



State of New Mexico

State General Fund

Component Appropriation Accounts

Annual Financial Report

Fiscal Year Ended June 30, 2009

Prepared by
The New Mexico Department of Finance and Administration
Bill Richardson, Governor

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Introductory Section



State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
June 30, 2009

Elected Official

Governor Bill Richardson



Appointed Officials

Department of Finance and Administration:

Cabinet Secretary

State Controller

Deputy Division Director, Financial Control Division

Katherine B. Miller

Anthony I. Armijo, CPA, CGFM

Steve Gonzales

Financial Section



Independent Auditors' Report

Ms. Katherine B. Miller, Cabinet Secretary
State of New Mexico
Department of Finance and Administration
and
Mr. Hector H. Balderas,
New Mexico State Auditor

We have audited the accompanying financial statements of the governmental activities and the major fund of the State of New Mexico, State General Fund Component Appropriation Accounts (Hereafter referred to as the State General Fund), as of and for the year ended June 30, 2009, which collectively comprise the State General Fund's basic financial statements as listed in the table of contents. We have also audited the financial statements of each of the State General Fund's statutorily and administratively created funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2009, as listed in the table of contents. These financial statements are the responsibility of the State General Fund's management. 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State General Fund's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1A, the financial statements of the State General Fund are intended to present the financial position, and the changes in the financial position, of only that portion of the governmental activities and the major fund financial statements that is attributable to the State General Fund. They do not purport to, and do not, present fairly in the financial position of the State of New Mexico as of June 30, 2009, 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.

Ms. Katherine B. Miller, Cabinet Secretary
State of New Mexico
Department of Finance and Administration
and
Mr. Hector H. Balderas,
New Mexico State Auditor

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the State General Fund as of June 30, 2009, and the respective changes in financial position thereof for the year then ended in conformity 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 of the statutorily and administratively created funds of the State General Fund as of June 30, 2009, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2009 on our consideration of the State General Fund'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* and should be considered in assessing the results of our audit.

The accompanying management's discussion and analysis on pages 4 through 10 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the basic financial statements and the combining and individual fund financial statements. The accompanying other supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Moss Adams LLP

Albuquerque, New Mexico
December 11, 2009



The State General Fund Component Appropriation Accounts (hereto after referred to as the State General Fund) is a single administratively created reporting entity. It consists of nine funds: four created by statute and five created by management. For presentation in the accompanying basic financial statements, management has consolidated the nine funds into one, the "general fund."

As disclosed in the notes to the financial statements, the State General Fund is not a primary government, as defined by

Governmental Accounting Standards Board Statement 34, because it is not fiscally independent or legally separated from the State of New Mexico.

However, to comply with the State of New Mexico's Audit Act and to meet the information needs of interested parties—the public, bond holders, bond rating entities, Legislature, etc.—management has presented the State General Fund as a reporting entity in the accompanying financial statements.

Financial Highlights

The State ended the year with reserves of 6.8% of recurring prior year appropriations as compared to 14.4% in fiscal year 2008.

The net assets of the State General Fund increased by \$278.7 million in fiscal year 2005, by \$102.4 million in fiscal year 2006, decreased by \$167.3 million in fiscal year 2007, increased by \$174.4 million in fiscal year 2008 and

decreased by \$416.5 million in fiscal year 2009. The decrease in 2009 is attributable to projected revenues not materializing therefore expenses exceeded revenues in 2009. For the same reasons, fund balances of the State General Fund decreased by \$346.4 million in 2009.

Using This Annual Financial Report

This annual report consists of two categories of basic financial statements: 1) the government-wide financial statements (on pages 11 and 12), which provide information about the activities of the State General Fund as a whole and present a long-term view of the State General Fund's finances; and 2) the fund financial statements (on pages 13 and 14), which for governmental activities tell how services were financed in the short term as well as what remains for future spending.

Since the State General Fund consists of one fund, the fund statements report the State

General Fund's operations at the same level of detail as the government-wide statements. However, this annual report includes other supplementary information that provides additional information on the financial activities of the nine funds that comprise the general fund of the State General Fund.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the State General Fund's

finances, in a manner similar to a private-sector business.



The *statement of net assets* presents information on all of the State General Fund's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the State General Fund is improving or deteriorating.

The *statement of activities* presents information showing how the State General Fund's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the State General Fund that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions

that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the State of New Mexico include general government, legislative, judicial, commerce and industry, natural resources, health and human services, public safety, transportation, higher education, public school support, and other education. The State General Fund did not have any business-type activities during the fiscal year.

The government-wide financial statements include only the State General Fund. Given the nature of the State General Fund—it is not a legal entity—it does not have organizations for which it is financially accountable or other organizations for which the nature and significance of their relationship are such that exclusion would cause the State General Fund's financial statements to be misleading.

The government-wide financial statements can be found on pages 11 and 12 of this report.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Like states and local governments, the State General Fund uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The State General Fund has one fund. That fund is categorized as a *governmental fund*.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The State General Fund has one fund, its general fund, which is considered to be a major fund. The State General Fund does not adopt an annual appropriated budget for its general fund. However, the expenditures of the State General Fund by law must equal the individual amounts appropriated in the various

appropriation acts. To demonstrate legal compliance with the appropriation acts, a Schedule of Appropriations is included in this report as supplementary information.

The basic governmental fund financial statements can be found on pages 13 and 14 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 16 through 22 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents supplementary information. The Schedule of Statutorily and Administratively Created Funds Balance Sheets and the Schedule of Statutorily and Administratively Created Funds Revenues, Expenditures, and Changes in Fund Balance provide detailed information on the nine statutorily and administratively created funds that comprise the general fund of the State General Fund. The schedules demonstrate legal compliance with the statutes governing those eight funds.

Revenue, Expenditures, and Changes in Fund Balances—Governmental Funds. These schedules provide detail information on State General Fund revenues and demonstrate legal compliance with the statutes governing the collection of revenue by the State General Fund.

Also provided as supplementary information are the Schedule of Revenues by Type and the Schedule of Revenues by Source. Revenue is presented by type in the Statement of Activities and by source in the Statement of

The Schedule of Amounts Due from Other Entities, Schedule of Amounts Due to Other Entities, Schedule of Amounts Due to Taxpayers, and the Schedule of Amounts Due from Taxpayers are also included in this report. The schedules provide information on the amounts due by and due from other entities and individuals to the State General Fund, and are considered supplementary information.

Government-wide Financial Analysis

Net Assets
June 30, 2009 and 2008
(in millions of dollars)

	2009	2008
Current assets	\$ 1,708.9	\$2,011.3
Current liabilities	(1,258.6)	(1,144.6)
Net assets, unrestricted	\$ 450.3	\$ 866.7

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the State

General Fund, assets exceeded liabilities by \$450.3 million at the close of fiscal year 2009.



The assets held by the State General Fund are unappropriated and are not restricted. However, it has been the policy of the State of New Mexico to not consider the amount of

revenue deferred under the modified accrual basis of accounting, \$ 61.6 million, as available for appropriation.

Governmental activities

Changes in Net Assets
June 30, 2009 and 2008
(in millions of dollars)

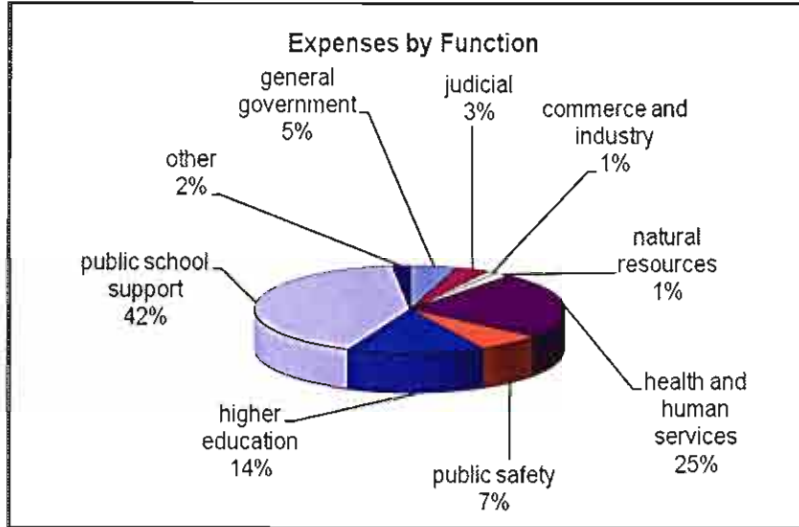
	<u>2009</u>	<u>2008</u>	<u>Increase (Decrease)</u>
Revenues			
Program revenues:			
Charges for services	\$ 114.3	\$ 119.5	\$ (5.2)
General Revenues:			
Sales and use taxes	407.3	405.7	1.6
Business privilege taxes	2,315.5	2,510.7	(195.2)
Personal income taxes	889.8	1,246.4	(356.6)
Corporate income taxes	150.0	414.9	(264.9)
Severance taxes	30.3	37.7	(7.4)
Other taxes	544.4	656.2	(111.8)
Investment income (unrestricted)	255.8	288.9	(33.1)
Investment income (restricted)	433.5	390.5	43.0
Gaming revenue sharing	65.4	66.6	(1.2)
Escheats	13.5	11.4	2.1
Reversions	336.0	73.7	262.3
Transfers	<u>107.3</u>	<u>-</u>	<u>107.3</u>
Total revenues	<u>5,663.1</u>	<u>6,222.2</u>	<u>(559.1)</u>
Program Expenses			
General government	293.8	329.9	(36.1)
Legislative	27.9	24.2	3.7
Judicial	213.6	202.9	10.7
Commerce and industry	63.3	99.3	(36.0)
Natural resources	95.0	108.8	(13.8)
Health and human services	1,495.0	1,429.7	65.3
Public safety	409.1	384.6	24.5
Transportation	0.0	50.7	(50.7)
Higher education	867.4	883.8	(16.4)
Public school support	2,529.4	2,430.7	98.7
Other education	85.1	81.9	3.2
Interest on short term debt	-	20.9	(20.9)
Issuance costs on short term debt	-	.4	(.4)
Total expenses	<u>6,079.6</u>	<u>6,047.8</u>	<u>31.8</u>
Increase (Decrease) in net assets	<u>\$ (416.5)</u>	<u>\$ 174.4</u>	<u>\$ (590.9)</u>

The State General Fund's net assets decreased by \$416.5 million, as compared to the \$174.4 million increase in 2008. In fiscal year 2009, overall, revenue decreased 9.0% compared to

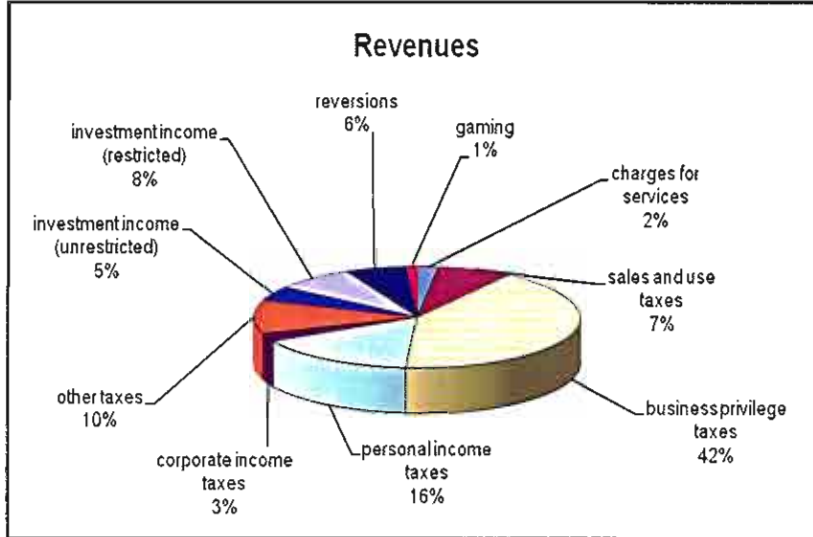
2008, and expenses increased .5%, which accounts for the decrease in net assets.



Expenses by Function – Governmental Activities



Revenues – Governmental Activities



Business-type Activities



The State General Fund did not have any business-type activities during fiscal year 2009.

Financial Analysis of the State General Fund's General Fund

As noted earlier, the State General Fund uses fund accounting to ensure and demonstrate

compliance with finance-related legal requirements.

Governmental funds

The focus of the State General Fund's *governmental fund* (its general fund) is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the State General Fund's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of the State General Fund's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the State General Fund's general fund reported an ending fund balance of \$388.7 million, a decrease of \$346.4 million. The decrease is attributable to the same key factors noted on page 7 for the decrease in net assets—expenditures exceeding revenues. The entire amount of the general fund's ending fund balance is *unreserved fund balance* and is available for appropriation by the Legislature.

Economic Factors

Fiscal year 2009 compares to fiscal year 2008 as follows:

- The decrease in revenues between fiscal years reflects the condition of the economy—the most severe and longest national and world-wide recession since the “Great Depression” of 1929 to 1933. The largest sources of State General Fund revenue—business privilege taxes, personal income taxes, corporate income taxes, and other taxes—decreased by \$935 million or 19%.
- Reversion to the State General Fund increased by \$262.3 million or 356%. This large increase reflects the aggressive solvency initiatives the State has taken to curb spending. The State is curbing spending to position itself to ride out the current economic conditions.
- Transfers increased by \$107.3 million. The increase reflects interfund transfers made by the state as part of its solvency plans. During fiscal year 2009, the State transferred unreserved, undesignated balances from a number of funds to the State General Fund. *Note 4* to the financial statements is a list of the funds and the amounts transferred from each fund.
- As of June 30, 2009, State General Fund reserves were 6.4% of current-year recurring appropriations, which is approximately half of what they were on June 30, 2008. The decrease is the result of the conditions noted above. The fact that the State has reserves during these difficult economic times reflects the State's commitment to sound fiscal management.

Requests for Information

This financial report is designed to provide a general overview of the State General Fund's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be

addressed to the Director of the Financial Control Division, Department of Finance and Administration, 407 Galisteo, Room 166 Bataan Memorial Building, Santa Fe, New Mexico 87501.

