiscal year 2016. In fiscal year 2016, New Mexico was the sixth largest producing state for oil and eighth largest for natural gas accounting for about 4 percent of total U.S. production for each commodity. Dependence on government spending has also been a headwind for the state's economy because of constrained federal budget growth. Although direct federal government employment has begun to stabilize in New Mexico, in fiscal year 2016 it was down to its lowest level since at least 1990.

Fiscal Year 2016 General Fund Revenue

Total fiscal year 2016 revenues were \$5.7 billion or \$523 million below fiscal year 2015 levels. Total recurring revenues fell by 7.9 percent, driven largely by oil and natural gas related revenues, which fell by 29.1 percent. The state's broad-based gross receipts, compensating, personal income, and corporate income taxes experienced slow or declining growth due to ongoing weakness in the oil and natural gas sectors and large one-time claims for job incentive tax credits and health care deductions. The decline in nonoil and natural gas related revenue was partially affected by the diversion of a large portion of the liquor excise tax to the lottery tuition scholarship program. Offsetting this and other declines, the insurance premiums tax collections increased sharply due to expansion of the Medicaid program.

The August 2016 forecast projected that the amount authorized to be transferred from reserves to cover fiscal year 2016 expenditures was insufficient. The estimate also indicated that fiscal year 2017 revenues were less than fiscal year 2017 appropriations and that there were inadequate reserve balances to make up the difference. For this reason, Governor Martinez called the legislature to a special session in September 2016. During the 2016 Special Session, Senate Bill 2 authorized the transfer of up to \$219.4 million from the Tobacco Settlement Permanent Fund to the general fund Appropriation Account in fiscal year 2016 and fiscal year 2017, of which an estimated \$109 million was used to close fiscal year 2016. After this transfer, reserves ended fiscal year 2016 at \$147.7 million, or 2.4 percent of recurring appropriations.

General Fund Revenue and Reserve Outlook

According to the August 2016 consensus revenue estimate, fiscal year 2017 recurring revenues are estimated to be, fractionally higher, still around \$5.7 billion, with an estimated 0.6 percent growth over the previous fiscal year. Oil and natural gas related revenue is projected to remain unchanged from fiscal year 2016 levels as supply and demand in energy markets respond to lower oil and gas prices. New Mexico oil prices are projected to average \$45.00 per barrel in fiscal year 2017, while New Mexico natural gas prices are expected to average \$3.00 per thousand cubic feet. Oil volumes are projected to decline by 4.1 percent in fiscal year 2017 and natural gas volumes are estimated to decline by 3.4 percent. Non-oil and gas related revenue is forecast to grow by 0.1 percent, reflecting growth of 0.5 percent in general sales tax, 1.6 percent in personal income tax, and 10.6 percent in insurance premiums tax. Corporate income tax

State of New Mexico
Department of Finance and Administration
Management's Discussion and Analysis
June 30, 2016

revenues are expected to decline by 16.7 percent over the previous fiscal year. This weakness in broad-based taxes is due to expectations of lower employment and spending in the energy and minerals sectors. In addition, residential construction is expected to remain at historically low levels.

During the 2016 Special Session, several bills were passed to address fiscal year 2017 solvency.

- ◆ Senate Bill 2 provides for the transfer of balances from various funds to the general fund in a total amount of \$65 million.
- ◆ Senate Bill 4 appropriates \$12.5 million in supplemental severance tax note proceeds for public school instructional materials to allow a general fund appropriation reduction of the same amount.
- ◆ Senate Bill 6 provides for reduced Legislative Retirement Fund distributions and clarifies eligibility for the healthcare gross receipts tax deduction and high wage jobs tax credit to better target the intended recipients.
- ◆ Senate Bill 7 reduces the distribution of insurance premiums tax revenue to the Fire Protection Grant Fund, thus increasing the reversion to general fund, and reduces general fund distributions to the Retiree Health Care Fund. The legislation is expected to increase fiscal year 2017 recurring revenue by \$4.8 million.
- ◆ Senate Bill 8 provides for certain taxable severance tax note and supplemental severance tax note proceeds to be swept to the general fund to restore past general fund capital allotments, resulting in an increase to general fund cash balances of about \$33.7 million and a reduction in general fund appropriations of about \$56.2 million.
- ◆ Senate Bill 9 reduces state agency budgets by a recurring \$148.9 million in fiscal year 2017. Under this legislation, the majority of state agency budgets are reduced by 5.5 percent, with judicial and legislative cuts of 3.0 percent. The Children Youth and Families Department, Department of Public Safety, and sexual assault services and prevention contracts at the Department of Health will not be subject to cuts. The governor vetoed language in the bill that would have cut public school improvement programs by \$22 million. Her veto message directed the Public Education Department to reduce discretionary spending by \$4.5 million in fiscal year 2017.

Following the 2016 Special Session, fiscal year 2017 ending reserves are projected to be \$60 million or 1.0 percent of recurring appropriations.

Contact Information

Department of Finance and Administration
407 Galisteo Street, Bataan Memorial Building
Santa Fe, NM 87501
(505) 827-4985

Governmental-Wide
Financial Statements

State of New Mexico
Department of Finance and Administration
Statement of Net Position
June 30, 2016

	Governmental Activities
Assets	
Current assets	
Investment in State General Fund Investment Pool	\$ 1,339,880,937
Loans receivable	365,240
Other receivables	14,124
Receivable from federal government	651,722
Receivable from other state agencies	14,796,982
Total current assets	1,355,709,005
Noncurrent assets	
Capital assets, net of accumulated depreciation	250,574
Total assets	\$ 1,355,959,579
Liabilities	
Current liabilities	
Investment in State General Fund Investment Pool overdraft	\$ 75,013
Accounts payable	20,051,737
Accrued payroll	364,541
Payable to Federal Government	29,705
Payable to State General Fund	17,146,939
Payable to other state agencies	107,572,151
Payable to other entities	34,838,638
Other liabilities	72,691
Compensated absences	517,510
Total current liabilities	180,668,925
Total liabilities	180,668,925
Net Position	
Net investment in capital assets	250,574
Restricted for	
Local DWI grant program	793,358
911 enhancement program	11,460,058
Civil legal services	113,186
Law enforcement activity	100,000
County supported Medicaid	4,724,016
Juvenile adjudication	154,332
Neighborhood stabilization	697,120
Tribal infrastructure	393,020
Loan activities	1,151,958,536
Unrestricted	
Total net position	1,175,290,654
Total liabilities and net position	\$ 1,355,959,579

The accompanying notes are an integral part of these financial statements.

State of New Mexico
Department of Finance and Administration
Statement of Activities
For the Year Ended June 30, 2016

Functions/Programs	Expenses	Operating Grants and Contributions	Net Revenue (Expense) and Changes in Net Position
Primary Government			
Governmental activities			
Policy development	\$ 3,015,443	\$ -	\$ (3,015,443)
Program support	945,852	-	(945,852)
Community development	3,391,392	490,081	(2,901,311)
Fiscal management	6,225,206	-	(6,225,206)
Grants to others	75,700,201	6,440,615	(69,259,586)
Other fiscal support	16,497,359	129,422	(16,367,937)
Total governmental activities	<u>\$ 105,775,453</u>	<u>\$ 7,060,118</u>	<u>(98,715,335)</u>
General revenues, reversions, and transfers			
General fund appropriation			27,871,924
Alcohol tax revenue			21,139,511
E911 surcharges			11,062,226
Civil legal filing fees			1,528,131
Interest income			38,347
Assessments and fees			53,407,436
Other revenue			958,900
Bond proceeds			509,973,150
Reversions - fiscal year 2016			(24,743,047)
Transfers in - other			41,496,551
Transfers out - other			<u>(561,924,268)</u>
Total general revenues, reversions and transfers			<u>80,808,861</u>
Change in net position			(17,906,474)
Net position, beginning of year			<u>1,193,197,128</u>
Net position, end of year			<u>\$ 1,175,290,654</u>

The accompanying notes are an integral part of these financial statements.

Fund Financial Statements

State of New Mexico
Department of Finance and Administration
Balance Sheet—Governmental Funds
June 30, 2016

	Major			
	74500			08800
	General	911	Board of	Community
	Fund	Enhancement	Finance	Development
			Bond Funds	Block Grant
Assets				
Investment in State General Fund				
Investment Pool	\$ 6,737,889	\$ 10,410,680	\$ 1,295,653,392	\$ -
Loans receivable	365,240	-	-	-
Other receivables	10,744	3,124	-	256
Receivable from federal government	-	-	-	651,722
Receivable from other funds	-	-	-	29,705
Receivable from other state agencies	150,627	1,815,019	123,266	-
Total assets	<u>\$ 7,264,500</u>	<u>\$ 12,228,823</u>	<u>\$ 1,295,776,658</u>	<u>\$ 681,683</u>
Liabilities and Fund Balances				
Investment in State General Fund				
Investment Pool overdraft	\$ 987	\$ -	\$ -	\$ 74,026
Accounts payable	3,001,174	739,494	-	461,280
Accrued payroll	323,751	9,439	-	14,333
Payable to Federal Government	-	-	-	29,705
Payable to State General Fund	1,869,777	-	-	-
Payable to other funds	29,705	-	13,110,313	-
Payable to other state agencies	44,250	-	99,097,681	-
Payable to other entities	86,569	19,832	32,281,760	102,339
Other liabilities	72,691	-	-	-
Total liabilities	<u>5,428,904</u>	<u>768,765</u>	<u>144,489,754</u>	<u>681,683</u>
Fund Balances				
Restricted	671,632	11,460,058	1,151,286,904	-
Committed	1,163,964	-	-	-
Total fund balances	<u>1,835,596</u>	<u>11,460,058</u>	<u>1,151,286,904</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 7,264,500</u>	<u>\$ 12,228,823</u>	<u>\$ 1,295,776,658</u>	<u>\$ 681,683</u>

Funds					
73600 Law Enforcement Protection	02100 County Supported Medicaid	56000 Local DWI Grant Program	89200 STB Capital Outlay Statewide	Nonmajor Governmental Funds	Total Governmental Funds
\$ 15,851,711	\$ 4,664,334	\$ 3,297,638	\$ 1,769,465	\$ 1,495,828	\$ 1,339,880,937
-	-	-	-	-	365,240
-	-	-	-	-	14,124
-	-	-	-	-	651,722
-	-	-	13,110,313	-	13,140,018
4,802,051	3,935,300	3,805,689	-	165,030	14,796,982
<u>\$ 20,653,762</u>	<u>\$ 8,599,634</u>	<u>\$ 7,103,327</u>	<u>\$ 14,879,778</u>	<u>\$ 1,660,858</u>	<u>\$ 1,368,849,023</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,013
5,276,600	-	2,103,060	8,169,124	301,005	20,051,737
-	-	14,823	-	2,195	364,541
-	-	-	-	-	29,705
15,277,162	-	-	-	-	17,146,939
-	-	-	-	-	13,140,018
-	3,875,618	-	4,554,602	-	107,572,151
-	-	192,086	2,156,052	-	34,838,638
-	-	-	-	-	72,691
<u>20,553,762</u>	<u>3,875,618</u>	<u>2,309,969</u>	<u>14,879,778</u>	<u>303,200</u>	<u>193,291,433</u>
100,000	4,724,016	793,358	-	1,357,658	1,170,393,626
-	-	4,000,000	-	-	5,163,964
<u>100,000</u>	<u>4,724,016</u>	<u>4,793,358</u>	<u>-</u>	<u>1,357,658</u>	<u>1,175,557,590</u>
<u>\$ 20,653,762</u>	<u>\$ 8,599,634</u>	<u>\$ 7,103,327</u>	<u>\$ 14,879,778</u>	<u>\$ 1,660,858</u>	<u>\$ 1,368,849,023</u>

The accompanying notes are an integral part of these financial statements.

State of New Mexico
Department of Finance and Administration
Reconciliation of the Balance Sheet—Governmental
Funds to the Statement of Net Position
June 30, 2016

Total fund balance - governmental funds (governmental funds balance sheet)	<u>\$ 1,175,557,590</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
The cost of capital assets	910,908
Accumulated depreciation	<u>(660,334)</u>
Total capital assets, net	250,574
Long-term and certain other liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. These consist of compensated absences payable.	
	<u>(517,510)</u>
Net position of governmental activities (statement of net position)	<u><u>\$ 1,175,290,654</u></u>

The accompanying notes are an integral part of these financial statements.

State of New Mexico
Department of Finance and Administration
Statement of Revenues, Expenditures, and Changes in
Fund Balance—Governmental Funds
For the Year Ended June 30, 2016

	74500		Major	
	General	911	Board of	08800
	Fund	Enhancement	Finance	Community
			Bond Funds	Development
				Block Grant
Revenues				
Federal grants	\$ 129,422	\$ -	\$ -	\$ 6,930,696
Assessments and fees	-	-	-	-
E911 surcharges	-	11,062,226	-	-
Alcohol tax revenue	-	-	-	-
Civil legal filing fees	-	-	-	-
Interest earned	-	27,990	-	-
Other revenue	5,631	163	-	-
Total revenues	<u>135,053</u>	<u>11,090,379</u>	<u>-</u>	<u>6,930,696</u>
Expenditures				
Current operating				
Policy development	3,014,562	-	-	-
Program support	942,342	-	-	-
Community development	1,873,467	511,934	-	490,081
Fiscal management	6,137,752	-	-	-
Grants to others	3,569,072	12,829,551	-	6,440,615
Other fiscal support - state entities	7,785,361	-	-	-
Other fiscal support - local governments	4,414,370	-	-	-
Other fiscal support - miscellaneous	-	479	-	-
Capital outlay	37,015	-	-	-
Total expenditures	<u>27,773,941</u>	<u>13,341,964</u>	<u>-</u>	<u>6,930,696</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(27,638,888)</u>	<u>(2,251,585)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
General fund appropriation	25,352,424	-	-	-
Bond proceeds	-	-	509,973,150	-
Reversion - fiscal year 2016	(2,716,953)	-	(6,748,932)	-
Transfers in				
Interfund	-	-	-	-
Other	40,270,800	-	725,751	-
Transfers out				
Interfund	-	-	(40,139,481)	-
Other	(40,527,495)	-	(473,977,344)	-
Net other financing sources (used)	<u>22,378,776</u>	<u>-</u>	<u>(10,166,856)</u>	<u>-</u>
Net change in fund balances	(5,260,112)	(2,251,585)	(10,166,856)	-
Fund balances, beginning	7,095,708	13,711,643	1,161,453,760	-
Fund balances, ending	<u>\$ 1,835,596</u>	<u>\$ 11,460,058</u>	<u>\$ 1,151,286,904</u>	<u>\$ -</u>

Funds					
73600 Law Enforcement Protection	02100 County Supported Medicaid	56000 Local DWI Grant Program	89200 STB Capital Outlay Statewide	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,060,118
21,015,908	32,266,544	-	-	124,984	53,407,436
-	-	-	-	-	11,062,226
-	-	21,139,511	-	-	21,139,511
-	-	-	-	1,528,131	1,528,131
-	9,464	-	-	893	38,347
37,677	-	915,429	-	-	958,900
<u>21,053,585</u>	<u>32,276,008</u>	<u>22,054,940</u>	<u>-</u>	<u>1,654,008</u>	<u>95,194,669</u>
-	-	-	-	-	3,014,562
-	-	-	-	-	942,342
-	-	512,126	-	-	3,387,608
-	-	-	-	-	6,137,752
5,276,600	-	21,290,133	25,557,534	736,696	75,700,201
-	-	-	-	-	7,785,361
-	-	-	-	-	4,414,370
-	-	75,315	-	4,221,834	4,297,628
-	-	-	-	-	37,015
<u>5,276,600</u>	<u>-</u>	<u>21,877,574</u>	<u>25,557,534</u>	<u>4,958,530</u>	<u>105,716,839</u>
<u>15,776,985</u>	<u>32,276,008</u>	<u>177,366</u>	<u>(25,557,534)</u>	<u>(3,304,522)</u>	<u>(10,522,170)</u>
-	-	-	-	2,519,500	27,871,924
-	-	-	-	-	509,973,150
(15,277,162)	-	-	-	-	(24,743,047)
-	-	-	40,139,481	-	40,139,481
-	-	-	-	500,000	41,496,551
-	-	-	-	-	(40,139,481)
(499,823)	(31,036,701)	(1,300,000)	(14,581,947)	(958)	(561,924,268)
<u>(15,776,985)</u>	<u>(31,036,701)</u>	<u>(1,300,000)</u>	<u>25,557,534</u>	<u>3,018,542</u>	<u>(7,325,690)</u>
-	1,239,307	(1,122,634)	-	(285,980)	(17,847,860)
100,000	3,484,709	5,915,992	-	1,643,638	1,193,405,450
<u>\$ 100,000</u>	<u>\$ 4,724,016</u>	<u>\$ 4,793,358</u>	<u>\$ -</u>	<u>\$ 1,357,658</u>	<u>\$ 1,175,557,590</u>

The accompanying notes are an integral part of these financial statements.

State of New Mexico
Department of Finance and Administration
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances—Governmental
Funds to the Statement of Activities
For the Year Ended June 30, 2016

Net changes in fund balances - total governmental funds (statement of revenues, expenditures, and changes in fund balances) \$ (17,847,860)

Amounts reported for governmental activities in the statement of activities are different because:

In the statement of activities, certain operating expenses - compensated absences (sick and annual leave) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amounts of financial resources used (essentially, the amounts actually paid). The increase in compensated absences for the fiscal year was: 1,891

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

In the current period, these amounts were:

Capital outlay	37,015
Depreciation expense	(97,520)
Excess of capital outlay over depreciation expense	<u>(60,505)</u>

Change in net position of governmental activities (statement of activities) \$ (17,906,474)

State of New Mexico
Department of Finance and Administration
Statement of Revenues and Expenditures—Budget and Actual
(Budgetary Basis)—General Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
State general fund	\$ 24,122,500	\$ 25,352,424	\$ 25,352,424	\$ -
Other state funds	-	-	5,631	5,631
Federal funds	239,900	239,900	129,422	(110,478)
Inter-agency transfers	40,132,700	40,152,975	40,270,800	117,825
Total revenues	<u>64,495,100</u>	<u>65,745,299</u>	<u>65,758,277</u>	12,978
Budgeted fund balance	<u>5,571,682</u>	<u>5,596,950</u>	<u>5,596,950</u>	-
Total revenues and budgeted fund balance	<u>\$ 70,066,782</u>	<u>\$ 71,342,249</u>	<u>71,355,227</u>	\$ 12,978
Expenditures				
Personnel services and benefits	\$ 11,274,800	\$ 10,934,800	10,169,918	\$ 764,882
Contractual services	12,779,301	14,356,948	12,559,886	1,797,062
Other	5,899,981	5,548,277	5,044,137	504,140
Other financing uses	40,112,700	40,502,224	40,527,495	(25,271)
Total expenditures	<u>\$ 70,066,782</u>	<u>\$ 71,342,249</u>	<u>68,301,436</u>	\$ 3,040,813
Excess (deficiency) of revenues and budgeted fund balance			3,053,791	
Reconciliation to GAAP basis				
Budgeted fund balance			(5,596,950)	
Reversions			(2,716,953)	
Net change in fund balance			<u>\$ (5,260,112)</u>	

The accompanying notes are an integral part of these financial statements.

State of New Mexico
Department of Finance and Administration
Statement of Revenues and Expenditures—Budget and Actual
(Budgetary Basis)—911 Enhancement Fund (74500)—Special Revenue
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other state funds	\$ 11,704,500	\$ 11,704,500	\$ 11,090,379	\$ (614,121)
Total revenues	11,704,500	11,704,500	11,090,379	(614,121)
Budgeted fund balance	-	5,530,700	5,530,700	-
Total revenues and budgeted fund balance	\$ 11,704,500	\$ 17,235,200	16,621,079	\$ (614,121)
Expenditures				
Personnel services and benefits	\$ 519,900	\$ 519,900	444,176	\$ 75,724
Contractual services	14,500	14,500	8,500	6,000
Other	16,700,800	16,700,800	12,889,288	3,811,512
Total expenditures	\$ 17,235,200	\$ 17,235,200	13,341,964	\$ 3,893,236
Excess (deficiency) of revenues and budgeted fund balance over (under) expenditures			3,279,115	
Reconciliation to GAAP basis				
Budgeted fund balance			(5,530,700)	
Net change in fund balance			\$ (2,251,585)	

*P543 Community Development and Local Government is the only appropriation level code in this fund.

State of New Mexico
Department of Finance and Administration
Statement of Revenues and Expenditures—Budget and Actual
(Budgetary Basis)—Community Development Block Grant Fund (08800)
— Special Revenue
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Federal funds	\$ 41,059,918	\$ 41,059,918	\$ 6,930,696	\$ (34,129,222)
Total revenues	<u>\$ 41,059,918</u>	<u>\$ 41,059,918</u>	<u>6,930,696</u>	<u>\$ (34,129,222)</u>
Expenditures				
Personnel services and benefits	\$ 1,262,706	\$ 1,262,706	410,375	\$ 852,331
Contractual services	204,928	204,928	22,525	182,403
Other	<u>39,592,284</u>	<u>39,592,284</u>	<u>6,497,796</u>	<u>33,094,488</u>
Total expenditures	<u>\$ 41,059,918</u>	<u>\$ 41,059,918</u>	<u>6,930,696</u>	<u>\$ 34,129,222</u>
Net change in fund balance			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements.

State of New Mexico
Department of Finance and Administration
Statement of Revenues and Expenditures—Budget and Actual
(Budgetary Basis)—Law Enforcement Protection Fund (73600)—Special Revenue
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other state funds	\$ 8,700,000	\$ 8,700,000	\$ 21,015,908	\$ 12,315,908
Other revenue	-	-	<u>37,677</u>	<u>37,677</u>
Total revenues	<u>\$ 8,700,000</u>	<u>\$ 8,700,000</u>	<u>21,053,585</u>	<u>\$ 12,353,585</u>
Expenditures				
Other	\$ 8,350,000	\$ 8,200,000	5,276,600	\$ 2,923,400
Transfers out	<u>350,000</u>	<u>500,000</u>	<u>499,823</u>	<u>177</u>
Total expenditures	<u>\$ 8,700,000</u>	<u>\$ 8,700,000</u>	<u>5,776,423</u>	<u>\$ 2,923,577</u>
Excess (deficiency) of revenues over (under) expenditures			15,277,162	
Reconciliation to GAAP basis				
Reversions			<u>(15,277,162)</u>	
Net change in fund balance			<u>\$ -</u>	

*Z8000 DFA – Local Government D1 is the only appropriation level code in this fund.

State of New Mexico
Department of Finance and Administration
Statement of Revenues and Expenditures—Budget to Actual
(Budgetary Basis)—County Supported Medicaid Fund (02100)—Special Revenue
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other state funds	\$ 31,036,700	\$ 31,036,700	\$ 32,276,008	\$ 1,239,308
Total revenues	<u>\$ 31,036,700</u>	<u>\$ 31,036,700</u>	<u>32,276,008</u>	<u>\$ 1,239,308</u>
Expenditures				
Transfers out	\$ 31,036,700	\$ 31,036,700	31,036,701	\$ -
Total expenditures	<u>\$ 31,036,700</u>	<u>\$ 31,036,700</u>	<u>31,036,701</u>	<u>\$ -</u>
Net change in fund balance			<u>\$ 1,239,307</u>	

*P544 Fiscal Management and Oversight is the only appropriation level code in this fund.

The accompanying notes are an integral part of these financial statements.

State of New Mexico
Department of Finance and Administration
Statement of Revenues and Expenditures—Budget to Actual
(Budgetary Basis)—Local DWI Grant Program (56000)—Special Revenue
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other state funds	\$ 21,000,000	\$ 21,000,000	\$ 21,139,511	\$ 139,511
Miscellaneous revenue	-	915,418	915,429	11
Total revenues	21,000,000	21,915,418	22,054,940	139,522
Budgeted fund balance	-	1,915,991	1,915,991	-
Total revenues and budgeted fund balance	\$ 21,000,000	\$ 23,831,409	23,970,931	\$ 139,522
Expenditures				
Personnel services and benefits	\$ 497,900	\$ 497,900	479,675	\$ 18,225
Contractual services	66,400	84,400	81,715	2,685
Other	19,135,700	21,949,109	21,316,184	632,925
Transfers out	1,300,000	1,300,000	1,300,000	-
Total expenditures	\$ 21,000,000	\$ 23,831,409	23,177,574	\$ 653,835
Excess (deficiency) of revenues and budgeted fund balance over (under) expenditures			793,357	
Reconciliation to GAAP basis				
Budgeted fund balance			(1,915,991)	
Net change in fund balance			\$ (1,122,634)	

*P543 Community Development and Local Government is the only appropriation level code in this fund.

The accompanying notes are an integral part of these financial statements.

State of New Mexico
Department of Finance and Administration
Statement of Fiduciary Assets and Liabilities — Agency Funds
June 30, 2016

	Agency Funds
Assets	
Interest in State General Fund Investment Pool	\$ 43,569,799
Due from beneficiaries-CU	162,219
Other receivable	38,567
Loans receivable	968
Due from other state agencies	7,417,960
Due from Federal Government	145
Due from other funds	65,780
	\$ 51,255,438
Total assets	\$ 51,255,438
 Liabilities	
Investment in State General Fund Investment Pool overdraft	\$ 8,337
Due to other entities	5,393,660
Vouchers payable	22,450
Funds held for others	22,021,291
Due to other state agencies	16,636,631
Due to State General Fund	11
Due to Federal Government	12,113
Due to other agency funds	65,780
Due to employees/third party	237,316
Due to local governments	6,161,652
Other liabilities	696,197
	\$ 51,255,438
Total liabilities	\$ 51,255,438

The accompanying notes are an integral part of these financial statements.

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

1) Summary of Significant Accounting Policies

The Department is an agency of the State of New Mexico, which is the primary government, pursuant to the Department of Finance and Administration Act, Sections 9-6-1 through 9-6-15 NMSA 1978. These financial statements include all funds which the Department Secretary has authority over, except for those funds comprising the State General Fund, which are reported in a separate Annual Financial Report issued by the Office of the State Controller.

The financial statements have been prepared by the Department of Finance and Administration (the Department) in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units as prescribed by the Governmental Accounting Standards Board (GASB), which is the accepted standard setting body for establishing governmental accounting and financial reporting standards.

Financial Reporting Entity

The purpose of the Department is to make state government more efficient and responsive through consolidating and eliminating the overlapping of certain state government functions; to establish a single, unified Department to administer laws relating to finance and administration of state government; and to perform other duties as provided by law. The chief executive of the Department is the Secretary, who is appointed by the Governor and is a member of the Governor's Cabinet. The Department has no component units.

Electronic copies of the State of New Mexico's Comprehensive Annual Financial Report (CAFR) and the State General Fund's Annual Financial Report can be found on the Department of Finance and Administration's home page or at <http://www.nmdfa.state.nm.us/audit-info.aspx>.

The Department is segmented into the following four divisions and receives program funding based on that structure:

Policy Development, Fiscal Analysis and Budget Oversight Program

Office of the Secretary—The duties of the Office of the Secretary are defined in the Department of Finance and Administration Act, Sections 9-6-5 and 9-6-5.1 NMSA 1978. Accordingly, the Secretary is empowered to plan and organize the Department and the divisions and may transfer or merge functions between divisions in the interest of efficiency and economy.

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

Board of Finance—The Board of Finance (the “Board”) (Sections 6-1-1 through 6-1-13 NMSA 1978) determines what needs or emergencies exist that warrant action and, in turn, may lend or grant to any state agency, board, commission, municipal corporation or other political subdivision organized under the laws of the State of New Mexico, the sum of money the Board determines reasonable and appropriate from any funds appropriated to the Board for use in meeting emergencies. On occasion, the Board may convert a loan to a grant, if provided appropriate justification or if mandated by law. The Board may prescribe those terms and conditions it deems proper with respect to the repayment of any loan and the application of the proceeds of the loan. The Board may require or waive security by way of the pledge of revenues or otherwise and may require or waive interest as the Board determines proper under the circumstances.

The Board of Finance is also responsible for issuing state general obligation and revenue bonds, and for the investment and distribution of the proceeds from such bonds. In that regard, the Board approves the issuance of such bonds, and provides information for bond prospectuses in order to ensure compliance with financial disclosure requirements and to present information concerning bond issues in a meaningful and informative format.

State Budget Division—The State Budget Division (SBD) (Sections 6-3-1 through 6-3-25 NMSA 1978) assists state agencies and the Governor in the preparation of budget recommendations and estimates. Accordingly, the SBD requires periodic reports from all state agencies giving detailed information regarding federal monies, obtains information on budgetary and financial problems from each state agency and reviews data submitted by any state agency for the purpose of maximizing the effective use of New Mexico State Government. The SBD also is responsible for implementing the Accountability in Government Act (Sections 6-3A-1 through 6-3A-8 NMSA 1978).

Community Development, Local Government Assistance and Fiscal Oversight Program

Local Government Division—The Local Government Division (LGD) (Sections 6-6-1 through 6-6-19 NMSA 1978) reviews and approves budgets and budget resolutions for municipalities, counties and special districts; assists and trains local government personnel in the areas of accounting, budgeting, automated reporting, purchasing, reconciliation of accounts, payroll and other financial matters; sets and publishes tax rates; and prepares tax certificates for counties.

The LGD administers the federal Community Development Block Grant (CDBG) program, State capital project appropriations, the State’s enhanced E911 grant program, the State’s driving while intoxicated program, and the federal school-to-work opportunities grant program.

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

The LGD also administers and supports the Civil Legal Services Commission, New Mexico Association of Regional Councils, Municipal Boundary Commission, Acequia Commission, Community Development Council, DWI Council, and the School-to-Work Advisory Council.

Fiscal Management and Oversight Program

Financial Control Division—The Financial Control Division (FCD) (Sections 6-5-1 through 6-5-11 NMSA 1978) establishes and maintains a central system of state accounts. The FCD is responsible for enforcing and administering a number of statutes, which include the periodic allotment of appropriations (including State General Fund appropriations) authorized by the Legislature. The FCD accounts for all operating budgets approved by the State Budget Division and ensures that agencies stay within their authorized spending authority. In addition, the FCD is responsible for:

- ◆ determining the legality of and authority for proposed expenditures.
- ◆ centrally processing and recording transactions.
- ◆ assuring that sufficient cash and budget are available prior to the commitment of public funds.
- ◆ maintaining a central filing system for documents supporting financial transactions.
- ◆ issuing financial reports to state agencies.
- ◆ compiling and issuing financial reports including the State’s Comprehensive Annual Financial Report to the Legislature and other entities.
- ◆ processing and issuing state employee biweekly payroll.
- ◆ administers and maintains automated information systems.
- ◆ reviews and approves professional service contracts for budget and legal sufficiency on a statewide basis.

Program Support

Administrative Services Division—The Administrative Services Division provides central budgeting, financial accounting and human resources services for the Department; develops and prepares the Department’s operating budget, budget request and quarterly budget projections; prepares and maintains the Department’s payroll; administers employee benefits; facilitates staff recruitment and retention; ensures all state personnel policies and procedures are adhered to by all divisions; oversees processing of purchase orders and payment vouchers including capital projects and federal awards; monitors and reconciles funds, grants, general ledger and operating transfer schedules; and prepares annual financial statements and required schedules.

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

Basic Financial Statements — Government-Wide Statements

Government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements report information about the Department as a whole, except for the State General Fund and fiduciary/agency funds. The statements are required to include separate columns for governmental and business-type activities of the primary government, as well as discretely presented component units. The Department has no business-type activities or component units to report.

Government-wide financial statements are presented using the economic resource measurement focus in which both current and long-term economic resources and obligations of the Department are reported in the government-wide financial statements. In addition, the statements are presented using the accrual basis of accounting. The basis of accounting measures revenues, expenses, gains, losses, assets and liabilities arising from exchange transactions when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with GASB Statement No. 33.

The Statement of Net Position reports all assets, liabilities, and net position of the Department. Assets and liabilities held for others in fiduciary funds are not included in the Statement of Net Position as they are not resources or obligations of the Department. Net position is restricted when constraints are placed on it from external entities (e.g. federal government) or by constitutional provisions or enabling legislation. Net position that does not meet the definition of net investment in capital assets or restricted is classified as unrestricted net position.

Amounts paid to acquire capital assets are capitalized as assets in the Statement of Net Position and are not reflected as an expense. Proceeds of long-term debt are recorded as a liability, not as another financing source. Amounts paid to reduce long-term indebtedness of the Department are reported as a reduction of the related liability, not as an expense.

The Statement of Activities reports the extent to which the direct program expenses, reported by functional area, are offset by program revenues. Program revenues predominantly consist of restricted federal operating grants and interest charges on loans to local governments for CDBG projects. The Department has no capital grants revenue. Internal activity occurring between governmental funds has been eliminated from the government-wide Statement of Activities.

Basic Financial Statements – Fund Financial Statements

Fund financial statements distinguish between governmental, proprietary and fiduciary funds, and report on each fund group separately. The Department has no proprietary funds to report. Governmental funds are further segregated into general, major and other

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

nonmajor governmental funds. A major fund reports at least ten percent of total governmental fund assets, liabilities, revenues, or expenditures; the General Fund is always considered to be a major fund. The Department may designate additional major funds as it deems appropriate.

Fund financial statements for the Department's governmental funds (Balance Sheet – Governmental Funds and Statement of Changes in Revenues, Expenditures and Fund Balances) are presented after the government-wide financial statements. These statements report the major funds individually and the other governmental funds in aggregate.

Fund financial statements are presented using the current financial resources measurement focus. Only current assets and current liabilities are generally included on the governmental funds' balance sheets. The reported fund balance is considered a measure of available resources. In addition, governmental fund financial statements use the modified accrual basis of accounting. Under this basis of accounting, revenues are recorded when they become measurable and available to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred except for (1) interest on general long-term obligations, which is recorded when due, and (2) compensated absences, which are not expected to be settled using expendable available financial resources. These items are not budgeted in the current year. The following funds are used by the Department.

Major Funds

General Fund. The General Fund accounts primarily for State General Fund monies appropriated in Section 4 of the "General Appropriation Act." Unexpended and unencumbered appropriations on hand at fiscal year-end will revert to the State General Fund. The Department's General Fund combines activities for the following programs:

The Policy Development Program encompasses the activities of the Office of the Secretary, the Board of Finance, and the State Budget Division.

Community Development is made up of the numerous programs administered by the Local Government Division.

Financial Management is divided between the activities of the State Controller's Office and the Financial Control Division.

Program Support accounts for the activities of the Administrative Services Division.

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

Additional funds administered by the Department that do not qualify as a Special Revenue Fund and are included in the General Fund are:

- ◆ 69700—Tobacco Settlement Fund (Transfer fund) (Section 6-4-10 NMSA 1978)
- ◆ 20900—Board of Finance Emergency Fund (Section 6-1-5 NMSA 1978)
- ◆ 21000—Emergency Water Supply Fund (Section 3-27-9 NMSA 1978)
- ◆ 21200—Voting Machine Fund (Section 1-9-19 NMSA 1978)
- ◆ 28100—NM Community Assistance (Section 11-6-1 through 11-6-9 NMSA 1978)
- ◆ 61800—Leasehold Community Assistance (Section 6-6A-5 NMSA 1978)
- ◆ 62000—Special Appropriations Fund (Administrative)
- ◆ 20130—County Detention Fund (HB 316 Ch. 333, Law of 2007)
- ◆ 05105—Interlock Device Fund (Section 66-8-102.3 NMSA 1978)
- ◆ 13800—Supreme Court Fund
- ◆ 20100—NMDOT State Road Fund (Section 67-3-65, NMSA 1978)
- ◆ 60930—Severance Tax Bonds Series 2008 SC Fund
- ◆ 96890—Special Union Payout Fund (Laws of 2014, Senate Bill 313, Chapter 63, Section 5, Item 24)

Major Funds

911 Enhancement Fund (74500). The purpose of this special revenue fund (Sections 63-9D-12 through 63-9D-20 NMSA 1978) is to further the public interest and protect the safety, health and welfare of the people of New Mexico by enabling the development, installation and operation of enhanced 911 emergency reporting systems to be operated under shared state and local governmental management and control. The fund is nonreverting.

Community Development Block Grant Fund (CDBG) (08800). This special revenue fund was established to account for federal financial assistance awarded to the Local Government Division for the purpose of providing assistance to counties and non-Standard Metropolitan Statistical Area (SMSA) municipalities in community development efforts that provide a suitable living environment, decent housing, essential community facilities and economic opportunities to persons of low and moderate income. In addition, this fund accounts for federal grant and loan assistance to communities with a population less than 50,000 for activities that benefit low and moderate-income families to aid in the elimination or prevention of slums and blight conditions. This is a nonreverting program authorized through the U.S. Housing and Community Development Act of 1974, as amended. Please refer to the Schedule of Expenditures of

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

Federal Awards (SEFA) in the Single Audit section of this report. Management has elected to present the CDGB Fund as a major fund.

Law Enforcement Protection Fund (73600). The purpose of this special revenue fund, as defined by Section 29-13-1 NMSA 1978, is to provide for the equitable distribution of money to municipal police, university police, tribal police and county sheriff's departments for use in the maintenance and improvement of those departments in order to enhance the efficiency and effectiveness of law enforcement services and to sustain at a reasonable level the payments available to the surviving eligible family members of a peace officer killed in the line of duty. The fund reverts any balance in excess of \$100,000 that is not obligated for distribution.

