



**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICES  
DEPARTMENT**

**FINANCIAL STATEMENTS**

**JUNE 30, 2012**

**MOSS-ADAMS<sub>LLP</sub>**

Certified Public Accountants | Business Consultants

*Acumen. Agility. Answers.*

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**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICES DEPARTMENT**

**Official Roster**

**June 30, 2012**

<b>Name</b>	<b>Title</b>
Retta Ward	Cabinet Secretary-designate
Jason Sanchez	Administrative Services Division Director
Carlos Moya	Acting Consumer & Elder Rights Division Director
Kathleen Hart	APS Division Director
Lynne Anker-Unnever	Aging Network Division Director
Kimberly Austin-Oser	Long-Term Care Division Director
Sondra Everhart	Long-Term Care Ombudsman
Peggy Jeffers	General Counsel

## Report of Independent Auditors

State of New Mexico  
Aging and Long Term Services Department  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information of the State of New Mexico Aging and Long Term Services Department (Department), a component unit of the State of New Mexico, as of and for the year ended June 30, 2012, which collectively comprise the Department's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the Department's nonmajor governmental funds and the budgetary comparisons for the major capital project fund, and all nonmajor funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2012, as listed in the table of contents. These financial statements are the responsibility of the 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 Department'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 2, the financial statements of the Department are intended to present the financial position, and the changes in financial position and budgetary comparison, where applicable, of only that portion of the governmental activities, major

State of New Mexico  
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and  
Mr. Hector H. Balderas  
New Mexico State Auditor

funds, and the aggregate remaining fund information of the State of New Mexico that is attributable to the transactions of the Department. They do not purport to, and do not, present fairly the financial position of the State of New Mexico as of June 30, 2012, and the changes in its financial position and budgetary comparison, where applicable, 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 previously present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Department, as of June 30, 2012, and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of each nonmajor governmental fund of the Department, as of June 30, 2012, and the respective changes in financial position, where applicable, thereof, and the respective budgetary comparisons for the general fund and major capital project fund, and all nonmajor funds for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2012 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic



State of New Mexico  
Aging and Long Term Services Department  
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New Mexico State Auditor

financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Aging and Long Term Services Department's financial statements and the combining and individual fund financial statements and budgetary comparisons. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The additional schedules listed as other supplementary information in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying schedule of expenditures of federal awards and additional schedules listed as other supplementary information are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Mess Adams LLP*

Albuquerque, New Mexico  
December 14, 2012

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2012**

**INTRODUCTION**

The following is a discussion and analysis of the Department's financial performance, an introduction to the basic financial statements and an overview of the financial activities of the Department for the year ended June 30, 2012.

**OVERVIEW OF THE BASIC FINANCIAL STATEMENTS**

The basic financial statements consist of the Government-wide financial statements and the Fund financial statements. The statements are in compliance with requirements of accounting principles generally accepted in the United States of America (GAAP). The financial statements also include notes that explain:

- **Government-wide Financial Statements** – are designed to provide readers with a broad overview of the Department's finances, in a manner similar to private-sector business reporting. The government-wide financial statements consist of the Statement of Net Assets and the Statement of Activities. The Statement of Net Assets presents current and long-term assets and liabilities and the difference between the two reported as net assets. The Statement of Activities presents changes in net assets as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.
- **Fund Financial Statements** – provide detailed information about the Department's most significant funds. Funds are accounting devices that the Department uses to track specific sources of funding and spending for explicit purposes. The Department uses three types of funds to account for its service activities:
  - General Fund – used to account for services funded by general revenue appropriations not accounted for in other funds.
  - Special revenue fund – used to account for resources and expenditures legally restricted to the Conference on Aging.
  - Capital project funds – used to track appropriations and expenditures related primarily to capital outlay for the state's senior centers.

The notes to the financial statements, supplementary information and other supplementary information sections provide information that is essential to a user's understanding of the basic financial statements.

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2012

**FINANCIAL ANALYSIS OF THE DEPARTMENT AS A WHOLE**

The Department's condensed financial information, as derived from the Department-wide financial statements, is presented below and compares the current year to the prior year:

**Table A-1  
Statement of Net Assets**

	FY11	FY12	Percent Change
Current assets	\$ 14,178,008	\$ 10,321,271	-27.19%
Non-current assets	<u>96,390</u>	<u>97,235</u>	<u>0.88%</u>
Total assets	<u>14,274,398</u>	<u>10,418,506</u>	<u>-27.00%</u>
Current liabilities	10,724,801	10,510,067	-3.85%
Long-term liabilities	<u>206,596</u>	<u>200,591</u>	<u>-2.91%</u>
Total liabilities	<u>10,931,397</u>	<u>10,710,658</u>	<u>-3.84%</u>
Net Assets			
Invested in capital assets	96,390	97,235	0.88%
Restricted	3,960,050	337,627	-91.47%
Unrestricted (deficit)	<u>(713,439)</u>	<u>(727,014)</u>	<u>1.90%</u>
Total net assets	<u>\$ 3,343,001</u>	<u>\$ (292,152)</u>	<u>-108.74%</u>

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2012**

**FINANCIAL ANALYSIS OF THE DEPARTMENT AS A WHOLE (CONTINUED)**

**Table A-2  
Statement of Activities**

	<b>FY11</b>	<b>FY12</b>	<b>Percent Change</b>
Revenues:			
Federal grants and contracts	\$ 16,443,947	14,113,407	-14.17%
Private gifts and grants	5,002	-	-100.00%
Other	<u>259,986</u>	<u>92,228</u>	<u>-64.53%</u>
Total revenues	<u>16,708,935</u>	<u>14,205,635</u>	<u>-14.98%</u>
General revenues:			
State General Fund appropriations, net of reversion	44,527,107	40,609,235	-8.80%
Transfers from other state agencies	2,129,730	523,848	-141.80%
Bond proceeds appropriations	<u>9,165,895</u>	<u>13,203,154</u>	<u>44.05%</u>
Total general revenue	<u>51,563,272</u>	<u>53,288,541</u>	<u>-3.02%</u>
Total revenues and general revenues	68,272,207	67,494,176	-5.81%
Expenditures	<u>69,046,802</u>	<u>71,129,329</u>	<u>-0.55%</u>
Change in net assets	(774,595)	(3,635,153)	367.38%
Net assets, beginning	<u>4,117,596</u>	<u>3,343,001</u>	<u>-18.81%</u>
Net assets, ending	<u>\$ 3,343,001</u>	<u>\$ (292,152)</u>	<u>-108.75%</u>

**ANALYSIS OF THE DEPARTMENT'S OVERALL FINANCIAL POSITION AND RESULT OF OPERATIONS**

The Department's financial position (Statement of Net Assets) and operations (Statement of Activities) reflects significant changes from the prior year. Total assets decreased by 27.00% from \$14,274,398 to \$10,418,506 and total liabilities decreased 3.84%. Net assets as shown in the Statement of Activities reflect a decrease of \$3,635,153 compared to the previous year's level. The major reason for the decrease in current assets and net assets is attributed to the transfer of the Brain Injury Service Funds to the Human Services Department (HSD) Medical Assistance Program per Laws of 2012, Second Session, Chapter 19, Section 5, Item 19.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2012**

**BUDGETARY HIGHLIGHTS**

The Department's final adjusted operating budget for Fiscal Year 2012 (FY12) totaled \$57,314,877 from all funding sources, including a General Fund appropriation of \$41,586,200. Differences between the original budget and the final adjusted budget were the result of the increase of available federal funding sources. Although there was an overall decrease as a result of the departure of one of the Department's former divisions, the increases in funding allowed the department to increase the numbers of and services provided to our most vulnerable populations.

**CAPITAL ASSETS**

The Department's investment in capital assets, net of accumulated depreciation is \$97,235. This investment in capital assets includes furniture and fixtures, data processing equipment, machinery and automobiles. There is no debt related to these capital assets. This amount represents a net increase of \$845 or 0.88% from the previous year.

**FACTORS AFFECTING THE DEPARTMENT'S FUTURE**

The Department expects to experience further cuts in federal funding, as a result of the tightening of available federal spending across the federal agencies that provide funding to the department. The Department expects to continue to see slight increases in future general fund dollars to assist in maintaining the current funding levels for the Aging Network. The Department's goals remain focused on the need to protect seniors from abuse, neglect and exploitation. Indicators point to continued simultaneous increases in the needs of our clients due to the increase in the aging population and continued strained economic conditions. New Mexico's population is expected to grow significantly over the next decade, placing an increased demand for services. Beginning in January, 2011, "baby boomers" began turning 65 at the rate of 10,000 per day nationally and this demographic change will continue for another 17 years. Issues that directly affect our Department and constituents involve continued breakthroughs in longevity (at what age will old age begin?) and can our political system handle the demands that millions of elder boomers place on our social and economic infrastructure. An estimated 38,000 New Mexicans suffer from Alzheimer's disease and other forms of dementia. In FY12, ALTSD established a state-wide task force charged with devising a state plan concerning the disease. The task force includes representatives from government and nonprofit organizations as well as individuals suffering from the disease, their caretakers and doctors.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2012**

**CONTACTING THE DEPARTMENT'S FINANCIAL MANAGEMENT**

The Department's financial statements are designed to provide citizens, taxpayers, customers, legislators, investors and creditors with a general overview of the Department's finances and to demonstrate its accountability for the funding it receives. If you have any questions about the information presented in the report or need additional information, contact:

Jason Sanchez  
Administrative Services Division Director  
Aging and Long-Term Services Department  
Toney Anaya Building  
2550 Cerrillos Road  
Santa Fe, New Mexico 87505  
505-476-4799

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF NET ASSETS  
As of June 30, 2012

	<u>Governmental Activities</u>
<b>CURRENT ASSETS</b>	
Interest in State General Fund Investment Pool	\$ 4,654,707
Receivables	
Other, net	56,686
Due from federal government	1,164,018
Due from other state agencies	<u>4,445,860</u>
<b>Total current assets</b>	<u>10,321,271</u>
<b>NON-CURRENT ASSETS</b>	
Capital assets	814,325
Accumulated depreciation	<u>(717,090)</u>
<b>Total non-current assets</b>	<u>97,235</u>
<b>Total assets</b>	<u>\$ 10,418,506</u>
<b>CURRENT LIABILITIES</b>	
Accounts payable	\$ 7,146,295
Accrued payroll	580,072
Deferred revenue	2,500
Due to other state agencies	364,168
Due to State General Fund Investment Pool	583,331
Due to State General Fund	953,756
Due to Local Governments	44,172
Due to Federal Government	367,728
Current portion of compensated absences payable	<u>468,045</u>
<b>Total current liabilities</b>	<u>10,510,067</u>
<b>LONG-TERM LIABILITIES</b>	
Non-current portion of compensated absences payable	<u>200,591</u>
<b>TOTAL LIABILITIES</b>	<u>10,710,658</u>
<b>NET ASSETS</b>	
Invested in capital assets	97,235
Restricted for:	
Capital Projects	163,418
Aging Conference	174,209
Unrestricted (deficit)	<u>(389,387)</u>
<b>Total net assets (deficit)</b>	<u>(292,152)</u>
<b>Total net assets and liabilities</b>	<u>\$ 10,418,506</u>

See Notes to Financial Statements.

