

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT**

**Annual Financial Report
For the Year Ended June 30, 2008**

(With Independent Auditor's Report Thereon)

INTRODUCTORY SECTION

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
June 30, 2008**

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**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
June 30, 2008**

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**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Official Roster
as of June 30, 2008**

Advisory Board

<u>Name</u>		<u>Title</u>
Lawrence R. Lucero	Pueblo of Isleta	Chairman
Thomas L. Todacheeny	Navajo Nation	Vice-Chairman
Kurt Sandoval	Jicarilla Apache Nation	Secretary
Leroy Gabaldon	Member at Large	Treasurer
Michael Chavarria	Pueblo of Santa Clara	Member
Richard Begaye	Navajo Nation	Member
Raymond Gachupin	Pueblo of Jemez	Member
Vacant	Navajo Representative	Member
Wilson Ray	Navajo Nation	Member
Ki Tecumseh	Winnebago	Member
Vacant		Member

Administrative Officials

Alvin H. Warren	Cabinet Secretary
Lillian Brooks	ASD Director, CFO

FINANCIAL SECTION

ROBERT J. RIVERA, CPA, PC

CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITOR'S REPORT

Mr. Alvin H. Warren, Cabinet Secretary
New Mexico Indian Affairs Department
and

Mr. Hector H. Balderas
New Mexico State Auditor
Santa Fe, New Mexico

We have audited the accompanying financial statements of the governmental activities, each major fund, the budgetary comparisons for the General Fund and major special revenue funds, and the aggregate remaining fund information of the State of New Mexico, Indian Affairs Department (Department), as of and for the year ended June 30, 2008, which collectively comprise the State of New Mexico, Indian Affairs Department's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the State of New Mexico, Indian Affairs Department's non-major governmental funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2008, as listed in the table of contents. These financial statements are the responsibility of the State of New Mexico, Indian Affairs Department'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 agency's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes 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 1.A., the financial statements of the State of New Mexico, Indian Affairs Department are intended to present the financial position and changes in financial position of only that portion of the governmental activities and major fund information of the State of New Mexico that is attributable to the transactions of the State of New Mexico, Indian Affairs Department. They do not purport to, and do not, present fairly the financial position of the State of New Mexico as of June 30, 2008, and changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the State of New Mexico, Indian Affairs Department, as of June 30, 2008, and the respective changes in financial position, thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the respective financial position of each non-major governmental fund of the State of New Mexico, Indian Affairs Department as of June 30, 2008, and the respective changes in financial position, thereof and the respective budgetary comparisons for the non-major governmental funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.



As discussed in Note 14 to the financial statements, management has changed its method of accounting for recognizing revenues and expenses from appropriated bond proceeds and state general fund appropriations for capital project recipients. This is in accordance with Section 2.2.2.12 A.(12), Audit Rule 2008, NMAC Requirements for Contracting and Conducting Audits of Agencies, and GASB Statement No. 33.

In accordance with **Government Auditing Standards**, we have also issued our report dated January 16, 2009, on our consideration of the State of New Mexico, Indian Affairs Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 management's discussion and analysis on pages 6 through 11 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries 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 and budgetary comparisons. The additional schedule listed as "supplemental information" in the table of contents is presented for purposes of additional analysis and is not a required part of the 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.



Robert J. Rivera, CPA, PC
Santa Fe, New Mexico
January 16, 2009

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Management's Discussion and Analysis
June 30, 2008**

OVERVIEW OF THE FINANCIAL STATEMENTS

The annual report consists of four parts – management's discussion and analysis (this section), the basic financial statements, required supplementary information, and a section that presents combining statements for non-major governmental funds. The basic financial statements include two kinds of statements that present different views of the Indian Affairs Department (Department).

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Department's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Department, reporting the Department's operations in more detail than the government-wide statements.
- The governmental funds statements tell how general government services (the primary functions of the Department) were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. In addition to these required elements, we have included a section with combining statements that provide details about our non-major governmental funds, each of which are added together and presented in single columns in the basic financial statements.

REPORTING ON THE DEPARTMENT AS A WHOLE

Government-Wide Statements

The government-wide statements report information about the Department as a whole using accounting methods similar to those used by private-sector companies. The **Statement of Net Assets** includes all of the Department's assets and liabilities. All of the current year's revenues and expenses are accounted for in the **Statement of Activities** regardless of when cash is received or paid.

The two government-wide statements report the Department's net assets and how they have changed. Net assets – the difference between the Department's assets and liabilities – is one way to measure the Department's financial health or position.

- Over time, increases or decreases in the Department's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Department, you need to consider additional non-financial factors such as changes in the Department's funding or the addition of new programs.

The government-wide financial statement of the Department fall into the governmental activities category. State appropriations and proceeds from severance tax and general obligation bond sales finance these activities.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Management's Discussion and Analysis
June 30, 2008**

Reporting on the Department's Most Significant Funds

Fund Financial Statements

The fund financial statements provide more detailed information about the Department's most significant funds. Funds are accounting devices that the Department uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by State law. The State Legislature also establishes other funds to control and manage money for particular purposes or to show that it is properly using certain grants. The Department's funds are all governmental funds. The **Balance Sheets** and the **Statements of Revenue, Expenditures and Changes in Fund Balance** provide this information.

Governmental funds – All of the Department's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Department's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent pages that explain the relationship (or differences) between them.

The Department maintains its fund structure in the Statewide Human Resources, Accounting and Management Reporting (SHARE) System. The Department maintains the General Fund (Fund No. 04800), and six (6) special revenue funds as follows:

- Special Capital Outlay Fund (Fund No. 09900)
- Special Capital Outlay Fund (Fund No. 10000)
- Special Capital Outlay Fund (Fund No. 10100)
- Special Tribal Infrastructure Capital Projects Fund (Fund No. 42900)
- Special Capital Outlay Fund (Fund No. 53100)
- Special IAD Grant Fund (Fund No. 66700)

Financial Analysis of the Department as a Whole

Statement of Net Assets

The Department's combined net assets were significantly changed from a year ago as the result of a change in accounting principle. The Department previously recognized revenue and expenses from appropriated bond sales for capital projects once the bonds were sold and allocated by the State Legislature for authorized projects. It did not take into account the impact of eligibility requirements. Under the modified accrual basis of accounting, GASB 33 requires that the recognition of revenues and expenditures occurs only when all eligibility requirements have been met. Since all of the eligibility requirements established by the State Board of Finance had not been met by the end of last fiscal year, the recognition of bond proceeds and the related liability to recipients was premature. As a result, net assets have increased by \$48,503,069 from a year ago, from \$147,799 to \$48,650,868. The major portion of net assets related to capital projects is now reflected as Fund Balance (See Notes to Financial Statements No. 14 for further explanation).

Exhibit A summarizes the Department's net assets for the fiscal year ending June 30, 2008. The following compares the current year with the prior year.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Management's Discussion and Analysis
June 30, 2008**

Net Assets			
<u>Governmental Activities</u>			
	<u>FY 2008</u>	<u>FY 2007</u>	<u>Increase (Decrease)</u>
<u>Assets</u>			
Current assets	\$ 55,908,778	\$ 87,403,015	\$ (31,494,237)
Capital assets, net	<u>81,094</u>	<u>66,868</u>	<u>14,226</u>
Total assets	<u>55,989,872</u>	<u>87,469,883</u>	<u>(31,480,011)</u>
<u>Liabilities</u>			
Current liabilities	7,339,004	87,322,084	(79,983,080)
Long-term liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>7,339,004</u>	<u>87,322,084</u>	<u>(79,983,080)</u>
<u>Net Assets</u>			
Investment in capital assets	81,094	66,868	14,226
Restricted	48,569,774	50,000	48,519,774
Unrestricted (deficit)	<u>-</u>	<u>30,931</u>	<u>(30,931)</u>
Total net assets	<u>\$ 48,650,868</u>	<u>\$ 147,799</u>	<u>\$ 48,503,069</u>

Analysis of Financial Position (Statement of Net Assets)

Current assets decreased by \$31,494,237, or 64% from a year ago. This is mainly attributable to the decrease in cash by \$3,490,968, or 6.2%, and the decrease in "Due From Other State Agencies" by \$28,003,535, or 1,064%. The significant decrease was the result of the change in accounting method relating to the timing recognition of revenues, expenses, receivables and payable for bond sales and State General Fund appropriations relating to capital projects.

Current liabilities also significantly decreased by \$79,983,080 or 91.6% from a year ago. This is mainly attributable to the decrease in "Due to Project Recipients," for capital projects by \$84,464,486. This significant decrease in liabilities was mainly the result of the change in accounting method relating to the timing recognition of revenues, expenses, receivables and payables. Liabilities of \$7,339,004 constitute 13.1% of total assets and consist primarily of accounts payable (\$5,881,998), and "Due to the State General Fund," (\$156,606).

Net assets significantly increased by \$48,503,069 from \$147,799 to \$48,650,868. This is a result of the change in accounting method relating to the timing recognition of revenues, expenses, receivables and payables for bond sales and State General Fund appropriations relating to capital projects. The majority of "Due to Project Recipients," as reported, is now reported as "Fund Balance."

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Management's Discussion and Analysis
June 30, 2008**

Changes in Net Assets

Exhibit B summarizes the Department's changes in net assets for the fiscal year ending June 30, 2008. The following compares the current year with the prior year.

	<u>FY 2008</u>	<u>FY 2007</u>	<u>Increase (Decrease)</u>
Program revenues:			
Federal grants	\$ -	\$ 38,920	\$ (38,920)
Private gifts and grants	<u>250</u>	<u>35,000</u>	<u>(34,750)</u>
Total program and revenues	<u>250</u>	<u>73,920</u>	<u>(73,670)</u>
General revenues and transfers:			
Transfers:			
State general fund appropriations (net of reversions)	8,070,865	30,179,350	(22,108,485)
Severance tax bond appropriations	12,864,817	8,043,099	4,821,718
Other appropriations	528,200	530,600	(2,400)
Other	<u>(25,027)</u>	<u>(14,620)</u>	<u>(10,407)</u>
Total general revenues and transfers	<u>21,438,855</u>	<u>38,738,429</u>	<u>(17,299,574)</u>
Total program, general revenue and transfers	<u>21,439,105</u>	<u>38,812,349</u>	<u>(17,373,244)</u>
Expenses:			
General government	<u>32,685,437</u>	<u>39,193,393</u>	<u>(6,507,956)</u>
Changes in net assets	<u>(11,246,332)</u>	<u>(381,044)</u>	<u>(10,865,288)</u>
Beginning net assets, (as reported)	147,799	34,675,929	(34,528,130)
Restatement of net assets	<u>59,749,401</u>	<u>(34,147,086)</u>	<u>93,896,487</u>
Beginning net assets, as restated	<u>59,897,200</u>	<u>528,843</u>	<u>59,368,357</u>
Ending net assets	<u>\$ 48,650,868</u>	<u>\$ 147,799</u>	<u>\$ 48,503,069</u>

The Department's governmental activities program revenue was significantly changed from a year ago, decreasing by \$73,670 from \$73,920 to \$250.

The Department's general revenue and transfers decreased by \$17,299,574, or 55.3%. This was the result of a decrease in legislative authorized State General Fund appropriations for capital projects of \$22,108,485, or 26.7%, from \$30,179,350 to \$8,070,865. Also, an increase in legislative authorized bond proceed appropriations for capital projects of \$4,821,718, or 59.9% from \$8,043,099 to \$12,864,817.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Management's Discussion and Analysis
June 30, 2008**

Changes in Net Assets (Cont'd)

The cost of governmental activities this year was \$32,685,437 compared to \$39,193,393 last year, or a significant decrease of \$6,507,956 (16.6%). The reason for the decrease was attributable to the decrease in capital project appropriations of State General Fund monies and bond sales, coupled with the change in the method for accounting of capital projects, as preciously described above.

As previously described above, net assets significantly decreased by \$48,503,069, the direct result of the change in the method for accounting of capital projects.

THE DEPARTMENT'S FUNDS

Governmental Funds

The focus of the Department's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. As mentioned previously, funds are used by the Department to keep track of specific sources of funding and spending for a particular purpose.

For the current year, the Department had seven governmental funds. Six of the Department's governmental funds are used to account for capital outlay projects of other entities funded either by State General Fund appropriations or by bond funds sold by the State Board of Finance. One of the Department's governmental funds is used to account for specific grants. The final governmental fund of the Department is its general fund.

As the Department completed the year, its governmental funds (as presented in the balance sheet on page 14, Exhibit C) reported a combined fund balance of \$48,585,819, which is significantly higher than last year's combined fund balance of \$97,047. The primary reason for the increase in fund balance of \$48,488,772 is attributable to the change in the method of accounting for capital projects in the five capital outlay special revenue funds. The fund balances in the five capital outlay special revenue funds reflect \$48,584,688 in fund balances at year end. What previously was reflected as "Due to Project Recipients," is now reported as "fund balance."

The General Fund of the Department reflects a decrease in fund balance of \$49,732, from \$50,863 to \$1,131. Since the General Fund is a "reverting" fund, only balances appropriated into future fiscal years may be retained by the Department. The balance \$1,131 is reserved for prepaid postage. The Department reverted \$499,599 to the State General Fund from unused State General Fund appropriations, compared to \$413,761 in the prior year. Both revenues and expenditures remained fairly constant from the year before. State General Fund appropriations increased by \$1,066,900 from the previous year.

General Fund Budgetary Highlights

The State Legislature makes annual appropriations to the Department. Adjustments to the budget require approved by the Budget Division of the Department of Finance and Administration. Over the course of the year, the Department revised its budget. These budget adjustments fall into two categories:

1. Within Department budget transfer of appropriations to prevent budget overruns.
2. Budget increases for funds made available during the year.

With these adjustments, actual expenditures were \$488,537 below budget amounts.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Management's Discussion and Analysis
June 30, 2008**

Analysis of Significant Budget Variations

The original General Fund budget was \$4,328,500. Budget increases of \$38,920 occurred in FY 2008 for the purpose of budgeting a \$38,920 grant.

The expenditure budget categories were adjusted to reflect the \$38,920 increase. Budget adjustments were made between the contractual services and other costs expenditure categories. The Department increased the contractual services category by \$178,920 as a means of acquiring services needed by the Department and the other costs category was decreased by \$140,000. All budget increases and budget adjustments were approved by the State Budget Division of the Department of Finance and Administration.

Capital Assets and Debt Administration

Capital Assets

The Department's investments in capital assets for its governmental activities as June 30, 2008, amounts to \$81,094 (net of accumulated depreciation). This investment in capital assets consists mainly of furniture, fixtures, data processing equipment and automobiles. There was \$34,042 of additions and \$5,786 of capital asset deletions during the fiscal year.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Department's most significant change is the recommendation by the Executive Branch for a decrease of \$270,100 in General Fund below FY09 operating levels. The recommendation includes \$500,000 from the Tobacco Settlement Program Fund to continue the tobacco cessation and prevention programs for native American communities. The recommendation also includes continuation of \$1,479,100 in grants to tribes and pueblos and it also includes \$200,000 in transfers for the Center for Native Health Student Development

	<u>FY08</u>	<u>FY 09</u>	<u>Change</u>
Capital Outlay Projects	\$72,201,091	\$92,078,760	\$19,877,669

Contacting the Department's Financial Management

This financial report is designed to provide our citizens and taxpayers with a general overview of the Department's finances and to demonstrate the Department's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Department.

**Indian Affairs Department
Wendell Chino Building
1220 South St. Francis Drive
Santa Fe, NM 87505**

BASIC FINANCIAL STATEMENTS

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Statement of Net Assets
June 30, 2008**

ASSETS	Governmental Activities
Investment in the State Treasurer General Fund Investment Pool	\$ 53,278,036
Due from other agencies	2,629,611
Prepaid expenses	1,131
Capital assets (net of accumulated depreciation)	<u>81,094</u>
Total assets	<u>55,989,872</u>
 LIABILITIES	
Accounts payable	5,881,997
Accrued salaries payable	43,948
Payroll taxes payable	10,630
Payroll benefits payable	14,133
Due to State General Fund	1,156,606
Due to other state agencies	186,455
Deferred revenue	29,190
Compensated absences - current	<u>16,045</u>
Total liabilities	<u>7,339,004</u>
 NET ASSETS	
Invested in capital assets	81,094
Restricted for subsequent year's expenditure by enabling legislation	48,569,774
Unrestricted	<u>-</u>
Total net assets	<u>\$ 48,650,868</u>

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

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Statement of Activities
For the Year Ended June 30, 2008**

	<u>Governmental Activities</u>
Expenses:	
Governmental activities:	
General government	\$ 32,665,621
Depreciation	19,816
	<hr/>
Total expenses	32,685,437
	<hr/>
Program revenue:	
Federal grants - operating	-
Private gifts and grants	250
	<hr/>
Total program revenue	250
	<hr/>
Net program (expenses) revenue	(32,685,187)
	<hr/>
General revenues and transfers:	
Transfers:	
State General Fund appropriation	8,774,300
Severance tax bond appropriation	12,864,817
Other appropriations - compensation package	28,200
Other appropriations - Tobacco Settlement Funds	500,000
Other financing uses	(25,027)
Reversions to State General Fund - FY 2008	(499,599)
Reversions to State General Fund - FY 2007 and prior	(203,836)
	<hr/>
Total general revenues and transfers	21,438,855
	<hr/>
Change in net assets	(11,246,332)
	<hr/>
Net assets, beginning (as reported)	147,799
Restatement - prior-period adjustment - (note 14)	59,749,401
	<hr/>
Net assets, beginning (as restated)	59,897,200
	<hr/>
Net assets, ending	\$ 48,650,868
	<hr/> <hr/>

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

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Balance Sheet
Governmental Funds
June 30, 2008**

	Major Funds				Non-Major Funds	Total Govern- mental Funds
	General Fund 04800	Special Capital Outlay Fund 10000	Special Capital Outlay Fund 10100	Tribal Infra- Structure Capital Fund 42900	Other Govern- mental Funds (Stmt 4)	
ASSETS						
Investment in the State Treasurer						
General Fund Investment Pool	\$ 2,088,023	\$ 45,900,480	\$ (738,637)	\$ 5,855,512	\$ 172,658	\$ 53,278,036
Due from other funds	37,875	-	-	46,095	-	83,970
Due from other state agencies	99	87,828	2,392,652	-	149,032	2,629,611
Prepaid expenses	1,131	-	-	-	-	1,131
Total assets	\$ 2,127,128	\$ 45,988,308	\$ 1,654,015	\$ 5,901,607	\$ 321,690	\$ 55,992,748
LIABILITIES						
Accounts payable	\$ 876,978	\$ 2,677,417	\$ 1,559,060	\$ 603,385	\$ 165,157	\$ 5,881,997
Accrued salaries payable	43,948	-	-	-	-	43,948
Payroll taxes payable	10,630	-	-	-	-	10,630
Payroll benefits payable	14,133	-	-	-	-	14,133
Deferred revenue	29,190	-	-	-	-	29,190
Due to other funds	-	46,095	25,000	-	12,875	83,970
Due to State General Fund	1,151,118	5,488	-	-	-	1,156,606
Due to other state agencies	-	-	69,955	-	116,500	186,455
Total liabilities	2,125,997	2,729,000	1,654,015	603,385	294,532	7,406,929
FUND BALANCES						
Fund balances:						
Reserved for prepaid expenses	1,131	-	-	-	-	1,131
Reserved for subsequent year's expenditures	-	43,259,308	-	5,298,222	-	48,557,530
Unreserved-undesignated						
Reported in:						
Special Revenue Funds	-	-	-	-	27,158	27,158
Total fund balances	1,131	43,259,308	-	5,298,222	27,158	48,585,819
Total liabilities and fund balances	\$ 2,127,128	\$ 45,988,308	\$ 1,654,015	\$ 5,901,607	\$ 321,690	\$ 55,992,748

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

STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Reconciliation of the Governmental Funds Balance Sheet to the
Government-Wide Statement of Net Assets
June 30, 2008

Total fund balance for the governmental funds (balance sheet)		\$ 48,585,819
Exhibit C		
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets (net of accumulated depreciation) used in governmental activities are not financial resources and, therefore, excluded from the governmental funds current portion of compensated absences.		
These assets consist of:		
Furniture and fixtures	\$ 54,517	
Equipment and machinery	20,800	
Data processing equipment	20,704	
Automobiles	61,361	
Accumulated depreciation	<u>(76,288)</u>	81,094
Compensated absences accrued in the government-wide financial statements are not budgeted in the current period, therefore, excluded from the governmental funds current portion of compensated absences.		
		<u>(16,045)</u>
Net assets of governmental activities (statement of net assets)		\$ <u>48,650,868</u>
Exhibit A		

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

STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2008

	Major Funds				Non-Major Funds	Total Govern- mental Funds
	General Fund 04800	Special Capital Outlay Fund 10000	Special Capital Outlay Fund 10100	Tribal Infra- structure Capital Fund 42900	Other Govern- mental Funds (Stmt 5)	
Revenues:						
Intergovernmental:						
Federal grants-operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Private gifts and grants	-	-	-	-	-	-
Expenditures:						
General government:						
Current:						
Personal services	\$ 1,101,426	\$ -	\$ -	\$ -	\$ -	\$ 1,101,426
Contractual services	720,674	-	-	-	-	720,674
Other costs	2,056,783	14,493,086	8,945,659	4,999,777	382,329	30,877,634
Capital outlay	-	-	-	-	-	-
Total expenditures	3,878,883	14,493,086	8,945,659	4,999,777	382,329	32,699,734
Excess (deficiency) of revenues over expenditures	(3,878,883)	(14,493,086)	(8,945,659)	(4,999,777)	(382,329)	(32,699,734)
Other financing sources (uses):						
Transfers in (out):						
State General Fund appropriation	3,800,300	4,974,000	-	-	-	8,774,300
Severance tax bond appropriation	-	267,488	8,945,659	3,288,367	363,303	12,864,817
Other appropriations - Compensation package	28,200	-	-	-	-	28,200
Other appropriations-Tobacco settlement monies	500,000	-	-	-	-	500,000
Reversion to State General Fund - FY 2008	(499,599)	-	-	-	-	(499,599)
Reversion to State General Fund - FY 2007 & prior	-	(203,836)	-	-	-	(203,836)
Operating transfers- in(out)	-	(46,095)	-	46,095	-	-
Other:						
Other grants to organizations	-	(25,027)	-	-	-	(25,027)
Miscellaneous revenue	250	-	-	-	-	250
Total other financing sources (uses)	3,829,151	4,966,530	8,945,659	3,334,462	363,303	21,439,105
Net change in fund balance	(49,732)	(9,526,556)	-	(1,665,315)	(19,026)	(11,260,629)
Fund balances:						
Fund balance, beginning (as reported)	50,863	-	-	-	46,184	97,047
Restatement - prior-period adjustments (note 14)	-	52,785,864	-	6,963,537	-	59,749,401
Fund balance, beginning (as restated)	50,863	52,785,864	-	6,963,537	46,184	59,846,448
Fund balance, ending	\$ 1,131	\$ 43,259,308	\$ -	\$ 5,298,222	\$ 27,158	\$ 48,585,819

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

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2008**

Net change in fund balance - Governmental Funds		
(Statement of Revenues, Expenditures and Changes in Fund Balance)	\$	(11,260,629)
Exhibit E		

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

Decrease in compensated absences		71
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Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset purchases exceeded depreciation expense in the current period.