County Supported Medicaid Fund (02100). This special revenue fund was established to leverage existing resources to better address the state's health care needs by using local revenues solely to expand eligibility for federal Medicaid optional coverage in supplementation to mandated federal Medicaid services. The fund receives county health care gross receipts tax to support the state Medicaid program and to institute or support primary care and health care services pursuant to Section 24-1A-3.1 NMSA 1978. Money is appropriated from the county supported Medicaid fund to supplement general fund appropriations. The fund is nonreverting.

Local DWI Grant Program Fund (56000). This special revenue fund was established to account for the receipt and distribution of liquor excise tax revenue for grants and other distributions to local governments for Driving While Intoxicated (DWI) programs, services, and detoxification/treatment facilities in an effort to prevent or reduce the incidence of DWI, alcoholism and alcohol abuse in accordance with the Local DWI Grant Program Act, Sections 11-6A-1 through 11-6A-6 NMSA 1978. The fund is nonreverting.

Board of Finance Bond Funds. This fund is a summary roll-up of the individual capital project funds maintained by the Board of Finance to account for the severance tax and general obligation bond proceeds. The bond proceeds are appropriated by the legislature for construction and service projects administered by the various state agencies, municipalities, local governments, and universities. The Board of Finance Bond Fund and the individual capital projects funds are administratively established to maintain a separate accounting throughout the life of each bond authorized and sold by the Board of Finance. See the combining balance sheets and combining statement of revenues, expenditures, and changes in fund balance for the board of finance bond funds. These funds are nonreverting.

STB Capital Outlay Statewide Fund (89200). This capital project fund is used to account for severance tax bond funded capital projects. The fund is reverting.

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

Nonmajor Governmental Funds

All remaining governmental funds administered by the Department not classified as a major fund are and included as supplementary information:

- ◆ Nonmajor Special Revenue Funds:
 - Civil Legal Services Fund (Fund 62400) (Section 34-4-1 NMSA 1978) (nonreverting)
 - Juvenile Adjudication Fund (Fund 10780) (Sec. 2, Ch. 244, Laws of 2009) (nonreverting)
 - Neighborhood Stabilization Fund (Fund 10540) (Federal Program)(nonreverting)
- ◆ Nonmajor Capital Projects Funds:
 - General Fund Capital Projects Fund (Fund 52900) (reverting)
 - Tribal Infrastructure Fund (Fund 10810) (Sec. 32, Ch. 125, Laws of 2009) (reverting)
 - General Fund Capital Outlay Statewide Fund (Fund 93100) (reverting)

Fiduciary Funds

A Schedule of Changes in Assets and Liabilities for Agency Funds is presented in the Other Supplementary Information section of this report for all Agency Funds maintained by the Department. These funds represent assets held by the Department in a custodial capacity for other entities and consist entirely of agency funds. Agency Funds are used to account for assets held by the Department in a capacity as trustee, custodian, or agent for other governmental units and nonpublic organizations. Agency fund reporting is also used when the Department has no direct financial involvement or administrative responsibility for pass-through grants and serves as a cash conduit. Agency funds are custodial in nature and do not involve measurement of the results of operations. The reporting focus is on net assets using the accrual method of accounting.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

Accrual Basis. The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchanged transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

resulting from nonexchange transactions are recognized in accordance with requirements of GASB No. 33.

Modified Accrual Basis. The governmental funds in the fund financial statements utilize the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues and other governmental fund financial resource increments are recognized in the accounting period in which they become susceptible to accrual – that is, when they become both measurable and available to finance expenditures of the current fiscal period; available meaning collectible within sixty (60) days or soon enough thereafter to be used to pay liabilities of the current period. Contributions and other monies held by other state and local agencies are recorded as a receivable at the time the money is made available to the specific fund. All other revenues are recognized when they are received and are not susceptible to accrual. Revenues from grants that are restricted for specific uses are recognized when all eligibility requirements have been met and when the related expenditures are made.

Expenditures are recorded as liabilities when incurred. An exception to this general rule is that accumulated unpaid annual, compensatory and certain sick leave are not accrued as current liabilities but as noncurrent liabilities. When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the Department first uses restricted resources then unrestricted resources.

A reconciliation is presented on the pages following the Fund Balance Sheets and the Statement of Revenues, Expenditures, and Changes in Fund Balance. The reconciliations briefly explain the adjustments necessary to transform the fund based financial statements (modified accrual basis) into the government-wide presentation (full-accrual).

Assets, Liabilities, Deferred Outflows/Inflows of Resources, Fund Balances and Net Position

Investments

Cash consists of investments with the New Mexico State Treasurer's Office. A Schedule of Investment in State General Fund Investment Pool Accounts with State Treasurer is included in the Other Supplementary Information section of this report.

Loans Receivable

Loans to local governments and other entities arise from programs administered by the Board of Finance and the Local Government Division for emergency water supply system construction, voting machines, emergency and disaster purposes, and for community development. Collections are generally received in monthly or annual installments including interest, if applicable. Interest rates range from 0 percent to 5.5

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

percent, while most of the loans are interest free. Allowances for uncollectible accounts are rare. No allowance for uncollectible accounts has been recognized with the exception of the Neighborhood Stabilization fund, which has a \$457,750 allowance recorded against the receivable in an equal amount.

Capital Assets

Capital assets include office/data processing equipment and automobiles which are recorded as expenditures in the fund level Statement of Revenues, Expenditures and Changes in Fund Balances, and are capitalized at cost for assets over \$5,000 in the government-wide Statement of Net Position. Depreciation or purposes of the government-wide financial statements is calculated using the straight-line method over lives ranging from 3 to 10 years.

Compensated Absences

Vacation, compensatory and sick time is reported as a liability in the government-wide financial statements, with expenses being reported during the period that leave is accrued. The fund financial statements reports expenditures during the period that employees are actually paid, or when compensated absences are liquidated with expendable financial resources from the operational portion of state general fund appropriations. Employees are entitled to accumulate annual leave at a graduated rate based on years of service. A maximum of 240 hours can be carried forward at calendar year end. Employees are entitled to accumulate unlimited sick leave at the rate of one day for each month of service. Employees may elect to be compensated for sick leave in excess of 600 hours at half the employee's hourly rate in any fiscal year, not to exceed 120 hours, unless retiring. Retiring employees may convert up to 400 hours in excess of the 600 hours at half the retiring employee's hourly rate. This election may be made at retirement or at specified times during the employment year. The Department also allows eligible employees to defer being paid overtime in exchange for compensatory time.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Department did not have any items that qualified for reporting in this category as of June 30, 2016.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

(revenue) until that time. The Department did not have any items that were required to be reported in this category as of June 30, 2016.

Fund Balance

In the governmental fund financial statements, fund balances are classified as restricted, or unrestricted (committed, assigned, or unassigned). Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Legislative and Executive branches of the State. Assigned fund balance is constrained by the Legislature's and Executive Branch's intent to be used for specific purposes or in some cases by legislation. See Note 8 for additional information about fund balances.

Net Position

The government-wide statements utilize a net position presentation categorized as follows:

- ◆ Net investment in capital assets—This category reflects the portion of net position that are associated with capital assets less outstanding capital asset related debt.
- ◆ Restricted net position—For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position used are imposed by law through constitutional provisions or enabling legislation.
- ◆ Unrestricted net position—This category reflects net position of the Department not restricted for any project or other purpose.

Interfund Activity

Inter-fund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as inter-fund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market value, are treated as revenues and expenditures. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other inter-fund transactions are treated as transfers. Transfers between funds are netted upon consolidation.

Revenues

Revenues from grants that are restricted for specific uses are recognized when the related expenditures are made. E911 surcharges represent surcharges paid by phone users in New Mexico to fund E911 phone systems, and are recognized as revenue when the underlying exchange transactions occur. Revenue from alcohol beverages tax is also recognized when the underlying exchange transaction occurs. State general fund appropriations,

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

appropriations of severance tax bond proceeds, and interest earnings are susceptible to accrual under the modified accrual basis of accounting, and are deemed both measurable and available if collected within the current year or two months after the end of the fiscal year. Civil court fees are recognized when received by the courts.

The Department's spending policy is when an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the State's policy to use restricted resources first. When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the State's policy to spend committed resources first.

2) Stewardship, Compliance and Accountability

Single Year Budget

The following are the procedures followed in establishing the budgetary data presented in the financial statements:

The Department submits a proposed budget to the New Mexico State Legislature for the fiscal year commencing the following July 1. The State Legislature must approve the budget prior to its legal enactment. The expenditures and encumbrances of each category may not legally exceed the budget for that category. Budgets are controlled at the "category" level within activities (personal services, employee benefits, etc.). The legal level of budgetary control is at the appropriation program level.

Any adjustment to the budget must be submitted to and approved by State Budget Division in the form of a budget adjustment request.

The budget is adopted on the modified accrual basis of accounting, per statute Chapter 114, Section 3; however, accounts payable that are not recorded in a timely manner (before the statutory fiscal year-end deadline) will not be paid from the current year appropriation, and they are thus not recorded as a budgetary expenditure. Instead, they must be paid out of the next year's budget. This budgetary basis is not consistent with generally accepted accounting principles (GAAP).

It is effective for fiscal years beginning July 1, 2004. Balances remaining at the end of the fiscal year from appropriations made from the State General Fund shall revert to the appropriate fund, unless otherwise indicated in the appropriations act or otherwise provided by law.

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

Most appropriations made to the Department lapse at year-end and revert to the original funding source. Pursuant to the General Appropriation Act of 2006 (Laws of 2006, Chapter 114, Section 3.M), the budgetary basis was converted to the modified accrual basis of accounting, i.e. GAAP basis, beginning with fiscal year 2006 appropriations.

The Board of Finance Bond Fund does not have a legally adopted budget; as a result, a budget and actual schedule is not presented.

Multi-Year Budget

Each year the Legislature approves multiple year appropriations, which the State considers as continuing appropriations. The Legislature authorizes these appropriations for two to five years; however, it does not identify the authorized amount by fiscal year. Consequently, the appropriation is budgeted in its entirety the first year the Legislature authorizes it. The unexpended portion of the budget is carried forward as the next year's beginning budget balance until either the project period has expired or the appropriation has been fully expended. The budget presentations in these financial statements are consistent with this budgeting methodology.

3) State General Fund Investment Pool

Compliant with statute 6-10-3 (NMSA 1978), and to optimize state cash management and investment practices, funds of various state agencies are deposited in the State General Fund Investment Pool (SGFIP). This pool is managed by the New Mexico State Treasurer's Office (STO). Claims on the SGFIP are reported as financial assets by the various agencies investing in the SGFIP.

A reconciliation of claims on the SGFIP to the related assets managed by STO assets is performed monthly. There is no material difference between the two amounts.

4) Investment in State General Fund Investment Pool

State law (Section 8-6-3 NMSA 1978) requires the Department's cash be managed by the New Mexico State Treasurer's Office. Accordingly, the investments of the Department consist of an interest in the SGFIP managed by the New Mexico State Treasurer's Office.

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

At June 30, 2016, the Department had the following invested in the State General Fund Investment Pool:

State General Fund Investment Pool \$ 1,383,367,386

Interest Rate Risk—The New Mexico State Treasurer’s Office has an investment policy that limits investment maturities to five years or less on allowable investments. This policy is means of managing exposure to fair value losses arising from increasing interest rates. This policy is reviewed and approved annually by the New Mexico State Board of Finance.

Credit risk: The New Mexico State Treasurer pools are not rated.

For additional GASB 40 disclosure information regarding cash held by the New Mexico State Treasurer, the reader should see the separate audit report for the New Mexico State Treasurer’s Office for the fiscal year ended June 30, 2016.

5) Capital Assets

	June 30, 2015	Transfer In/ Additions	Transfer Out/ Deletions	June 30, 2016
Depreciable assets				
Office/data processing equipment	\$ 850,254	\$ 37,015	\$ (22,415)	\$ 864,854
Automobiles	<u>46,054</u>	<u>-</u>	<u>-</u>	<u>46,054</u>
Total capital assets	<u>896,308</u>	<u>37,015</u>	<u>(22,415)</u>	<u>910,908</u>
Accumulated depreciation				
Office/data processing equipment	(539,175)	(97,520)	22,415	(614,280)
Automobiles	<u>(46,054)</u>	<u>-</u>	<u>-</u>	<u>(46,054)</u>
Total accumulated depreciation	<u>(585,229)</u>	<u>(97,520)</u>	<u>22,415</u>	<u>(660,334)</u>
Total capital assets, net	<u>\$ 311,079</u>	<u>\$ (60,505)</u>	<u>\$ -</u>	<u>\$ 250,574</u>

Depreciation expense was charged to functions as follows:

Policy development	\$ 1,385
Fiscal management	88,263
Community development	4,259
Program support	<u>3,613</u>
Total depreciation expense	<u>\$ 97,520</u>

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

6) Long-Term Obligations

The long-term liability activity for the year ended June 30, 2016 was as follows:

	June 30, 2015	Additions	Deletions	June 30, 2016	Amount Due Within One Year
Compensated absences	\$ 519,401	\$ 418,889	\$ 420,780	\$ 517,510	\$ 517,510

Compensated Absences

Compensated balance in the amount of \$517,510 represents the estimated liability for employees accrued vacation and sick leave for which employees are entitled to be paid upon termination. These are expected to be paid from the general fund.

Severance Tax Bonds Proceeds

While the Department receives severance tax bond proceeds appropriated to the Local Government Division for projects specified by the Legislature, it has no obligation for repayment of the bonds and reports no liabilities for severance tax bonds payable in its financial statements. These bonds are obligations of the State of New Mexico and reported in the State Treasurer's office financial statements and in the State of New Mexico's Comprehensive Annual Financial Report (CAFR), issued by the State Controller's Office. The CAFR can be found on the Department of Finance and Administration's home page or at <http://www.nmdfa.state.nm.us/audit-info.aspx>.

Operating Leases

The Department has entered into operating lease agreements for certain items of office equipment such as copiers. These agreements are contingent upon the availability of future appropriations and are therefore cancelable upon proper notice given to the lessors. Total rental payments for operating leases made during the year ended June 30, 2016 was \$36,094.

Future payments are:

	<u>Principal</u>
2017	\$ 17,848
2018	1,558
2019	<u>1,299</u>
Total	<u>\$ 20,705</u>

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

7) Interfund Activity

Due from other funds and due to other funds consisted of the following at June 30, 2016:

	Due to		Total
	Community Development Block Grant Fund (08800)	STB Capital Outlay Statewide Fund (89200)	
Due from			
General Fund	\$ 29,705	\$ -	\$ 29,705
Board of Finance Bond Funds	-	13,110,313	13,110,313
Total	<u>\$ 29,705</u>	<u>\$ 13,110,313</u>	<u>\$ 13,140,018</u>

The Board of Finance Bond Fund owes the STB Capital Outlay Project Fund for Severance Tax Bond money for capital projects appropriated by the legislature. All balances are expected to be paid during fiscal year 2017. The general fund owes the Community Development Block Grant fund for over charged payroll. All balances are expected to be paid during fiscal year 2017.

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

Transfers

The Department and BOF transfer to NM agencies and government entities throughout the year as required by operations and funding directives.

Agency/Entity	DFA		BOF	
	Transfers In	Transfers Out	Transfers In	Transfers Out
Administrative Office of the Courts	\$ -	\$ (1,000,000)	\$ -	\$ (465,276)
Aging and Long-term Care Department	-	-	5,853	(10,188,652)
Board of Finance	40,229,256	(89,775)	2,954,256	(7,978,256)
Cultural Affairs Department	-	-	-	(8,970,732)
Department of Finance and Administration	-	-	617,248	(35,732,729)
Department of Health	-	(9,631,562)	-	(499,524)
Department of Information Technologies	-	-	-	(2,945,376)
Department of Transportation	-	(300,000)	-	(10,331,052)
Eastern New Mexico University	-	-	-	(3,643,331)
Eastern New Mexico University - Roswell	-	-	-	(2,162,141)
Energy, Minerals and Natural Resources	-	-	-	(6,780,778)
Environment Department	-	-	-	(18,931,962)
Expo New Mexico	-	-	-	(1,380,914)
General Services Department	-	-	455,951	(24,322,834)
Higher Education Department	-	-	-	(11,876,265)
Human Services Department	-	(58,276,439)	-	-
Indian Affairs Department	-	(14,831,247)	-	(6,828,817)
Investment Council	40,082,700	-	-	-
New Mexico Finance Authority	500,000	(958)	-	(42,550,302)
New Mexico Highlands University	-	-	-	(10,207,958)
New Mexico Institute of Mining and Tech	-	-	-	(4,420,908)
New Mexico School for the Deaf	-	-	-	(3,455,301)
NM Economic Development Department	-	-	-	(5,182,092)
NM Public School Facilities Authority	-	-	42,000	(186,611,844)
NM Schl for the Blind and Visually Impaired	-	-	-	(841,588)
Office of the State Engineer	-	-	-	(20,543,632)
Public Education Department	-	-	-	(40,946,726)
Regents of New Mexico State	-	-	-	(19,155,897)
State General Fund - Tobacco Settlement Program Fund	-	(2,962,100)	-	-
University of New Mexico	-	-	-	(22,926,922)
Western New Mexico University	-	-	-	(3,948,868)
Various	188,100	(944,618)	303,282	(3,938,987)
Total	\$ 81,000,056	\$ (88,036,699)	\$ 4,378,590	\$ (517,769,664)

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

8) Liabilities

Payable to Other State Agencies

The following is a summary of the payable to other state agencies.

State Agency	General Fund	Board of Finance Bond Funds	Special Revenue Fund	Fiduciary	Grand Total
94000 - Public School Facilities Authority	\$ -	\$ 38,565,905	\$ -	\$ -	\$ 38,565,905
92400 - Public Education Department	-	25,804,848	-	-	25,804,848
39400 - State Treasurer's Office	-	6,443,562	-	15,505,899	21,949,461
35000 - General Services Department	-	7,434,911	-	-	7,434,911
62400 - Aging and Long-Term Services	-	5,708,852	-	-	5,708,852
60900 - Indian Affairs Department	-	1,187,384	4,554,602	-	5,741,986
63000 - Human Services Department	-	-	3,540,154	-	3,540,154
66700 - NM Environment Department	-	2,989,150	-	-	2,989,150
80500 - Department of Transportation	-	2,280,126	-	-	2,280,126
50500 - Department of Cultural Affairs	-	2,005,048	-	-	2,005,048
52100 - Energy, Minerals and Resource Department	-	1,895,161	-	-	1,895,161
95000 - NM Higher Education Department	-	1,765,558	-	-	1,765,558
Various	44,250	3,017,176	335,464	1,130,732	4,527,622
	<u>\$ 44,250</u>	<u>\$ 99,097,681</u>	<u>\$ 8,430,220</u>	<u>\$ 16,636,631</u>	<u>\$ 124,208,782</u>

For details see the schedule of payables to other state agencies in the other supplementary information.

Payable to Other Entities

Board of finance funds to entities through general obligation funds and severance tax bonds (For details see combining balance sheets – BOF)	\$ 32,281,760
Payable to other entities from various fund	<u>2,556,878</u>
Total payable to other entities	<u>\$ 34,838,638</u>

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

9) Governmental Fund Balances – Restricted and Committed

The Department’s fund balances represent: restricted funds which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors contributors, or laws or regulations of other governments; and committed funds which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Legislature. A summary of the nature and purposes of these classifications by fund type at June 30, 2016 follows:

	Major Funds						Nonmajor Governmental Funds	Total
	General Fund	E-911 Fund	BOF Bond Fund	Law Enforcement	County Supported Medicaid	Local DWI Fund		
Fund Balance								
Restricted for								
Appropriated to HSD for Medicaid	\$ -	\$ -	\$ -	\$ -	\$ 4,724,016	\$ -	\$ -	\$ 4,724,016
Outstanding loans/issuing new loans	671,632	-	1,151,286,904	-	-	-	-	1,151,958,536
Civil legal services commission	-	-	-	-	-	-	113,186	113,186
Neighborhood stabilization program	-	-	-	-	-	-	697,120	697,120
DWI grant council	-	-	-	-	-	793,358	-	793,358
E911 act, section 63-9D-12	-	11,460,058	-	-	-	-	-	11,460,058
Tribal infrastructure board-capital outlay	-	-	-	-	-	-	393,020	393,020
Statewide teen court per Sec 34-16-1	-	-	-	-	-	-	154,332	154,332
Minimum fund balance per Sec 29-13-3	-	-	-	100,000	-	-	-	100,000
Committed to								
Capital outlay projects	1,163,964	-	-	-	-	-	-	1,163,964
Appropriation of State General Fund	-	-	-	-	-	4,000,000	-	4,000,000
Total	\$ 1,835,596	\$ 11,460,058	\$ 1,151,286,904	\$ 100,000	\$ 4,724,016	\$ 4,793,358	\$ 1,357,658	\$ 1,175,557,590

10) Contingencies and Other Commitments

Federal grant revenues would be refundable in the event of noncompliance with terms of the grant agreements. In the opinion of management, no material refunds will occur.

The Department has entered into Joint Powers Agreements, or JPAs (Joint Powers Agreements Act, Section 11-1-1 through 11-1-7 NMSA 1978) with numerous state agencies and local governments for the purpose of providing pass-through funds received from federal awards, legislative appropriations, and other state funds to the sub-recipient organization. To ensure compliance with the restrictions and conditions imposed by the applicable legislation, statutes, laws, rules, regulations, or grant/cooperative agreement, JPAs are entered into with the recipient to define the allowable purposes and uses for the funds, the time period that funds will be available, as well as reimbursement and reversion requirements. None of these JPAs creates a joint venture or ongoing financial interest in another organization. Transactions made pursuant to a JPA are voluntary nonexchange revenues and expenditures, and are reported by the Department on the modified accrual basis of accounting in the statement of revenue, expenditures, and changes in fund balance. In the statement of activities, these transactions are reported on the full accrual basis as either program income or general income (depending on the

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

funding source), and as program expenses. The Supplemental Schedule of Joint Powers Agreements is in the supplementary information section of this report.

Legal counsel for the Department is aware of no pending or threatened litigations, claims or assessments existing at June 30, 2016 that would, in the opinion of the Department's management and in-house legal counsel, that may have a material adverse impact on the financial position or results of operations of the Department.

11) Retirement Benefits—Public Employees Retirement Association

Compliant with the requirements of Government Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*, the State of New Mexico (the State) has implemented the standard since the fiscal year ending June 30, 2015.

The Department, as part of the primary government of the State of New Mexico, is a contributing employer to a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Association (PERA). Disclosure requirements for governmental funds apply to the primary government as a whole, and as such, this information will be presented in the Component Appropriation Funds Annual Financial Report (General Fund) and CAFR of the State of New Mexico.

Information concerning the net pension liability, pension expense, and pension-related deferred inflows and outflows of resources of the primary government will be contained in the CAFR and will be on the Department of Finance and Administration's home page or at <http://www.nmdfa.state.nm.us/audit-info.aspx>.

12) Post-Employment Benefits – State Retiree Health Care Plan

Plan Description. The Department contributes to the New Mexico Retiree Health Care Fund, a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). The NMRHCA provides health care insurance and prescription drug benefits to retired employees of participating New Mexico government agencies, their spouses or domestic partners, dependent children under the age of 26, surviving spouses and dependents. The NMRHCA Board was established by the Retiree Health Care Act (Chapter 10, Article 7C, NMSA 1978). The Board is responsible for establishing and amending benefit provisions of the healthcare plan and is also authorized to designate optional and/or

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

voluntary benefits like dental, vision, supplemental life insurance, and long-term care policies.

Eligible retirees are: 1) retirees who make contributions to the fund for at least five years prior to retirement and whose eligible employer during that period of time made contributions as a participant in the NMRHCA plan on the person's behalf unless that person retires before the employer's NMRHCA effective date, in which the event the time period required for employee and employer contributions shall become the period of time between the employer's effective date and the date of retirement; 2) retirees defined by the Act who retired prior to July 1, 1990; 3) former legislators who served at least two years; and 4) former governing authority members who served at least four years.

The NMRHCA issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for the postemployment healthcare plan. That report and further information can be obtained by writing to the Retiree Health Care Authority at 4308 Carlisle NE, Suite 104, Albuquerque, NM 87107.

Funding Policy. The Retiree Health Care Act (Section 10-7C-13 NMSA 1978) authorizes the NMRHCA Board to establish the monthly premium contributions that retirees are required to pay for healthcare benefits. Each participating retiree pays a monthly premium according to a service based subsidy rate schedule for the medical plus basic life plan plus an additional participation fee of five dollars if the eligible participant retired prior to the employer's NMRHCA effective date or is a former legislator or former governing authority member. Former legislators and governing authority members are required to pay 100% of the insurance premium to cover their claims and the administrative expenses of the plan. The monthly premium rate schedule can be obtained from the NMRHCA or viewed on their website at www.nmrhca.state.nm.us.

The state employee and employer share of contributions are deposited to NMRHCA after each bi-weekly payroll whereas retiree contributions are required to be remitted to NMRHCA on a monthly basis. The statutory requirements for the employer and employee contributions can be changed by the New Mexico State Legislature. Employers that choose to become participating employers after January 1, 1998, are required to make contributions to the NMRHCA fund in the amount determined to be appropriate by the board.

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. For employees that were not members of an enhanced retirement plan (state police and adult correctional officer member coverage plan 1; municipal police member coverage plans 3, 4 or 5; municipal fire member coverage plan 3,4 or 5; municipal detention officer member coverage plan 1; and members pursuant to the Judicial

State of New Mexico
Department of Finance and Administration
Notes to the Financial Statements
June 30, 2016

Retirement Act) during the fiscal year ended June 30, 2016, the statute required each participating employer to contribute 2.0% of each participating employee's annual salary; and each participating employee was required to contribute 1.0% of their salary. There is a higher contribution rate applies to members under an enhanced PERA retirement plan. In addition, pursuant to Section 10-7C-15(G) NMSA 1978, at the first session of the Legislature following July 1, 2016, the Legislature shall review and adjust the distributions pursuant to Section 7-1-6.1 NMSA 1978 and the employer and employee contributions to the authority in order to ensure the actuarial soundness of the benefits provided under the Retiree Health Care Act.

The Department's contributions to the NMRHCA for the years ended June 30, 2016, 2015 and 2014 were \$163,680, \$158,465, and \$153,991 respectively which equal the required contributions for each year.

13) Special Appropriations

Special appropriations are made to the Department from the New Mexico State General Fund for various nonrecurring activities as determined by the Legislature. Unexpended and unencumbered appropriations remaining at the end of the appropriation period revert to the State General Fund. Appropriation periods vary in accordance with the underlying legislation. Additional details pertaining to each special appropriation can be found in the Supplemental Schedule of Special Appropriations located in the Supplemental Information section of this report.

14) Subsequent Events

Not reflected in the financial results presented above, the legislature passed bills in the 2016 session that will transfer \$4,000,000 from the Local DWI Grant program to the appropriation account of the general fund in fiscal year 2017. Additionally, during the 2016 special session, legislation was enacted to transfer another \$3,600,000 from the Local DWI Grant program and \$6,000,000 from the E 911 Enhancement Fund to the appropriation account of general fund in fiscal year 2017. The transfers will result in corresponding decreases in these fund balances in fiscal year 2017.

Required Supplementary Information

State of New Mexico
Department of Finance and Administration
Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) General Fund (01000) by Appropriation
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
P541 - Policy Development				
Revenues				
General fund appropriations	\$ 3,326,300	\$ 3,286,300	\$ 3,286,300	\$ -
Total revenues	<u>\$ 3,326,300</u>	<u>\$ 3,286,300</u>	<u>\$ 3,286,300</u>	<u>\$ -</u>
Expenditures				
Personnel/employee benefits	\$ 3,051,700	\$ 3,011,700	\$ 2,809,172	\$ 202,528
Contractual services	108,300	108,300	81,192	27,108
Other	166,300	166,300	124,198	42,102
Total expenditures	<u>\$ 3,326,300</u>	<u>\$ 3,286,300</u>	<u>\$ 3,014,562</u>	<u>\$ 271,738</u>
P542 - Program Support				
Revenues				
General fund appropriations	\$ 1,164,000	\$ 1,054,000	\$ 1,054,000	\$ -
Miscellaneous revenue	-	-	5,293	5,293
Total revenues	<u>\$ 1,164,000</u>	<u>\$ 1,054,000</u>	<u>\$ 1,059,293</u>	<u>\$ 5,293</u>
Expenditures				
Personnel/employee benefits	\$ 1,023,600	\$ 903,600	\$ 839,375	\$ 64,225
Contractual services	75,200	85,200	66,212	18,988
Other	65,200	65,200	36,755	28,445
Total expenditures	<u>\$ 1,164,000</u>	<u>\$ 1,054,000</u>	<u>\$ 942,342</u>	<u>\$ 111,658</u>
P543 - Community Development				
Revenues				
General fund appropriations	\$ 1,883,800	\$ 1,913,800	\$ 1,913,800	\$ -
Total revenues	<u>\$ 1,883,800</u>	<u>\$ 1,913,800</u>	<u>\$ 1,913,800</u>	<u>\$ -</u>
Expenditures				
Personnel/employee benefits	\$ 1,776,900	\$ 1,806,900	\$ 1,795,285	\$ 11,615
Contractual services	4,000	10,772	10,022	750
Other	102,900	96,128	68,160	27,968
Total expenditures	<u>\$ 1,883,800</u>	<u>\$ 1,913,800</u>	<u>\$ 1,873,467</u>	<u>\$ 40,333</u>
P544 - Fiscal Management				
Revenues				
General fund appropriations	\$ 6,797,800	\$ 6,758,200	\$ 6,758,200	\$ -
Other revenue	-	-	338	338
Total revenues	<u>\$ 6,797,800</u>	<u>\$ 6,758,200</u>	<u>\$ 6,758,538</u>	<u>\$ 338</u>
Expenditures				
Personnel/employee benefits	\$ 5,330,800	\$ 5,141,200	\$ 4,677,391	\$ 463,809
Contractual services	931,800	1,056,800	974,903	81,897
Other	535,200	560,200	522,473	37,727
Total expenditures	<u>\$ 6,797,800</u>	<u>\$ 6,758,200</u>	<u>\$ 6,174,767</u>	<u>\$ 583,433</u>

See accompanying notes to this schedule.

State of New Mexico
Department of Finance and Administration
Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) General Fund (01000) by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Z2010 - Dues and Memberships				
Revenues				
General fund appropriations	\$ 720,000	\$ 720,000	\$ 720,000	\$ -
Total revenues	<u>\$ 720,000</u>	<u>\$ 720,000</u>	<u>\$ 720,000</u>	<u>\$ -</u>
Expenditures				
Other	\$ 720,000	\$ 720,000	\$ 711,879	\$ 8,121
Total expenditures	<u>\$ 720,000</u>	<u>\$ 720,000</u>	<u>\$ 711,879</u>	<u>\$ 8,121</u>
Z2020 - Citizen Review Board				
Revenues				
General fund appropriations	\$ 404,600	\$ 404,600	\$ 404,600	\$ -
Federal grants	239,900	239,900	129,422	(110,478)
Total revenues	<u>\$ 644,500</u>	<u>\$ 644,500</u>	<u>\$ 534,022</u>	<u>\$ (110,478)</u>
Expenditures				
Personnel/employee benefits	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Contractual services	638,500	638,500	486,979	151,521
Total expenditures	<u>\$ 644,500</u>	<u>\$ 644,500</u>	<u>\$ 492,979</u>	<u>\$ 151,521</u>
Z4030 - Fiscal Agent Contract				
Revenues				
General fund appropriations	\$ 1,317,200	\$ 1,317,200	\$ 1,317,200	\$ -
Total revenues	<u>\$ 1,317,200</u>	<u>\$ 1,317,200</u>	<u>\$ 1,317,200</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ 1,317,200	\$ 1,317,200	\$ 1,035,544	\$ 281,656
Total expenditures	<u>\$ 1,317,200</u>	<u>\$ 1,317,200</u>	<u>\$ 1,035,544</u>	<u>\$ 281,656</u>
Z8030 - State Planning Districts				
Revenues				
General fund appropriations	\$ 668,400	\$ 668,400	\$ 668,400	\$ -
Total revenues	<u>\$ 668,400</u>	<u>\$ 668,400</u>	<u>\$ 668,400</u>	<u>\$ -</u>
Expenditures				
Other	\$ 668,400	\$ 668,400	\$ 668,400	\$ -
Total expenditures	<u>\$ 668,400</u>	<u>\$ 668,400</u>	<u>\$ 668,400</u>	<u>\$ -</u>
Z8040 - Mentoring Program				
Revenues				
General fund appropriations	\$ 700,100	\$ 700,100	\$ 700,100	\$ -
Total revenues	<u>\$ 700,100</u>	<u>\$ 700,100</u>	<u>\$ 700,100</u>	<u>\$ -</u>
Expenditures				
Personnel/employee benefits	\$ 14,000	\$ 10,500	\$ 10,500	\$ -
Contractual services	679,100	689,600	614,537	75,063
Other	7,000	-	-	-
Total expenditures	<u>\$ 700,100</u>	<u>\$ 700,100</u>	<u>\$ 625,037</u>	<u>\$ 75,063</u>

See accompanying notes to this schedule.

State of New Mexico
Department of Finance and Administration
Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) General Fund (01000) by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Z8050 - Acequia and Comm. Ditch				
Revenues				
General fund appropriations	\$ 448,800	\$ 448,800	\$ 448,800	\$ -
Total revenues	<u>\$ 448,800</u>	<u>\$ 448,800</u>	<u>\$ 448,800</u>	<u>\$ -</u>
Expenditures				
Personnel/employee benefits	\$ 6,700	\$ 6,700	\$ 2,876	\$ 3,824
Contractual services	442,100	442,100	440,532	1,568
Total expenditures	<u>\$ 448,800</u>	<u>\$ 448,800</u>	<u>\$ 443,408</u>	<u>\$ 5,392</u>
Z805010 - Acequia Commission				
Revenues				
General fund appropriations	\$ 49,300	\$ 49,300	\$ 49,300	\$ -
Total revenues	<u>\$ 49,300</u>	<u>\$ 49,300</u>	<u>\$ 49,300</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ 36,000	\$ 36,000	\$ 33,321	\$ 2,679
Other	13,300	13,300	7,850	5,450
Total expenditures	<u>\$ 49,300</u>	<u>\$ 49,300</u>	<u>\$ 41,171</u>	<u>\$ 8,129</u>
Z8060 - Food Banks				
Revenues				
General fund appropriations	\$ 548,000	\$ 548,000	\$ 548,000	\$ -
Total revenues	<u>\$ 548,000</u>	<u>\$ 548,000</u>	<u>\$ 548,000</u>	<u>\$ -</u>
Expenditures				
Personnel/employee benefits	\$ 8,200	\$ 8,200	\$ 1,435	\$ 6,765
Contractual services	539,800	539,800	539,800	-
Total expenditures	<u>\$ 548,000</u>	<u>\$ 548,000</u>	<u>\$ 541,235</u>	<u>\$ 6,765</u>
Z80901 - Domestic Violence Trt Shlter				
Revenues				
General fund appropriations	\$ 79,800	\$ 79,800	\$ 79,800	\$ -
Total revenues	<u>\$ 79,800</u>	<u>\$ 79,800</u>	<u>\$ 79,800</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ 79,800	\$ 79,800	\$ 79,800	\$ -
Total expenditures	<u>\$ 79,800</u>	<u>\$ 79,800</u>	<u>\$ 79,800</u>	<u>\$ -</u>
Z80902 - Industry Curr Alb. High Schools				
Revenues				
General fund appropriations	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Total revenues	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
Expenditures				
Other	\$ 100,000	\$ 100,000	\$ 50,729	\$ 49,271
Total expenditures	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 50,729</u>	<u>\$ 49,271</u>

See accompanying notes to this schedule.

State of New Mexico
Department of Finance and Administration
Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) General Fund (01000) by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Z80903 - County Food Infrastructure				
Revenues				
General fund appropriations	\$ 99,700	\$ 99,700	\$ 99,700	\$ -
Total revenues	<u>\$ 99,700</u>	<u>\$ 99,700</u>	<u>\$ 99,700</u>	<u>\$ -</u>
Expenditures				
Personnel/employee benefits	\$ 1,400	\$ -	\$ -	\$ -
Contractual services	98,300	99,700	99,700	-
Total expenditures	<u>\$ 99,700</u>	<u>\$ 99,700</u>	<u>\$ 99,700</u>	<u>\$ -</u>
Z80904 - Children's Interactive Science				
Revenues				
General fund appropriations	\$ 99,700	\$ 99,700	\$ 99,700	\$ -
Total revenues	<u>\$ 99,700</u>	<u>\$ 99,700</u>	<u>\$ 99,700</u>	<u>\$ -</u>
Expenditures				
Personnel/employee benefits	\$ 1,400	\$ 1,400	\$ 1,094	\$ 306
Contractual services	98,300	98,300	98,299	1
Total expenditures	<u>\$ 99,700</u>	<u>\$ 99,700</u>	<u>\$ 99,393</u>	<u>\$ 307</u>
Z80906 - Housing Authority Oversight				
Revenues				
General fund appropriations	\$ 199,500	\$ 199,500	\$ 199,500	\$ -
Total revenues	<u>\$ 199,500</u>	<u>\$ 199,500</u>	<u>\$ 199,500</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ 199,500	\$ 199,500	\$ 199,500	\$ -
Total expenditures	<u>\$ 199,500</u>	<u>\$ 199,500</u>	<u>\$ 199,500</u>	<u>\$ -</u>
Z8560 - One on One Youth Mentoring				
Revenues				
General fund appropriations	\$ 2,403,300	\$ 2,403,300	\$ 2,403,300	\$ -
Total revenues	<u>\$ 2,403,300</u>	<u>\$ 2,403,300</u>	<u>\$ 2,403,300</u>	<u>\$ -</u>
Expenditures				
Personnel/employee benefits	\$ 51,500	\$ 36,000	\$ 24,188	\$ 11,812
Contractual services	2,331,200	2,367,300	2,260,939	106,361
Other	20,600	-	-	-
Total expenditures	<u>\$ 2,403,300</u>	<u>\$ 2,403,300</u>	<u>\$ 2,285,127</u>	<u>\$ 118,173</u>

See accompanying notes to this schedule.