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2012

	Expenses	Program Revenues Charges for Services	Operating Grants	Net (Expense) Revenue and Changes in Net Assets <u>Governmental Activities</u>
<b>GOVERNMENTAL ACTIVITIES</b>				
Social Services	\$ 50,907,684	93,272	13,443,305	(37,371,107)
General Government	4,241,671	-	669,058	(3,572,613)
Capital Projects	13,571,470	-	-	(13,571,470)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<u>\$ 68,720,825</u>	<u>93,272</u>	<u>14,112,363</u>	<u>(54,515,190)</u>
General Revenues				
State General Fund appropriation				41,586,200
State appropriation-capital outlay				13,203,154
Reversion to State General Fund				(976,965)
Transfers to other state agencies				(2,932,352)
Total general revenues and transfers				<u>50,880,037</u>
Changes in net assets				(3,635,153)
Net assets, beginning				<u>3,343,001</u>
<b>Net assets, ending (deficit)</b>				<u>\$ (292,152)</u>

See Notes to Financial Statements.



STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
BALANCE SHEET - GOVERNMENTAL FUNDS  
As of June 30, 2012

	04900 General Fund	27000 General Fund	76800 General Fund	64800 Capital Projects Laws 2004	Other Governmental Funds	Total
<b>ASSETS</b>						
Interest in State General Fund Investment Pool	\$ 3,224,568	-	-	6,070	1,424,069	4,654,707
Receivables:						
Other, net	6,394	40,316	-	-	9,976	56,686
Due from federal government	1,164,018	-	-	-	-	1,164,018
Due from other state agencies	473,958	-	-	2,688,867	1,283,035	4,445,860
Due from other funds	12,495	381,613	-	-	145,522	539,630
<b>TOTAL ASSETS</b>	<b>\$ 4,881,433</b>	<b>421,929</b>	<b>-</b>	<b>2,694,937</b>	<b>2,862,602</b>	<b>10,860,901</b>
<b>LIABILITIES</b>						
Accounts payable	2,975,609	1,815	-	2,688,866	1,480,005	7,146,295
Accrued payroll	573,836	-	-	-	6,236	580,072
Due to State General Fund Investment Pool	-	447,912	-	-	135,419	583,331
Deferred revenue	2,500	-	-	-	-	2,500
Due to federal government	359,773	-	-	-	7,955	367,728
Due to other state agencies	171,121	-	-	5,854	187,193	364,168
Due to local governments	44,167	-	-	-	5	44,172
Due to other funds	503,136	6,295	-	-	30,199	539,630
Due to State General Fund	251,291	36	-	-	702,429	953,756
<b>TOTAL LIABILITIES</b>	<b>4,881,433</b>	<b>456,058</b>	<b>-</b>	<b>2,694,720</b>	<b>2,549,441</b>	<b>10,581,652</b>
<b>FUND BALANCES</b>						
Restricted	-	-	-	217	337,410	337,627
Unassigned (deficit)	-	(34,129)	-	-	(24,249)	(58,378)
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<b>-</b>	<b>(34,129)</b>	<b>-</b>	<b>217</b>	<b>313,161</b>	<b>279,249</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 4,881,433</b>	<b>421,929</b>	<b>-</b>	<b>2,694,937</b>	<b>2,862,602</b>	<b>10,860,901</b>

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
RECONCILIATION OF THE BALANCE SHEET TO THE  
STATEMENT OF NET ASSETS - GOVERNMENTAL FUNDS  
Year Ended June 30, 2012**

<b>Total Fund Balance - Governmental Funds (Governmental Fund Balance Sheet)</b>	<b>\$ 279,249</b>
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These assets consist of:

Capital assets	814,325
Accumulated depreciation	<u>(717,090)</u>
Total capital assets	97,235

Certain other liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Liabilities at year end consist of:

Compensated absences payable	<u>(668,636)</u>
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<b>Net assets of governmental activities (Statement of Net Assets)-(deficit)</b>	<b>\$ <u>(292,152)</u></b>
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*See Notes to Financial Statements.*

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2012

	04900 General Fund	27000 General Fund	76800 General Fund	64800 Capital Projects Laws 2004	Other Governmental Funds	Total
<b>REVENUES</b>						
Miscellaneous	\$ 936	-	-	-	-	936
Fees and services	33	-	-	-	92,303	92,336
Federal grants and contracts	14,112,363	-	-	-	-	14,112,363
Private gifts and grants	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>14,113,332</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,303</b>	<b>14,205,635</b>
<b>EXPENDITURES</b>						
Current						
Personal service and employee benefits	14,213,028	-	-	-	29,860	14,242,888
In-state travel	98,130	-	-	-	2,227	100,357
Maintenance and repairs	250,367	-	-	-	-	250,367
Supplies	623,375	-	-	-	1,522	624,897
Contractual services	4,046,400	-	-	-	-	4,046,400
Operating costs	17,727,139	-	-	-	7,484	17,734,623
Other costs	17,993,627	-	-	-	23,607	18,017,234
Out-of-state travel	21,464	-	-	-	-	21,464
Capital outlay	98,395	-	-	-	-	98,395
<b>TOTAL EXPENDITURES</b>	<b>55,071,925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,700</b>	<b>55,136,625</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(40,958,593)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,603</b>	<b>(40,930,990)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
State General Fund appropriations	41,586,200	-	-	-	-	41,586,200
Transfers - Reversions to State General Fund	(103,759)	-	-	-	(873,206)	(976,965)
Transfer of bond proceeds	-	-	-	6,477,254	6,725,900	13,203,154
Operating transfers in/out	-	-	-	-	-	-
Transfers to local governments	-	-	-	(6,477,254)	(7,094,216)	(13,571,470)
Transfers to other agencies	(523,848)	-	(2,408,504)	-	-	(2,932,352)
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>40,958,593</b>	<b>-</b>	<b>(2,408,504)</b>	<b>-</b>	<b>(1,241,522)</b>	<b>37,308,567</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>(2,408,504)</b>	<b>-</b>	<b>(1,213,919)</b>	<b>(3,622,423)</b>
<b>FUND BALANCES (DEFICIT), June 30, 2011</b>	<b>-</b>	<b>(34,129)</b>	<b>2,408,504</b>	<b>217</b>	<b>1,527,080</b>	<b>3,901,672</b>
<b>FUND BALANCES (DEFICIT), June 30, 2012</b>	<b>\$ -</b>	<b>(34,129)</b>	<b>-</b>	<b>217</b>	<b>313,161</b>	<b>279,249</b>

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES TO THE  
STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS  
Year Ended June 30, 2012**

**Net Changes in Fund Balances - Total Governmental Funds**  
**(Statement of Revenues, Expenditures, and Changes in Fund Balances)** \$ (3,622,423)

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

In the Statement of Activities, certain operating expenses - compensated absences (sick and annual leave) are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amounts of financial resources used (essentially, the amounts actually paid). The net decrease in the liabilities for the year was: (13,575)

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts are:

Capital outlay	51,785
Depreciation expense	(50,940)
	<hr/>

**Change in net assets of governmental activities (Statement of Activities)** \$ (3,635,153)

*See Notes to Financial Statements.*

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 1. HISTORY AND ORGANIZATION**

The New Mexico State Agency on Aging (Department) was created by Chapter 203, Laws of 1979 and was administratively attached to the New Mexico Human Services Department. During the 2003 Legislative session the Legislature enacted House Bill 585, which was subsequently signed by the Governor of the State of New Mexico. This legislation became law effective June 20, 2003. The law makes the Department a cabinet level department and renames it the State of New Mexico Aging and Long Term Services Department (ALTSD) (Department). The Department administrative head is the Secretary, who is appointed by and serves at the pleasure of the Governor.

The statutory duties of the ALTSD are to establish and maintain a comprehensive statewide program designed to meet the social service needs of the state's aged population including but not limited to the following:

- Strengthen and coordinate services of state and local public bodies for the benefit of the aged;
- Promote the utilization of older persons in all phases of employment;
- Disseminate information to the aged relative to federal, state and local services;
- Encourage training programs, retraining programs and opportunities for older workers;
- Develop new methods of job placement for older workers;
- Promote public recognition of the advantage of hiring and retaining older workers; and
- Promote and develop programs of community resources and facilities designed to meet the social needs of older persons.

Additionally, statutes provide for a Policy Advisory Committee to the Aging and Long Term Services Department, which is composed of eleven members appointed by the Governor.

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements for the Department have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB has issued Statement No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments*, and Statement No. 38, *Certain Financial Statement Note Disclosures*. These Statements established the financial reporting requirements for state and local governments throughout the United States. The Department is responsible for the fair presentation of the accompanying financial

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

statements in conformity with accounting principles generally accepted in the United States of America. The Department has prepared required supplementary information entitled, *Management's Discussion and Analysis*, which precedes the basic financial statements.

**Financial Reporting Entity**

The financial reporting entity as defined by GASB Statement 14 consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. This definition of the reporting entity is based primarily on the notion of financial accountability as the "cornerstone of all financial reporting in government."

A primary government is any state or general purpose local government consisting of all the organizations that make up its legal entity. All funds, organizations, institutions, agencies, departments and offices that are not legally separate are, for financial reporting purposes, part of the primary government. The Department, therefore, is part of the primary government of the State of New Mexico and its financial data should be included with the financial data of the State. However, New Mexico does not at present issue an audited Comprehensive Annual Financial Report inclusive of all agencies of the primary government. The Department is not included in any other governmental "reporting entity" as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards. The Department has no component units.