Capital asset purchases	\$	34,042	
Current period depreciation		(19,816)	14,226

Change in net assets of governmental activities (Statement of Activities)	\$	<u>(11,246,332)</u>
Exhibit B		

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

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Statement of Revenues and Expenditures
Budget and Actual (Budgetary Basis)
General Fund 04800
For the Year Ended June 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Budget Basis</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
State General Fund:				
General Fund appropriation	\$ 3,800,300	\$ 3,800,300	\$ 3,800,300	\$ -
Federal funds:				
Intra-state federal grants	-	38,920	29,190	(9,730)
Other funds:				
Other gifts and grants	-	-	250	250
Other financing sources-transfers	528,200	528,200	528,200	-
Total revenues	4,328,500	4,367,420	<u>\$ 4,357,940</u>	<u>\$ (9,480)</u>
Prior-year cash	-	-		
Total revenues budgeted	<u>\$ 4,328,500</u>	<u>\$ 4,367,420</u>		
Expenditures:				
General government:				
Personal services and employee benefits	\$ 1,223,900	\$ 1,223,900	\$ 1,101,426	\$ 122,474
Contractual services	688,400	867,320	720,674	146,646
Other costs	2,416,200	2,276,200	2,056,783	219,417
Total expenditures	<u>\$ 4,328,500</u>	<u>\$ 4,367,420</u>	<u>\$ 3,878,883</u>	<u>\$ 488,537</u>
Reconciliation of GAAP basis to budgetary basis revenue:				
GAAP basis revenue			\$ 4,328,750	
Adjustments:				
Reclassification of grant receipts to deferred revenue			<u>29,190</u>	
Budget basis revenue			<u>\$ 4,357,940</u>	
Reconciliation of GAAP basis to budgetary basis expenditures:				
GAAP basis expenditures			\$ 3,878,883	
Adjustments:				
None			<u>-</u>	
Budget basis expenditures			<u>\$ 3,878,883</u>	

Note:

The actual expenditures on the budgetary basis do not include any accounts payable that required a request to pay prior-year bills out of the FY 2009 budget.

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

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

1. History and Functions

The Indian Affairs Department (Department) was established by the Laws of 1975 as a component unit of the State of New Mexico. The forth-sixth legislature, first session passed House Bill 585, which elevated the Office of Indian Affairs to a cabinet-level department to be led by a Secretary. The effective date of House Bill 585 was June 30, 2003. Subsequently, the Governor of the State of New Mexico issued Executive Order No. 2003-022, which among other things elevated the Office of Indian Affairs to a cabinet-level department. The Office of Indian Affairs is now known as the Indian Affairs Department, which is led by a Secretary, subject to the advice and consent of the senate. Legislation approving the executive reorganization of the Office of Indian Affairs was signed into law during the forth-sixth legislature, second session.

2. Summary of Significant Account Policies

The financial statements of the Indian Affairs Department have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Department applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and applicable Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989 to the government-wide financial statements, unless they conflict with GASB pronouncements. The more significant of the Department's accounting policies are described below:

A. Reporting Entity and Component Units

The Department is a department of the primary government, the State of New Mexico. These financial statements present the financial position and results of operations of only those *Statewide Human Resources, Accounting and Management Reporting System* (SHARE) funds over which the Indian Affairs Department has oversight responsibility. The Department does not have any component units.

As a component unit of the State of New Mexico, a phase one government, the Department was required to implement GASB Statement 34, Basic Financial Statements - Management's Discussion and Analysis- for State and Local Governments in fiscal year 2002.

The Department is a user organization of the Statewide Human Resource, Accounting, and Management Reporting System. The service organization is the Department of Finance and Administration (DFA).

B. Basic Financial Statements - Government-Wide Statements

The Department's basic financial statements include both government-wide (based on the Department as a whole) and fund financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Department is a single purpose government entity and has no business type activities. Government-wide financial statements exclude information about fiduciary funds. In the government-wide Statement of Net Assets, the governmental activities are presented on a consolidated basis and are reflected on the full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations. The Department's net assets are reported in three parts - invested in capital assets; restricted net assets; and unrestricted net assets. When applicable, the effect of inter-fund activity between two funds is removed from the Statement of Net Assets in order to avoid a grossing-up effect on the assets and liabilities within the statement.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

2. Summary of Significant Accounting Policies (Cont'd)

B. Basic Financial Statements - Government-Wide Statement (Cont'd)

The government-wide Statement of Activities reflects both the gross and net cost per functional category (general government), which are otherwise supported by general government revenues. The Statement of Activities reduces gross expense (including depreciation expense on capital assets) by related program revenues, operating and capital grants. Program revenue must be directly associated with the function (general government). Program revenues include 1) charges to applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. The appropriation from the State General Fund not included among program revenues is reported instead as general revenue. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB 33. The revenue recognition policy for grants is when the eligibility requirements have been met, and costs have been incurred.

The net cost by function is normally covered by general revenue.

The government-wide focus is more on the sustainability of the Department as an entity and the change in the Department's net assets resulting from the current year's activities.

Restricted net assets are those with constraints placed on their use by either: 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or 2) imposed by law through constitutional provisions or enabling legislation. All net assets not otherwise classified as restricted, are shown as unrestricted. Generally, the Department would first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

C. Basic Financial Statements - Fund Financial Statements

The fund financial statements are similar to the financial statements presented in previous years. Emphasis is on the major funds of the governmental category. Non-major funds are summarized into a single column. The Department's major funds are its general fund and three special revenue funds (capital outlay funds 10000 and 10100 and Tribal Infrastructure Capital Fund 42900).

The governmental funds in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. This presentation is deemed more appropriate to demonstrate legal and covenant compliance, to demonstrate the source and use of liquid resources and to demonstrate how the Department's actual experience conforms to the budget or fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements governmental column, a reconciliation is presented on the page following each statement, which briefly explains the adjustment necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

The focus is on the Department as a whole and the fund financial statements, including the major individual funds of the governmental category.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

2. Summary of Significant Accounting Policies (Cont'd)

C. Basic Financial Statements - Fund Financial Statements (Cont'd)

The financial transactions of the Department are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, expenditures or expenses and other financing sources or uses. Government resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The new model sets forth the minimum criteria (percentage of the assets, liabilities, revenues or expenditures of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

The Department uses the following fund types:

GOVERNMENTAL FUND TYPES

All governmental fund types are accounted for on a spending or financial flow measurement focus. Only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of available spendable resources. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period. Revenues are recognized as soon as they are both measurable and available. Due to their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

General Fund - The General Fund is the general operating fund of the Department. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is made up of the following SHARE funds.

General Operating (Fund 04800) - The operating account for the Department. Except for special appropriations which may extend into subsequent fiscal years, this is a reverting fund.

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The Department's Special Revenue Funds are as follows:

Special Capital Outlay Fund (Fund 09900) - This fund is used to account for capital outlay projects appropriated by Laws of 1999. Unexpended funds revert at the end of the authorization period.

Special Capital Outlay Fund (Fund 10000) - This fund is used to account for capital outlay projects appropriated from the general fund. Unexpended funds revert at the end of the authorization period.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

2. Summary of Significant Accounting Policies (Cont'd)

**C. Basic Financial Statements - Fund Financial Statements (Cont'd)
Special Revenue Funds (Cont'd)**

Special Capital Outlay Fund (Fund 10100) - This fund is used to account for capital outlay projects appropriated from severance tax bonds. Unexpended funds revert at the end of the authorization period.

Special Tribal Infrastructure Capital Projects (Fund 42900) – This fund is used to account for a capital outlay projects appropriated from the general fund and from severance tax bonds. Unexpended funds revert at the end of the authorization period.

Special Capital Outlay Fund (Fund 53100) - This fund is used to account for capital outlay projects appropriated by Laws of 1998. Unexpended funds revert at the end of the authorization period.

Special IAD Grant Fund (Fund 66700) – This fund is used to account for private gifts and grants. Unexpended funds revert at the end of the authorization period.

D. Basis of Accounting

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

The government-wide financial statements are presented using the “economic resources” measurement focus and the accrual basis of accounting. The governmental funds in the fund financial statements are presented on a current financial resource focus using the modified accrual basis of accounting. Under the accrual method of accounting, revenues are recognized when earned and expenditures are recognized when incurred.

All governmental funds utilize the modified accrual basis of accounting. Under this method, revenues and other governmental fund financial resource increments are recognized in the accounting period in which they become susceptible to accrual - that is, when they become both measurable and available to finance expenditures of the current fiscal period; available meaning collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Revenues from grants that are restricted for specific uses are recognized as revenues and as receivables when the related costs are incurred. Contributions and other monies held by other state and local agencies are recorded as a receivable at the time the money is made available to the specific fund. Revenues are available if collected within sixty days of the end of the fiscal year. All other revenues are recognized when they are received and are not susceptible to accrual.

Expenditures are recorded as liabilities when incurred. An exception to this general rule is that accumulated unpaid annual, compensatory and certain sick leave are not accrued as current liabilities, but as non-current liabilities. However, in the government-wide financial statements, both current and long-term are accrued. Expenditures charged to federal programs are recorded utilizing the cost principles described by the various funding sources.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

2. Summary of Significant Accounting Policies (Cont'd)

D. Basis of Accounting (Cont'd)

In applying the "susceptible to accrual" concept to intergovernmental revenues pursuant to GASB Statement No. 33, Accounting and Financial Reporting for Non-Exchange Transactions, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements including time, requirements, are met. Resources transmitted before the eligibility requirement are met, under most circumstances, should be reported as advances by the provider and deferred revenue by the recipient.

E. Budgets and Budgetary Accounting

The State Legislature makes annual appropriations to the Department for general operating expenses which lapse at fiscal year end. Legal compliance is monitored through the establishment of a budget and a financial control system, which permits a budget-to-actual expenditure comparison. Expenditures may not legally exceed appropriations for each budget at the appropriation unit level. Budgeted appropriation unit amounts may be amended upon approval from the Budget Division of the State of New Mexico, Department of Finance and Administration, within the limitations as specified in the General Appropriation Act. The budget amounts shown in the financial statements are the original and final authorized amounts as legally revised during the year.

The Department follows these procedures in establishing the budgetary data reflected in the financial statements:

1. No later than September 1, the Department prepares a budget request by appropriation unit to be presented to the next legislature.
2. The appropriation request is submitted to the Department of Finance and Administration's Budget Division (DFA) and the Legislative Finance Committee (LFC).
3. DFA makes recommendations and adjustments to the appropriation request which become the Governor's proposal to the legislature.
4. LFC holds hearings on the appropriation request, also submitting recommendations and adjustments before presentation to the legislature.
5. Both the DFA and LFC recommended appropriation proposals are presented to the Legislature for approval of the final budget plan.
6. Budgetary control is exercised by the Department at the appropriation unit level. Budget Adjustment Requests (BARs) are approved by the DFA Budget Division.
7. The budget for the General Fund and all special revenue funds are adopted on a modified accrual basis of accounting. Per the General Appropriations Act, Laws of 2006, Chapter 109, Section 3, Subsections O and N, the budgetary basis is modified accrual. However, there is statutory exception. The budget is adopted on the modified accrual basis of accounting except for accounts payable accrued at the end of the fiscal year that do not get paid by the statutory deadline per Section 6-10-4 NMSA 1978. Those accounts payable require approval to pay prior year bills out of the FY 2009 budget. At June 30, 2008, there were none.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

2. Summary of Significant Accounting Policies (Cont'd)

E. Budgets and Budgetary Accounting (Cont'd)

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

8. The original budgets differ from the final budgets presented in the budget comparison statements by amendments made during the fiscal year.
9. Appropriations lapse at the end of the fiscal year except for those amounts related to unexpended valid encumbrances.

In accordance with the requirements of Section 2.2.2.10.A (2) (b) of 2.2.2 NMAC Requirements for Contracting and Conducting Audits of Agencies and the allowance made by GASB 34, footnote 53, the budgetary comparison statements for major funds have been included as part of the basic financial statements.

F. Accrued Compensated Absences

Qualified employees accumulate annual leave as follows:

<u>Years of Service</u>	<u>Hours Earned Per Month</u>	<u>Days Earned Per Month</u>	<u>Days of Maximum Accrual</u>
1-3	6.67	.83	30
4-6	8.00	1.00	30
7-10	9.99	1.25	30
11-14	12.00	1.50	30
15 th /Beyond	13.33	1.67	30

Thirty days of accrued annual leave may be carried forward into the beginning of the next calendar year and any excess is forfeited. When employees terminate, they are compensated for accumulated annual leave as of the date of termination, up to a maximum of thirty (30) days. Accrued annual leave is recorded as a liability in the government-wide financial statements.

Employees who have over 600 hours of accumulated sick leave can receive payment for hours over 600, up to 120 hours on July 1 or January 1 of each year. However, sick leave is paid at fifty percent of the employee's regular hourly wage. At retirement, employees can receive fifty percent payment for up to 400 hours for the hours over 600 hours of accumulated sick leave. Therefore, the only leave which has been accrued represents the hours earned at June 30, 2008, over 600 hours up to 120 hours per employee. Expenditures for accumulated sick pay for hours under 600 hours will be recognized as employees take such absences. Accrued vested sick pay is recorded as a liability in the government-wide financial statements.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

2. Summary of Significant Accounting Policies (Cont'd)

F. Accrued Compensated Absences (Cont'd)

Fair Labor Standards Act (FLSA) nonexempt employees accumulate compensatory time at the rate of 1.5 times the number of hours worked, in excess of forty hours per week, based on their regular hourly rate. Exempt and classified employees who are FLSA exempt accumulate compensatory time at the same rate as the number of hours worked. Exempt employees could not carry forward unused compensatory time into January of the 2004 calendar year. Overtime must be pre-approved by management. Payment of this liability can be made by compensated leave time or cash payment.

In accordance with GASB 16, accrued compensated absences consist of accumulated annual leave, sick leave between 600 and 720, and compensatory leave for employees, including the related employers' matching FICA and Medicare payroll taxes.

G. Reservations and Designations - Fund Balance

Reservations of fund balance in the governmental fund statements are created to either 1) satisfy legal covenants that require that a portion of the fund balance be segregated or 2) identify the portion of the fund balance that is not appropriated for future expenditures.

Reserved for Subsequent Year's Expenditures - This reserve was created to represent appropriations made for capital projects that extend beyond the current fiscal year. This amount is also presented as a part of restricted net assets in the Statement of Net Assets.

H. Net Assets

The government-wide financial statements utilize a net asset presentation. Net assets are categorized as investments in capital assets (net of related debt), restricted and unrestricted.

Investment in Capital Assets - is intended to reflect the portion of net assets which are associated with non-liquid, capital assets less outstanding capital asset related debt.

Restricted Assets - are liquid assets (generated from revenues and not bond proceeds appropriations), which have third-party (statutory enabling legislation or granting agency) limitation on their use, and which are legally enforceable as to their use.

Unrestricted Assets - represent unrestricted liquid assets.

The Department allocates expenses to restricted or unrestricted resources based on the budgeted source of funds.

I. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of American requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

2. Summary of Significant Accounting Policies (Cont'd)

J. Capital Assets

Capital assets of the Department include data processing equipment, furniture and fixtures, equipment and automobiles. The Department does not have any infrastructure. Capital assets are defined in Section 12-6-10 NMSA 1978. Section 12-6-10 NMSA 1978, was amended effective June 19, 2005, changing the capitalization threshold of movable chattels and equipment from items costing more than \$1,000 to items costing more than \$5,000. The Department has adopted this change in an accounting estimate, per Accounting Principles Board (APB) 20. Old inventory items that do not meet the new capitalization threshold will remain on the inventory list and continue to be depreciated. Any items received after July 1, 2005, will be added to the inventory only if they meet the new capitalization policy. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation. Computer software which is purchased with data processing computer equipment is included as part of the capitalized computer equipment in accordance with 2.20.1.9 C (5) The cost of maintenance and repairs that do not add to the asset value or materially extend assets lives are not capitalized. The Department does not undertake major capital projects involving interest costs during the construction phase. There is no debt related to the capital assets. Capital assets of the Department are depreciated using zero salvage value and the straight-line method over the following estimated useful lives:

	<u>Years</u>
Furniture/Fixtures	10
Equipment and machinery	5
Automobiles	5
Data Processing Equipment	3

The Department utilizes facilities and buildings that are owned by the Property Control Division of the State of New Mexico, General Services Department. These assets and the related depreciation expense are not included in the accompanying financial statements. GASB 34 requires the recording and depreciation of infrastructure assets, such as roads, bridges, etc. The Department does not own any infrastructure assets.

3. Cash and Collateral

Cash accounts on deposit with the State Treasurer in the General Fund Investment Pool consists of the following:

<u>SHARE Account Number</u>	<u>Account Name</u>	<u>Balance Per Treasurer</u>	<u>Balance Per Books</u>
04800	NM Office of Indian Affairs	\$ 2,088,023	\$ 2,088,023
09900	L-1999 Capital Projects	12,614	12,614
10000	IAD Capital Projects-General Fund	45,900,480	45,900,480
10100	IAD Capital Projects-STB	(738,637)	(738,637)
53100	OIA/Cap Projects-Laws of 1998	116,500	116,500
42900	Tribal Infrastructure Fund	5,855,512	5,855,512
66700	Grants for IAD	43,544	43,544
		<u>\$ 53,278,036</u>	<u>\$ 53,278,036</u>

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

3. Cash and Collateral (Cont'd)

Cash accounts on deposit with the New Mexico State Treasurer do not require collateral to be pledged because they are deposits with another governmental entity. The Department is not authorized to make investments. However, certain cash accounts are authorized to earn interest and are deposited by DFA into the New Mexico State Treasurer's Office Interest Bearing Pool. The pool invests in repurchase agreements secured at 102% by U. S. Treasury notes and bills, certificates of deposit and other interest bearing instruments. Because all monies are held by another governmental entity, Governmental Accounting Standards Board Statement #3, "Deposit with Financial Institutions Investments (Including Repurchase Agreements)," and "Reverse Purchase Agreements" is not applicable. Deposits do not have to be classified according to custodial credit risk.

The State Treasurer has the power to invest money held in demand deposits and not immediately needed for the operation of state government in securities in accordance with Sections 6-10-10 I through P, NMSA 1978, as amended. The State Treasurer with the advice and consent of the state board of finance can invest money held in demand deposits and investments not immediately needed for the operation of state government in:

- (a) Securities issued by the United States (U.S.) government or by its departments or agencies and direct obligations of the U.S. or are backed by the full faith and credit of the U.S. government or agencies sponsored by the U.S. government;
- (b) Contracts for the present purchase and resale at a specified time in the future, not to exceed one year or, in the case of bond proceeds appropriations, not to exceed three years, of specific securities at specified prices at a price differential representing the interest income to be earned by the state. No such contract shall be invested in unless the contract is fully secured by obligations of the United States of other securities backed by the United States having a market value of at least one hundred two percent of the amount of the contract;
- (c) Contracts for the temporary exchange of state-owned securities for the use of broker-dealers, banks or other recognized institutional investors in securities, for periods not to exceed one year for a specified fee rate. No such contract shall be invested in unless the contract is fully secured by exchange of an irrevocable letter of credit running to the state, cash or equivalent collateral of at least one hundred two percent of the market value of the securities plus accrued interest temporarily exchanged. The collateral required for either of the forms of investment in sections (b) and (c) shall be delivered to the fiscal agent of New Mexico or its designee contemporaneously with the transfer of funds or delivery of the securities at the earliest time industry practice permits, but in all cases, settlement shall be on the same-day basis. Neither of the contracts in (b) or (c) shall be invested in unless the contracting bank, brokerage firm or recognized institutional investor has a net worth in excess of five hundred million dollars;
- (d) Any of the following investments in an amount not to exceed forty percent of any fund that the state treasurer invests: (1) commercial paper rated "prime" quality by a national rating service, issued by corporations organized and operating within the U.S.; (2) medium-term notes and corporate notes with a maturity not exceeding five years that are rated A or its equivalent or better by a nationally recognized rating service and that are issued by a corporation organized and operating in the U.S.; or (3) an asset-backed obligation with a maturity not exceeding five years that is rated AAA or its equivalent by a nationally recognized rating service;

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

3. Cash and Collateral (Cont'd)

- (e) Shares of a diversified investment company registered pursuant to the federal Investment Company Act of 1940 that invests in U.S. fixed income securities or debt instruments authorized pursuant to (a), (b) and (d) above provided that the investment company has total assets under management of at least one billion dollars and the investments made by the State Treasurer pursuant to this paragraph are less than five percent of the assets of the investment company; or
- (f) Individual, common or collective trust funds of banks or trust companies that invest in U.S. fixed income securities or debt instruments authorized pursuant to (a), (b) and (d) above provided that the investment manager has assets under management of at least one billion dollars and the investments made by the state treasurer pursuant to this paragraph are less than five percent of the assets of the individual, common or collective trust fund.

No public funds can be invested in negotiable securities or loans to financial institutions fully secured by negotiable securities at current market value shall be paid out unless there is a contemporaneous transfer of the securities at the earliest time industry practice permits, but in all cases, settlement shall be on a same-day basis either by physical delivery or, in the case of uncertificated securities, by appropriate book entry on the books of the issuer, to the purchaser or to a reputable third-party safekeeping financial institution acting as agent or trustee for the purchaser, which agent or trustee shall furnish timely confirmation to the purchaser.

For additional GASB 40 disclosure information regarding cash held by the State Treasurer, the reader should see the separate audit report for the State Treasurer's Office for the fiscal year ended June 30, 2008.

4. Due from Other State Agencies

The following are short-term amounts owed between other state agencies and are classified as due from other state agencies:

General Fund (04800)		
Payroll liability and other third party liability errors-SHARE	\$	99
Capital Outlay Fund (09900)		
Severance tax bond proceeds - from BOF		149,032
Capital Outlay Fund (10000)		
Severance tax bond proceeds - from BOF		35,841
Over reversion of State General Fund FY 2007 closed projects in error		51,987
Capital Outlay Fund (10100)		
Severance tax bond proceeds - from BOF		<u>2,392,652</u>
Total	\$	<u><u>2,629,611</u></u>

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

5. Capital Assets

The capital asset activity for the governmental activities for the year ended June 30, 2008, is as follows:

	Governmental Activities			Ending Balance 06/30/2008
	Beginning Balance 07/01/2007	Additions	Deletions	
<u>Cost</u>				
Furniture and fixtures	\$ 44,579	\$ 15,724	\$ (5,786)	\$ 54,517
Equipment and machinery	2,482	18,318	-	20,800
Data processing equipment	20,704	-	-	20,704
Automobile	61,361	-	-	61,361
Total capital assets	129,126	34,042	(5,786)	157,382
<u>Accumulated Depreciation</u>				
Furniture and fixtures	(20,590)	(3,586)	5,786	(18,390)
Equipment and machinery	(1,035)	(1,005)	-	(2,040)
Data processing equipment	(17,752)	(2,953)	-	(20,705)
Automobile	(22,881)	(12,272)	-	(35,153)
Total accumulated depreciation	(62,258)	(19,816)	5,786	(76,288)
Net capital assets	\$ 66,868	\$ 14,226	\$ -	\$ 81,094

The Department does not have any debt related to capital assets. Depreciation expense for the year was \$19,816.

6. Compensated Absences Payable

Employees are entitled to accumulate annual leave at a graduated rate based on years of service. A maximum of 240 hours can be carried forward at calendar year end. The Department has recognized a liability of \$16,045 in the Statement of Net Assets for annual leave based on current pay rates and hours accumulated at June 30, 2008.