State of New Mexico
Department of Finance and Administration
Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis)—Community Development Block Grant Fund (08800)—
by Appropriation
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Z810110 CDBG FY10				
Revenues				
Federal grants	\$ 92,203	\$ 92,203	\$ -	\$ (92,203)
Total revenues	<u>\$ 92,203</u>	<u>\$ 92,203</u>	<u>\$ -</u>	<u>\$ (92,203)</u>
Expenditures				
Other	\$ 92,203	\$ 92,203	\$ 2,118	\$ 90,085
Total expenditures	<u>\$ 92,203</u>	<u>\$ 92,203</u>	<u>\$ 2,118</u>	<u>\$ 90,085</u>
Z810111 CDBG FY11				
Revenues				
Federal grants	\$ 328,780	\$ 328,780	\$ -	\$ (328,780)
Total revenues	<u>\$ 328,780</u>	<u>\$ 328,780</u>	<u>\$ -</u>	<u>\$ (328,780)</u>
Expenditures				
Other	\$ 328,780	\$ 328,780	\$ 327,560	\$ 1,220
Total expenditures	<u>\$ 328,780</u>	<u>\$ 328,780</u>	<u>\$ 327,560</u>	<u>\$ 1,220</u>
Z810101 CDBG FY11				
Revenues				
Federal grants	\$ 474,398	\$ 520,094	\$ -	\$ (520,094)
Total revenues	<u>\$ 474,398</u>	<u>\$ 520,094</u>	<u>\$ -</u>	<u>\$ (520,094)</u>
Expenditures				
Personnel services and benefits	\$ 142,713	\$ 155,704	\$ 50,879	\$ 104,825
Contractual services	76,109	108,814	20,525	88,289
Other	255,575	255,575	44,736	210,839
Total expenditures	<u>\$ 474,397</u>	<u>\$ 520,093</u>	<u>\$ 116,140</u>	<u>\$ 403,953</u>

See accompanying notes to this schedule.

State of New Mexico
Department of Finance and Administration
Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis)—Community Development Block Grant Fund (08800)—
by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Z810112 CDBG FY12				
Revenues				
Federal grants	\$ 375,897	\$ 375,897	\$ -	\$ (375,897)
Total revenues	<u>\$ 375,897</u>	<u>\$ 375,897</u>	<u>\$ -</u>	<u>\$ (375,897)</u>
Expenditures				
Other	\$ 375,897	\$ 375,897	\$ 272,807	\$ 103,090
Total expenditures	<u>\$ 375,897</u>	<u>\$ 375,897</u>	<u>\$ 272,807</u>	<u>\$ 103,090</u>
Z810113 CDBG FY13				
Revenues				
Federal grants	\$ 1,979,421	\$ 1,979,421	\$ -	\$ (1,979,421)
Total revenues	<u>\$ 1,979,421</u>	<u>\$ 1,979,421</u>	<u>\$ -</u>	<u>\$ (1,979,421)</u>
Expenditures				
Other	1,979,421	1,979,421	\$ 1,125,311	854,110
Total expenditures	<u>\$ 1,979,421</u>	<u>\$ 1,979,421</u>	<u>\$ 1,125,311</u>	<u>\$ 854,110</u>
Z810114 CDBG FY14				
Revenues				
Federal grants	\$ 5,309,735	\$ 5,309,735	\$ -	\$ (5,309,735)
Total revenues	<u>\$ 5,309,735</u>	<u>\$ 5,309,735</u>	<u>\$ -</u>	<u>\$ (5,309,735)</u>
Expenditures				
Other	\$ 5,309,735	\$ 5,309,735	\$ 2,344,600	\$ 2,965,135
Total expenditures	<u>\$ 5,309,735</u>	<u>\$ 5,309,735</u>	<u>\$ 2,344,600</u>	<u>\$ 2,965,135</u>

See accompanying notes to this schedule.

State of New Mexico
Department of Finance and Administration
Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis)—Community Development Block Grant Fund (08800)—
by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Z810115 CDBG FY15				
Revenues				
Federal grants	\$ 8,683,059	\$ 8,635,075	\$ -	\$ (8,635,075)
Total revenues	<u>\$ 8,683,059</u>	<u>\$ 8,635,075</u>	<u>\$ -</u>	<u>\$ (8,635,075)</u>
Expenditures				
Personnel services and benefits	\$ 47,984	\$ -	\$ -	\$ -
Other	8,635,075	8,635,075	1,868,039	6,767,036
Total expenditures	<u>\$ 8,683,059</u>	<u>\$ 8,635,075</u>	<u>\$ 1,868,039</u>	<u>\$ 6,767,036</u>
Z810116 CDBG FY16				
Revenues				
Federal grants	\$ 10,203,300	\$ 10,203,300	\$ -	\$ (10,203,300)
Total revenues	<u>\$ 10,203,300</u>	<u>\$ 10,203,300</u>	<u>\$ -</u>	<u>\$ (10,203,300)</u>
Expenditures				
Personnel services and benefits	\$ 389,200	\$ 389,200	\$ 359,496	\$ 29,704
Contractual services	2,000	2,000	2,000	-
Other	9,812,100	9,812,100	512,625	9,299,475
Total expenditures	<u>\$ 10,203,300</u>	<u>\$ 10,203,300</u>	<u>\$ 874,121</u>	<u>\$ 9,329,179</u>

See accompanying notes to this schedule.

State of New Mexico
Department of Finance and Administration
Notes to Required Supplementary Information
June 30, 2016

1) Budgetary Basis of Accounting

Budgets are not adopted on a basis consistent with GAAP. The annual appropriated budget is legally enacted and provides for a legal level of control at the appropriation program level (A-Code, P-Code, and Z-Code).

Supplementary Information

State of New Mexico
Department of Finance and Administration
Combining Balance Sheets—General Fund
June 30, 2016

	01000	05105
	General Fund	Interlock Device Fund
	<hr/>	<hr/>
Assets		
Investment in State General Fund		
Investment pool	\$ 4,131,892	\$ 424
Loans receivable	-	-
Other receivables	10,744	-
Receivable from federal government	-	-
Receivable from State General Fund	-	-
Receivable from other funds	-	-
Receivable from other state agencies	32,802	-
Total assets	<u>\$ 4,175,438</u>	<u>\$ 424</u>
Liabilities and Fund Balances		
Investment in State General Fund		
Investment pool overdraft	\$ -	\$ -
Accounts payable	2,168,092	-
Accrued payroll	325,150	-
Payable to federal government	-	-
Payable to State General Fund	1,573,438	-
Payable to other funds	29,705	-
Payable to other state agencies	-	-
Payable to other state agencies component units	-	-
Payable to other entities	6,786	-
Other liabilities	72,267	424
Total liabilities	<u>4,175,438</u>	<u>424</u>
Fund Balances		
Restricted	-	-
Committed	-	-
Total fund balances	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 4,175,438</u>	<u>\$ 424</u>

13800 Supreme Court Fund	20100 NM DOT State Road Fund	20130 County Detention Fund	20900 BOF Emergency Fund	21000 Emergency Water Supply Fund	21200 Voting Machine Fund
\$ 5	\$ 144	\$ 79,783	\$ 18,978	\$ 172,929	\$ 32,041
-	-	-	249,222	116,018	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	117,825	-	-
<u>\$ 5</u>	<u>\$ 144</u>	<u>\$ 79,783</u>	<u>\$ 386,025</u>	<u>\$ 288,947</u>	<u>\$ 32,041</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	144	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	117,825	133,878	-
-	-	-	-	-	-
-	-	-	18,979	-	-
-	-	-	-	-	-
-	-	79,783	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>144</u>	<u>79,783</u>	<u>136,804</u>	<u>133,878</u>	<u>-</u>
5	-	-	249,221	155,069	32,041
-	-	-	-	-	-
<u>5</u>	<u>-</u>	<u>-</u>	<u>249,221</u>	<u>155,069</u>	<u>32,041</u>
<u>\$ 5</u>	<u>\$ 144</u>	<u>\$ 79,783</u>	<u>\$ 386,025</u>	<u>\$ 288,947</u>	<u>\$ 32,041</u>

State of New Mexico
Department of Finance and Administration
Combining Balance Sheets—General Fund
June 30, 2016

	28100	60930
	NM Comm. Assistance Fund	Sev. Tax Bonds Series 2008 SC
Assets		
Investment in State General Fund		
Investment pool	\$ 231,147	\$ 3,737
Loans receivable	-	-
Other receivables	-	-
Receivable from federal government	-	-
Receivable from State General Fund	-	-
Receivable from other funds	-	-
Receivable from other state agencies	-	-
Total assets	\$ 231,147	\$ 3,737
Liabilities and Fund Balances		
Investment in State General Fund		
Investment pool overdraft	\$ -	\$ -
Accounts payable	-	-
Accrued payroll	-	-
Payable to federal government	-	-
Payable to State General Fund	-	-
Payable to other funds	-	-
Payable to other state agencies	-	-
Payable to other state agencies component units	-	-
Payable to other entities	-	-
Other liabilities	-	-
Total liabilities	-	-
Fund Balances		
Restricted	231,147	3,737
Committed	-	-
Total fund balances	231,147	3,737
Total liabilities and fund balances	\$ 231,147	\$ 3,737

— continued

61800 Leasehold Community Assistance	62000 Special Appropriation Fund	69700 Tobacco Settlement Fund	96890 Special Union Payout	Total General Fund
\$ -	\$ 2,066,809	\$ -	\$ -	\$ 6,737,889
-	-	-	-	365,240
-	-	-	-	10,744
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	150,627
<u>\$ -</u>	<u>\$ 2,066,809</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,264,500</u>
\$ -	\$ -	\$ -	\$ 987	\$ 987
-	832,938	-	-	3,001,174
-	-	-	(1,399)	323,751
-	-	-	-	-
-	44,636	-	-	1,869,777
-	-	-	-	29,705
-	25,271	-	-	44,250
-	-	-	-	-
-	-	-	-	86,569
-	-	-	-	72,691
<u>-</u>	<u>902,845</u>	<u>-</u>	<u>(412)</u>	<u>5,428,904</u>
-	-	-	412	671,632
-	1,163,964	-	-	1,163,964
-	1,163,964	-	412	1,835,596
<u>\$ -</u>	<u>\$ 2,066,809</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,264,500</u>

State of New Mexico
Department of Finance and Administration
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances — General Fund
For the Year Ended June 30, 2016

	01000	05105
	General	Interlock
	Fund	Device
	<u> </u>	<u> </u>
Revenues		
Federal grants	\$ 129,422	\$ -
Other revenue	<u>5,631</u>	<u>-</u>
Total revenues	<u>135,053</u>	<u>-</u>
Expenditures		
Current operating		
Policy development	3,014,562	-
Program support	942,342	-
Community development	1,873,467	-
Fiscal management	6,137,752	-
Grants to others	719,131	-
Other fiscal support - state entities	2,240,400	-
Other fiscal support - local governments	4,414,370	-
Capital outlay	<u>37,015</u>	<u>-</u>
Total expenditures	<u>19,379,039</u>	<u>-</u>
Excess (deficiency) of revenues		
over (under) expenditures	<u>(19,243,986)</u>	<u>-</u>
Other Financing Sources (Uses)		
General fund appropriation	20,850,700	-
Reversion - fiscal year 2016	(1,606,714)	-
Transfers in		
Other	-	-
Transfers out		
Other	<u>-</u>	<u>-</u>
Net other financing sources (uses)	<u>19,243,986</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>
Fund balances, beginning	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>

13800 Supreme Court Fund	20100 NM DOT State Road Fund	20130 County Detention Fund	20900 BOF Emergency Fund	21000 Emergency Water Supply Fund	21200 Voting Machine Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,686,168	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,686,168	-	-	-
-	-	(2,686,168)	-	-	-
-	-	2,690,900	389,524	118,100	-
-	-	-	(930,345)	(133,879)	-
-	-	-	117,825	-	-
-	-	(30,000)	(389,524)	-	-
-	-	2,660,900	(812,520)	(15,779)	-
-	-	(25,268)	(812,520)	(15,779)	-
5	-	25,268	1,061,741	170,848	32,041
<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 249,221</u>	<u>\$ 155,069</u>	<u>\$ 32,041</u>

State of New Mexico
Department of Finance and Administration
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances — General Fund
For the Year Ended June 30, 2016

	28100	60930
	NM Comm. Assistance Fund	Severance Tax Bonds Series 2008 SC
	<hr/>	<hr/>
Revenues		
Federal grants	\$ -	\$ -
Other revenue	-	-
Total revenues	<hr/> -	<hr/> -
Expenditures		
Current operating		
Policy development	-	-
Program support	-	-
Community development	-	-
Fiscal management	-	-
Grants to others	-	-
Other fiscal support - state entities	-	-
Other fiscal support - local governments	-	-
Capital outlay	-	-
Total expenditures	<hr/> -	<hr/> -
Excess (deficiency) of revenues over (under) expenditures	<hr/> -	<hr/> -
Other Financing Sources (Uses)		
General fund appropriation	-	-
Reversion - fiscal year 2016	-	-
Transfers in		
Other	-	-
Transfers out		
Other	-	-
Net other financing sources (uses)	<hr/> -	<hr/> -
Net change in fund balances	<hr/> -	<hr/> -
Fund balances, beginning	<hr/> 231,147	<hr/> 3,737
Fund balances, ending	<hr/> \$ 231,147	<hr/> \$ 3,737

— continued

61800 Leasehold Community Assistance	62000 Special Appropriation Fund	69700 Tobacco Settlement Fund	96890 Special Union Payout	Total General Fund
\$ -	\$ -	\$ -	\$ -	\$ 129,422
-	-	-	-	5,631
-	-	-	-	135,053
-	-	-	-	3,014,562
-	-	-	-	942,342
-	-	-	-	1,873,467
-	-	-	-	6,137,752
128,500	35,273	-	-	3,569,072
-	5,546,134	-	(1,173)	7,785,361
-	-	-	-	4,414,370
-	-	-	-	37,015
<u>128,500</u>	<u>5,581,407</u>	<u>-</u>	<u>(1,173)</u>	<u>27,773,941</u>
<u>(128,500)</u>	<u>(5,581,407)</u>	<u>-</u>	<u>1,173</u>	<u>(27,638,888)</u>
128,500	1,174,700	-	-	25,352,424
-	(46,015)	-	-	(2,716,953)
-	70,275	40,082,700	-	40,270,800
-	(25,271)	(40,082,700)	-	(40,527,495)
<u>128,500</u>	<u>1,173,689</u>	<u>-</u>	<u>-</u>	<u>22,378,776</u>
<u>-</u>	<u>(4,407,718)</u>	<u>-</u>	<u>1,173</u>	<u>(5,260,112)</u>
<u>-</u>	<u>5,571,682</u>	<u>-</u>	<u>(761)</u>	<u>7,095,708</u>
<u>\$ -</u>	<u>\$ 1,163,964</u>	<u>\$ -</u>	<u>\$ 412</u>	<u>\$ 1,835,596</u>

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures —
Budget and Actual (Budgetary Basis)
County Detention Reimbursement Fund (20130)
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
General fund appropriations	\$ 2,690,900	\$ 2,690,900	\$ 2,690,900	\$ -
Total revenues	2,690,900	2,690,900	2,690,900	-
Budgeted fund balance	-	25,268	25,268	-
Total revenues and budgeted fund balance	<u>\$ 2,690,900</u>	<u>\$ 2,716,168</u>	<u>2,716,168</u>	<u>\$ -</u>
Expenditures				
Other	\$ 2,660,900	\$ 2,686,168	2,686,168	\$ -
Transfers out	30,000	30,000	30,000	-
Total expenditures	<u>\$ 2,690,900</u>	<u>\$ 2,716,168</u>	<u>2,716,168</u>	<u>\$ -</u>
Excess (deficiency) of revenues and budgeted fund balance over (under) expenditures			-	
Reconciliation to GAAP basis				
Budgeted fund balance			<u>(25,268)</u>	
Net change in fund balance			<u>\$ (25,268)</u>	

*Z8097 County Detention of Priso is the only appropriation level code in this fund.

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures —
Budget and Actual (Budgetary Basis)
Board of Finance Emergency Loan Fund (20900)
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Fund 20900 – Board of Finance Emergency Loan				
Revenues				
General fund appropriations	\$ -	\$ 389,524	\$ 389,524	\$ -
Transfer in	-	-	<u>117,825</u>	<u>117,825</u>
Total revenues	<u>\$ -</u>	<u>\$ 389,524</u>	<u>507,349</u>	<u>\$ 117,825</u>
Expenditures				
Transfers out	\$ -	\$ 389,524	\$ 389,524	\$ -
Total expenditures	<u>\$ -</u>	<u>\$ 389,524</u>	<u>389,524</u>	<u>\$ -</u>
Excess (deficiency) of revenues over (under) expenditures			117,825	
Reconciliation to GAAP basis				
Reversion			<u>(930,345)</u>	
Net change in fund balance			<u>\$ (812,520)</u>	

*Z4000 DFA – Board of Finance is the only appropriation level code in this fund.

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures —
Budget and Actual (Budgetary Basis)
Emergency Water Supply Fund (21000)
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Fund 21000 – Emergency Water Supply				
Revenues				
General fund appropriations	\$ 118,100	\$ 118,100	\$ 118,100	\$ -
Total revenues	<u>\$ 118,100</u>	<u>\$ 118,100</u>	<u>118,100</u>	<u>\$ -</u>
Expenditures				
Other	\$ 118,100	\$ 118,100	-	\$ 118,100
Total expenditures	<u>\$ 118,100</u>	<u>\$ 118,100</u>	<u>-</u>	<u>\$ 118,100</u>
Excess (deficiency) of revenues over (under) expenditures			118,100	
Reconciliation to GAAP basis				
Reversion			<u>(133,879)</u>	
Net change in fund balance			<u>\$ (15,779)</u>	

*Z4000 DFA Board of Finance is the only appropriation level code in this fund.

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures —
Budget and Actual (Budgetary Basis)
Electronic Voting Machine Fund (21200)
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Fund 21200 – Voting Machine				
Revenues				
General fund appropriations	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ -	\$ -	-	\$ -
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Net change in fund balance			<u>\$ -</u>	

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures —
Budget and Actual (Budgetary Basis)
Lease Hold Community Assistance Fund (61800)
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Fund 61800 – Lease Hold Community Assistance				
Revenues				
General fund appropriations	\$ 128,500	\$ 128,500	\$ 128,500	\$ -
Total revenues	<u>\$ 128,500</u>	<u>\$ 128,500</u>	<u>128,500</u>	<u>\$ -</u>
Expenditures				
Other	\$ 128,500	\$ 128,500	128,500	\$ -
Total expenditures	<u>\$ 128,500</u>	<u>\$ 128,500</u>	<u>128,500</u>	<u>\$ -</u>
Net change in fund balance			<u>\$ -</u>	

*Z8000 DFA – Local Government Division is the only appropriation level code in this fund.

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures —
Budget and Actual (Budgetary Basis)
Special Appropriations Fund (62000)
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Z50511 - CAFR				
Revenues				
Fund balance budgeted	\$ 1,224,200	\$ 1,224,200	\$ 1,224,200	\$ -
Total revenues and fund balance budgeted	<u>\$ 1,224,200</u>	<u>\$ 1,224,200</u>	<u>1,224,200</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ 1,214,200	\$ 1,224,200	1,220,060	\$ 4,140
Other	10,000	-	-	-
Total expenditures	<u>\$ 1,224,200</u>	<u>\$ 1,224,200</u>	<u>1,220,060</u>	<u>\$ 4,140</u>
Z50513 - Affordable Housing Act				
Revenues				
General fund appropriations	\$ 250,000	\$ 250,000	250,000	\$ -
Total revenues	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>250,000</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ -	\$ 250,000	241,613	\$ 8,387
Other	250,000	-	-	-
Total expenditures	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>241,613</u>	<u>\$ 8,387</u>
Z50514 - Cash Remediation Phase 2				
Revenues				
Fund balance budgeted	\$ 3,946,000	\$ 3,946,000	3,946,000	\$ -
Total revenues and fund balance budgeted	<u>\$ 3,946,000</u>	<u>\$ 3,946,000</u>	<u>3,946,000</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ 3,946,000	\$ 3,946,000	3,928,372	\$ 17,628
Total expenditures	<u>\$ 3,946,000</u>	<u>\$ 3,946,000</u>	<u>3,928,372</u>	<u>\$ 17,628</u>
Z99401 - Land Grant Council				
Revenues				
General fund appropriations	\$ 174,700	\$ 174,700	174,700	\$ -
Total revenues	<u>\$ 174,700</u>	<u>\$ 174,700</u>	<u>174,700</u>	<u>\$ -</u>
Expenditures				
Personnel/employee benefits	\$ 2,600	\$ 2,600	2,600	\$ -
Contractual services	40,000	147,600	143,630	3,970
Other	132,100	24,500	13,989	10,511
Total expenditures	<u>\$ 174,700</u>	<u>\$ 174,700</u>	<u>160,219</u>	<u>\$ 14,481</u>
Z50704 - LGD Budget Database				
Revenues				
Other Financing Sources	\$ -	\$ 20,275	20,275	\$ -
Total revenues	<u>\$ -</u>	<u>\$ 20,275</u>	<u>20,275</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ -	\$ 20,275	4,931	\$ 15,344
Total expenditures	<u>\$ -</u>	<u>\$ 20,275</u>	<u>4,931</u>	<u>\$ 15,344</u>
ZA0511 - PCI Compliance				
Revenues				
General fund appropriations	\$ -	\$ 750,000	750,000	\$ -
Total revenues	<u>\$ -</u>	<u>\$ 750,000</u>	<u>750,000</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ -	\$ 750,000	-	\$ 750,000
Total expenditures	<u>\$ -</u>	<u>\$ 750,000</u>	<u>-</u>	<u>\$ 750,000</u>

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures —
Budget and Actual (Budgetary Basis)
Special Appropriations Fund (62000) — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
ZA0512 - CAFR Support				
Revenues				
Fund balance budgeted	\$ 250,000	\$ 250,000	250,000	\$ -
Total revenues and fund balance budgeted	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>250,000</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ 250,000	\$ 250,000	-	\$ 250,000
Total expenditures	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>-</u>	<u>\$ 250,000</u>
Z50515 - Infrastructure in San Juan County				
Revenues				
Fund balance budgeted	\$ 150,000	\$ 150,000	150,000	\$ -
Total revenues and fund balance budgeted	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>150,000</u>	<u>\$ -</u>
Expenditures				
Other	\$ 150,000	\$ 150,000	-	\$ 150,000
Total expenditures	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>-</u>	<u>\$ 150,000</u>
Z80905 - Bernalillo Active Shooter				
Revenues				
Other financing sources	\$ 50,000	\$ 50,000	50,000	\$ -
Total revenues	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>50,000</u>	<u>\$ -</u>
Expenditures				
Other	\$ 50,000	\$ 50,000	26,211	\$ 23,789
Other uses	-	-	23,789	(23,789)
Total expenditures	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>50,000</u>	<u>\$ -</u>
Z40705 - Financial Reporting Software				
Revenues				
Fund balance budgeted	\$ 1,482	\$ 1,482	1,482	\$ -
Total revenues and fund balance budgeted	<u>\$ 1,482</u>	<u>\$ 1,482</u>	<u>1,482</u>	<u>\$ -</u>
Expenditures				
Contractual services	\$ 1,481	\$ 1,481	-	\$ 1,481
Other	2	2	-	2
Other uses	-	-	1,483	(1,483)
Total expenditures	<u>\$ 1,483</u>	<u>\$ 1,483</u>	<u>1,483</u>	<u>\$ -</u>
Excess (deficiency) of revenues and budgeted fund balance over (under) expenditures			1,209,979	
Reconciliation to GAAP basis				
Budgeted fund balance			(5,571,682)	
Reversion			(46,015)	
Net change in fund balance			<u>\$ (4,407,718)</u>	

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures —
Budget and Actual (Budgetary Basis)
Tobacco Settlement Fund (69700)
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Fund 69700 – Tobacco Settlement				
Revenues				
Transfers in	\$ 40,082,700	\$ 40,082,700	\$ 40,082,700	\$ -
Total revenues	<u>\$ 40,082,700</u>	<u>\$ 40,082,700</u>	<u>40,082,700</u>	<u>\$ -</u>
Expenditures				
Transfers out	\$ 40,082,700	\$ 40,082,700	40,082,700	\$ -
Total expenditures	<u>\$ 40,082,700</u>	<u>\$ 40,082,700</u>	<u>40,082,700</u>	<u>\$ -</u>
Net change in fund balance			<u>\$ -</u>	

*P544 Fiscal Management and Oversight is the only appropriation code in this fund.

State of New Mexico
Department of Finance and Administration
Combining Balance Sheets — Board of Finance Bond Funds
June 30, 2016

Fund Number	Investment	Receivable	Total
	in State	From	
	General	Other	
	Fund	State	
	Investment	Agencies	Assets
	Pool		
00100 Sev. Tax Notes - S 205SA	\$ 396	\$ -	\$ 396
01900 Sev. Tax Bonds, S2006A	4,508,578	-	4,508,578
02700 Gen. Oblig. Bonds, S2007	629,541	-	629,541
10590 General Oblig. Bonds, S2009	1,384,919	-	1,384,919
10710 Sev. Tax Bonds, S2009SC	936,363	-	936,363
10730 Sev. Tax Bonds, S2009SA	247,863	-	247,863
10740 Sev. Tax Bonds, S2009A	5,773,343	-	5,773,343
10910 Sev. Tax Bonds, S2009SD	47,429	-	47,429
10920 Sev. Tax Bonds, S2010A	1,449,353	-	1,449,353
11160 Sev. Tax Bonds , S2010A	314,760	-	314,760
11290 Suppl. Serv. Tax Bonds, S2010SC	715,786	-	715,786
11310 Gen. Oblig. Bonds, S2011	36,120	-	36,120
11330 Suppl. Sev. Tax Bonds, S2011SB	5,976,716	-	5,976,716
11350 Sev. Tax Bonds, S2011A-1	10,319,227	-	10,319,227
11430-Sup Sev Tax Bond Series 2012SB	28,928,721	-	28,928,721
11440 - Sev Tax Bonds, Series 2012A	6,127,036	-	6,127,036
11450 - Seve Tax Bonds, 2011SA	3,710,341	-	3,710,341
11560 - Sup Sev Tax Bonds, 2012SD	9,163,360	-	9,163,360
11570 - Seve Tax Bonds, 2012SA	114,657	-	114,657
11580 Sev. Tax Bond, S2011SA	-	-	-
11670 Gen Obligation Bond Ser 2013	11,561,065	-	11,561,065
11720 - Severance Tax Bond Ser 2013A	44,978,751	-	44,978,751
11730 - Severance Tax Bond Ser 2013SA	14,856,342	1,242	14,857,584
11740 - Severance Tax Bond Ser 2013SB	31,557,408	-	31,557,408
11760 - Severance Tax Bond Ser 2013SC	3,828,388	-	3,828,388
11910 - Severance Tax Bond Ser 2013SD	6,077,157	-	6,077,157
11920 - Severance Tax Bond Ser 2013SE	17,179,914	-	17,179,914
20610 - Severance Tax Bond Ser 2014A	89,319,583	-	89,319,583
20620 - Severance Tax Bond Ser 2014SA	31,695,049	-	31,695,049
20630 - Severance Tax Bond Ser 2014SB	42,926,614	-	42,926,614
30100- Suppl. Sev. Tax Bonds, S2003SF	499,550	-	499,550
30890 - Suppl. Sev. Tax Bond, S2011SD	17,758,967	-	17,758,967
35110 - Sev. Tax Bonds, S2005A	9,744,598	-	9,744,598
35120 - Sev. Tax Bond, S2011SC	84,432,099	-	84,432,099
35160 Sev. Tax Notes, S2005SC	144,913,746	-	144,913,746
40220 - Severance Tax Bonds Series 2016A	104,095,369	-	104,095,369

Payable to Other Funds	Payable to Other State Agencies	Payable to Other Entities	Total Liabilities	Total Fund Balances	Total Liabilities and Fund Balances
\$ -	\$ -	\$ -	\$ -	\$ 396	\$ 396
-	1,754	-	1,754	4,506,824	4,508,578
-	29,750	-	29,750	599,791	629,541
-	486,400	-	486,400	898,519	1,384,919
-	-	-	-	936,363	936,363
-	238,274	-	238,274	9,589	247,863
-	139,272	-	139,272	5,634,071	5,773,343
-	-	-	-	47,429	47,429
-	317,859	-	317,859	1,131,494	1,449,353
-	38,875	-	38,875	275,885	314,760
-	29,367	-	29,367	686,419	715,786
-	-	-	-	36,120	36,120
-	3,622,651	-	3,622,651	2,354,065	5,976,716
-	2,083,431	-	2,083,431	8,235,796	10,319,227
-	1,255,419	-	1,255,419	27,673,302	28,928,721
390,493	2,435,562	27,921	2,853,976	3,273,060	6,127,036
474,297	129,720	431,926	1,035,943	2,674,398	3,710,341
-	206,675	-	206,675	8,956,685	9,163,360
-	114,657	-	114,657	-	114,657
-	-	-	-	-	-
-	5,187,143	4,509,062	9,696,205	1,864,860	11,561,065
1,180,806	5,721,865	1,247,828	8,150,499	36,828,252	44,978,751
1,545,760	94,717	585,290	2,225,767	12,631,817	14,857,584
-	2,368,988	1,243,641	3,612,629	27,944,779	31,557,408
-	-	-	-	3,828,388	3,828,388
950,465	514,228	39,892	1,504,585	4,572,572	6,077,157
-	4,086,425	-	4,086,425	13,093,489	17,179,914
3,461,202	4,404,504	1,229,031	9,094,737	80,224,846	89,319,583
2,646,347	975,441	169,577	3,791,365	27,903,684	31,695,049
-	6,137,688	-	6,137,688	36,788,926	42,926,614
-	-	-	-	499,550	499,550
-	3,532,060	-	3,532,060	14,226,907	17,758,967
123,911	221,691	9,055	354,657	9,389,941	9,744,598
-	14,234,167	-	14,234,167	70,197,932	84,432,099
-	4,413,014	13,006,678	17,419,692	127,494,054	144,913,746
-	-	5,706,841	5,706,841	98,388,528	104,095,369

State of New Mexico
Department of Finance and Administration
Combining Balance Sheets — Board of Finance Bond Funds
June 30, 2016

Fund Number	Investment in State General Fund Investment Pool	Receivable From Other State Agencies	Total Assets
50120 Sev. Tax Bonds, S2015S-A	97,718,359	-	97,718,359
50160 - Severance Tax Bonds Series 2015B	70,796,555	-	70,796,555
50220 - Sup Sev Tax Note Serie 2015S-B	58,798,716	-	58,798,716
50230 - Severance Tax Bonds, Series 2015A	137,437,716	-	137,437,716
50260 - Severance Tx Bonds Series 2015SC	8,567,249	-	8,567,249
50270 - Severance Tax Bonds, Series 2015SD	23,203,200	-	23,203,200
50350 - Severance Tax Bonds Series 2016C	43,807,163	-	43,807,163
50380 - Severance Tax Bonds Series 2016SB	104,086,200	-	104,086,200
57400 Suppl. Sev. Tax Bonds, S2000C	-	122,024	122,024
60900 Sev. Tax Bonds, S2008A1	2,644,445	-	2,644,445
60910 Sev. Tax Bonds, S2008SA	2,172,307	-	2,172,307
60930 Sev. Tax Bonds, 2008SC	4,872,295	-	4,872,295
65300 Suppl. Sev. Tax Notes, S2004SC	4,224,819	-	4,224,819
66400 Sev. Tax Bonds, S2007SA	-	-	-
73200 Sev. Tax Bonds, S2004SF	200,000	-	200,000
81500 Sev. Tax Bonds, S2004SA	472,350	-	472,350
82100 Sev. Tax Notes, S2007SD	680,018	-	680,018
96850 Sev. Tax Bonds, S2008D	94,336	-	94,336
96860 Suppl. Sev. Tax Bonds, S2008D	68,555	-	68,555
Total	<u>\$ 1,295,653,392</u>	<u>\$ 123,266</u>	<u>\$ 1,295,776,658</u>

— continued

Payable to Other Funds	Payable to Other State Agencies	Payable to Other Entities	Total Liabilities	Total Fund Balances	Total Liabilities and Fund Balances
750,269	1,821,852	805,819	3,377,940	94,340,419	97,718,359
-	9,275,001	-	9,275,001	61,521,554	70,796,555
-	14,524,331	-	14,524,331	44,274,385	58,798,716
1,586,763	9,328,303	2,137,962	13,053,028	124,384,688	137,437,716
-	265,837	36,130	301,967	8,265,282	8,567,249
-	-	-	-	23,203,200	23,203,200
-	46,489	998,600	1,045,089	42,762,074	43,807,163
-	-	-	-	104,086,200	104,086,200
-	-	-	-	122,024	122,024
-	793,729	-	793,729	1,850,716	2,644,445
-	14,517	96,507	111,024	2,061,283	2,172,307
-	-	-	-	4,872,295	4,872,295
-	-	-	-	4,224,819	4,224,819
-	-	-	-	-	-
-	-	-	-	200,000	200,000
-	-	-	-	472,350	472,350
-	-	-	-	680,018	680,018
-	2,220	-	2,220	92,116	94,336
-	3,805	-	3,805	64,750	68,555
<u>\$ 13,110,313</u>	<u>\$ 99,097,681</u>	<u>\$ 32,281,760</u>	<u>\$ 144,489,754</u>	<u>\$ 1,151,286,904</u>	<u>\$ 1,295,776,658</u>

State of New Mexico
Department of Finance and Administration
Combining Statement of Revenues, Expenditures and Change in Fund Balance
Board of Finance Bond Funds
For the Year Ended June 30, 2016

Fund Number	Bond Proceeds	Reversion	Transfers In
00100 Sev. Tax Notes - S 205SA	\$ -	\$ (217)	\$ -
01900 Sev. Tax Bonds, S2006A	-	-	-
02700 Gen. Oblig. Bonds, S2007	-	-	-
10590 General Oblig. Bonds, S2009	-	-	5,854
10710 Sev. Tax Bonds, S2009SC	-	-	-
10730 Sev. Tax Bonds, S2009SA	-	(87,763)	-
10740 Sev. Tax Bonds, S2009A	-	-	-
10910 Sev. Tax Bonds, S2009SD	-	-	-
10920 Sev. Tax Bonds, S2010A	-	-	-
11160 Sev. Tax Bonds , S2010A	-	-	-
11290 Suppl. Srv. Tax Bonds, S2010SC	-	-	-
11310 Gen. Oblig. Bonds, S2011	-	(125,185)	-
11330 Suppl. Sev. Tax Bonds, S2011SB	-	(3,518,430)	-
11350 Sev. Tax Bonds, S2011A-1	-	(188,449)	38,916
11430-Sup Sev Tax Bond Series 2012SB	-	-	-
11440 - Sev Tax Bonds, Series 2012A	-	(839,173)	160,798
11450 - Seve Tax Bonds, 2011SA	-	(47,753)	-
11560 - Sup Sev Tax Bonds, 2012SD	-	-	-
11570 - Seve Tax Bonds, 2012SA	-	(114,657)	-
11580 Sev. Tax Bond, S2011SA	-	-	-
11670 Gen Obligation Bond Ser 2013	-	(938,722)	-
11720 - Severance Tax Bond Ser 2013A	-	(298,624)	256,237
11730 - Severance Tax Bond Ser 2013SA	-	(4,635)	-
11740 - Severance Tax Bond Ser 2013SB	-	-	-
11760 - Severance Tax Bond Ser 2013SC	-	-	-
11910 - Severance Tax Bond Ser 2013SD	-	(12,943)	-
11920 - Severance Tax Bond Ser 2013SE	-	-	-
20610 - Severance Tax Bond Ser 2014A	-	(482,758)	263,946
20620 - Severance Tax Bond Ser 2014SA	-	(87,714)	-
20630 - Severance Tax Bond Ser 2014SB	-	-	-
30100- Suppl. Sev. Tax Bonds, S2003SF	-	-	-
30890 - Suppl. Sev. Tax Bond, S2011SD	-	-	-
351100 - SEVERANCE TAX NOTE SER 2014S-C	-	-	-
35120 - Sev. Tax Bond, S2011SC	-	-	-
35160 Sev. Tax Notes, S2005SC	-	-	-
40220 - Severance Tax Bonds Series 2016A	98,438,269	-	-