Basic Financial Statements



GOVERNMENT-WIDE FINANCIAL STATEMENTS

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Statement of Net Assets
June 30, 2009

	Primary Government Governmental Activities
ASSETS	
Current assets:	
Investments, State Treasurer, Note 2	\$ 472,948,770
Investments, State Investment Council, Note 2	120,956,106
Due from other state entities	1,053,354,885
Due from tax payers	61,616,954
Total assets	1,708,876,715
 LIABILITIES	
Current liabilities:	
Cash overdraft	1,187,546,173
Due to other state entities	4,336,657
Due to local governments	26,967,429
Due to tax payers	39,764,635
Total liabilities	1,258,614,894
 NET ASSETS	
Unrestricted	450,261,821
Total net assets	\$ 450,261,821

The notes to the financial statements are an integral part of this statement.

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Statement of Activities
For the Year Ended June 30, 2009

Functions	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Changes in Net Assets Primary Government Governmental Activities
Primary government:			
Governmental Activities:			
General government	\$ 293,841,698	\$ 8,179,935	\$ (285,661,763)
Legislative	27,924,534	76,240	(27,848,294)
Judicial	213,622,600	9,958,394	(203,664,206)
Commerce and industry	63,306,300	49,938,606	(13,367,694)
Natural resources	95,035,900	-	(95,035,900)
Health and human services	1,494,962,000	9,731,520	(1,485,230,480)
Public safety	409,068,917	-	(409,068,917)
Higher education	867,370,900	-	(867,370,900)
Public school support	2,529,399,600	36,442,282	(2,492,957,318)
Other education	85,096,748	-	(85,096,748)
Total primary government	\$ 6,079,629,197	\$ 114,326,977	(5,965,302,220)
General revenues:			
Taxes:			
Sales and use			407,336,938
Business privilege			2,315,480,649
Personal income			889,741,851
Corporate income			150,032,035
Severance			30,280,842
Other			544,437,469
Investment income (Unrestricted)			255,779,824
Investment income (Restricted)			433,497,274
Tribal gaming revenue sharing			65,385,383
Escheats			13,537,892
Reversions			336,008,363
Transfers			107,284,879
Total general revenues and transfers			5,548,803,399
Change in net assets			(416,498,821)
Net assets-beginning			866,760,642
Net assets-ending			\$ 450,261,821

The notes to the financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Balance Sheet
Governmental Funds
June 30, 2009

	General
ASSETS	
Current assets:	
Investments, State Treasurer, Note 2	\$ 472,948,770
Investments, State Investment Council, Note 2	120,956,106
Due from other state entities	1,053,354,885
Due from taxpayers	61,616,954
Total assets	\$ 1,708,876,715
 LIABILITIES AND FUND BALANCES	
Current liabilities:	
Deferred revenues	61,616,954
Cash overdraft	1,187,546,173
Due to other state entities	4,336,657
Due to local governments	26,967,429
Due to taxpayers	39,764,635
Total liabilities	1,320,231,848
 Fund balances:	
Unreserved/undesignated	388,644,867
Total liabilities and fund balances	\$ 1,708,876,715
 Governmental Funds - Fund Balance	\$ 388,644,867
The amounts due from taxpayer that are not available to pay for current period expenditures and, therefore, are deferred in the funds.	61,616,954
Net assets of governmental activities	\$ 450,261,821

The notes to the financial statements are an integral part of this statement.

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2009

	General
REVENUES	
General and selective taxes	\$ 2,305,271,814
Income taxes	1,110,576,531
Severance taxes	440,191,342
License fees	50,098,081
Net increase in the fair value of investments	677,615,924
Rents and royalties	543,670,833
Miscellaneous receipts	166,503,597
Reversions	331,995,104
Total revenues	5,625,923,226
EXPENDITURES	
Current:	
Appropriations:	
Legislative	27,924,534
Judicial	213,622,600
General control	293,841,698
Commerce and industry	63,306,300
Natural resources	95,035,900
Health and human services	1,494,962,000
Public safety	409,068,917
Transportation	-
Other education	85,096,748
Higher education	867,370,900
Public school support	2,529,399,600
Total expenditures	6,079,629,197
Excess of expenditures over revenues	(453,705,971)
OTHER FINANCING SOURCES	
Transfers In	107,284,879
Total other financing sources	107,284,879
Net change in fund balance	(346,421,092)
Fund balance - beginning	735,065,959
Fund balance - ending	\$ 388,644,867

The notes to the financial statements are an integral part of this statement

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
 Reconciliation of the Statement of Revenues,
 Expenditures and Changes in Fund Balances of Governmental Funds
 To the Statement of Activities
 For the Year Ended June 30, 2009

Amounts reported for governmental activities in the Statement of Activities (page 12) are different because:

Net change in fund balances—total governmental funds (page 14)	\$(346,421,092)
Revenues earned in fiscal year 2008 that were not “available” until fiscal year 2009 are reported in the funds as fiscal year 2009 revenue	(131,694,683)
Revenues earned in fiscal year 2009 that will not be “available” until fiscal year 2010 are <u>not</u> reported in the funds	61,616,954
Change in net assets of governmental activities (page 12)	<u>\$(416,498,821)</u>

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

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State of New Mexico
State General Fund Component Appropriation Accounts
Notes to the Financial Statements
June 30, 2009

1. Summary of Significant Accounting Policies

A. Reporting entity

The New Mexico Audit Act, Sections 12-6-1 through 12-6-14, NMSA 1978, as amended, requires the financial affairs of every New Mexico state agency to be audited. In addition, Section 12-6-3(B) of the Act states, "... the state auditor may cause the financial affairs and transactions of an agency to be audited in whole or in part [emphasis added]."

The financial affairs of the Department of Finance and Administration, a state agency, include administering nine statutorily and administratively created funds. Collectively, the nine funds are called the "State General Fund Component Appropriation Accounts" or, more commonly, the "State General Fund." The State General Fund, together with many other statutorily and administratively created funds, comprise the general fund presented in the annual financial statements of the State of New Mexico.

Under generally accepted accounting principles, the State of New Mexico is the reporting entity and primary government; however, the State General Fund is not audited as part of that reporting entity. Instead it is treated as the nucleus of a reporting entity and audited separately.

Given the nature of the State General Fund—it is not a legal entity—it does not have organizations for which it is financially accountable or other organizations for which the nature and significance of their relationship are such that exclusion would cause the State General Fund's financial statements to be misleading.

The State General Fund does not constitute a primary government, component unit, or any other type of reporting entity as defined by generally accepted accounting principles. The State General Fund is the primary mechanism for accounting for the revenue and financing of the operations of the State of New Mexico. As such the Legislature, state officials and the citizens of the State of New Mexico, as well as other groups such as bond issuers and rating services, have an interest in the operations of the State General Fund. The accompanying financial statements are presented to meet that need.

For presentation in the accompanying financial statements, the State General Fund has elected to consolidate four statutorily created funds and five administratively created funds into one general fund.

However, to supplement the consolidated data and present data on a legally prescribed basis, a Schedule of Statutorily and Administratively Created Funds Balance Sheets and a Schedule of Statutorily and Administratively Created Funds Revenues, Expenditures, and Changes in Fund Balances are also presented as supplementary information.

The following is a description of the nine statutorily and administratively created funds presented in those schedules.

Statutorily Created Funds:

1. Common School Current Fund

The *common school current fund* (also known as the *common school income fund*) was created by Section 19-1-17, NMSA 1978. This statute requires that the fund be credited with its respective proportion of money from the *state land income fund* and the *state permanent fund*. Section 22-8-32, NMSA 1978, requires that at the end of each month, the State Treasurer transfer out the cash balance in this fund to the *current school fund*.

2. Current School Fund

The *current school fund* was created by Section 22-8-32, NMSA 1978. This statute requires the State Treasurer to deposit into this fund: 1) all fines and forfeitures collected under general laws; 2) the net proceeds of property that may come to the State by escheat (however, Section 7-8A-13, NMSA 1978, requires all funds received under the Unclaimed Property Act to be deposited in the tax administration suspense fund for distribution to the *general fund*); and 3) all other revenue required by law to be credited to the fund. In addition, as noted above, the statute requires that each month the cash balance in the *common school current fund* be transferred into this fund.

In addition to the above, Section 22-8-32 requires any unencumbered balance in this fund to be transferred out to the *public school fund*—a statutorily created fund administered by both the Education Department and the State General Fund.

3. State-support Reserve Fund

The *state-support reserve fund* was created by Section 22-8-31, NMSA 1978. This statute requires the following: The *state-support reserve fund* shall be used only to augment the appropriations for the state equalization

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guarantee distribution in order to ensure, to the extent of the amount undistributed in the fund, that the maximum figures for such distribution established by law shall not be reduced.

4. Tobacco Settlement Permanent Fund

The *Tobacco Settlement Permanent Fund* was created by Section 6-4-9, NMSA 1978. Originally the fund was created as a permanent fund as defined by generally accepted accounting principles. In 2003, legislation was enacted (Laws of 2003, Chapter 312) that made the fund a reserve within the State General Fund. The amendment is not written clearly; however, the intent of the legislation was to make the fund a reserve within the *state general fund*.

The statute allows balances in the fund to be appropriated by the Legislature if balances in the *state general fund*, including its *general fund operating reserve, appropriation contingency reserve fund, and tax stabilization reserve*, do not meet the level of appropriations authorized from the state general fund for a fiscal year. By statute, balances in the fund are to be invested by the state investment officer, which is accounted for in a private-purpose trust fund at the State Investment Council.

Section 6-4-9(B), NMSA 1978, requires that all money received by the State Treasurer in fiscal years 2003 through 2006 be distributed from the *tobacco permanent settlement fund to the state general fund*. Subsection C of that section requires that, in fiscal year 2007 and beyond, an annual distribution be made from the *tobacco settlement permanent fund to the tobacco settlement program fund* of an amount equal to fifty percent of the total amount distributed to the *tobacco settlement permanent fund* in that fiscal year until the amount is less than an amount equal to four and seven-tenths percent of the average of the year-end market values of the *tobacco settlement permanent fund* for the immediately preceding five years. If the amount distributed to the tobacco settlement program fund is insufficient to meet appropriations, the secretary of finance and administration shall reduce each appropriation proportionately. In fiscal year 2009 and 2010, the remaining fifty percent of money distributed to the tobacco settlement permanent fund shall be distributed to the tobacco settlement program fund.

Administratively Created Funds

1. Appropriation Account Fund

The *appropriation account fund* is an administratively created fund the State General Fund uses to account for the financial activity of the statutorily created *general fund* and for portions of the financial activity of the statutorily created *public school fund*.

State statute, Section 6-4-2, NMSA 1978, creates the *general fund* and requires the State Treasurer to credit all revenues, not otherwise allocated, to the fund. In addition, the statute requires that expenditures from the fund be made only in accordance with appropriations authorized by the Legislature. Those appropriations result in allotments of cash from the *general fund*. The allotments are presented as expenses/expenditures in the accompanying financial statements.

Section 22-8-14, NMSA 1978, creates the *public school fund*. The State General Fund administers three financial activities of that fund; all other activities of the fund are administered by the Education Department.

One of those activities administered by the State General Fund is the transfer from the *current school fund* to the *public school fund* required by Section 22-8-32, NMSA 1978. The State General Fund administers the other two activities through its *federal mineral leasing fund* (see item 2 below). Those activities include receiving receipts under the Federal Minerals Land Act, 30 USC 181 (the General Appropriation Act defines *general fund* to include Federal Mineral Leasing Act receipts) and allotting cash, based on legislative appropriations, from the *public school fund* to the *Instructional Materials Fund* and to the Bureau of Mines and Mineral Resources of the New Mexico Institute of Mining and Technology

The transfer described in the previous paragraph reduces (offsets) the appropriation and related cash allotments that have been made from the *general fund* to the portion of the *public school fund* administered by the Education Department. The General Appropriations Act requires that the appropriation from the *general fund* to the portion of the *public school fund* administered by the Education Department be reduced by the amounts transferred to the *public school fund* from the *current school fund*.

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2. Federal Mineral Leasing Fund

As noted above, the State General Fund administers two other activities of the *public school fund* through its administratively created *federal mineral leasing fund*. Those activities include receiving receipts under the Federal Minerals Land Act, 30 USC 181, and allotting cash—based on legislative appropriation—from the portion of the *public school fund* administered by the State General Fund to the *Instructional Materials Fund* and to the Bureau of Mines and Mineral Resources of the New Mexico Institute of Mining and Technology

Like the transfer in from the *current school fund*, the receipts from the Federal Minerals Land Act, 30 USC 181 reduce (offset) the appropriation and related cash allotments that have been made from the *general fund* to portion of the *public school fund* administered by the Education Department. As noted above, the General Appropriations Act requires that the appropriation from the *general fund* to the portion of the *public school fund* administered by the Education Department be reduced by the amount of Federal Minerals Land Act receipts.

The General Appropriations Act is consistent with Section 22-8-34, NMSA 1978, in that Section 22-8-34 requires the State Treasurer to deposit all money received under the Federal Mineral Lands Leasing Act to the *public school fund*, except for the following: 1) that portion appropriated to the *instructional materials fund* and to the Bureau of Mines and Mineral Resources of the New Mexico Institute of Mining and Technology; and 2) the remainder of any prepayments after deducting the amount that the State would have received as its share of royalties during the fiscal year. (The statute requires that the remainder be distributed to the *common school permanent fund*.)

3. Appropriation Contingency Reserve Fund

Section 6-4-2.3, NMSA 1978, creates the appropriation contingency reserve within the *general fund*. To account for the reserve, the State General Fund has established the *Appropriation Contingency Reserve Fund*. Section 6-4-2.3 includes the following requirements: The appropriation contingency reserve may be expended only upon specific authorization by the legislature or as provided in Sections 6-7-1 through 6-7-3 NMSA 1978 in the event there is no surplus of unappropriated money in the *general fund*.