A summary of changes in the compensated absences payable for the year ended June 30, 2008, is as follows:

	Balance 6/30/2007	Additions	Deletions	Balance 6/30/2008	Current Portion
Current compensated absences payable	\$ 16,116	\$ 41,715	\$ 42,407	\$ 16,045	\$ 16,045

Compensated absences are usually paid with state general fund appropriations out of the General Fund, SHARE Fund 04800.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

7. Reversions - Due to State General Fund

Unexpended cash balances at year end of State General Fund monies appropriated to the Department are reverted to the State General Fund, unless otherwise specified in the appropriation language.

The General Fund 04800 receives a State General Fund appropriation annually. Any unexpended funds at the end of the year revert to the State General Fund. In 2008, the Department was appropriated \$500,000 from the tobacco settlement fund in addition to the general fund appropriation of \$2,829,300. The Indian Affairs Department was also appropriated \$28,200 to the General Operating Fund for fiscal year 2008 from the Compensation Package. In addition, the Department received special appropriations totaling \$971,000 authorized by the Laws 2007, Section 20, for various projects authorized throughout the State. Unexpended balances in this appropriation remaining at the end of the year revert to the State General Fund. Any other revenue received in the fund, which is not specifically appropriated by the legislature, also reverts to the State General Fund.

Reversions have been recorded in the current-year for the general fund appropriations.

	General Fund
Cash on deposit, 6/30/2008	\$2,088,023
Add: Due from other funds	37,815
Add: Due from other state agencies (DFA Central Payroll)	99
Less: Accounts payable	(876,978)
Less: Accrued payroll	(43,948)
Less: Payroll benefits payable	(14,133)
Less: Payroll Taxes payable	(10,630)
Less: Deferred revenue-Transformation Grant	(29,190)
	\$1,151,118
Due to State General Fund	\$1,151,118

Source of reversions amounts by budget fiscal year are as follows:

Budget fiscal year ended:

June 30, 2006	\$237,758
June 30, 2007	413,761
June 30, 2008	499,599
	1,151,118

In addition, a \$5,488 reversion from the special capital outlay fund (10000) has been recorded as "Due to the State General Fund." This represents amounts for capital projects not utilized.

8. Due to Other State Agencies

An amount of \$69,555 is due to the New Mexico State Board of Finance for refunds of overpaid capital outlay projects in fund 10100 from fiscal year 2007, and \$116,500 is due to the New Mexico State Board of Finance for stale-dated warrants which has been carried forward since the 2005 fiscal year.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

9. Accrued Salaries Payable

A portion of payroll expenditures pertaining to the year ended June 30, 2008, was paid on July 3, 2008 and July 18, 2008. Since the disbursements did not occur until subsequent to June 30, 2008, accrued salaries payable totaling \$43,949 have been reflected in the statement of net assets.

10. Pension Plan - Public Employees Retirement Association

Plan Description. Substantially all of the Department's full-time employees participate in a public employee retirement system authorized under the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). The Public Employees Retirement Association (PERA) is the administrator of the plan, which is a cost-sharing multiple-employer defined benefit retirement plan. The plan provides for retirement benefits, disability benefits, survivor benefits and cost-of-living adjustments to plan members and beneficiaries. PERA issues a separate, publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to PERA, P.O. Box 2123, Santa Fe, NM 87504-2123. The report is also available on PERA's website at www.pera.state.nm.us.

Funding Policy. Plan members are required to contribute 7.42% of their gross salary. The Department is required to contribute 16.59% of the gross covered salary. The contribution requirements of plan members and the Department's are established in State statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the legislature. The Office's contributions to PERA for the fiscal years ending June 30, 2008, 2007 and 2006 were \$123,993, \$99,493, and \$84,809, respectively, which equal the amount of the required contributions for each fiscal year.

11. Post Employment Benefits - State Retiree Health Care Plan

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

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

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

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

11. Post Employment Benefits - State Retiree Health Care Plan (Cont'd)

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

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. The statute requires each participating employer to contribute 1.3% of each participating employee's annual salary; each participating employee is required to contribute .65% of their salary. Employers joining the program after January 1, 1998, are also required to make a surplus-amount contribution to the RHCA based on one of two formulas at agreed-upon intervals.

The RHCA plan is financed on a pay-as-you-go basis. The employer, employee and retiree contributions are required to be remitted to the RHCA on a monthly basis. The statutory requirements for the contributions can be changed by the New Mexico State Legislature.

The Department's contributions to the RHCA for the years ended June 30, 2008, 2007, and 2006 were \$9,554, \$7,303, and \$6,375, respectively, which equal the required contributions for each year.

12. Special Appropriations-General Fund (Authorized by Laws 2007, Ch. 21, Sec. 20)

<u>Purpose</u>	<u>Amount</u>
<u>Fund 04800-General Fund</u>	
Veteran's Database in Shiprock and Crownpoint	\$ 92,000
Indian Education Assessment for Eight Northern Pueblos	57,000
Library Archival System at IAIA	30,000
Tour of Nations bycycle ride	115,000
Youth Conservation program at Navajo Nation	80,000
Radiation victims case management	100,000
TA for partnerships in economic development	140,000
Youth leadership at the Tohatchi Chapter	57,000
Education Outreach for Native American students	90,000
Economic deveopment activities	50,000
SFIS leadership and public policy academy	140,000
Substance abuse prevention in Rio Arriba	20,000
	<u>\$ 971,000</u>

A balance of \$8,940 was unexpended at June 30, 2009 and is due to the State General Fund

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

13. Risk Management

The Department obtains coverage through Risk Management Division of the State of New Mexico General Services Department. This coverage includes liability and civil rights, property, vehicle, employer bond, workers' compensation, group insurance and state unemployment.

These coverages are designed to satisfy the requirements of the State Tort Claims Act. All employees of the Department are covered by blanket fidelity bond up to \$5,000,000 with a \$1,000 deductible per occurrence by the State of New Mexico for the period July 1, 2007, through June 30, 2008.

14. Restatement of Fund Balances (Net Assets) at June 30, 2007 - Prior Period Adjustments

The Indian Affairs Department receives appropriated bond proceeds and State General Fund appropriations to administer for project recipients which were allocated by the Legislature. The Indian Affairs Department administers disbursements to the project recipients and the Department is not obligated in any manner for the related indebtedness. Disbursements to the project recipients are only made for projects which have been authorized by the Legislature and upon sufficient evidence of expenditure made by the recipient. Disbursements are made to recipients on a reimbursement basis.

To comply with Governmental Accounting Standards Board Statement No. 33 (GASBS 33), *Accounting and Financial Reporting for Nonexchange Transactions*, the Department has changed its accounting treatment of capital project appropriations financed with bond proceeds.

Prior to the change, the Department recognized—in the year the capital project appropriations were authorized by the Legislature—the entire amount of bond proceeds related to capital project appropriations. It also recognized a corresponding liability, due to project recipients, and the expenditure related to that. It did not take into account the impact of eligibility requirements: Under the modified accrual basis of accounting, GASBS 33 requires that the recognition of revenues and expenditures occur only when all applicable eligibility requirements have been met. Since all of the eligibility requirements established by the State Board of Finance had not been met by the end of last fiscal year, the Department's recognition of bond proceeds and the related liability to recipients was premature.

As a result of the restatement, the June 30, 2007 fund balance in the Tribal Infrastructure Capital Fund 66700 was increased by \$6,963,537. Additionally, the net assets of the governmental activities was increased by \$6,963,537.

In addition, the Department has changed its accounting treatment for capital projects appropriated with State General Fund monies.

Prior to the change, the Department recognized - in the year the capital project State General Fund appropriations were authorized by the Legislature - the entire amount of the State General Fund appropriation related to capital project appropriations. It also recognized a corresponding liability due to project recipients, and the expenditure related to that. It did not take into account the impact of eligibility requirements. Revenue from State General Fund appropriations for capital projects appropriations were authorized by the Legislature - the entire amount of the State General Fund appropriation related to capital project appropriations. However, expenditures occur only when all applicable eligibility requirements have been met. Since all eligibility requirements established by the Department had not been met by the end of last fiscal year, the Department's recognition of expenditure and the related liability recipients was premature. As a result of the restatement, the June 30, 2007, fund balance in the Special Capital Outlay Fund 10000 was increased by \$52,785,864. Additionally, the net assets of the governmental activities was increased by \$52,785,864.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

14. Restatement of Fund Balances (Net Assets) at June 30, 2007 - Prior Period Adjustments (Cont'd)

<u>Fund Name</u>	<u>SHARE Fund No.</u>	<u>Amount</u>	<u>Explanation of Prior-Period Adjustment</u>
Special Capital Outlay Fund	10000	\$ 52,785,864	Change in accounting principle - Grants to organizations expense and amount due to program recipients liability which are funded by State General Fund appropriations is recorded when all eligibility requirements have been met.
		<u>52,785,864</u>	
Tribal infrastructure Capital Fund	42900	6,963,537	Change in accounting principle - Bond appropriation revenue and receivable recorded when all eligibility requirements have been met. Grants to organizations expense and amount due to program recipients liability recorded when all eligibility requirements have been met.
		<u>Total \$ 59,749,401</u>	

15. Transfers To/From Other Agencies

<u>From Agency/Fund</u>		<u>To Agency/Fund</u>		<u>Purpose</u>	<u>Amount</u>
36900/85300	DFA	60900/04800	IAD	State General Fund Appropriation	\$ 2,829,300
				State General Fund Special Appropriations	971,000
				Other funds-Tobacco Settlement Funds	500,000
34100/62000	DFA	60900/04800	IAD	Appropriation-Compensation Package	28,200
60900/10000	IAD	36900/85300	DFA	Partial Reversion to State General Fund - FY 2007	266,691
34100/01900	DFA, BOF	60900/09900	IAD	Bond proceeds Appropriation - Severance Tax Bonding Projects	363,303
36900/85300	DFA	60900/10000	IAD	State General Fund Appropriation - Capital Projects	4,974,000
34100/01900	DFA/BOF	60900/10000	IAD	Bond Proceeds Appropriation - Severance Tax Bonding Projects	267,488
34100/01900	DFA/BOF	60900/10100	IAD	Bond Proceeds Appropriation - Severance Tax Bonds Project	8,945,659
34100/01900	DFA, BOF	60900/42900	IAD	Bond Proceeds Appropriation - Severance Tax Bonds Project	3,288,367

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Notes to Financial Statements
June 30, 2008**

16. Inter-fund Receivables and Payables

	Purpose	Due From	Due To
<u>Fund 04800-General Fund</u>			
Due from Fund 10100	Expenditure paid out of wrong fund	\$ 25,000	\$ -
Due from Fund 66700	Expenditure paid out of wrong fund	12,875	-
 <u>Fund 10000-Special Capital Outlay Fund</u>			
Due to Fund 42900	Unused State General Fund capital project monies due to Tribal Infrastructure Fund per state statute	-	46,095
 <u>Fund 42900-Tribal Infrastructure Fund</u>			
Due from Fund 10000	Unused State General Fund capital project monies due from Special Capital Outlay Fund per state statute	46,095	-
 <u>Fund 10100-Special Capital Outlay Fund</u>			
Due to Fund 04800	Expenditure paid out of wrong fund	-	25,000
 <u>Fund 66700-IAD Grant Fund</u>			
Due to Fund 04800	Expenditure paid out of wrong fund	-	12,875
		\$ 83,970	\$ 83,970

Due from and due to other funds represent interfund receivables and payables arising from interdepartmental transactions. These amounts have been eliminated on the government-wide statement. All balances are expected to be paid within one year from the date of the financial statements.

17. Joint Powers Agreements

The Department has entered into a Joint Powers Agreement with each entity who has been awarded funding for capital projects. Schedule 1 provides a schedule of capital projects and the entity's name.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS

STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Statement of Revenues and Expenditures
Budget and Actual (Budgetary Basis) (Multi-Year)
Major Special Revenue Fund-Special Capital Outlay Fund 10000
For the Year Ended June 30, 2008

	<u>Budgeted Amounts</u>		<u>Project to Date Actual Budget Basis</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Current Year</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
State General Fund:					
General fund appropriation	\$ 4,974,000	\$ 4,974,000	\$ 4,974,000	\$ -	4,974,000
Other funds:					
Bond proceeds appropriations	<u>-</u>	<u>-</u>	<u>267,488</u>	<u>267,488</u>	<u>267,488</u>
Total revenues	4,974,000	4,974,000	<u>\$ 5,241,488</u>	<u>\$ 267,488</u>	<u>\$ 5,241,488</u>
Prior-year cash balance	<u>54,388,813</u>	<u>54,388,813</u>			
Total revenues budgeted	<u>\$ 59,362,813</u>	<u>\$ 59,362,813</u>			
Expenditures:					
General government:					
Other costs	\$ 59,362,813	\$ 59,362,813	\$ 15,464,766	\$ 43,898,047	\$ 14,493,086
Other financing uses	<u>-</u>	<u>-</u>	<u>71,122</u>	<u>(71,122)</u>	<u>71,122</u>
Total expenditures	<u>\$ 59,362,813</u>	<u>\$ 59,362,813</u>	<u>\$ 15,535,888</u>	<u>\$ 43,826,925</u>	<u>14,564,208</u>
Reconciliation of GAAP basis to budget basis revenue:					
GAAP basis revenue					\$ 5,241,488
Adjustments:					<u>-</u>
Budget basis revenue					<u>\$ 5,241,488</u>
Reconciliation of GAAP basis to budget basis expenditures:					
GAAP basis expenditures					\$ 14,564,208
Adjustments:					
None					<u>-</u>
Budget basis expenditures					<u>\$ 14,564,208</u>

Note:

The actual expenditures on the budgetary basis do not include any accounts payable that required a request to pay prior-year bills out of the FY 2009 budget.

There are 489 Special Capital Outlay Projects summarized in the statement above.

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

STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Statement of Revenues and Expenditures
Budget and Actual (Budgetary Basis) (Multi-Year)
Major Special Revenue Fund-Special Capital Outlay Fund 10100
For the Year Ended June 30, 2008

	Budgeted Amounts		Project to Date Actual Budget Basis	Variance Favorable (Unfavorable)	Current Year
	Original	Final			
Revenues:					
Other funds:					
Bond proceeds appropriations	\$ 12,460,000	\$ 12,460,000	\$ 19,303,731	\$ 6,843,731	\$ 14,376,977
Total revenues	12,460,000	12,460,000	\$ 19,303,731	\$ 6,843,731	\$ 14,376,977
Prior-year fund balance	27,520,514	27,520,514			
Total revenues budgeted	\$ 39,980,514	\$ 39,980,514			
Expenditures:					
General government:					
Other costs	\$ 39,980,514	\$ 39,980,514	\$ 11,376,334	\$ 28,604,180	\$ 8,945,659
Total expenditures	\$ 39,980,514	\$ 39,980,514	\$ 11,376,334	\$ 28,604,180	\$ 8,945,659
Reconciliation of GAAP basis to budget basis revenue:					
GAAP basis revenue					\$ 8,945,659
Adjustments:					
Revenue recognition of capital project appropriations at the time eligibility requirements have been met					5,431,318
Budget basis revenue					\$ 14,376,977
Reconciliation of GAAP basis to budget basis expenditures:					
GAAP basis expenditures					\$ 8,945,659
Adjustments:					
None					-
Budget basis expenditures					\$ 8,945,659

Note:

The actual expenditures on the budgetary basis do not include any accounts payable that required a request to pay prior-year bills out of the FY 2009 budget.

There are 243 Special Capital Outlay Projects summarized in the statement above.

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

STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Statement of Revenues and Expenditures
Budget and Actual (Budgetary Basis) (Multi-Year)
Major Special Revenue Fund-Tribal Infrastructure
Capital Projects Fund 42900
For the Year Ended June 30, 2008

	<u>Budgeted Amounts</u>		Project to Date - Actual Budget Basis	Variance Favorable (Unfavorable)	Current Year
	<u>Original</u>	<u>Final</u>			
Revenues:					
Other funds:					
Severance tax bond appropriations	\$ 5,000,000	\$ 5,000,000	\$ 8,288,367	\$ 3,288,367	\$ 8,288,367
Other financing sources-transfers	-	-	46,095	46,095	46,095
 Total revenues	 5,000,000	 5,000,000	 \$ 8,334,462	 \$ 3,334,462	 \$ 8,334,462
 Prior-year fund balance	 <u>12,725,000</u>	 <u>12,725,000</u>			
 Total revenues budgeted	 <u>\$ 17,725,000</u>	 <u>\$ 17,725,000</u>			
Expenditures:					
General government:					
Other costs	\$ 17,725,000	\$ 17,725,000	\$ 5,611,240	\$ 12,113,760	\$ 4,999,777
 Total expenditures	 <u>\$ 17,725,000</u>	 <u>\$ 17,725,000</u>	 <u>\$ 5,611,240</u>	 <u>\$ 12,113,760</u>	 <u>\$ 4,999,777</u>
Reconciliation of GAAP basis to budget basis revenue:					
GAAP basis revenue					\$ 3,334,462
Adjustments:					
Revenue recognition of capital projects at time eligibility requirements have been met					<u>5,000,000</u>
Budget basis revenue					<u>\$ 8,334,462</u>
Reconciliation of GAAP basis to budget basis expenditures:					
GAAP basis expenditures					\$ 4,999,777
Adjustments:					
None					<u>-</u>
Budget basis expenditures					<u>\$ 4,999,777</u>

Note:

The actual expenditures on the budgetary basis do not include any accounts payable that required a request to pay prior-year bills out of the FY 2009 budget.

There are 41 Capital Projects summarized in the statement above.

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

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Combining Balance Sheet - Non-Major Funds
Governmental Funds
June 30, 2008**

	Special Revenue Funds			Total
	Special Capital Outlay Fund 09900	IDA Grant Fund 66700	Special Capital Outlay Fund 53100	
ASSETS				
Investment in the State Treasurer General Fund Investment Pool	\$ 12,614	\$ 43,544	\$ 116,500	\$ 172,658
Due from other state agencies	149,032	-	-	149,032
Total assets	\$ 161,646	\$ 43,544	\$ 116,500	\$ 321,690
LIABILITIES				
Accounts payable	\$ 161,646	\$ 3,511	\$ -	\$ 165,157
Due to other funds	-	12,875	-	12,875
Due to other state agencies	-	-	116,500	116,500
Total liabilities	161,646	16,386	116,500	294,532
FUND BALANCES/NET ASSETS				
Fund balance:				
Unreserved/undesignated	-	27,158	-	27,158
Total fund balances	-	27,158	-	27,158
Total liabilities and fund fund balances	\$ 161,646	\$ 43,544	\$ 116,500	\$ 321,690

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

STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances - Non-major Funds
Governmental Funds
For the Year Ended June 30, 2008

	<u>Special Revenue Funds</u>			<u>Non-Major Governmental Funds</u>
	<u>Capital Outlay Fund 09900</u>	<u>IAD Grant Fund 66700</u>	<u>Capital Outlay Fund 53100</u>	
Expenditures:				
General government:				
Contractual services	\$ -	\$ -	\$ -	\$ -
Other costs	363,303	19,026	-	382,329
Total expenditures	<u>363,303</u>	<u>19,026</u>	<u>-</u>	<u>382,329</u>
Excess (deficiency) of revenues over expenditures	<u>(363,303)</u>	<u>(19,026)</u>	<u>-</u>	<u>(382,329)</u>
Other financing sources (uses):				
Bond proceeds appropriations	<u>363,303</u>	<u>-</u>	<u>-</u>	<u>363,303</u>
Total other financing sources (uses)	<u>363,303</u>	<u>-</u>	<u>-</u>	<u>363,303</u>
Net change in fund balance	-	(19,026)	-	(19,026)
Fund balance, beginning	<u>-</u>	<u>46,184</u>	<u>-</u>	<u>46,184</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ 27,158</u>	<u>\$ -</u>	<u>\$ 27,158</u>

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

STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Statement of Revenues and Expenditures - Budget and Actual
Budget and Actual (Budgetary Basis)
Non-Major Special Revenue Fund-IAD Grant Fund 66700
For the Year Ended June 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual Budget Basis</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other funds:				
Private gifts and grants	\$ -	\$ 14,151	\$ -	\$ (14,151)
Total revenues	-	14,151	<u>\$ -</u>	<u>\$ (14,151)</u>
Prior-year cash	<u>48,005</u>	<u>48,005</u>		
Total revenues budgeted	<u>\$ 48,005</u>	<u>\$ 62,156</u>		
Expenditures:				
General government:				
Contractual services	\$ -	\$ -	\$ -	\$ -
Other costs	<u>48,005</u>	<u>62,156</u>	<u>19,025</u>	<u>43,131</u>
Total expenditures	<u>\$ 48,005</u>	<u>\$ 62,156</u>	<u>\$ 19,025</u>	<u>\$ 43,131</u>
Reconciliation of GAAP basis to budget basis expenditures:				
GAAP basis expenditures			\$ 19,025	
Adjustments:				
None			<u>-</u>	
Budget basis expenditures			<u>\$ 19,025</u>	

Note:

The actual expenditures on the budgetary basis do not include any accounts payable that required a request to pay prior-year bills out of the FY 2009 budget.

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

STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Statement of Revenues and Expenditures -
Budget and Actual (Budgetary Basis) (Multi-Year)
Non-Major Special Revenue Fund-Special Capital Outlay Fund 09900
For the Year Ended June 30, 2008

	<u>Budgeted Amounts</u>		Project to Date Actual Budget Basis	Variance Favorable (Unfavorable)	Current Year
	<u>Original</u>	<u>Final</u>			
Revenues:					
Other funds:					
Bond proceeds appropriations	\$ -	\$ -	\$ -	\$ -	\$ 214,272
Total revenues	-	-	\$ -	\$ -	\$ 214,272
Prior-year fund balance	-	716,717			
Total revenues budgeted	\$ -	\$ 716,717			
Expenditures:					
General government:					
Other costs	\$ 716,717	\$ 716,717	\$ 519,028	\$ 197,689	\$ 387,277
Total expenditures	\$ 716,717	\$ 716,717	\$ 519,028	\$ 197,689	\$ 387,277
Reconciliation of GAAP basis to budget basis revenue:					
GAAP basis revenue			\$ 363,303		
Adjustments:					
Revenue recognition of capital projects appropriation at time eligibility requirements have been met			(149,031)		
Budget basis revenue			\$ 214,272		
Reconciliation of GAAP basis to budget basis expenditures:					
GAAP basis expenditures			\$ 363,303		
Adjustments:					
Prior-year expenditures			23,974		
Budget basis expenditures			\$ 387,277		

Note:

The actual expenditures on the budgetary basis do not include any accounts payable that required a request to pay prior-year bills out of the FY 2009 budget.

There are 10 Capital Projects summarized in the statement above.