Transfers Out	Total Other Financing Sources and (Uses)	Net Change in Fund Balance	Fund Balance Beginning of Year	Fund Balance End of Year
\$ -	\$ (217)	\$ (217)	\$ 613	\$ 396
(1,754)	(1,754)	(1,754)	4,508,578	4,506,824
(29,750)	(29,750)	(29,750)	629,541	599,791
(486,400)	(480,546)	(480,546)	1,379,065	898,519
-	-	-	936,363	936,363
(195,247)	(283,010)	(283,010)	292,599	9,589
(369,013)	(369,013)	(369,013)	6,003,084	5,634,071
-	-	-	47,429	47,429
(671,747)	(671,747)	(671,747)	1,803,241	1,131,494
(38,875)	(38,875)	(38,875)	314,760	275,885
(41,723)	(41,723)	(41,723)	728,142	686,419
(41,796)	(166,981)	(166,981)	203,101	36,120
(2,106,893)	(5,625,323)	(5,625,323)	7,979,388	2,354,065
(5,920,226)	(6,069,759)	(6,069,759)	14,305,555	8,235,796
(8,948,554)	(8,948,554)	(8,948,554)	36,621,856	27,673,302
(7,015,121)	(7,693,496)	(7,693,496)	10,966,556	3,273,060
(608,699)	(656,452)	(656,452)	3,330,850	2,674,398
(1,589,281)	(1,589,281)	(1,589,281)	10,545,966	8,956,685
(142,404)	(257,061)	(257,061)	257,061	-
(384,464)	(384,464)	(384,464)	384,464	-
(43,641,112)	(44,579,834)	(44,579,834)	46,444,694	1,864,860
(35,419,044)	(35,461,431)	(35,461,431)	72,289,683	36,828,252
(27,818,761)	(27,823,396)	(27,823,396)	40,455,213	12,631,817
(23,313,990)	(23,313,990)	(23,313,990)	51,258,768	27,944,778
(987,024)	(987,024)	(987,024)	4,815,412	3,828,388
(4,531,592)	(4,544,535)	(4,544,535)	9,117,107	4,572,572
(33,618,525)	(33,618,525)	(33,618,525)	46,712,014	13,093,489
(38,464,488)	(38,683,300)	(38,683,300)	118,908,146	80,224,846
(31,706,953)	(31,794,667)	(31,794,667)	59,698,352	27,903,685
(14,350,000)	(14,350,000)	(14,350,000)	51,138,926	36,788,926
-	-	-	499,550	499,550
(25,446,326)	(25,446,326)	(25,446,326)	39,673,233	14,226,907
(1,240,125)	(1,240,125)	(1,240,125)	10,630,066	9,389,941
(73,278,771)	(73,278,771)	(73,278,771)	143,476,703	70,197,932
(38,621,582)	(38,621,582)	(38,621,582)	166,115,636	127,494,054
(49,741)	98,388,528	98,388,528	-	98,388,528

State of New Mexico
Department of Finance and Administration
Combining Statement of Revenues, Expenditures and Change in Fund Balance
Board of Finance Bond Funds — continued
For the Year Ended June 30, 2016

Fund Number	Bond Proceeds	Reversion	Transfers In
50120 Sev. Tax Bonds, S2015S-A	-	-	-
50160 - Severance Tax Bonds Series 2015B	80,961,202	-	-
50220 - Sup Sev Tax Note Serie 2015S-B	-	-	-
50230 - Severance Tax Bonds, Series 2015A	151,861,220	-	-
50260 - Severance Tx Bonds Series 2015SC	8,614,496	-	-
50270 - Severance Tax Bonds, Series 2015SD	23,203,200	-	-
50350 - Severance Tax Bonds Series 2016C	42,808,563	-	-
50380 - Severance Tax Bonds Series 2016SB	104,086,200	-	-
57400 Suppl. Sev. Tax Bonds, S2000C	-	-	-
60900 Sev. Tax Bonds, S2008A1	-	-	-
60910 Sev. Tax Bonds, S2008SA	-	(1,789)	-
60930 Sev. Tax Bonds, 2008SC	-	-	-
65300 Suppl. Sev. Tax Notes, S2004SC	-	-	-
66400 Sev. Tax Bonds, S2007SA	-	-	-
73200 Sev. Tax Bonds, S2004SF	-	-	-
81500 Sev. Tax Bonds, S2004SA	-	-	-
82100 Sev. Tax Notes, S2007SD	-	-	-
96850 Sev. Tax Bonds, S2008D	-	(120)	-
96860 Suppl. Sev. Tax Bonds, S2008D	-	-	-
Total	\$ 509,973,150	\$ (6,748,932)	\$ 725,751

— continued

Transfers Out	Total Other Financing Sources and (Uses)	Net Change in Fund Balance	Fund Balance Beginning of Year	Fund Balance End of Year
(23,170,781)	(23,170,781)	(23,170,781)	117,511,200	94,340,419
(19,439,648)	61,521,554	61,521,554	-	61,521,554
(15,615,715)	(15,615,715)	(15,615,715)	59,890,100	44,274,385
(27,476,532)	124,384,688	124,384,688	-	124,384,688
(349,214)	8,265,282	8,265,282	-	8,265,282
-	23,203,200	23,203,200	-	23,203,200
(46,489)	42,762,074	42,762,074	-	42,762,074
-	104,086,200	104,086,200	-	104,086,200
-	-	-	122,024	122,024
(4,486,865)	(4,486,865)	(4,486,865)	6,337,581	1,850,716
(495,103)	(496,892)	(496,892)	2,558,175	2,061,283
-	-	-	4,872,295	4,872,295
-	-	-	4,224,819	4,224,819
(1,069,736)	(1,069,736)	(1,069,736)	1,069,736	-
-	-	-	200,000	200,000
(567,971)	(567,971)	(567,971)	1,040,321	472,350
-	-	-	680,018	680,018
(296,532)	(296,652)	(296,652)	388,768	92,116
(22,257)	(22,257)	(22,257)	87,007	64,750
<u>\$ (514,116,825)</u>	<u>\$ (10,166,856)</u>	<u>\$ (10,166,856)</u>	<u>\$ 1,161,453,760</u>	<u>\$ 1,151,286,904</u>

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Revenues				
Total revenues	\$ 54,483,430	\$ 105,479,847	\$ 40,139,481	\$ 65,340,366
	54,483,430	105,479,847	40,139,481	65,340,366
Expenditures				
Other				
A020373 - SHIPROCK HOME FOR WOMEN AND CH	50,000	-	-	-
A040414 - SHIPROCK HOME FOR WOMEN AND CH	200,000	-	-	-
A041581 - SHIPROCK HOME FOR WOMEN AND CH	45,000	-	-	-
A083031 - LAS CRUCES VETERANS' AND MILIT	-	(7)	(7)	-
A083142 - ALB ANDERSON-ABRUZZO INTL BALL	3,758	-	-	-
A083146 - NEW MEXICO STATE FAIR AFRICAN-	1	-	-	-
A083222 - LAS CRUCES HOMELESS VETERANS H	699	-	-	-
A083259 - BERNALILLO SOCCER COMPLEX	80	-	-	-
A083260 - RIO RANCHO HAVEN HOUSE SHELTER	1,836	-	-	-
A083270 - SIERRA CO HOSPITAL CONSTRUCT	18,923	18,923	-	18,923
A083270 - SIERRA CO HOSPITAL CONSTRUCT	179,076	197,999	196,210	1,789
A093833 - SHIPROCK HOME FOR WOMEN AND CH	247,500	-	-	-
A093906 - SOCORRO CO VEGUITA HEALTH & CM	23,490	(89,766)	(89,766)	-
A101112 - SHIPROCK HOME FOR WOMEN AND CH	594,000	-	-	-
A101113 - South Valley Multi Purpose Family	1,041,693	-	-	-
A101128 - COMMTY DITCHES&ACEQUIAS BERNAL	75,000	75,000	54,342	20,658
A101283 - Colonias Infrastructure Improve	40,660	-	-	-
A111284 - ROSWELL DORMITORY FACILITIES F	1,679,742	1,679,742	1,679,742	-
A121409 - BERN CO WESTSIDE CMTY CENTER A	21,295	21,294	-	21,294
A121411 - ALB ALAMEDA LL JUNIOR BASEBALL	31	31	-	31
A121416 - ALB ROADRUNNER LITTLE LEAGUE S	12	12	-	12
A121417 - ALB ROBINSON PARK RENOVATE	2,301	2,300	-	2,300
A121418 - ALB WESTGATE/TOWER PARK FIELDS	53,337	53,336	53,296	40
A121420 - BERN CO CORRECTIONAL FACILITY	493,123	493,123	-	493,123
A121423 - SOUTH VALLEY LIBRARY IMPROVE	13	13	-	13
A121424 - CATRON CO HEALTH CLINIC CONSTR	10,900	10,900	-	10,900
A121430 - EAGLE NEST ENCHANTED EAGLE ASB	4,600	4,599	4,599	-
A121430 - EAGLE NEST ENCHANTED EAGLE ASB	18,794	-	-	-
A121434 - MESILLA VALLEY 911 CENTER CONS	164,801	164,800	164,800	-
A121436 - LAS CRUCES EAST MESA PUB SAFET	361,135	361,135	361,135	-
A121438 - MESILLA PLAZA RENOVATE	8,887	8,886	8,340	546
A121439 - EDDY CO SHOOTING RANGE	100,000	35,000	-	35,000
A121441 - HOPE FIRE DEPT BUILDING EXPANS	168,300	168,300	-	168,300
A121445 - SANTA ROSA ILFELD BUILDING REN	60,299	60,298	59,404	894
A121448 - EUNICE FIRE SUBSTATION CONSTRU	198,000	198,000	103,358	94,642
A121451 - CARRIZOZO ASPHALT ZIPPER PURCH	13,131	-	-	-
A121453 - LUNA CO DETENTION CENTER FACIL	373	373	(138)	511
A121454 - LUNA CO DOMESTIC VIOLENCE SHEL	13,068	13,068	12,995	73
A121455 - LUNA CO SHERIFF'S OFFICE/LAW E	7,450	7,450	6,891	559
A121456 - GALLUP COMMUNITY PANTRY IMPROV	25,847	25,847	24,810	1,037

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A121458 - GALLUP VETERANS' MEMORIAL CEME	34,218	34,218	34,218	-
A121459 - WAGON MOUND PUBLIC WORKS FACIL	50,000	49,999	49,999	-
A121460 - OTERO CO FAIRGROUNDS RODEO ARE	114,205	114,205	114,205	-
A121463 - ESPANOLA LIBRARY AND DIGITAL M	297,000	253,277	244,528	8,749
A121464 - RIO ARRIBA CO HOY RECOVERY FCL	887	887	-	887
A121468 - KIRTLAND RIVERVIEW RECREATIONA	1	1	-	1
A121469 - DINEH WATER USERS ASSN EXCAVAT	2,104	-	-	-
A121470 - LAS VEGAS SPECIAL OLYMPICS	5,000	5,000	-	5,000
A121471 - BERNALILLO CORONADO LITTLE LEA	75,000	75,000	74,378	622
A121472 - SANTA FE CO CORRECTIONS FACILI	65,882	65,881	60,630	5,251
A121476 - MADRID OSCAR HUBER MEM PARK &	1,552	1,552	-	1,552
A121478 - SANTA FE BOYS' & GIRLS' CLUB P	3,500	3,500	-	3,500
A121479 - SANTA FE BOYS' & GIRLS' CLUB P	9	9	-	9
A121481 - SANTA FE MULTIPURPOSE CTR FOR	7,261	7,261	7,261	-
A121484 - SABINAL COMM CTR CONSTRUCTION	1,232	1,232	1,232	-
A121486 - CERRO COMMUNITY CTR CONSTRUCT-	90,000	90,000	-	90,000
A121487 - LLANO QUEMADO ER/CMTY CTR AIR	71	71	-	71
A121491 - QUESTA WATERSHED & RIVER RESTO	90,000	-	-	-
A121492 - RED RIVER EARLY CHILDHOOD DEVE	50,000	-	-	-
A121493 - TAOS CO 4-H INDOOR ARENA	73,159	19,751	19,751	-
A121494 - TAOS KIT CARSON PARK PUBLIC RE	50,000	50,000	-	50,000
A121495 - ESTANCIA MVD & MUNICIPAL COURT	40	40	-	40
A121498 - VALENCIA CO ANIMAL CONTROL FCL	27,619	27,618	801	26,817
A131469 - GAMERCO WSD WATER SYSTEM IMPR	-	100,000	-	100,000
A131470 - STB13A 13-1470	-	50,000	-	50,000
A131569 - LOS RANCHOS DE ATRISCO ACEQUIA	-	20,000	-	20,000
A131609 - ALB ARENAL DRAIN BLUFF AREA	145,450	145,450	-	145,450
A131610 - BERN CO ATRISCO VALLEY LITTLE	65,000	65,000	-	65,000
A131611 - BERN CO HEAD START BUSES	170,000	170,000	168,163	1,837
A131613 - BERN CO PAJARITO MESA PLAY	75,000	75,000	-	75,000
A131617 - BERN CO TENNIS COMPLEX COURTS	22,131	22,132	-	22,132
A131619 - LOS PADILLAS COMMUNITY CTR	26,667	-	-	-
A131620 - ROUTE 66 VISITORS CTR ON WEST	89,688	89,688	-	89,688
A131621 - ALB ALAMOSA PARK IMPROVE	108	108	-	108
A131622 - ALB ALTAMONTE LITTLE LEAGUE	54,943	54,943	-	54,943
A131623 - ALB BIOPARK JAGUAR YARD JAG	201,853	201,852	4,326	197,526
A131624 - ALB DALE BELLAMAH PARK IMPROVE	95,440	95,440	89,877	5,563
A131625 - ALB ERNIE PYLE LIBRARY RENOVAT	20,000	20,000	-	20,000
A131626 - ALB EXPLORA CENTER ADDITION	914,345	914,346	337,995	576,351
A131627 - ALB FIRE DEPT EAST SIDE FIRE	62,681	62,681	38,272	24,409
A131629 - ALB HILAND THEATER RENOVATE	15	15	-	15
A131630 - ALB LIBRARY SE HEIGHTS	570,000	570,000	-	570,000
A131631 - ALB LOW-INCOME CLINICS DENTAL	1,779	1,779	-	1,779
A131632 - ALB MESA VERDE COMTY CTR EQUIP	95,341	95,341	25,404	69,937
A131634 - ALB NORTH DOMINGO BACA CTR GYM	177,994	177,995	42,913	135,082
A131636 - ALB PEDESTRIAN & BIKE PATH	15,000	15,000	-	15,000
A131637 - ALB PETROGLYPH LITTLE LEAGUE B	46	46	-	46
A131638 - ALB PETROGLYPH LITTLE LEAGUE F	3,585	3,585	-	3,585
A131639 - ALB PETROGLYPH LITTLE LEAGUE S	28,635	28,635	-	28,635

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A131640 - ALB PETROGLYPH LITTLE LEAGUE S	362	362	-	362
A131642 - ALB POLICE DEPT VEHICLES	146	146	-	146
A131643 - ALB ROADRUNNER LITTLE LEAGUE P	9,318	9,318	4,574	4,744
A131644 - ALB SAN PEDRO LIBRARY RENOVATE	10,000	10,000	10,000	-
A131645 - ALB SANTA BARBARA-MARTINEZTOWN	21,275	21,275	12,188	9,087
A131647 - ALB SOUTH MARTINEZTOWN NEIGH	400,000	400,000	400,000	-
A131649 - ALB W CENTRAL METRO REDEVEL	40,000	40,000	-	40,000
A131650 - ALB W CENTRAL METRO REDVLP	100,000	100,000	-	100,000
A131652 - BERN CO ALB PARKS INCLUSIVE	60,000	60,000	57,821	2,179
A131653 - BERN CO BARELAS AFFORDABLE	203,000	203,000	-	203,000
A131655 - BERN CO MOBILE FOOD UNITS	31,378	31,378	-	31,378
A131657 - BERN CO SHERIFF & POLICE ATH	14,000	14,000	-	14,000
A131658 - BERN CO SOUTH VALLEY YOUTH	140,085	-	-	-
A131659 - BERN CO TRANSITIONAL LIVING	47	47	47	-
A131660 - ROUTE 66 VISITORS CTR ON EAST	66,790	66,790	-	66,790
A131661 - CATRON CO GIS/911 BLDG IMPROVE	370	370	(331)	701
A131663 - RESERVE MULTIPURPOSE FACILITY	79,500	61,530	-	61,530
A131664 - CHAVES CO EAST GRAND PLAINS	130	130	-	130
A131665 - CHAVES CO MIDWAY FIRE DEPT	28,471	28,462	28,462	-
A131666 - DEXTER SPORTS COMPLEX LIGHTING	858	858	-	858
A131667 - HAGERMAN MUNICIPAL BUILDING	1,335	1,335	1,335	-
A131669 - ROSWELL FISK BUILDING RESTROOM	138,649	206	206	-
A131671 - 13TH JUD DIST COURT REN/RELOCA	98,883	98,883	98,883	-
A131673 - CLOVIS BUSINESS ENTERPRISE CEN	100,000	100,000	-	100,000
A131674 - CLOVIS FOOD BANK ROOF	6,090	6,090	-	6,090
A131675 - CLOVIS POTTER PARK MARTIN LUTH	14,220	14,220	-	14,220
A131676 - ANTHONY WSD FARMERS MARKET FAC	131,175	131,175	131,175	-
A131678 - DONA ANA CO DEL CERRO PARK IMP	50,000	50,000	49,958	42
A131679 - DONA ANA CO SOUTHERN NM FAIR	49,060	49,060	49,060	-
A131680 - MESILLA VALLEY REGIONAL DISPAT	2,227,500	2,210,943	2,133,173	77,770
A131681 - ANTHONY DRIVE PEDESTRIAN WALK	1,019	1,019	-	1,019
A131682 - ANTHONY MUNICIPAL BLDG	353,563	325,936	325,936	-
A131683 - CHAPARRAL ANTHONY BALLPARK	10,000	10,000	-	10,000
A131685 - CHAPARRAL DELORES WRIGHT PARK	50,000	50,000	50,000	-
A131686 - DONA ANA BALLPARK LIGHTING IMP	87,268	87,268	87,268	-
A131687 - DONA ANA CO LA MESA BALLPARK	40,000	40,000	39,947	53
A131688 - 3RD JUD DIST COURT HVAC	17,058	17,057	17,057	-
A131689 - LAS CRUCES CHILD CRISIS CLINIC	138,600	138,600	-	138,600
A131691 - LAS CRUCES KLEIN PARK IMPROVE	54,569	54,569	54,569	-
A131694 - MESILLA VALLEY ANIMAL SERVICE	38,675	38,675	15,416	23,259
A131695 - MESILLA PUBLIC SAFETY BUILDING	432,895	432,895	432,895	-
A131696 - MESQUITE COMMUNITY CENTER REN	125,000	125,000	124,774	226
A131697 - DONA ANA CO PLACITAS CMTY CEN	35,000	35,000	35,000	-
A131698 - RADIUM SPRINGS RECREATION AREA	24,370	24,369	10,483	13,886
A131699 - DONA ANA CO SALEM-GARFIELD COM	100,000	100,000	99,907	93
A131700 - SUNLAND PARK LIFT & UTILITY	110,000	110,000	109,183	817
A131701 - EDDY CO NORTH SHOOTING RANGE	50,000	50,000	-	50,000
A131705 - ARTESIA YOUTH OUTREACH CEN	55,000	55,000	-	55,000
A131706 - CARLSBAD HALAGUENO ARTS PARK	80,000	80,000	80,000	-

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A131707 - CARLSBAD NOAH'S ARK ANIMAL	100,000	100,000	91,399	8,601
A131708 - CARLSBAD SUNSET GARDENS CEM	25,000	25,000	25,000	-
A131710 - LAKE CARLSBAD TENNIS COURTS	100,000	100,000	100,000	-
A131713 - GRANT CO SHERIFF'S DEPT IMPROV	26,443	26,443	26,443	-
A131716 - SANTA ROSA AMBULANCE	40,000	-	-	-
A131717 - SANTA ROSA BLUE HOLE PARKING	85,000	85,000	85,000	-
A131718 - EUNICE MAIN STREET BEAUT	100,000	100,000	-	100,000
A131719 - LEA CO REGIONAL AIRPORT FIRE	108,900	108,900	-	108,900
A131720 - JAL POLICE COMPLEX IMPROVE	215,000	215,000	215,000	-
A131721 - LEA CO JUDICIAL COMPLEX	495,000	495,000	444,507	50,493
A131723 - BONITO LAKE WATERSHED RESTOR	74,000	74,000	-	74,000
A131724 - CAPITAN COMMUNITY CENTER	50,000	50,000	-	50,000
A131730 - GALLUP VETERANS MEMORIAL	14,000	14,000	13,998	2
A131731 - MCKINLEY CO DISABILITY SERVICE	50,000	-	-	-
A131732 - MCKINLEY CO GALLUP INTERTRIBAL	50,000	50,000	-	50,000
A131734 - MORA CO COMPLEX PHASE 2	1,835,460	1,835,460	136,814	1,698,646
A131735 - RAMAH NAVAJO SB GRADER & LOAD	185,000	185,000	171,888	13,112
A131736 - OTERO CO TULAROSA BASIN HIST	224,606	224,606	224,606	-
A131737 - OTERO CO MAYHILL COMMUNITY	55,834	55,834	51,765	4,069
A131738 - TULAROSA ANIMAL SHELTER METAL	11,109	11,108	11,071	37
A131742 - QUAY CO TRIGG HOSPITAL WINDOWS	100,000	100,000	42,034	57,966
A131744 - ESPANOLA COURT/JAIL REMODEL	297,000	44,597	36,594	8,003
A131745 - ESPANOLA LA JOYA FIRE STATION	100,000	100,000	94,795	5,205
A131746 - ESPANOLA VETERANS' MEMORIAL	100,000	100,000	100,000	-
A131747 - NORTH CENTRAL REGIONAL TRANSIT	9,312	9,312	9,312	-
A131748 - SAN JOAQUIN DEL RIO DE CHAMA	2,000	2,000	-	2,000
A131749 - RIO ARRIBA CO RECOVERY PROGRAM	105,000	105,000	-	105,000
A131750 - RIO ARRIBA CO RECOVERY PROG	-	75,000	-	75,000
A131751 - ROOSEVELT CO EVENTS ARENA COOL	81	81	-	81
A131752 - ROOSEVELT GENERAL HOSPITAL	220,000	220,000	-	220,000
A131753 - PECOS FIRE & RESCUE TRUCK	97,500	97,500	97,500	-
A131755 - BERNALILLO BARRIER FENCING	310,000	310,000	39,851	270,149
A131756 - BERN CORONADO LITTLE LEAGUE	25,000	25,000	8,910	16,090
A131757 - SANDOVAL CO DETENTION CTR CELL	275,000	275,000	81,750	193,250
A131758 - BERN CO & SANDOVAL CO REG COMM	10,228	10,228	-	10,228
A131763 - RIO RANCHO FIRE STATION 1	39,660	39,660	39,660	-
A131764 - SANTA FE CO DISABILITIES INFO	33,333	33,333	-	33,333
A131768 - SANTA FE AFFORDABLE HOUSING	50,000	-	-	-
A131769 - SANTA FE CO FAIRGROUNDS IMPROV	450,500	450,500	-	450,500
A131770 - SANTA FE CO WOMEN'S HEALTH	162,191	-	-	-
A131771 - SANTA FE CRISIS TREATMENT CTR	216,000	216,000	-	216,000
A131772 - SANTA FE EL MUSEO CULTURAL REN	50,000	50,000	35,166	14,834
A131773 - SANTA FE FARMERS MARKET IMPROV	135,000	135,000	-	135,000
A131774 - SANTA FE LA COMUNIDAD HEAD	50,000	50,000	47,214	2,786
A131775 - SANTA FE LA FAMILIA ALTO SITE	50,000	50,000	-	50,000
A131776 - SANTA FE LARRAGOITE PARK IMPRO	82	82	-	82
A131778 - SANTA FE RODEO ARENA & DIS	-	227,700	-	227,700
A131780 - SANTA FE WATER HISTORY PARK	120,034	120,033	120,033	-

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A131781 - SIERRA CO BUILDINGS INFRA	55,383	55,383	54,990	393
A131783 - T OR C ANIMAL SHELTER	100,000	100,000	-	100,000
A131784 - SOCORRO RODEO FCLTY & SOCCER	55,220	55,221	55,221	-
A131785 - TALPA COMMUNITY CENTER PARKING	25,000	25,000	-	25,000
A131786 - TAOS CO FILEMON SANCHEZ PARK	28,161	28,161	28,161	-
A131788 - TAOS CO VETERANS CEMETERY	66,506	66,506	49,716	16,790
A131789 - AMALIA COSTILLA COMMUNITY CEN	148,500	148,500	20,231	128,269
A131790 - CERRO COMMUNITY CENTER RENOVAT	22,617	22,617	16,474	6,143
A131791 - QUESTA PUBLIC WORKS VEHICLES	50,000	50,000	44,600	5,400
A131792 - RED RIVER DAYCARE CENTER	50,000	-	-	-
A131794 - SAN CRISTOBAL FIRE STATION	50,000	50,000	3,966	46,034
A131795 - TAOS PLAZA RENOVATE-ARTS	25,000	25,000	-	25,000
A131796 - TORRANCE CO BUILDINGS IMPROVE	50,000	50,000	36,277	13,723
A131797 - TORRANCE CO DIST 3 & 5 FIRE	30,000	30,000	29,800	200
A131798 - TORRANCE CO TRI-COUNTY YOUTH	50,000	-	-	-
A131799 - TORRANCE CO VOL FIRE STATIONS	10,000	10,000	-	10,000
A131800 - ESTANCIA COMMUNITY CENTER DOOR	110,000	110,000	-	110,000
A131801 - MOUNTAINAIR MULTIPURPOSE BUILD	70,000	70,000	55,852	14,148
A131802 - UNION CO JUDICIAL COMPLEX PLAN	75,000	-	-	-
A131803 - UNION CO ROAD DEPT TRUCK PUR	110,000	110,000	110,000	-
A131806 - VALENCIA CO SHERIFF DEPT PAT	660	660	-	660
A131807 - BOSQUE FARMS TENNIS COURTS	1,394	1,394	-	1,394
A131808 - LOS LUNAS ENCHANTMENT LL FIELD	475,000	475,000	438,742	36,258
A131809 - VALENCIA CO ANIMAL CONTROL	25	25	-	25
A131809 - VALENCIA CO ANIMAL CONTROL	148,500	-	-	-
A131857 - GALLUP PEDESTRIAN SAFETY IMP	-	175,000	-	175,000
A141747 - SANTA FE AFFORDABLE HOUSING FO	-	100,000	-	100,000
A141774 - NAVAJO NATION IRRIGATION SYSTE	-	80,000	-	80,000
A141790 - NORTH CENTRAL EDD BROADBAND	-	50,000	-	50,000
A141827 - BERN CO HEAD START BUSES	150,000	150,000	135,026	14,974
A141828 - ATRISCO LL PARK IMPROVE-LIGHTI	90,000	90,000	-	90,000
A141829 - BERN CO CARLITO SPRINGS IMPROV	143,000	143,000	26,021	116,979
A141831 - BERN CO FIRE DEPT COMMUNICATIO	33,000	33,000	32,674	326
A141832 - BERN CO NORTH VALLEY LIBRARY I	1,975	1,975	1,769	206
A141833 - BERN CO NORTH VALLEY LL LAND/F	765,000	765,000	-	765,000
A141834 - BERN CO PARADISE HILLS COMMUNI	-	93,790	-	93,790
A141835 - BERN CO PARADISE HILLS COMMUNI	816,750	816,750	-	816,750
A141836 - BERN CO RIO GRANDE HIGH SCHL P	148,485	148,485	148,479	6
A141837 - BERN CO SHERIFF DEPT MOBILE CR	397,889	397,889	397,889	-
A141838 - BERN CO STORY PLAZA LOUSIANA	-	100,000	-	100,000
A141839 - BERN CO TRANSITIONAL LIVING &	66,521	66,520	66,183	337
A141840 - BERN CO TRANSITIONAL YOUTH HOM	80,000	-	-	-
A141841 - ROUTE 66 VISITORS CTR ON WEST	40,000	40,000	-	40,000
A141842 - SOUTH VALLEY ECON DVLP CTR IMP	155,430	155,430	-	155,430
A141843 - ALB ALAMEDA LITTLE LEAGUE IMPR	214,000	214,000	116,372	97,628
A141844 - ALB ANDERSON-ABRUZZO BALLOON M	256,433	256,433	77,081	179,352
A141845 - ALB ATRISCO LL PARK INFRASTRUC	65,000	65,000	-	65,000
A141846 - ALB BERN CO SW/NW LIBRARY	114,559	114,559	101,119	13,440

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A141847 - ALB BIOPARK JAGUAR EXHIBIT	230,500	230,500	8,760	221,740
A141848 - ALB DALE BELLAMAH PARK IMPROVE	235,000	235,000	154,468	80,532
A141849 - ALB DE ANZA SECURITY EQUIP	65,000	65,000	41,958	23,042
A141850 - ALB DEPT OF FAMILY & COMM SERV	50,000	50,000	50,000	-
A141851 - ALB EAST SIDE ANIMAL SHELTER K	110,000	110,000	-	110,000
A141852 - ALB EASTDALE LL COMPLEX INFRAS	260,000	214,280	153,860	60,420
A141853 - ALB ERNA FERGUSSON FURNISH	45,000	45,000	43,962	1,038
A141854 - ALB ERNA FERGUSSON LIBRARY SEC	38,000	38,000	38,000	-
A141855 - ALB ERNIE PYLE LIBRARY RESTORE	70,000	70,000	-	70,000
A141856 - ALB EXPLORA SCI CTR & CHILDREN	590,040	590,040	-	590,040
A141857 - ALB FIRE DEPT COMMUNICATION EQ	3,522	3,522	3,522	-
A141858 - ALB FIRE DEPT LADDER TRUCK	874,400	874,400	874,400	-
A141860 - ALB HARM REDUCTION HEALTH OUTR	160,000	160,000	136,514	23,486
A141861 - ALB JUAN TABO LIBRARY ADA IMPR	35,000	35,000	35,000	-
A141862 - ALB JUAN TABO LIBRARY RENOVATE	75,000	75,000	75,000	-
A141863 - ALB KIMO THEATER BAND SHELL	100,000	-	-	-
A141864 - ALB LOMAS TRAMWAY LIBRARY EXTE	40,000	40,000	39,870	130
A141865 - ALB LOMAS TRAMWAY LIBRARY IMPR	88,000	88,000	39,131	48,869
A141866 - ALB MARY FOX PARK IMPROVE	90,000	90,000	90,000	-
A141868 - ALB POLICE DEPT POLICE CARS	44,000	44,000	44,000	-
A141869 - ALB ROADRUNNER LL INFRA/TURF	130,000	130,000	130,000	-
A141870 - ALB RT 66 STORY PLAZA-WYOMING/	100,000	100,000	-	100,000
A141871 - ALB SANTA BARBARA PARK IMPROVE	110,000	110,000	21,660	88,340
A141872 - ALB SOUTH MARTINEZTOWN STREET	125,000	125,000	125,000	-
A141873 - ALB TAYLOR RANCH LIBRARY BLIND	15,600	15,600	10,146	5,454
A141874 - ALB TAYLOR RANCH LIBRARY PARKI	43,000	43,000	42,016	984
A141875 - ALB THOMAS BELL COMMUNITY CTR	30,959	30,959	21,549	9,410
A141876 - ALB TONY HILLERMAN LIBRARY HVA	25,000	25,000	21,721	3,279
A141877 - ALB TONY HILLERMAN LIBRARY SEC	49,000	49,000	35,295	13,705
A141878 - ALB WEST CENTRAL METRO REDEVEL	115,000	115,000	-	115,000
A141879 - ALB WESTGATE COMMUNITY CTR & I	123,750	123,750	-	123,750
A141880 - ALB WESTGATE COMMUNITY CTR LIB	100,000	100,000	7,200	92,800
A141881 - ALB WESTGATE LL PARK INFRASTRU	45,000	44,774	42,150	2,624
A141882 - BERN CO ALTAMONT LL FIELDS & I	165,000	165,000	-	165,000
A141883 - BERN CO HEALTH CLINIC SIGNAGE/	54,184	54,184	42,692	11,492
A141884 - BERN CO SOUTH VALLEY YOUTH CRI	75,000	75,000	-	75,000
A141885 - SOUTH VALLEY ECON DVLP CTR FUR	43,800	43,800	-	43,800
A141887 - CHILILI LAND GRANT FIRE DEPT B	35,000	35,000	35,000	-
A141888 - CATRON CO EMERGENCY MGMT FCLTY	141,570	141,570	-	141,570
A141890 - CHAVES CO MIDWAY VOLUNTEER FIR	75,000	75,000	75,000	-
A141891 - HAGERMAN BUILDING DEMOLITION	50,000	50,000	-	50,000
A141892 - CHAVES CO VETERANS TRANSPORTAT	3,703	3,703	2,512	1,191
A141893 - ROSWELL EASTSIDE LL BASEBALL B	75,000	75,000	74,197	803
A141894 - ROSWELL JOE BAUMAN STADIUM BAT	75,000	75,000	74,241	759
A141895 - ROSWELL PARKS PLAYGROUND EQUIP	197	197	-	197
A141896 - ROSWELL VETERANS' CEMETERY	236,610	236,610	236,610	-

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A141897 - ROSWELL YUCCA REC CENTER ROOF	-	500,000	165,850	334,150
A141898 - CIBOLA CO COURT COMPLEX	227,700	227,700	227,700	-
A141899 - CLOVIS MAINSTREET PRGRM BUILDI	173,250	173,250	-	173,250
A141900 - CLOVIS POTTER PARK PARKING LOT	237	237	-	237
A141901 - MELROSE EMERGENCY SIRENS	7,903	7,903	-	7,903
A141902 - DONA ANA CO LAW ENFORCEMENT AC	46,125	46,125	24,625	21,500
A141903 - DONA ANA CO SOUTHERN NM FAIRGR	218,000	218,000	218,000	-
A141904 - ANTHONY FLOOD CONTROL FACILITI	50,000	50,000	50,000	-
A141905 - ANTHONY WSD FARMERS' MARKET/YO	138,600	49,220	-	49,220
A141906 - DONA ANA BALLPARK LIGHTING IMP	90,000	90,000	80,531	9,469
A141907 - HATCH PLACITAS ARROYO IMPROVE	500,000	500,000	157,978	342,022
A141909 - LAS CRUCES CHILD CRISIS CLINIC	-	50,000	-	50,000
A141910 - LAS CRUCES KLEIN PARK IMPROVEM	141,000	141,000	106,721	34,279
A141911 - LAS CRUCES MESILLA VALLEY CMTY	45,000	45,000	44,544	456
A141912 - LAS CRUCES MESILLA VALLEY CMTY	292,892	292,892	-	292,892
A141913 - LAS CRUCES TRAFFIC SIGNAL MGMN	717,750	717,750	485,135	232,615
A141914 - LAS CRUCES WOMEN VETERANS MONU	401,317	401,317	12,602	388,715
A141915 - LAS CRUCES-DONA ANA CO CINEMAT	-	555,000	-	555,000
A141916 - MESILLA PUBLIC SAFETY BLDG IMP	440,550	440,550	440,550	-
A141917 - DONA ANA CO RINCON PUBLIC PARK	60,000	60,000	59,627	373
A141918 - SUNLAND PARK INFO TECH & CONNE	155,000	155,000	155,000	-
A141919 - EDDY CO CROSSROADS PROGRAM VAN	35,000	35,000	-	35,000
A141921 - CARLSBAD HALAGUENO ART PARK PH	75,000	75,000	-	75,000
A141922 - CARLSBAD PECOS RIVER VILLAGE C	217,800	217,800	-	217,800
A141923 - CARLSBAD SAN JOSE PLAZA IMPROV	100,000	100,000	100,000	-
A141924 - CARLSBAD SOUTHSIDE FIRE SUBSTA	50,000	50,000	50,000	-
A141925 - GRANT CO ADMIN BLDG SHERIFF'S	222,750	222,750	222,750	-
A141926 - GRANT CO FT BAYARD BATAAN PARK	150,000	147,802	13,534	134,268
A141927 - HURLEY CEMETERY IMPROVE	100,000	100,000	-	100,000
A141928 - HURLEY SWIMMING POOL IMPROVE	125,000	122,811	113,061	9,750
A141929 - SILVER CITY BASEBALL/SOCCER FI	125,000	-	-	-
A141931 - GUADALUPE CO NEWKIRK FIRE DEPT	25,000	25,000	21,402	3,598
A141932 - GUADALUPE CO SHERIFF'S OFFICE	18,360	18,360	18,360	-
A141933 - VAUGHN AMBULANCE	40,000	-	-	-
A141934 - HIDALGO CO COMPLEX ASBESTOS AB	120,000	120,000	-	120,000
A141936 - VIRDEN PARK CONSTRUCT	79,000	79,000	61,124	17,876
A141939 - TATUM AMBULANCE	180,000	180,000	178,045	1,955
A141940 - LINCOLN CO COMMUNICATIONS TOWE	25,000	25,000	25,000	-
A141941 - LINCOLN CO DETENTION CENTER EX	161,370	161,370	-	161,370
A141942 - LINCOLN CO HONDO FIRE STATION	25,000	25,000	-	25,000
A141943 - LINCOLN CO WHITE OAKS FIRE STA	20,000	20,000	-	20,000
A141944 - CAPITAN COMMUNITY CENTER RENOV	100,000	100,000	-	100,000
A141945 - CAPITAN TRUCKS	32,262	32,262	32,262	-
A141946 - CARRIZOZO COMMUNITY CENTER REN	181,177	181,177	-	181,177
A141947 - CORONA SLOAN-SIMPSON PARK PLAY	40,000	40,000	40,000	-
A141948 - RUIDOSO POLICE VEHICLE VIDEO S	2,985	2,985	2,985	-
A141949 - RUIDOSO TREE CONSTRUCT & REMOV	26,598	26,598	26,598	-
A141950 - LOS ALAMOS CO JEMEZ MTNS REGIO	375,000	375,000	121,474	253,526
A141951 - COLUMBUS PARK IMPROVE-N BOUNDA	-	70,000	-	70,000