**Basic Financial Statements**

The basic financial statements include both government-wide (based on the Aging and Long Term Service Department as a whole) and fund financial statements. The new reporting model focus is on either the Aging and Long Term Service Department as a whole or major individual funds (within the fund financial statements). Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as governmental activities. In the government-wide Statement of Net Assets, the governmental column reflects a full accrual, economic resources basis, which incorporates long-term assets as well as long-term debt and obligations.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

This government-wide focus is more on the sustainability of the Aging and Long Term Service Department as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. Program revenues include (1) charges to applicants for provision of healthcare services, financial assistance, and government services and (2) operating grants and contributions. Program revenues included in the statement of activities reduce the cost of the function to be financed from general revenues. Items not properly identified as program revenues are reported instead as general revenues. The Department reports all direct expenses by program in the statement of activities. Direct expenses are those clearly identifiable with a function. All indirect expenses are recorded in the general government functional expense category. The governmental fund statements are presented on a current financial resource measurement focus and the modified accrual basis of accounting. This presentation is deemed appropriate to (a) demonstrate legal compliance, (b) demonstrate the source and use of liquid resources, and (c) demonstrate how the ALTSD'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 on the government-wide presentation.

Net assets are restricted when constraints placed on them are either externally imposed or are imposed by constitutional provisions or enabling legislation. Internally imposed designations of resources are not presented as restricted net assets. When both restricted and unrestricted resources are available for use, generally it is the ALTSD's policy to use restricted resources first, then unrestricted resources, as they are needed.

**Basis of Presentation – Fund Accounting**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due.

**GOVERNMENTAL FUND TYPES**

The focus of Governmental Fund measurement (in the fund financial statements) is based upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description by Program of the Governmental Funds utilized by the Aging and Long Term Service Department.

**General Fund** - The General Fund (SHARE Fund # 04900 and SHARE Fund # 27000 – reverting and non-reverting SHARE Fund # 76800) are the general operating funds of the ALTSD and are used to account for all financial resources except those required to be accounted for in another fund. Because of the nature of the ALTSD, the General Fund accounts for the resources available and used in the administration of the aging programs. Portions of SHARE fund # 04900 are summarized in the “Program Support Unit.” SHARE Fund # 27000 is reflective of the program for “Adult Protective Services.” The balance of SHARE fund # 04900 and all of SHARE fund # 76800 are presented in the program for “Long Term Services.”

**Special Revenue Funds** - Special Revenue Funds (SHARE Fund # 95300 and SHARE Fund # 62200) are utilized to account for those proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes (non-reverting funds). Part of SHARE fund 95300 is used to account for the “Elder Rights and Health Advocacy” program and the balance of SHARE fund # 95300 and all of SHARE fund # 62200 make up the “Aging Network Program.”

All Elder Rights and Health Advocacy programs are direct services provided by Department staff throughout the state these services include; HIBAC counseling, Nursing Home Ombudsman, Prescription Drug assistance, in addition to providing training for staff and service providers.



**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The Aging Network program provides grants throughout the state to fund local programs for the elderly. State Community Programs (reverting) – The state appropriates funds to the Department to supplement the federal Title III-B, III-C, and III-E programs (Social Services, Nutrition, Disease Prevention and Family Caregiver).

The funds are allocated to five Area Agencies on Aging who distribute the funds to Senior Citizen programs throughout the state and directly to Pueblo and Apache Indian programs.

**State Capital Outlay Funds** – The New Mexico Legislature annually appropriates general or bond funds to the ALTSD for the purpose of altering or renovating senior center centers; for purchasing equipment and furnishings for these centers; and for purchasing new vehicles to replace obsolete vehicles used by the centers.

**Basis of Accounting**

The financial statements for the Department have been prepared in accordance the accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, Which along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below.

Basis of accounting refers to the point at which revenues or expenditures or expenses 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 on an accrual basis of accounting. The governmental funds in the fund financial statements are presented on a modified accrual basis.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Modified Accrual** – All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., both measurable and available. “Available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. There are no interfund transactions to be eliminated.

In applying the “susceptible to accrual” concept to intergovernmental revenues pursuant to GASB Statement No. 33, the provider should recognize liabilities and expenses and the recipient should recognize receivable and revenues when the applicable eligibility requirements including time requirements are met. Resources transmitted before the eligibility requirements are met, under most circumstances, should be reported as advances by the provider and deferred revenue by the recipient.

**Interest in State General Fund Investment Pool**

The Aging and Long Term Service Department has an interest in State General Fund Investment Pool to include cash on deposit with the State Treasurer.

**Receivables**

Receivables consist of amounts due from other federal, state and local governments.

**Inventory**

Office supply inventory items are considered expenditures when purchased. Therefore, the financial statements do not reflect inventories of office supplies on hand at June 30, 2012.

**Capital Assets**

Capital assets are tangible assets that are used in operations and that have initial useful lives that extend beyond a single reporting period. Capital assets are reported in the Statement of Net Assets at historical cost or estimated fair value, if donated. Capital assets are depreciated using the straight-line method over their estimated useful lives. Items with a cost of less than \$5,000 are expensed in the year of acquisition. Repairs and maintenance expenses are charged to operations when incurred and major betterments and replacements are capitalized.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Data processing equipment	3 years
Equipment and machinery	7 years
Furniture and fixtures	7 years
Automobiles	3 years

**Accrued Compensated Absences**

The Department's policy is to permit employees to accumulate earned but unused vacation and sick pay benefits.

Qualified employees accumulate maximum annual leave as follows:

Years of Service	Hours Earned Per Pay Period	Days of Maximum Accrual
Up to 3 years	3.08	30
Over 3 – 7 years	3.69	30
Over 7 – 11 years	4.61	30
Over 11-15 years	5.54	30
Over 15 years	6.15	30

The maximum accrued annual leave may be carried forward into the beginning of the next calendar year and any excess is lost. When employees terminate, they are compensated for accumulated unpaid annual leave as of the date of termination, up to the above maximums.

*Accrued Sick Leave.* Employees who have over 600 hours of accumulated sick leave can receive payment for the hours over 600 up to 120 hours, on July 1 and January 1 of each year. However, the sick leave will be paid at 50% of the employee's regular hourly wage.

At retirement, employees may receive 50% payment for up to 400 hours for the hours over 600 of accumulated sick leave. Therefore, the only sick leave which has been accrued represents the hours earned at June 30, 2012, over 600. Expenditures for accumulated sick pay for hours under 600 will be recognized as employees take such absences.

**Fund Equity**

*Reservations and Designations.* In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned, or unassigned). Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Legislative and Executive branches of the State. Assigned fund balance

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

is constrained by the Legislature's and Executive Branch's intent to be used for specific purposes or in some cases by legislation.

The Department's fund balances represent: 1) Restricted Purposes, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; 2) Committed Purposes, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Legislative and Executive branches; 3) Assigned Purposes, which includes balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted or committed. A summary of the nature and purpose of these reserves by fund type at June 30, 2012, follows:

*Spendable - Restricted.* This reserve consists of liquid assets (generated from revenues and not bond proceeds), which have third-party (statutory or granting agency) limitation on their use.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balances are available, restricted fund balance must be spent first. When expenditures are incurred for purposes for which amounts in any of unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts and then unassigned amounts.

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

*Invested in Capital Assets (net of related debt)* - is intended to reflect the portion of net assets which is associated with non-liquid, capital assets less outstanding capital asset related debt. The net related debt is the debt less the outstanding liquid assets and any associated unamortized cost. The Department does not have any related debt.

*Restricted Net Assets* - are liquid assets (generated from revenues and not bond proceeds), which have third-party (statutory, bond covenant or granting agency) limitations on their use. Such restrictions are legally enforceable.

*Unrestricted Net Assets* - represent unrestricted liquid assets.

For the department-wide financial statements, it is the policy of the Department that restricted resources are applied first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Other Revenues and Transfers**

Other revenues consist primarily of the State's portion of reimbursements for previous overpayments of benefits.

Transfers in from (out to) other state agencies and governmental units are recorded as other financing sources (uses).

**Reversions**

Unexpended and unencumbered balances are generally reverted to the State General Fund. Chapter 114, Laws of 2007, states that unexpended or unencumbered balances of the State General Fund appropriation to the ALTSD shall revert. Accordingly, reversions have been recorded in the current year for General Fund appropriations. Also, the unexpended and unencumbered balance of special and other appropriations are reverted when required by law.

**Budgetary Data**

The Department prepares budgets for its governmental funds, which are subject to approval by the New Mexico Department of Finance and Administration (DFA), based upon the appropriations made by the State Legislature. Budgets are controlled at the appropriation unit level (personal services, employee benefits, etc.), and amendments affecting a category are approved by DFA and the Legislative Finance Committee (LFC). Expenditures may not exceed appropriations at this level.

The unexpended balances of the State General Fund appropriation to the Department are to be reverted to the State General Fund at the end of each fiscal year. The Department also receives funding from various special and supplemental appropriations. The language of a particular appropriation determines when it lapses and whether or not unexpended balances revert to the State General Fund. The capital projects funds are multi-year appropriations that do not lapse at year end. Except for funds 64800, 05300, 39600, 59500, 70000, 89200, 93100, 95400, and 96200, the capital project funds have not been budgeted as all appropriations have expired.

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

1. The Department submits a proposed budget to the New Mexico state legislature for the fiscal year commencing the following July 1. The state legislature must approve the budget prior to the legal enactment.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

2. The expenditures and encumbrances of each appropriation unit may not legally exceed the budget for that category. Budgets are controlled at the “appropriation unit” level within activities (personal services and benefits, contractual services, etc.).
3. Any adjustment to the budget must be submitted to and approved by the State of New Mexico Department of Finance and Administration State Budget Division in the form of a budget adjustment request.
4. Beginning in FY 2006, the annual budget, per the General Appropriations Act, Laws of 2006, Chapter 109, Section 3, Subsections N and O, was adopted on a 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 (Section 6-10-4 NMSA 1978) must be paid out of the next year’s budget. The modified accrual basis of accounting is consistent with generally accepted accounting principles (GAAP). Budgeted revenues may be less than budgeted expenditures as the ending fund balance may, in certain instances, be rebudgeted for expenditures in the next fiscal year. Budgetary comparisons presented in the financial statements are on a modified accrual basis of accounting.

The Department has been designated as a “reverting agency” by the New Mexico state legislature and, therefore, pursuant to the Laws of 2004, Chapter 114, Section 2(E), “unencumbered balances in agency accounts remaining at the end of the fiscal year 2012 shall revert to the [state] general fund by September 30, 2012, unless otherwise indicated in the General Appropriations Act of 2004 or otherwise provided by law.”

5. The budget for the General Fund and Special Revenue Funds are adopted on the modified accrual basis of accounting except for accounts payable accrued at the end of fiscal year that do not get paid by statutory deadline (Section 6-10-4 NMSA 1978), that must be paid out of next year’s budget. A reconciliation of budgetary basis to GAAP basis will be necessary if all accounts payable at the end of the fiscal year are not paid by the statutory deadline.

**Cost Allocation**

The Department does not employ indirect cost allocation in the Financial Statements.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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.