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

SUPPLEMENTAL SECTION

State of New Mexico
Indian Affairs Department
Schedule of Capital Projects - Severance Tax Appropriations and State General Fund Appropriations
June 30, 2008

#	Fund Code	Org. Code	BOF/CP D Proj. #	Description	Tribal Govt.	Funding Source	Appr. End Date	Amt. Approp. or Reauth.	Amount Expended	Amount Encumbered	Uncommitted Balance
1	100	0664	04-0664	Ramah Chapter Bathrm Construction Ph. 2	Navajo Nat.	CapProj/04	06/30/2009	\$97,000.00	\$80,786.98	\$8,817.14	\$7,395.88
2	100	0668	04-0668	Breadsprings Ch. Parking Lot Improv. Proj.	Navajo Nat.	CapProj/04	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
3	100	0669	04-0669	Iyanbito Chapter Electrical Wiring	Navajo Nat.	CapProj/04	06/30/2009	\$20,000.00		\$20,000.00	\$0.00
4	100	0670	04-0670	Chichiliah Chap. Family Housing Wiring	Navajo Nat.	CapProj/04	06/30/2009	\$35,000.00	\$25,999.82	\$8,000.18	\$0.00
5	100	0674	04-0674	Church Rock Chapter Bathroom Additions	Navajo Nat.	CapProj/04	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
6	100	0675	04-0675	Crownpoint Ch. - Vet. Affairs Office	Navajo Nat.	CapProj/04	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
7	100	0677	04-0677	Twin Lakes Ch. Govt. Off. Complex Plan/Design	Navajo Nat.	CapProj/04	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
8	100	0680	04-0680	Tsa-ya-toh Chapter Multipurpose Building	Navajo Nat.	CapProj/04	06/30/2009	\$80,000.00		\$80,000.00	\$0.00
9	100	0683	04-0683	Pueblo Pintado Ch. Ph. 4 Power Line Ext.	Navajo Nat.	CapProj/04	06/30/2009	\$50,000.00		\$12,066.39	\$0.00
10	100	0684	04-0684	Crownpoint Chapter Bathroom Addition	Navajo Nat.	CapProj/04	06/30/2009	\$50,000.00	\$37,913.61	\$12,066.39	\$0.00
11	100	0685	04-0685	Crownpoint Ch. Community Rodeo Grounds	Navajo Nat.	CapProj/04	06/30/2009	\$50,000.00	\$14,535.36	\$35,464.64	\$0.00
12	100	0688	04-0688	Crownpoint Ch. SubOffice Navajo Vet Affairs	Navajo Nat.	CapProj/04	06/30/2009	\$40,000.00		\$40,000.00	\$0.00
13	100	0694	04-0694	Gadl'ahi Chapter Irrigation Canal Improv.	Navajo Nat.	CapProj/04	06/30/2009	\$100,000.00	\$99,011.12	\$988.88	\$0.00
14	100	0696	04-0696	Shiprock Chapter Navajo Nation Streetlights	Navajo Nat.	CapProj/04	06/30/2009	\$122,000.00		\$122,000.00	\$0.00
15	100	0697	04-0697	Naschitti Ch. Envir. Study/ROW Powerline Ext.-Blue Rock Area	Navajo Nat.	CapProj/04	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
16	100	0700	04-0700	Lake Valley Chapter Bathroom Addition	Navajo Nat.	CapProj/04	06/30/2009	\$50,000.00	\$33,904.68	\$16,095.32	\$0.00
17	100	0701	04-0701	Huerfano Ch. Adobe Overhead Powerline Ext.	Navajo Nat.	CapProj/04	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
18	100	0702	04-0702	Dine College to plan, design & construct	Other	CapProj/04	06/30/2009	\$500,000.00	\$406,622.80	\$98,377.20	\$5,000.00
19	100	0707	04-0707	Jemez Pueblo WW Treatment Sys. Improv.	19 Pueblos	CapProj/04	06/30/2009	\$100,000.00	\$85,093.66	\$14,906.34	\$0.00
20	100	0710	04-0710	Sandia Pueblo Law Enforcmt Subst. Renov.	19 Pueblos	CapProj/04	06/30/2009	\$25,000.00	\$16,180.00	\$8,820.00	\$0.00
21	100	0716	04-0716	San Ildefonso Pueblo Museum/Library	19 Pueblos	CapProj/04	06/30/2009	\$45,000.00	\$44,483.84	\$516.16	\$0.00
22	100	2070	04-2070	SFIS Planning and Design	Other	CapProj/04	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
23	100	2086	04-2086	Shiprock Ch. Muni Street Lighting System	Navajo Nat.	CapProj/04	06/30/2009	\$150,000.00		\$150,000.00	\$0.00
24	100	2088	04-2088	Ramah Chapter/Pine Hill Bathrm Additions	Navajo Nat.	CapProj/04	06/30/2009	\$50,000.00	\$41,184.80	\$8,815.20	\$0.00
25	100	2089	04-2089	Bread Springs Chapter Bathroom Additions	Navajo Nat.	CapProj/04	06/30/2009	\$35,000.00	\$31,570.97	\$3,429.03	\$0.00
26	100	2090	04-2090	Chichiliah Ch. House Improv./Equip.	Navajo Nat.	CapProj/04	06/30/2009	\$30,000.00		\$30,000.00	\$0.00
27	100	2091	04-2091	Red Rock Chapter Computer Room/Security	Navajo Nat.	CapProj/04	06/30/2009	\$30,000.00		\$30,000.00	\$0.00
28	100	2092	04-2092	Zuni Pueblo Irrigation Project Phase 1	19 Pueblos	CapProj/04	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
29	100	2094	04-2094	Tsayatoh Ch.-Bldg/Heat/Plumbing Repairs	Navajo Nat.	CapProj/04	06/30/2009	\$30,000.00		\$30,000.00	\$0.00
30	100	2095	04-2095	Bread Springs Ch.-Bldg/Heat/Plumbing Repairs	Navajo Nat.	CapProj/04	06/30/2009	\$30,000.00		\$30,000.00	\$0.00
31	100	2096	04-2096	Chichiliah Ch.-Bldg/Heat/Plumbing Repairs	Navajo Nat.	CapProj/04	06/30/2009	\$30,000.00		\$30,000.00	\$0.00
32	100	2097	04-2097	Manuelito Ch.-Bldg/Heat/Plumbing Repairs	Navajo Nat.	CapProj/04	06/30/2009	\$30,000.00		\$30,000.00	\$0.00
33	100	2098	04-2098	Iyanbito Chapter-Bldg/Heat/Plumbing Repairs	Navajo Nat.	CapProj/04	06/30/2009	\$30,000.00		\$30,000.00	\$0.00
34	100	2099	04-2099	Red Rock Ch.-Bldg/Heat/Plumbing Repairs	Navajo Nat.	CapProj/04	06/30/2009	\$30,000.00		\$30,000.00	\$0.00
35	100	2100	04-2100	Iyanbito Chapter Electrical Wiring	Navajo Nat.	CapProj/04	06/30/2009	\$10,000.00	\$6,949.04	\$3,050.96	\$0.00
36	100	2101	04-2101	Chichiliah Chapter Parking Lot Pavement	Navajo Nat.	CapProj/04	06/30/2009	\$25,000.00		\$25,000.00	\$0.00
37	100	2102	04-2102	Chichiliah Chapter Electrical Wiring	Navajo Nat.	CapProj/04	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
38	100	2103	04-2103	Chichiliah Chapter Powerlines Installation	Navajo Nat.	CapProj/04	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
39	100	2107	04-2107	White Horse Lake Chapter Water Line	Navajo Nat.	CapProj/04	06/30/2009	\$344,000.00		\$344,000.00	\$0.00
40	100	2108	04-2108	Navajo Nation Road Yards/Maintenance Facility	Navajo Nat.	CapProj/04	06/30/2009	\$221,000.00		\$221,000.00	\$0.00
41	100	0699	04-0699	Lake Valley Ch. Power Line	Navajo Nat.	CapProj/05R	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
42	100	2725	04-2725	Santa Ana Pue improve playground & outdoor fac	19 Pueblos	CapProj/05R	06/30/2009	\$25,000.00		\$25,000.00	\$0.00
43	100	0715	04-0715	Tesuque Pueblo PID/CIE School	19 Pueblos	CapProj/06R	06/30/2009	\$75,000.00		\$75,000.00	\$0.00

State of New Mexico
Indian Affairs Department
Schedule of Capital Projects - Severance Tax Appropriations and State General Fund Appropriations
June 30, 2008

#	Fund Code	Org. Code	BOF/CP D Proj. #	Description	Tribal Govt.	Funding Source	Appr. End Date	Amt. Approp. or Reauth.	Amount Expended	Amount Encumbered	Uncommitted Balance
44	100	0672	04-0672	Church Rock Ch. Study, plan & construct flood control	Navajo Nat.	CapProj/07R	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
45	100	0682	04-0682	Mexican Springs Ch. Multipurpose Facility expand	Navajo Nat.	CapProj/07R	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
46	100	0695	04-0695	Shiprock Ch. Dom. Violence Shelter/Equip	Navajo Nat.	CapProj/07R	06/30/2009	\$100,000.00		\$100,000.00	\$0.00
47	100	2077	04-2077	Acoma Pueblo Police Van Purchase	19 Pueblos	CapProj/07R	06/30/2009	\$20,000.00		\$20,000.00	\$0.00
48	100	0678	04-0678	Rock Springs Ch. p/d/c infrastructure rec & mlprps fac	Navajo Nat.	CapProj/08 R	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
49	100	3196	03-1813	Manuelito Chapter Powerline Extension	Navajo Nat.	CapProj/08 R	06/30/2010	\$55,000.00	\$6,982.77	\$48,017.23	\$0.00
50	100	0679	04-0679	Red Lake Ch. p/d/c farm work bldg & office complex	Navajo Nat.	CapProj/08R	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
				FUND 100 CAPITAL PROJECTS FUND				\$3,464,000.00	\$932,219.45	\$2,519,384.67	\$12,395.88
				TOTAL CAPITAL PROJECTS				\$3,464,000.00	\$932,219.45	\$2,519,384.67	\$12,395.88
51	100	5229	05-1229	Acoma Pueblo Sky City Ctr/MarketPlace	19 Pueblos	GF/05	06/30/2010	\$150,000.00	\$105,900.00	\$44,100.00	\$0.00
52	100	5231	05-1231	Ramah Ch. Water System	Navajo Nat.	GF/05	06/30/2010	\$30,000.00		\$30,000.00	\$0.00
53	100	5232	05-1232	Manuelito Ch. Wtr Line Ext/Bthrm Add.	Navajo Nat.	GF/05	06/30/2010	\$60,000.00	\$52,776.23	\$7,223.77	\$0.00
54	100	5233	05-1233	Red Lake Ch. Community Center Renov.	Navajo Nat.	GF/05	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
55	100	5239	05-1239	Red Rock Ch. Bathroom Additions	Navajo Nat.	GF/05	06/30/2010	\$48,000.00	\$39,956.23	\$8,043.77	\$0.00
56	100	5240	05-1240	Zuni Pueblo WIC Facility	19 Pueblos	GF/05	06/30/2010	\$60,000.00	\$53,208.24	\$6,791.76	\$0.00
57	100	5241	05-1241	Chichilah Ch. Power Line Extension	Navajo Nat.	GF/05	06/30/2010	\$60,000.00		\$60,000.00	\$0.00
58	100	5242	05-1242	Zuni Pueblo Zuni Mission Improvements	19 Pueblos	GF/05	06/30/2010	\$32,000.00	\$31,645.26	\$354.74	\$0.00
59	100	5244	05-1244	Crownpoint IT Classrm Bldg/Modular	Other	GF/05	06/30/2010	\$775,000.00		\$767,250.00	\$7,750.00
60	100	5246	05-1246	Nageezi Ch. Water Line Ext./Bthrm Add.	Navajo Nat.	GF/05	06/30/2010	\$70,000.00	\$67,784.39	\$2,215.61	\$0.00
61	100	5247	05-1247	Pueblo Pintado Ch. Home Wiring	Navajo Nat.	GF/05	06/30/2010	\$31,122.00	\$28,581.29	\$2,540.71	\$0.00
62	100	5249	05-1249	White Horse Lake Ch. Powerlines	Navajo Nat.	GF/05	06/30/2010	\$34,011.00		\$34,011.00	\$0.00
63	100	5250	05-1250	Tohatchi Ch. Home Wiring and Connections	Navajo Nat.	GF/05	06/30/2010	\$84,000.00		\$84,000.00	\$0.00
64	100	5251	05-1251	Torreon Ch. Powerlines/Home Wiring	Navajo Nat.	GF/05	06/30/2010	\$77,200.00	\$59,202.01	\$17,997.99	\$0.00
65	100	5253	05-1253	Casamero Lake Ch. Home Wiring	Navajo Nat.	GF/05	06/30/2010	\$10,800.00	\$6,068.26	\$4,730.74	\$0.00
66	100	5254	05-1254	Lake Valley Ch. Home Wiring/Powerline Ext.	Navajo Nat.	GF/05	06/30/2010	\$40,000.00		\$40,000.00	\$0.00
67	100	5255	05-1255	Ojo Encino Bathroom Additions	Navajo Nat.	GF/05	06/30/2010	\$80,000.00	\$43,302.55	\$36,697.45	\$0.00
68	100	5261	05-1261	Jicarilla Apache Nation Daycare Facility	Apache Nat.	GF/05	06/30/2010	\$150,000.00		\$148,500.00	\$1,500.00
69	100	5268	05-1268	Burnham Ch. Power for 48 Homes	Navajo Nat.	GF/05	06/30/2010	\$46,936.00		\$46,936.00	\$0.00
70	100	5271	05-1271	Santo Domingo Pueblo Reg. Infra. Devel.	19 Pueblos	GF/05	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
71	100	5273	05-1273	Santa Ana Pueblo MP Educ/Wellness Ctr.	19 Pueblos	GF/05	06/30/2010	\$200,000.00	\$61,509.81	\$136,490.19	\$2,000.00
72	100	5274	05-1274	Zia Pueblo Ambulatory Health Center	19 Pueblos	GF/05	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
73	100	5278	05-1278	Torreon/Sitar Lake Ch. Fire Dept Bldg Imprv	Navajo Nat.	GF/05	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
74	100	5280	05-1280	Counselor Powerline Extensions	Navajo Nat.	GF/05	06/30/2010	\$50,826.00		\$50,826.00	\$0.00
75	100	5283	05-1283	SFIS Master Planning of Trust Lands	Other	GF/05	06/30/2010	\$220,000.00	\$88,000.00	\$132,000.00	\$0.00
76	100	5286	05-1286	San Ildefonso Pueblo Library/Museum Ctr.	19 Pueblos	GF/05	06/30/2010	\$75,000.00		\$75,000.00	\$0.00
77	100	5291	05-1291	Ramah Ch. Detention Facility	Navajo Nat.	GF/05	06/30/2010	\$25,000.00		\$25,000.00	\$0.00
78	100	5292	05-1292	Ramah Ch. Water/Wstr Sys. Improv.	Navajo Nat.	GF/05	06/30/2010	\$25,000.00		\$25,000.00	\$0.00
79	100	5294	05-1294	Iyanbito Ch. House Bathroom Additions	Navajo Nat.	GF/05	06/30/2010	\$10,000.00	\$1,934.75	\$8,065.25	\$0.00
80	100	5295	05-1295	Church Rock Ch. Trng Inst/Native Amer Ctr	Navajo Nat.	GF/05	06/30/2010	\$25,000.00	\$22,567.61	\$2,432.39	\$0.00
81	100	5296	05-1296	Red Rock Ch. Community Center	Navajo Nat.	GF/05	06/30/2010	\$25,000.00		\$25,000.00	\$0.00

State of New Mexico
Indian Affairs Department
Schedule of Capital Projects - Severance Tax Appropriations and State General Fund Appropriations
June 30, 2008

#	Fund Code	Org. Code	BOF/CP D Proj. #	Description	Tribal Govt.	Funding Source	Appr. End Date	Amt. Approp. or Reauth.	Amount Expended	Amount Encumbered	Uncommitted Balance
82	100	5297	05-1297	Tsa-Ya-Toh Ch. House Renovations	Navajo Nat.	GF/05	06/30/2010	\$30,000.00		\$30,000.00	\$0.00
83	100	5299	05-1299	Tsa-Ya-Toh Ch. Powerline Proj. Improv.	Navajo Nat.	GF/05	06/30/2010	\$25,000.00		\$25,000.00	\$0.00
84	100	5301	05-1301	White Horse Lake Ch. Water Line	Navajo Nat.	GF/05	06/30/2010	\$300,000.00		\$300,000.00	\$0.00
85	100	5302	05-1302	Nahodisigish Ch. Road Proj. Right of Way	Navajo Nat.	GF/05	06/30/2010	\$200,000.00		\$200,000.00	\$0.00
86	100	5305	05-1305	Santa Clara Pueblo Cultural Ctr. Improv.	19 Pueblos	GF/05	06/30/2010	\$25,000.00	\$21,031.98	\$3,968.02	\$0.00
87	100	5308	05-1308	Nageezi Ch. Multiuse Ctr. Improvements	Navajo Nat.	GF/05	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
88	100	5311	05-1311	Newcomb Ch. Power Line Extensions	Navajo Nat.	GF/05	06/30/2010	\$125,000.00		\$125,000.00	\$0.00
89	100	5312	05-1312	Sanstee Ch. House - Plan/Design	Navajo Nat.	GF/05	06/30/2010	\$60,000.00		\$60,000.00	\$0.00
90	100	061294	06-1294	Isteta Pueblo Judicial Complex	19 Pueblos	GF/06	06/30/2010	\$125,000.00			\$125,000.00
91	100	061295	06-1295	Indian Pueblo Cultural Ctr Parking Lot Repav	Other	GF/06	06/30/2010	\$75,000.00	\$53,468.73	\$21,531.27	\$0.00
92	100	061296	06-1296	Indian Pueblo Cultural Ctr HVAC System	Other	GF/06	06/30/2010	\$325,000.00	\$267,634.73	\$57,365.27	\$0.00
93	100	061297	06-1297	Indian Pueblo Cultural Ctr Stucco	Other	GF/06	06/30/2010	\$50,000.00	\$23,487.00	\$26,513.00	\$0.00
94	100	061299	06-1299	Indian Pueblo Cultural Ctr Improve	Other	GF/06	06/30/2010	\$100,000.00	\$63,027.35	\$36,972.65	\$0.00
95	100	061300	06-1300	Indian Pueblo Fed DVLP Corp	Other	GF/06	06/30/2010	\$100,000.00			\$100,000.00
96	100	061302	06-1302	Ramah Chp Powerline Extend	Navajo Nat.	GF/06	06/30/2010	\$150,000.00		\$150,000.00	\$0.00
97	100	061303	06-1303	Ramah Chp Detention Facility	Navajo Nat.	GF/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
98	100	061304	06-1304	Ramah Chp Water System Improve & Equip	Navajo Nat.	GF/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
99	100	061310	06-1310	Ramah Ch. Headstart Busses	Navajo Nat.	GF/06	06/30/2008	\$50,000.00		\$50,000.00	\$0.00
100	100	061312	06-1312	Acoma Pueblo Ed Tech	19 Pueblos	GF/06	06/30/2010	\$10,000.00		\$10,000.00	\$0.00
101	100	061313	06-1313	Acoma Pueblo Modular Home	19 Pueblos	GF/06	06/30/2010	\$175,000.00		\$175,000.00	\$0.00
102	100	061318	06-1318	Laguna Pueblo Community Center Renovate	19 Pueblos	GF/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
103	100	061319	06-1319	Laguna Pueblo Community Buildings Improv	19 Pueblos	GF/06	06/30/2010	\$75,000.00		\$75,000.00	\$0.00
104	100	061320	06-1320	Acoma Pueblo Engineering Study	19 Pueblos	GF/06	06/30/2010	\$150,000.00		\$150,000.00	\$0.00
105	100	061321	06-1321	Bread Springs Chp House Complex Park Lot	Navajo Nat.	GF/06	06/30/2010	\$75,000.00		\$75,000.00	\$0.00
106	100	061322	06-1322	Chichiliah Chp Powerline Extension	Navajo Nat.	GF/06	06/30/2010	\$200,000.00		\$200,000.00	\$0.00
107	100	061323	06-1323	Crownpoint Chp East Navajo Yrm Agency	Navajo Nat.	GF/06	06/30/2010	\$35,000.00	\$25,049.26	\$9,950.74	\$0.00
108	100	061324	06-1324	Casamero Lake Chp Bathroom Construct	Navajo Nat.	GF/06	06/30/2010	\$125,000.00	\$121,937.98	\$3,062.02	\$0.00
109	100	061326	06-1326	Crownpoint Chp Wellness Ctr. Construction	Navajo Nat.	GF/06	06/30/2010	\$200,000.00	\$434.84	\$197,565.16	\$2,000.00
110	100	061327	06-1327	Red Lake Chp Farm Board Office Bldg	Navajo Nat.	GF/06	06/30/2010	\$50,000.00	\$21,078.49	\$28,921.51	\$0.00
111	100	061328	06-1328	Manuelito Chp Powerline Construct	Navajo Nat.	GF/06	06/30/2010	\$75,000.00		\$75,000.00	\$0.00
112	100	061329	06-1329	Navajo Nation Translator System Upgrade	Navajo Nat.	GF/06	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
113	100	061330	06-1330	Bread Springs Chp Powerline Extend	Navajo Nat.	GF/06	06/30/2010	\$26,000.00	\$11,440.00	\$14,560.00	\$0.00
114	100	061332	06-1332	Bread Springs Chp House Improve	Navajo Nat.	GF/06	06/30/2010	\$15,500.00		\$15,500.00	\$0.00
115	100	061333	06-1333	Bread Springs Chp Bathroom Additions	Navajo Nat.	GF/06	06/30/2010	\$35,000.00	\$32,655.86	\$2,344.14	\$0.00
116	100	061335	06-1335	Pueblo Pintado Chp Sewer Lagoon	Navajo Nat.	GF/06	06/30/2010	\$140,000.00		\$140,000.00	\$0.00
117	100	061336	06-1336	Zuni Pueblo Arts & Visitors Center Construct	19 Pueblos	GF/06	06/30/2010	\$125,000.00			\$125,000.00
118	100	061337	06-1337	Chichiliah Chp YerpWarehouse/Admin Comp	Navajo Nat.	GF/06	06/30/2010	\$25,000.00		\$25,000.00	\$0.00
119	100	061340	06-1340	Red Rock Chp Fire Station	Navajo Nat.	GF/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
120	100	061341	06-1341	Red Rock Chp Powerline Extensions Constru	Navajo Nat.	GF/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
121	100	061342	06-1342	Red Rock Chp Modular Off Bldg Purch/Install	Navajo Nat.	GF/06	06/30/2010	\$25,000.00		\$25,000.00	\$0.00
122	100	061346	06-1346	Pinedale Chp Powerline Extend/House Wiring	Navajo Nat.	GF/06	06/30/2010	\$60,000.00	\$39,756.35	\$20,243.65	\$0.00
123	100	061347	06-1347	Mariano Lake Chp Bathrooms	Navajo Nat.	GF/06	06/30/2010	\$75,000.00		\$75,000.00	\$0.00
124	100	061350	06-1350	Littlewater Chp Warehouse Renovate	Navajo Nat.	GF/06	06/30/2010	\$10,000.00	\$9,823.24	\$176.76	\$0.00