4. General Fund Operating Reserve Fund

Section 6-4-2.1, NMSA 1978, creates the general fund operating reserve within the *general fund*. To account for the reserve, the State General Fund has established the *general fund operating reserve fund*. Section 6-4-4, NMSA 1978, requires that excess revenue over appropriations (expenditures/expenses) in the *general fund* be transferred to the *general fund operating reserve* provided that 1) if the sum of the excess revenue plus the balance in the operating reserve prior to the transfer is greater than eight percent of the aggregate recurring appropriations from the *general fund* for the previous fiscal year, then an amount equal to the smaller of either the amount of the excess revenue or the difference between the sum and eight percent of the aggregate recurring appropriation from the *general fund* for the previous fiscal year; and 2) that if the total of the amount transferred to the *tax stabilization reserve fund* plus the balance in that reserve prior to the transfer is greater than six percent of the aggregate recurring appropriations from the *general fund* for the previous fiscal year, then an amount equal to the smaller of either the amount transferred or the difference between the total and six percent of the aggregate recurring appropriation from the *general fund* for the previous fiscal year is appropriated to the *taxpayer dividend fund*.

The *general fund operating reserve* may be expended only upon specific authorization by the legislature and only in the event *general fund* revenues and balances, including all other transfers to the *general fund* authorized by law, are insufficient to meet the level of appropriations authorized.

5. Tax Stabilization Reserve Fund

Section 6-4-2.2, NMSA 1978, creates the tax stabilization reserve within the *general fund*. To account for the reserve, the State General Fund has established the *Tax Stabilization Reserve Fund*. The balance of the tax stabilization reserve consists of those funds directed to it by law (Section 6-4-4) and such other funds as the legislature may appropriate from time to time to the reserve. Except as otherwise provided in Subsection D of Section 6-4-2.2, NMSA 1978, any balance in the *tax stabilization reserve* may be appropriated only by a two-thirds majority vote of both houses of the legislature following receipt by the legislature of a declaration of the governor that such an appropriation is necessary for the public peace,

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health and safety. However, subsection D allows the legislature to appropriate balances in the fund without any restrictions, in the event that resources are not sufficient to meet authorized appropriations.

interfund activity included the receivables and payables listed in the table below.

The effect of interfund activity between these nine statutorily and administratively created funds has been eliminated from the accompanying financial statements. This

Due from Other Funds		Due to Other Funds		Amount
Name	SHARE System Fund Number	Name	SHARE System Fund Number	
Appropriations Account Fund	85300	Current School Fund	71700	\$ 36,410,742
Current School Fund	71700	Common School Current Fund	71600	36,139,073
Appropriation Account Fund	85300	Federal Mineral Leasing	85100	1,862
Appropriation Account Fund	85300	Operating Reserve Fund	85200	<u>208,422,933</u>
				<u>\$280,974,610</u>

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the activities of the State General Fund. Since the State General Fund has only one fund, interfund activity did not exist. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which relay to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use, or

directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues and are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. The State General Fund does not have proprietary or fiduciary funds. The State General Fund's one and only fund, its general fund, is a major governmental fund.

Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

C. Basis of Accounting and Presentation

1. Government-wide financial statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the

accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred,

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regardless of the timing of related cash flows.

Derived tax revenues, which generally include income and sales taxes and similar assessments on earnings or consumption, and related assets, are

recognized when the exchange transaction occurs (due from other state agencies) or when the resources are received (cash), whichever occurs first.

2. Fund financial statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. For derived tax revenues, related assets are recognized when the exchange transaction occurs or when the resources are received, whichever occurs first. If the resources are not available, deferred revenues are reported for the assets that are recognized before the revenues. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the State General Fund considers tax revenues to be available, if they are collected within 60 days after the end of the fiscal year; reversions, if collected within 90 days of the end of the current fiscal period; and all other revenues to be

available if collected prior to completion of the State General Fund's financial statements, which is usually the December 15th following the end of the fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Taxes, investment income, and reversions associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Escheats are not considered susceptible to accrual and, therefore, are recognized when received.

D. Assets, Liabilities, and Net Assets and Fund Balances

1. Due from Other State Entities

Section 6-4-2, NMSA 1978, requires all revenues—not otherwise allocated by law—to be credited to the State General Fund. In addition, Section 6-5-10, NMSA 1978, requires all undesignated/unreserved fund balances in reverting state agency funds to be reverted to the State General Fund. Various state agencies collect revenues on behalf of the State General

Fund. In addition, most state agencies administer funds that revert balances to the State General Fund. The amounts due from other state entities reported in the accompanying financial statements and in the Schedule of Amount Due from Other Entities are the amounts due to the State General Fund under the authority of the two statutes cited above.

2. Restricted Resources

When both restricted and unrestricted resources are available for use, it is the State General Fund's policy to use restricted

resources first, and then unrestricted resources as they are needed.

E. Revenues and Expenditures/Expenses

1. Reversions

Once an appropriation lapses, the related cash balance is usually required by

law to be returned to the fund from where the appropriation allotment originated (that is, from where the cash related to the appropriation originated). In the

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accompanying financial statements, the cash returned to the State General Fund is treated as general revenue and presented as "reversions." Beginning fiscal year 2005,

the State adopted generally accepted accounting principles for governmental funds as its budgetary basis of accounting.

2. Investments

State law requires the State General Fund investments be managed by the New Mexico State Treasurer's Office, with the exception of those belonging to the Tobacco Settlement Fund. State law requires that Tobacco Settlement Fund investments be managed by the New Mexico State Investment Council. Accordingly, the investments of the State General Fund consist of

investments in the investment pools managed by these two entities.

As of June 30, 2009 the State General Fund had the following investments:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
The New Mexico State Treasurer's Office: General Fund Investment Pool	1 day to 5 years	\$ <u>472,948,770</u>
The State Investment Council:		
Equities-	Not Applicable	
Large Cap Active Pool		\$ 21,054,206
Large Cap Index Pool		3,839,057
Small/Mid Cap Active Pool		7,770,698
Non-US Developed Markets Pool		4,727,599
Non-US Emerging Markets Pool		2,468,294
Core Bonds-		
US Core Bonds Pool	<1yr to >10 years	27,303,683
Hedge Fund Pool	Not Applicable	8,557,457
Cash/Cash Equivalents/Accruals	Not Applicable	<u>45,235,112</u>
		<u>\$ 120,956,106</u>

Interest Rate Risk. The State General Fund does not have an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

For additional GASB 40 disclosure information related to the above investment pools, the reader should see the separate audit reports for the State Treasurer's Office and the State Investment Council for the fiscal year ended June 30, 2009.

Credit Risk. The New Mexico State Treasurer and State Investment Council pools are not rated.

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State General Fund Component Appropriation Accounts
Notes to the Financial Statements
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3. Transfer Authority

For fiscal year 2009, the laws of 2009, Chapter 3 from the 49th legislature, first special session, provides the State General Fund with authority to transfer \$225.0 million from the operating

reserve to the appropriation account of the *general fund*, to meet fiscal year 2009 obligations.

For fiscal year 2009, appropriations exceeded revenues and transfers by \$208.4 million.

4. Transfers In/out

A. Required Transfers

For fiscal year 2009, in accordance with State statute and law, the following transfers were made to the Appropriation Account (fund 85300): \$208.4 million from the General Operating Reserve (fund 85200), \$14.5 million from the College Affordability Fund (23900), \$1.8 million from the Public Election Fund (81200), \$.8 million from the Public Pre-Kindergarten fund (20080), \$.5 million from the Juvenile Continuum Grant Fund (20090), \$1.5 million from the Day-Care Fund (91100), \$.8 million from the Telecommunications Access Fund (08000), \$.1 million from the Intensive Supervision Fund (91500), \$.5 million from the Workers' Compensation Fund (98200), \$.3 million from the Juvenile Community Corrections Grant Fund (83900), \$.5 million from the New Mexico Youth Conservation Corps Fund (01400), \$.1

million from the Board of Nursing Fund (07200), \$.6 million from the Higher Education Endowment Fund (47900), \$1.5 million from the Electronic Voting System Revolving Fund (21200), \$.4 million from the Insurance Fraud Fund (37500) \$.1 million from the Motorboat Fuel Tax Fund (30900), \$1.0 million from the Water Rights Fund (51200), \$58.4 million from the Public School Capital Outlay Fund (94700), \$.5 million from the Public School Capital Improvement Fund (Various) \$55.7 million from the Tax Stabilization Reserve and \$.2 million from the proceeds of the surcharge imposed in section 59A-6-1.1 NMSA 1978.

Supplementary Information



State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Statutorily and Administratively Created Funds Balance Sheets
June 30, 2009

	Statutorily Created Funds			
	Common School Current	Current School	State- support Reserve	Tobacco Settlement Permanent Fund
ASSETS				
Current assets:				
Investments, State Treasurer, Note 2	\$ -	\$ 271,669	\$ 1,000,000	\$ -
Investments, State Investment Council, Note 2	-	-	-	120,956,106
Due from other state general fund accounts	-	36,139,073	-	-
Due from other state entities	36,139,073	-	-	-
Due from tax payers	-	-	-	-
Total assets	<u>\$ 36,139,073</u>	<u>\$ 36,410,742</u>	<u>\$ 1,000,000</u>	<u>\$ 120,956,106</u>
LIABILITIES AND FUND BALANCES				
Current liabilities:				
Deferred revenues	\$ -	\$ -	\$ -	\$ -
Cash overdraft	-	-	-	-
Due to other state entities	-	-	-	-
Due to other state general fund accounts	36,139,073	36,410,742	-	-
Due to local governments	-	-	-	-
Due to taxpayer	-	-	-	-
Total liabilities	<u>36,139,073</u>	<u>36,410,742</u>	<u>-</u>	<u>-</u>
Fund balances:				
Unreserved/undesignated	-	-	1,000,000	120,956,106
Total liabilities and fund balances	<u>\$ 36,139,073</u>	<u>\$ 36,410,742</u>	<u>\$ 1,000,000</u>	<u>\$ 120,956,106</u>
SHARE system fund number	716	717	857	404

The notes to the financial statements are an integral part of this statement

Administratively Created Funds						TOTAL
Appropriation Account	Federal Mineral Leasing	Appropriation Contingency Reserve	General Operating Reserve	Tax Stabilization Reserve	Intra-Accounts Eliminations	June 30, 2009
\$ -	\$ 1,862	\$ 27,146,616	\$ 245,873,561	\$ 198,655,062	\$ -	\$ 472,948,770
-	-	-	-	-	-	120,956,106
244,835,537	-	-	-	-	(280,974,610)	-
1,013,779,357	-	3,436,455	-	-	-	1,053,354,885
61,616,954	-	-	-	-	-	61,616,954
<u>\$1,320,231,848</u>	<u>\$ 1,862</u>	<u>\$ 30,583,071</u>	<u>\$ 245,873,561</u>	<u>\$ 198,655,062</u>	<u>\$ (280,974,610)</u>	<u>\$ 1,708,876,715</u>
\$ 61,616,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,616,954
1,187,546,173	-	-	-	-	-	1,187,546,173
4,336,657	-	-	-	-	-	4,336,657
-	1,862	-	208,422,933	-	(280,974,610)	-
26,967,429	-	-	-	-	-	26,967,429
39,764,635	-	-	-	-	-	39,764,635
<u>1,320,231,848</u>	<u>1,862</u>	<u>-</u>	<u>208,422,933</u>	<u>-</u>	<u>(280,974,610)</u>	<u>1,320,231,848</u>
-	-	30,583,071	37,450,628	198,655,062	-	388,644,867
<u>\$1,320,231,848</u>	<u>\$ 1,862</u>	<u>\$ 30,583,071</u>	<u>\$ 245,873,561</u>	<u>\$ 198,655,062</u>	<u>\$ (280,974,610)</u>	<u>\$ 1,708,876,715</u>
853	851	854	852	843		

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Statutorily and Administratively Created Funds Revenues,
Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2009

	Statutorily Created Funds		
	Current School	State- support Reserve	Tobacco Settlement Permanent Fund
REVENUES			
General and selective taxes	\$ -	\$ -	\$ -
Income taxes	-	-	-
Severance taxes	-	-	-
License fees	-	-	-
Net increase (decrease) in the fair value of investments	433,497,274	-	(14,927,839)
Rents and royalties	36,442,282	-	-
Miscellaneous receipts	8,756,167	-	48,856,384
Reversions	-	-	-
Total revenues	<u>478,695,723</u>	<u>-</u>	<u>33,928,545</u>
EXPENDITURES			
Current:			
Appropriations:			
Legislative	-	-	-
Judicial	-	-	-
General control	-	-	48,856,384
Commerce and industry	-	-	-
Natural resources	-	-	-
Health and human services	-	-	-
Public safety	-	-	-
Transportation	-	-	-
Other education	-	-	-
Higher education	-	-	-
Public school support	478,695,723	-	-
Total expenditures	<u>478,695,723</u>	<u>-</u>	<u>48,856,384</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(14,927,839)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In (out)	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	(14,927,839)
Fund balances - beginning	-	1,000,000	135,883,945
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 120,956,106</u>

The notes to the financial statements are an integral part of this statement

Administratively Created Funds					TOTAL
Appropriation Account	Federal Mineral Leasing	Appropriation Contingency Reserve	General Operating Reserve	Tax Stabilization Reserve	2009
\$ 2,305,271,814	\$ -	\$ -	\$ -	\$ -	\$ 2,305,271,814
1,110,576,531	-	-	-	-	1,110,576,531
440,191,342	-	-	-	-	440,191,342
50,098,081	-	-	-	-	50,098,081
259,046,489	-	-	-	-	677,615,924
-	507,228,551	-	-	-	543,670,833
108,891,046	-	-	-	-	166,503,597
323,664,816	-	8,330,288	-	-	331,995,104
4,597,740,119	507,228,551	8,330,288	-	-	5,625,923,226
27,924,534	-	-	-	-	27,924,534
213,622,600	-	-	-	-	213,622,600
243,613,000	-	-	1,372,314	-	293,841,698
62,806,300	-	500,000	-	-	63,306,300
87,535,900	-	7,500,000	-	-	95,035,900
1,494,962,000	-	-	-	-	1,494,962,000
405,328,300	-	3,740,617	-	-	409,068,917
-	-	-	-	-	-
58,462,671	-	26,634,077	-	-	85,096,748
867,070,900	100,000	200,000	-	-	867,370,900
1,507,821,726	507,128,551	35,753,600	-	-	2,529,399,600
4,969,147,931	507,228,551	74,328,294	1,372,314	-	6,079,629,197
(371,407,812)	-	(65,998,006)	(1,372,314)	-	(453,705,971)
371,407,812	-	-	(208,422,933)	(55,700,000)	107,284,879
371,407,812	-	-	(208,422,933)	(55,700,000)	107,284,879
-	-	(65,998,006)	(209,795,247)	(55,700,000)	(346,421,092)
-	-	96,581,077	247,245,875	254,355,062	735,065,959
\$ -	\$ -	\$ 30,583,071	\$ 37,450,628	\$ 198,655,062	\$ 388,644,867