**NOTE 3. GENERAL FUND INVESTMENT POOL NOT RECONCILED**

The General Fund Investment Pool is the State of New Mexico's main operating account. State revenues such as income taxes, sales taxes, rents and royalties, and other recurring revenues are credited to the General Fund Investment Pool. The fund also comprises numerous State agency accounts whose assets, by statute (Section 8-6-3 NMSA 1978), must be held at the State Treasury.

As of June 30, 2012, the General Fund Investment Pool has not been reconciled at the business unit/fund level. Essentially, independent third-party verification/confirmation of the Aging's balances at the business unit/fund level is not possible. Reconciliation of the SGFIP is the responsibility of the Department Finance and Administration.

Under the direction of the State Controller/Financial Control Division Director, the Financial Control Division of the New Mexico Department of Finance & Administration (DFA/FCD) is taking action to resolve this problem. The management of Aging believes it has adequate controls in place to insure that these balances are materially accurate.

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

**Investment balances at June 30, 2012, consisted of the following:**

Deposits with State Treasurer – governmental activities	\$	4,654,707
Due to State Treasurer General Fund Investment Pool		<u>(583,331)</u>
<b>Total balance</b>		<b><u>\$ 4,071,376</u></b>

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 3. INTEREST IN STATE TREASURER GENERAL FUND INVESTMENT POOL  
(CONTINUED)**

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

Credit Risk – The New Mexico State Treasurer pools are not rated.

For additional GASB 40 disclosure information regarding cash held by the New Mexico State Treasurer, the reader should see the separate audit report for the New Mexico State Treasurer’s Office for the fiscal year ended June 30, 2012.

ALTSD, as a department, mitigates the risk of the lack of the General Fund Investment Pool reconciliation by completing an array of validation tasks on a periodic basis. The agency focuses on several areas of risk: deposits, allotments, payroll, warrant cancellations and accounts payable transactions.

The validation tasks begin with the reconciliation of receipts of cash, checks and Automated Clearing House (ACH) transactions. The process for checks is a combination of a manual hand receipt, two-copies of each check and the bank deposit slips. Cash and checks are deposited at the bank within twenty-four hours of receipt and accounted for using the hand receipt, the control sheet listing receipt numbers and two copies of each check. The amounts are processed into SHARE and all supporting documents are attached and filed.

Cash payments from the federal government are received as ACH transactions when requested by the department. After the ACH transaction is verified on the State Treasurer bank query, the amount is deposited into SHARE and supporting documentation is attached. On a monthly basis, the deposits query is used to validate the information on the SHARE deposit worksheets, the federal grant payment reports and SHARE. DFA General Fund allotments are verified immediately upon receipt, by comparing the operating transfer documents from DFA and the SHARE ledger reports.

Each of these transactions are aggregated and reviewed monthly through the budget projection review process. The budget projection review process includes both program and fiscal staff. The General Fund Investment Pool reconciliation transactions are translated into revenue which is included in the budget review process. Comparisons are made to yearly projected revenue targets and compared to projected expenditure levels. Any identified discrepancies are researched and the necessary actions are taken.



**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 3. INTEREST IN STATE TREASURER GENERAL FUND INVESTMENT POOL  
(CONTINUED)**

Payroll is validated at the end of each pay period using data provided by DFA Central Payroll and general ledger payroll journals. The information is sorted and verified to ensure costs are in balance and have been applied to the correct account and cost center. Third-party payments are validated by comparing the amounts generated in SHARE-HCM to the amounts and accounts posted in SHARE-Financials. The payments generated by DFA to the third party vendors are reviewed to ensure they match the amounts posted in the general ledger.

Upon determination that an issued warrant requires cancellation, the warrant's redemption status is immediately verified through the State Treasurer. The appropriate notice for the warrant's cancellation is processed as either a stop payment request or a notice requesting reimbursement of funds. The Outstanding Warrants query is used on a periodic basis to validate the existence of warrants that have not been redeemed. Warrants that appear on the query beyond a specified period of time are researched by contacting the payee and resolved by having the payee redeem the warrant or request reimbursement.

Accounts payable transactions are validated using the general ledger AP queries and a manual warrant request control sheet. As payment vouchers are posted by DFA, AP personnel match the vouchers to the warrants on the control sheet. The same process is applied to the DFA ACH notification documents. Prior to mailing, warrants are verified to ensure amounts, vendor information and accounts are accurate.

Finally, the cash account balances beginning with 1019XX are periodically reconciled to SHARE transactions using the most current trial balance. Current and prior-year assets, liabilities, and current year revenues and expenditures are reviewed for transactions that affect cash. The transactions are then added or deducted, as applicable, to the beginning cash balance at July 1<sup>st</sup> of the current fiscal year to determine the period ending cash balance. During the year-end cash reconciliation, any current year liabilities that will be paid in the next fiscal year are identified and confirmed as having been recorded as current year expenditures are added back-in. Lastly, any differences that result from the calculations listed above are researched and adjusted, as needed.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 4. DUE TO AND DUE FROM OTHER FUNDS**

Due to and due from other funds represent interfund receivables and payables arising from interdepartmental transactions related to administrative costs allocated and are expected to be repaid within one year. These amounts have been eliminated on the government-wide statements.

Fund Name	Amount Due to Other Funds		Fund Name	Amount Due from Other Funds	
	Share Fund No.	Amount		Share Fund No.	Amount
General Fund	04900	\$ 503,136	General Fund	04900	\$ 12,495
General Fund	27000	6,295	General Fund	27000	381,613
08-Capital Outlay	59500	24,000	Special Projects	93100	24,000
Special Projects	95300	<u>6,199</u>	Special Projects	95300	<u>121,522</u>
<b>Total</b>		<b><u>\$ 539,630</u></b>	<b>Total</b>		<b><u>\$ 539,630</u></b>

**NOTE 5. DUE FROM AND DUE TO OTHER STATE AGENCIES**

Transactions that occur among state agencies under legislative mandate, exchange transactions and other situations are accounted for in the financial statements which make up the due from other state agencies. The due from and due to other State agencies balances at June 30, 2012 consist of the following:

Due From Other State Agencies			Receiving	
Transfer FUND	Transfer DEPT.	DUE FROM	Fund	Amount
05200	63000	NM Human Services Dept.	04900	\$ 273,958
05200	63000	NM Human Services Dept.	04900	200,000
			<b>Total Fund 04900</b>	<b><u>473,958</u></b>
96850	34100	DFA/SBOF Capital Projects GOB Laws 1998	39600	\$ 83,094
10590	34100	DFA/SBOF Capital Projects GOB Laws 2004	64800	2,688,867
10740	34100	DFA/SBOF Capital Projects	70000	115,328
05400	34100	DFA/SBOF Capital Projects	05300	459,151
11350	34100	DFA/SBOF Capital Projects	89200	622,282
58800	34100	DFA/SBOF Capital Projects	88300	3,180
			<b>Total Capital Projects Funds</b>	<b><u>\$ 3,971,902</u></b>

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 5. DUE FROM AND DUE TO OTHER STATE AGENCIES (CONTINUED)**

Due To Other State Agencies			Receiving	
Transfer	Receiving	DUE TO	Fund	Amount
FUND	DEPT.			
04900	63000	NM Human Services Dept.	05200	\$ 171,121
59500	34100	DFA/SBOF Capital Projects	02700	45
64800	34100	DFA/SBOF Capital Projects	10590	5,854
95300	63000	NM Human Services Dept.	05200	1,824
95400	34100	DFA/Tribal Infrastructure Project	10780	136,473
96200	34100	DFA/Tribal Infrastructure Project	10780	35,179
96500	34100	DFA/SBOF Capital Projects GOB Laws 2006	02700	13,672
				<u>\$ 364,168</u>

**NOTE 6. CAPITAL ASSETS**

A summary of changes in capital assets is as follows:

	Balance June 30, 2011	Additions	Deletions	Transfers	Balance June 30, 2012
<b>Capital Assets</b>					
Data processing equipment	\$ 392,363	51,785	(46,346)	-	397,802
Furniture and fixtures	74,221	-	-	-	74,221
Equipment and machinery	44,574	-	-	-	44,574
Automobiles	297,728	-	-	-	297,728
Subtotal	<u>808,886</u>	<u>51,785</u>	<u>(46,346)</u>	<u>-</u>	<u>814,325</u>
<b>Accumulated Depreciation</b>					
Data processing equipment	(315,447)	(41,357)	46,346	-	(310,458)
Furniture and fixtures	(74,221)	-	-	-	(74,221)
Equipment and machinery	(25,100)	(9,583)	-	-	(34,683)
Automobiles	(297,728)	-	-	-	(297,728)
Subtotal	<u>(712,496)</u>	<u>(50,940)</u>	<u>46,346</u>	<u>-</u>	<u>(717,090)</u>
Totals	<u>\$ 96,390</u>	<u>845</u>	<u>-</u>	<u>-</u>	<u>97,235</u>

Current year depreciation expense of \$50,940 was allocated entirely to the general government function in the government-wide statement of activities.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 7. COMPENSATED ABSENCES**

A summary of changes in long-term debt is as follows:

	Balance			Balance	Amount
	June 30, 2011	Additions	Deletions	June 30, 2012	Due Within
					One Year
Compensated					
absences payable	\$ 655,061	(1,050,591)	(1,017,568)	668,636	468,045

The Department's policy is to permit employees to accumulate earned but unused vacation and sick pay benefits.

Qualified employees accumulate maximum annual leave as follows:

Years of Service	Hours Earned Per Pay Period	Days of Maximum Accrual
Up to 3 years	3.08	30
Over 3 – 7 years	3.69	30
Over 7 – 11 years	4.61	30
Over 11-15 years	5.54	30
Over 15 years	6.15	30

The maximum accrued annual leave may be carried forward into the beginning of the next calendar year and any excess is lost. When employees terminate, they are compensated for accumulated unpaid annual leave as of the date of termination, up to the above maximums.

*Accrued Sick Leave.* Employees who have over 600 hours of accumulated sick leave can receive payment for the hours over 600 up to 120 hours, on July 1 and January 1 of each year. However, the sick leave will be paid at 50% of the employee's regular hourly wage.

At retirement, employees may receive 50% payment for up to 400 hours for the hours over 600 of accumulated sick leave. Therefore, the only sick leave which has been accrued represents the hours earned at June 30, 2012, over 600. Expenditures for accumulated sick pay for hours under 600 will be recognized as employees take such absences.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
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JUNE 30, 2012**

**NOTE 8. OPERATING LEASES**

The ALTSD leases office space in Albuquerque and Las Cruces for the direct service programs. The ALTSD also leases several copying machines on a year-to-year basis considered operating leases. All leases may be canceled at the end of any fiscal year with no penalty since all have an early termination clause. Accordingly, there are no future minimum lease payments.