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125	100	061351	06-1351	Zuni Pueblo Utility Facilities	19 Pueblos	GF/06	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
126	100	061353	06-1353	Zuni Pueblo WW Treatment Wetlands Cells	19 Pueblos	GF/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
127	100	061354	06-1354	Smith Lake Chp Veterans Hall	Navajo Nat.	GF/06	06/30/2010	\$425,000.00	\$394,407.90	\$26,343.00	\$4,249.10
128	100	061356	06-1356	Navajo Nation Water Stations System	Navajo Nat.	GF/06	06/30/2010	\$200,000.00		\$200,000.00	\$0.00
129	100	061357	06-1357	Rock Springs Chp Powerline Extend	Navajo Nat.	GF/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
130	100	061359	06-1359	Navajo Nation Seniors Home Modifications	Navajo Nat.	GF/06	06/30/2010	\$100,000.00			\$100,000.00
131	100	061361	06-1361	Navajo Nation Road Yards	Navajo Nat.	GF/06	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
132	100	061362	06-1362	Mescalero Apache Tribe Fire Station	Apache Nat.	GF/06	06/30/2010	\$250,000.00	\$17,700.00	\$229,800.00	\$2,500.00
133	100	061364	06-1364	Ohkay Owingeh Library Renovate	19 Pueblos	GF/06	06/30/2010	\$197,500.00		\$195,525.00	\$1,975.00
134	100	061368	06-1368	Ohkay Owingeh Art Piece	19 Pueblos	GF/06	06/30/2010	\$15,000.00		\$15,000.00	\$0.00
135	100	061369	06-1369	Santa Clara Pueblo Tribal Admin Building	19 Pueblos	GF/06	06/30/2010	\$50,000.00	\$29,840.77	\$20,159.23	\$0.00
136	100	061372	06-1372	Nenahnezad Chp Mltiprps Facility Construct	Navajo Nat.	GF/06	06/30/2010	\$20,000.00			\$20,000.00
137	100	061373	06-1373	Gadil'ahi Chp Irrigation Construct	Navajo Nat.	GF/06	06/30/2010	\$104,450.00	\$77,951.68	\$26,498.32	\$0.00
138	100	061374	06-1374	Huerfano Chp Overhead Powerline Extension	Navajo Nat.	GF/06	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
139	100	061375	06-1375	Newcomb Chp Powerline Extend	Navajo Nat.	GF/06	06/30/2010	\$200,000.00		\$200,000.00	\$0.00
140	100	061376	06-1376	San Juan Chp Mltiprps Site Improve	Navajo Nat.	GF/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
141	100	061377	06-1377	Aztec High School Dorms for Navajo Student	Other	GF/06	06/30/2010	\$950,000.00		\$940,500.00	\$9,500.00
142	100	061378	06-1378	Dine College North Campus Parking Lot	Other	GF/06	06/30/2010	\$37,900.00		\$37,900.00	\$0.00
143	100	061380	06-1380	San Juan Chp Mltiprps Facility Construct	Navajo Nat.	GF/06	06/30/2010	\$275,000.00	\$107,962.00	\$167,038.00	\$0.00
144	100	061381	06-1381	Nenahnezad Chp Veterans Park Renovate	Navajo Nat.	GF/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
145	100	061382	06-1382	Shiprock Chp Military Cemetery Improv	Navajo Nat.	GF/06	06/30/2010	\$300,000.00		\$300,000.00	\$0.00
146	100	061383	06-1383	Lake Valley Chp Bathrooms for Homes	Navajo Nat.	GF/06	06/30/2010	\$75,000.00		\$75,000.00	\$0.00
147	100	061386	06-1386	Beclabito Chp Bathroom Additions	Navajo Nat.	GF/06	06/30/2010	\$160,000.00	\$23,385.49	\$51,614.51	\$0.00
148	100	061387	06-1387	Whiterock Chp Bathroom Additions	Navajo Nat.	GF/06	06/30/2010	\$125,000.00	\$45,627.57	\$79,372.43	\$0.00
149	100	061388	06-1388	Shiprock Chp Multipurpose Facility	Navajo Nat.	GF/06	06/30/2010	\$200,000.00	\$14,529.50	\$183,470.50	\$2,000.00
150	100	061389	06-1389	Five Sandoval Indian Pueblos Facility	Other	GF/06	06/30/2010	\$500,500.00	\$32,243.16	\$463,251.84	\$5,005.00
151	100	061390	06-1390	Santo Domingo Pue construct EMS & Fire Sta Fac	19 Pueblos	GF/06	06/30/2011	\$200,000.00		\$200,000.00	\$0.00
152	100	061391	06-1391	Santa Ana Pueblo Water System Improv	19 Pueblos	GF/06	06/30/2010	\$400,000.00	\$352,315.20	\$47,684.80	\$0.00
153	100	061392	06-1392	Santa Ana Pueblo Mltiprps Ed & Wellness	19 Pueblos	GF/06	06/30/2010	\$160,000.00		\$160,000.00	\$0.00
154	100	061393	06-1393	San Felipe Pueblo Water & Construct	19 Pueblos	GF/06	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
155	100	061394	06-1394	Jemez Pueblo Sewer Pipe Replace	19 Pueblos	GF/06	06/30/2010	\$100,000.00	\$70,746.71	\$29,253.29	\$0.00
156	100	061395	06-1395	Zia Pueblo Childhood Dev Ctr Construct	19 Pueblos	GF/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
157	100	061396	06-1396	Zia Pueblo Ambulatory Care Facility Constru	19 Pueblos	GF/06	06/30/2010	\$500,000.00		\$495,000.00	\$5,000.00
158	100	061400	06-1400	Jemez Pueblo Housing Improve	19 Pueblos	GF/06	06/30/2010	\$200,000.00	\$102,599.21	\$97,400.79	\$0.00
159	100	061402	06-1402	Cochiti Pueblo Health Clinic Improv	19 Pueblos	GF/06	06/30/2010	\$150,000.00		\$148,500.00	\$1,500.00
160	100	061404	06-1404	Pojoaque Pueblo Wellness Ctr Rec Facility	19 Pueblos	GF/06	06/30/2010	\$600,000.00	\$590,828.38	\$3,171.62	\$6,000.00
161	100	061405	06-1405	Tesuque Pueblo Educational Facility	19 Pueblos	GF/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
162	100	061407	06-1407	Tesuque Pueblo Intergenerational Ctr	19 Pueblos	GF/06	06/30/2010	\$170,000.00		\$168,300.00	\$1,700.00
163	100	061411	06-1411	Nambe Pueblo Water & WasteWat Sys Cons	19 Pueblos	GF/06	06/30/2010	\$500,000.00	\$500,000.00	\$0.00	\$0.00
164	100	061413	06-1413	Pojoaque Pueblo Daycare Center Expand	19 Pueblos	GF/06	06/30/2010	\$75,000.00	\$22,638.66	\$52,361.34	\$0.00
165	100	061414	06-1414	Crownpoint Internet to Hogans Access	Other	GF/06	06/30/2010	\$1,300,000.00	\$755,048.49	\$544,951.51	\$0.00
166	100	3214	03-0044	Zuni Pueblo Youth Ctr to p/d/c	19 Pueblos	GF/06 R	06/30/2010	\$25,000.00		\$25,000.00	\$0.00
167	100	5263	05-1263	Nenahnezad Ch. Repair chapter building roof	Navajo Nat.	GF/06 R	06/30/2011	\$20,000.00		\$20,000.00	\$0.00

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168	100	0928	05-0928	Burnham Ch. Veleran's Multiplex Bldg.	Navajo Nat.	GF/07	06/30/2010	\$300,000.00			\$300,000.00
169	100	074627	07-4627	Indian Pueblo Cultural Center. p/d/c parking lot improv	Other	GF/07	06/30/2011	\$20,000.00		\$20,000.00	\$0.00
170	100	074629	07-4629	Indian Pueblo Cultural Center. p/d/c reno, equip, improv	Other	GF/07	06/30/2011	\$352,697.00	\$ 93,684.43	\$255,485.57	\$3,527.00
171	100	074630	07-4630	Indian Polytechnic Institute purch & install technology	Other	GF/07	06/30/2011	\$25,000.00		\$25,000.00	\$0.00
172	100	074631	07-4631	Isleta Pueblo p/d/c library education center	19 Pueblos	GF/07	06/30/2011	\$700,000.00		\$693,000.00	\$7,000.00
173	100	074632	07-4632	Isleta Pueblo p/d/c judicial complex	19 Pueblos	GF/07	06/30/2011	\$100,000.00		\$75,000.00	\$100,000.00
174	100	074633	07-4633	Isleta Pueblo construct a Mouselown neighborhood Park	19 Pueblos	GF/07	06/30/2011	\$75,000.00		\$75,000.00	\$0.00
175	100	074635	07-4635	To'hajilee Ch. Purchase & equip road grader for school	Navajo Nat.	GF/07	06/30/2011	\$100,000.00			\$100,000.00
176	100	074636	07-4636	To'hajilee Ch. p/d/c water line system linking ABO sys	Navajo Nat.	GF/07	06/30/2011	\$150,000.00		\$150,000.00	\$0.00
177	100	074637	07-4637	Acoma Pueblo p/d/c & renovate cmplx/boys & girls club	19 Pueblos	GF/07	06/30/2011	\$250,000.00		\$247,500.00	\$2,500.00
178	100	074638	07-4638	Acoma Pueblo purchase & equip vehicles police dept	19 Pueblos	GF/07	06/30/2011	\$25,000.00	\$ 25,000.00	\$0.00	\$0.00
179	100	074639	07-4639	Acoma Pueblo p/d/c & renovate skyline lagoon system	19 Pueblos	GF/07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
180	100	074640	07-4640	Acoma Pueblo p/d/c wastewater treatment facility	19 Pueblos	GF/07	06/30/2011	\$75,000.00		\$75,000.00	\$0.00
181	100	074641	07-4641	Laguna Pueblo purchase, install & equip health center	19 Pueblos	GF/07	06/30/2011	\$75,000.00			\$75,000.00
182	100	074642	07-4642	Laguna Pueblo p/d/c veterans services facility	19 Pueblos	GF/07	06/30/2011	\$40,000.00		\$40,000.00	\$0.00
183	100	074643	07-4643	Laguna Pueblo p/d/c improvements to public water sys	19 Pueblos	GF/07	06/30/2011	\$100,000.00			\$100,000.00
184	100	074648	07-4648	Ramah Ch. Purchase & install info technology	Navajo Nat.	GF/07	06/30/2011	\$25,000.00		\$25,000.00	\$0.00
185	100	074649	07-4649	Ramah Ch. Purch & equip tractor natural resource dept	Navajo Nat.	GF/07	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
186	100	074651	07-4651	Raman Ch. Powerlines in unit 5 area	Navajo Nat.	GF/07	06/30/2011	\$25,000.00		\$25,000.00	\$0.00
187	100	074652	07-4652	Ramah Ch. p/d/c telephone lines	Navajo Nat.	GF/07	06/30/2011	\$25,000.00		\$25,000.00	\$0.00
188	100	074653	07-4653	Fort Defiance Ch. Construct bathroom additions	Navajo Nat.	GF/07	06/30/2011	\$38,750.00			\$38,750.00
189	100	074654	07-4654	Navajo Nation p/d/c/e transportation building	Navajo Nat.	GF/07	06/30/2011	\$500,000.00		\$495,000.00	\$5,000.00
190	100	074655	07-4655	Baca Ch. p/d/c purchase & install bathroom additions	Navajo Nat.	GF/07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
191	100	074656	07-4656	Becent Ch. p/d/c bathroom additions	Navajo Nat.	GF/07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
192	100	074657	07-4657	Breadsprings Ch. d/c bathroom additions	Navajo Nat.	GF/07	06/30/2011	\$29,000.00			\$29,000.00
193	100	074658	07-4658	Baahaali Ch. (Breadsprings Ch) p/d/c improvements ch house	Navajo Nat.	GF/07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
194	100	074660	07-4660	Breadsprings Ch. p/d/c powerline extensions	Navajo Nat.	GF/07	06/30/2011	\$114,000.00			\$114,000.00
195	100	074661	07-4661	Baahaali Ch (Breadsprings Ch) p/d/c/e addition to ch hse	Navajo Nat.	GF/07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
196	100	074662	07-4662	Baahaali Ch.(Breadsprings Ch.) Maintenance patrol yard	Navajo Nat.	GF/07	06/30/2011	\$75,000.00		\$75,000.00	\$0.00
197	100	074663	07-4663	Casamero Lake Ch. p/d/c bathroom additions	Navajo Nat.	GF/07	06/30/2011	\$50,000.00	\$ 41,422.57	\$8,577.43	\$0.00
198	100	074664	07-4664	Casamero Lake Ch. Design, construct renov warehouse	Navajo Nat.	GF/07	06/30/2011	\$45,000.00		\$45,000.00	\$0.00
199	100	074665	07-4665	Church Rock Ch. Plan & design tourism complex	Navajo Nat.	GF/07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
200	100	074666	07-4666	Coyote Canyon Ch. Purchase & equip backhoe	Navajo Nat.	GF/07	06/30/2011	\$85,000.00	\$ 85,000.00	\$0.00	\$0.00
201	100	074667	07-4667	Coyote Canyon Ch. Renovate & expand ch. House	Navajo Nat.	GF/07	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
202	100	074668	07-4668	Crownpoint Inst. Of Tech. Internet to Hogan	Other	GF/07	06/30/2011	\$500,000.00		\$500,000.00	\$0.00
203	100	074669	07-4669	Crownpoint Wellness Center Construct	Navajo Nat.	GF/07	06/30/2011	\$450,000.00		\$445,500.00	\$4,500.00
204	100	074670	07-4670	Navajo Technical College p/d/c/e/efl culinary arts bldg	Other	GF/07	06/30/2011	\$75,000.00		\$75,000.00	\$0.00
205	100	074671	07-4671	Navajo Technical College p/d/c/e/efl Internet to Hogans	Other	GF/07	06/30/2011	\$550,000.00		\$544,500.00	\$5,500.00
206	100	074672	07-4672	Crownpoint Ch. p/d/c bathroom additions	Navajo Nat.	GF/07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
207	100	074673	07-4673	Crownpoint Ch. p/d/c powerline extension	Navajo Nat.	GF/07	06/30/2011	\$60,000.00		\$60,000.00	\$0.00
208	100	074674	07-4674	Crownpoint Ch. p/d/c/e/efl eastern Navajo admin complex	Navajo Nat.	GF/07	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
209	100	074675	07-4675	Dine College p/d/c expansion educational facility	Other	GF/07	06/30/2011	\$225,000.00		\$222,750.00	\$2,250.00
210	100	074676	07-4676	Ivanbito Ch. p/d/c improvement community well	Navajo Nat.	GF/07	06/30/2011	\$200,000.00		\$200,000.00	\$0.00

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211	100	074677	07-4677	Iyambito Ch. Renovate, equip & furnish ch house	Navajo Nat.	GF07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
212	100	074678	07-4678	Iyambito & Perea Head Start sewage system	Navajo Nat.	GF07	06/30/2011	\$60,000.00		\$60,000.00	\$0.00
213	100	074679	07-4679	Iyambito p/d/c/e warehouse	Navajo Nat.	GF07	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
214	100	074680	07-4680	Littewater Ch. p/d/c/r/life & furnish Head Start Facility	Navajo Nat.	GF07	06/30/2011	\$70,000.00		\$70,000.00	\$0.00
215	100	074681	07-4681	Manuelito Ch. p/d/c bthrm add in Tse de Tha Canyon	Navajo Nat.	GF07	06/30/2011	\$100,000.00	\$ 52,494.49	\$47,505.51	\$0.00
216	100	074682	07-4682	Mariano Lake Ch. p/d/c parking lot	Navajo Nat.	GF07	06/30/2011	\$175,000.00		\$175,000.00	\$0.00
217	100	074683	07-4683	Mariano Lake Ch. Purchase & equip tractor	Navajo Nat.	GF07	06/30/2009	\$52,000.00		\$52,000.00	\$0.00
218	100	074684	07-4684	Pinedale Ch. Purchase & equip motor grader & trailer	Navajo Nat.	GF07	06/30/2009	\$150,000.00		\$150,000.00	\$0.00
219	100	074685	07-4685	Red Lake Ch. Design & construe office complex	Navajo Nat.	GF07	06/30/2011	\$100,000.00			\$100,000.00
220	100	074686	07-4686	Red Rock Ch. Construct bathroom additions	Navajo Nat.	GF07	06/30/2011	\$25,000.00		\$25,000.00	\$0.00
221	100	074687	07-4687	Red Rock Ch. Modular office bldg, pur/instal/lequp/fur	Navajo Nat.	GF07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
222	100	074688	07-4688	Red Rock Ch. p/d/c install powerline extension	Navajo Nat.	GF07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
223	100	074689	07-4689	Red Rock Ch. Pur/instal/lequp/fur modular building	Navajo Nat.	GF07	06/30/2011	\$50,000.00			\$50,000.00
224	100	074690	07-4690	Smith Lake Ch. p/d/c/leif Veteran's hall	Navajo Nat.	GF07	06/30/2011	\$500,000.00	\$ 373,537.80	\$121,462.20	\$5,000.00
225	100	074691	07-4691	Standing Rock Ch. Purchase motor grader	Navajo Nat.	GF07	06/30/2009	\$100,000.00		\$100,000.00	\$0.00
226	100	074693	07-4693	Tohatchi Ch. Purchase & equip backhoe & truck	Navajo Nat.	GF07	06/30/2009	\$100,000.00		\$100,000.00	\$0.00
227	100	074694	07-4694	Tohatchi Ch. Chapter house kitchen plumbing system	Navajo Nat.	GF07	06/30/2011	\$50,000.00			\$50,000.00
228	100	074695	07-4695	Tse-Ya-Toh Ch. p/d/c powerline extension	Navajo Nat.	GF07	06/30/2011	\$100,000.00			\$100,000.00
229	100	074696	07-4696	Tse-Ya-Toh Ch. Purchase motor grader	Navajo Nat.	GF07	06/30/2011	\$50,000.00			\$50,000.00
230	100	074697	07-4697	Twin Lakes Ch. Construct Government office complex	Navajo Nat.	GF07	06/30/2011	\$200,000.00		\$198,000.00	\$2,000.00
231	100	074698	07-4698	Zuni Pueblo p/d/c & equip Shivi T'sana skate park	19 Pueblos	GF07	06/30/2011	\$125,000.00		\$125,000.00	\$0.00
232	100	074699	07-4699	Zuin Pueblo plan & design veteran's memorial park	19 Pueblos	GF07	06/30/2011	\$25,000.00		\$25,000.00	\$0.00
233	100	074700	07-4700	Zuni Pueblo p/d/c & improve water system	19 Pueblos	GF07	06/30/2011	\$142,000.00		\$142,000.00	\$0.00
234	100	074701	07-4701	Zuni Pueblo parking lot/fencing improvements	19 Pueblos	GF07	06/30/2011	\$100,000.00	\$ 92,391.00	\$7,609.00	\$0.00
235	100	074702	07-4702	Zuni Pueblo infrastructure feasibility study	19 Pueblos	GF07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
236	100	074703	07-4703	Zuni Pueblo p/d/c wastewater treatment cells	19 Pueblos	GF07	06/30/2011	\$125,000.00		\$125,000.00	\$0.00
237	100	074704	07-4704	Encino Ch. Purchase vehicles & equipment	Navajo Nat.	GF07	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
238	100	074705	07-4705	Pina p/d/c & improve wells	Apache Nat.	GF07	06/30/2011	\$250,000.00		\$250,000.00	\$0.00
239	100	074706	07-4706	Mescalero Apache Tribe pur EMS vehicles & equip	Apache Nat.	GF07	06/30/2009	\$90,000.00		\$90,000.00	\$0.00
240	100	074707	07-4707	Mescalero Apache Tribe p/d/c pur & install streetlights	Apache Nat.	GF07	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
241	100	074708	07-4708	Mescalero Apache Tribe Pena canyon well	Apache Nat.	GF07	06/30/2011	\$214,285.00		\$214,285.00	\$0.00
242	100	074709	07-4709	Mescalero Apache Tribe repair, connect, equip w/lanks	Apache Nat.	GF07	06/30/2011	\$75,000.00		\$75,000.00	\$0.00
243	100	074710	07-4710	Jicarilla Apache Nation p/d/c & furnish agriculture bldg	Apache Nat.	GF07	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
244	100	074711	07-4711	Jicarilla Apache Nation p/d/c library addition	Apache Nat.	GF07	06/30/2011	\$75,000.00		\$75,000.00	\$0.00
245	100	074712	07-4712	Jicarilla Apache Nation p/d/c improvements water system	Apache Nat.	GF07	06/30/2011	\$250,000.00		\$250,000.00	\$0.00
246	100	074713	07-4713	Ohkay Owingeh p/d/c airport improvements	19 Pueblos	GF07	06/30/2011	\$1,000,000.00			\$1,000,000.00
247	100	074714	07-4714	Ohkay Owingeh Head Start Renovate	19 Pueblos	GF07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
248	100	074715	07-4715	Ohkay Owingeh Library Renovate	19 Pueblos	GF07	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
249	100	074716	07-4716	Santa Clara Pueblo plan & design irrigation system	19 Pueblos	GF07	06/30/2011	\$250,000.00		\$250,000.00	\$0.00
250	100	074717	07-4717	Aztec High School Navajo dorms construction	Other	GF07	06/30/2011	\$419,000.00			\$419,000.00
251	100	074718	07-4718	Beclabito Ch. p/d/c water & wastewater system	Navajo Nat.	GF07	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
252	100	074719	07-4719	Burnham Ch. p/d/c veterans' memorial multipurpose ctr	Navajo Nat.	GF07	06/30/2011	\$235,000.00		\$232,650.00	\$2,350.00
253	100	074720	07-4720	Navajo Preparatory school p/d/c phase 3 improvements	Other	GF07	06/30/2011	\$500,000.00		\$495,000.00	\$5,000.00