Other Supplementary Information



State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Revenue by Type
For the Year Ended June 30, 2009

Description	Program Revenue		General Revenues				
	Charges for Services	Operating Grants & Contributions	Taxes				
			Sales and Use	Business Privilege	Personal Income	Corporate Income	Severance
Program Revenues:							
General Government:							
Motor vehicle miscellaneous fees	\$ 159,475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MVD Penalty assessment	6,873,342	-	-	-	-	-	-
Notary Public Fees	614,505	-	-	-	-	-	-
Public defender reimbursements	532,613	-	-	-	-	-	-
Total General Government	8,179,935	-	-	-	-	-	-
Legislative:							
Legislative receipts	53,722	-	-	-	-	-	-
Media lease payments	22,518	-	-	-	-	-	-
Total Legislative	76,240	-	-	-	-	-	-
Judicial:							
District judges' receipts	1,201,821	-	-	-	-	-	-
Fines and Forfeitures	8,756,167	-	-	-	-	-	-
Supreme court fees	406	-	-	-	-	-	-
Total Judicial	9,958,394	-	-	-	-	-	-
Commerce and Industry:							
Public utilities	11,332,745	-	-	-	-	-	-
Financial institution fees	3,148,159	-	-	-	-	-	-
Manufacturing housing receipts	589,697	-	-	-	-	-	-
Construction industry receipts	6,052,244	-	-	-	-	-	-
Security receipts	17,030,745	-	-	-	-	-	-
Gaming receipts	419,742	-	-	-	-	-	-
Corporate filing	2,820,667	-	-	-	-	-	-
Alcohol receipts	3,627,292	-	-	-	-	-	-
Corporate special	4,883,078	-	-	-	-	-	-
Pipeline fees	34,237	-	-	-	-	-	-
Total Commerce and Industry	49,938,606	-	-	-	-	-	-
Health and Human Services:							
Licensure of health facilities	-	-	-	-	-	-	-
Birth and death certificates	1,068,465	-	-	-	-	-	-
Workers' compensation fees	69,542	-	-	-	-	-	-
Environment Department filing fees	8,593,513	-	-	-	-	-	-
Total Health and Human Services	9,731,520	-	-	-	-	-	-
Public School Support							
Land office income	36,442,282	-	-	-	-	-	-
Total Public School Support	36,442,282	-	-	-	-	-	-
General Revenues:							
Insurance	-	-	121,892,535	-	-	-	-
Fire protection	-	-	30,809,436	-	-	-	-
Gross receipts tax	-	-	-	1,831,656,791	-	-	-
Compensating tax	-	-	69,992,930	-	-	-	-
Bed Surcharge tax	-	-	-	-	-	-	-
Tobacco (Luxury) tax	-	-	49,566,663	-	-	-	-
Alcoholic beverage tax	-	-	25,842,143	-	-	-	-
Private car	-	-	531,563	-	-	-	-
Motor vehicle excise tax	-	-	100,496,567	-	-	-	-
Gaming tax	-	-	-	69,205,280	-	-	-
Leased vehicles surcharge	-	-	-	4,987,009	-	-	-
Gasoline Tax	-	-	-	(1,175,884)	-	-	-
Telcommunications relay surcharge	-	-	103,981	-	-	-	-
Net personal income taxes	-	-	-	-	877,198,113	-	-
Net corporate income taxes	-	-	-	-	-	150,032,035	-
Estate taxes	-	-	-	-	35,873	-	-
Franchise receipts	-	-	-	112,495	-	-	-
Fiduciary	-	-	-	-	12,507,865	-	-
Land grant permanent fund distribution	-	-	-	-	-	-	-
Federal mineral leasing	-	-	-	-	-	-	-
Oil and gas emergency school tax	-	-	-	370,353,955	-	-	-
Oil conservation tax	-	-	-	-	-	-	18,949,285
Resource excise tax	-	-	-	-	-	-	11,331,557
Natural gas processors	-	-	-	40,341,003	-	-	-
State Treasurer earnings on state balances	-	-	-	-	-	-	-
Severance tax permanent fund distribution	-	-	-	-	-	-	-
Tribal revenue sharing	-	-	-	-	-	-	-
Unclaimed Property	-	-	-	-	-	-	-
Small county assistance	-	-	-	-	-	-	-
Small city assistance	-	-	-	-	-	-	-
Law enforcement protection	-	-	6,952,583	-	-	-	-
Boat Excise tax	-	-	534,281	-	-	-	-
Racing receipts	-	-	614,256	-	-	-	-
Reversions	-	-	-	-	-	-	-
Settlement/Misc	-	-	-	-	-	-	-
STATEMENT OF ACTIVITIES	\$ 114,326,977	\$ -	\$ 407,336,938	\$ 2,315,480,649	\$ 889,741,851	\$ 150,032,035	\$ 30,280,842

General Revenues											
Other	Unrestricted Investment Income	Restricted Investment Income	Tribal Revenue Sharing	Escheats	Reversions	Total Full Accrual	Adjustments to Modified Accrual	Total Modified Accrual			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,475	\$ -	\$ 159,475			
-	-	-	-	-	-	6,873,342	-	6,873,342			
-	-	-	-	-	-	614,505	-	614,505			
-	-	-	-	-	-	532,613	-	532,613			
-	-	-	-	-	-	53,722	-	53,722			
-	-	-	-	-	-	22,518	-	22,518			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	1,201,821	-	1,201,821			
-	-	-	-	-	-	8,756,167	-	8,756,167			
-	-	-	-	-	-	406	-	406			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	11,332,745	-	11,332,745			
-	-	-	-	-	-	3,148,159	-	3,148,159			
-	-	-	-	-	-	589,697	-	589,697			
-	-	-	-	-	-	6,052,244	-	6,052,244			
-	-	-	-	-	-	17,030,745	-	17,030,745			
-	-	-	-	-	-	419,742	-	419,742			
-	-	-	-	-	-	2,820,667	-	2,820,667			
-	-	-	-	-	-	3,627,292	-	3,627,292			
-	-	-	-	-	-	4,883,078	-	4,883,078			
-	-	-	-	-	-	34,237	-	34,237			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	1,068,465	-	1,068,465			
-	-	-	-	-	-	69,542	-	69,542			
-	-	-	-	-	-	8,593,513	42,226	8,551,287			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	36,442,282	-	36,442,282			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	121,892,535	-	121,892,535			
-	-	-	-	-	-	30,809,436	-	30,809,436			
-	-	-	-	-	-	1,831,656,791	(289,399)	1,831,946,190			
-	-	-	-	-	-	69,992,930	46,153	69,946,777			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	49,566,663	(13,497)	49,580,160			
-	-	-	-	-	-	25,842,143	4,785	25,837,358			
-	-	-	-	-	-	531,563	-	531,563			
-	-	-	-	-	-	100,496,567	-	100,496,567			
-	-	-	-	-	-	69,205,280	(1,245)	69,206,525			
-	-	-	-	-	-	4,987,009	86,402	4,900,607			
-	-	-	-	-	-	(1,175,884)	65,046	(1,240,930)			
-	-	-	-	-	-	103,981	(13)	103,994			
-	-	-	-	-	-	877,198,113	(27,206,203)	904,404,316			
-	-	-	-	-	-	150,032,035	(42,454,090)	192,486,125			
-	-	-	-	-	-	35,873	-	35,873			
-	-	-	-	-	-	112,495	-	112,495			
-	-	-	-	-	-	12,507,865	(1,142,352)	13,650,217			
-	-	433,497,274	-	-	-	433,497,274	-	433,497,274			
507,228,551	-	-	-	-	-	507,228,551	-	507,228,551			
-	-	-	-	-	-	370,353,955	-	370,353,955			
-	-	-	-	-	-	18,949,285	689,762	18,259,523			
-	-	-	-	-	-	11,331,557	94,696	11,236,861			
-	-	-	-	-	-	40,341,003	-	40,341,003			
-	67,754,009	-	-	-	-	67,754,009	-	67,754,009			
-	191,292,480	-	-	-	-	191,292,480	-	191,292,480			
-	-	-	65,385,383	-	-	65,385,383	-	65,385,383			
-	-	-	-	13,537,892	-	13,537,892	-	13,537,892			
-	-	-	-	-	4,013,259	4,013,259	-	4,013,259			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	6,952,583	-	6,952,583			
-	-	-	-	-	-	534,281	-	534,281			
-	-	-	-	-	-	614,256	-	614,256			
-	-	-	-	-	331,995,104	331,995,104	-	331,995,104			
37,208,918	(3,266,665)	-	-	-	-	33,942,253	-	33,942,253			
\$ 544,437,469	\$ 255,779,824	\$ 433,497,274	\$ 65,385,383	\$ 13,537,892	\$ 336,008,363	\$ 5,555,845,497	\$ (70,077,729)	\$ 5,625,923,226			

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Revenue by Source
For the Year Ended June 30, 2009

	<u>General & Selective Taxes</u>	<u>Income Taxes</u>	<u>Severance Taxes</u>
Motor vehicle miscellaneous fees	\$ -	\$ -	\$ -
MVD Penalty assessment	-	-	-
Notary Public Fees	-	-	-
Public defender reimbursements	-	-	-
Legislative receipts	-	-	-
Media lease payments	-	-	-
District judges' receipts	-	-	-
Fines and forfeitures	-	-	-
Supreme court fees	-	-	-
Public utilities	-	-	-
Financial institution fees	-	-	-
Manufacturing housing receipts	-	-	-
Construction industry receipts	-	-	-
Security receipts	-	-	-
Gaming receipts	-	-	-
Corporate filing	-	-	-
Alcohol receipts	-	-	-
Corporate special	-	-	-
Pipeline fees	-	-	-
Birth and death certificates	-	-	-
Environmental Department filing fees	-	-	-
Workers' compensation fees	-	-	-
Land office income	-	-	-
Insurance	121,892,535	-	-
Fire protection	30,809,436	-	-
Gross receipts tax	1,831,946,190	-	-
Compensating tax	69,946,777	-	-
Tobacco (Luxury) tax	49,580,160	-	-
Alcoholic beverage tax	25,837,358	-	-
Private car	531,563	-	-
Motor vehicle excise tax	100,496,567	-	-
Gaming tax	69,206,525	-	-
Leased vehicles surcharge	4,900,607	-	-
Gasoline Tax	(1,240,930)	-	-
Telecommunications relay surcharge	103,994	-	-
Net personal income taxes	-	904,404,316	-
Net corporate income taxes	-	192,486,125	-
Estate taxes	-	35,873	-
Franchise receipts	112,495	-	-
Fiduciary	-	13,650,217	-
Land grant permanent fund distribution	-	-	-
Federal mineral leasing	-	-	-
Oil and gas emergency school tax	-	-	370,353,955
Oil and gas conservation tax	-	-	18,259,523
Resource excise tax	-	-	11,236,861
Natural gas processors	-	-	40,341,003
State Treasurer earnings on state balances	-	-	-
Severance tax permanent fund distribution	-	-	-
Tribal revenue sharing	-	-	-
Unclaimed Property	-	-	-
Small county assistance	-	-	-
Law enforcement protection	-	-	-
Boat Excise tax	534,281	-	-
Racing receipts	614,256	-	-
Reversions	-	-	-
Settlement/Misc	-	-	-
STATEMENT OF REVENUES,			
EXPENDITURES AND CHANGES IN			
FUND BALANCE	\$ 2,305,271,814	\$ 1,110,576,531	\$ 440,191,342

License Fees	Investment Income	Rents & Royalties	Miscellaneous Receipts	Total
\$ 159,475	\$ -	\$ -	\$ -	\$ 159,475
-	-	-	6,873,342	6,873,342
-	-	-	614,505	614,505
-	-	-	532,613	532,613
-	-	-	53,722	53,722
-	-	-	22,518	22,518
-	-	-	1,201,821	1,201,821
-	-	-	8,756,167	8,756,167
-	-	-	406	406
11,332,745	-	-	-	11,332,745
3,148,159	-	-	-	3,148,159
589,697	-	-	-	589,697
6,052,244	-	-	-	6,052,244
17,030,745	-	-	-	17,030,745
419,742	-	-	-	419,742
2,820,667	-	-	-	2,820,667
3,627,292	-	-	-	3,627,292
4,883,078	-	-	-	4,883,078
34,237	-	-	-	34,237
-	-	-	1,068,465	1,068,465
-	-	-	8,551,287	8,551,287
-	-	-	69,542	69,542
-	-	36,442,282	-	36,442,282
-	-	-	-	121,892,535
-	-	-	-	30,809,436
-	-	-	-	1,831,946,190
-	-	-	-	69,946,777
-	-	-	-	49,580,160
-	-	-	-	25,837,358
-	-	-	-	531,563
-	-	-	-	100,496,567
-	-	-	-	69,206,525
-	-	-	-	4,900,607
-	-	-	-	(1,240,930)
-	-	-	-	103,994
-	-	-	-	904,404,316
-	-	-	-	192,486,125
-	-	-	-	35,873
-	-	-	-	112,495
-	-	-	-	13,650,217
-	433,497,274	-	-	433,497,274
-	-	507,228,551	-	507,228,551
-	-	-	-	370,353,955
-	-	-	-	18,259,523
-	-	-	-	11,236,861
-	-	-	-	40,341,003
-	67,754,009	-	-	67,754,009
-	191,292,480	-	-	191,292,480
-	-	-	65,385,383	65,385,383
-	-	-	13,537,892	13,537,892
-	-	-	4,013,259	4,013,259
-	-	-	6,952,583	6,952,583
-	-	-	-	534,281
-	-	-	-	614,256
-	-	-	331,995,104	331,995,104
-	(14,927,839)	-	48,870,092	33,942,253
\$ 50,098,081	\$ 677,615,924	\$ 543,670,833	\$ 498,498,701	\$ 5,625,923,226