Total office space and equipment rent expense for the years ended June 30, 2012 and 2011 were \$813,521 and \$775,739, respectively.

**NOTE 9. CONTINGENCIES – GRANTOR AGENCIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures which have been disallowed by the grantor agencies cannot be determined at this time although the Department expects such amounts, if any, to be immaterial.

**NOTE 10. DUE TO STATE GENERAL FUND**

Section 3, (D) Chapter 114, Laws 2006 requires all unreserved, undesignated fund balances in reverting funds and accounts revert to the State General Fund by October 1, 2012. The current year reversion and amounts due to the State General Fund are computed as follows:

General Fund:	
2012 fiscal year reversion	\$ 104,961
2011 fiscal year reversion	146,330
Capital Project	
Tribal Infrastructure	224,329
Laws 2007 Fund 88300	1,966
Laws of 2005 Fund 95400	316,075
Laws of 2006 Fund 96200	160,059
Special Revenue Funds:	
Prior Year Reversion Fund	<u>36</u>
Due to State General Fund	<u>\$ 953,756</u>

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 11. INTER-AGENCY TRANSFERS**

The following is a summary of transfers between the ALTSD and other state agencies:

**Transfers to Other Agencies**

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Description</u>
04900	63000	\$ 523,848	Transfer to HSD for PY Mi Via Program
76800	63000	<u>2,408,504</u>	Transfer to HSD Brain Injury Service Fund
<b>Total Transfers Out</b>		<u>\$ 2,932,352</u>	

**NOTE 12. SCHEDULE OF CAPITAL OUTLAY APPROPRIATIONS**

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.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 13. 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](http://www.pera.state.nm.us).

**Funding Policy.** Plan members are required to contribute 8.92% of their gross salary. The Department is required to contribute 15.09% of the gross covered salary. The contribution requirements of plan members and the Department are established in State statute under Chapter 10, Article 11, NMSA 1978. The requirements may be amended by acts of the legislature. The Department's contributions to PERA for the fiscal years ending June 30, 2012, 2011 and 2010 were \$1,294,125, \$1,764,554, and \$1,909,384, respectively, which equal the amount of the required contributions for each fiscal year.

**NOTE 14. POST-EMPLOYMENT BENEFITS-STATE RETIREE HEALTH CARE PLAN**

**Plan Description.** Aging and Long-Term Services 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 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.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 14. POST-EMPLOYMENT BENEFITS-STATE RETIREE HEALTH CARE PLAN  
(CONTINUED)**

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.

*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](http://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. During the fiscal year ended June 30, 2012, the statute required each participating employer to contribute 1.834% of each participating employee's annual salary; each participating employee was required to contribute .917% of their salary. In the fiscal year ending June 30, 2013, the contribution rates for employees and employers will rise as follows:

For employees who are not members of an enhanced retirement plan the contribution rates will be:

<u>Fiscal Year</u>	<u>Employer Contribution Rate</u>	<u>Employee Contribution Rate</u>
FY 13	2.000%	1.000%

Also, employers joining the program after January 1, 1998 are 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, 2012, 2011 and 2010 were \$185,351, \$191,910 and \$161,201, respectively, which equal the required contributions for each year.



**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 15. RISK MANAGEMENT AND LITIGATION**

The Department is exposed to various risks of losses related torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Section 15-7-2 NMSA 1978 requires the General Services Department, Risk Management Division (RMD), to be responsible for the acquisition and administration of all insurance purchased by the state. Since 1977, various state statutes have been passed which allow RMD to insure, self-insure or use a combination of both. For the past several years, the RMD has elected to self-insure and has not obtained liability coverage from commercial insurance companies. The RMD has effectively managed risk through various employee education and prevention programs. Risk management expenditures for the Department are accounted for in the general fund. Any claims are processed through RMD.

There are no pending or threatened legal proceedings involving material matters to which the ALTSD is a party.

**NOTE 16. FUND BALANCE DEFICIT**

**SHARE**

**FUND # FUND DEFICIT EXPLANATION**

27000 Fund 27000 is in a deficit fund balance of \$34,129 as of June 30, 2012. The fund was a reverting fund used as a general operating fund to account for financial resources except those required to be accounted for in another fund. The primary activities accounted for in this fund were revenues and expenditures supported by the Adult Protective Services Program. Use of the fund ended on June 30, 2010 and subsequent account activity was moved to Fund 04900. The account balances remaining in the fund require reconciliation and DFA approval for any future action.

95300 Fund 95300 is in a deficit fund balance of \$24,249 as of June 30, 2012. The fund was a special revenue fund used to account for activities of the Elder Rights and Health Advocacy Program and the Aging Network Program. Use of the fund ended on June 30, 2010 and subsequent account activity was moved to Fund 04900. The account balances remaining in the fund require reconciliation and DFA approval for any future action.

**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 17. SPECIAL APPROPRIATIONS**

The Department received a special appropriation, Laws of 2011, Ch. 2, Sec 15. of \$200,000 for the period of May 2011 to June 2012 to assist with personnel and other costs associated with the transfer of services from the Aging and Long-Term Services Department to the Human Services Department. The Department received a special appropriation, Laws of 2012, Ch. 19, Sec 6. of \$180,000 for the period of March 2012 to June 2012 for the Aging and Disability Resource Center and Ombudsman program. The Department received a special appropriation, Laws of 2012, Ch. 19, Sec 6. of \$742,300 for the period of March 2012 to June 2012 pay the New Mexico Human Services Department the prior year amount due from the transfer of the Mi Via Program. A summary of the special appropriations is as follows:

Fund	Department	Period	Appropriation Amount	Cumulative Expenditures 6/30/2012	2012 Reversion Amount	Balance as of June 30, 2012
049	Z10515	May 2011 to June 2012	\$ 200,000	200,000	-	-
049	Z20619	March 2012 to June 2012	180,000	180,000	-	-
049	Z20620	March 2012 to June 2012	742,300	742,300	-	-
Total			\$ 1,122,300	1,122,300	-	-

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2012

NOTE 18. JOINT POWERS AGREEMENT DISCLOSURE

The Department was party to the following Joint Powers Agreements during the fiscal year:

JOINT POWERS AGREEMENT	INITIATOR	CONTRACTOR NAME	CONT./AMEND AMT	TOTAL AMT	ALTS AMT	EFFECTIVE	EXPIRES	PURPOSE/COMMENTS
03-630-0976	HSD	Aging & Long Term Services Depart.			ALTS shall bill HSD monthly for Medicaid matching funds.	02/19/04	Article VII	To designate the administrative, fiscal & programmatic responsibility for long-term care ombudsman services provided to Medicaid recipients. To obtain services from ALTS in order to match state funds appropriated to ALTS with federal Medicaid funds approved under the Medical Assistance Div. (MAD) state plan of HSD.
03-630-73	HSD	Aging & Long Term Services Depart.			ALTS shall bill HSD monthly for Medicaid matching funds.	05/01/03	Article IX	To designate the programmatic responsibility for ALTS of appropriate intake, referral & assistance services for Medicaid recipients, to facilitate the receipt of necessary long-term care services.
04-630-11	HSD	NM Aging & Long-Term Services Depart.			ALTS shall submit to HSD monthly an invoice for costs incurred for intake, referral and assistance services.	01/01/04	Article IX	To designate to ALTS the administrative & programmatic responsibility for the Medicaid programs including the Disabled & Elderly (D&E) Waiver, the Personal Care Option (PCO) program & the Program for All-Inclusive Care of ALTS the administrative & programmatic responsibility for the Medicaid programs including, but not limited to, the Disabled & Elderly (D&E) Waiver, the Personal Care Option (PCO) program, the Program for All-Inclusive Care of ALTS.
05-630-8000-00	HSD	NM Aging & Long-Term Services Depart.	\$1,500,000		Amount payable by HSD to ALTS for each 12 consecutive month period of agreement.	08/13/04	Section 8	To designate to ALTS the administrative & programmatic responsibility for the Medicaid programs including, but not limited to, the Disabled & Elderly (D&E) Waiver, the Personal Care Option (PCO) program, the Program for All-Inclusive Care of ALTS.
05-630-8000-00	HSD	NM Aging & Long-Term Services Depart.	\$2,190,000		Amount payable by HSD to ALTS for each 12 consecutive month period of agreement.		Section 8	Period of Agreement is amended to read as follows: This JPA shall become effective upon approval of the Department of Finance and Administration and shall terminate on June 30, 2011, unless terminated by Article 8 of JPA 05-630-8000-TBI.
05-630-8000-00	HSD	NM Aging & Long-Term Services Depart.			Amount payable by HSD to ALTS for each 12 consecutive month period of agreement.	07/01/10	06/30/11	To allow for collaboration in the area of Brain Injury, to allow for State & federal funds to flow, to fund an HSD FTE for the BI program & to allow ALTS to pay the state share of the direct program costs for the BI program.
06-624-5000-01	ALTS	NM Human Services Depa	\$2,000,000		Amount payable by ALTS to HSD for each 12 consecutive month period of agreement.	09/16/05	Section 8	
06-624-5000-01	ALTS	DOH, HSD, PED, CYFD	\$20,000		Each department shall provide \$20,000 annually.	05/19/06	Section 6	To establish, implement & fund the Governor's Office of Faith-Based & Community Initiatives (OFBCI).
07-624-5000-00	ALTS	DOH and HSD		\$350,000,000	Total amount available shall not exceed \$350,000,000 for period of agreement.	08/24/06	Termination 45 days notice.	MI VIA- To delegate responsibilities & oversight of New Mexico's MI VIA Program, a self-directed waiver program for eligible New Mexico participants. To set forth the continuing terms for cooperation between ALTS and CYFD relating to the transfer of AP Services initiated in 2005; to identify the administrative, financial, programmatic & support responsibilities of ALTS & CYFD
11-624-3000-00	ALTS	NM Children, Youth, and Families Depart.	\$12,757,100	\$12,757,100	ALTS shall provide CYFD with information to support the transfer of federal funds to ALTS for adult protective services.	07/01/10	06/30/13	

**STATE OF NEW MEXICO  
 AGING AND LONG-TERM SERVICES DEPARTMENT  
 FUND DESCRIPTIONS  
 JUNE 30, 2012**

**SPECIAL REVENUE AND CAPITAL PROJECT FUNDS/PROGRAMS**

**SHARE**

**FUND #**

**DEPARTMENTS/PROGRAMS DESCRIPTION**

62200

4710: The Conference on Aging (Non-reverting fund) is an educational event with an annual registration of approximately 1,000 individuals. Senior citizens receive current information on financial planning, legal protection, health care options and benefits. Funds are self generated through registration fees, sponsorships, exhibitor fees, and fees for advertisement.