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254	100	074722	07-4722	Lake Valley Ch. p/d/c rodeo grounds	Navajo Nat.	GF/07	06/30/2011	\$50,000.00			\$50,000.00
255	100	074724	07-4724	Nenahnezad Ch. Improve & repairs community center	Navajo Nat.	GF/07	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
256	100	074725	07-4725	Nenahnezad Ch. Design & construct wastewater system	Navajo Nat.	GF/07	06/30/2011	\$200,000.00			\$200,000.00
257	100	074726	07-4726	Newcomb Ch. p/d/c addition chapter house	Navajo Nat.	GF/07	06/30/2011	\$191,000.00		\$189,090.00	\$1,910.00
258	100	074727	07-4727	Red Valley Ch. Purchase & install security fence	Navajo Nat.	GF/07	06/30/2011	\$10,000.00		\$10,000.00	\$0.00
259	100	074728	07-4728	Sanostee Ch. Purchase & equip backhoe	Navajo Nat.	GF/07	06/30/2009	\$124,500.00		\$124,500.00	\$0.00
260	100	074729	07-4729	Santosee Ch. p/d/c & improve powerline extensions	Navajo Nat.	GF/07	06/30/2011	\$134,350.00		\$134,350.00	\$0.00
261	100	074730	07-4730	Navajo Nation Veteran's affair info technology	Navajo Nat.	GF/07	06/30/2009	\$75,000.00		\$75,000.00	\$0.00
262	100	074731	07-4731	Shiprock p/d/c & furnish domestic violence facility	Navajo Nat.	GF/07	06/30/2011	\$600,000.00			\$600,000.00
263	100	074732	07-4732	Dine College Shiprock Library Construction	Other	GF/07	06/30/2011	\$472,400.00		\$467,676.00	\$4,724.00
264	100	074733	07-4733	Shiprock Ch. p/d/c electric power trunk lines	Navajo Nat.	GF/07	06/30/2011	\$200,000.00		\$200,000.00	\$0.00
265	100	074734	07-4734	Shiprock Ch. Judicial & Public safety complex	Navajo Nat.	GF/07	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
266	100	074735	07-4735	Shiprock Ch. p/d/c water & sewer Joe Ben area	Navajo Nat.	GF/07	06/30/2011	\$800,000.00		\$800,000.00	\$0.00
267	100	074737	07-4737	Tse'Daa'Kaa Ch. Purchase & equip backhoe & trailer	Navajo Nat.	GF/07	06/30/2011	\$46,000.00		\$46,000.00	\$0.00
268	100	074738	07-4738	White Rock Ch. p/d/c powerline home sites	Navajo Nat.	GF/07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
269	100	074739	07-4739	Cochiti Pueblo p/d/c health & wellness center	19 Pueblos	GF/07	06/30/2011	\$550,000.00		\$544,500.00	\$5,500.00
270	100	074740	07-4740	Cochiti Pueblo furnish & equip recreational facilities	19 Pueblos	GF/07	06/30/2009	\$75,000.00	\$ 30,888.60	\$44,111.40	\$0.00
271	100	074741	07-4741	Jemez Pueblo p/d/c head start building	19 Pueblos	GF/07	06/30/2011	\$75,000.00		\$75,000.00	\$0.00
272	100	074743	07-4743	San Felipe Pueblo purchase & equip vehicles Head Start	19 Pueblos	GF/07	06/30/2011	\$65,000.00			\$65,000.00
273	100	074744	07-4744	San Felipe Pueblo purchase & equip road grader	19 Pueblos	GF/07	06/30/2011	\$130,000.00			\$130,000.00
274	100	074745	07-4745	San Felipe Pueblo p/d/c wastewater system	19 Pueblos	GF/07	06/30/2011	\$25,000.00			\$25,000.00
275	100	074747	07-4747	Sandia Pueblo p/d/c improvements water system	19 Pueblos	GF/07	06/30/2011	\$350,000.00		\$350,000.00	\$0.00
276	100	074748	07-4748	Santa Ana Pueblo p/d/c & equip education wellness center	19 Pueblos	GF/07	06/30/2011	\$230,000.00		\$227,700.00	\$2,300.00
277	100	074750	07-4750	Santa Ana Pueblo p/d/c water system improvement	19 Pueblos	GF/07	06/30/2011	\$339,000.00	\$ 18,102.00	\$319,898.00	\$0.00
278	100	074751	07-4751	Santo Domingo p/d/c EMS & fire station facility	19 Pueblos	GF/07	06/30/2011	\$925,000.00		\$915,750.00	\$9,250.00
279	100	074752	07-4752	Torreón-Star Lake Ch. p/d/c police substation	Navajo Nat.	GF/07	06/30/2011	\$82,000.00			\$82,000.00
280	100	074753	07-4753	Zia Pueblo p/d/c & equip ambulatory facility	19 Pueblos	GF/07	06/30/2011	\$200,000.00		\$198,000.00	\$2,000.00
281	100	074754	07-4754	Zia Pueblo p/d/c irrigation system improvements	19 Pueblos	GF/07	06/30/2011	\$264,285.00		\$264,285.00	\$0.00
282	100	074755	07-4755	Zia Pueblo p/d/c purchase telecommunications equipment	19 Pueblos	GF/07	06/30/2011	\$75,000.00		\$75,000.00	\$0.00
283	100	074756	07-4756	Nambe Pueblo renovate & equip admin building #1	19 Pueblos	GF/07	06/30/2011	\$90,000.00	\$ 18,666.38	\$71,333.62	\$0.00
284	100	074757	07-4757	Nambe Pueblo p/d/c environmental bidg improvement	19 Pueblos	GF/07	06/30/2011	\$10,000.00	\$ 2,669.50	\$7,330.50	\$0.00
285	100	074758	07-4758	Nambe Pueblo p/d/c water & wastewater system	19 Pueblos	GF/07	06/30/2011	\$140,000.00		\$140,000.00	\$0.00
286	100	074762	07-4762	Pojoaque Pueblo p/d/c & equip info technology upgrades	19 Pueblos	GF/07	06/30/2011	\$50,000.00	\$ 2,067.77	\$47,932.23	\$0.00
287	100	074763	07-4763	Pojoaque Pueblo p/d/c wellness center recreational facility	19 Pueblos	GF/07	06/30/2011	\$650,000.00	\$ 621,800.47	\$21,699.53	\$6,500.00
288	100	074764	07-4764	San ldefonso Pueblo p/d/c equip Head Start building	19 Pueblos	GF/07	06/30/2011	\$150,000.00		\$148,500.00	\$1,500.00
289	100	074765	07-4765	San ldefonso Pueblo p/d/c equip Community Learning Cir	19 Pueblos	GF/07	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
290	100	074766	07-4766	San ldefonso Pueblo p/d/c water system	19 Pueblos	GF/07	06/30/2011	\$264,000.00			\$264,000.00
291	100	074767	07-4767	IAIA multipurpose conference & educational center	Other	GF/07	06/30/2011	\$64,285.00			\$64,285.00
292	100	074768	07-4768	IAIA museum roof replacement/renovate	Other	GF/07	06/30/2011	\$10,000.00			\$10,000.00
293	100	074769	07-4769	IAIA p/d/c equip & furnish student resident center	Other	GF/07	06/30/2011	\$224,285.00			\$224,285.00
294	100	074770	07-4770	Santa Fe Indian School Educational Technology	Other	GF/07	06/30/2009	\$15,000.00		\$15,000.00	\$0.00
295	100	074773	07-4773	Tesuque Pueblo p/d/c hydrotherapy pool	19 Pueblos	GF/07	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
296	100	074774	07-4774	Alamo Ch. p/d/c sewage treatment plant	Navajo Nat.	GF/07	06/30/2011	\$200,000.00			\$200,000.00

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297	100	074776	07-4776	Picuris Pueblo repair & renovate bldg (repay loan to SBOF)	19 Pueblos	GF/07	06/30/2011	\$230,000.00			\$230,000.00
298	100	074777	07-4777	Taos Pueblo Buffalo Pasture baseline study	19 Pueblos	GF/07	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
299	100	073249	07-3249	Indian Pueblo Cultural Center p/d/c equip & furnish bldg	Other	GF/07	06/30/2011	\$2,000,000.00	\$ 1,325,207.02	\$748,767.86	\$20,000.00
300	100	073250	07-3250	Indian Pueblo Cultural Center p/d/c fire alarm system	Other	GF/07	06/30/2011	\$25,000.00		\$25,000.00	\$0.00
301	100	073252	07-3252	Pine Hill/Ramah p/d/c equip kitchen school dormitory	Navajo Nat.	GF/07	06/30/2011	\$25,000.00			\$25,000.00
302	100	073254	07-3254	Becentil Ch. p/d/c bathroom additions	Navajo Nat.	GF/07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
303	100	073255	07-3255	Breadsprings Ch. Design & construct bathroom additions	Navajo Nat.	GF/07	06/30/2011	\$40,000.00			\$40,000.00
304	100	073256	07-3256	Standing Rock Ch. p/d/c multipurpose building	Navajo Nat.	GF/07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
305	100	073257	07-3257	Navajo Nation Veteran's affair feasibility housing	Navajo Nat.	GF/07	06/30/2011	\$20,000.00		\$20,000.00	\$0.00
306	100	073258	07-3258	Isiete Pueblo landscape & improve little league field	19 Pueblos	GF/07	06/30/2011	\$75,000.00		\$75,000.00	\$0.00
307	100	073259	07-3259	Upper Fruitland Ch. p/d/c chapter house	Navajo Nat.	GF/07	06/30/2011	\$250,000.00		\$247,500.00	\$2,500.00
308	100	073260	07-3260	Cochiti Pueblo powerback up & fire truck equipment	19 Pueblos	GF/07	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
309	100	073261	07-3261	Jemez Pueblo purchase & equip head start bus	19 Pueblos	GF/07	06/30/2009	\$80,000.00	\$ 74,920.00	\$5,080.00	\$0.00
310	100	073262	07-3262	Santo Domingo Pueblo p/d/c EMS & fire station facility	19 Pueblos	GF/07	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
311	100	073263	07-3263	Torreón-Star Lake Ch. p/d/c transfer station	Navajo Nat.	GF/07	06/30/2011	\$48,800.00			\$48,800.00
312	100	073264	07-3264	IAIA Multipurpose Center	Other	GF/07	06/30/2011	\$83,800.00			\$83,800.00
313	100	5228	05-1228	Ramah Ch. Pine Hill Sch. Tractor	Navajo Nat.	GF/07 R	06/30/2009	\$50,000.00	\$43,442.62	\$6,557.38	\$0.00
314	100	5230	05-1230	Acoma Pueblo Youth Vehicle Purchase	19 Pueblos	GF/07 R	06/30/2009	\$40,000.00	\$28,103.02	\$11,896.98	\$0.00
315	100	5236	05-1236	Thoreau Health Station Improvements & Equipment	Other	GF/07 R	06/30/2011	\$300,000.00		\$300,000.00	\$0.00
316	100	5256	05-1256	Mexican Springs Ch. Vehicles	Navajo Nat.	GF/07 R	06/30/2009	\$50,000.00		\$2,718.10	\$0.00
317	100	5265	05-1265	Newcomb Ch. Vehicles Purchase & Equip	Navajo Nat.	GF/07 R	06/30/2009	\$160,000.00		\$0.00	\$0.00
318	100	5267	05-1267	Shiprock Ch. p/d/c parking lot	Navajo Nat.	GF/07 R	06/30/2011	\$275,000.00		\$272,250.00	\$2,750.00
319	100	5288	05-1288	SIPI Early Childhood Ed. Ctr Construct & Equip	Other	GF/07 R	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
320	100	061349	06-1349	Littewater Chp Head Start Fac expand modular bld	Navajo Nat.	GF/07 R	06/30/2011	\$150,000.00		\$148,500.00	\$1,500.00
321	100	061363	06-1363	Santa Clara Pueblo Judicial Complex Construction	19 Pueblos	GF/07 R	06/30/2011	\$25,000.00	\$315.32	\$24,684.68	\$0.00
322	100	061367	06-1367	Ohkay Owingeh First Capital Heritage	19 Pueblos	GF/07 R	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
323	100	061412	06-1412	San Ildefonso Learning Center	19 Pueblos	GF/07 R	06/30/2011	\$125,000.00			\$125,000.00
324	100	074721	07-4721	Lake Valley Ch. house renovations	Navajo Nat.	GF/08	06/30/2011	\$50,000.00			\$50,000.00
325	100	083961	08-3961	Indian Pueblo Council d/c former Indian school property	Other	GF/08	06/30/2012	\$67,000.00		\$67,000.00	\$0.00
326	100	083962	08-3962	Indian Pueblo Cultural Center p/d/c cultural center	Other	GF/08	06/30/2012	\$95,000.00		\$95,000.00	\$0.00
327	100	083963	08-3963	To'hajiilee Ch. p/d/c magistrate courthouse	Navajo Nat.	GF/08	06/30/2012	\$34,000.00			\$34,000.00
328	100	083964	08-3964	To'hajiilee Ch. purchase road grader	Navajo Nat.	GF/08	06/30/2010	\$60,000.00		\$60,000.00	\$0.00
329	100	083965	08-3965	Acoma Pueblo design & renovate boys & girls club	Navajo Nat.	GF/08	06/30/2012	\$25,000.00		\$25,000.00	\$0.00
330	100	083966	08-3966	Acoma Pueblo purchase & equip vehicles police & fire dept	19 Pueblos	GF/08	06/30/2010	\$25,000.00		\$25,000.00	\$0.00
331	100	083967	08-3967	Acoma Pueblo p/d/c/e wastewater treatment facility	19 Pueblos	GF/08	06/30/2012	\$50,000.00		\$50,000.00	\$0.00
332	100	083968	08-3968	Laguna Pueblo purchase school buses for health clinic	19 Pueblos	GF/08	06/30/2010	\$75,000.00		\$75,000.00	\$0.00
333	100	083969	08-3969	Laguna Pueblo plan & design swimming pool	19 Pueblos	GF/08	06/30/2012	\$25,000.00		\$25,000.00	\$0.00
334	100	083970	08-3970	Laguna Pueblo p/d/c water, WW & infrastructure	19 Pueblos	GF/08	06/30/2012	\$40,000.00			\$40,000.00
335	100	083971	08-3971	Ramah Ch. p/d/c bathroom additions to homes	Navajo Nat.	GF/08	06/30/2012	\$55,000.00			\$55,000.00
336	100	083972	08-3972	Ramah Ch. purchase & equip trucks & trailer	Navajo Nat.	GF/08	06/30/2010	\$45,000.00			\$45,000.00
337	100	083973	08-3973	Fort Defiance Ch. p/d/c water lines & bathroom additions	Navajo Nat.	GF/08	06/30/2012	\$30,000.00			\$30,000.00
338	100	083974	08-3974	Shiprock Ch. constr & equip municipal water & WW systems	Navajo Nat.	GF/08	06/30/2012	\$144,000.00			\$144,000.00
339	100	083975	08-3975	Baahaali Ch. p/d/c parking lot	Navajo Nat.	GF/08	06/30/2012	\$85,000.00			\$85,000.00

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340	100	083976	08-3976	Baaahaali Ch. p/d/c & renovate chapter house	Navajo Nat.	GF/08	06/30/2012	\$45,000.00			\$45,000.00
341	100	083977	08-3977	Baaahaali Ch. p/d housing compound & reg veterans center	Navajo Nat.	GF/08	06/30/2012	\$10,000.00			\$10,000.00
342	100	083978	08-3978	Baca-Prewitt Ch. p/d/c bathroom additions renovations	Navajo Nat.	GF/08	06/30/2012	\$35,000.00			\$35,000.00
343	100	083979	08-3979	Becenti Ch. p/d/c bathroom additions to homes	Navajo Nat.	GF/08	06/30/2012	\$85,000.00			\$85,000.00
344	100	083980	08-3980	Chichiliah Ch. equip solid waste transfer station	Navajo Nat.	GF/08	06/30/2010	\$30,000.00			\$30,000.00
345	100	083981	08-3981	Chruch Rock Ch. p/d economic dev project	Navajo Nat.	GF/08	06/30/2012	\$25,000.00			\$25,000.00
346	100	083982	08-3982	Church Rock Ch. p/d/c power line extensions	Navajo Nat.	GF/08	06/30/2012	\$75,000.00			\$75,000.00
347	100	083983	08-3983	Coyote Canyon Ch. p/d utility extensions include right-of-way	Navajo Nat.	GF/08	06/30/2012	\$25,000.00			\$25,000.00
348	100	083984	08-3984	Crowpoint Navajo Nation Local Governance p/d/c/e mod offi	Navajo Nat.	GF/08	06/30/2012	\$50,000.00			\$50,000.00
349	100	083986	08-3986	Manuelito Ch. p/d/c/e replace improvements to ch. house	Navajo Nat.	GF/08	06/30/2012	\$25,000.00			\$25,000.00
350	100	083987	08-3987	Manuelito Ch. p/d/c Kin Hozhoni Veterans' hall	Navajo Nat.	GF/08	06/30/2012	\$35,000.00			\$35,000.00
351	100	083988	08-3988	Mexican Springs p/d/c/e/r playground	Navajo Nat.	GF/08	06/30/2012	\$75,000.00			\$75,000.00
352	100	083989	08-3989	Mexican Springs p/d/c water line extension	Navajo Nat.	GF/08	06/30/2012	\$40,000.00			\$40,000.00
353	100	083990	08-3990	Ojo Encino Ch. purchase road grader	Navajo Nat.	GF/08	06/30/2010	\$75,000.00			\$75,000.00
354	100	083991	08-3991	Pinedale Ch. p/d/c wiring & powerline	Navajo Nat.	GF/08	06/30/2012	\$35,000.00			\$35,000.00
355	100	083992	08-3992	Red Lake Ch. p/d/c/r & improve recreation center	Navajo Nat.	GF/08	06/30/2012	\$35,000.00			\$35,000.00
356	100	083993	08-3993	Standing Rock Ch. p/d/c & install powerline extensions	Navajo Nat.	GF/08	06/30/2012	\$92,000.00			\$92,000.00
357	100	083994	08-3994	Thoreau Ch. p/d first response building	Navajo Nat.	GF/08	06/30/2012	\$25,000.00			\$25,000.00
358	100	083995	08-3995	Thoreau Ch. p/d/c powerline extensions	Navajo Nat.	GF/08	06/30/2012	\$30,000.00			\$30,000.00
359	100	083996	08-3996	Tohatchi Ch. p/d/c bathroom additions	Navajo Nat.	GF/08	06/30/2012	\$50,000.00			\$50,000.00
360	100	083997	08-3997	Tohatchi Ch. purchase & install fencing at cemetery	Navajo Nat.	GF/08	06/30/2012	\$10,000.00			\$10,000.00
361	100	083998	08-3998	Tohatchi Ch. p/d veterans' center	Navajo Nat.	GF/08	06/30/2012	\$25,000.00			\$25,000.00
362	100	083999	08-3999	Twin Lakes Ch. Construct Government office complex	Navajo Nat.	GF/08	06/30/2012	\$35,000.00			\$35,000.00
363	100	084000	08-4000	Whitehorse Lake Ch. purchase & install pellet stoves	Navajo Nat.	GF/08	06/30/2012	\$30,000.00			\$30,000.00
364	100	084001	08-4001	Zuni Pueblo p/d/c utility fencing	19 Pueblos	GF/08	06/30/2012	\$85,000.00		\$85,000.00	\$0.00
365	100	084002	08-4002	Zuni Pueblo p/d/c wastewater sys & treatment facilities	19 Pueblos	GF/08	06/30/2012	\$35,000.00		\$35,000.00	\$0.00
366	100	084003	08-4003	Zuni Pueblo construct wastewater treatment cells	19 Pueblos	GF/08	06/30/2012	\$50,000.00		\$50,000.00	\$0.00
367	100	084004	08-4004	Torreón & Ojo Encino Ch. p/d/c water line extensions bthrms	Navajo Nat.	GF/08	06/30/2012	\$120,000.00			\$120,000.00
368	100	084005	08-4005	Isleta Pueblo purchase & equip vehicles for police dept	19 Pueblos	GF/08	06/30/2010	\$60,000.00		\$60,000.00	\$0.00
369	100	084006	08-4006	Isleta Pueblo p/d/c veterans' center	19 Pueblos	GF/08	06/30/2012	\$25,000.00		\$25,000.00	\$0.00
370	100	084007	08-4007	Sandia Pueblo p/d/c/e health center	19 Pueblos	GF/08	06/30/2012	\$120,000.00		\$118,000.00	\$2,000.00
371	100	084008	08-4008	White Rock Ch. p/d/c/r powerline	Navajo Nat.	GF/08	06/30/2012	\$125,000.00			\$125,000.00
372	100	084009	08-4009	Mescalero Apache Tribe p/d/c upgrade facelitermonial grounds	Other	GF/08	06/30/2012	\$35,000.00		\$35,000.00	\$0.00
373	100	084010	08-4010	Mescalero Apache Tribe p/d/c/e fish hatchery & ponds	Other	GF/08	06/30/2012	\$184,000.00		\$184,000.00	\$0.00
374	100	084011	08-4011	Jicarilla Apache Nation p/d/c/e/rf library conference room	Other	GF/08	06/30/2012	\$95,000.00		\$95,000.00	\$0.00
375	100	084012	08-4012	Ohkay Owingeh purchase trucks & equip fire dept	19 Pueblos	GF/08	06/30/2010	\$155,000.00		\$155,000.00	\$0.00
376	100	084013	08-4013	Santa Clara Pueblo p/d/c/e water & water sewer systems	19 Pueblos	GF/08	06/30/2012	\$150,000.00		\$150,000.00	\$0.00
377	100	084014	08-4014	Navajo Preparatory school construct dormitory	Navajo Nat.	GF/08	06/30/2012	\$100,000.00		\$100,000.00	\$0.00
378	100	084015	08-4015	Huerfano Ch. purchase a trailer	Navajo Nat.	GF/08	06/30/2010	\$9,000.00			\$9,000.00
379	100	084016	08-4016	Lake Valley Ch. construct a powerline	Navajo Nat.	GF/08	06/30/2012	\$40,000.00			\$40,000.00
380	100	084017	08-4017	Little Water Ch. purchase & equip road grader	Navajo Nat.	GF/08	06/30/2010	\$72,000.00			\$72,000.00
381	100	084018	08-4018	Littlw Water Ch. renovate & improve & equip warehouse	Navajo Nat.	GF/08	06/30/2012	\$10,000.00			\$10,000.00
382	100	084019	08-4019	Nageezi Ch. p/d/c bathroom additions	Navajo Nat.	GF/08	06/30/2012	\$35,000.00			\$35,000.00