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A141954 - GALLUP HILLCREST CEMETERY & VE	40,000	40,000	-	40,000
A141955 - GALLUP NORTH SIDE SKATE PARK C	34,068	34,067	23,942	10,125
A141956 - GALLUP VETERANS MEMORIAL PILLA	20,000	20,000	19,999	1
A141957 - MORA CO COMPLEX PHASE 2	242,550	242,550	-	242,550
A141958 - ALAMOGORDO DOMESTIC VIOLENCE S	221	221	-	221
A141959 - ALAMOGORDO FAMILY RECREATION C	100,000	100,000	87,804	12,196
A141960 - ALAMOGORDO POLICE DEPT VEHICLE	24,827	24,827	24,149	678
A141962 - OTERO CO CHILD DEVELOPMENT CEN	495,000	495,000	-	495,000
A141963 - CLOUDCROFT COMMUNITY CTR AND L	148,500	148,500	2,909	145,591
A141966 - SAN JON AMBULANCE	150,000	150,000	149,987	13
A141967 - CANONES EARLY CHILDHOOD STUDEN	64,400	64,400	62,502	1,898
A141968 - RIO ARRIBA CO FOOD HUB ECON DV	290,000	290,000	1,427	288,573
A141969 - RIO ARRIBA CO SALA FILANTROPIC	100,000	100,000	9,800	90,200
A141970 - RIO ARRIBA CO SUBSTANCE ABUSE	50,000	50,000	-	50,000
A141971 - RIO ARRIBA CO REC FIELDS & WAL	50,000	-	-	-
A141972 - TRUCHAS FIRE STATION BAY ADDIT	65,000	65,000	64,726	274
A141973 - PORTALES FIRE DEPT SUBSTATION	25,000	25,000	23,249	1,751
A141976 - PECOS CANYON FIRE TRUCK	30,000	30,000	30,000	-
A141977 - SAN MIGUEL CO DETENTION CTR BU	25,000	25,000	25,000	-
A141978 - SAN MIGUEL CO SHERIDAN VOL FIR	25,000	25,000	-	25,000
A141979 - SAN MIGUEL CO EL PUEBLO FIRE T	50,000	50,000	50,000	-
A141980 - SANDOVAL CO BERNALILLO BUSINES	123,750	123,750	123,301	449
A141981 - BERNALILLO CORONADO LL IMPROVE	100,000	100,000	-	100,000
A141982 - BERNALILLO ROTARY PARK IMPROVE	65,000	65,000	30,883	34,117
A141983 - SANDOVAL CO MAGISTRATE COURT R	79,477	79,477	79,459	18
A141984 - CORRALES CASA SAN YSIDRO MUSEU	100,000	100,000	100,000	-
A141985 - CORRALES LA ENTRADA PARK & LIB	4,000	3,979	3,959	20
A141986 - CUBA JUVENILE PARKS & REC CTR	80,000	80,000	-	80,000
A141990 - RIO RANCHO CIBOLA LL FACILITIE	200,000	200,000	200,000	-
A141991 - RIO RANCHO POLICE VEHICLES	28,039	28,039	28,039	-
A141992 - SANTA FE CO FAIRGROUNDS IMPROV	160,000	160,000	-	160,000
A141993 - SANTA FE CO FIRE STATIONS SOLA	182,000	182,000	90,469	91,531
A141994 - SANTA FE CO URBAN ADVENTURE &	75,000	75,000	-	75,000
A141995 - SANTA FE CO WOMEN'S HEALTH BUI	73,268	(39,988)	(39,988)	-
A141996 - SANTA FE CO ELDORADO VISTA GRA	10,000	10,000	-	10,000
A141998 - SANTA FE AIRPORT BUILDING EXPA	832,803	832,803	832,803	-
A142000 - SANTA FE EL MUSEO CULTURAL REN	30,000	30,000	-	30,000
A142001 - SANTA FE GENOVEVA CHAVEZ REC C	25,000	25,000	19,663	5,337
A142002 - SANTA FE MEAL PROGRAM BUILDING	-	280,000	-	280,000
A142003 - SANTA FE MEDICAL CTR ALTO CLIN	-	45,000	-	45,000
A142004 - SANTA FE MUNI REC COMPLEX SOCC	197,257	197,256	124,376	72,880
A142005 - SANTA FE PARKS SHADE STRUCTURE	313,561	313,561	310,628	2,933
A142006 - SANTA FE SALVADOR PEREZ PARK R	9,180	9,180	9,180	-
A142007 - SOCORRO CO SABINAL COMMUNITY C	100,000	100,000	-	100,000
A142008 - SOCORRO RODEO & SOCCER FIELD F	63,283	63,283	63,283	-
A142009 - TALPA COMMUNITY CTR TAOS CO	53,000	53,000	-	53,000
A142010 - TAOS CO LLANO QUEMADO VETERANS	100,000	100,000	-	100,000
A142011 - TAOS CO SHERIFF'S DEPT VEHICLE	50,000	50,000	50,000	-
A142012 - RED RIVER AMBULANCE BUILDING I	75,000	75,000	75,000	-

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A142013 - TORRANCE CO INFO TECH DISPATCH	200,000	200,000	200,000	-
A142014 - TORRANCE CO KXNM RADIO STATION	40,000	40,000	39,229	771
A142015 - MOUNTAINAIR METAL BUILDING	30,000	30,000	30,000	-
A142016 - TAJIQUE PLAYGROUND CONSTRUCT	-	70,000	-	70,000
A142017 - CLAYTON CIVIC CTR RENOVATE & R	57,000	57,000	32,532	24,468
A142018 - CLAYTON MULTIPURPOSE EVENT CEN	55,000	55,000	12,683	42,317
A142019 - CLAYTON TOWN HALL RENOVATE & R	115,000	115,000	-	115,000
A142020 - VALENCIA CO HEAVY EQUIPMENT	175,400	175,400	-	175,400
A142021 - BOSQUE FARMS VILLAGE OFFICE RE	74,012	74,012	67,782	6,230
A142023 - LOS LUNAS SPORTS COMPLEX	232,650	232,650	-	232,650
A142024 - PERALTA ADMIN BLDG IMPROVE	148,500	148,500	139,995	8,505
A142025- RIO COMMUNITIES MULTIPURPOSE C	-	200,000	200,000	-
A150571-SANTA FE VETERANS AFFORDABLE H	-	30,000	-	30,000
A150656-SOUTH VALLEY MLTPRPS SENIOR CT	-	14,300	-	14,300
A150657-SOUTH VALLEY ORGANIC FARMING E	-	45,200	-	45,200
A150658-BERN CO ALTAMONT LITTLE LEAGUE	-	100,000	-	100,000
A150659-BERN CO AMISTAD YOUTH CRISIS C	-	73,920	-	73,920
A150660-BERN CO CARLITO SPRINGS OPEN S	-	208,000	-	208,000
A150662-BERN CO EAST MOUNTAIN LITTLE L	-	10,000	-	10,000
A150664-BERN CO PARADISE HILLS COMMUNI	-	50,000	-	50,000
A150665-BERN CO SWEDE SCHOLER REGIONAL	-	210,000	-	210,000
A150666-SOUTH VALLEY AQUATICS FCLTY	-	279,800	279,800	-
A150667-SOUTH VALLEY COMMONS INFRA	-	160,000	-	160,000
A150668-SOUTH VALLEY FOOD HUB & MFG FC	-	55,000	-	55,000
A150669-SOUTH VALLEY GYM & YOUTH BOXIN	-	133,000	-	133,000
A150670-SOUTH VALLEY PUBLIC LIBRARY AD	-	55,000	14,155	40,845
A150671-SOUTH VALLEY PUBLIC LIBRARY EX	-	55,000	-	55,000
A150672-ALB ALAMOSA PARK SHADE STRUCTU	-	57,000	-	57,000
A150674-ALB ASIAN AMERICAN MONUMENT	-	100,000	-	100,000
A150675-ALB BIOPARK AQUARIUM OTTER EXH	-	297,200	-	297,200
A150676-ALB CDL PRGM VEHICLES & EQUIPM	-	55,000	-	55,000
A150677-ALB CHERRY HILLS LIBRARY SECUR	-	10,000	-	10,000
A150678-ALB CORONADO DOG PARK RENOVATI	-	35,000	-	35,000
A150679-ALB DALE BELLAMAH PARK IMPROVE	-	260,000	-	260,000
A150680-ALB DENTAL AND COMPUTER EQUIPM	-	145,818	-	145,818
A150681-ALB DOWNTOWN ECONOMIC DEVELOPM	-	660,000	-	660,000
A150682-ALB EAST SIDE ANIMAL SHELTER K	-	90,000	-	90,000
A150683-ALB ERNIE PYLE LIBRARY IMPROVE	-	40,000	-	40,000
A150684-ALB EXPLORA SCIENCE CTR & CHIL	-	377,600	-	377,600
A150685-ALB FIRE DEPT RESCUE SQUAD VEH	-	441,100	-	441,100
A150686-ALB HEIGHTS COMMUNITY CTR IMPR	-	30,000	-	30,000
A150687-ALB INTERNATIONAL DIST PUBLIC	-	108,900	-	108,900
A150688-ALB JUAN TABO LIBRARY EXTERIOR	-	65,000	62,817	2,183
A150689-ALB JUAN TABO PUBLIC LIBRARY I	-	95,000	95,000	-
A150690-ALB KIRTLAND PARK/THOMAS BELL	-	52,200	-	52,200
A150691-ALB LOMAS TRAMWAY LIBRARY COUR	-	35,000	-	35,000
A150692-ALB LOMAS TRAMWAY LIBRARY DIGI	-	50,000	-	50,000
A150693-ALB LOS GRIEGOS PUB LIB FIRE &	-	26,000	-	26,000
A150694-ALB LOS GRIEGOS PUB LIB PKG LO	-	10,000	-	10,000

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A150695-ALB MULTI-USE CMTY CTR MCKINLE	-	60,000	-	60,000
A150696-ALB MUSEUM OF ART & HISTORY IM	-	85,000	-	85,000
A150697-ALB NW LIBRARY	-	133,650	-	133,650
A150698-ALB PARADISE HILLS LITTLE LEAG	-	106,000	-	106,000
A150699-ALB PAT HURLEY COMMUNITY CTR I	-	100,000	-	100,000
A150700-ALB PAT HURLEY PARK IMPROVE	-	100,000	-	100,000
A150701-ALB PUBLIC LIBRARY PKG LOT IMP	-	24,000	-	24,000
A150702-ALB REGIONAL SPORTS COMPLEX NW	-	65,000	-	65,000
A150703-ALB ROADRUNNER LITTLE LEAGUE I	-	137,000	-	137,000
A150704-ALB SAN PEDRO PUBLIC LIBRARY D	-	15,000	-	15,000
A150705-ALB SANTA BARBARA PK IMPROVEME	-	90,000	-	90,000
A150706-ALB SE ALTERNATIVE RESPONSE ST	-	35,000	-	35,000
A150707-ALB SE HEIGHTS LIBRARY	-	128,700	-	128,700
A150708-ALB SINGING ARROW COMMUNITY CT	-	148,500	-	148,500
A150709-ALB SOUTH BROADWAY PUBLIC LIBR	-	45,000	-	45,000
A150710-ALB SPECIAL COLLECTIONS LIBRAR	-	30,000	-	30,000
A150711-ALB TAYLOR RANCH LIBRARY SECUR	-	11,600	-	11,600
A150712-ALB TAYLOR RANCH LIBRARY WINDO	-	27,000	-	27,000
A150713-ALB TONY HILLERMAN PUBLIC LIBR	-	20,000	-	20,000
A150714-ALB WELLS PARK COMMUNITY CTR B	-	25,000	-	25,000
A150715-ALB WEST CENTRAL METRO DIST CM	-	60,000	-	60,000
A150716-ALB WEST MESA LITTLE LEAGUE FI	-	50,000	-	50,000
A150717-ALB WESTGATE COMMUNITY CTR EQU	-	45,000	-	45,000
A150718-ALB WESTGATE PARK IMPROVE	-	18,000	-	18,000
A150720-ALB WOMENS MEMORIAL	-	50,000	-	50,000
A150721-ALB ZIA LITTLE LEAGUE SHADE CA	-	61,000	-	61,000
A150726-BERN CO NORTH VALLEY LITTLE LE	-	145,000	-	145,000
A150727-BERN CO RADIO & MEDIA EQUIP/IN	-	41,000	-	41,000
A150728-BERN CO REGIONAL CRISIS TRIAGE	-	429,500	-	429,500
A150729-BERN CO TRANSITIONAL LIVING &	-	171,864	-	171,864
A150730-BERN CO TRAUMATIZED CHILDREN P	-	65,000	-	65,000
A150731-ROUTE 66 VISITORS CTR ON WEST	-	55,000	-	55,000
A150732-SOUTH VALLEY LITTLE LEAGUE SOU	-	25,000	-	25,000
A150733-SOUTH VALLEY YOUTH CRISIS CENT	-	40,000	-	40,000
A150734-LOS RANCHOS AGRI-NATURE CTR BL	-	165,000	15,799	149,201
A150735-EAST MOUNTAIN LIBRARY LIGHTING	-	20,000	20,000	-
A150737-DEXTER TRACTOR & MOWER	-	85,000	-	85,000
A150738-CHAVES CO COURTHOUSE SECURITY	-	25,000	-	25,000
A150739-CHAVES CO PECOS RIVER & HAGERM	-	135,000	-	135,000
A150740-ROSWELL CEMETERY ROADS	-	50,000	-	50,000
A150741-ROSWELL PARKS SPLASH PADS	-	145,000	145,000	-
A150742-CIBOLA CO CAD SYSTEM AND INFO	-	229,398	-	229,398
A150743-CIBOLA CO SHERIFF'S VEHICLES	-	145,599	104,267	41,332
A150744-GRANTS LIFELONG LEARNING & TEC	-	350,000	-	350,000
A150745-COLFAX CO INFO TECH INFRASTRUC	-	130,000	58,093	71,907
A150746-SPRINGER ELECTRICAL SUBSTATION	-	35,000	-	35,000
A150747-CLOVIS BUSINESS ENTERPRISE CTR	-	50,000	-	50,000
A150748-CLOVIS LYCEUM THEATER MULTIUS	-	55,000	-	55,000

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A150749-CLOVIS POTTER PARK IMPROVE	-	70,000	18,173	51,827
A150750-TEXICO CEMETERY ROADS	-	50,000	50,000	-
A150751-DE BACA CO COURTHOUSE IMPROVEM	-	100,000	48,706	51,294
A150752-DONA ANA CO DEL CERRO COMMUNIT	-	100,000	-	100,000
A150753-DONA ANA CO GROUNDS MAINTENANC	-	40,000	-	40,000
A150754-DONA ANA CO LAS CRUCES CNTRL-C	-	643,000	-	643,000
A150755-DONA ANA CO SANTA TERESA AUTO	-	262,000	8,856	253,144
A150756-DONA ANA CO SHERIFF'S DEPT EQU	-	136,500	77,633	58,867
A150757-ANTHONY ADAMS BALLPARK IMPROVE	-	25,000	-	25,000
A150758-ANTHONY PARK/FARMERS MARKET/RE	-	200,000	-	200,000
A150759-CHAPARRAL PUBLIC HEALTH DEPT P	-	55,000	-	55,000
A150760-DONA ANA CO SHERIFF'S DEPT VEH	-	125,000	118,871	6,129
A150761-LAS CRUCES AMADOR HOTEL IMPROV	-	195,000	-	195,000
A150762-LAS CRUCES CINEMATIC INFRASTRU	-	402,000	-	402,000
A150763-LAS CRUCES CMTY COMPETITION PO	-	220,000	-	220,000
A150764-LAS CRUCES COMMUNITY OF HOPE H	-	505,000	-	505,000
A150765-LAS CRUCES DOWNTOWN ELECTRICAL	-	25,000	-	25,000
A150766-LAS CRUCES FIRE DEPT EQUIP	-	80,000	80,000	-
A150767-LAS CRUCES HOMELESS DAYCARE CT	-	50,000	-	50,000
A150768-LAS CRUCES MESILLA VALLEY ANIM	-	40,000	-	40,000
A150769-LAS CRUCES MUSEUMS IMPROVE	-	25,000	-	25,000
A150770-LAS CRUCES POLICE DEPT EQUIP	-	48,000	-	48,000
A150771-LAS CRUCES VETERANS PARK MONUM	-	7,000	6,958	42
A150772-LAS CRUCES VETERANS PARK PLAQU	-	40,000	-	40,000
A150773-LAS CRUCES YOUNG PARK PLAYGROU	-	75,000	-	75,000
A150774-SUNLAND PARK ANAPRA PUMP STATI	-	100,000	-	100,000
A150775-SUNLAND PARK FIRE DEPT EQUIP	-	350,000	-	350,000
A150776-CARLSBAD FIRE STATION	-	30,000	30,000	-
A150777-LOVING FIRE STATION 2 IMPROVE	-	50,000	-	50,000
A150778-BAYARD CEMETERY	-	100,000	-	100,000
A150779-BAYARD PUBLIC SAFETY VEHICLES	-	73,500	73,500	-
A150780-HURLEY VEHICLES	-	75,000	-	75,000
A150781-SANTA CLARA MAINTENANCE BLDG I	-	150,000	-	150,000
A150782-GRANT CO GILA REGIONAL MED CTR	-	200,000	-	200,000
A150783-GRANT CO ROAD MAINTENANCE DEPT	-	68,524	68,524	-
A150784-SILVER CITY VOLUNTEER CENTER C	-	30,000	-	30,000
A150785-ANTON CHICO LAND GRANT CLINIC	-	25,000	-	25,000
A150786-GUADALUPE CO VETERANS & COMMUN	-	125,000	-	125,000
A150788-HARDING CO COMMUNITY BLDG ROOF	-	110,000	110,000	-
A150789-HIDALGO CO AMBULANCE	-	125,000	-	125,000
A150790-LORDSBURG CIVIC CTR IMPROVEMEN	-	321,750	-	321,750
A150791-VIRDEN LIBRARY IMPROVE	-	75,000	-	75,000
A150792-LEA CO RGNL AIRPORT FIRE DEPT	-	315,000	-	315,000
A150794-LOVINGTON FIRE STATION	-	100,000	-	100,000
A150795-NOR-LEA SPECIAL HOSPITAL DIST	-	175,000	-	175,000
A150796-TATUM FIRE TRUCK	-	55,000	-	55,000
A150797-WHITE OAKS FIRE STATION EXPAND	-	25,000	-	25,000
A150798-LINCOLN CO RESIDENTIAL CARE FC	-	70,810	-	70,810

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A150799-CORONA SLOAN SIMPSON PARK	-	20,000	13,749	6,251
A150800 - HONDO FIRE STATION	-	210,000	-	210,000
A150801-RUIDOSO POLICE DEPT GENERATOR	-	35,000	35,000	-
A150802-RUIDOSO DOWNS CITY HALL ROOF R	-	86,500	19,696	66,804
A150803-DEMING POLICE DEPT BLDG IMPROV	-	300,000	-	300,000
A150804-LUNA CO DETENTION CTR IMPROVE	-	250,000	-	250,000
A150805-MCKINLEY CO HEAVY ROAD EQUIPME	-	200,000	-	200,000
A150806-GALLUP NEIGHBORHOODS PARK & PL	-	60,000	-	60,000
A150807-GALLUP ROCKY VIEW NEIGHBORHOOD	-	100,000	-	100,000
A150808-ALAMOGORDO FLICKINGER CTR HVAC	-	200,000	-	200,000
A150809-ALAMOGORDO POLICE VEHICLE INFO	-	250,000	-	250,000
A150810-CLOUDCROFT 16 SPRINGS SCHOOLHO	-	32,500	-	32,500
A150811-CLOUDCROFT MUSEUM SOUND SYSTEM	-	4,000	-	4,000
A150812-CLOUDCROFT PUBLIC WORKS DEPT E	-	100,000	100,000	-
A150813-TULAROSA ANIMAL SHELTER PH 2 I	-	75,000	67,599	7,401
A150814-TULAROSA CMTY PARKS IMPROVE	-	25,000	-	25,000
A150815-TULAROSA POLICE VEHICLES & CAM	-	200,000	17,370	182,630
A150816-QUAY CO SKID STEER LOADER	-	85,000	85,000	-
A150817-ARCH HURLEY CONSERVANCY DIST E	-	50,000	50,000	-
A150818-TUCUMCARI TRASH TRUCK	-	170,000	-	170,000
A150819-SAN JOAQUIN DEL RIO DE CHAMA L	-	43,000	-	43,000
A150820-RIO ARRIBA CO FOOD HUB FACILIT	-	440,000	-	440,000
A150821-RIO ARRIBA CO HEALTH COMMONS E	-	60,000	-	60,000
A150822-RIO ARRIBA CO PUBLIC SAFETY VE	-	50,000	49,934	66
A150823-RIO ARRIBA CO VOL FIRE DEPT CI	-	50,000	-	50,000
A150824-CHAMA COM & INFO TECH EQUIP	-	50,000	-	50,000
A150825-RIO ARRIBA CO VETERANS' TRANSP	-	20,000	-	20,000
A150826-RIO ARRIBA CO TRUCHAS FIRE STA	-	50,000	-	50,000
A150827-RIO ARRIBA CO SUBSTANCE ABUSE	-	100,000	-	100,000
A150829-ELIDA FIRE DEPT STATION	-	50,000	-	50,000
A150832-FARMINGTON VILLA VIEW STORM WA	-	700,000	-	700,000
A150833-SAN MIGUEL CO SHERIFF DEPT VEH	-	155,000	-	155,000
A150834-SAN MIGUEL CO SOLID WASTE TRAN	-	50,000	-	50,000
A150835-LAS VEGAS ABE MONTOYA RECREATI	-	96,200	-	96,200
A150836-SAN MIGUEL CO DETENTION CTR SE	-	60,000	-	60,000
A150837-SAN MIGUEL CO DETENTION CTR VA	-	81,100	-	81,100
A150838-BERNALILLO ATHENA POND PARK PL	-	35,000	-	35,000
A150839-BERNALILLO ROTARY PARK BASEBAL	-	100,000	-	100,000
A150840-COCHITI LAKE FIRE DEPT & MULTI	-	70,000	-	70,000
A150841-CORRALES FIRE DEPT WATER TENDE	-	200,000	-	200,000
A150842-CORRALES POLICE DEPT VEHICLES	-	25,000	24,373	627
A150843-CORRALES SALCE PARK DRAINAGE &	-	13,000	-	13,000
A150844-CORRALES SANDOVAL CO EMERGENCY	-	50,000	-	50,000
A150845-JEMEZ SPRINGS HISTORIC BATHHOU	-	90,000	-	90,000
A150846-RIO RANCHO CIBOLA LITTLE LEAGU	-	100,000	47,325	52,675
A150847-RIO RANCHO FIRE APPARATUS	-	263,000	263,000	-
A150848-RIO RANCHO POLICE VEHICLES	-	338,100	300,524	37,576
A150849-RIO RANCHO SPECIAL NEEDS PARK	-	5,000	5,000	-
A150850-SANDOVAL CO DOMESTIC VIOLENCE	-	34,000	-	34,000

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A150851-AGUA FRIA WATER BOARD OFFICE B	-	25,000	-	25,000
A150852-AGUA FRIA WATER BOARD OFFICE B	-	50,000	-	50,000
A150854-SANTA FE CO POJOAQUE RECREATIO	-	100,000	-	100,000
A150855-SALVADOR PEREZ POOL IMPROVE SA	-	70,000	-	70,000
A150856-SANTA FE BOYS & GIRLS CLUB HVA	-	30,000	-	30,000
A150857-SANTA FE BOYS & GIRLS CLUB PLA	-	30,000	-	30,000
A150859-SANTA FE DANCE BARNs IMPROVE	-	67,000	-	67,000
A150860-SANTA FE EL MUSEO CULTURAL REN	-	40,000	-	40,000
A150861-SANTA FE MEAL PROGRAM FCLTY &	-	195,000	-	195,000
A150863-SIERRA CO SHERIFF VEHICLES	-	175,000	-	175,000
A150864-SIERRA VISTA HOSPITAL OUTPATIE	-	100,000	-	100,000
A150865-T OR C ANIMAL SHELTER SIERRA C	-	150,000	-	150,000
A150866-T OR C VETERANS MEMORIAL PARK	-	100,000	-	100,000
A150867-SOCORRO CO COMMUNITY CENTER	-	100,000	-	100,000
A150868-SOCORRO RODEO & SOCCER FACILIT	-	445,000	111,175	333,825
A150869-TAOS CO SENIOR CTRS COM & RADI	-	44,000	-	44,000
A150871-TAOS CO SHERIFF VEHICLES & EQU	-	125,000	-	125,000
A150872-TAOS CO VEHICLES	-	90,000	-	90,000
A150873-RED RIVER CONFERENCE CTR IMPRO	-	50,000	-	50,000
A150874-TAOS CO VETERANS CEMETERY	-	100,000	-	100,000
A150875-TAOS CO YOUTH CORPS VEHICLES	-	60,000	-	60,000
A150876-TAOS YOUTH & FAMILY CTR FCLTY	-	65,000	-	65,000
A150877-TORRANCE CO MULTIJURISDICTIONA	-	70,000	69,266	734
A150878-TORRANCE CO SHERIFF'S DEPT VEH	-	21,400	-	21,400
A150879-ESTANCIA BUILDING DEMOLITION &	-	42,900	-	42,900
A150880-MORIARTY CIVIC PARK VETERANS M	-	21,400	21,400	-
A150881-TAJIQUE COMMUNITY PARK TORRANC	-	98,000	-	98,000
A150882-UNION CO CLERK & TREASURER FIL	-	75,000	34,431	40,569
A150883-CLAYTON A. W. THOMPSON LIBRARY	-	50,000	-	50,000
A150884-CLAYTON POOL IMPROVE	-	70,000	49,928	20,072
A150885-BELEN VIVIAN FIELDS SPORTS FCL	-	405,000	335,565	69,435
A150886-BOSQUE FARMS LITTLE LEAGUE FLD	-	75,000	-	75,000
A150887-LOS LUNAS SPORTS COMPLEX FCLTY	-	405,000	-	405,000
A150890-VALENCIA CO POLICE VEHICLES	-	225,000	-	225,000
A150891-RIO COMMUNITIES CITY HALL COMP	-	200,001	81,482	118,519
A150892-TOME LAND GRANT IMPROVE	-	35,000	-	35,000
Total other – grants to organizations	45,715,743	68,895,084	25,557,534	43,337,550
A101116 - Acequia Technical Assistance	200,000	200,000	-	200,000
A101284 - Bern Co Financial Svcs Economic	25,000	25,000	-	25,000
A101285 - Rio Rancho Tech Support Center	60,000	60,000	-	60,000
A121412 - ALB BERN CO SOUTHWEST MESA LIB	3,970	3,970	-	3,970
A121413 - ALB BIOPARK ALLIGATOR ALCOVE C	1,500	1,500	-	1,500
A121415 - ALB EXPLORA SCI CTR & CHILDREN	13,000	13,000	-	13,000
A121424 - CATRON CO HEALTH CLINIC CONSTR	2,000	2,000	-	2,000
A121434 - MESILLA VALLEY 911 CENTER CONS	8,450	8,450	-	8,450
A121436 - LAS CRUCES EAST MESA PUB SAFET	12,140	12,140	-	12,140

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A120012 - TRIBAL INFRASTRUCTURE PROJECTS	868,393	502,198	318,797	183,401
A121438 - MESILLA PLAZA RENOVATE	2,500	2,500	-	2,500
A121441 - HOPE FIRE DEPT BUILDING EXPANS	1,700	1,700	-	1,700
A121444 - SANTA CLARA PUBLIC SAFETY BLDG	1,800	1,800	-	1,800
A121445 - SANTA ROSA ILFELD BUILDING REN	3,250	3,250	-	3,250
A121448 - EUNICE FIRE SUBSTATION CONSTRU	2,000	2,000	-	2,000
A121455 - LUNA CO SHERIFF'S OFFICE/LAW E	2,070	2,070	-	2,070
A121463 - ESPANOLA LIBRARY AND DIGITAL M	3,000	3,000	-	3,000
A121464 - RIO ARriba CO HOY RECOVERY FCL	1,891	1,891	-	1,891
A121466 - ROOSEVELT GENERAL HOSPITAL CON	1,860	1,860	-	1,860
A121467 - FARMINGTON REGIONAL ANIMAL SHE	52,079	27,410	-	27,410
A121481 - SANTA FE MULTIPURPOSE CTR FOR	1,110	1,110	-	1,110
A121482 - SANTA FE POLICE STATION RENOVA	4,400	4,400	-	4,400
A121497 - BOSQUE FARMS LIBRARY ADDITION	1,300	1,300	-	1,300
A130001 - TRIBAL INFRASTRUCTURE PROJECTS	7,030,628	7,330,627	4,686,006	2,644,621
A131620 - ROUTE 66 VISITORS CTR ON WEST	2,471	2,471	-	2,471
A131626 - ALB EXPLORA CENTER ADDITION	10,140	10,140	-	10,140
A131629 - ALB HILAND THEATER RENOVATE	7,157	7,157	-	7,157
A131634 - ALB NORTH DOMINGO BACA CTR GYM	1,800	1,800	-	1,800
A131635 - ALB NORTH DOMINGO BACA MULTIGE	2,000	2,000	-	2,000
A131651 - ALB WESTSIDE LIBRARY CONSTRUCT	4,836	4,836	-	4,836
A131659 - BERN CO TRANSITIONAL LIVING	7,577	7,577	-	7,577
A131667 - HAGERMAN MUNICIPAL BUILDING	1,930	1,930	-	1,930
A131668 - ROSWELL FIRE STATION 1 RENOVAT	4,500	4,500	-	4,500
A131669 - ROSWELL FISK BUILDING RESTROOM	1,500	1,500	-	1,500
A131671 - 13TH JUD DIST COURT REN/RELOCA	3,000	3,000	-	3,000
A131676 - ANTHONY WSD FARMERS MARKET FAC	2,290	2,290	-	2,290
A131680 - MESILLA VALLEY REGIONAL DISPAT	22,500	22,500	-	22,500
A131682 - ANTHONY MUNICIPAL BLDG	4,250	4,250	-	4,250
A131689 - LAS CRUCES CHILD CRISIS CLINIC	1,400	1,400	-	1,400
A131713 - GRANT CO SHERIFF'S DEPT IMPROV	3,000	3,000	-	3,000
A131719 - LEA CO REGIONAL AIRPORT FIRE	1,100	1,100	-	1,100
A131721 - LEA CO JUDICIAL COMPLEX	5,000	5,000	-	5,000
A131722 - NOR-LEA HOSP DIST LOVINGTON	3,750	3,750	-	3,750
A131729 - LUNA CO REGIONAL LAW ENFORCE	5,500	5,500	-	5,500
A131736 - OTERO CO TULAROSA BASIN HIST	5,250	5,250	-	5,250
A131761 - JEMEZ SPRINGS JUDICIAL/MUNICIP	1,950	1,950	-	1,950
A131763 - RIO RANCHO FIRE STATION 1	5,200	5,200	-	5,200
A131766 - LA CIENEGA COMMUNITY CENTER	1,425	1,425	-	1,425
A131777 - SANTA FE POLICE STATION EXPAND	9,000	9,000	-	9,000
A131782 - SIERRA CO SIERRA VISTA HOSP	1,500	1,500	-	1,500
A131789 - AMALIA COSTILLA COMMUNITY CEN	1,500	1,500	-	1,500
A131809 - VALENCIA CO ANIMAL CONTROL	1,500	1,500	-	1,500
A131734 - MORA CO COMPLEX PHASE 2	18,540	18,540	-	18,540
A131744 - ESPANOLA COURT/JAIL REMODEL	3,000	3,000	-	3,000

State of New Mexico
Department of Finance and Administration
Combining Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis) STB Capital Outlay (Statewide) Fund—by Appropriation — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
A140001 - TRIBAL INFRASTRUCTURE 2014	14,141,882	14,141,879	8,924,201	5,217,678
A141835 - BERN CO PARADISE HILLS COMMUNI	8,250	8,250	-	8,250
A141839 - BERN CO TRANSITIONAL LIVING &	3,220	3,220	-	3,220
A141842 - SOUTH VALLEY ECON DVLP CTR IMP	1,570	1,570	-	1,570
A141844 - ALB ANDERSON - ABRUZZO BALLOON	2,771	2,771	-	2,771
A141846 - ALB BERNCO SW/NW LIBRARY	3,350	3,350	-	3,350
A141856 - ALB EXPLORA SCI CTR & CHILDREN	5,960	5,960	-	5,960
A141867 - ALB MUSEUM OF ART & HISTORY IM	3,490	3,490	-	3,490
A141879 - ALB WESTGATE COMMUNITY CTR & I	1,250	1,250	-	1,250
A141888 - CATRON CO EMERGENCY MGMT FCLTY	1,430	1,430	-	1,430
A141898 - CIBOLA CO COURT COMPLEX	2,300	2,300	-	2,300
A141899 - CLOVIS MAINSTREET PRGRM BUILDI	1,750	1,750	-	1,750
A141905 - ANTHONY WSD FARMERS' MARKET/YO	1,400	1,400	-	1,400
A141912 - LAS CRUCES MESILLA VALLEY CMTY	2,959	2,959	-	2,959
A141913 - LAS CRUCES TRAFFIC SIGNAL MGMN	7,250	7,250	-	7,250
A141916 - MESILLA PUBLIC SAFETY BLDG IMP	4,450	4,450	-	4,450
A141922 - CARLSBAD PECOS RIVER VILLAGE C	2,200	2,200	-	2,200
A141925 - GRANT CO ADMIN BLDG SHERIFF'S	2,250	2,250	-	2,250
A141938 - NOR-LEA HOSPITAL DISTRICT INPA	1,750	1,750	-	1,750
A141941 - LINCOLN CO DETENTION CENTER EX	1,630	1,630	-	1,630
A141946 - CARRIZOZO COMMUNITY CENTER REN	2,130	2,130	-	2,130
A141952 - LUNA CO REGIONAL LAW ENFORCEME	4,500	4,500	-	4,500
A141957 - MORA CO COMPLEX PHASE 2	2,450	2,450	-	2,450
A141962 - OTERO CO CHILD DEVELOPMENT CEN	5,000	5,000	-	5,000
A141963 - CLOUDCROFT COMMUNITY CTR AND L	1,500	1,500	-	1,500
A141980 - SANDOVAL CO BERNALILLO BUSINES	1,250	1,250	-	1,250
A141995 - SANTA FE CO WOMEN'S HEALTH BUI	1,144	1,144	-	1,144
A141998 - SANTA FE AIRPORT BUILDING EXPA	8,900	8,900	-	8,900
A142008 - SOCORRO RODEO & SOCCER FIELD F	3,000	3,000	-	3,000
A142023 - LOS LUNAS SPORTS COMPLEX	2,350	2,350	-	2,350
A142024 - PERALTA ADMIN BLDG IMPROVE	1,500	1,500	-	1,500
A150000- TRIBAL INFRASTRUCTURE PROJECT	-	14,000,875	652,943	13,347,932
A150687-ALB INTERNATIONAL DIST PUBLIC	-	1,100	-	1,100
A150697-ALB NW LIBRARY	-	1,350	-	1,350
A150707- ALB SE EIGHTS LIBRARY	-	1,300	-	1,300
A150708- ALB SINGING ARROW COMMUNITY CT	-	1,500	-	1,500
A150729- BERN CO TRANSITIONAL LIVING &	-	1,736	-	1,736
A150790- LORDSBURG CIVIC CTR IMPROVEMEN	-	3,250	-	3,250
Total transfers out	22,683,443	36,603,686	14,581,947	22,021,739
Total expenditures	\$ 68,399,186	\$ 105,498,770	40,139,481	\$ 65,359,289
Net change in fund balance			\$ -	

State of New Mexico
Department of Finance and Administration
Combining Balance Sheets—Nonmajor Governmental Funds
June 30, 2016

	Nonmajor Special Revenue Funds	Nonmajor Capital Project Funds	Nonmajor Governmental Funds
Assets			
Investment in State General Fund Investment Pool	\$ 1,102,808	\$ 393,020	\$ 1,495,828
Receivable from other state agencies	165,030	-	165,030
Total assets	<u>\$ 1,267,838</u>	<u>\$ 393,020</u>	<u>\$ 1,660,858</u>
Liabilities			
Accounts payable	\$ 301,005	\$ -	\$ 301,005
Accrued payroll	2,195	-	2,195
Total liabilities	<u>303,200</u>	<u>-</u>	<u>303,200</u>
Fund Balances			
Restricted	<u>964,638</u>	<u>393,020</u>	<u>1,357,658</u>
Total fund balances	<u>964,638</u>	<u>393,020</u>	<u>1,357,658</u>
Total liabilities and fund balances	<u>\$ 1,267,838</u>	<u>\$ 393,020</u>	<u>\$ 1,660,858</u>

State of New Mexico
Department of Finance and Administration
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances—Nonmajor Governmental Funds
For the Year Ended June 30, 2016

	Nonmajor Special Revenue Funds	Nonmajor Capital Project Funds	Nonmajor Governmental Funds
Revenues			
Federal grants	\$ -	\$ -	\$ -
Assessments and fees	124,984	-	124,984
Civil legal filing fees	1,528,131	-	1,528,131
Interest income	893	-	893
Total revenues	<u>1,654,008</u>	<u>-</u>	<u>1,654,008</u>
Expenditures			
Current operating			
Grants to others	236,696	500,000	736,696
Other fiscal support - miscellaneous	4,221,834	-	4,221,834
Total expenditures	<u>4,458,530</u>	<u>500,000</u>	<u>4,958,530</u>
Excess (deficiency) of revenues over expenditures	<u>(2,804,522)</u>	<u>(500,000)</u>	<u>(3,304,522)</u>
Other Financing Sources (Uses)			
General fund appropriation	2,519,500	-	2,519,500
Transfers in	-	500,000	500,000
Transfers out	-	(958)	(958)
Net other financing sources (uses)	<u>2,519,500</u>	<u>499,042</u>	<u>3,018,542</u>
Net change in fund balances	(285,022)	(958)	(285,980)
Fund balances, beginning	<u>1,249,660</u>	<u>393,978</u>	<u>1,643,638</u>
Fund balances, ending	<u>\$ 964,638</u>	<u>\$ 393,020</u>	<u>\$ 1,357,658</u>

State of New Mexico
Department of Finance and Administration
Combining Balance Sheets—Nonmajor Special Revenue Funds
June 30, 2016

	62400	10780	10540	Total Nonmajor Special Revenue Funds
	Civil Legal Services	Juvenile Adjudication	Neighborhood Stabilization	
Assets				
Investment in State General Fund Investment Pool	\$ 175,668	\$ 217,925	\$ 709,215	\$ 1,102,808
Receivable from other state agencies	<u>154,454</u>	<u>10,576</u>	<u>-</u>	<u>165,030</u>
Total assets	<u>\$ 330,122</u>	<u>\$ 228,501</u>	<u>\$ 709,215</u>	<u>\$ 1,267,838</u>
Liabilities and Fund Balances				
Accounts payable	\$ 214,741	\$ 74,169	\$ 12,095	\$ 301,005
Accrued payroll	<u>2,195</u>	<u>-</u>	<u>-</u>	<u>2,195</u>
Total liabilities	<u>216,936</u>	<u>74,169</u>	<u>12,095</u>	<u>303,200</u>
Fund Balances				
Restricted	<u>113,186</u>	<u>154,332</u>	<u>697,120</u>	<u>964,638</u>
Total fund balances	<u>113,186</u>	<u>154,332</u>	<u>697,120</u>	<u>964,638</u>
Total liabilities and fund balances	<u>\$ 330,122</u>	<u>\$ 228,501</u>	<u>\$ 709,215</u>	<u>\$ 1,267,838</u>

State of New Mexico
Department of Finance and Administration
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances—Nonmajor Special Revenue Funds
For the Year Ended June 30, 2016

	62400	10780	10540	Total Nonmajor Special Revenue Funds
	Civil Legal Services	Juvenile Adjudication	Neighborhood Stabilization	
Revenues				
Assessments and fees	\$ -	\$ 124,984	\$ -	\$ 124,984
Civil legal filing fees	1,528,131	-	-	1,528,131
Interest income	893	-	-	893
Total revenues	<u>1,529,024</u>	<u>124,984</u>	<u>-</u>	<u>1,654,008</u>
Expenditures				
Current operating				
Grants to others	-	236,696	-	236,696
Other fiscal support - miscellaneous	4,152,131	8,000	61,703	4,221,834
Total expenditures	<u>4,152,131</u>	<u>244,696</u>	<u>61,703</u>	<u>4,458,530</u>
Excess (deficiency) of revenues over expenditures	<u>(2,623,107)</u>	<u>(119,712)</u>	<u>(61,703)</u>	<u>(2,804,522)</u>
Other Financing Sources (Uses)				
General fund appropriation	<u>2,499,600</u>	<u>19,900</u>	<u>-</u>	<u>2,519,500</u>
Total other financing sources (uses)	<u>2,499,600</u>	<u>19,900</u>	<u>-</u>	<u>2,519,500</u>
Net change in fund balances	(123,507)	(99,812)	(61,703)	(285,022)
Fund balances, beginning	<u>236,693</u>	<u>254,144</u>	<u>758,823</u>	<u>1,249,660</u>
Fund balances, ending	<u>\$ 113,186</u>	<u>\$ 154,332</u>	<u>\$ 697,120</u>	<u>\$ 964,638</u>

State of New Mexico
Department of Finance and Administration
Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis)—Nonmajor Special Revenue Funds
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<u>Civil Legal Services - Fund 62400</u>				
Revenues				
General fund appropriation	\$ 2,499,600	\$ 2,499,600	\$ 2,499,600	\$ -
Other state funds	1,657,800	1,657,800	1,528,131	(129,669)
Interest earned	-	-	893	893
Total revenues	<u>\$ 4,157,400</u>	<u>\$ 4,157,400</u>	<u>4,028,624</u>	<u>\$ (128,776)</u>
Expenditures				
Personnel services/benefits	\$ 67,900	\$ 67,900	64,807	\$ 3,093
Contractual services	4,078,000	4,078,000	4,077,975	25
Other	11,500	11,500	9,349	2,151
Total expenditures	<u>\$ 4,157,400</u>	<u>\$ 4,157,400</u>	<u>4,152,131</u>	<u>\$ 5,269</u>
Net change in fund balance			<u>\$ (123,507)</u>	

*P543 Community Development and Local Government is the only appropriation level code in this fund.