95300

Special projects for the following programs:

2100: Federal Alzheimer's Disease Program - the administration on Aging awarded funds to the ALTSD for the purpose of establishing a statewide Information and Assistance Services, Consultation and Education Services and Support and Management of an Alzheimer's and Related Dementia Advisory Committee.

2200: Title III Training - used to provide quarterly training, special training events for opportunities for the State Agency staff and to support other State Agency administrative efforts.

2300: State Training Grant (reverting) - used to provide on-going training and education. The funds are utilized for continued support of quarterly training sessions, special training events, the annual conference and other training-related activities.

2400: Long-Term Care Ombudsman Program (reverting) - This federal and state funded program receives and resolves complaints affecting the care of the institutionalized elderly residing in nursing homes, boarding homes, etc.

2510: State Health Insurance and Benefits Assistance Corps (HIBAC) Program (reverting) - Funded by the 1988 Legislature to implement a peer counseling program in several communities of the State. The Department developed training materials, selected the communities, recruited older volunteers and trained them on Medicare, Medicaid and other long-term care funding issues. These trained volunteers make themselves available in the local communities to assist other elderly in making decisions about their long-term care financing needs and access to Medicare and Medicaid benefits.

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
FUND DESCRIPTIONS  
JUNE 30, 2012

**SPECIAL REVENUE AND CAPITAL PROJECT FUNDS/PROGRAMS (CONTINUED)**

**SHARE**

**FUND #**

**DEPARTMENTS/PROGRAMS DESCRIPTION**

95300

2590: DHHS Health Care Financing Administration Information Counseling and Assistance Grant (more recently referred to CMS Centers for Medicare and Medicaid Services) - This grant is administered jointly with the HIBAC program, since the basic purposes of the grant are to provide counseling and assistance to older individuals regarding public benefits and insurance. In addition, the Department was to work with certain Medicare supplement insurance coverage provided through HMOs. The Department provided information to the public about coverage and eligibility.

2800: Prescription Drug Outreach Program (reverting) - used to assist individuals with access to affordable prescription drugs. The ALTSD administers the MedBank program, conducts outreach/educational activities and provides information, counseling, assistance and referral to individuals with prescription drug needs.

2900: Senior Medicare Waste Patrol Project - used to provide funding to educate Medicare beneficiaries and to maintain a toll-free telephone line for beneficiaries to report complaints concerning fraud and abuse.

6100 and 6200: Senior Employment Program (Including Title V) (reverting) - used to provide subsidized part-time work opportunities in community service work for low-income persons who are age 55 or older.

6400: Golden Opportunities for Lifelong Development (GOLD) used to provide funding to hire senior citizens from three pilot areas to serve as mentors to assist Welfare-to-Work clients in mastering the life, job and problem solving skills necessary to find and keep jobs that pay well. Administrative funds are provided for program staff and operating expenses.

STATE OF NEW MEXICO  
 AGING AND LONG-TERM SERVICES DEPARTMENT  
 FUND DESCRIPTIONS  
 JUNE 30, 2012

**SPECIAL REVENUE AND CAPITAL PROJECT FUNDS/PROGRAMS (CONTINUED)**

**SHARE**

**FUND #**

**DEPARTMENTS/PROGRAMS DESCRIPTION**

95300 Cont'd

4100: State Community Programs (reverting) - The state appropriates funds to the Agency to supplement the federal Title III-B, III-C, III-D and III-E programs (Social Services, Nutrition, Disease Prevention and Family Caregiver). The funds are allocated to five Area Agencies on Aging who distribute the funds to Senior Citizens programs throughout the state and directly to Pueblo and Apache Indian programs.

4820 and 4830: Alzheimer's Program - Federal funds were awarded to provide respite care services, information and assistance services and consultation and education services for individuals with Alzheimer's Disease or related disorders and their families or caregivers. The Agency implemented the programs using the competitive bid process. The grants for respite services were funneled through the Area Agencies on Aging.

4200, 4300, 4400, 4500, and 4600: Title III-B, III-C, III-D, III-E and III-F - These programs are designed to fill the gaps in existing supportive social services, senior center, nutrition, health promotion or disease prevention and in-home care contracted to Area Agencies on Aging (AAA) under an approved Area Plan for delivering services to the 60+ population in the Planning and Service Areas. This is accomplished through a consolidated, coordinated system. Federal funds are awarded to the state on the basis of population over age 60, and sub-state allocations are made to Planning and Service Areas by formula (60+, 60+ minority, 60+ below poverty). Area Agency administration is limited to 10% of the III-B and C allocation and must be matched 75/25. Local service providers must match federal funds 85/15. Of the 15%, 5% is required to be state funds. State appropriated funds are utilized for AAA administration and local community programs. Programs range from state and locally supported nutrition and senior center programs, access services (which include I & R, outreach, and transportation), in-home services (chore, visiting, telephone reassurance, homemaker, and home health), congregate and home delivered meals, legal, advocacy, ombudsman services to residents of long-term care facilities, and other community programs designed to relieve isolation, provide socialization, prevent abuse and assist older people to remain in their own homes.

**STATE OF NEW MEXICO  
 AGING AND LONG-TERM SERVICES DEPARTMENT  
 FUND DESCRIPTIONS  
 JUNE 30, 2012**

**SPECIAL REVENUE AND CAPITAL PROJECT FUNDS/PROGRAMS (CONTINUED)**

**SHARE  
FUND #**

**DEPARTMENTS/PROGRAMS DESCRIPTION**

95300 Cont'd

4900: Nutrition Supplemental Incentive Program - This program provides cash payments to state Agencies on Aging which have elected to receive such in lieu of all or part of the donated food that nutrition programs would otherwise receive.

5100: State Foster Grandparent Program (reverting) - State appropriated funds are used to pay stipends to persons age 60 or older who participate in the program and to pay for supportive costs associated with the operation of local programs.

5200: State Senior Companion Program (reverting) - State appropriated funds are used to pay stipends to persons age 60 or older who participate in the Program and to pay for supportive costs associated with the operation of local programs.

5400: State Retired Senior Volunteer Program (reverting) - State appropriated funds are used to fund local efforts to recruit and assign persons age 60 and over as community oriented volunteers.

6300: Business Outreach Liaison Development (BOLD) Programs - Provides funding to hire senior citizens who are retired Business people from southwestern New Mexico to serve as representatives of the New Mexico Workforce Connection's one-stop center programs. Administrative funds are provided for program staff and operating expenses.

6500: DVR Mentors participate in Mentoring Diverse Abilities, a project funded by US Department of Education through the New Mexico Public Education Department, Division of Vocational Rehabilitation. DVR has subcontracted with the Aging and Long Term Services Department to provide mentoring services to 60 Hispanic or Native American youth with disabilities in Anthony and Bernalillo, New Mexico. The mentors support and encourage the youth as they seek post-secondary education and /or employment.

STATE OF NEW MEXICO  
 AGING AND LONG-TERM SERVICES DEPARTMENT  
 FUND DESCRIPTIONS  
 JUNE 30, 2012

SPECIAL REVENUE AND CAPITAL PROJECT FUNDS/PROGRAMS (CONTINUED)

SHARE

FUND #

DEPARTMENTS/PROGRAMS DESCRIPTION

95300 cont'd

2706: The Aging and Disability Resource Center- is to provide access to information, assistance, referrals, and advocacy in those areas of daily living that will maximize personal choice and independence for seniors and adults with disabilities throughout New Mexico, as well as their caregivers. The resource center facilitates access to a variety of services, including state and federal benefits, prescription drugs, in-home and community-based care, housing, and caregiver support. The resource center is the clearinghouse for services provided by other public and private entities, including the Disabled & Elderly Waiver, Medicaid and Medicare. The center is the host to the Santa Fe County 211 information and referral system, sponsored by the local United Way.

6500: John H Chafee Foster Youth Mentoring Project used to provide funding to hire senior citizens from three pilot areas to serve as mentors to assist foster youth out of foster care to make the transition to independent adult life. Administrative funds are provided for program staff and operating expenses.

2606: The ALTSD was awarded a five year, \$2,736,384 Centers for Medicare & Medicaid Services (CMS) Systems Change Grant for Community Living. The intent of the funds is to help New Mexico build the infrastructure that will result in effective and enduring improvements in community-integrated services and long-term support systems. With this support, New Mexico's Aging and Long-Term Services Department will, over the course of five years:

- Improve access to long-term support services for the older adult and adults with disabilities populations through a one-stop, single-point-of-entry system for home and community based services; Develop a comprehensive, department-wide quality management system; and,
- Transform information technology systems within the department and across state departments to support access to long-term care services.



**STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
FUND DESCRIPTIONS  
JUNE 30, 2012**

**SPECIAL REVENUE AND CAPITAL PROJECT FUNDS/PROGRAMS (CONTINUED)**

**SHARE**

**FUND #**

**DEPARTMENTS/PROGRAMS DESCRIPTION**

05300, 08900, 38600 39600, 59500, 64800 70000, 88300, 89200 93100, 95400, 96200 96500	State Capital Outlay Funds (38600 and 64800 reverting) - The New Mexico Legislature annually appropriates general or bond funds to the State Agency on Aging for the purpose of altering or renovating senior citizen centers; for purchasing equipment and furnishings for these centers; and for purchasing new vehicles to replace obsolete vehicles used by the centers.
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STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
COMBINING BALANCE SHEET -  
NON-MAJOR GOVERNMENTAL FUNDS  
As of June 30, 2012

	62200 Conference on Aging	95300 Special Projects	05300 Capital Projects	38600 Capital Projects Laws 2007	39600 Capital Projects Laws 1998	59500 Capital Projects Laws 2004
<b>ASSETS</b>						
Interest in State General Fund Investment Pool	\$ 181,848	-	-	5	-	368,459
Receivables:						
Other:		9,976	-	-	-	-
Due from federal government	-	-	-	-	-	-
Due from other state agencies	-	-	459,151	-	83,094	-
Due from other funds	-	121,522	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 181,848</b>	<b>131,498</b>	<b>459,151</b>	<b>5</b>	<b>83,094</b>	<b>368,459</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 1,403	6,613	459,151	-	83,094	-
Accrued payroll	6,236	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Due to federal government	-	7,955	-	-	-	-
Due to other state agencies	-	1,824	-	-	-	45
Due to State General Fund Investment Pool	-	133,156	-	-	-	-
Due to other funds	-	6,199	-	-	-	24,000
Due to state general fund	-	-	-	-	-	224,329
Due to local governments	-	-	-	5	-	-
<b>TOTAL LIABILITIES</b>	<b>7,639</b>	<b>155,747</b>	<b>459,151</b>	<b>5</b>	<b>83,094</b>	<b>248,374</b>
<b>FUND BALANCES:</b>						
Fund balances	174,209	-	-	-	-	120,085
Restricted	-	(24,249)	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<b>174,209</b>	<b>(24,249)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,085</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 181,848</b>	<b>131,498</b>	<b>459,151</b>	<b>5</b>	<b>83,094</b>	<b>368,459</b>