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#	Fund Code	Org. Code	BOF/CP D Proj. #	Description	Tribal Govt.	Funding Source	Appr. End Date	Amt. Approp. or Reauth.	Amount Expended	Amount Encumbered	Uncommitted Balance
383	100	084020	08-4020	Newcomb Ch. p/d/c an addition	Navajo Nat.	GF/08	06/30/2012	\$25,000.00		\$25,000.00	\$0.00
384	100	084021	08-4021	Newcomb Ch. p/d/c an irrigation project	Navajo Nat.	GF/08	06/30/2012	\$169,000.00		\$169,000.00	\$0.00
385	100	084022	08-4022	San Juan Ch. p/d/c/e first response building	Navajo Nat.	GF/08	06/30/2012	\$65,000.00			\$65,000.00
386	100	084023	08-4023	Shiprock construct home for women & children	Navajo Nat.	GF/08	06/30/2012	\$100,000.00	\$ 99,000.00	\$1,000.00	\$0.00
387	100	084024	08-4024	Shiprock Ch. purchase digital sign equipment	Navajo Nat.	GF/08	06/30/2010	\$50,000.00			\$50,000.00
388	100	084025	08-4025	Shiprock Ch. purchase irrigation system	Navajo Nat.	GF/08	06/30/2010	\$50,000.00			\$50,000.00
389	100	084026	08-4026	White Rock Ch. p/d/c parking lot at chapter house	Navajo Nat.	GF/08	06/30/2012	\$30,000.00			\$30,000.00
390	100	084027	08-4027	Cochitile Pueblo p/d/c/e renovations to comm center	19 Pueblos	GF/08	06/30/2012	\$50,000.00		\$50,000.00	\$0.00
391	100	084028	08-4028	Cochiti Pueblo p/e/f Ko-Tyit Hahn center	19 Pueblos	GF/08	06/30/2010	\$45,000.00		\$45,000.00	\$0.00
392	100	084029	08-4029	Cochiti Pueblo construct power line ext to Kashakatuwo booth	19 Pueblos	GF/08	06/30/2012	\$25,000.00		\$25,000.00	\$0.00
393	100	084030	08-4030	Jemez Pueblo construct tribal admin comm serv bldg	19 Pueblos	GF/08	06/30/2012	\$150,000.00		\$148,500.00	\$1,500.00
394	100	084031	08-4031	San Felipe Pueblo purchase & equip bus for head start	19 Pueblos	GF/08	06/30/2010	\$150,000.00			\$150,000.00
395	100	084032	08-4032	San Felipe Pueblo Waste Water System	19 Pueblos	GF/08	06/30/2012	\$100,000.00			\$100,000.00
396	100	084033	08-4033	Five Sandoval Indian Pueblos Info Tech	Other	GF/08	06/30/2012	\$35,000.00		\$35,000.00	\$0.00
397	100	084034	08-4034	Five Sandoval Indian Pueblos vehicle purchase	Other	GF/08	06/30/2010	\$24,000.00	\$ 24,000.00	\$0.00	\$0.00
398	100	084035	08-4035	Santo Domingo Pueblo vehicle/equip purchase	19 Pueblos	GF/08	06/30/2010	\$5,000.00		\$5,000.00	\$0.00
399	100	084036	08-4036	Zia Pueblo Wireless Internet Canopy construct	19 Pueblos	GF/08	06/30/2012	\$31,000.00		\$31,000.00	\$0.00
400	100	084038	08-4038	Nambe Pueblo Day School Improve	19 Pueblos	GF/08	06/30/2012	\$83,000.00		\$83,000.00	\$0.00
401	100	084039	08-4039	San Ildefonso Pueblo Learning Center equip/construct	19 Pueblos	GF/08	06/30/2012	\$75,000.00			\$75,000.00
402	100	084040	08-4040	San Ildefonso Pueblo Wellness Center	19 Pueblos	GF/08	06/30/2012	\$50,000.00			\$50,000.00
403	100	084041	08-4041	IAIA Roof & Other Repairs	Other	GF/08	06/30/2012	\$30,000.00			\$30,000.00
404	100	084042	08-4042	Picuris Pueblo Info Tech Purchase	19 Pueblos	GF/08	06/30/2012	\$25,000.00	\$ 17,240.07	\$7,759.93	\$0.00
405	100	084043	08-4043	Picuris Pueblo Vehicles Purchase	19 Pueblos	GF/08	06/30/2010	\$100,000.00	\$ 86,331.00	\$13,669.00	\$0.00
406	100	084044	08-4044	Taos Pueblo Rd Equipment Purchase	19 Pueblos	GF/08	06/30/2010	\$25,000.00	\$ 25,000.00	\$0.00	\$0.00
407	100	083985	08-3985	Iyambito Ch. p/d/c head start center	Navajo Nat.	GF/08	06/30/2012	\$85,000.00			\$85,000.00
408	100	3218	03-0048	Chitay Owingeh Community Library Renovate	19 Pueblos	GF/08 R	06/30/2010	\$35,000.00		\$35,000.00	\$0.00
409	100	5300	05-1300	Becenti Ch. p/d/c/e bathroom additions	Navajo Nat.	GF/08 R	06/30/2010	\$20,000.00		\$20,000.00	\$0.00
410	100	081331	06-1331	Baahaali Ch. (Bread Springs) Motor Grader	Navajo Nat.	GF/08 R	06/30/2010	\$25,000.00		\$25,000.00	\$0.00
411	100	081334	06-1334	Red Rock Chip Motor Grader	Navajo Nat.	GF/08 R	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
412	100	081338	06-1338	Chichiliah Chip Road Equipment	Navajo Nat.	GF/08 R	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
413	100	081339	06-1339	Chichiliah Chp. p/d/c powerline extension	Navajo Nat.	GF/08 R	06/30/2010	\$80,000.00		\$80,000.00	\$0.00
414	100	081348	06-1348	Bencenti Chp. p/d/c/e bathroom additions	Navajo Nat.	GF/08 R	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
415	100	074659	07-4659	Baahaali Ch. (Breadsprings Ch.) purchase heavy equipment	Navajo Nat.	GF/08 R	06/30/2009	\$25,000.00		\$25,000.00	\$0.00
416	100	074723	07-4723	Nageezi Ch. purchase office furniture & equipment	Navajo Nat.	GF/08 R	06/30/2011	\$50,000.00			\$50,000.00
417	100	074736	07-4736	Tse/Daa/Kaa Ch. pur & construct modular bldg	Navajo Nat.	GF/08 R	06/30/2011	\$100,000.00			\$100,000.00
418	100	074772	07-4772	Tesque Pueblo p/d/c police bldg emerg repairs	19 Pueblos	GF/08 R	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
419	100	061306	06-1306	Ramah Chip Backhoe Purchase & Heavy Equipment	Navajo Nat.	GF/08R	06/30/2010	\$85,000.00	\$70,687.00	\$14,313.00	\$0.00
420	100	074647	07-4647	Pine Hill/Ramah Navajo School Board Admin Tech Center	Navajo Nat.	GF/08R	06/30/2011	\$70,000.00			\$70,000.00
				FUND 100 GENERAL FUND				\$47,375,182.00	\$7,924,341.12	\$31,014,655.66	\$8,480,160.10
421	101	0054	00-0991	Navajo- Veteran's Affairs Building	Navajo Nat.	GF/05 R	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
422	101	0055	00-0992	Smith Lake - Bathroom Additions	Navajo Nat.	GF/05 R	06/30/2010	\$5,000.00	\$2,251.56	\$2,748.44	\$0.00

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423	101	0056	00-0983	Rock Springs Multipurpose Building	Navajo Nat.	GF05 R	06/30/2010	\$125,000.00	\$53,660.00	\$70,090.00	\$1,250.00
424	101	0058	00-0985	Hogback Chapter Site Development	Navajo Nat.	GF05 R	06/30/2010	\$41,000.00		\$41,000.00	\$0.00
425	101	0059	00-0986	Shiprock Ch. Street Light Project	Navajo Nat.	GF05 R	06/30/2010	\$56,000.00		\$56,000.00	\$0.00
				FUND 101 GENERAL FUND				\$227,000.00	\$55,911.56	\$269,838.44	\$1,250.00
580	429	4005	06-4005	Pueblo of Laguna Water Project	19 Pueblos	GF06	07/26/2009	\$150,000.00	\$ 149,647.42	\$ 352.58	\$0.00
581	429	4007	06-4007	Pueblo of Jemez Water/Waste/Water Proj	19 Pueblos	GF06	11/23/2007	\$400,000.00	\$30,540.95	\$ 369,459.05	\$0.00
582	429	4008	06-4008	Pueblo of Acoma Water Sys Improvement	19 Pueblos	GF06	08/03/2009	\$150,000.00	\$ 138,290.98	\$ 11,709.02	\$0.00
583	429	4011	06-4011	Navajo Nation Ramah Chap Water Project	Navajo Nat.	GF06	04/03/2008	\$200,000.00		\$ 200,000.00	\$0.00
584	429	9000	08-9000	Santa Clara Pueblo Regional Adult Day Care Center	19 Pueblos	GF08	06/30/2011	\$500,000.00	\$ 33,749.07	\$466,250.93	\$500,000.00
585	429	9001	08-9001	Acoma Pueblo North Acoma Wastewater Treatment Project	19 Pueblos	GF08	06/30/2011	\$890,000.00		\$890,000.00	\$890,000.00
586	429	9002	08-9002	San Ildefonso Pueblo Mesa Vista Affordable Housing Develop	19 Pueblos	GF08	06/30/2011	\$574,023.00			\$574,023.00
587	429	9003	08-9003	Sandia Pueblo Community Water System Improvements	19 Pueblos	GF08	06/30/2011	\$300,000.00		\$300,000.00	\$300,000.00
588	429	9004	08-9004	Mexican Springs Chapter Road Improvement Project	Navajo Nat.	GF08	06/30/2011	\$100,000.00		\$100,000.00	\$100,000.00
589	429	9005	08-9005	San Felipe Pueblo Regional Wastewater Treatment Facility	19 Pueblos	GF08	06/30/2011	\$500,000.00		\$500,000.00	\$500,000.00
590	429	9006	08-9006	Huerfano & Negrezi Chapter Table Egg Production Facility	Navajo Nat.	GF08	06/30/2011	\$340,000.00		\$340,000.00	\$340,000.00
591	429	9007	08-9007	Isleta Pueblo Village Proper Water Main Replacement	19 Pueblos	GF08	06/30/2011	\$750,000.00		\$750,000.00	\$750,000.00
592	429	9008	08-9008	Nambe Pueblo Development Corporation New Water System	19 Pueblos	GF08	06/30/2011	\$500,000.00	\$ 186,012.61	\$313,987.39	\$500,000.00
593	429	9009	08-9009	Laguna Pueblo Water/Waste Water Infrastructure Planning Pro	19 Pueblos	GF08	06/30/2011	\$50,000.00		\$50,000.00	\$50,000.00
594	429	9010	08-9010	Shiprock Youth Home	Navajo Nat.	GF08	06/30/2011	\$50,000.00		\$50,000.00	\$50,000.00
595	429	9011	08-9011	Crownpoint Judicial & Public Safety Complex	Navajo Nat.	GF08	06/30/2011	\$50,000.00		\$50,000.00	\$50,000.00
596	429	9012	08-9012	Tohatchi Chapter Community Warehouse	Navajo Nat.	GF08	06/30/2011	\$50,000.00		\$50,000.00	\$50,000.00
597	429	9013	08-9013	Baahaati Chapter Pinehaven Development Site	Navajo Nat.	GF08	06/30/2011	\$50,000.00		\$50,000.00	\$50,000.00
598	429	9014	08-9014	Standing Rock Ch	Navajo Nat.	GF08	06/30/2011	\$60,000.00		\$60,000.00	\$60,000.00
599	429	9015	08-9015	Ohkay Owingeh Plan for Upgrade of Outdated Infrastructure	19 Pueblos	GF08	06/30/2011	\$50,000.00		\$50,000.00	\$50,000.00
600	429	9016	08-9016	Lake Valley Chapter Powerline Project	Navajo Nat.	GF08	06/30/2011	\$50,000.00		\$50,000.00	\$50,000.00
601	429	9017	08-9017		Navajo Nat.	GF08	06/30/2011	\$145,977.00		\$145,977.00	\$145,977.00
				FUND 429 GENERAL FUND				\$5,900,000.00	\$538,241.03	\$4,441,758.97	\$5,000,000.00
				TOTAL GENERAL FUND				\$53,602,182.00	\$8,518,493.71	\$35,726,253.07	\$13,481,410.10
1	99	9931	99-0222	StarLake Child Development Center	Navajo Nat.	STB/04 R	06/30/2008	\$28,500.00	\$0.00	\$28,500.00	\$0.00
				FUND 99 SEVERANCE TAX BONDS				\$28,500.00	\$0.00	\$28,500.00	\$0.00
426	101	3219	03-0882	Mariano Lake Headstart Modular Bldg.	Navajo Nat.	STB/03	06/30/2010	\$150,000.00		\$150,000.00	\$0.00
427	101	1224	04-0224	Shiprock Ch. Behavioral Health Project	Navajo Nat.	STB/04	06/30/2009	\$1,000,000.00	\$894,961.00	\$95,039.00	\$10,000.00
428	101	1565	04-1565	SFIS Planning and Design	Other	STB/04	06/30/2009	\$100,000.00	\$99,000.00	\$1,000.00	\$0.00
429	101	1571	04-1571	San Ildefonso Pueblo Westside Fire Station	19 Pueblos	STB/04	06/30/2009	\$50,000.00	\$20,930.00	\$29,070.00	\$0.00
430	101	1577	04-1577	Santa Clara Pueblo Recreational Center	19 Pueblos	STB/04	06/30/2009	\$50,000.00	\$49,814.03	\$185.97	\$0.00
431	101	1579	04-1579	Tohatchi Chapter Powerline Extension	Navajo Nat.	STB/04	06/30/2009	\$80,000.00		\$80,000.00	\$0.00

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432	101	1581	04-1581	Sanostee Ch. New Ch. House Feas. Study	Navajo Nat.	STB/04	06/30/2009	\$45,000.00		\$45,000.00	\$0.00
433	101	1583	04-1583	Hogback Chapter Powerline Construction	Navajo Nat.	STB/04	06/30/2009	\$500,000.00		\$500,000.00	\$0.00
434	101	1584	04-1584	Ramah Chapter Water Station/Stockwells	Navajo Nat.	STB/04	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
435	101	1585	04-1585	Zuni Pueblo Irrigation Project Phase 1	19 Pueblos	STB/04	06/30/2009	\$50,000.00	\$11,786.04	\$38,203.96	\$0.00
436	101	1586	04-1586	Iyanbito Ch. Navajo Nation Elec. Wiring	Navajo Nat.	STB/04	06/30/2009	\$50,000.00	\$11,603.93	\$38,396.07	\$0.00
437	101	1587	04-1587	Chichiliah Chapter - Electrical Wiring	Navajo Nat.	STB/04	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
438	101	1591	04-1591	Santa Ana Pueblo Water Storage Tank	19 Pueblos	STB/04	06/30/2009	\$50,000.00	\$42,030.83	\$7,969.17	\$0.00
439	101	1594	04-1594	Rock Springs Chapter Telephone System	Navajo Nat.	STB/04	06/30/2009	\$50,000.00		\$50,000.00	\$0.00
440	101	1595	04-1595	White Horse Lake Chapter Water Line	Navajo Nat.	STB/04	06/30/2009	\$256,000.00		\$256,000.00	\$0.00
441	101	5154	05-0154	Ramah Chapter Power Line Extensions	Navajo Nat.	STB/05	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
442	101	5156	05-0156	Acoma Pueblo Storage Tank	19 Pueblos	STB/05	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
443	101	5158	05-0158	Leguna Pueblo Kwalike Community Center	19 Pueblos	STB/05	06/30/2010	\$180,000.00	\$56,696.00	\$43,304.00	\$0.00
444	101	5159	05-0159	Manuelito Ch. Wtr. Line Exp/Bthrm Add.	Navajo Nat.	STB/05	06/30/2010	\$180,000.00	\$138,919.09	\$41,080.91	\$0.00
445	101	5161	05-0161	Pueblo Pintado Ch. Bthrm. Additions	Navajo Nat.	STB/05	06/30/2010	\$75,000.00	\$82,028.87	\$12,971.13	\$0.00
446	101	5162	05-0162	Little Water Ch. W/WW System	Navajo Nat.	STB/05	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
447	101	5163	05-0163	Casamero Lake Ch. Bthrm/Plumbing Imprv.	Navajo Nat.	STB/05	06/30/2010	\$50,000.00	\$45,463.29	\$4,536.71	\$0.00
448	101	5164	05-0164	Church Rock Ch. Manufacturing Facility	Navajo Nat.	STB/05	06/30/2010	\$150,000.00		\$148,500.00	\$1,500.00
449	101	5165	05-0165	Crowpoint Ch. Bthrm. Additions	Navajo Nat.	STB/05	06/30/2010	\$100,000.00	\$57,923.08	\$42,076.92	\$0.00
450	101	5166	05-0166	Pinedale Ch. Two-Cell Sewer Lagoon	Navajo Nat.	STB/05	06/30/2010	\$160,000.00		\$160,000.00	\$0.00
451	101	5168	05-0168	Jicanilla Apache Nation Heritage Center	Apache Nat.	STB/05	06/30/2010	\$50,000.00	\$43,999.72	\$6,000.28	\$0.00
452	101	5170	05-0170	San Juan Pueblo Airport Imprv. Infrastc.	19 Pueblos	STB/05	06/30/2010	\$2,000,000.00	\$427,438.49	\$1,572,561.51	\$0.00
453	101	5171	05-0171	Santa Clara Pueblo Infrastructure Projects	19 Pueblos	STB/05	06/30/2010	\$200,000.00	\$2,640.00	\$197,360.00	\$0.00
454	101	5174	05-0174	Shiprock Ch. House Addition	Navajo Nat.	STB/05	06/30/2010	\$75,000.00		\$75,000.00	\$0.00
455	101	5175	05-0175	Huerfano Ch. Bthrm Additions/Plumbing	Navajo Nat.	STB/05	06/30/2010	\$75,000.00	\$59,263.97	\$16,735.03	\$1,000.00
456	101	5177	05-0177	Newcomb Ch. Power Line Extensions	Navajo Nat.	STB/05	06/30/2010	\$140,000.00		\$140,000.00	\$0.00
457	101	5178	05-0178	Gadil'ahi Ch. Improvements/Additions	Navajo Nat.	STB/05	06/30/2010	\$142,050.00		\$140,630.00	\$1,420.00
458	101	5180	05-0180	Santa Domingo Pueblo Reg. Infra. Devel.	19 Pueblos	STB/05	06/30/2010	\$125,000.00		\$125,000.00	\$0.00
459	101	5182	05-0182	Zia Pueblo Ambulatory Health Center	19 Pueblos	STB/05	06/30/2010	\$60,000.00		\$60,000.00	\$0.00
460	101	5189	05-0189	SFIS Master Planning of Trust Lands	Other	STB/05	06/30/2010	\$450,000.00	\$44,800.00	\$405,200.00	\$0.00
461	101	5190	05-0190	SFIS Wellness/Health Center	Other	STB/05	06/30/2010	\$250,000.00	\$243,730.27	\$3,769.73	\$2,500.00
462	101	5191	05-0191	Tesuque Pueblo Intergenerational Ctr Offices	19 Pueblos	STB/05	06/30/2010	\$275,000.00		\$272,250.00	\$2,750.00
463	101	5192	05-0192	San Ildefonso Pueblo Library/Museum Ctr.	19 Pueblos	STB/05	06/30/2010	\$160,000.00		\$160,000.00	\$160,000.00
464	101	5198	05-0198	Red Rock Ch. Bathroom Additions	Navajo Nat.	STB/05	06/30/2010	\$50,000.00	\$46,095.85	\$3,904.15	\$0.00
465	101	5200	05-0200	Coyote Canyon Ch. House Improvements	Navajo Nat.	STB/05	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
466	101	5201	05-0201	Chichiliah Ch. Parking Lot Paving	Navajo Nat.	STB/05	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
467	101	5202	05-0202	Chichiliah Ch. Power Line Extension	Navajo Nat.	STB/05	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
468	101	5203	05-0203	White Horse Lake Ch. Water Line	Navajo Nat.	STB/05	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
469	101	5206	05-0206	Santa Clara Pueblo Judicial Complex Imprv.	19 Pueblos	STB/05	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
470	101	5207	05-0207	Naschitti Ch. Rural Electrification Ext.	Navajo Nat.	STB/05	06/30/2010	\$412,000.00	\$87,750.00	\$324,250.00	\$0.00
471	101	0005	00-0005	Smith Lake - Bathroom Additions	Navajo Nat.	STB/05 R	06/30/2010	\$42,500.00	\$20,254.58	\$22,245.42	\$0.00
472	101	0014	00-0234	Shiprock Chapter House Additions	Navajo Nat.	STB/05 R	06/30/2010	\$19,200.00		\$19,200.00	\$0.00
473	101	0015	00-0235	Shiprock Ch. Nizhoni Park Development	Navajo Nat.	STB/05 R	06/30/2010	\$30,000.00		\$30,000.00	\$0.00
474	101	0034	00-0254	Manuelito Ch. p/d/c bathroom additions	Navajo Nat.	STB/05 R	06/30/2010	\$125,000.00		\$125,000.00	\$0.00

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#	Fund Code	Org. Code	BOF/CP D Proj. #	Description	Tribal Govt.	Funding Source	Appr. End Date	Amt. Approp. or Reauth.	Amount Expended	Amount Encumbered	Uncommitted Balance
475	101	0037	00-0257	Shiprock Chapter Powerline Extensions	Navajo Nat.	STB/05 R	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
476	101	0051	00-0271	Coyote Canyon Recreation Building	Navajo Nat.	STB/05 R	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
477	101	060230	06-0230	Isleta Pueblo Judicial Complex	19 Pueblos	STB/06	06/30/2010	\$900,000.00	\$85,155.11	\$805,844.89	\$9,000.00
478	101	060232	06-0232	Remah, Chp Powerline Extend	Navajo Nat.	STB/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
479	101	060233	06-0233	Laguna Pueblo Kawalka Center Renovation	19 Pueblos	STB/06	06/30/2010	\$75,000.00		\$75,000.00	\$0.00
480	101	060235	06-0235	Laguna Pueblo Construct of Paguata Wellness	19 Pueblos	STB/06	06/30/2010	\$70,000.00			\$70,000.00
481	101	060237	06-0237	White Horse Lake Chp Water Line Extend	Navajo Nat.	STB/06	06/30/2010	\$300,000.00		\$300,000.00	\$0.00
482	101	060238	06-0238	Manuelito P/D/C Powerline	Navajo Nat.	STB/06	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
483	101	060239	06-0239	Mexican Springs Chp Water Lines	Navajo Nat.	STB/06	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
484	101	060241	06-0241	Zuni Pueblo Lady of Guadalupe Mission Resto	19 Pueblos	STB/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
485	101	060242	06-0242	Zuni Visitor Center	19 Pueblos	STB/06	06/30/2010	\$100,000.00			\$100,000.00
486	101	060244	06-0244	Navajo Nation Transportation Center Constr	Navajo Nat.	STB/06	06/30/2010	\$50,000.00		\$495,000.00	\$5,000.00
487	101	060245	06-0245	Coyote Canyon Chp Equipment Warehouse	Navajo Nat.	STB/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
488	101	060246	06-0246	Coyote Canyon Chp House Renovate	Navajo Nat.	STB/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
489	101	060247	06-0247	Mariano Lake Chp Water/Waste System	Navajo Nat.	STB/06	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
490	101	060248	06-0248	Crownpoint Judicial Branch Complex Constr	Navajo Nat.	STB/06	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
491	101	060250	06-0250	White Rock Chp Restroom Construction	Navajo Nat.	STB/06	06/30/2010	\$200,000.00	\$134,825.66	\$65,174.34	\$0.00
492	101	060252	06-0252	Isleta Pueblo Chical Neighborhood Park Impr	19 Pueblos	STB/06	06/30/2010	\$50,000.00	\$17,375.37	\$32,624.63	\$0.00
493	101	060253	06-0253	Navajo N. Multi-Co Land - Archo Clear Surv	Navajo Nat.	STB/06	06/30/2010	\$50,000.00	\$7,638.75	\$42,361.25	\$0.00
494	101	060254	06-0254	Mescalero Apache Tribe Fire Station Constr	Apache Nat.	STB/06	06/30/2010	\$853,000.00		\$644,470.00	\$8,530.00
495	101	060255	06-0255	Mescalero Apache Skateboard Park Construct	Apache Nat.	STB/06	06/30/2010	\$83,000.00		\$83,000.00	\$0.00
496	101	060256	06-0256	Ohkay Owingeh Fire Station Construct	19 Pueblos	STB/06	06/30/2010	\$175,000.00	\$168,069.92	\$5,180.08	\$1,750.00
497	101	060258	06-0258	Shiprock Vet. Complex Construct	Navajo Nat.	STB/06	06/30/2010	\$400,000.00	\$195,181.76	\$200,818.24	\$4,000.00
498	101	060259	06-0259	San Felipe Pueblo Waste Water & Construct	19 Pueblos	STB/06	06/30/2010	\$200,000.00		\$200,000.00	\$0.00
499	101	060262	06-0262	Zia Pueblo Ambulatory Care Facility Constr	19 Pueblos	STB/06	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
500	101	060263	06-0263	Pojoaque Pueblo Poeth Cultural Cir & Museu	19 Pueblos	STB/06	06/30/2010	\$250,000.00	\$244,226.35	\$3,273.65	\$2,500.00
501	101	060264	06-0264	Tesuque Pueblo Milgrps Law Enfor Fac. Con	19 Pueblos	STB/06	06/30/2010	\$70,000.00	\$62,397.78	\$7,602.22	\$0.00
502	101	060269	06-0269	Crownpoint Internet to Hegan's Access	Other	STB/06	06/30/2010	\$500,000.00		\$500,000.00	\$0.00
503	101	060519	06-0519	Santo Domingo Emergency Safety Complex	19 Pueblos	STB/06	06/30/2010	\$150,000.00	\$14,440.39	\$134,059.71	\$1,499.90
504	101	0040	06-2509	Crownpoint Administrative Complex plan & design	Navajo Nat.	STB/06 R	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
505	101	0218	02-0348	Nenahnezad-repair chapter house	Navajo Nat.	STB/06 R	06/30/2010	\$75,000.00		\$75,000.00	\$0.00
506	101	0220	02-0350	Naschitti powerline ext & elec house wiring	Navajo Nat.	STB/06 R	06/30/2010	\$152,103.00		\$152,103.00	\$0.00
507	101	0243	02-0373	Coyote Canyon Preschool Building p/d/c	Navajo Nat.	STB/06 R	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
508	101	3175	03-0557	To'hajilee multipurpose courts p/d/c	Navajo Nat.	STB/06 R	06/30/2010	\$25,000.00		\$25,000.00	\$0.00
509	101	3187	03-0560	Zuni Pueblo Youth Center p/d/c	19 Pueblos	STB/06 R	06/30/2010	\$25,000.00		\$25,000.00	\$0.00
510	101	5167	05-0167	Mexican Springs Ch. Infrastructure Imprv.	Navajo Nat.	STB/06 R	06/30/2010	\$115,236.00		\$115,236.00	\$0.00
511	101	9936	06-2507	Tohatchi multipurpose facility to p/d/c	Navajo Nat.	STB/06 R	06/30/2010	\$73,000.00		\$73,000.00	\$0.00
512	101	073739	07-3739	Mescalero Apache Tribe p/d/c/elf childhood facility	Apache Nat.	STB/07	06/30/2011	\$	\$251,443.75	\$590,056.25	\$8,500.00
513	101	073740	07-3740	San Felipe Pueblo p/d/c improve water & wastewater sys	19 Pueblos	STB/07	06/30/2011	\$500,000.00			\$500,000.00
514	101	073742	07-3742	Taos Pueblo drainage & infrastructure p/d/c & repair	19 Pueblos	STB/07	06/30/2011	\$200,000.00		\$200,000.00	\$0.00
515	101	0002	00-0222	Laguna Pueblo-Juvenile/Adult Detention Ctr.	19 Pueblos	STB/07 R	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
516	101	0076	98B-335	Rock Springs-Comm. Infrastructure	Navajo Nat.	STB/07 R	06/30/2011	\$25,000.00		\$25,000.00	\$0.00
517	101	0080	98-0172	Laguna Pueblo-Juvenile/Adult Detention Ctr.	19 Pueblos	STB/07 R	06/30/2011	\$100,000.00	\$9,898.38	\$90,101.62	\$0.00