Juvenile Adjudication Fund - Fund 10780

Revenues				
General fund appropriation	\$ 19,900	\$ 19,900	\$ 19,900	\$ -
Other state funds	160,000	160,000	124,984	(35,016)
Total revenues	179,900	179,900	144,884	(35,016)
Budgeted fund balance	-	92,200	92,200	-
Total revenues and budgeted fund balance	<u>\$ 179,900</u>	<u>\$ 272,100</u>	<u>237,084</u>	<u>\$ (35,016)</u>
Expenditures				
Personnel services/benefits	\$ 8,000	\$ 6,229	6,229	\$ -
Other	171,900	265,871	238,467	27,404
Total expenditures	<u>\$ 171,900</u>	<u>\$ 272,100</u>	<u>244,696</u>	<u>\$ 27,404</u>
Excess (deficiency) of revenues and budgeted fund balance over (under) expenditures			(7,612)	

Reconciliation to GAAP basis

Budgeted fund balance	<u>(92,200)</u>
Net change in fund balance	<u>\$ (99,812)</u>

*Z8556 Statewide Teen Court is the only appropriation level code in this fund.

State of New Mexico
Department of Finance and Administration
Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis)—Nonmajor Special Revenue Funds — continued
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
Neighborhood Stabilization Program - Fund 10540				
Z8000 DFA - Local Government Division				
Revenues				
Federal funds	\$ 1,972,485	\$ 1,972,485	\$ -	\$ (1,972,485)
Total revenues	<u>\$ 1,972,485</u>	<u>\$ 1,972,485</u>	<u>-</u>	<u>\$ (1,972,485)</u>
Expenditures				
Personnel services/benefits	\$ -	\$ -	-	\$ -
Contractual services	699	699	-	699
Other	1,971,786	1,971,786	-	1,971,786
Total expenditures	<u>\$ 1,972,485</u>	<u>\$ 1,972,485</u>	<u>-</u>	<u>\$ 1,972,485</u>
Net change in fund balance			<u>\$ -</u>	
Z80011 Neighborhood Stabilization				
Revenues				
Federal funds	\$ 2,108,110	\$ 2,108,110	\$ -	\$ (2,108,110)
Total revenues	<u>\$ 2,108,110</u>	<u>\$ 2,108,110</u>	<u>-</u>	<u>\$ (2,108,110)</u>
Expenditures				
Personnel services/benefits	\$ -	\$ -	-	\$ -
Contractual services	105,249	105,249	61,703	43,546
Other	2,002,861	2,002,861	-	2,002,861
Total expenditures	<u>\$ 2,108,110</u>	<u>\$ 2,108,110</u>	<u>61,703</u>	<u>\$ 2,046,407</u>
Net change in fund balance			<u>\$ (61,703)</u>	

State of New Mexico
Department of Finance and Administration
Combining Balance Sheets—Nonmajor Capital Project Funds
June 30, 2016

	10810	93100	
	Tribal Infrastructure	General Fund Capital Outlay Statewide	Total Nonmajor Capital Project Funds
Assets			
Investment in State General Fund Investment Pool	\$ 393,020	\$ -	\$ 393,020
Total assets	<u>\$ 393,020</u>	<u>\$ -</u>	<u>\$ 393,020</u>
Fund Balance			
Restricted	\$ 393,020	\$ -	\$ 393,020
Total fund balances	<u>\$ 393,020</u>	<u>\$ -</u>	<u>\$ 393,020</u>

State of New Mexico
Department of Finance and Administration
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances—Nonmajor Capital Projects Funds
For the Year Ended June 30, 2016

	10810 Tribal Infrastructure	93100 General Fund Capital Outlay Statewide	Total Nonmajor Capital Project Funds
Revenues			
Federal grants	\$ -	\$ -	\$ -
Assessments and fees	-	-	-
Other revenue	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Current operating			
Grants to others	-	500,000	500,000
Total expenditures	<u>-</u>	<u>500,000</u>	<u>500,000</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(500,000)</u>	<u>(500,000)</u>
Other Financing Sources (Uses)			
Transfers in			
Other	-	500,000	500,000
Transfers out			
Other	-	(958)	(958)
Total other financing sources (uses)	<u>-</u>	<u>499,042</u>	<u>499,042</u>
Net change in fund balances	-	(958)	(958)
Fund balances, beginning	393,020	958	393,978
Fund balances, ending	<u>\$ 393,020</u>	<u>\$ -</u>	<u>\$ 393,020</u>

State of New Mexico
Department of Finance and Administration
Schedule of Revenues and Expenditures—Budget and Actual
(Budgetary Basis)—Nonmajor Capital Project Funds
For the Year Ended June 30, 2016

General Fund Capital Outlay Statewide - Fund 93100

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Inter-agency transfers	\$ -	\$ 500,000	\$ 500,000	\$ -
Total revenues	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>
Budgeted fund balance	\$ -	\$ 958	\$ -	\$ (958)
Total revenues and budgeted fund balance	<u>\$ -</u>	<u>\$ 500,958</u>	<u>500,000</u>	<u>\$ (958)</u>
Expenditures				
Other				
A073977 - Bern Co South Valley Pool	\$ -	\$ 958	958	\$ -
A130021 - Gila Regional Medical Center	-	500,000	500,000	-
Total expenditures	<u>\$ -</u>	<u>\$ 500,958</u>	<u>500,958</u>	<u>\$ -</u>
Net change in fund balance			<u>\$ (958)</u>	

State of New Mexico
Department of Finance and Administration
Schedule of Changes in Assets and Liabilities—Agency Funds
For the Year Ended June 30, 2016

	Balance, June 30, 2015	Additions	Deletions	Balance, June 30, 2016
Assets				
Investment in State General Fund Investment Pool	\$ 57,267,554	\$ 1,057,214,875	\$ 1,070,912,630	\$ 43,569,799
Due from beneficiaries-CU	-	162,219	-	162,219
Other receivables	-	45,364	6,797	38,567
Loans receivable	-	968	-	968
Due from other state agencies	6,248,262	6,783,290	5,613,592	7,417,960
Due from federal government	-	145	-	145
Due from State General Fund	28,731	-	28,731	-
Due from local governments	-	-	-	-
Due from entities	-	-	-	-
Due from other agency funds	60,410	64,516	59,146	65,780
Total assets	<u>\$ 63,604,957</u>	<u>\$ 1,064,271,377</u>	<u>\$ 1,076,620,896</u>	<u>\$ 51,255,438</u>
Liabilities				
Investment in State General Fund Investment				
Pool overdraft	\$ -	\$ 8,337	\$ -	\$ 8,337
Due to other entities	5,326,605	1,046,751,617	1,046,684,562	5,393,660
Vouchers payable	-	22,450	-	22,450
Funds held for others	43,735,279	99,742,148	121,456,136	22,021,291
Due to other state agencies	1,766,303	46,249,023	31,378,695	16,636,631
Due to State General Fund	5,810,469	5,993	5,816,451	11
Due to Federal Government	-	12,113	-	12,113
Due to other agency funds	60,410	64,515	59,145	65,780
Due to employees/third party	97,927	1,751,647	1,612,258	237,316
Due to local governments	6,537,211	15,944,088	16,319,647	6,161,652
Other liabilities	270,753	697,578	272,134	696,197
Total liabilities	<u>\$ 63,604,957</u>	<u>\$ 1,211,249,509</u>	<u>\$ 1,223,599,028</u>	<u>\$ 51,255,438</u>

State of New Mexico
Department of Finance and Administration
Combined Schedule of Changes in Assets and Liabilities—Agency Funds
Fiscal Management
For the Year Ended June 30, 2016

	Balance, June 30, 2015	Additions	Deletions	Balance, June 30, 2016
Combined Fiscal Management				
Assets				
Investment in State General Fund Investment Pool	\$ 27,865,741	\$ 963,228,309	\$ 968,733,252	\$ 22,360,798
Due from beneficiaries-CU	-	162,219	-	162,219
Loans Receivable	-	968	-	968
Other Receivables	-	45,364	6,797	38,567
Due from other state agencies	5,108,788	4,566,204	4,189,074	5,485,918
Due from federal government	-	145	-	145
Due from local governments	28,731	-	28,731	-
Due from other agency funds	60,410	64,516	59,146	65,780
Total assets	<u>\$ 33,063,670</u>	<u>\$ 968,067,725</u>	<u>\$ 973,017,000</u>	<u>\$ 28,114,395</u>
Liabilities				
Investment in State General Fund Investment				
Pool overdraft	\$ -	\$ 8,337	\$ -	\$ 8,337
Due to other entities	5,326,605	1,046,751,617	1,046,684,562	5,393,660
Vouchers payable	-	22,450	-	22,450
Funds held for others	26,202,920	23,814,582	28,734,289	21,283,213
Due to State General Fund	-	1,482	1,482	-
Due to Federal Government	-	12,113	-	12,113
Due to other state entities	1,105,055	6,238,280	6,948,006	395,329
Due to other agency funds	60,410	64,515	59,145	65,780
Due to employees/third party	97,927	1,751,647	1,612,258	237,316
Other liabilities	270,753	697,578	272,134	696,197
Total liabilities	<u>\$ 33,063,670</u>	<u>\$ 1,079,362,601</u>	<u>\$ 1,084,311,876</u>	<u>\$ 28,114,395</u>

State of New Mexico
Department of Finance and Administration
Combining Schedule of Changes in Assets and Liabilities—Agency Funds
Fiscal Management
For the Year Ended June 30, 2016

	Balance, June 30, 2015	Additions	Deletions	Balance, June 30, 2016
Contribution Fund (00300)				
Assets				
Investment in State General Fund Investment Pool	\$ 91,573	\$ -	\$ 80,400	\$ 11,173
Total assets	<u>\$ 91,573</u>	<u>\$ -</u>	<u>\$ 80,400</u>	<u>\$ 11,173</u>
Liabilities				
Funds held for others	\$ 91,573	\$ -	\$ 80,400	\$ 11,173
Total liabilities	<u>\$ 91,573</u>	<u>\$ -</u>	<u>\$ 80,400</u>	<u>\$ 11,173</u>
Computer System Enhancement Fund (00900)				
Assets				
Investment in State General Fund Investment Pool	\$ 26,111,347	\$ 12,653,100	\$ 17,492,407	\$ 21,272,040
Total assets	<u>\$ 26,111,347</u>	<u>\$ 12,653,100</u>	<u>\$ 17,492,407</u>	<u>\$ 21,272,040</u>
Liabilities				
Due to state general fund	\$ -	\$ 1,482	\$ 1,482	\$ -
Funds held for others	26,111,347	23,814,582	28,653,889	21,272,040
Total liabilities	<u>\$ 26,111,347</u>	<u>\$ 23,816,064</u>	<u>\$ 28,655,371</u>	<u>\$ 21,272,040</u>
Carrie Tingley Hospital Fund (04500)				
Assets				
Investment in State General Fund Investment Pool	\$ 2,595	\$ 829,281	\$ 830,706	\$ 1,170
Due from other funds	59,145	64,515	59,145	64,515
Due from other state agencies	717	8,950	5,516	4,151
Total assets	<u>\$ 62,457</u>	<u>\$ 902,746</u>	<u>\$ 895,367</u>	<u>\$ 69,836</u>
Liabilities				
Due to other entities	\$ -	\$ 834,476	\$ 764,640	\$ 69,836
Due to other state entities	62,457	-	62,457	-
Total liabilities	<u>\$ 62,457</u>	<u>\$ 834,476</u>	<u>\$ 827,097</u>	<u>\$ 69,836</u>
San Juan College Fund (10300)				
Assets				
Investment in State General Fund Investment Pool	\$ (40)	\$ 27,321,992	\$ 27,321,952	\$ -
Due from local governments	40	-	40	-
Total assets	<u>\$ -</u>	<u>\$ 27,321,992</u>	<u>\$ 27,321,992</u>	<u>\$ -</u>
Liabilities				
Due to other entities	\$ -	\$ 27,321,992	\$ 27,321,992	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 27,321,992</u>	<u>\$ 27,321,992</u>	<u>\$ -</u>
NM Junior College Fund (10400)				
Assets				
Investment in State General Fund Investment Pool	\$ 129	\$ 7,164,083	\$ 7,164,212	\$ -
Total assets	<u>\$ 129</u>	<u>\$ 7,164,083</u>	<u>\$ 7,164,212</u>	<u>\$ -</u>
Liabilities				
Due to other entities	\$ 129	\$ 7,164,212	\$ 7,164,341	\$ -
Total liabilities	<u>\$ 129</u>	<u>\$ 7,164,212</u>	<u>\$ 7,164,341</u>	<u>\$ -</u>

State of New Mexico
Department of Finance and Administration
Combining Schedule of Changes in Assets and Liabilities—Agency Funds
Fiscal Management — continued
For the Year Ended June 30, 2016

	Balance, June 30, 2015	Additions	Deletions	Balance, June 30, 2016
NM State University Fund (10500)				
Assets				
Investment in State General Fund Investment Pool	\$ 40	\$ 228,412,123	\$ 228,412,163	\$ -
Due from other state agencies	217,940	234,309	217,940	234,309
Total assets	<u>\$ 217,980</u>	<u>\$ 228,646,432</u>	<u>\$ 228,630,103</u>	<u>\$ 234,309</u>
Liabilities				
Due to other entities	\$ 217,980	\$ 263,291,008	\$ 263,274,679	\$ 234,309
Total liabilities	<u>\$ 217,980</u>	<u>\$ 263,291,008</u>	<u>\$ 263,274,679</u>	<u>\$ 234,309</u>
Central NM Community College Fund (10600)				
Assets				
Investment in State General Fund Investment Pool	\$ (25)	\$ 61,905,242	\$ 61,905,217	\$ -
Due from local governments	25	-	25	-
Total assets	<u>\$ -</u>	<u>\$ 61,905,242</u>	<u>\$ 61,905,242</u>	<u>\$ -</u>
Liabilities				
Due to other entities	\$ -	\$ 61,905,242	\$ 61,905,242	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 61,905,242</u>	<u>\$ 61,905,242</u>	<u>\$ -</u>
Eastern NM University Fund (10700)				
Assets				
Investment in State General Fund Investment Pool	\$ 59	\$ 51,381,938	\$ 51,381,997	\$ -
Due from other state agencies	39,506	42,645	39,506	42,645
Total assets	<u>\$ 39,565</u>	<u>\$ 51,424,583</u>	<u>\$ 51,421,503</u>	<u>\$ 42,645</u>
Liabilities				
Due to other entities	\$ 39,565	\$ 59,250,657	\$ 59,247,577	\$ 42,645
Total liabilities	<u>\$ 39,565</u>	<u>\$ 59,250,657</u>	<u>\$ 59,247,577</u>	<u>\$ 42,645</u>
Luna Vocational School Fund (10800)				
Assets				
Investment in State General Fund Investment Pool	\$ (119)	\$ 9,512,533	\$ 9,512,414	\$ -
Due from local governments	119	-	119	-
Total assets	<u>\$ -</u>	<u>\$ 9,512,533</u>	<u>\$ 9,512,533</u>	<u>\$ -</u>
Liabilities				
Due to other entities	\$ -	\$ 9,512,533	\$ 9,512,533	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 9,512,533</u>	<u>\$ 9,512,533</u>	<u>\$ -</u>
Santa Fe Community College Fund (10900)				
Assets				
Investment in State General Fund Investment Pool	\$ 100	\$ 16,150,658	\$ 16,150,758	\$ -
Total assets	<u>\$ 100</u>	<u>\$ 16,150,658</u>	<u>\$ 16,150,758</u>	<u>\$ -</u>
Liabilities				
Due to other entities	\$ 100	\$ 16,150,658	\$ 16,150,758	\$ -
Total liabilities	<u>\$ 100</u>	<u>\$ 16,150,658</u>	<u>\$ 16,150,758</u>	<u>\$ -</u>

State of New Mexico
Department of Finance and Administration
Combining Schedule of Changes in Assets and Liabilities—Agency Funds
Fiscal Management — continued
For the Year Ended June 30, 2016

	Balance, June 30, 2015	Additions	Deletions	Balance, June 30, 2016
NM Highlands University Fund (22200)				
Assets				
Investment in State General Fund Investment Pool	\$ 102	\$ 34,561,168	\$ 34,561,270	\$ -
Due from other state agencies	12,604	13,619	12,604	13,619
Total assets	<u>\$ 12,706</u>	<u>\$ 34,574,787</u>	<u>\$ 34,573,874</u>	<u>\$ 13,619</u>
Liabilities				
Due to other entities	\$ 12,706	\$ 39,866,713	\$ 39,865,800	\$ 13,619
Total liabilities	<u>\$ 12,706</u>	<u>\$ 39,866,713</u>	<u>\$ 39,865,800</u>	<u>\$ 13,619</u>
Mesalands Community College Fund (22300)				
Assets				
Investment in State General Fund Investment Pool	\$ 47	\$ 4,947,692	\$ 4,947,739	\$ -
Total assets	<u>\$ 47</u>	<u>\$ 4,947,692</u>	<u>\$ 4,947,739</u>	<u>\$ -</u>
Liabilities				
Due to other entities	\$ 47	\$ 4,947,692	\$ 4,947,739	\$ -
Total liabilities	<u>\$ 47</u>	<u>\$ 4,947,692</u>	<u>\$ 4,947,739</u>	<u>\$ -</u>
NM Institute of Mining and Technology Fund (22400)				
Assets				
Investment in State General Fund Investment Pool	\$ 256	\$ 43,237,756	\$ 43,238,012	\$ -
Due from other state agencies	95,878	103,828	95,878	103,828
Total assets	<u>\$ 96,134</u>	<u>\$ 43,341,584</u>	<u>\$ 43,333,890</u>	<u>\$ 103,828</u>
Liabilities				
Investment in State General Fund Investment Pool overdraft	\$ -	\$ 8,337	\$ -	\$ 8,337
Due to other entities	96,134	49,793,547	49,794,190	95,491
Total liabilities	<u>\$ 96,134</u>	<u>\$ 49,801,884</u>	<u>\$ 49,794,190</u>	<u>\$ 103,828</u>
NM Military Institute Fund (22600)				
Assets				
Investment in State General Fund Investment Pool	\$ (28)	\$ 23,616,695	\$ 23,616,667	\$ -
Due from local governments	27	-	27	-
Due from other state agencies	1,566,287	1,692,291	1,566,287	1,692,291
Total assets	<u>\$ 1,566,286</u>	<u>\$ 25,308,986</u>	<u>\$ 25,182,981</u>	<u>\$ 1,692,291</u>
Liabilities				
Due to other entities	\$ 1,566,286	\$ 25,813,786	\$ 25,687,781	\$ 1,692,291
Total liabilities	<u>\$ 1,566,286</u>	<u>\$ 25,813,786</u>	<u>\$ 25,687,781</u>	<u>\$ 1,692,291</u>
Western NM University Fund (22700)				
Assets				
Investment in State General Fund Investment Pool	\$ 34	\$ 22,568,876	\$ 22,568,910	\$ -
Due from other state agencies	12,672	13,690	12,672	13,690
Total assets	<u>\$ 12,706</u>	<u>\$ 22,582,566</u>	<u>\$ 22,581,582</u>	<u>\$ 13,690</u>
Liabilities				
Due to other entities	\$ 12,706	\$ 26,029,392	\$ 26,028,408	\$ 13,690
Total liabilities	<u>\$ 12,706</u>	<u>\$ 26,029,392</u>	<u>\$ 26,028,408</u>	<u>\$ 13,690</u>

State of New Mexico
Department of Finance and Administration
Combining Schedule of Changes in Assets and Liabilities—Agency Funds
Fiscal Management — continued
For the Year Ended June 30, 2016

	Balance, June 30, 2015	Additions	Deletions	Balance, June 30, 2016
Northern NM College Fund (22800)				
Assets				
Investment in State General Fund Investment Pool	\$ (149)	\$ 12,636,086	\$ 12,635,937	\$ -
Due from local governments	149	-	149	-
Due from other state agencies	10,175	11,025	10,175	11,025
Total assets	<u>\$ 10,175</u>	<u>\$ 12,647,111</u>	<u>\$ 12,646,261</u>	<u>\$ 11,025</u>
Liabilities				
Due to other entities	\$ 10,175	\$ 14,570,785	\$ 14,569,935	\$ 11,025
Total liabilities	<u>\$ 10,175</u>	<u>\$ 14,570,785</u>	<u>\$ 14,569,935</u>	<u>\$ 11,025</u>
Clovis Community College Fund (23000)				
Assets				
Investment in State General Fund Investment Pool	\$ (143)	\$ 11,096,150	\$ 11,096,007	\$ -
Due from local governments	143	-	143	-
Total assets	<u>\$ -</u>	<u>\$ 11,096,150</u>	<u>\$ 11,096,150</u>	<u>\$ -</u>
Liabilities				
Due to other entities	\$ -	\$ 11,096,150	\$ 11,096,150	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 11,096,150</u>	<u>\$ 11,096,150</u>	<u>\$ -</u>
NM School for the Visually Handicapped Fund (23100)				
Assets				
Investment in State General Fund Investment Pool	\$ (114)	\$ 13,863,013	\$ 13,862,899	\$ -
Due from local governments	115	-	115	-
Due from other state agencies	951,685	1,028,536	951,685	1,028,536
Total assets	<u>\$ 951,686</u>	<u>\$ 14,891,549</u>	<u>\$ 14,814,699</u>	<u>\$ 1,028,536</u>
Liabilities				
Due to other entities	\$ 951,686	\$ 15,123,474	\$ 15,046,624	\$ 1,028,536
Total liabilities	<u>\$ 951,686</u>	<u>\$ 15,123,474</u>	<u>\$ 15,046,624</u>	<u>\$ 1,028,536</u>
NM School for the Deaf Fund (23200)				
Assets				
Investment in State General Fund Investment Pool	\$ 5	\$ 17,030,679	\$ 17,030,684	\$ -
Due from other state agencies	953,751	76,990	-	1,030,741
Total assets	<u>\$ 953,756</u>	<u>\$ 17,107,669</u>	<u>\$ 17,030,684</u>	<u>\$ 1,030,741</u>
Liabilities				
Due to other entities	\$ 953,756	\$ 1,030,741	\$ 953,756	\$ 1,030,741
Total liabilities	<u>\$ 953,756</u>	<u>\$ 1,030,741</u>	<u>\$ 953,756</u>	<u>\$ 1,030,741</u>
University of New Mexico Fund (23300)				
Assets				
Investment in State General Fund Investment Pool	\$ 550,794	\$ 357,047,192	\$ 357,547,786	\$ 50,200
Due from other state agencies	749,282	867,692	814,162	802,812
Due from beneficiaries - CU's	-	131,737	-	131,737
Total assets	<u>\$ 1,300,076</u>	<u>\$ 358,046,621</u>	<u>\$ 358,361,948</u>	<u>\$ 984,749</u>
Liabilities				
Due to other entities	\$ 1,300,076	\$ 411,594,340	\$ 411,909,667	\$ 984,749
Total liabilities	<u>\$ 1,300,076</u>	<u>\$ 411,594,340</u>	<u>\$ 411,909,667</u>	<u>\$ 984,749</u>

State of New Mexico
Department of Finance and Administration
Combining Schedule of Changes in Assets and Liabilities—Agency Funds
Fiscal Management — continued
For the Year Ended June 30, 2016

	Balance, June 30, 2015	Additions	Deletions	Balance, June 30, 2016
Saline Land Income Fund (23400)				
Assets				
Investment in State General Fund Investment Pool	\$ -	\$ 289,361	\$ 289,361	\$ -
Due from other state agencies	21,973	24,389	21,973	24,389
Total assets	<u>\$ 21,973</u>	<u>\$ 313,750</u>	<u>\$ 311,334</u>	<u>\$ 24,389</u>
Liabilities				
Due to other entities	\$ 21,973	\$ 313,749	\$ 311,333	\$ 24,389
Total liabilities	<u>\$ 21,973</u>	<u>\$ 313,749</u>	<u>\$ 311,333</u>	<u>\$ 24,389</u>
Judicial Educational Fund (58900)				
Assets				
Investment in State General Fund Investment Pool	\$ 108,559	\$ 687,243	\$ 738,079	\$ 57,723
Due from local governments	1,265	-	1,265	-
Due from beneficiaries - CU's	-	30,482	-	30,482
Due from other state agencies	33,462	49,688	33,462	49,688
Total assets	<u>\$ 143,286</u>	<u>\$ 767,413</u>	<u>\$ 772,806</u>	<u>\$ 137,893</u>
Liabilities				
Due to other state agencies	\$ -	\$ 404,134	\$ 395,895	\$ 8,239
Due to other entities	143,286	724,452	738,084	129,654
Total liabilities	<u>\$ 143,286</u>	<u>\$ 1,128,586</u>	<u>\$ 1,133,979</u>	<u>\$ 137,893</u>
Judicial Educational Municipal Fund (59000)				
Assets				
Investment in State General Fund Investment Pool	\$ 28,319	\$ 416,018	\$ 421,652	\$ 22,685
Due from local governments	26,848	-	26,848	-
Due from other state agencies	-	-	-	-
Total assets	<u>\$ 55,167</u>	<u>\$ 416,018</u>	<u>\$ 448,500</u>	<u>\$ 22,685</u>
Liabilities				
Due to other entities	\$ 55,167	\$ 416,018	\$ 448,500	\$ 22,685
Total liabilities	<u>\$ 55,167</u>	<u>\$ 416,018</u>	<u>\$ 448,500</u>	<u>\$ 22,685</u>
Central Payroll Bond Account Fund (71900)				
Assets				
Investment in State General Fund Investment Pool	\$ 42,437	\$ -	\$ -	\$ 42,437
Total assets	<u>\$ 42,437</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,437</u>
Liabilities				
Vouchers Payable	\$ -	\$ 22,450	\$ -	\$ 22,450
Due to employees/third party	-	6,609	-	6,609
Other liabilities	41,172	-	41,172	-
Due to Federal Government	-	12,113	-	12,113
Due to agency funds	1,265	-	-	1,265
Total liabilities	<u>\$ 42,437</u>	<u>\$ 41,172</u>	<u>\$ 41,172</u>	<u>\$ 42,437</u>

State of New Mexico
Department of Finance and Administration
Combining Schedule of Changes in Assets and Liabilities—Agency Funds
Fiscal Management — continued
For the Year Ended June 30, 2016

	Balance, June 30, 2015	Additions	Deletions	Balance, June 30, 2016
CRS Central Payroll Account Fund (72400)				
Assets				
Investment in State General Fund Investment Pool	\$ 58,180	\$ 437,315	\$ 469,952	\$ 25,543
Due from other state agencies	38,474	15,786	54,260	-
Other receivables	-	45,364	6,797	38,567
Due from federal government	-	145	-	145
Due from agency funds	1,266	-	1	1,265
Total assets	<u>\$ 97,920</u>	<u>\$ 498,610</u>	<u>\$ 531,010</u>	<u>\$ 65,520</u>
Liabilities				
Other liabilities	\$ -	\$ 65,016	\$ 1,382	\$ 63,634
Due to employees/third party	97,920	1,285,868	1,381,902	1,886
Total liabilities	<u>\$ 97,920</u>	<u>\$ 1,350,884</u>	<u>\$ 1,383,284</u>	<u>\$ 65,520</u>
Capital Projects Fund (74700)				
Assets				
Investment in State General Fund Investment Pool	\$ 632,562	\$ -	\$ -	\$ 632,562
Total assets	<u>\$ 632,562</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 632,562</u>
Liabilities				
Other liabilities	\$ -	\$ 632,562	\$ -	\$ 632,562
Due to other state entities	632,562	-	632,562	-
Total liabilities	<u>\$ 632,562</u>	<u>\$ 632,562</u>	<u>\$ 632,562</u>	<u>\$ 632,562</u>
Charitable, Penal and Reformatory Institutions Fund (76100)				
Assets				
Investment in State General Fund Investment Pool	\$ 10,601	\$ 5,462,115	\$ 5,455,304	\$ 17,412
Due from other state agencies	403,413	382,766	351,986	434,193
Total assets	<u>\$ 414,014</u>	<u>\$ 5,844,881</u>	<u>\$ 5,807,290</u>	<u>\$ 451,605</u>
Liabilities				
Due to other state entities	\$ 354,869	\$ 5,834,146	\$ 5,801,925	\$ 387,090
Due to other agency funds	59,145	64,515	59,145	64,515
Total liabilities	<u>\$ 414,014</u>	<u>\$ 5,898,661</u>	<u>\$ 5,861,070</u>	<u>\$ 451,605</u>

State of New Mexico
Department of Finance and Administration
Combined Schedule of Changes in Assets and Liabilities—Agency Funds
Community Development
For the Year Ended June 30, 2016

	Balance, June 30, 2015	Additions	Deletions	Balance, June 30, 2016
Combined Community Development				
Assets				
Investment in State General Fund Investment Pool	\$ 13,586,353	\$ 17,091,384	\$ 24,540,555	\$ 6,137,182
Due from other state agencies	31,756	1,443,210	316,800	1,158,166
Total assets	<u>\$ 13,618,109</u>	<u>\$ 18,534,594</u>	<u>\$ 24,857,355</u>	<u>\$ 7,295,348</u>
Liabilities				
Due to State General Fund	\$ 5,808,969	\$ 11	\$ 5,808,969	\$ 11
Funds held for others	626,941	509,444	535,019	601,366
Due to local governments	6,520,951	15,932,463	16,294,462	6,158,952
Due to other state agencies	661,248	4,725,861	4,852,090	535,019
Total liabilities	<u>\$ 13,618,109</u>	<u>\$ 21,167,779</u>	<u>\$ 27,490,540</u>	<u>\$ 7,295,348</u>

State of New Mexico
Department of Finance and Administration
Combining Schedule of Changes in Assets and Liabilities—Agency Funds
Community Development
For the Year Ended June 30, 2016

	Balance, June 30, 2015	Additions	Deletions	Balance, June 30, 2016
Domestic Violence Treatment Program Fund (37600)				
Assets				
Investment in State General Fund Investment Pool	\$ 1,288,189	\$ 1,790,429	\$ 1,983,743	\$ 1,094,875
Due from other state agencies	-	41,510	-	41,510
Total assets	<u>\$ 1,288,189</u>	<u>\$ 1,831,939</u>	<u>\$ 1,983,743</u>	<u>\$ 1,136,385</u>
Liabilities				
Due to other state agencies	\$ 661,248	\$ 4,557,514	\$ 4,683,743	\$ 535,019
Funds held for others	626,941	509,444	535,019	601,366
Total liabilities	<u>\$ 1,288,189</u>	<u>\$ 5,066,958</u>	<u>\$ 5,218,762</u>	<u>\$ 1,136,385</u>
Small Communities Assistance Fund (73700)				
Assets				
Investment in State General Fund Investment Pool	\$ 12,293,213	\$ 5,473,784	\$ 12,724,690	\$ 5,042,307
Other receivables	-	-	-	-
Due from other state entities	31,756	1,401,700	316,800	1,116,656
Total assets	<u>\$ 12,324,969</u>	<u>\$ 6,875,484</u>	<u>\$ 13,041,490</u>	<u>\$ 6,158,963</u>
Liabilities				
Due to State General Fund	\$ 5,808,969	\$ 11	\$ 5,808,969	\$ 11
Due to local governments	6,516,000	6,273,638	6,630,686	6,158,952
Total liabilities	<u>\$ 12,324,969</u>	<u>\$ 6,273,649</u>	<u>\$ 12,439,655</u>	<u>\$ 6,158,963</u>
Federal Taylor Grazing Act Fund (73800)				
Assets				
Investment in State General Fund Investment Pool	\$ 655	\$ 560,701	\$ 561,356	\$ -
Total assets	<u>\$ 655</u>	<u>\$ 560,701</u>	<u>\$ 561,356</u>	<u>\$ -</u>
Liabilities				
Due to local governments	\$ 655	\$ 392,355	\$ 393,010	\$ -
Due to other state agencies	-	168,347	168,347	-
Total liabilities	<u>\$ 655</u>	<u>\$ 560,702</u>	<u>\$ 561,357</u>	<u>\$ -</u>
Federal National Forest Proceeds Fund (73900)				
Assets				
Investment in State General Fund Investment Pool	\$ 4,296	\$ 9,266,470	\$ 9,270,766	\$ -
Total assets	<u>\$ 4,296</u>	<u>\$ 9,266,470</u>	<u>\$ 9,270,766</u>	<u>\$ -</u>
Liabilities				
Due to local governments	\$ 4,296	\$ 9,266,470	\$ 9,270,766	\$ -
Total liabilities	<u>\$ 4,296</u>	<u>\$ 9,266,470</u>	<u>\$ 9,270,766</u>	<u>\$ -</u>