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
COMBINING BALANCE SHEET -  
NON-MAJOR GOVERNMENTAL FUNDS  
As of June 30, 2012

	70000 Capital Projects Laws 2003	88300 Capital Projects Laws 2007	89200 Capital Projects	93100 Capital Projects	95400 Capital Projects House Bill 2	96200 Capital Projects Laws 2006	96500 Capital Projects Laws 2006	Total Nonmajor Funds
<b>ASSETS</b>								
Interest in State General Fund Investment Pool	\$ -	-	-	212,299	452,548	195,238	13,672	1,424,069
Receivables:								
Other	-	-	-	-	-	-	-	9,976
Due from federal government	-	-	-	-	-	-	-	-
Due from other state agencies	115,328	3,180	622,282	-	-	-	-	1,283,035
Due from other funds	-	-	-	24,000	-	-	-	145,522
<b>TOTAL ASSETS</b>	<b>\$ 115,328</b>	<b>3,180</b>	<b>622,282</b>	<b>236,299</b>	<b>452,548</b>	<b>195,238</b>	<b>13,672</b>	<b>2,862,602</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 114,279	-	622,282	193,183	-	-	-	1,480,005
Accrued payroll	-	-	-	-	-	-	-	6,236
Deferred revenue	-	-	-	-	-	-	-	-
Due to federal government	-	-	-	-	-	-	-	7,955
Due to other state agencies	-	-	-	-	136,473	35,179	13,672	187,193
Due to State General Fund Investment Pool	1,049	1,214	-	-	-	-	-	135,419
Due to other funds	-	-	-	-	-	-	-	30,199
Due to state general fund	-	1,966	-	-	316,075	160,059	-	702,429
Due to local governments	-	-	-	-	-	-	-	5
<b>TOTAL LIABILITIES</b>	<b>115,328</b>	<b>3,180</b>	<b>622,282</b>	<b>193,183</b>	<b>452,548</b>	<b>195,238</b>	<b>13,672</b>	<b>2,549,441</b>
<b>FUND BALANCES:</b>								
Fund balances	-	-	-	43,116	-	-	-	337,410
Restricted	-	-	-	-	-	-	-	(24,249)
Unassigned (Deficit)	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>313,161</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 115,328</b>	<b>3,180</b>	<b>622,282</b>	<b>236,299</b>	<b>452,548</b>	<b>195,238</b>	<b>13,672</b>	<b>2,862,602</b>

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES -  
NON-MAJOR GOVERNMENTAL FUNDS  
Year Ended June 30, 2012

	62200 Conference on Aging	95300 Special Projects	05300 Capital Projects	38600 Capital Projects Laws 2007	39600 Capital Projects Laws 1998	59500 Capital Projects Laws 2004	70000 Capital Projects Laws 2003
<b>REVENUES</b>							
Fees and Services	\$ 91,259	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>91,259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
Current							
Personnel services and employee benefits	29,860	-	-	-	-	-	-
In-state travel	2,227	-	-	-	-	-	-
Supplies	1,522	-	-	-	-	-	-
Operating costs	7,484	-	-	-	-	-	-
Other costs	23,607	-	-	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>64,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>26,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
State General Fund appropriations	-	-	-	-	-	(224,374)	-
Reversions	-	-	-	-	-	-	1,122,449
Bond Proceeds	-	-	1,706,444	-	280,151	-	-
Transfers to local governments	-	-	(1,706,444)	-	(280,151)	(50,000)	(1,122,449)
Operating transfers in/out	-	-	-	-	-	(24,000)	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(298,374)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>26,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(298,374)</b>	<b>-</b>
<b>FUND BALANCES, June 30, 2011 (DEFICIT)</b>	<b>147,650</b>	<b>(24,249)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>418,459</b>	<b>-</b>
<b>FUND BALANCES, June 30, 2012 (DEFICIT)</b>	<b>\$ 174,209</b>	<b>(24,249)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,085</b>	<b>-</b>

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES -  
NON-MAJOR GOVERNMENTAL FUNDS  
Year Ended June 30, 2012

	88300 Capital Projects Laws 2007	89200 Capital Projects	93100 Capital Projects	95400 Capital Projects House Bill 2	96200 Capital Projects Laws 2006	96500 Capital Projects Laws 2006	Total Nonmajor Funds
<b>REVENUES</b>							
Fees and Services	1,044	-	-	-	-	-	92,303
Federal grants	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>1,044</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,303</u>
<b>EXPENDITURES</b>							
Current							
Personnel services and employee benefits	-	-	-	-	-	-	29,860
In-state travel	-	-	-	-	-	-	2,227
Supplies	-	-	-	-	-	-	1,522
Operating costs	-	-	-	-	-	-	7,484
Other costs	-	-	-	-	-	-	23,607
<b>TOTAL EXPENDITURES:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,700</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,044</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,603</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
State General Fund appropriations	-	-	-	-	-	-	-
Reversions	(1,044)	-	-	(452,549)	(195,239)	-	(873,206)
Bond Proceeds	-	646,856	-	-	-	2,970,000	6,725,900
Transfers to local governments	-	(646,856)	(318,316)	-	-	(2,970,000)	(7,094,216)
Operating transfers in/out	-	-	24,000	-	-	-	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<u>(1,044)</u>	<u>-</u>	<u>(294,316)</u>	<u>(452,549)</u>	<u>(195,239)</u>	<u>-</u>	<u>(1,241,522)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>(294,316)</u>	<u>(452,549)</u>	<u>(195,239)</u>	<u>-</u>	<u>(1,213,919)</u>
<b>FUND BALANCES, June 30, 2011 (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>337,432</u>	<u>452,549</u>	<u>195,239</u>	<u>-</u>	<u>1,527,080</u>
<b>FUND BALANCES, June 30, 2012 (DEFICIT)</b>	<u>\$ -</u>	<u>-</u>	<u>43,116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>313,161</u>

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL  
PROGRAM SUPPORT (P-591)  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
State General Fund appropriations	\$ 3,636,100	3,636,100	3,636,100	-
Federal grants	636,800	696,133	669,058	(27,075)
Misc revenues	-	-	521	521
Reversions	-	-	(64,008)	(64,008)
<b>TOTAL REVENUES</b>	<b>\$ 4,272,900</b>	<b>4,332,233</b>	<b>4,241,671</b>	<b>(90,562)</b>
<b>EXPENDITURES:</b>				
Current:				
Personnel services and benefits	\$ 3,726,900	3,786,233	3,724,153	62,080
Contractual services	152,500	152,500	145,668	6,832
Other operating costs	393,500	393,500	371,850	21,650
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,272,900</b>	<b>4,332,233</b>	<b>4,241,671</b>	<b>90,562</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL  
CONSUMER AND ELDER RIGHTS (P-592)  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
State General Fund appropriations	\$ 1,546,500	1,546,500	1,546,500	-
Federal grants	987,400	2,319,337	1,935,848	(383,489)
Intra-state transfers	922,300	922,300	264,989	(657,311)
Other fees and services	-	-	44	44
Reversions	-	-	(41,525)	(41,525)
<b>TOTAL REVENUES</b>	<b>3,456,200</b>	<b>4,788,137</b>	<b>3,705,856</b>	<b>(1,082,281)</b>
<b>EXPENDITURES:</b>				
Current:				
Personnel services and benefits	2,865,900	3,519,880	2,766,951	752,929
Contractual services	120,600	442,760	272,599	170,161
Other operating costs	469,700	825,497	666,306	159,191
<b>TOTAL EXPENDITURES</b>	<b>3,456,200</b>	<b>4,788,137</b>	<b>3,705,856</b>	<b>1,082,281</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL  
ADULT PROTECTIVE SERVICES  
CONSUMER AND ELDER RIGHTS (P-593)  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
State General Fund appropriations	\$ 10,036,000	10,036,000	10,036,000	-
Intra-state transfers	2,498,600	2,718,600	2,529,583	(189,017)
Miscellaneous	-	-	314	314
Reversions	-	-	108,996	108,996
<b>TOTAL REVENUES</b>	<b>12,534,600</b>	<b>12,754,600</b>	<b>12,674,893</b>	<b>(79,707)</b>
<b>EXPENDITURES:</b>				
Current:				
Personnel services and benefits	7,387,700	7,387,700	7,361,480	26,220
Contractual services	3,284,500	3,504,500	3,475,780	28,720
Other operating costs	1,862,400	1,862,400	1,837,633	24,767
<b>TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>12,534,600</b>	<b>12,754,600</b>	<b>12,674,893</b>	<b>79,707</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>



STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL  
AGING NETWORK (P-594)  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
State General Fund appropriations	\$ 25,445,300	25,445,300	25,445,300	-
Federal grants	8,096,800	8,799,807	8,712,884	(86,923)
Other registration fees	72,500	72,500	91,259	18,759
Other fees and services	-	-	91	91
Reversions	-	-	(88,770)	(88,770)
<b>TOTAL REVENUES</b>	<b>33,614,600</b>	<b>34,317,607</b>	<b>34,160,764</b>	<b>(156,843)</b>
<b>EXPENDITURES:</b>				
Current:				
Personnel services and benefits	118,400	118,400	114,304	4,096
Contractual services	101,600	208,354	149,443	58,911
Other operating costs	33,394,600	33,990,853	33,870,458	120,395
Other financing uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>33,614,600</b>	<b>34,317,607</b>	<b>34,134,205</b>	<b>183,402</b>
<b>OTHER FINANCING SOURCES USES</b>				
Other financing uses	-	-	-	-
<b>OTHER FINANCING SOURCES USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>33,614,600</b>	<b>34,317,607</b>	<b>34,134,205</b>	<b>183,402</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>26,559</b>	<b>26,559</b>

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL  
Transfer to the Human Services Department (Z10515)  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund Balance	\$ -	-	-	-
Other Financing Sources	200,000	200,000	200,000	-
Federal grants	-	-	-	-
Other Registration Fees	-	-	-	-
Misc Revenue	-	-	-	-
Reversions	-	-	-	-
<b>TOTAL REVENUES</b>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
Personnel services and benefits	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Contractual services	-	-	-	-
Other operating costs	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL  
Ombudsman Program (Z20619)  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund Balance	\$ -	-	-	-
State General Fund appropriations	180,000	180,000	180,000	-
Federal grants	-	-	-	-
Other Registration Fees	-	-	-	-
Misc Revenue	-	-	-	-
Reversions	-	-	-	-
<b>TOTAL REVENUES</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
Personnel services and benefits	76,000	76,000	76,000	-
Contractual services	4,000	4,000	4,000	-
Other operating costs	100,000	100,000	100,000	-
<b>TOTAL EXPENDITURES</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL  
Mia Via Program (Z20620)  
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund Balance	\$ -	-	-	-
State General Fund appropriations	742,300	742,300	742,300	-
Federal grants	-	-	-	-
Other Registration Fees	-	-	-	-
Misc Revenue	-	-	-	-
Reversions	-	-	-	-
<b>TOTAL REVENUES</b>	<u>742,300</u>	<u>742,300</u>	<u>742,300</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
Other financing uses	<u>742,300</u>	<u>742,300</u>	<u>742,300</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>742,300</u>	<u>742,300</u>	<u>742,300</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
June 30, 2012

**NOTE 1. RECONCILIATION OF FUND FINANCIAL STATEMENTS TO BUDGETARY COMPARISON SCHEDULES**

The budget is adopted on a modified accrual basis of accounting (General Appropriations Act, Laws of 2006, Chapter 109, Section 3, Subsections O and N) except for accounts payable accrued at the end of the fiscal year that do not get paid by the statutory deadline (Section 6-10-4 NMSA 1978) that must be paid out of the next year's budget. A reconciliation of budgetary basis to GAAP basis will be necessary if any accounts payable at the end of the fiscal year are not paid by the statutory deadline.