State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Appropriations for Current School, Tobacco Settlement Permanent Fund, Appropriation Account, Federal Mineral Leasing Funds, Appropriation
Contingency Reserve and General Operating Reserve
For the Year Ended June 30, 2009

Agency No.	SHARE Fund No.	SHARE FUND NAME	Appropriations, Chapter 3					Laws of 2008 - 48th Legislature - Second Session	
			Section 4	Laws 2009, Ch 2 / HB 10	Laws 2009, Ch 2 / HB 10	Section 5, 7 & 8	Other Appropriations		
			Amount	Section 4 Reductions	Reduction / Reverted	Amount	Chapter, Section	Amount	
11100	12900	Legislative Council Services	\$ -	\$ -	\$ -	\$ -	Chapter 1, Sec 3 (A)	\$ 5,941,000	
11200	13000	Legislative Finance Committee	-	-	-	-	Chapter 1, Sec 4	4,246,500	
11400	74300	Legislative Council Services/Senate Interim	-	-	-	-	Chapter 1, Sec 8	1,202,200	
11500	74400	Legislative Council Services/House Interim	-	-	-	-	Chapter 1, Sec 7	1,146,100	
11700	13100	Legislative Education Study Committee	-	-	-	-	Chapter 1, Sec 5	1,261,500	
11900	13200	Legislative Maintenance	4,232,500	(107,500)	-	-	-	-	
13100	13300	Legislature	32,000	(800)	800	-	Chapter 1, Sec 3(B,C,D) Sec 6	1,654,900	
13101	20030	Legislature - Senate	-	-	-	-	-	-	
13102	20040	Legislature - House	-	-	-	-	-	-	
		Total - Legislative	4,264,500	(108,300)	800	-		15,552,200	
20500	13400	Supreme Court Law Library	1,812,300	(25,800)	-	-	-	-	
20800	07600	Compilation Commission	167,600	(2,400)	-	-	-	-	
21000	13500	Judicial Standards Commission	837,100	(12,200)	-	-	-	-	
21500	10170	Court of Appeals Building	-	-	-	-	-	-	
21500	13700	Court of Appeals	5,690,100	(82,600)	-	-	-	-	
21600	13800	Supreme Court	3,066,900	(44,800)	-	-	-	-	
21800	11600	Magistrate Drug Court	292,700	(4,900)	-	-	-	-	
21800	13600	Judge's Pro Tempore	80,000	-	-	-	-	-	
21800	13900	Administrative Office of the Courts	6,176,600	(152,500)	-	-	Chapter 6, Sec 1 (1b)	10,000	
21800	27300	Statewide Automation Bond Fund	-	-	-	2,000,000	7	-	
21800	44300	Statewide Drug Court Technology	-	-	-	-	-	-	
21800	49600	Magistrate Security and Facility Fund	-	-	-	-	-	-	
21800	58300	AOC-Non Grant Projects	384,900	(7,400)	-	-	-	-	
21800	68900	Information System	3,068,600	(45,100)	-	-	-	-	
21800	69200	Magistrate Courts	23,802,200	(342,000)	-	-	-	-	
21801	01200	Jury and Witness Fee Fund	4,848,900	(68,500)	68,500	-	-	-	
21801	12400	Court Appointed Attorney Fees	4,706,200	-	-	-	-	-	
21900	14000	Supreme Court Building Commission	780,400	(11,200)	-	-	-	-	
23100	14100	First Judicial District Court	6,697,400	(97,000)	-	-	-	-	
23200	14200	Second Judicial District Court	22,143,800	(321,700)	-	-	-	-	
23300	14300	Third Judicial District Court	6,542,400	(94,600)	-	-	Chapter 6, Sec 1 (2)	57,500	
23400	14400	Fourth Judicial District Court	2,228,500	(32,200)	-	-	-	-	
23500	14500	Fifth Judicial District Court	6,422,000	(92,800)	-	-	Chapter 6, Sec 1 (3)	20,000	
23500	52000	Fifth Judicial District Court/Cap. Projects	-	-	-	-	-	-	
23600	14800	Sixth Judicial District Court	3,113,000	(44,700)	-	-	-	-	
23700	03500	Seventh Jud. Dist. C1 / Capital Projects	-	-	-	-	-	-	
23700	14700	Seventh Judicial District Court	2,364,600	(34,100)	-	-	Chapter 6, Sec 1 (4)	15,000	
23800	14800	Eighth Judicial District Court	2,632,500	(37,700)	-	-	-	-	
23900	14900	Ninth Judicial District Court	3,369,100	(48,800)	-	-	Chapter 6, Sec 1 (5)	30,000	
24000	15000	Tenth Judicial District Court	765,900	(11,000)	-	-	-	-	
24100	15100	Eleventh Judicial District Court	5,021,343	(64,200)	-	-	-	-	
24100	33500	Eleventh Judicial District Court/Drug Court	807,657	-	-	-	Chapter 6, Sec 1 (6)	210,700	
24100	52600	Eleventh Judicial District Court/Capital Projects	-	-	-	-	-	-	
24200	15200	Twelfth Judicial District Court	2,400,100	-	-	-	-	-	
24200	52900	Twelfth Judicial District Court - Other Programs	810,800	(46,200)	-	-	Chapter 6, Sec 1 (7b)	20,000	
24300	15300	Thirteenth Judicial District Court	6,684,900	(95,900)	-	-	Chapter 6, Sec 1 (8a-b)	221,700	
24400	15400	Bernalillo County Metropolitan Court	23,871,800	(344,200)	-	-	-	-	
25100	15500	First Judicial District Attorney	5,045,900	(98,200)	-	-	-	-	
25200	15600	Second Judicial District Attorney	17,483,500	(341,600)	-	-	-	-	
25300	15700	Third Judicial District Attorney	4,637,900	(90,400)	-	-	Chapter 6, Sec 1 (9)	33,400	
25400	15800	Fourth Judicial District Attorney	3,369,200	(65,400)	-	-	-	-	
25500	15900	Fifth Judicial District Attorney	4,574,800	(88,900)	-	-	-	-	
25600	16000	Sixth Judicial District Attorney	2,598,800	(50,600)	-	-	Chapter 6, Sec 1 (10)	40,000	
25700	16100	Seventh Judicial District Attorney	2,487,000	(48,400)	-	-	-	-	
25700	25000	Seventh Judicial District Attorney/Capital Outlay	-	-	-	-	-	-	
25800	16200	Eighth Judicial District Attorney	2,730,200	(53,000)	-	-	-	-	
25800	57200	Eighth Judicial District Attorney	-	-	-	-	-	-	
25900	16300	Ninth Judicial District Attorney	2,780,500	(54,200)	-	-	Chapter 6, Sec 1 (11)	25,000	
26000	16400	Tenth Judicial District Attorney	1,031,300	(19,900)	-	-	-	-	
26100	16500	Eleventh Judicial District Attorney/Division 1	3,569,200	(68,800)	-	-	-	-	
26200	16600	Twelfth Judicial District Attorney	2,583,900	(50,500)	-	-	-	-	
26300	16700	Thirteenth Judicial District Attorney	4,834,100	(95,400)	-	-	-	-	
26400	16800	Administrative Office of the District Attorneys	1,640,100	(41,400)	-	-	-	-	
26400	64500	ACDA Computer Enhancement Fund	350,000	-	-	-	-	-	
26400	94600	ACDA - Forensic Evaluation Program	160,000	-	-	-	-	-	
26500	16900	Eleventh Judicial District Attorney/Division 2	2,132,600	(41,400)	-	-	-	-	
		Total - Judicial	213,579,400	(3,393,600)	68,500	2,000,000		683,300	
30500	17000	Attorney General	15,638,200	(396,600)	-	-	Chapter 6, Sec 2 (1-2)	159,900	
30500	27800	AG - Medicaid Fraud	530,800	(14,100)	-	-	-	-	
30600	11100	State Auditor's Office	2,859,700	(72,700)	-	-	Chapter 6, Sec 3	10,000	
33300	10690	TRD-Native American Veteran's PIT Settlement	-	-	-	-	-	-	
33300	17200	Taxation & Revenue Department - Operating	69,469,200	(2,108,100)	-	400,000	7 Chapter 3, Sec 2	750,000	
33300	88500	TRD Capital Improvement Projects	-	-	-	-	-	-	
33700	10120	SIC - Water Trust Fund	-	-	-	-	-	-	
34100	00900	DFA - Computer Systems Enhancement Fund.	-	-	-	-	-	-	
34100	01000	Department of Finance and Administration - Operating	21,319,000	(499,100)	140,500	-	Ch. 7b, Sec 2, Ch. 6, Sec 5, (1,2,36,56,75)	1,083,000	
34100	20130	DFA - County Detention Reimbursement Fund	5,100,000	(127,500)	127,500	-	-	-	
34100	20900	DFA - Board of Finance Emergency (85200)	1,372,314	-	-	-	-	-	
34100	21000	DFA - Emergency Water Supply	150,000	(3,800)	3,800	-	-	-	
34100	52900	DFA - Miscellaneous General Fund Projects	-	-	-	-	-	-	
34100	58100	DFA - Special Community Appropriation Fund	-	-	-	-	-	-	
34100	61800	DFA - Leasehold Community Assistance	150,000	-	-	-	-	-	
34100	62000	DFA - Special Appropriation	-	-	-	21,894,500	5,7,8 Ch 6, Sec 4 (1,4a-c), Sec 5	2,091,000	
34100	62400	Civil Legal Services Fund	2,612,500	(65,300)	-	-	-	-	
34100	69700	DFA - Tobacco Settlement Program Fund	-	-	-	-	NMSA 6-4-11	48,856,384	
34300	81000	Retiree Health Care Authority-Senior Prescription Prtg	10,000	(300)	-	-	-	-	
35000	17400	General Services Department	16,778,500	(421,400)	-	-	Chapter 6, Sec 6	20,000	
35000	41700	GSD - State Aircraft Pool	-	-	-	-	-	-	
35000	41703	GSD - State Aircraft Pool	-	-	-	-	-	-	
35000	58500	GSD - Procurement Assistance Program	-	-	-	-	-	-	
35000	64100	Capital Program Fund	-	-	-	-	-	-	
35400	34700	New Mexico Sentencing Commission	819,900	(20,500)	-	-	Chapter 6, Sec 7 (1-3)	66,000	
35500	17500	Public Defender Department	42,663,900	(824,500)	-	-	-	-	
35600	17600	Governor's Office	4,651,000	(118,700)	-	-	-	-	
36000	17700	Lieutenant Governor's Office	843,400	(400)	-	-	-	-	
36100	20330	DOIT - Office of Information Processing	-	-	-	-	-	-	
36100	20340	DOIT	-	-	-	250,000	7	-	
36100	20350	DOIT -Center for Advance Computing	-	-	-	-	Chapter 6, Sec 9	300,000	
36100	20370	Department of Information Technology	1,057,000	(27,000)	-	-	-	-	
36900	17900	State Commission of Public Records	2,959,900	(75,300)	-	150,000	7 Chapter 6, Sec 10 (2-3)	57,000	

Laws of 2009 - 49th Legislature - First Session

Laws 2009			Appropriations, Chapter 124				Laws 2009, Ch 3		Laws 2009		Total
Laws 2009, Ch 3	Chapter 3 / SB 79	Total	Section 5	Section 6	Other Appropriations	Laws 2009, Ch 3	Chapter 3 / SB 79	Chapter 3 / SB 79	Appropriations	Fiscal Year 2009	
SB 79 Reductions	Reduction / Reverted		Amount	Amount	Chapter, Section	SB 79 Reductions	Reduction / Reverted				
\$ (192,700)	\$ 192,700	\$ 5,941,000	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 5,941,000	
(110,800)		4,235,700								4,235,700	
(500)	500	1,202,200								1,202,200	
(600)	600	1,146,100								1,146,100	
(600)		1,260,900								1,260,900	
-		4,125,000								4,125,000	
(50,900)	50,900	1,668,900			Chapter 1, Sec 1 B (9)					1,668,900	
-		-			Chapter 1, Sec 1 B (1,3,1	1,268,200	(229,100)	229,100		2,955,100	
-		-			Chapter 1, Sec 1 B (2,4,	3,825,500				3,825,500	
-		-				3,233,034				3,233,034	
(356,100)	244,700	19,597,800				8,326,734	(229,100)	229,100		27,924,534	
-		1,766,500								1,766,500	
-		165,200								165,200	
-		824,900								824,900	
-		-								-	
-		5,607,500								5,607,500	
-		3,022,100								3,022,100	
-		287,800								287,800	
-		80,000								80,000	
-		6,034,100								6,034,100	
-		2,000,000								2,000,000	
-		-								-	
-		-								-	
-		377,500								377,500	
-		3,023,500								3,023,500	
-		23,460,200								23,460,200	
-		4,848,900		500,000						5,348,900	
-		4,706,200		150,000						4,856,200	
-		769,200		14,000						783,200	
-		6,600,400								6,600,400	
-		21,822,100								21,822,100	
(700)	700	6,505,300								6,505,300	
-		2,196,300								2,196,300	
(100)	100	6,349,200								6,349,200	
-		-								-	
-		3,068,300		21,000						3,089,300	
-		-								-	
-		2,345,500								2,345,500	
-		2,594,800								2,594,800	
-		3,350,300								3,350,300	
-		754,900								754,900	
-		4,937,143								4,937,143	
(100)	100	1,018,357								1,018,357	
-		-								-	
-		2,400,100								2,400,100	
(100)	100	784,600								784,600	
(14,200)	14,200	6,790,700								6,790,700	
-		23,527,700								23,527,700	
-		4,947,700								4,947,700	
-		17,141,900								17,141,900	
-		4,580,900								4,580,900	
-		3,303,800								3,303,800	
-		4,485,900								4,485,900	
(1,800)	1,800	2,598,200								2,598,200	
-		2,438,600								2,438,600	
-		-								-	
-		2,677,200								2,677,200	
-		-								-	
(1,400)	1,400	2,751,300								2,751,300	
-		1,011,400								1,011,400	
-		3,499,400								3,499,400	
-		2,533,400								2,533,400	
-		4,738,700								4,738,700	
-		1,598,700								1,598,700	
-		350,000								350,000	
-		160,000								160,000	
-		2,091,200								2,091,200	
(18,400)	18,400	212,937,600		685,000						213,622,600	
(10,300)	10,300	15,401,500								15,401,500	
-		516,700		300,000						816,700	
(700)	700	2,797,000								2,797,000	
-		-	1,000,000							1,000,000	
-		68,511,100	467,500							68,978,600	
-		-								-	
-		-	8,224,500							8,224,500	
(4,800)	4,800	22,043,400								22,043,400	
-		5,100,000								5,100,000	
-		1,372,314								1,372,314	
-		150,000								150,000	
-		-								-	
-		150,000								150,000	
(113,300)	113,300	23,985,500	880,000							24,865,500	
-		2,547,200								2,547,200	
-		48,856,384								48,856,384	
-		9,700								9,700	
(1,500)	1,500	16,377,100								16,377,100	
-		-								-	
-		-								-	
-		865,400								865,400	
-		41,839,400								41,839,400	
-		4,542,300								4,542,300	
-		843,000	50,000							893,000	
-		-								-	
-		250,000		2,896,600						3,146,600	
(3,900)	3,900	300,000	3,000,000							3,300,000	
-		1,030,000								1,030,000	
(3,600)	3,600	3,091,600								3,091,600	