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518	101	0201	02-0331	Pine Hill - bathroom additions	Navajo Nat.	STB/07 R	06/30/2011	\$50,000.00	\$30,399.00	\$19,601.00	\$0.00
519	101	0207	02-0337	Little Water Chapter Head Start Fac expand mod bldg	Navajo Nat.	STB/07 R	06/30/2011	\$25,000.00		\$25,000.00	\$0.00
520	101	0208	02-0338	White Horse/Headstart Kitchen Addition	Navajo Nat.	STB/07 R	06/30/2011	\$25,000.00	\$19,920.00	\$5,080.00	\$0.00
521	101	0209	02-0339	Rincon Marquise/Microwave Radio Antenna	Navajo Nat.	STB/07 R	06/30/2009	\$25,000.00		\$25,000.00	\$0.00
522	101	0211	02-0341	Crowpoint Community Youth Baseball Fld.	Navajo Nat.	STB/07 R	06/30/2011	\$14,000.00	\$13,990.64	\$9.36	\$0.00
523	101	0212	02-0342	Thoreau Chapter Parking Lot Expand	Navajo Nat.	STB/07 R	06/30/2011	\$35,000.00		\$35,000.00	\$0.00
524	101	0213	02-0343	Red Lake Chapter Steel office bldg p/d/c	Navajo Nat.	STB/07 R	06/30/2011	\$138,810.00	\$98,028.34	\$39,443.66	\$1,338.00
525	101	0234	02-0364	Laguna Pueblo Training Center	19 Pueblos	STB/07 R	06/30/2011	\$50,000.00	\$34,942.79	\$15,057.21	\$0.00
526	101	0236	02-0366	Pine Hill Community Bathroom Additions	Navajo Nat.	STB/07 R	06/30/2011	\$65,000.00		\$65,000.00	\$0.00
527	101	0246	02-0376	Zuni Pueblo Visitor's Center	19 Pueblos	STB/07 R	06/30/2011	\$45,000.00	\$11,435.10	\$33,564.90	\$0.00
528	101	0247	02-0377	Red Lake Chapter Steel Office Building	Navajo Nat.	STB/07 R	06/30/2011	\$20,000.00	\$19,746.54	\$253.46	\$0.00
529	101	0250	02-0380	Zuni Pueblo Commty Hlth Modular Complex	19 Pueblos	STB/07 R	06/30/2011	\$20,000.00		\$20,000.00	\$0.00
530	101	0253	02-0383	Rincon Marquise/Microwave Radio Antenna	Navajo Nat.	STB/07 R	06/30/2009	\$40,000.00		\$40,000.00	\$0.00
531	101	1582	04-1582	Nageezi Chapter Powerline Extensions	Navajo Nat.	STB/07 R	06/30/2011	\$50,000.00		\$50,000.00	\$0.00
532	101	3131	03-0618	Nageezi Chapter Powerline Extensions	Navajo Nat.	STB/07 R	06/30/2011	\$15,000.00		\$15,000.00	\$0.00
533	101	5186	05-0152	SIPI Early Childhood Ed. Ctr Construct & Equip	Other	STB/07 R	06/30/2011	\$325,000.00		\$321,750.00	\$3,250.00
534	101	5197	05-0197	Thoreau Health Station Improvements & Equipment	Other	STB/07 R	06/30/2011	\$100,000.00		\$100,000.00	\$0.00
535	101	6128	05-0419	Southeast Abq Health Care Center	Other	STB/07 R	06/30/2011	\$80,000.00		\$80,000.00	\$0.00
536	101	060249	06-0249	Chichillan McKinley Co Fire Station Construct Expand	Navajo Nat.	STB/07 R	06/30/2011	\$150,000.00		\$148,500.00	\$1,500.00
537	101	083155	08-3155	Indian Pueblo Cultural Center p/d/c & engineer park lot	Other	STB/08	06/30/2012	\$264,000.00	\$ 117,346.83	\$146,653.17	\$0.00
538	101	083156	08-3156	Acoma Pueblo p/d/c water & wastewater system improv	19 Pueblos	STB/08	06/30/2012	\$200,000.00		\$200,000.00	\$0.00
539	101	083157	08-3157	Laguna Pueblo p/d/c improve to water system	19 Pueblos	STB/08	06/30/2012	\$200,000.00		\$200,000.00	\$0.00
540	101	083158	08-3158	Casamero Lake Ch. purchase motor grader	Navajo Nat.	STB/08	06/30/2010	\$108,000.00		\$108,000.00	\$0.00
541	101	083159	08-1359	Navajo Technical College p/d/c/eff arts bldg	Navajo Nat.	STB/08	06/30/2012	\$1,500,000.00		\$1,485,000.00	\$15,000.00
542	101	083160	08-1360	Pinedale Ch. p/d/c & renovate bthrm additions	Navajo Nat.	STB/08	06/30/2012	\$210,000.00		\$210,000.00	\$0.00
543	101	083161	08-3161	Smith Lake Ch. p/d/c/eff veteran's hall	Navajo Nat.	STB/08	06/30/2012	\$275,000.00		\$272,250.00	\$2,750.00
544	101	083162	08-3162	Isleta Pueblo p/d/c/eff educational complex	19 Pueblos	STB/08	06/30/2012	\$651,000.00		\$651,000.00	\$0.00
545	101	083163	08-3163	Sandia Pueblo p/d/c & install water system	19 Pueblos	STB/08	06/30/2012	\$250,000.00		\$250,000.00	\$0.00
546	101	083164	08-3164	Mescalero Apache Tribe repair water system storage tanks	Other	STB/08	06/30/2012	\$200,000.00		\$200,000.00	\$0.00
547	101	083165	08-3165	Littlewater Ch. purchase & equip motor grader	Navajo Nat.	STB/08	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
548	101	083166	08-3166	Red Valley Ch. p/d/c powerline extensions to homes	Navajo Nat.	STB/08	06/30/2012	\$200,000.00		\$200,000.00	\$0.00
549	101	083167	08-3167	Sanostee Ch. Purchase & equip motor grader	Navajo Nat.	STB/08	06/30/2010	\$300,000.00		\$300,000.00	\$0.00
550	101	083168	08-3168	Dine College p/d/c library	Other	STB/08	06/30/2012	\$5,000,000.00		\$4,850,000.00	\$50,000.00
551	101	083169	08-3169	Tiñish Sikead Ch (Burnham) d/c/eff veterans center	Navajo Nat.	STB/08	06/30/2012	\$225,000.00		\$225,000.00	\$0.00
552	101	083170	08-3170	Cochiti Pueblo p/d/c/eff multiuse fac & cultural ctr	19 Pueblos	STB/08	06/30/2012	\$100,000.00		\$100,000.00	\$0.00
553	101	083171	08-3171	Jemez Pueblo p/d/c improv to dams, waterways & culverts	19 Pueblos	STB/08	06/30/2012	\$200,000.00		\$200,000.00	\$0.00
554	101	083172	08-3172	Santa Ana Pueblo p/d/c/eff effluent storage pond	19 Pueblos	STB/08	06/30/2012	\$200,000.00		\$200,000.00	\$0.00
555	101	083173	08-3173	Santa Ana Pueblo p/d/c/eff fire & emergency medical facility	19 Pueblos	STB/08	06/30/2012	\$365,000.00		\$361,350.00	\$3,650.00
556	101	083174	08-3174	Santa Ana Pueblo p/d/c/eff multiprops educ & wellness ctr	19 Pueblos	STB/08	06/30/2012	\$150,000.00		\$148,500.00	\$1,500.00
557	101	083175	08-3175	Santo Domingo Pueblo p/d/c fire emerg serv & safety cmplx	19 Pueblos	STB/08	06/30/2012	\$435,000.00		\$430,650.00	\$4,350.00
558	101	083176	08-3176	Zia Pueblo p/d/c/eff ambulatory health care facility	19 Pueblos	STB/08	06/30/2012	\$375,000.00		\$375,000.00	\$0.00
559	101	083177	08-3177	Institute of American Indian Arts p/d/c education facility	Other	STB/08	06/30/2012	\$500,000.00		\$500,000.00	\$0.00
560	101	083178	08-3178	Nambe Pueblo p/d/c multipurpose bldg	19 Pueblos	STB/08	06/30/2012	\$150,000.00		\$148,500.00	\$1,500.00

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561	101	083179	08-3179	Pojoaque Pueblo p/d/c/e traditional ceremonial facility	19 Pueblos	STB/08	06/30/2012	\$200,000.00	\$ 111,377.26	\$86,622.74	\$2,000.00
562	101	083180	08-3180	Pojoaque Pueblo p/d/c/e/r wellness center	19 Pueblos	STB/08	06/30/2012	\$250,000.00		\$247,500.00	\$2,500.00
563	101	083181	08-3181	San Ildefonso Pueblo p/d/c infrastructure housing	19 Pueblos	STB/08	06/30/2012	\$200,000.00			\$200,000.00
564	101	083182	08-3182	Tesuque Pueblo p/d/c/e multipurpose law enforcement facility	19 Pueblos	STB/08	06/30/2012	\$250,000.00			\$250,000.00
565	101	083183	08-3183	Picuris Pueblo purchase & equip dump truck	19 Pueblos	STB/08	06/30/2010	\$200,000.00		\$200,000.00	\$0.00
566	101	083184	08-3184	Taos Pueblo p/d/c drainage & irrigation system	19 Pueblos	STB/08	06/30/2012	\$200,000.00		\$200,000.00	\$0.00
567	101	0240	02-0370	Rock Springs Ch. Sewer Lagoon Infrastructure	Navajo Nat.	STB/08 R	06/30/2011	\$60,000.00		\$60,000.00	\$0.00
568	101	3104	03-0562	Baahaali Ch. (Bread Springs) Fac. & Parking Lot	Navajo Nat.	STB/08 R	06/30/2010	\$25,000.00		\$25,000.00	\$0.00
569	101	3105	03-0623	Chichilaha Chapter Road Equipment Purchase	Navajo Nat.	STB/08 R	06/30/2010	\$35,000.00		\$35,000.00	\$0.00
570	101	3107	03-0564	Coyote Canyon Wastewater System	Navajo Nat.	STB/08 R	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
571	101	3111	03-0608	Central Administration Center (Ohkay Owingeh)	Other	STB/08 R	06/30/2010	\$35,000.00			\$35,000.00
572	101	3112	03-0604	Central Administration Center (Ohkay Owingeh)	Other	STB/08 R	06/30/2010	\$19,280.00		\$5,720.00	\$0.00
573	101	3149	03-0565	Rock Springs Ch. p/d/c infrastructure	Navajo Nat.	STB/08 R	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
574	101	3150	03-0621	Rock Springs Ch. infrastructure improv & mlprps bldg	Navajo Nat.	STB/08 R	06/30/2010	\$50,000.00		\$50,000.00	\$0.00
575	101	3181	03-0637	White Rock Powerline Project	Navajo Nat.	STB/08 R	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
576	101	5160	05-0160	Standing Rock Ch. Powerline Extensions	Navajo Nat.	STB/08 R	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
577	101	5210	05-0210	Tesuque Pueblo p/d/c police bldg repair	19 Pueblos	STB/08 R	06/30/2010	\$120,000.00	\$21,412.50	\$97,387.50	\$1,200.00
578	101	060240	06-0240	Rock Springs Chip Multipurpose Bldg & Infrastructure	Navajo Nat.	STB/08 R	06/30/2010	\$100,000.00		\$100,000.00	\$0.00
579	101	060271	06-0271	Picuris Pueblo Road Graders Purchase & equip	19 Pueblos	STB/08 R	06/30/2010	\$235,000.00	\$218,200.00	\$16,800.00	\$0.00
				FUND 101 SEVERANCE TAX BONDS				\$32,400,899.00	\$4,373,871.26	\$23,621,538.84	\$4,325,488.90
602	429	4021	07-9021	Cochiti Wellness Center	19 Pueblos	STB/07	08/28/2008	\$500,000.00	\$500,000.00	\$	\$0.00
603	429	4022	07-9022	Laguna Well Pump System	19 Pueblos	STB/07	09/09/2008	\$132,000.00	\$14,193.98	\$ 117,806.02	\$0.00
604	429	4023	07-9023	Ohkay Owingeh Head Start	19 Pueblos	STB/07	02/24/2009	\$135,000.00		\$ 185,000.00	\$0.00
605	429	4026	07-9026	Navajo Nation Pinedale Bathroom Additions	Navajo Nat.	STB/07	10/02/2008	\$233,000.00	\$227,512.09	\$ 5,487.91	\$0.00
606	429	4027	07-9027	Mescalero Apache Water Tank	Apache Nat.	STB/07	11/21/2008	\$400,000.00		\$ 400,000.00	\$0.00
607	429	4028	07-9028	Navajo Nation Upper Fruitland Raytheon	Navajo Nat.	STB/07	09/09/2008	\$2,000,000.00	\$ 2,000,000.00	\$	\$0.00
				FUND 429 SEVERANCE TAX BONDS				\$3,400,000.00	\$2,741,706.07	\$658,293.93	\$0.00
608	531	9806	98B-319	Laguna Pue-Juvenile/Adult De Cir/Police headquarters	19 Pueblos	STB/07 R	06/30/2011	\$50,000.00	\$22,919.28	\$27,080.72	\$0.00
609	531	9824	98B-929	Mexican Springs Powerline extensions	Navajo Nat.	STB/07 R	06/30/2011	\$75,000.00	\$73,631.86	\$1,368.14	\$0.00
				FUND 531 SEVERANCE TAX BONDS				\$125,000.00	\$96,551.14	\$28,448.86	\$0.00
				TOTAL SEVERANCE TAX BONDS				\$35,954,399.00	\$7,212,128.47	\$24,336,781.63	\$4,325,488.90
				TOTAL ALL FUNDS				\$93,020,561.00	\$16,652,841.63	\$62,582,419.37	\$17,819,294.88

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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

Mr. Alvin H. Warren, Cabinet Secretary
New Mexico Indian Affairs Department
and
Mr. Hector H. Balderas
New Mexico State Auditor
Santa Fe, New Mexico

We have audited the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, the budgetary comparisons for the general fund and major special revenue funds, and the combining and individual non-major governmental funds and all the budgetary comparisons presented as supplemental information of the State of New Mexico, Indian Affairs Department, (Department) as of and for the year ended June 30, 2008, and have issued our report thereon dated January 16, 2009. 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 of New Mexico, Indian Affairs Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of New Mexico, Indian Affairs Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State of New Mexico, Indian Affairs Department's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

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 Department'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 of New Mexico, Indian Affairs Department's internal control. We consider the deficiencies described in the accompanying schedule of findings and responses (2007-2 and 2008-1) to be significant deficiencies in internal control over financial reporting.

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 of New Mexico, Indian Affairs Department'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 and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of New Mexico, Indian Affairs Department'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**.

The agency's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the agency's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, others within the agency, the State Auditor, the New Mexico Department of Finance and Administration, the New Mexico Legislature, and applicable federal grantors, and is not intended to be and should not be used by anyone other than these specified parties.



Robert J. Rivera, CPA, PC
Santa Fe, New Mexico
January 16, 2009

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Schedule of Findings and Responses (Pertaining to Financial Statements)
Year Ended June 30, 2008**

I. PRIOR-YEAR AUDIT FINDINGS

a. Repeated in current year

Finding 2007-2 Timeliness of Audit Report

Finding 2007-2 - Timeliness of Audit Report

Condition

The June 30, 2008, fiscal year report audit for the Indian Affairs Department was not submitted to the State Auditor's Office by the required due date of December 15, 2008. The audit report was submitted January 21, 2009.

Criteria

Subsection A of 2.2.2.9 (2.2.2 NMAC), Requirements for Contracting and Conducting Audits of Agencies, and the audit contract requires that audit reports for state agencies are due no later than 60 days after the Financial Control Division of the Department of Finance and Administration provides the State Auditor with notice that the agency's books and records are ready and available for audit; however, the deadline cannot exceed beyond December 15.

Cause

The books and records for 2008 were not ready and available to audit on the scheduled audit field work date of November 3, 2008. The list of audit deliverables and engagement letter had been provided to the Department on July 31, 2008, but did not get to the chief financial officer. All of the audit deliverables were not provided until near the end of our scheduled field work, thus causing delay. Also, the Department changed its accounting treatment of capital project appropriations financed by Severance Tax Bond appropriations and State General Fund appropriations, thus requiring additional analysis and time to make the proper accounting entries for the change, and to ensure proper presentations in the financial statements. In addition, the auditor was short-staffed due to illness which further delayed the completion of the audit.

Effect

Since the audit report was not delivered to State Auditor's Office by December 15, 2008, this is in noncompliance with State Auditor Rule 2.2.2.9 A and the provisions of the audit contract.

Recommendation

We recommend that audit report be delivered to the State Auditor's Office by the contracted delivery date and in compliance with State Auditor Rule 2.2.2.9 A and the provisions of the audit contract.

Entity Response

The Department agrees with the finding and will take action to remedy the situation by ensuring that the audit report is delivered to the State Auditor's Office by the contracted delivery date and also to ensure compliance with State Auditor Rule 2.2.29A and the provisions of the audit contract.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Schedule of Findings and Responses (Pertaining to Financial Statements)
Year Ended June 30, 2008**

I. PRIOR-YEAR AUDIT FINDINGS

b. Resolved and not included in current year

Finding 2007-1 Accounting System - SHARE

II. CURRENT-YEAR FINDINGS PERTAINING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED

Finding No. 2008-1

Failure to Revert Unexpended State General Fund Appropriations to the State General Fund

Condition

As of June 30, 2007, the Department's General Fund (SHARE Fund No. 04800) had a liability of \$651,519 owing to the State General Fund resulting from unencumbered balances in the Department's account. Of this amount, \$237,758 was owing from FY 2006 and should have been transferred to the State General Fund by October 1, 2006; and, \$413,761 was owing from FY 2007 and should have been transferred to the State General Fund by October 1, 2007. The Department did not transfer the monies to the State General Fund until November 8, 2008.

As of June 30, 2008, the Department's General Fund (SHARE Fund No. 04800) had an additional liability of \$499,599 owing to the State General Fund resulting from unencumbered balances in the Department's account related to the FY 2008 which should have been transferred to the State General Fund by October 1, 2008. As of January 16, 2009, the Department has not transferred the monies to the State General fund.

Criteria

The General Appropriations Act of 2005, Laws 2005, Chapter 33, Section 3 (General Provisions), requires any unencumbered balances in agency accounts remaining at the end of fiscal year 2006 shall revert to the general fund by October 1, 2006, unless otherwise indicated.

The General Appropriations Act of 2006, Laws 2006, Chapter 109, Section 3 (General Provisions), requires any unencumbered balances in agency accounts remaining at the end of fiscal year 2007 shall revert to the general fund by October 1, 2007, unless otherwise indicated.

The General Appropriations Act of 2007, Laws 2007, Chapter 28, Section 3 (General Provisions), requires any unencumbered balances in agency accounts remaining at the end of fiscal year 2008 shall revert to the general fund by October 1, 2008, unless otherwise indicated.

In addition, Section 6-5-10, NMSA 1978, requires "all unreserved, undesignated fund balances in reverting funds and accounts as reflected in the central accounting system as of June 30 shall revert by September 30, to the general fund. The division may adjust the reversion within forty five days of release of the audit report for that fiscal year."

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
Schedule of Findings and Responses (Pertaining to Financial Statements)
Year Ended June 30, 2008**

II. CURRENT-YEAR FINDINGS PERTAINING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED (Cont'd)

Finding No. 2008-1

Failure to Revert Unexpended State General Fund Appropriations to the State General Fund

Cause

The Department was aware of the reverting requirements but failed to meet the reversion deadlines.

Effect

The Department did not comply with the Section 3 of the general provisions of the 2005, 2006, and 2007 Appropriation Acts or with Section 6-5-10, NMSA 1978.

Recommendation

We recommend that the Department comply with the reversion provisions of the annual General Appropriations Act and as required by Section 6-5-10, NMSA 1978.

Entity Response and Corrective Action Plan

The Indian Affairs Administrative Services Director/Chief Financial Officer "ASD/CFO" was hired in June 2007 and was not informed that a separate reversion entry was necessary to complete the reversion transaction. A journal entry was prepared by the ASD/CFO and was submitted to the CAFR unit for processing completing only half of the process.

All future reversions will be processed immediately after fiscal year end reports are reconciled with an adjusting reversion balance to follow after the audited financial statements are prepared. This will ensure that the Indian Affairs Department is in compliance with the reversion provisions of the General Appropriations Act and as required by Section 6-5-10, NMSA 1978.

**STATE OF NEW MEXICO
INDIAN AFFAIRS DEPARTMENT
June 30, 2008**

Financial Statement Preparation

The financial statements were substantially prepared by the auditor with the assistance of the Department. Management is responsible for ensuring that the books and records adequately support the preparation of financial statements in accordance with generally accepted accounting principles and that records are current and in balance.

Exit Conference

An exit conference was held on January 20, 2009, to discuss the audit. The following individuals were in attendance:

State of New Mexico - Indian Affairs Department

Alvin H. Warren, Cabinet Secretary
Travis Suazo, Deputy Cabinet Secretary
Lillian Brooks, Administrative Services Director, Chief Financial Officer
Lynette Cruz, Capital Projects
Rebecca Martinez, Capital Projects

Independent Auditor - Robert J. Rivera, CPA, PC

Robert J. Rivera, CPA