State of New Mexico
Department of Finance and Administration
Combined Schedule of Changes in Assets and Liabilities—Agency Funds
Policy Development
For the Year Ended June 30, 2016

	Balance, June 30, 2015	Additions	Deletions	Balance, June 30, 2016
Combined Policy Development				
Assets				
Investment in State General Fund Investment Pool	\$ 15,815,460	\$ 76,895,182	\$ 77,638,823	\$ 15,071,819
Due from other state agencies	<u>1,107,718</u>	<u>773,876</u>	<u>1,107,718</u>	<u>773,876</u>
Total assets	<u>\$ 16,923,178</u>	<u>\$ 77,669,058</u>	<u>\$ 78,746,541</u>	<u>\$ 15,845,695</u>
Liabilities				
Due to other state agencies	\$ -	\$ 35,284,882	\$ 19,578,599	\$ 15,706,283
Funds held for others	16,905,418	75,418,122	92,186,828	136,712
Due to State General Fund	1,500	4,500	6,000	-
Due to local governments	<u>16,260</u>	<u>11,625</u>	<u>25,185</u>	<u>2,700</u>
Total liabilities	<u>\$ 16,923,178</u>	<u>\$ 110,719,129</u>	<u>\$ 111,796,612</u>	<u>\$ 15,845,695</u>

State of New Mexico
Department of Finance and Administration
Combining Schedule of Changes in Assets and Liabilities—Agency Funds
Policy Development
For the Year Ended June 30, 2016

	Balance, June 30, 2015	Additions	Deletions	Balance, June 30, 2016
County Treasurers Remittance Fund (80000)				
Assets				
Investment in State General Fund Investment Pool	\$ 15,797,700	\$ 76,883,257	\$ 77,611,838	\$ 15,069,119
Due from other state agencies	1,107,718	773,876	1,107,718	773,876
Total assets	<u>\$ 16,905,418</u>	<u>\$ 77,657,133</u>	<u>\$ 78,719,556</u>	<u>\$ 15,842,995</u>
Liabilities				
Due to other state agencies	\$ -	\$ 35,284,882	\$ 19,578,599	\$ 15,706,283
Funds held for others	16,905,418	75,418,122	92,186,828	136,712
Total liabilities	<u>\$ 16,905,418</u>	<u>\$ 110,703,004</u>	<u>\$ 111,765,427</u>	<u>\$ 15,842,995</u>
Private Activity Bond Suspense Fund (96600)				
Assets				
Investment in State General Fund Investment Pool	\$ 17,760	\$ 11,925	\$ 26,985	\$ 2,700
Total assets	<u>\$ 17,760</u>	<u>\$ 11,925</u>	<u>\$ 26,985</u>	<u>\$ 2,700</u>
Liabilities				
Due to State General Fund	\$ 1,500	\$ 4,500	\$ 6,000	\$ -
Due to local governments	16,260	11,625	25,185	2,700
Total liabilities	<u>\$ 17,760</u>	<u>\$ 16,125</u>	<u>\$ 31,185</u>	<u>\$ 2,700</u>

Other Supplementary Information

State of New Mexico
Department of Finance and Administration
Schedule of Investment in State General Fund
Investment Pool Accounts
June 30, 2016

Fund/Fund Description	Fund	Financial Statement Balance
General fund		
DFA Operating Fund	01000	\$ 4,131,892
DFA Special Appropriation Fund	62000	2,066,809
County Detention Reimbursement Fund	20130	79,783
Interlock Device Fund	05105	424
Supreme Court Fund	13800	5
NM DOT State Road Fund	20100	144
Severance Tax Bond 2008 Fund	60930	3,737
Board of Finance Emergency Fund	20900	18,978
Emergency Water Supply Fund	21000	172,929
Electronic Voting Machine Fund	21200	32,041
NM Community Assistance Fund	28100	231,147
General fund total		6,737,889
Other governmental funds		
County Supported Medicaid Fund	02100	4,664,334
Local DWI Grant Program	56000	3,297,638
Civil Legal Services Fund	62400	175,668
Law Enforcement Protection Fund	73600	15,851,711
E-911 Enhancement Fund	74500	10,410,680
Juvenile Adjudication Fund	10780	217,925
Tribal Infrastructure Project	10810	393,020
STB Capital Outlay Statewide	89200	1,769,465
Neighborhood Stabilization	10540	709,215
Other governmental funds total		37,489,656
Board of finance bond funds		
Severance Tax Note, 2005 SA	00100	396
Severance Tax Bonds, 2006 SA	01900	4,508,578
General Obligation Bond Series 2007	02700	629,541
Gen Obligation Bonds, Ser 2009	10590	1,384,919
Severance Tax Bonds, Ser 2009SC	10710	936,363
Sev. Tax Bonds, Ser 2009SA	10730	247,863
Sev. Tax Bonds, Ser 2009A	10740	5,773,343
Sev. Tax Bonds, Ser 2009SD	10910	47,429
Sev. Tax Bonds, Ser 2010A	10920	1,449,353

State of New Mexico
Department of Finance and Administration
Schedule of Investment in State General Fund
Investment Pool Accounts — continued
June 30, 2016

Fund/Fund Description	Fund	Financial Statement Balance
Board of finance bond funds - continued		
Sev. Tax Bonds, Ser 2010SA	11160	\$ 314,760
Supplemental Severance Tax Bonds Series 2010SC	11290	715,786
General Obligation Bonds Series 2011	11310	36,120
Supplemental Severance Tax Bond Series 2011SB	11330	5,976,716
Severance Tax Bond Series 2011A-	11350	10,319,227
SUP SEV TAX BOND SERIES 2012SB	11430	28,928,721
SEV TAX BOND SERIES 2012A	11440	6,127,036
SEV TAX BOND SERIES 2012SA	11450	3,710,341
Sup SevTax Bonds, 2012SD	11560	9,163,360
Seve Tax Bonds, 2012SA	11570	114,657
Gen Obligation Bond Ser 2013	11670	11,561,065
Severance Tax Bond Ser 2013A	11720	44,978,751
Severance Tax Bond Ser 2013SA	11730	14,856,342
Severance Tax Bond Ser 2013SB	11740	31,557,408
Severance Tax Bond Ser 2013SC	11760	3,828,388
Severance Tax Bond Ser 2013SD	11910	6,077,157
Severance Tax Bond Ser 2013SE	11920	17,179,914
Severance Tax Bond Ser 2014A	20610	89,319,583
Severance Tax Bond Ser 2014SA	20620	31,695,049
Severance Tax Bond Ser 2014SB	20630	42,926,614
Suppl. Sev. Tax Bonds, S2003SF	30100	499,550
Suppl. Sev. Tax Bond, S2011SD	30890	17,758,967
Severance Tax Bonds, 2005 SA	35110	9,744,598
Severance Tax Bond, Ser 2011SC	35120	84,432,099
Severance Tax Notes, Ser 2005SC	35160	144,913,746
Severance Tax Bonds Series 2016A	40220	104,095,369
Severance Tax Note Ser 2015S-A	50120	97,718,359
Severance Tax Bonds Series 2015B	50160	70,796,555
Sup Sev Tax Note Series 2015S-B	50220	58,798,716
Severance Tax Bonds, Series 2015A	50230	137,437,716
Severance Tx Bonds Series 2015SC	50260	8,567,249
Severance Tax Bonds, Series 2015SD	50270	23,203,200
Severance Tax Bonds Series 2016C	50350	43,807,163
Severance Tax Bonds Series 2016SB	50380	104,086,200

State of New Mexico
Department of Finance and Administration
Schedule of Investment in State General Fund
Investment Pool Accounts — continued
June 30, 2016

Fund/Fund Description	Fund	Financial Statement Balance
Board of finance bond funds - continued		
Sev. Tax Bonds, S2008A1	60900	\$ 2,644,445
Sev. Tax Bonds, S2008SA	60910	2,172,307
Sev. Tax Bonds, 2008SC	60930	4,872,295
Suppl. Sev. Tax Notes, S2004SC	65300	4,224,819
Sev. Tax Bonds, S2004SF	73200	200,000
Sev. Tax Bonds, S2004SA	81500	472,350
Sev. Tax Notes, S2007SD	82100	680,018
Sev. Tax Bonds, S2008D	96850	94,336
Suppl. Sev. Tax Bonds, S2008D	96860	68,555
Board of Finance Bond Funds total		<u>1,295,653,392</u>
Fiduciary funds		
Contribution Fund	00300	11,173
Computer System Enhancement	00900	21,272,040
Carrie Tingley Hospital	04500	1,170
University of New Mexico	23300	50,200
Domestic Violence Treatment Program	37600	1,094,875
Judicial Education Fund - General	58900	57,723
Judicial Education Fund - Municipal Courts	59000	22,685
Central Payroll Bond Account	71900	42,437
Payroll Reissue Account	72400	25,543
Small Counties Assistance Program	73700	5,042,307
Capital Projects	74700	632,562
Charitable, Penal and Reformatory Institutions	76100	17,412
County Treasurers Remittance Fund	80000	15,069,119
Cancelled Payroll Warrant - Suspense	83400	227,853
Private Activity Bond Suspense	96600	2,700
Fiduciary Funds total		<u>43,569,799</u>
Total		<u>\$ 1,383,450,736</u>
Cash overdraft		
Community Development Block Grant	08800	\$ 74,026
New Mexico Institute Mining & Technology	22400	8,337
Special Union Payout Fund	96890	987
Board of Finance Bond Funds total		<u>\$ 83,350</u>

State of New Mexico
Department of Finance and Administration
Schedule of Special Appropriations
For the Year Ended June 30, 2016

Department	Appropriation Amount	2016 Budget	2016 Expenses	Expenses from Inception to June 30, 2016	2016 Reversion Amount	Balance as of June 30, 2016
Z40705	\$ 500,000	\$ 1,482	\$ 1,482	\$ 500,000	\$ -	\$ -
Z50511	1,224,200	1,224,200	1,220,060	1,220,060	4,140	-
Z50513	250,000	250,000	241,613	241,613	8,387	-
Z50514	3,946,000	3,946,000	3,928,372	3,928,372	17,628	-
Z50515	150,000	150,000	-	-	-	150,000
Z50704	250,000	20,275	4,931	4,931	-	245,069
Z80905	50,000	50,000	50,000	50,000	-	-
Z99401	174,700	174,700	160,219	160,219	14,481	-
ZA0511	750,000	750,000	-	-	-	750,000
ZA0512	250,000	250,000	-	-	-	250,000
	<u>\$ 7,544,900</u>	<u>\$ 6,816,657</u>	<u>\$ 5,606,677</u>	<u>\$ 6,105,195</u>	<u>\$ 44,636</u>	<u>\$ 1,395,069</u>

Reversion Amount	\$ 44,636
Remaining Balance as of June 30, 2016	<u>1,395,069</u>
Balance as of June 30, 2016 Prior to Reversion	<u>\$ 1,439,705</u>

State of New Mexico
Department of Finance and Administration
Schedule of Transfers
For the Year Ended June 30, 2016

Agency	Fund	Description	34100 Fund	Transfer In/(Out)
33700	95200	062813 Xfer of 100% of Tobacco Funds	69700	\$ 40,082,700
34101	00900	Transfer from Computer Enhancement Fund - LGD Section 7	62000	20,275
37000	81200	Transfer from Secretary of State for grant balance	20900	117,825
43000	57800	Transfer from DPS for the Active Shooter Program	62000	50,000
		Total other transfer in		<u>40,270,800</u>
35400	34700	To fund the annual calculation of the felony offender incarceration	20130	(30,000)
37000	81200	Board of Finance Loan	20900	(314,739)
60500	06000	Board of Finance Loan	20900	(74,785)
34101	00900	Transfer to Computer Enhancement Fund - Section 7	62000	(1,482)
60900	04800	Laws 2010, Ch 6, Sec 4 - Tobacco Settlement Program Fund	69700	(249,300)
63000	97600	Laws 2010, Ch 6, Sec 4 - Tobacco Settlement Program Fund	69700	(30,019,700)
66500	06104	Laws 2010, Ch 6, Sec 4 - Tobacco Settlement Program Fund	69700	(6,851,600)
N/A	N/A	Laws 2010, Ch 6, Sec 4 - Tobacco Settlement Program Fund	69700	(2,962,100)
43000	57800	Transfer to DPS for the Active Shooter Program	62000	(23,789)
		Total other transfer out		<u>(40,527,495)</u>
		Total general fund transfers		<u>(256,695)</u>
Special Revenue Funds				
79000	34600	Transfer to replenish peace survivors fund	73600	(499,823)
		Total other transfer out		<u>(499,823)</u>
		Total Special Revenue Fund Transfers		<u>(499,823)</u>
Board of Finance Bond Funds				
35000	89200	Return over-drawn funds	11350	38,916
35000	89200	Return over-drawn funds	11440	160,798
35000	89200	Return over-drawn funds	11720	256,237
62400	64800	Return over-drawn funds	10590	5,853
67000	50420	Return over-drawn funds	20610	263,947
		Total other transfer in		<u>725,751</u>
34100	89200	Other financing uses	10920	89,766
34100	89200	Other financing uses	11350	(1,679,742)
34100	89200	Other financing uses	11440	(1,183,032)
34100	89200	Other financing uses	11450	527,473
34100	89200	Other financing uses	11720	(4,934,521)
-49716	89200	Other financing uses	11730	(5,024,000)
34100	89200	Other financing uses	11760	(400,000)
34100	89200	Other financing uses	11910	(2,067,240)
34100	89200	Severance Tax Bonds	20610	(10,237,252)
34100	89200	Severance Tax Bonds	20620	(9,666,818)
34100	89200	Severance Tax Bonds	35110	(177,267)
34100	89200	Severance Tax Bonds	50120	(950,269)
34100	89200	Severance Tax Bonds	50230	(3,170,642)
34100	89200	Severance Tax Bonds	60910	(196,210)
34100	89200	Severance Tax Bonds	66400	(1,069,736)
34100	89200	Severance Tax Bonds	96850	9
		Total interfund transfers out		<u>(40,139,481)</u>

State of New Mexico
Department of Finance and Administration
Schedule of Transfers — continued
For the Year Ended June 30, 2016

Agency	Fund	Description	34100 Fund	Transfer In/(Out)
49100	89200	Severance Tax Bonds	01900	(1,754)
50500	69800	GOB Tax Bond Transfers	02700	(29,750)
50500	69800	GOB Tax Bond Transfers	10590	(486,400)
52100	89200	Severance Tax Bonds	10730	(195,247)
N/A	N/A	New Mexico Finance Authority	10740	(79,366)
35000	89200	Severance Tax Bonds	10740	(34,946)
50500	69800	Severance Tax Bonds	10740	(1,000)
50500	89200	Severance Tax Bonds	10740	(253,701)
35000	89200	Severance Tax Bonds	10920	(633,610)
55000	89200	Severance Tax Bonds	10920	(127,903)
50500	69800	Severance Tax Bonds	11160	(38,875)
92400	89200	GOB Tax Bond Transfers	11290	(41,723)
62400	89200	Severance Tax Bonds	11310	(2,967)
92400	89200	Severance Tax Bonds	11310	(38,829)
92400	89200	Severance Tax Bonds	11330	(2,106,891)
21800	89200	Severance Tax Bonds	11350	(26,616)
35000	89200	Severance Tax Bonds	11350	(2,865,345)
41900	89200	Severance Tax Bonds	11350	(42,527)
62400	89200	Severance Tax Bonds	11350	(464,697)
66700	89200	Severance Tax Bonds	11350	(883,299)
94000	94700	Severance Tax Bonds	11350	42,000
94000	94700	Severance Tax Bonds	11430	(8,961,108)
N/A	N/A	Northern New Mexico College	11440	(8,420)
N/A	N/A	Regents of New Mexico State	11440	(158,340)
N/A	N/A	New Mexico State University	11440	(27,921)
35000	89200	Severance Tax Bonds	11440	(1,600,110)
50500	89200	Severance Tax Bonds	11440	(179,116)
50500	69800	Severance Tax Bonds	11440	(31,145)
55000	89200	Severance Tax Bonds	11440	(106,874)
60900	89200	Severance Tax Bonds	11440	(323,725)
62400	89200	Severance Tax Bonds	11440	(535,013)
66700	89200	Severance Tax Bonds	11440	(1,346,671)
80500	89200	Severance Tax Bonds	11440	(1,463,931)
92400	89200	Severance Tax Bonds	11440	(38,268)
N/A	N/A	New Mexico Finance Authority	11450	(3,442,068)
34103	11730	Severance Tax Bonds	11450	2,389,101
80500	89200	Severance Tax Bonds	11450	(65,000)
95000	89200	Severance Tax Bonds	11450	(18,202)
92400	89200	GOB Tax Bond Transfers	11560	(244,473)
94000	94700	Severance Tax Bonds	11560	(1,344,808)
80500	89200	Severance Tax Bonds	11570	(142,405)
55000	89200	Severance Tax Bonds	11580	(384,464)
N/A	N/A	New Mexico Highlands University	11670	(5,123,153)
N/A	N/A	Northern New Mexico College	11670	(300,358)
N/A	N/A	Regents of New Mexico State	11670	(7,793,324)
N/A	N/A	University of New Mexico, The	11670	(10,055,107)
N/A	N/A	Western New Mexico University	11670	(596,984)
N/A	N/A	Eastern New Mexico University - Roswell	11670	(1,465,816)
50500	89200	GOB Tax Bond Transfers	11670	(2,815,807)
60900	89200	GOB Tax Bond Transfers	11670	(1,782,000)
62400	89200	GOB Tax Bond Transfers	11670	(5,487,093)

State of New Mexico
Department of Finance and Administration
Schedule of Transfers — continued
For the Year Ended June 30, 2016

Agency	Fund	Description	34100 Fund	Transfer In/(Out)
92400	89200	Severance Tax Bonds	11670	(371,782)
95000	89200	GOB Tax Bond Transfers	11670	(7,849,695)
N/A	N/A	Cumbres & Toltec RR Commission	11720	(85,820)
N/A	N/A	Eastern New Mexico University	11720	(100,000)
N/A	N/A	New Mexico Highlands University	11720	(899,398)
N/A	N/A	Regents of New Mexico State	11720	(670,964)
N/A	N/A	University of New Mexico, The	11720	(1,990,248)
N/A	N/A	Western New Mexico University	11720	(169,379)
N/A	N/A	New Mexico Institute of Mining & Tech	11720	(61,070)
N/A	N/A	New Mexico State University	11720	(199,564)
N/A	N/A	Eastern New Mexico University - Roswell	11720	(274,564)
21800	89200	Severance Tax Bonds	11720	(438,660)
21900	89200	Severance Tax Bonds	11720	(48,506)
33300	89200	Severance Tax Bonds	11720	(353,507)
35000	89200	Severance Tax Bonds	11720	(10,942,477)
41700	89200	Severance Tax Bonds	11720	(339,882)
41900	89200	Severance Tax Bonds	11720	(118,714)
46000	89200	Severance Tax Bonds	11720	(20,986)
49500	89200	Other Financing Uses	11720	(112,844)
50500	89200	GOB Tax Bond Transfers	11720	(1,227,260)
50500	69800	Severance Tax Bonds	11720	(47,097)
52100	89200	Severance Tax Bonds	11720	(38,115)
55000	89200	Severance Tax Bonds	11720	(2,871,968)
60900	89200	Other Financing Uses	11720	(2,494,248)
62400	89200	Other Financing Uses	11720	(1,045,963)
66700	89200	Severance Tax Bonds	11720	(3,386,072)
70500	89200	Severance Tax Bonds	11720	(13,677)
80500	89200	Severance Tax Bonds	11720	(1,488,506)
92400	89200	Severance Tax Bonds	11720	(292,246)
95000	89200	Severance Tax Bonds	11720	(752,787)
N/A	N/A	New Mexico Finance Authority	11730	(20,478,798)
34103	11450	Severance Tax Bonds	11730	(2,389,101)
34103	20620	Severance Tax Bonds	11730	565,155
46000	89200	Severance Tax Bonds	11730	(255,686)
52100	89200	Severance Tax Bonds	11730	(236,332)
N/A	N/A	New Mexico School for the Deaf	11740	(3,393,881)
N/A	N/A	NM Schl for the Blind & Visually Impaired	11740	(841,588)
92400	89200	Severance Tax Bonds	11740	(4,073,514)
94000	94700	Severance Tax Bonds	11740	(15,005,007)
66700	89200	Severance Tax Bonds	11760	(587,024)
N/A	N/A	New Mexico Military Institute	11910	(179,047)
55000	89200	Severance Tax Bonds	11910	(476,449)
62400	89200	Severance Tax Bonds	11910	(115,235)
66700	89200	Severance Tax Bonds	11910	(223,994)
80500	89200	Severance Tax Bonds	11910	(1,469,624)
94000	94700	Severance Tax Bonds	11920	(33,618,525)
N/A	N/A	Eastern New Mexico University	20610	(894,344)
N/A	N/A	New Mexico Finance Authority	20610	(84,950)
N/A	N/A	New Mexico Highlands University	20610	(106,932)
N/A	N/A	New Mexico Military Institute	20610	(153,200)
N/A	N/A	Regents of New Mexico State	20610	(279,581)

State of New Mexico
Department of Finance and Administration
Schedule of Transfers — continued
For the Year Ended June 30, 2016

Agency	Fund	Description	34100 Fund	Transfer In/(Out)
N/A	N/A	University of New Mexico, The	20610	(864,230)
N/A	N/A	Western New Mexico University	20610	(18,202)
35000	89200	Severance Tax Bonds	20610	(758,660)
36100	89200	Severance Tax Bonds	20610	(716,776)
46000	89200	Severance Tax Bonds	20610	(379,682)
49500	89200	Severance Tax Bonds	20610	(112,860)
50500	89200	Severance Tax Bonds	20610	(135,000)
52100	89200	Severance Tax Bonds	20610	(1,235,861)
55000	89200	Severance Tax Bonds	20610	(2,580,600)
60500	89200	Severance Tax Bonds	20610	(39,335)
60900	89200	Other Financing Uses	20610	(1,287,407)
62400	89200	Severance Tax Bonds	20610	(114,068)
66700	89200	Severance Tax Bonds	20610	(11,254,441)
67000	89200	Severance Tax Bonds	20610	(263,946)
70500	89200	Severance Tax Bonds	20610	(41,327)
80500	89200	Severance Tax Bonds	20610	(4,135,947)
92400	89200	Severance Tax Bonds	20610	(2,642,054)
95000	89200	Severance Tax Bonds	20610	(127,834)
N/A	N/A	New Mexico Finance Authority	20620	(13,395,191)
34103	11730	Severance Tax Bonds	20620	(565,155)
41900	89200	Severance Tax Bonds	20620	(5,000,000)
46000	89200	Severance Tax Bonds	20620	(30,792)
52100	89200	Severance Tax Bonds	20620	(2,988,912)
55000	89200	Severance Tax Bonds	20620	(15,524)
60900	89200	Severance Tax Bonds	20620	(25,000)
66700	89200	Severance Tax Bonds	20620	(19,560)
92400	89200	Severance Tax Bonds	20630	(7,416,071)
94000	94700	Severance Tax Bonds	20630	(6,933,930)
92400	89200	Severance Tax Bonds	30890	(66,278)
94000	94700	Severance Tax Bonds	30890	(25,380,048)
N/A	N/A	Regents of New Mexico State	35110	(32,271)
55000	89200	Severance Tax Bonds	35110	(45,437)
66700	89200	Severance Tax Bonds	35110	(120,441)
80500	89200	Severance Tax Bonds	35110	(864,709)
94000	94700	Severance Tax Bonds	35120	(73,278,771)
N/A	N/A	Eastern New Mexico University	35160	(1,004,437)
N/A	N/A	Eastern New Mexico University-Roswell	35160	(379,333)
N/A	N/A	New Mexico Highlands University	35160	(4,008,739)
N/A	N/A	New Mexico Institute of Mining & Tech	35160	(4,359,838)
N/A	N/A	New Mexico Military Institute	35160	(330,757)
N/A	N/A	Regents of New Mexico State	35160	(8,347,096)
N/A	N/A	University of New Mexico, The	35160	(8,986,818)
N/A	N/A	Northern New Mexico College	35160	(3,722)
N/A	N/A	Western New Mexico University	35160	(3,032,230)
50500	89200	GOB Tax Bond Transfers	35160	(607,362)
60900	89200	GOB Tax Bond Transfers	35160	(718,087)
62400	89200	GOB Tax Bond Transfers	35160	(2,352,040)
92400	89200	Severance Tax Bonds	35160	(1,525,382)
95000	89200	GOB Tax Bond Transfers	35160	(2,965,740)
N/A	N/A	University of New Mexico, The	40220	(7,313)
N/A	N/A	Eastern New Mexico University - Roswell	40220	(42,428)

State of New Mexico
Department of Finance and Administration
Schedule of Transfers — continued
For the Year Ended June 30, 2016

Agency	Fund	Description	34100 Fund	Transfer In/(Out)
N/A	N/A	New Mexico Finance Authority	50120	(4,215,795)
N/A	N/A	Regents of New Mexico State	50120	(1,103,142)
35000	89200	Severance Tax Bonds	50120	(1,128,415)
41900	89200	Severance Tax Bonds	50120	(20,851)
50500	89200	Severance Tax Bonds	50120	(131,160)
52100	89200	Severance Tax Bonds	50120	(1,227,882)
55000	89200	Severance Tax Bonds	50120	(13,430,000)
62400	89200	Severance Tax Bonds	50120	(35,931)
66500	89200	Severance Tax Bonds	50120	(499,524)
80500	89200	Severance Tax Bonds	50120	(94,042)
92400	89200	Severance Tax Bonds	50120	(333,833)
94000	94700	Severance Tax Bonds	50160	(19,439,648)
92400	63400	Severance Tax Bonds	50220	(5,837)
92400	89200	Severance Tax Bonds	50220	(12,959,880)
94000	94700	Severance Tax Bonds	50220	(2,649,998)
N/A	N/A	Cumbres & Toltec RR Commission	50230	(346,955)
N/A	N/A	Eastern New Mexico University	50230	(1,644,550)
N/A	N/A	New Mexico Highlands University	50230	(69,736)
N/A	N/A	New Mexico School for the Deaf	50230	(61,420)
N/A	N/A	Regents of New Mexico State	50230	(762,952)
N/A	N/A	Western New Mexico University	50230	(132,073)
N/A	N/A	University of New Mexico, The	50230	(1,023,206)
21900	89200	Severance Tax Bonds	50230	(161,917)
23200	89200	Severance Tax Bonds	50230	(194,495)
25100	89200	Severance Tax Bonds	50230	(59,400)
35000	89200	Severance Tax Bonds	50230	(1,683,317)
36100	89200	Severance Tax Bonds	50230	(2,228,600)
46000	89200	Severance Tax Bonds	50230	(693,768)
50500	89200	Severance Tax Bonds	50230	(2,895,484)
52100	89200	Severance Tax Bonds	50230	(858,429)
55000	89200	Severance Tax Bonds	50230	(504,413)
60500	89200	Severance Tax Bonds	50230	39,335
60900	89200	Severance Tax Bonds	50230	(198,350)
62400	89200	Severance Tax Bonds	50230	(35,645)
66700	89200	Severance Tax Bonds	50230	(1,110,460)
79000	89200	Severance Tax Bonds	50230	(143,695)
80500	89200	Severance Tax Bonds	50230	(606,888)
92400	89200	Severance Tax Bonds	50230	(8,767,466)
95000	89200	Severance Tax Bonds	50230	(162,007)
N/A	N/A	New Mexico Military Institute	50260	(36,130)
N/A	N/A	Regents of New Mexico State	50260	(8,227)
25800	89200	Severance Tax Bonds	50260	(39,020)
35000	89200	Severance Tax Bonds	50260	(265,837)
67000	89200	Severance Tax Bonds	50350	(46,489)
35000	89200	Severance Tax Bonds	60900	(4,410,117)
50500	69800	Severance Tax Bonds	60900	(76,747)
94000	94700	Severance Tax Bonds	60900	(1)
N/A	N/A	New Mexico Finance Authority	60910	(286,163)
50500	69800	Severance Tax Bonds	60910	(12,728)

State of New Mexico
Department of Finance and Administration
Schedule of Transfers — continued
For the Year Ended June 30, 2016

Agency	Fund	Description	34100 Fund	Transfer In/(Out)
N/A	N/A	New Mexico Finance Authority	81500	(567,971)
49500	89200	Severance Tax Bonds	96850	(294,439)
50500	69800	Severance Tax Bonds	96850	(2,100)
92400	63400	Severance Tax Bonds	96860	(22,199)
		Total other transfers out		<u>(473,977,344)</u>
		Total Board of Finance Bond Transfers		<u>(513,391,074)</u>
County Supported Medicaid Fund				
63000	05201	CSMF Distribution	02100	(879,188)
63000	97601	CSMF Distribution	02100	(27,377,551)
66500	21904	CSMF Distribution	02100	(2,779,962)
		Total other transfers out		<u>(31,036,701)</u>
		Total County Supported Medicaid Transfers		<u>(31,036,701)</u>
Local DWI Grant Program Fund				
21800	13900	Transfer funds to AOC for Drug Court Programs	56000	(1,000,000)
80500	82600	Transfer funds to DOT for ignition interlock program	56000	(300,000)
		Total oher transfers out		<u>(1,300,000)</u>
		Total DWI Grant Program Transfers		<u>(1,300,000)</u>
STB Capital Outlay Statewide Fund				
34103	10920	Severance Tax Bonds	89200	(89,766)
34103	11350	Severance Tax Bonds	89200	1,681,561
34103	11440	Severance Tax Bonds	89200	1,183,032
34103	11450	Severance Tax Bonds	89200	542,262
34103	11720	Severance Tax Bonds	89200	4,934,521
34103	11730	Severance Tax Bonds	89200	5,024,000
34103	11760	Severance Tax Bonds	89200	400,000
34103	11910	Severance Tax Bonds	89200	2,067,240
34103	20610	Severance Tax Bonds	89200	10,237,253
34103	20620	Severance Tax Bonds	89200	9,664,999
34103	35110	Severance Tax Bonds	89200	177,267
34103	50120	Severance Tax Bonds	89200	950,269
34103	50230	Severance Tax Bonds	89200	3,170,642
34103	60910	Severance Tax Bonds	89200	196,210
34103	96850	Severance Tax Bonds	89200	(9)
		Total interfund transfers in		<u>40,139,481</u>
60900	89200	Indian Affairs Transfer	89200	(14,581,947)
		Total transfers out		<u>(14,581,947)</u>
		Total STB Capital Outlay Statewide Transfers		<u>25,557,534</u>

State of New Mexico
Department of Finance and Administration
Schedule of Transfers — continued
For the Year Ended June 30, 2016

Agency	Fund	Description	34100 Fund	Transfer In/(Out)
Capital Projects Funds				
N/A	N/A	Refund to NMFA	93100	(958)
		Total other transfer out		<u>(958)</u>
N/A	N/A	Transfer from NMFA	93100	500,000
		Total transfers in		<u>500,000</u>
		Total Capital Projects Funds Transfers		<u>499,042</u>
		Total Transfers		<u>\$ (520,427,717)</u>

State of New Mexico
Department of Finance and Administration
Schedule of Receivables From Other State Agencies
June 30, 2016

Receiving Fund	State Agency Due From	Purpose	Transfer Fund	Amount
General Fund				
20900	37000 - Secretary of State	Grant reversion	81200	\$ 117,825
01000	60900 - Children, Youth, and Families Department	CRB Billing 4th Quarter	06700	32,802
	Total General Fund			<u>150,627</u>
02100	33300 - Taxation and Revenue Department	Fees Collected	83200	3,935,300
10780	21800 - Administrative Office of the Courts	Fees Collected	11210	415
10780	33300 - Taxation and Revenue Department	Fees Collected	82500	10,161
56000	33300 - Taxation and Revenue Department	Fees collected	82800	3,805,689
62400	21800 - Administrative Office of the Courts	Fees Collected	80100	154,454
73600	44000 - Superintendent of Insurance	Fees Collected	11820	4,802,051
74500	33300 - Taxation and Revenue Department	Surcharge Revenue	82800	1,815,019
	Total Special Revenue Funds			<u>14,523,089</u>
Board of Finance Bond Fund				
57400	92400 - Public Education Department	Severance Tax Bonds	81600	122,024
11730	52100 - Office of the State Engineer	Severance Tax Bonds	89200	1,242
	Total Board of Finance Bond Funds			<u>123,266</u>
Fiduciary Funds				
04500	33700 - State Investment Council	Land Grant	60100	766
04500	44000 - Superintendent of Insurance	C.P. & R. Fund	11820	3,385
10500	33700 - State Investment Council	Land Grant	60100	16,370
10500	33700 - State Investment Council	Land Grant	85300	217,939
10700	33700 - State Investment Council	Land Grant	60100	3,138
10700	33700 - State Investment Council	Land Grant	85300	39,507
22200	33700 - State Investment Council	Land Grant	60100	13,619
22400	33700 - State Investment Council	Land Grant	60100	103,828
22600	33700 - State Investment Council	Land Grant	60100	1,692,291
22700	33700 - State Investment Council	Land Grant	60100	13,690
22800	33700 - State Investment Council	Land Grant	60100	11,025
23100	33700 - State Investment Council	Land Grant	60100	1,028,536
23200	33700 - State Investment Council	Land Grant	60100	1,030,742
23300	33300 - Taxation and Revenue Department	Land Grant	82800	66,672
23300	33700 - State Investment Council	Land Grant	60100	736,140
23400	33700 - State Investment Council	Land Grant	60100	24,389
37600	21800 - Administrative Office of the Court	Fees Collected	51500	41,510
58900	33300 - Taxation and Revenue Department	MVD Distribution	82500	30,483
58900	21800 - Administrative Office of the Court	Interest Earned	57700	19,205
73700	33300 - Taxation and Revenue Department	Fees collected	83200	1,116,656
76100	33700 - State Investment Council	Land Grant	60100	434,193
80000	33300 - Taxation and Revenue Department	Fees Collected		773,876
	Total Fiduciary Funds			<u>7,417,960</u>
	TOTAL			<u>\$ 22,214,942</u>

State of New Mexico
Department of Finance and Administration
Schedule of Payables to Other State Agencies
June 30, 2016

Disbursing Fund	State Agency Due To	Purpose	Receiving Fund	Amount
General Fund				
20900	60500 - Martin Luther King Commission	BOF Grant	06000	\$ 18,978
62000	34101 - State General Fund	Unused Section 7	85300	1,482
62000	43000 - Public Regulation Commission	Unused Active Shooter Funds	57800	23,790
	Total General Fund			<u>44,250</u>
Special Revenue Fund				
02100	63000 - Human Services Department	Cnty Supported Medicaid	05201	137,690
02100	63000 - Human Services Department	Cnty Supported Medicaid	97601	3,402,464
02100	66500 - Department of Health	Cnty Supported Medicaid	21904	335,464
89200	60900 - Indian Affairs Department	Tribal Infrastructure Projects	89200	4,554,602
	Total Special Revenue Funds			<u>8,430,220</u>
Board of Finance Bond Funds				
01900	49100 - Military Homebase Planning	Severance Tax Bonds	89200	1,754
02700	50500 - Department of Cultural Affairs	General Obligation Bonds	69800	29,750
10590	50500 - Department of Cultural Affairs	General Obligation Bonds	69800	486,400
10730	52100 - Energy, Minerals and Resource Department	Severance Tax Bonds	89200	150,511
10730	39400 - State Treasurer's Office	Reversions	41000	87,763
10740	35000 - General Services Department	Severance Tax Bonds	64105	34,946
10740	50500 - Department of Cultural Affairs	Severance Tax Bonds	69800	1,000
10740	50500 - Department of Cultural Affairs	Severance Tax Bonds	89200	103,326
10920	35000 - General Services Department	Severance Tax Bonds	89200	238,080
10920	55000 - Office of State Engineer	Severance Tax Bonds	89200	79,779
11160	50500 - Department of Cultural Affairs	General Obligation Bonds	69800	38,875
11290	92400 - Public Education Department	Severance Tax Bonds	89200	29,367
11330	92400 - Public Education Department	Severance Tax Bonds	89200	104,220
11330	39400 - State Treasurer's Office	Reversions	41000	3,518,431
11350	21800 - Administrative Office of the Courts	Severance Tax Bonds	89200	26,616
11350	35000 - General Services Department	Severance Tax Bonds	89200	1,680,879
11350	39400 - State Treasurer's Office	Reversions	41000	146,449
11350	62400 - Aging and Long Term Services	Severance Tax Bonds	89200	120,909
11350	66700 - NM Environment Department	Severance Tax Bonds	89200	108,578
11430	94000 - Public School Facilities Authority	Severance Tax Bonds	94700	1,255,419
11440	35000 - General Services Department	Severance Tax Bonds	89200	286,842
11440	39400 - State Treasurer's Office	Reversions	41000	718,152
11440	50500 - Department of Cultural Affairs	Severance Tax Bonds	89200	117,746
11440	55000 - Office of State Engineer	Severance Tax Bonds	89200	80,654
11440	60900 - Indian Affairs Department	Severance Tax Bonds	89200	131,313
11440	62400 - Aging and Long Term Services	Severance Tax Bonds	89200	513,404
11440	66700 - NM Environment Department	Severance Tax Bonds	89200	168,505
11440	80500 - Department of Transportation	Severance Tax Bonds	11910	225,000
11440	80500 - Department of Transportation	Severance Tax Bonds	89200	138,193
11440	92400 - Public Education Department	Severance Tax Bonds	89200	24,608
11440	50500 - Department of Cultural Affairs	General Obligation Bonds	69800	31,145
11450	39400 - State Treasurer's Office	Reversions	41000	46,518