State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Appropriations for Current School, Tobacco Settlement Permanent Fund, Appropriation Account, Federal Mineral Leasing Funds, Appropriation
Contingency Reserve and General Operating Reserve
For the Year Ended June 30, 2009

Laws of 2008 - 48th Legislature - Second Session

Agency No.	Fund No.	SHARE FUND NAME	Appropriations, Chapter 3				Other Appropriations Chapter, Section	Amount
			Section 4 Amount	Laws 2009, Ch 2 / HB 10 Section 4 Reductions	Laws 2009, Ch 2 / HB 10 Reduction / Reverted	Section 5, 7 & 8 Amount		
37000	18900	Secretary of State	4,215,700	(106,700)	-	176,500	7 Chapter 7, Sec 1	1,637,400
37000	90300	Secretary of State/Help America Vote	-	-	-	-	-	-
37800	18100	State Personnel Board	4,605,600	(232,500)	-	-	-	-
37900	84800	Public Employees Labor Relations Board	342,200	(17,200)	-	-	-	-
38500	87900	New Mexico Finance Authority	-	-	-	-	-	-
39400	16200	State Treasurer's Office	4,511,400	(114,500)	-	-	-	-
Total - General Control			202,670,214	(5,246,200)	271,800	22,871,000		55,030,684
34101	85300	Cumbres and Toltec Scenic Railroad Commission	100,000	(2,500)	2,500	-	-	-
41600	26900	NM Sports Authority	-	-	-	-	-	-
41700	48000	NM Border Authority	566,800	(14,300)	-	-	-	-
41800	18800	Tourism Department	11,336,800	(285,500)	-	-	Chapter 6, Sec 11 (1-3, 5-9)	490,000
41800	82300	Tourism Capital Projects	-	-	-	-	-	-
41900	02800	Economic Development - Capital Projects	-	-	-	-	-	-
41900	18900	Economic Development Department	9,815,200	(377,700)	-	-	Chapter 6, Sec 12 (1-16)	542,700
41900	18900	Economic Development Department	-	-	-	500,000	5	-
41900	63800	Industrial Development (In-Plant Training)	-	-	-	-	-	-
42000	20120	Regulation and Licensing Department	145,700	(7,400)	-	-	-	-
42000	43300	Regulation and Licensing Department	16,751,000	(844,100)	-	138,500	7 Chapter 6, Sec 13	125,000
43000	55000	Public Regulation Commission Operating	11,433,100	(290,700)	-	-	-	-
46000	19100	New Mexico State Fair	408,000	(10,400)	10,400	-	Chapter 6, Sec 14 (1-2)	80,000
46500	53600	Gaming Control Board	6,379,400	(161,800)	-	-	-	-
46900	19200	State Racing Commission	2,394,100	(60,400)	-	-	-	-
49100	74800	Office of Military Base Planning and Support	154,300	(3,900)	-	-	-	-
49500	87100	New Mexico Space Port Authority	683,600	(16,700)	-	-	Chapter 6, Sec 15	143,000
Total - Commerce and Industry			59,947,800	(2,076,400)	12,900	638,500		1,380,700
50500	19300	Office of Cultural Affairs	34,136,700	(1,037,100)	-	560,000	7 Chapter 6, Sec 16 (1-29)	1,031,100
50500	20070	OCA/ Main Street Revolving Loan Fund	-	-	-	-	-	-
50500	26300	OCA Capital Projects	-	-	-	-	-	-
50500	53000	OCA Capital Projects	-	-	-	-	-	-
50500	59300	OCA/Historic Preservation Revolving Loan	-	-	-	-	-	-
50500	89900	OCA Capital Projects and Special Appropriations	-	-	-	-	-	-
50800	39500	New Mexico Livestock Board	1,305,300	(33,400)	-	-	-	-
51600	19800	Department of Game and Fish - Operating	293,100	(8,500)	-	-	-	-
51600	30700	Department of Game and Fish	40,000	-	-	-	-	-
51600	88700	Department of Game and Fish/Capital Improvement	-	-	-	-	-	-
52100	19900	Energy, Mineral and Natural Resource Department	13,657,900	(674,700)	-	-	Chapter 6, Sec 17 (5-7)	284,000
52100	10290	EMNRD - Renewal Energy Transmission	-	-	-	-	Chapter 6, Sec 17 (6)	250,000
52100	20000	EMNRD / Natural Land Protection Fund	-	-	-	-	-	-
52100	20010	EMNRD / State Parks	12,788,600	(658,900)	-	-	Chapter 6, Sec 17 (1-4)	56,000
52100	21300	EMNRD - Emergency Fire/ Insect and Disaster	-	-	-	-	Executive Orders	7,500,000
52100	50900	EMNRD - Capital Improvement Projects	-	-	-	-	-	-
53900	82900	Intertribal Ceremonial Office	159,700	(4,200)	-	-	-	-
53900	09800	Commissioner of Public Lands	-	-	-	-	-	-
55000	20170	Indian Water Rights Settlement Fund	-	-	-	-	-	-
55000	21400	Office of State Engineer	25,386,600	(1,280,800)	-	200,000	7 Chapter 6, Sec 18	8,300
55000	25700	Office of State Engineer/Capital Projects	-	-	-	-	-	-
56900	04200	Organic Commodity Commission	302,900	(7,600)	-	-	-	-
Total - Agriculture, Energy and Natural Resources			88,071,700	(3,705,200)	-	760,000		9,129,400
60100	04300	Commission on the Status of Women	799,800	(20,300)	-	-	-	-
60300	28400	Office of African American Affairs	847,300	(21,500)	-	-	Chapter 6, Sec 19	8,000
60300	28401	Office of African American Affairs	-	-	-	-	-	-
60500	06000	Martin Luther King, Jr., Commission	404,000	(10,200)	-	-	-	-
60600	02400	Commission for the Blind - Albuquerque Training Ctr.	111,900	-	-	-	-	-
60600	04700	Commission for the Blind	1,988,300	(52,900)	-	-	Chapter 6, Sec 20	25,000
60900	04800	New Mexico Office of Indian Affairs	3,559,700	(89,600)	-	-	Chapter 6, Sec 21 (1-9)	202,000
60900	10000	Office of Indian Affairs - Capital Projects	-	-	-	-	-	-
62400	04900	Aging and Long-term Services Dept - Administration	7,372,100	(243,000)	-	-	Chapter 6, Sec 22 (1 & 5)	27,000
62400	27000	Aging and LT Services - Adult Protection Services	13,246,400	(403,200)	-	-	-	-
62400	59500	Aging and LT Services - Capital Projects	-	-	-	-	-	-
62400	62200	ALTSO / Conference on Aging	75,000	-	-	-	-	-
62400	88300	ALTSO / Capital Projects	-	-	-	-	-	-
62400	95300	Aging and LT Services - Senior Citizen Employment Prg	30,023,900	(882,600)	-	-	Chapter 6, Sec 22 (2-4)	60,000
62400	96200	Aging and LT Services - Capital Projects	-	-	-	-	-	-
63000	05200	Human Services Department - General Operating Fund	110,525,400	(2,425,571)	-	-	Chapter 6, Sec 23 (1-2)	55,000
63000	97400	HSD Income Support	-	-	-	-	Chapter 6, Sec 1	1,900,000
63000	97500	HSD Income Support - Care & Support	17,809,800	(539,900)	-	-	-	-
63000	97600	HSD Medical Assistance	787,533,200	(32,424,328)	-	-	Chapter 10, Section A (1-3)	32,500,000
63100	20420	NMDWS Workforce Investment Act	-	-	-	-	-	-
63100	20430	NMDWS Family Opportunity Accounts	250,000	-	-	-	-	-
63100	32900	NMDWS Operating Fund	8,060,200	(184,300)	-	-	Chapter 6, Sec 24	50,000
63100	33000	NMDWS Program Support Fund	-	-	-	-	-	-
63100	33100	NMDWS Unemployment Comp Admin	-	-	-	-	-	-
63100	33200	NMDWS Labor Market and Research Fund	-	-	-	-	-	-
63100	33300	NMDWS Compliance Fund	-	-	-	-	-	-
63100	98100	Office of Workforce Training and Development	-	-	-	-	-	-
63500	51800	OWTD / Family Opportunity Fund	-	-	-	-	-	-
64400	50000	Division of Vocational Rehabilitation	6,313,800	(114,800)	-	-	-	-
64500	05800	Governor's Commission on Disability	698,300	(22,800)	-	-	Chapter 6, Sec 25 (1-2)	52,000
64700	07900	Developmental Disabilities Planning Council	4,236,200	(68,100)	-	-	-	-
66500	05900	DOH - Capital Projects	-	-	-	-	-	-
66500	06100	Department of Health / General Operating	269,845,200	(7,359,800)	-	-	Chapter 6, Sec 26 (1-28)	1,079,400
66500	25700	DOH - Trauma System Fund	5,697,200	(171,500)	171,500	-	-	-
66500	75600	DOH - Emergency Medical Services	3,875,900	-	-	-	-	-
66700	06400	Department of Environment	16,708,300	(843,000)	-	-	Chapter 6, Sec 27 (1-16)	192,500

Laws of 2009 - 49th Legislature - First Session

Laws 2009		Appropriations, Chapter 121				Other Appropriations		Laws 2009		Total
Laws 2009, Ch 3	Chapter 3 / SB 79	Total	Section 5	Section 5	Chapter, Section	Amount	Laws 2009, Ch 3	Chapter 3 / SB 79	Appropriations	
SB 79 Reductions	Reduction / Reverted		Amount	Amount			SB 79 Reductions	Reduction / Reverted	Fiscal Year 2009	
-	-	5,922,900	1,000,000	388,400	-	-	-	-	7,311,300	
-	-	-	37,200	-	-	-	-	-	37,200	
-	-	4,373,100	-	-	-	-	-	-	4,373,100	
-	-	325,000	-	-	-	-	-	-	325,000	
-	-	-	-	-	-	-	-	-	-	
-	-	4,396,900	-	-	-	-	-	-	4,396,900	
(138,100)	138,100	275,597,498	14,659,200	3,585,000	-	-	-	-	293,841,698	
-	-	100,000	-	-	-	-	-	-	100,000	
-	-	-	-	-	-	-	-	-	-	
-	-	552,300	-	-	-	-	-	-	552,300	
(5,000)	5,000	11,541,300	620,000	-	-	-	-	-	12,161,300	
-	-	-	-	-	-	-	-	-	-	
(24,300)	24,300	9,780,200	-	-	-	-	-	-	9,780,200	
-	-	500,000	-	-	-	-	-	-	500,000	
-	-	-	2,100,000	-	-	-	-	-	2,100,000	
-	-	138,300	-	-	-	-	-	-	138,300	
-	-	16,170,400	50,000	-	-	-	-	-	16,220,400	
-	-	11,142,400	231,800	-	-	-	-	-	11,374,200	
-	-	488,000	-	400,000	-	-	-	-	888,000	
-	-	6,217,600	-	-	-	-	-	-	6,217,600	
-	-	2,333,700	-	-	-	-	-	-	2,333,700	
-	-	150,400	-	-	-	-	-	-	150,400	
(8,500)	8,500	789,900	-	-	-	-	-	-	789,900	
(37,800)	37,800	59,904,500	3,001,800	400,000	-	-	-	-	63,306,300	
(26,000)	26,000	34,690,700	500,000	-	-	-	-	-	35,190,700	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	1,272,900	-	-	-	-	-	-	1,272,900	
-	-	284,600	-	-	-	-	-	-	284,600	
-	-	40,000	-	-	-	-	-	-	40,000	
-	-	-	-	-	-	-	-	-	-	
-	-	13,267,200	30,000	-	-	-	-	-	13,297,200	
-	-	250,000	250,000	-	-	-	-	-	500,000	
-	-	-	-	-	-	-	-	-	-	
(2,200)	2,200	12,185,700	-	-	-	-	-	-	12,185,700	
-	-	7,500,000	-	-	-	-	-	-	7,500,000	
-	-	-	-	-	-	-	-	-	-	
-	-	155,500	-	-	-	-	-	-	155,500	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	24,314,000	-	-	-	-	-	-	24,314,000	
-	-	-	-	-	-	-	-	-	-	
-	-	295,300	-	-	-	-	-	-	295,300	
(26,200)	26,200	94,255,900	780,000	-	-	-	-	-	95,035,900	
-	-	779,500	-	-	-	-	-	-	779,500	
-	-	833,800	-	-	-	-	-	-	833,800	
-	-	-	-	-	-	-	-	-	-	
-	-	393,800	-	-	-	-	-	-	393,800	
-	-	111,900	-	-	-	-	-	-	111,900	
(1,800)	1,800	1,960,400	-	-	-	-	-	-	1,960,400	
(4,800)	4,800	3,672,100	70,000	-	-	-	-	-	3,742,100	
-	-	-	-	-	-	-	-	-	-	
(100)	100	7,156,100	-	-	-	-	-	-	7,156,100	
-	-	12,843,200	-	-	-	-	-	-	12,843,200	
-	-	-	-	-	-	-	-	-	-	
-	-	75,000	-	-	-	-	-	-	75,000	
-	-	-	-	-	-	-	-	-	-	
(4,400)	4,400	29,201,400	100,000	-	-	-	-	-	29,301,400	
-	-	-	-	-	-	-	-	-	-	
-	-	108,154,829	-	653,500	-	-	-	-	108,808,329	
-	-	1,900,000	-	-	-	-	-	-	1,900,000	
-	-	17,169,900	-	-	-	-	-	-	17,169,900	
(27,000,000)	-	760,608,871	-	-	-	-	-	-	760,608,871	
-	-	-	-	-	-	-	-	-	-	
-	-	250,000	-	-	-	-	-	-	250,000	
(200)	200	7,925,900	-	-	-	-	-	-	7,925,900	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	6,199,000	-	-	-	-	-	-	6,199,000	
(100)	100	927,500	-	-	-	-	-	-	927,500	
-	-	4,168,100	200,000	-	-	-	-	-	4,368,100	
-	-	-	-	-	-	-	-	-	-	
(16,700)	16,700	283,965,000	65,000	14,340,000	-	-	-	-	297,970,000	
-	-	5,697,200	-	-	-	-	-	-	5,697,200	
-	-	3,875,900	-	-	-	-	-	-	3,875,900	
(9,500)	9,500	16,057,600	-	-	-	-	-	-	16,057,600	

State General Fund
COMPONENT APPROPRIATION ACCOUNTS
 Schedule of Appropriations for Current School, Tobacco Settlement Permanent Fund, Appropriation Account, Federal Mineral Leasing Funds, Appropriation
 Contingency Reserve and General Operating Reserve
 For the Year Ended June 30, 2009

SHARE		Appropriations, Chapter 3				Other Appropriations		Amount
Agency Fund No.	SHARE FUND NAME	Section 4 Amount	Laws 2009, Ch 2 / HB 10 Section 4 Reductions	Laws 2009, Ch 2 / HB 10 Reduction / Reverted	Section 5, 7 & 8 Amount	Chapter, Section		
68700	10350	Department of Environment	-	-	-	-	\$ -	
68700	12100	DOE / Wastewater Facility Construction Loan Fd.	-	-	-	-	-	
68700	22100	DOE / Special Appropriations	-	-	-	-	-	
66900	49300	Office of the Natural Resources Trustee	417,500	(10,700)	-	-	-	
66900	61500	New Mexico Health Policy Commission	1,265,600	(32,300)	-	-	-	
67000	09500	Veterans' Service Department	3,262,300	(79,300)	-	Chapter 6, Sec 28 (1-2)	86,700	
69000	06700	Children, Youth and Families Department	150,966,500	(3,733,100)	-	Chapter 6, Sec 29 (1-19)	708,000	
69000	20080	Children, Youth and Families Department	8,390,300	(200,000)	-	-	-	
69000	20090	Children, Youth and Families Department	2,073,800	-	-	-	-	
69000	48900	CYFD / Protective Services	20,206,400	-	-	-	-	
69000	49100	CYFD / Child Care Payments Fund	18,157,700	-	-	-	-	
69000	55400	CYFD / Children's Trust Fund Next Generation	-	-	-	-	-	
69000	59700	CYFD / Capital Projects	-	-	-	-	-	
69000	78000	CYFD / Children's Trust Fund Expendable	220,700	-	-	-	-	
69000	83900	CYFD / Juvenile Community Corrections	4,202,000	-	-	-	-	
69000	84100	CYFD / JJDP / Children's Justice	84,200	-	-	-	-	
Total - Health, Hospitals and Human Services		1,519,448,900	(50,032,500)	171,500	-	-	38,945,600	
70500	07000	Dept of Military Affairs - Adjutant General Emergency	-	-	-	Executive Order	250,000	
70500	89700	Department of Military Affairs - Capital Projects	-	-	-	-	-	
70500	93200	Dept of Military Affairs - Service Member Life Ins	1,228,000	-	-	-	-	
70500	99200	Department of Military Affairs	6,367,000	(191,500)	-	-	-	
76000	90500	Parole Board	547,800	(13,800)	-	-	-	
76500	90600	Juvenile Parole Board	437,600	(11,200)	-	-	-	
77000	07700	Corrections Department	-	-	-	-	-	
77000	90200	Community Corrections Program	3,913,700	(74,800)	-	-	-	
77000	90700	Corrections Department	259,585,300	(4,984,300)	-	Chapter 6, Sec 30	15,000	
77000	91500	Probation & Parole Division	31,054,700	(600,800)	-	-	-	
77000	89700	Corrections Department / Capital Projects	-	-	-	-	-	
78000	90900	Crime Victims Reparation Commission	2,300,000	(58,100)	-	-	-	
79000	09000	DPS / Capital Projects	-	-	-	-	-	
79000	12800	Department of Public Safety	98,280,700	(1,900,500)	-	Chapter 6, Sec 31 (1-4)	163,000	
79000	40200	DNA Identification System Fund	-	-	-	-	-	
79500	20050	Homeland Security	3,888,200	(93,700)	-	Chapter 8, Sec 1 (A-B)	5,000,000	
79500	20380	Homeland Security - Governor's Disaster Declarations	-	-	-	Executive Order	3,490,617	
Total - Public Safety		407,394,000	(7,928,700)	-	-	-	8,918,617	
80500	20100	Department of Transportation / Road Fund	-	-	-	-	-	
80500	10070	DOT / General Fund Multi-year Capital Projects	-	-	-	-	-	
80500	10071	DOT / General Fund Multi-year Capital Projects	-	-	-	-	-	
Total - Transportation		-	-	-	-	-	-	
92400	05700	Public Education Department	17,135,000	(668,800)	-	-	-	
92400	20160	Educational Technology Deficiency Correction Fund	-	-	-	-	-	
92400	33400	PED / Family and Youth Resource Fund	1,500,000	(37,500)	37,500	-	-	
92400	47000	PED / Charter School Stimulus Fund	-	-	-	Chapter 6, Sec 33 (3)	300,000	
92400	51300	PED / Pre Kindergarten Fund	8,500,000	(212,500)	212,500	-	-	
92400	58600	PED / Reading Materials Fund	-	-	-	-	-	
92400	79000	PED / Special Projects	27,705,400	(668,100)	658,100	5 Chapter 6, Sec 33 (1-2, 4-7, 9-46)	2,539,500	
92400	79000	PED / Special Projects	-	-	-	5, 7	14,234,077	
92400	81800	PED / Special Projects Capital Outlay	-	-	-	-	-	
92400	88900	PED / Transportation Emergency	-	-	-	-	-	
92400	89500	PED / Special Capital Outlay STB	-	-	-	Chapter 6, Sec 33 (8)	50,000	
94000	94700	Public School Capital Outlay	-	-	-	-	-	
Total - Other Education		54,843,400	(1,566,900)	908,100	15,522,648	-	2,889,500	
34100	10300	San Juan College	22,044,300	(569,900)	-	-	-	
34100	10400	New Mexico Junior College	8,009,800	(209,200)	-	-	-	
34100	10500	New Mexico State University	208,146,900	(5,343,400)	-	Chapter 6, Sec 36 (1-23)	1,426,000	
34100	10600	Central New Mexico Community College	53,060,400	(1,376,400)	-	-	-	
34100	10700	Eastern New Mexico University	49,031,400	(1,254,300)	-	Chapter 6, Sec 39 (1-7b)	593,500	
34100	10800	Luna Vocational Technical Institute	8,572,000	(219,100)	-	-	-	
34100	10900	Santa Fe Community College	14,753,400	(383,300)	-	-	-	
34100	22200	New Mexico Highlands University	33,214,500	(846,900)	-	Chapter 6, Sec 37 (1-5)	181,700	
34100	22300	Mescaleros Community College	3,122,200	(78,600)	-	-	-	
34100	22400	New Mexico Institute of Mining and Technology	39,801,600	(1,022,500)	-	Chapter 6, Sec 40 (1-7)	428,000	
34100	22400	New Mexico Institute of Mining and Technology (851)	100,000	-	-	-	-	
34100	22600	New Mexico Military Institute	2,209,800	(55,200)	-	-	-	
34100	22700	Western New Mexico University	20,285,300	(519,100)	-	Chapter 6, Sec 38 (1-4)	171,000	
34100	22800	Northern New Mexico Community College	11,316,300	(289,200)	-	Chapter 6, Sec 41 (1-3)	210,700	
34100	23000	Clovis Community College	10,141,800	(260,000)	-	-	-	
34100	23100	New Mexico School for the Blind and Visually Impaired	344,700	(8,700)	-	Chapter 6, Sec 42	10,000	
34100	23200	New Mexico School for the Deaf	3,914,600	(103,300)	-	-	-	
34100	23300	University of New Mexico	323,622,100	(8,332,200)	-	Chapter 6, Sec 35 (1-29)	1,987,500	
95000	21600	HED/Special Programs	24,877,100	(621,900)	-	Chapter 6, Sec 34 (3-6, 8)	1,877,000	
95000	23900	HED/College Afford. Endowment Fund	-	-	-	-	-	
95000	27100	HED/Institution Compensation Package	-	-	-	23,284,800	8	
95000	47900	HED/Faculty Endowment Fund	-	-	-	-	-	
95000	54500	HED/Higher Education Performance	-	-	-	-	-	
95000	64400	HED/Capital Projects	-	-	-	-	-	
95000	78200	HED/Performance Development	3,500,000	-	-	-	-	
95000	91000	Higher Education Department/Operations	-	-	-	-	-	
95000	91000	Higher Education Department/Operations	16,963,600	(516,600)	-	Chapter 6, Sec 34 (1-2, 7, 9-14b)	857,600	
Total - Higher Education		857,033,900	(22,010,600)	-	23,284,800	-	7,743,000	
92400	00500	Schools in Need of Improvement Fund	2,500,000	(62,500)	62,500	-	-	
92400	56200	Teacher Professional Development Fund	2,000,000	(50,000)	50,000	-	-	
92400	56500	Incentives for School Improvement Fund	-	-	-	-	-	
92400	63300	PED / Indian Education	2,500,000	(62,500)	62,500	-	-	
92400	66200	Educational Technology Fund	6,000,000	(160,000)	150,000	-	-	
92400	69900	Educational Technology Fund	2,000,000	(50,000)	50,000	-	-	
92400	72500	Public School Energy Fund	478,660	-	-	-	-	
92400	85600	Instructional Material Fund	39,020,000	(975,500)	975,500	-	-	
92400	85700	State Support Reserve	-	-	-	-	-	
92400	85800	Public School Support/ML (851)	-	-	-	-	-	
92400	85800	Public School Support/CS (717)	-	-	-	-	-	
92400	85800	Public School Support/ACF (854)	-	-	-	-	-	
92400	85800	Public School Support	2,496,512,840	(66,424,800)	59,300	Chapter 5, Sec 1	4,000,000	
Total - Public School Support		2,551,011,500	(67,775,300)	1,409,800	5,000,000	-	4,000,000	
Total - Component Appropriation Accounts		6,958,265,314	(163,842,900)	2,843,400	70,076,948	-	142,273,001	

Laws of 2009 - 49th Legislature - First Session

Laws 2009		Appropriations, Chapter 124				Other Appropriations		Laws 2009		Total
Laws 2009, Ch 3	Chapter 3 / SB 79	Total	Section 5	Section 6	Chapter, Section	Amount	SB 79 Reductions	Chapter 3 / SB 79	Appropriations	
SB 79 Reductions	Reduction / Reverted		Amount	Amount				Reduction / Reverted	Fiscal Year 2009	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	406,800	-	-	-	-	-	-	406,800	
-	-	1,233,300	-	-	-	-	-	-	1,233,300	
(6,300)	6,300	3,269,700	-	-	-	-	-	-	3,269,700	
(14,100)	14,100	147,961,400	-	-	-	-	-	-	147,961,400	
-	-	8,190,300	-	-	-	-	-	-	8,190,300	
-	-	2,073,800	-	-	-	-	-	-	2,073,800	
-	-	20,206,400	-	-	-	-	-	-	20,206,400	
-	-	18,157,700	-	-	-	-	-	-	18,157,700	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	220,700	-	-	-	-	-	-	220,700	
-	-	4,202,000	-	-	-	-	-	-	4,202,000	
-	-	84,200	-	-	-	-	-	-	84,200	
(27,058,000)	58,000	1,479,533,500	435,000	14,993,500	-	-	-	-	1,494,962,000	
-	-	250,000	-	-	-	-	-	-	250,000	
-	-	-	-	-	-	-	-	-	-	
-	-	1,228,000	-	-	-	-	-	-	1,228,000	
-	-	6,175,500	-	-	-	-	-	-	6,175,500	
-	-	534,000	-	-	-	-	-	-	534,000	
-	-	426,400	-	-	-	-	-	-	426,400	
-	-	-	-	-	-	-	-	-	-	
-	-	3,838,900	-	-	-	-	-	-	3,838,900	
(1,100)	1,100	254,617,000	75,000	-	-	-	-	-	254,692,000	
-	-	30,453,900	-	-	-	-	-	-	30,453,900	
-	-	-	-	-	-	-	-	-	-	
-	-	2,241,900	-	-	-	-	-	-	2,241,900	
-	-	-	-	-	-	-	-	-	-	
(9,000)	9,000	98,523,200	110,000	500,000	-	-	-	-	97,133,200	
-	-	-	-	-	-	-	-	-	-	
-	-	8,604,500	-	-	-	-	-	-	8,604,500	
-	-	3,490,617	-	-	-	-	-	-	3,490,617	
(10,100)	10,100	408,383,917	185,000	500,000	-	-	-	-	409,068,917	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	16,476,200	-	-	-	-	-	-	16,476,200	
-	-	-	-	-	-	-	-	-	-	
-	-	1,500,000	-	-	-	-	-	-	1,500,000	
(21,900)	21,900	300,000	-	-	-	-	-	-	300,000	
-	-	8,500,000	-	-	-	-	-	-	8,500,000	
-	-	-	-	-	-	-	-	-	-	
(61,800)	61,800	31,536,471	100,000	-	-	-	-	-	31,636,471	
-	-	-	12,400,000	-	-	-	-	-	26,634,077	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	50,000	-	-	-	-	-	-	50,000	
(83,700)	83,700	72,596,748	12,500,000	-	-	-	-	-	85,096,748	
-	-	-	-	-	-	-	-	-	-	
-	-	21,474,400	-	-	-	-	-	-	21,474,400	
-	-	7,800,600	-	-	-	-	-	-	7,800,600	
(21,100)	21,100	204,229,500	350,000	-	-	-	-	-	204,579,500	
-	-	51,684,000	20,000	-	-	-	-	-	51,704,000	
(1,400)	1,400	48,370,600	-	-	-	-	-	-	48,370,600	
-	-	8,352,900	-	-	-	-	-	-	8,352,900	
-	-	14,370,100	-	-	-	-	-	-	14,370,100	
(5,100)	5,100	32,549,300	-	-	-	-	-	-	32,549,300	
-	-	3,042,800	-	-	-	-	-	-	3,042,800	
-	-	39,207,100	50,000	-	-	-	-	-	39,257,100	
-	-	100,000	-	-	-	-	-	-	100,000	
-	-	2,154,700	-	-	-	-	-	-	2,154,700	
(4,400)	4,400	19,937,200	-	-	-	-	-	-	19,937,200	
-	-	11,239,800	300,000	-	-	-	-	-	11,539,800	
-	-	9,881,800	-	-	-	-	-	-	9,881,800	
-	-	346,000	-	-	-	-	-	-	346,000	
-	-	3,811,300	-	-	-	-	-	-	3,811,300	
(55,000)	55,000	317,277,400	300,000	-	-	-	-	-	317,577,400	
-	-	26,132,200	-	-	-	-	-	-	26,132,200	
-	-	-	-	-	-	-	-	-	-	
-	-	23,284,800	-	-	-	-	-	-	23,284,800	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	3,500,000	-	-	-	-	-	-	3,500,000	
-	-	-	200,000	-	-	-	-	-	200,000	
(29,800)	29,800	17,204,600	100,000	-	-	-	-	-	17,404,600	
(118,800)	118,800	866,050,900	1,320,000	-	-	-	-	-	867,370,900	
-	-	2,500,000	-	-	-	-	-	-	2,500,000	
-	-	2,000,000	-	-	-	-	-	-	2,000,000	
-	-	-	-	-	-	-	-	-	-	
-	-	2,500,000	-	-	-	-	-	-	2,500,000	
-	-	6,000,000	-	-	-	-	-	-	6,000,000	
-	-	2,000,000	-	-	-	-	-	-	2,000,000	
-	-	478,660	-	-	-	-	-	-	478,660	
-	-	39,020,000	-	-	-	-	-	-	39,020,000	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	2,439,147,340	-	-	-	35,753,600	-	-	2,439,147,340	
-	-	2,493,646,000	-	-	-	-	-	-	2,493,646,000	
(27,847,200)	735,800	5,982,504,363	32,881,000	20,183,500	-	44,080,334	(229,100)	228,100	6,079,629,197	