State of New Mexico
Department of Finance and Administration
Schedule of Payables to Other State Agencies — continued
June 30, 2016

Disbursing Fund	State Agency Due To	Purpose	Receiving Fund	Amount
11450	80500 - Department of Transportation	Severance Tax Bonds	89200	\$ 65,000
11450	95000 - NM Higher Education Department	Severance Tax Bonds	89200	18,202
11560	92400 - Public Education Department	Severance Tax Bonds	89200	102,835
11560	94000 - Public School Facilities Authority	Severance Tax Bonds	94700	103,840
11570	39400 - State Treasurer's Office	Reversions	41000	114,657
11670	39400 - State Treasurer's Office	Reversions	41000	988,991
11670	62400 - Aging and Long Term Services	Severance Tax Bonds	89200	2,944,874
11670	92400 - Public Education Department	Severance Tax Bonds	89200	263,423
11670	95000 - NM Higher Education Department	General Obligation Bonds	89200	989,855
11720	21800 - Administrative Office of the Courts	Severance Tax Bonds	89200	70,153
11720	33300 - New Mexico Tax and Revenue Department	Severance Tax Bonds	89200	205,337
11720	35000 - General Services Department	Severance Tax Bonds	89200	2,749,645
11720	39400 - State Treasurer's Office	Reversions	41000	251,186
11720	49500 - New Mexico Spaceport Authority	Severance Tax Bonds	89200	35,240
11720	50500 - Department of Cultural Affairs	Severance Tax Bonds	89200	189,629
11720	50500 - Department of Cultural Affairs	Severance Tax Bonds	69800	47,097
11720	52100 - Energy, Minerals and Resource Department	Severance Tax Bonds	89200	13,854
11720	55000 - Office of State Engineer	Severance Tax Bonds	89200	38,371
11720	60900 - Indian Affairs Department	Severance Tax Bonds	89200	201,293
11720	62400 - Aging and Long Term Services	Severance Tax Bonds	89200	512,518
11720	66700 - NM Environment Department	Severance Tax Bonds	89200	905,500
11720	70500 - Department of Military Affairs	Severance Tax Bonds	89200	2,746
11720	80500 - Department of Transportation	Severance Tax Bonds	11910	43,122
11720	80500 - Department of Transportation	Severance Tax Bonds	89200	208,387
11720	92400 - Public Education Department	Severance Tax Bonds	89200	227,097
11720	95000 - NM Higher Education Department	General Obligation Bonds	89200	20,688
11730	46000 - New Mexico State Fair	Severance Tax Bonds	89200	34,765
11730	52100 - Energy, Minerals and Resource Department	Severance Tax Bonds	89200	59,952
11740	92400 - Public Education Department	Severance Tax Bonds	89200	709,705
11740	94000 - Public School Facilities Authority	Severance Tax Bonds	94700	1,659,283
11910	39400 - State Treasurer's Office	Reversions	41000	12,943
11910	55000 - Office of State Engineer	Severance Tax Bonds	89200	139,459
11910	62400 - Aging and Long Term Services	Severance Tax Bonds	89200	92,027
11910	80500 - Department of Transportation	Severance Tax Bonds	11910	12,810
11910	80500 - Department of Transportation	Severance Tax Bonds	89200	256,989
11920	94000 - Public School Facilities Authority	Severance Tax Bonds	94700	4,086,425
20610	35000 - General Services Department	Severance Tax Bonds	89200	158,371
20610	36100 - Department of Information Technology	Severance Tax Bonds	89200	393,014
20610	39400 - State Treasurer's Office	Reversions	41000	468,863
20610	46000 - New Mexico State Fair	Severance Tax Bonds	89200	842
20610	52100 - Energy, Minerals and Resource Department	Severance Tax Bonds	89200	155,638
20610	55000 - Office of State Engineer	Severance Tax Bonds	89200	248,205
20610	60900 - Indian Affairs Department	Severance Tax Bonds	89200	112,513
20610	66700 - NM Environment Department	Severance Tax Bonds	89200	873,314
20610	80500 - Department of Transportation	Severance Tax Bonds	11910	801,683
20610	80500 - Department of Transportation	Severance Tax Bonds	89200	82,573
20610	92400 - Public Education Department	Severance Tax Bonds	89200	1,105,228

State of New Mexico
Department of Finance and Administration
Schedule of Payables to Other State Agencies — continued
June 30, 2016

Disbursing Fund	State Agency Due To	Purpose	Receiving	
			Fund	Amount
20610	95000 - NM Higher Education Department	Severance Tax Bonds	89200	\$ 4,260
20620	39400 - State Treasurer's Office	Reversions	41000	87,700
20620	46000 - New Mexico State Fair	Severance Tax Bonds	89200	4,740
20620	52100- Energy, Mineral and Resources	Severance Tax Bonds	89200	858,988
20620	55000 - Office of State Engineer	Severance Tax Bonds	89200	4,453
20620	66700 - NM Environment Department	Severance Tax Bonds	89200	19,560
20630	92400 - Public Education Department	Severance Tax Bonds	89200	4,255,328
20630	94000 - Public School Facilities Authority	Severance Tax Bonds	94700	1,882,360
30890	92400 - Public Education Department	Severance Tax Bonds	89200	50,132
30890	94000 - Public School Facilities Authority	Severance Tax Bonds	94700	3,481,928
35110	55000 - Office of State Engineer	Severance Tax Bonds	89200	160
35110	80500 - Department of Transportation	Severance Tax Bonds	89200	221,531
35120	94000 - Public School Facilities Authority	Severance Tax Bonds	94700	14,234,167
35160	50500 - Department of Cultural Affairs	Severance Tax Bonds	89200	257,376
35160	60900 - Indian Affairs Department	Severance Tax Bonds	89200	593,163
35160	62400 - Aging and Long Term Services	Severance Tax Bonds	89200	1,453,544
35160	92400 - Public Education Department	Severance Tax Bonds	89200	1,381,128
35160	95000 - NM Higher Education Department	Severance Tax Bonds	89200	727,803
50120	35000 - General Services Department	Severance Tax Bonds	89200	611,963
50120	41900 - Economic Development Department	Severance Tax Bonds	89200	20,851
50120	50500 - Department of Cultural Affairs	Severance Tax Bonds	89200	13,404
50120	52100 - Energy, Minerals and Resource Department	Severance Tax Bonds	89200	271,705
50120	62400 - Aging and Long Term Services	Severance Tax Bonds	89200	35,931
50120	66500 - Department of Health	Severance Tax Bonds	89200	499,524
50120	80500 - Department of Transportation	Severance Tax Bonds	89200	34,643
50120	92400 - Public Education Department	Severance Tax Bonds	89200	333,833
50160	94000 - Public School Facilities Authority	Severance Tax Bonds	94700	9,275,001
50220	92400 - Public Education Department	Severance Tax Bonds	63400	5,837
50220	92400 - Public Education Department	Severance Tax Bonds	89200	11,931,012
50220	94000 - Public School Facilities Authority	Severance Tax Bonds	89200	2,587,482
50230	21900 - Supreme Court Building Commission	Severance Tax Bonds	89200	15,000
50230	23200 - Second Judicial District Court	Severance Tax Bonds	89200	22,015
50230	35000 - General Services Department	Severance Tax Bonds	89200	691,366
50230	36100 - Department of Information Technology	Severance Tax Bonds	89200	376,812
50230	46000 - New Mexico State Fair	Severance Tax Bonds	89200	614,437
50230	50500 - Department of Cultural Affairs	Severance Tax Bonds	89200	597,725
50230	52100 - Energy, Minerals and Resource Department	Severance Tax Bonds	89200	384,513
50230	55000 - Office of State Engineer	Severance Tax Bonds	89200	55,760
50230	60900 - Indian Affairs Department	Severance Tax Bonds	89200	149,102
50230	62400 - Aging and Long Term Services	Severance Tax Bonds	89200	35,645
50230	66700 - NM Environment Department	Severance Tax Bonds	89200	913,693
50230	80500 - Department of Transportation	Severance Tax Bonds	11910	57,450
50230	80500 - Department of Transportation	Severance Tax Bonds	89200	132,745
50230	92400 - Public Education Department	Severance Tax Bonds	89200	5,277,290
50230	95000 - NM Higher Education Department	Severance Tax Bonds	89200	4,750
50260	35000 - General Services Department	Severance Tax Bonds	89200	265,837
50350	67000 - Department of Veteran Service	Severance Tax Bonds	89200	46,489
60900	35000 - General Services Department	Severance Tax Bonds	89200	716,982

State of New Mexico
Department of Finance and Administration
Schedule of Payables to Other State Agencies — continued
June 30, 2016

Disbursing Fund	State Agency Due To	Purpose	Receiving Fund	Amount
60900	50500 - Department of Cultural Affairs	Severance Tax Bonds	69800	\$ 76,747
60910	39400 - State Treasurer's Office	Severance Tax Bonds	41000	1,789
60910	50500 - Department of Cultural Affairs	Severance Tax Bonds	69800	12,728
96850	39400 - State Treasurer's Office	Reversions	41000	120
96850	50500 - Department of Cultural Affairs	Severance Tax Bonds	69800	2,100
96860	92400 - Public Education Department	Severance Tax Bonds	63400	3,805
	Total Board of Finance Bond Funds			<u>99,097,681</u>
	Total Governmental Funds			<u>107,572,151</u>
Fiduciary Funds				
<i>Fiscal Management</i>				
58900	24400 - Bernalillo County Metro Court	Judicial Education Fees	96740	8,239
76100	66200- Miner's Colfax Medical Center	LGPF	98500	64,515
76100	66500 - Department of Health	LGPF	6105	129,030
76100	69000 - Children, Youth and Families Department	LGPF	6700	129,030
76100	77000 - Corrections Department	LGPF	90700	64,515
	Total Fiscal Management			<u>395,329</u>
<i>Community Development</i>				
37600	60900 - Children, Youth, and Families Department			<u>535,019</u>
	Total Community Development			<u>535,019</u>
<i>Policy Development</i>				
80000	39400 - State Treasurer's Office	County Remittance	10630	5,128,750
80000	39400 - State Treasurer's Office	County Remittance	11630	443,247
80000	39400 - State Treasurer's Office	County Remittance	11680	3,076,357
80000	39400 - State Treasurer's Office	County Remittance	28800	3,525,237
80000	39400 - State Treasurer's Office	County Remittance	35170	3,332,308
80000	50800 - Livestock Board	County Remittance	39500	200,384
	Total Policy Development			<u>15,706,283</u>
	Total Fiduciary Funds			<u>16,636,631</u>
	TOTAL			<u>\$ 124,208,782</u>

State of New Mexico
Department of Finance and Administration
Schedule of Memorandums of Understanding
For the Year Ended June 30, 2016

Participants	Administering Agency Responsible Party	Description	Date of Agreement		Total Amount
			Beginning	Ending	
Department of Finance and Administration MOUs					
DFA/MFA	MFA	Neighborhood Stabilization Program	10/6/2008	Indefinite	\$ 19,600,000
DOT/DFA		Exchange of GIS data between parties	9/22/2006	Indefinite	-
BBER/DFA		Facilitate exchange of statewide centerline & structure address in GIS format	3/19/2007	Indefinite	-
PSFA/UNM/BBER/EDAC/DFA		Facilitate the exchange between of address and edge matched statewide centerline and structure data processed through E911 program	5/4/2010	Indefinite	575,000
DFA/DOIT/UNM		Facilitate the exchange between of address and edge matched statewide centerline and structure data processed through E911 program	8/23/2010	Indefinite	-
DFA/DGR/UNM		Facilitate exchange of statewide centerline and structure addresses in GIS format from DFA to DGR	10/10/2008	Indefinite	-
DFA/IAD	IAD	IAD to assume primary responsibility to administer FY2013 appropriate through selected projects	12/3/2013	6/30/2017	16,640,011
DFA/IAD	IAD	IAD to assume primary responsibility to administer FY2012 appropriate through selected projects	8/30/2012	6/30/2016	13,207,965
DFA/IAD	IAD	IAD to assume primary responsibility to administer FY2013 appropriate through selected projects	12/3/2013	6/30/2017	1,461,000

	DFA Amount	Amount Expended as of 6/30/16	Audit Party	Fiscal Agent	Reporting Agency
\$	870,800	\$ -	both	both	both
	-	-	both	both	both
	-	-	both	both	both
	-	-	both	both	both
	-	-	both	both	both
	-	-	both	both	both
	16,640,011	15,771,918	both	both	both
	13,207,965	6,177,337	both	both	both
	1,461,000	-	both	both	both

State of New Mexico
Department of Finance and Administration
Schedule of Amounts Due to/from State General Fund
For the Year Ended June 30, 2016

Fund	Amount Due at June 30, 2015	FY 2016 Activity			Amount Due at June 30, 2016
		Current Year Reversions	Other Amounts Due to	Current Year Budget Reversions	
Governmental Funds					
01000 - General Fund	\$ 1,541,863	\$ 1,573,438	\$ -	\$ 1,573,438	\$ 1,573,438
62000 - DFA Special Appropriations	180,327	44,636	-	44,636	44,636
20900 - BOF Emergency Fund	98,869	117,825	-	117,825	117,825
21000 - Emergency Water Supply Fund	133,910	133,878	-	133,878	133,878
Total general fund	<u>1,954,969</u>	<u>1,869,777</u>	<u>-</u>	<u>1,869,777</u>	<u>1,869,777</u>
73600 - Law Enforcement	7,641,528	15,277,162	-	15,277,162	15,277,162
Total governmental funds	<u>9,596,497</u>	<u>17,146,939</u>	<u>-</u>	<u>17,146,939</u>	<u>17,146,939</u>
Fiduciary Funds					
73700 - Small Counties Assistance Fund	5,808,969	11	-	11	11
96600 - Private Activity Bond Suspense	1,500	-	-	-	-
Total fiduciary funds	<u>\$ 5,810,469</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ 11</u>

State of New Mexico
Department of Finance and Administration
Schedule of Vendors Information for Purchases
Exceeding \$60,000 (Excluding Gross Receipts Tax)
For the Year Ended June 30, 2016

Agency Number	Agency Name	Agency Type	RFB#/RFP# (if applicable)	Type of Procurement	Vendor Name
341	Department of Finance & Administration	State Agencies	RFP# 16-341-15-11419	Competitive (RFP or RFB)	NATIONAL INDIAN YOUTH
341	Department of Finance & Administration	State Agencies	RFP# 16-341-15-11419	Competitive (RFP or RFB)	NEW MEXICO ALLIANCE OF BOYS & GIRLS
341	Department of Finance & Administration	State Agencies	RFP# 16-341-15-11419	Competitive (RFP or RFB)	BOYS & GIRLS CLUB OF GALLUP
341	Department of Finance & Administration	State Agencies	RFP# 16-341-15-11419	Competitive (RFP or RFB)	SERVICE ORGANIZATION FOR YOUTH, INC.
341	Department of Finance & Administration	State Agencies	RFP# 16-341-15-11419	Competitive (RFP or RFB)	TNT BOXING CLUB
341	Department of Finance & Administration	State Agencies	RFP# 16-341-15-11419	Competitive (RFP or RFB)	GIRL SCOUTS OF NEW MEXICO TRAILS
341	Department of Finance & Administration	State Agencies	RFP# 16-341-15-11419	Competitive (RFP or RFB)	BOOTHEEL YOUTH ASSOCIATION
341	Department of Finance & Administration	State Agencies	RFP# 60-341-15-11846	Competitive (RFP or RFB)	INNOVATIVE EMERGENCY MANAGEMENT, INC.
341	Department of Finance & Administration	State Agencies	RFP# 60-341-15-11846	Competitive (RFP or RFB)	DEWBERRY CONSULTANTS
341	Department of Finance & Administration	State Agencies	RFP# 60-341-15-11846	Competitive (RFP or RFB)	RESILIENT SOLUTIONS 21

* No amended contract amounts.

Did Vendor Win Contract?	\$ Amount of Awarded Contract	Physical address of vendor (City, State)	Did the Vendor provide documentation of eligibility for in-state preference?	Did the Vendor provide documentation of eligibility for veterans' preference?	Brief Description of the Scope of Work	If the procurement is attributable to a Component Unit, Name of Component Unit
Winner	\$ 79,475	Gallup, NM	Yes	Yes	PROFESSIONAL SERVICES FOR GROUP YOUTH MENTORING	
Winner	504,525	Richardson, T.	No	Yes	PROFESSIONAL SERVICES FOR GROUP YOUTH MENTORING	
Loser	-	Gallup, NM	No	No	PROFESSIONAL SERVICES FOR GROUP YOUTH MENTORING	
Loser	-	Raton, NM	No	No	PROFESSIONAL SERVICES FOR GROUP YOUTH MENTORING	
Loser	-	Los Lunas, NM	No	No	PROFESSIONAL SERVICES FOR GROUP YOUTH MENTORING	
Loser	-	Albuquerque, N	No	No	PROFESSIONAL SERVICES FOR GROUP YOUTH MENTORING	
Loser	-	Lordsburg, NM	No	No	PROFESSIONAL SERVICES FOR GROUP YOUTH MENTORING	
Winner	89,895	Morrisville, N	No	Yes	Phase 2 grant submission in response to the U.S. Department of Housing and Urban Development and all amendments for the National Disaster Resilience Competition on behalf of the State of New Mexico.	
Loser	-	Fairfax, VA	No	No	Phase 2 grant submission in response to the U.S. Department of Housing and Urban Development and all amendments for the National Disaster Resilience Competition on behalf of the State of New Mexico.	
Loser	-	Albuquerque, N	No	No	Phase 2 grant submission in response to the U.S. Department of Housing and Urban Development and all amendments for the National Disaster Resilience Competition on behalf of the State of New Mexico.	

Single Audit

State of New Mexico
Department of Finance and Administration
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-through Entity Identifying Number	Amount of Federal Awards Expended	Federal Awards Provided to Subrecipients
U.S. Department of Agriculture				
Schools and Roads Cluster - Grants to Counties	10.665		\$ 9,270,766	\$ 9,270,766
U.S. Department of Housing and Urban Development				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228		6,992,399	6,440,615
U.S. Department of Interior				
Distribution of Receipts to State and Local Governments	15.227		561,356	561,356
U.S. Department of Health and Human Services				
Pass-through from State of New Mexico Children Youth & Families Department Foster Care_Title IV-E	93.658	G0901NM1401	129,422	-
Total expenditures of federal awards			<u>\$ 16,953,943</u>	<u>\$ 16,272,737</u>

State of New Mexico
Department of Finance and Administration
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2016

1) Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the State of New Mexico Department of Finance and Administration and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance).

2) Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in the Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, or the cost principles contained in Uniform Guidance.

3) Indirect Cost Rate

The Department has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

4) Catalog of Federal Domestic Assistance (CFDA) Numbers

The program titles and CFDA numbers were obtained from the 2016 *Catalog of Federal Domestic Assistance*.

5) Non-Interest in State General Fund Investment Pool Assistance

No federal awards were received or expended in the form of non-Interest in State General Fund Investment Pool assistance for the fiscal year ended June 30, 2016.

State of New Mexico
Department of Finance and Administration
Notes to the Schedule of Expenditures of Federal Awards — continued
June 30, 2016

6) Reconciliation to Financial Statements

Federal grants revenue — governmental fund financial statements	\$ 7,060,118
Federal activity related to fiduciary funds	9,832,122
Decrease of unexpended fund 10540 program income recorded as other revenue	<u>61,703</u>
Total expenditures of federal awards	<u>\$ 16,953,943</u>

Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards*

Ms. Dorothy "Duffy" Rodriguez, Cabinet Secretary Designate
State of New Mexico
Department of Finance and Administration
and
Mr. Timothy Keller
New Mexico Office of the State Auditor

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and major special revenue funds of the New Mexico Department of Finance and Administration (the "Department"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and the combining and individual funds and related budgetary comparisons of the Department, presented as supplementary information, and have issued our report thereon dated December 1, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented,

or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2015-004 and 2015-005 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain other matters that are required to be reported pursuant to Section 12-6-5, NMSA 1978, which are described in the accompanying Section 12-6-5 NMSA 1978 Finding as findings 2012-008 and 2016-002.

The Department's Responses to Findings

The Department's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Department's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Albuquerque, New Mexico
December 1, 2016

Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

Ms. Dorothy "Duffy" Rodriguez, Cabinet Secretary Designate
State of New Mexico
Department of Finance and Administration
and
Mr. Timothy Keller
New Mexico Office of the State Auditor

Report on Compliance for Each Major Federal Program

We have audited the New Mexico Department of Finance and Administration's (the "Department") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Department's major federal programs for the year ended June 30, 2016. The Department's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Department's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Department's compliance.

Opinion on Each Major Federal Program

In our opinion, the Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2016-001. Our opinion on each major federal program is not modified with respect to this matter.

The Department's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Department's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Department's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and

therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-001, that we consider to be a significant deficiency.

The Department's response to the internal control over compliance finding identified in our audit report is described in the schedule of findings and questioned costs. The Department's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "REDW LLC". The letters are stylized and cursive.

Albuquerque, New Mexico
December 1, 2016

State of New Mexico
Department of Finance and Administration
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section I — Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor’s report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	Yes

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant
15.227	Distribution of Receipts to State and Local Governments

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

State of New Mexico
Department of Finance and Administration
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section I — Summary of Auditor's Results — continued

Other Matters

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with 2CFR 200.511(b)?	Yes
---	-----

State of New Mexico
Department of Finance and Administration
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section II — Financial Statement Findings

2015-004 — Lack of Policies, Procedures and Internal Controls – Interagency Transactions (Significant Deficiency) FCD—(Updated and Repeated)

Criteria or Specific Requirement: As required by section 6-5-2.1 NMSA, Financial Control Division (FCD) shall maintain information that adequately supports all entries in the state general ledger.

Condition: Historically, the State has inconsistently recorded interagency transactions and this resulted in post-closing adjustments to the financial statements. FCD has implemented processes and procedures during at the beginning of the year to ensure both sides of the interagency transactions are properly recorded. The process and procedures were not fully adopted and implemented in fiscal year 2016.

Cause: Management has not fully established and implemented controls and procedures surrounding post-closing inter-agency transactions to ensure that the resulting entries balance within SHARE during fiscal year 2016.

Effect: Possible misstatements of financial statements and incorrect reporting.

Auditor's Recommendations: We recommend FCD continue to implement and monitor the adopted processes and procedures associated with interagency transactions, specifically post-closing transactions. FCD must ensure adequate controls are designed, adhered to and operating effectively in order to make certain FCD is in compliance with the responsibilities outlined in NMSA 6-5-2.1.

Management's Response: Procedures have been issued and modified to exercise more control over interagency transactions. This has been an iterative process as additional interagency activities are addressed. It has also been a very manual process until early in the second quarter of 2016, when the Cash Remediation Phase 2 Project delivered rudimentary validation rules to support the process. These will be further strengthened during the SHARE 9.2 upgrade. We agree with the need for consistent recording of interagency transactions and expect continued focus on this area as it is critical for the development of the state's Comprehensive Annual Financial Report. The State Controller is responsible for this correction with a completion date of December 31, 2017.

State of New Mexico
Department of Finance and Administration
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section II — Financial Statement Findings — continued

**2015-005 — State General Fund Investment Pool (SGFIP) Reconciliation Process
(Significant Deficiency) FCD—(Updated and Repeated)**

Criteria or Specific Requirement: As required by section 6-5-2.1 NMSA, Financial Control Division (FCD) shall maintain information that adequately supports all entries in the state general ledger.

Condition: During 2016, the Department has made significant improvement to the process involved in the reconciliation of the SGFIP. However, our walk-throughs of the Department's Cash Control Unit's State General Fund Investment Pool (SGFIP) reconciliation process contained the following observations:

- The process for issuing ACH payments and positive pay listings to the bank is not 100% automated. In order to record a few electronic fund transfer payments related to the payroll and retiree payment processes, a live warrant is created. This warrant is destroyed immediately, however a warrant register is sent to the bank which appear to be duplicate payment until the warrant is cancelled.
- A portion of the reconciliation process does not incorporate review and approval controls during its preparation and completion.

Cause: Management must address exceptions as they are found which would include creating or updating the reconciliation process.

Effect: Possible unidentified reconciling differences resulting in incorrect SGFIP balances.

Auditor's Recommendations: We recommend FCD continue to review, evaluate and correct the processes and procedures continuously associated with both the agency level reconciliations and the Claims to Resources reconciliations. FCD must ensure adequate controls are designed and operating effectively in order to make certain FCD is in compliance with the responsibilities outlined in NMSA 6-5-2.1.

State of New Mexico
Department of Finance and Administration
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section II — Financial Statement Findings — continued

2015-005 — State General Fund Investment Pool (SGFIP) Reconciliation Process (Significant Deficiency) FCD—(Updated and Repeated) — continued

Management's Response: As discussed last year, the production of a warrant for wire payments is a system-related issue. Since the last audit, we successfully remediated one legacy system process that was generating a warrant for an electronic fund transfer payment. The Cash Remediation Project will address another legacy system once the agency goes live, expected within the next twelve months. In the interim, and to mitigate the risks identified in the finding, the state implemented payee positive pay. When a warrant is presented to the bank for redemption, the State's fiscal agent bank confirms the payee name along with other key identifiers. If the values do not match, the check is not funded. This process limits potential exposure to a state entity and two financial institutions. Additionally, a process is in place to delete the superfluous registers after the process runs. We believe compensating controls manage the risk appropriately pending system changes.

The Book to Bank reconciliation consists of a number of processes that have multiple levels of overlapping checks and balances. The audit finding relates to the final portion of the reconciliation after all bank accounts have been reviewed for transaction recording completeness and accuracy.

The final part of the reconciliation, which compares SHARE reconciled activities with asset balances held by the New Mexico State Treasurer's Office, did not include a FCD internal review. A review process had been in place prior to the loss of a staff member at mid-year, and work has been completed on process documentation to allow for knowledge transfer to resume the internal check. However, it should be noted that a review of the reconciliation process was performed at year-end by another state entity. Under the State Audit Rule, 2.2.2.10.M. (3) (f), the New Mexico State Treasurer's Office was required to provide confirmation of cash to the agencies. They tested the process in fulfillment of that responsibility. The State Controller is responsible for this correction with a completion date of December 31, 2017.

State of New Mexico
Department of Finance and Administration
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section III — Federal Award Findings and Questioned Costs

2016-001 — Allocation of Payroll, Significant Deficiency in Internal Controls and Other Matters Noncompliance

Federal program information:

Funding agency:	U.S. Department of Housing and Urban Development
Title:	Community Development Block Grant Cluster
CFDA Number:	14.228
Pass-through Agency:	Not applicable
Questioned Cost:	\$29,705

Criteria:

- ♦ For grants awarded prior to December 26, 2014, OMB Circular A-87(8) (h) indicates, the standards regarding time distribution are in addition to the standards for payroll documentation. OMB Circular A-87(8)(h)(5)(e) indicates budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards but may be used for interim accounting purposes, provided that:
 - The governmental unit’s system for establishing the estimates produces reasonable approximations of the activity actually performed;
 - At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and
 - The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.
- ♦ For grants awarded after December 26, 2014, 2 CFR 200.430(i) (viii) indicates budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to federal awards, but may be used for interim accounting purposes. Further, 2CFR 200.430(i) (viii) (C) indicates the nonfederal entity’s system of internal controls includes processes to review after-the-fact charges made to a federal awards based on budget estimates. All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable and properly allocated.

State of New Mexico
Department of Finance and Administration
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section III — Federal Award Findings and Questioned Costs— continued

2016-001 — Allocation of Payroll, Significant Deficiency in Internal Controls and Other Matters Noncompliance — continued

Condition: According to review of 25 employee time records, twenty employee time records were over allocated to CDBG resulting in over charges to the program in the amount of \$2,362. The sampling was not statistically valid.

Cause: The Department allocated payroll charged to the CDBG program based on a time study performed in fiscal year 2015 which supported 58.25% of total employees' time to the program. However, the Department was charging 65% of employees' time to the program without supporting documentation or Granting Agency approval to allocate an additional 6.75%. The Department also does not have a system of internal controls to review after-the-fact charges made to federal awards to ensure final amounts charged are accurate, allowable, and properly allocated. The question cost was calculated by multiplying the additional 6.75% allocation against the salary and benefit base for the CDBG fund.

Effect: The Department is not in compliance with OMB time distribution requirements. Also, as a direct result of not having internal control processes in place to review after-the-fact charges made to federal awards to ensure final amounts charged are accurate, allowable, and properly allocated, the Department over charged payroll to the CDBG program without supporting documentation.

Auditor's Recommendations: We recommend the Department of Finance and Administration review Uniform Grant Guidance and OMB requirements for grants under their operation to ensure applicable compliance requirements are being followed specific to time distribution requirements.

Management's Response: The Department is committed to being in compliance with all federal requirements and regulations in regard to the CDBG program as funded by the U.S. Department of Housing and Urban Development (HUD). The Department has reached out to HUD on a regional and national level in the last two years to obtain additional direction on meeting the requirements of Uniform Grant Guidance (UGG). Unfortunately, HUD has not provided any specific direction to the Department on the requirements of UGG.

State of New Mexico
Department of Finance and Administration
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section III — Federal Award Findings and Questioned Costs— continued

2016-001 — Allocation of Payroll, Significant Deficiency in Internal Controls and Other Matters Noncompliance — continued

Management's Response: — continued

However, management concurs with the finding and has taken immediate remedial action in direct response to the audit finding. The accounting staff reclassified the over charged payroll in the amount of \$29,705 from Community Development Block Grant (CDBG) to fiscal year 16 general fund payroll and established a due to federal government for the amount drawn down from Housing and Urban Development (HUD). The Department is currently awaiting instructions from HUD to refund the amount.

The State is also transitioning to a new Positive Time Reporting process in the spring of 2017. This new reporting system will increase the accuracy of CDBG payroll charged to the federal award and make payroll approval easier for managers and supervisors to understand. The Finance Bureau Chief will provide the CDBG program with monthly reports of the employee payroll and expenses identified in the reporting system. These reports will be analyzed to address any anomalies within the CDBG program to ensure that the federal award is accurately drawn down. The CDBG program manager will continue to provide guidance and assistance to the grant employees at the end of each reporting period on their effort reporting requirements and responsibilities to ensure compliance.

The CDBG program manager, in consultation with HUD, is committed to developing written time and effort reporting policies and procedures to support salary charges to the grant and certifying supervisors' accountability for their actions. The Department will conduct annual reviews of the Department's policies and practices to assure compliance with federal and state regulatory requirements. The Department's CFO is responsible for this correction with a completion date of June 30, 2017.

State of New Mexico
Department of Finance and Administration
Summary Schedule of Prior Year Audit Findings
June 30, 2016

Prior Audit Findings	Current Status
2012-008 — Master Vendor File – FCD	Updated and Repeated. Reported in Section 12-6-5 NMSA 1978 Finding.
2015-001 — Lack of Policies, Procedures and Internal Controls – Journal Entry Authorization – ASD	Resolved.
2015-002 — Responsibility for Accounting Function – CFO Delegation Requirements – Duplicate Payment – ASD	Resolved.
2015-003 — Information Technology – Imaging Operations – FCD	Resolved.
2015-004 — Lack of Policies, Procedures and Internal Controls – Interagency Transactions – FCD	Updated and Repeated.
2015-005 — State General Fund Investment Pool (SGFIP) Reconciliation Process – FCD	Updated and Repeated.

State of New Mexico
Department of Finance and Administration
Corrective Action Plan
June 30, 2016

Audit Finding	Corrective Action Plan	Person Responsible	Estimated Completion Date
2012-008 Financial Control Division	As described in management's response	State Controller	Completed
2015-004 Lack of Policies, Procedures and Internal Controls—Interagency Transactions—FCD	As described in management's response	State Controller	December 31, 2017
2015-005 State General Fund Investment Pool (SGFIP) Reconciliation Process	As described in management's response	State Controller	December 31, 2017
2016-001 Allocation of Payroll	As described in management's response	CFO	June 30, 2017
2016-002 Disposition of Capital Assets	As described in management's response	CFO	Completed

Section 12-6-5 NMSA 1978 Finding

State of New Mexico
Department of Finance and Administration
Section 12-6-5 NMSA 1978 Finding
For the Year Ended June 30, 2016

2012-008 — Master Vendor File – FCD—(Updated and Repeated)

Criteria or Specific Requirement: According to section NMSA 6-5-2.1, FCD shall: 1) maintain a central system of state accounts and devise, formulate, approve, control, and set standards for the accounting method and procedures of all state agencies of the State of New Mexico; 2) collect and maintain the necessary information to produce ledgers, journals, registers and other supporting records and analysis.

Condition: The Department made significant progress addressing and resolving certain issues identified in this finding during fiscal year 2016. However, during our review of the Financial Control Division (FCD) as part of the fiscal year 2016 audit, we noted the following:

- Our analysis of the master vendor file resulted in one vendor out of 965 vendors on the master vendor file that was misclassified as an employee, potentially impacting 1099 reporting.
- Two vendors did not have or had incorrect state tax identification numbers.

Cause: Historically, controls over the master vendor file were not strong enough to fulfill the oversight responsibilities with which FCD is charged.

Effect: Possible misappropriation of assets and/or misstatements of financial statements and incorrect reporting.

Auditor's Recommendations: We recommend FCD continue to evaluate, identify and correct the processes and procedures of all oversight activities. FCD must ensure adequate controls are designed and operating effectively in order to make certain FCD is in compliance with the responsibilities outlined in NMSA 6-5-2.1.

Management's Response: Over the last eighteen months, the controls over the master vendor file have been fundamentally changed and strengthened. During the period, 70,000 vendors have been inactivated, due to non-use. Additionally, systems enhancements, which were part of the Cash Remediation Phase 2 Project, incorporate a required post set-up approval. These control processes address new and modified vendor set-up. In 2016, 15,000 vendors were added or modified, 67% more than any prior twelve month period. However, with over 52,000 vendors and a limited number of employees, it will take time to review, modify and remediate the issues of the past. Of the 52,000 active vendors, 13,000 were loaded as part of the 2006 conversion to SHARE. Of the exceptions noted, all of which have been corrected, more than half can be traced to vendors that were part of the initial load and these vendors were never used. As time allows, we will review all historical vendor set-ups to ensure the accuracy of the initial load and pre-remediation additions. The State Controller is responsible for this correction, the correction has been completed prior to December 1, 2016.

State of New Mexico
Department of Finance and Administration
Section 12-6-5 NMSA 1978 Finding
For the Year Ended June 30, 2016

2016-002 — Disposition of Capital Assets

Criteria or Specific Requirement: According to 2.2.2.10(S) NMAC, sections 13-6-1 and 13-6-2 NMSA 1978 governs the disposition of obsolete, worn-out or unusable tangible personal property owned by state agencies. At least 30 days prior to any disposition of property written notification of the proposed disposition must be sent to the state auditor.

Condition: During our testwork of capital asset deletions it was brought to our attention that ASD did not notify the State Auditor's Office 30 days prior to disposition, instead the notification happened after the asset was disposed.

Cause: The Department's Administrative Services Division (ASD) staff in charge of disposals did not possess the knowledge of the requirements to dispose of capital assets specific to office equipment.

Effect: The lack of adequate notification to the state auditor resulted in noncompliance with the New Mexico Administrative Code and State Statutes.

Auditor's Recommendations: We recommend that ASD follow State Statutes and submit written notification of proposed dispositions of tangible personal property at least 30 days prior to the planned disposition. The capital asset disposal process is presented and updated in the annual New Mexico Office of the State Auditor's Audit Rule.

Management Response: During the agency's review of the capital asset schedule and disposals for fiscal year 2016, staff found two items that were disposed and not included on the initial notification to the state auditor's office. When staff was in the process of clearing out a large number of obsolete items, two unusable printers were inadvertently disposed of without notification to the state auditor. Administrative Services Division (ASD), in conjunction with IT staff, have purchased and implemented an inventory management system (WASP Barcode Technologies) to track and monitor both Capital Assets and IT-related equipment. The asset inventory representative from ASD and the IT staff are responsible for obtaining approval from the Finance Bureau Chief and for overseeing the proper disposition of tangible personal property including a written notification of the disposition to the State Auditor's Office at least 30 days prior to deleting the property from the inventory. The Department's CFO is responsible for this correction, the correction has been completed prior to December 1, 2016.

State of New Mexico
Department of Finance and Administration
Exit Conference
June 30, 2016

An exit conference was held with the Department on November 18, 2016. The conference was held in a closed meeting to preserve the confidentiality of the audit information prior to the official release of the financial statements by the State Auditor. In attendance were:

Department of Finance and Administration

Dorothy “Duffy” Rodriguez	Cabinet Secretary Designate
Stephanie Schardin Clark	Deputy Secretary
Lizzy Vedamanikam, CPA	Administrative Services Director
Ron Spilman	State Controller
Eric Riggs	Deputy Director – ASD
Mark Melhoff	Finance Bureau Chief

REDW_{LLC}

Tom Friend, CPA	Principal
Javier Machuca, CPA, CGFM, CGMA	Senior Manager
Sara Specht, CFE	Senior Audit Associate II

Preparation of Financial Statements

The financial statements presented in this report have been prepared by management with the assistance of the independent auditor. The responsibility of the financial statements is management’s, as addressed in the Independent Auditor’s Report.