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Amounts Due From Other Entities
June 30, 2009

SHARE System Fund Number	Description	Amount
12900	Legislative Council Services	\$ 989,323
13000	Legislative Finance Committee	57,809
74300	Legislative Council Services-Senate	324,061
74400	Legislative Council Services-House	251,694
13100	Legislative Education Study Committee	97,332
13200	Legislative Building Services	156,665
79100	Legislative Receipts	626
13400	New Mexico Supreme Court Law Library	12,784
13500	Judicial Standards Commission	10,373
13700	Court of Appeals	7,470
13800	Supreme Court	34,674
Various	Administrative Office of the Courts	142,832
14000	Supreme Court Building	561
14100	First Judicial District Court	17,891
14200	Second Judicial District Court	20,686
14300	Third Judicial District Court	7,063
14400	Fourth Judicial District Court	4,496
14500	Fifth Judicial District Court	34,705
14600	Sixth Judicial District Court	12,431
14700	Seventh Judicial District Court	3,533
14800	Eighth Judicial District Court	12,165
14900	District Judges Receipts	3,658
14900	Ninth Judicial District Court	2,067
92700	Ninth Judicial District Court	80
15000	Tenth Judicial District Court	4,731
15100	Eleventh Judicial District Court	9,398
15200	Twelfth Judicial District Court	20,436
15300	Thirteenth Judicial District Court	49,075
15400	Bernalillo County Metro. Court	80,278
15501	First Judicial District Attorney	35,532
16000	Sixth Judicial District Attorney	3,487
16100	Seventh Judicial District Attorney	3,500
25000	Seventh Judicial District Attorney	17,011
16200	Eighth Judicial District Attorney	5,368
16300	Ninth Judicial District Attorney	5,874
16400	Tenth Judicial District Attorney	948
16500	Eleventh Judicial District Attorney	108,602
16700	Thirteenth Judicial District Attorney	3,155

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Amounts Due From Other Entities
June 30, 2009

SHARE System Fund Number	Description	Amount
64500	Administrative Office of the District Attorney	6,272
94600	Administrative Office of the District Attorney	3,650
16900	Eleventh Judicial District Attorney (Division II)	54,100
17000	Office of the Attorney General	2,512,088
27800	Office of the Attorney General	71,918
54400	Office of the Attorney General	3,785,910
11100	State Auditor's Office	46,421
17200	Taxation and Revenue Department	378,147
27900	Corporate Income Taxes	(3,917,115)
64200	Regular Income Tax - PIT	114,019,688
71000	Unclaimed Property	14,037,895
82500	Motor Vehicle Excise Tax	8,381,436
82500	Traffic Violations/Penalty Assessment	614,645
82500	Court Fines	260
82800	Fiduciary Income Taxes	2,562,794
82800	Inheritance/Estate Tax	4,289
82800	Bingo and Raffle Tax	20,278
82800	Liquor Tax /Alcoholic Beverages	4,662,130
82800	Gasoline Tax	(649,096)
82800	Private Car	51
82800	Luxury Tax - Cig	4,246,319
82800	Luxury Tax - TPT	1,074,824
82800	Gaming Tax	11,369,710
82800	Telecommunications Relay Surcharge	17,476
82800	Environment Dept. Filing Fees	(3,742)
83100	Worker's Compensation	(190,500)
83200	Withholding Taxes	120,957,459
83200	Gross Receipt Tax	308,535,138
83200	Compensating Tax	8,298,795
83200	Lease Vehicle Surcharge	301,694
83300	Severance - School Tax	65,280,651
83300	Severance Tax - Processors	5,954,298
83300	Severance - Conservation	3,129,996
83300	Severance - Molybdenum	532
83300	Resource Excise - Copper	296,727
83300	Resource Excise - Potash	127,304
83300	Resource Excise - Coal	973,785
83300	Resource Excise - Others	148,312

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Amounts Due From Other Entities
June 30, 2009

SHARE System Fund Number	Description	Amount
60100	Land Grant Permanent Fund	36,139,073
60200	Severance Tax Permanent Fund Income	15,941,040
10700	Eastern New Mexico State University	4,394
23300	University of New Mexico	4,045
01000	Department of Finance and Administration	907,774
10820	Department of Finance and Administration	133,300,000
20900	Department of Finance and Administration	448,823
52900	Department of Finance and Administration	716,195
57400	Department of Finance and Administration	122,507
58100	Department of Finance and Administration	170,000
62000	Department of Finance and Administration	1,161,000
73600	DFA Law Enforcement Protection	6,952,583
73700	DFA Small County Assistance	4,013,259
74600	Department of Finance and Administration	21,008
17400	General Services Department	946,794
58500	General Services Department	197,362
17500	Public Defender Department	242,897
17600	Governor's Office	592,740
17700	Lt. Governor's Office	12,308
20350	Department of Information Technology	13,715
17900	State Commission of Public Records	182,951
18000	Secretary of State	28,403
18100	State Personnel Office	12,784
N/A	Tobacco Luxury/New Mexico Finance Authority	1,374,769
02000	Tribal Revenue Sharing (Indian Gaming)	15,783,662
18200	State Treasurer's Office	39,698
80100	State Treasurer Earnings on State Balances	4,789,389
18800	Tourism Department	1,010,497
18900	Economic Development Department	16,715
43500	Financial Institution Receipts	27,196
43600	Manufactured Housing Receipts	9,535
43700	Construction Industries Receipts	236,311
43800	Securities Receipts	216,355
80800	Alcoholic and Gaming Fees	44,591
43300	Regulation and Licensing	346,010
50300	Corporate Filing	29,205
50400	Franchise Tax	725
50500	Pipeline Fees	53

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Amounts Due From Other Entities
June 30, 2009

SHARE System Fund Number	Description	Amount
50800	PRC Insurance Taxes	38,047,018
50800	Public Regulation Commission	2,300,000
55000	Public Regulation Commission	18,146
57800	Fire Protection Fund - Insurance Fees	30,809,436
53600	Gaming Control Board	31,337
74800	Military Base Planning	438
19300	Department of Cultural Affairs	118,886
58700	Department of Cultural Affairs	89,782
19900	Energy, Mineral and Natural Resources Department	298,129
21300	Energy, Mineral and Natural Resources Department	3,436,455
77300	Boat Excise Tax	163,727
21400	State Engineers Office	17,095
26700	State Engineers Office	17,366
04200	New Mexico Organic Commodity Commission	25,754
04300	Commission on the Status of Women	12,028
28400	Office of African American Affairs	105,691
04800	Indian Affairs Department	409,156
10000	Indian Affairs Department	38,668
Various	Aging and Long Term Service Department	960,368
88300	Aging and Long Term Service Department	137,183
32900	Department of Workforce Solutions	519,532
59600	Worker's Compensation Filing Fees	5,425
07900	Developmental Disabilities Planning Council	84,850
06101	Department of Health	261,915
50200	Death and Birth Certificate Fees	141,276
06400	Environment Department	606,548
65200	Environment Dept. Filing Fees	47,988
65500	Environment Department	467,320
69400	Environment Department	14,830
49300	Natural Resource Trustee	3,233
06500	Department of Veteran Services	88,998
06700	Children, Youth and Families Department	419,346
07000	Military Affairs Department	275,095
90500	Adult Parole Board	48,067
Various	Corrections Department	2,138,600
90900	Crime Victims Reparation Committee	140,221
12800	Department of Public Safety	2,847,115
78600	Department of Public Safety	170,876

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Amounts Due From Other Entities
June 30, 2009

SHARE System Fund Number	Description	Amount
20050	Home, Land and Emergency Management	124,920
72500	Public Education Department	139,453
79000	Public Education Department	4,553,789
81800	Public Education Department	2,663,630
85800	Public Education Department	40,212,289
23900	Higher Education Department	14,500,000
91000	Higher Education Department	119,627
		<u>\$ 1,053,354,885</u>

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Amounts Due From Tax Payers
June 30, 2009

SHARE System Fund Number	Description	Amount
27900	Corporate Income Tax	\$ 20,038,221
64200	Regular Income Tax	26,212,940
82800	Fiduciary	1,639,052
82800	Liquor Tax/Alcoholic	1,690
82800	Luxury Tax	1,251
82800	Gaming Tax	227
82800	Department Filing Fees	32,615
83200	Withholding Taxes	3,055,310
83200	Gross Receipt Tax	9,696,405
83200	Compensating Tax	147,026
83300	Severance Conservation	689,762
83300	Resource Excises	102,455
		<u>\$ 61,616,954</u>

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Amounts Due To Other Entities
June 30, 2009

SHARE System Fund Number	Description	Amount
16800	Administrative Office of the District Attorney	\$ 263,367
17000	Attorney General	225,000
52900	Department of Finance and Administration	179,990
85300	NMFA/Drinking Water Revolving Loan Fund	1,000,000
18000	Secretary of State	160,000
88300	Aging and Long-term Services Department	75,000
10070	Department of Transportation	773,000
81800	Public Education Department	1,660,300
		<u>\$ 4,336,657</u>

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Amounts Due To Local Governments
June 30, 2009

SHARE System Fund Number	Description	Amount
832	Taxation and Revenue Dept (Unidentified 60 Day Remittance)	<u>\$ 26,967,429</u>

State of New Mexico
State General Fund
COMPONENT APPROPRIATION ACCOUNTS
Schedule of Amounts Due To Tax Payers
June 30, 2009

SHARE System Fund Number	Description	Amount
833	Taxation and Revenue Dept (Oil & Gas Advance Payments)	<u>\$ 39,764,635</u>

**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. Katherine B. Miller, Cabinet Secretary
State of New Mexico
Department of Finance and Administration
and
Mr. Hector H. Balderas,
New Mexico State Auditor

We have audited the financial statements of the governmental activities and the major fund of the State of New Mexico, State General Fund Component Appropriation Accounts (State General Fund), as of and for the year ended June 30, 2009, and have issued our report thereon dated December 11, 2009. We have also audited the financial statements of each statutorily and administratively created fund presented as supplementary information in the accompanying combining and individual fund financial statements of the State General Fund as of and for the year ended June 30, 2009, as listed in the table of contents. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State General Fund's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State General Fund's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State General Fund's internal control over financial reporting.

A *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the State General Fund's internal control.

Ms. Katherine B. Miller, Cabinet Secretary
State of New Mexico
Department of Finance and Administration
and
Mr. Hector H. Balderas,
New Mexico State Auditor

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the State General Fund's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State General Fund's financial statements are free of 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*.

This report is intended solely for the information and use of management, others within the State General Fund, the State Auditor, and the New Mexico Legislature, and is not intended to be and should not be used by anyone other than these specified parties.

Moss Adams LLP

Albuquerque, New Mexico
December 11, 2009

STATE OF NEW MEXICO
STATE GENERAL FUND COMPONENT APPROPRIATION ACCOUNTS
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
Year Ended June 30, 2009

Prior Year

2008-01 Late Audit Report Resolved

Current Year

None

STATE OF NEW MEXICO
STATE GENERAL FUND COMPONENT APPROPRIATION ACCOUNTS
EXIT CONFERENCE
Year Ended June 30, 2009

An exit conference was held on December 11, 2009 with the following officials to discuss the results of the audit and contents of this report.

State General Fund

Anthony I. Armijo, CPA, State Controller and Director, Financial Control Division, DFA
Steve Gonzales, Deputy Director, Financial Control Division, DFA

Moss Adams LLP

Scott Eliason, CPA, Partner
James Hartogenesis, CPA, Senior Manager
Therese Sears, Supervisor