The Department has prepared budgetary schedules in the current year by program code. The Mia Via Program (Z20620) was budgeted with other financing sources and uses and, therefore, nets to zero. A reconciliation of the budgetary schedules to the financial statements has been prepared below:

	Revenues	Expenses	Other Financing Sources (Uses)/Reversions	Net Change in Fund Balance
Net Changes in Fund Balance per statement of revenues, expenditures and changes in fund balance				
General Fund (04900)	\$ 14,113,332	55,071,925	40,958,593	-
Conference on Aging Fund (62200)	91,259	64,700	-	26,559
	<u>\$ 14,204,591</u>	<u>55,136,625</u>	<u>40,958,593</u>	<u>26,559</u>
Net changes in fund balance per budget schedules				
General Appropriations				
Program Support Program (P-591)	\$ 669,579	4,241,671	3,572,092	-
Consumer and Elder Rights Program (P-592)	2,200,881	3,705,856	1,504,975	-
Adult Protective Services (P-593)	2,529,897	12,674,893	10,144,996	-
Aging Network Program (P-594)	8,804,234	34,134,205	25,356,530	26,559
Transfer to Human Services Dept (Z10515)	-	200,000	200,000	-
Ombudsman Program (Z20619)	-	180,000	180,000	-
	<u>\$ 14,204,591</u>	<u>\$ 55,136,625</u>	<u>\$ 40,958,593</u>	<u>\$ 26,559</u>

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS  
FUND 64800 - CAPITAL PROJECTS  
As of June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund balance	\$ 217	217	217	-
State General Fund appropriations	-	-	-	-
Other state funds	-	-	-	-
Federal grants	-	-	-	-
Other financing sources	-	-	-	-
Bond proceeds	7,232,895	7,232,895	6,477,254	(755,641)
Reversion	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 7,233,112</b>	<b>7,233,112</b>	<b>6,477,471</b>	<b>(755,641)</b>
<b>EXPENDITURES - current:</b>				
Personnel services and benefits	\$ -	-	-	-
Contractual services	-	-	-	-
Other operating costs	-	-	-	-
Other financing uses	7,232,895	7,232,895	6,477,254	755,641
Operating transfers	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,232,895</b>	<b>7,232,895</b>	<b>6,477,254</b>	<b>755,641</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (PRIOR YEAR CASH BALANCE REQUIRED TO BALANCE BUDGET)</b>	<b>\$ 217</b>	<b>217</b>	<b>217</b>	<b>-</b>
<b>CASH BALANCE CARRYFORWARD</b>	<b>217</b>	<b>217</b>		
	<b>\$ -</b>	<b>-</b>		
<b>EXCESS REVENUE OVER EXPENSE</b>			<b>\$ 217</b>	

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - NON-MAJOR GOVERNMENTAL FUNDS  
FUND 05300 - CAPITAL PROJECTS  
As of June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund balance	\$ -	-	-	-
State General Fund appropriations	-	-	-	-
Other state funds	-	-	-	-
Federal grants	-	-	-	-
Other financing sources	-	-	-	-
Bond proceeds	7,658,019	7,658,019	1,706,444	(5,951,575)
Reversion	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 7,658,019</b>	<b>7,658,019</b>	<b>1,706,444</b>	<b>(5,951,575)</b>
<b>EXPENDITURES - current:</b>				
Personnel services and benefits	\$ -	-	-	-
Contractual services	-	-	-	-
Other operating costs	-	-	-	-
Other financing uses	7,658,019	7,658,019	1,706,444	5,951,575
Operating transfers	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,658,019</b>	<b>7,658,019</b>	<b>1,706,444</b>	<b>5,951,575</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (PRIOR YEAR CASH BALANCE REQUIRED TO BALANCE BUDGET)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH BALANCE CARRYFORWARD</b>	<b>-</b>	<b>-</b>		
	<b>\$ -</b>	<b>-</b>		
<b>EXCESS REVENUE OVER EXPENSE</b>			<b>\$ -</b>	

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - NON-MAJOR GOVERNMENTAL FUNDS  
FUND 39600 - CAPITAL PROJECTS  
As of June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund balance	\$ -	-	-	-
State General Fund appropriations	-	-	-	-
Other state funds	-	-	-	-
Federal grants	-	-	-	-
Other financing sources	-	-	-	-
Bond proceeds	280,151	280,151	280,151	-
Reversion	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 280,151</b>	<b>280,151</b>	<b>280,151</b>	<b>-</b>
<b>EXPENDITURES - current:</b>				
Personnel services and benefits	\$ -	-	-	-
Contractual services	-	-	-	-
Other operating costs	-	-	-	-
Other financing uses	280,151	280,151	280,151	-
Operating transfers	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 280,151</b>	<b>280,151</b>	<b>280,151</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (PRIOR YEAR CASH BALANCE REQUIRED TO BALANCE BUDGET)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH BALANCE CARRYFORWARD</b>	<b>-</b>	<b>-</b>		
	<b>\$ -</b>	<b>-</b>		
<b>EXCESS REVENUE OVER EXPENSE</b>			<b>\$ -</b>	



STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - NON-MAJOR GOVERNMENTAL FUNDS  
FUND 59500 - CAPITAL PROJECTS  
As of June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund balance	\$ 418,459	418,459	418,459	-
State General Fund appropriations	-	-	-	-
Other state funds	-	-	-	-
Federal grants	-	-	-	-
Other financing sources	-	-	-	-
Bond proceeds	-	-	-	-
Reversion	-	-	(224,374)	(224,374)
<b>TOTAL REVENUES</b>	<b>\$ 418,459</b>	<b>418,459</b>	<b>194,085</b>	<b>(224,374)</b>
<b>EXPENDITURES - current:</b>				
Personnel services and benefits	\$ -	-	-	-
Contractual services	-	-	-	-
Other operating costs	-	-	-	-
Other financing uses	394,459	394,459	50,000	344,459
Operating transfers	24,000	24,000	24,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 418,459</b>	<b>418,459</b>	<b>74,000</b>	<b>344,459</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (PRIOR YEAR CASH BALANCE REQUIRED TO BALANCE BUDGET)</b>	\$ -	-	<u>120,085</u>	-
<b>CASH BALANCE CARRYFORWARD</b>	-	-		
	<u>\$ -</u>	<u>-</u>		
<b>EXCESS REVENUE OVER EXPENSE</b>			<u>\$ 120,085</u>	

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - NON-MAJOR GOVERNMENTAL FUNDS  
FUND 70000 - CAPITAL PROJECTS  
As of June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund balance	\$ -	-	-	-
State General Fund appropriations	-	-	-	-
Other state funds	-	-	-	-
Federal grants	-	-	-	-
Other financing sources	-	-	-	-
Bond proceeds	2,051,770	2,051,770	1,122,449	(929,321)
Reversion	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,051,770</b>	<b>2,051,770</b>	<b>1,122,449</b>	<b>(929,321)</b>
<b>EXPENDITURES - current:</b>				
Personnel services and benefits	\$ -	-	-	-
Contractual services	-	-	-	-
Other operating costs	-	-	-	-
Other financing uses	2,051,770	2,051,770	1,122,449	929,321
Operating transfers	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,051,770</b>	<b>2,051,770</b>	<b>1,122,449</b>	<b>929,321</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (PRIOR YEAR CASH BALANCE REQUIRED TO BALANCE BUDGET)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH BALANCE CARRYFORWARD</b>	<b>-</b>	<b>-</b>		
	<b>\$ -</b>	<b>-</b>		
<b>EXCESS REVENUE OVER EXPENSE</b>			<b>\$ -</b>	

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - NON-MAJOR GOVERNMENTAL FUNDS  
FUND 88300 - CAPITAL PROJECTS  
As of June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund balance	\$ -	-	-	-
State General Fund appropriations	-	-	-	-
Fees and Services	-	-	1,044	1,044
Federal grants	-	-	-	-
Other financing sources	-	-	-	-
Bond proceeds	-	-	-	-
Reversion	-	-	(1,044)	(1,044)
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES - current:</b>				
Personnel services and benefits	\$ -	-	-	-
Contractual services	-	-	-	-
Other operating costs	-	-	-	-
Other financing uses	-	-	-	-
Operating transfers	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (PRIOR YEAR CASH BALANCE REQUIRED TO BALANCE BUDGET)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH BALANCE CARRYFORWARD</b>	<b>-</b>	<b>-</b>		
	<b>\$ -</b>	<b>-</b>		
<b>EXCESS REVENUE OVER EXPENSE</b>			<b>\$ -</b>	

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - NON-MAJOR GOVERNMENTAL FUNDS  
FUND 89200 - CAPITAL PROJECTS  
As of June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund balance	\$ -	-	-	-
State General Fund appropriations	-	-	-	-
Other state funds	-	-	-	-
Federal grants	-	-	-	-
Other financing sources	-	-	-	-
Bond proceeds	1,569,291	1,569,291	646,856	(922,435)
Reversion	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,569,291</b>	<b>1,569,291</b>	<b>646,856</b>	<b>(922,435)</b>
<b>EXPENDITURES - current:</b>				
Personnel services and benefits	\$ -	-	-	-
Contractual services	-	-	-	-
Other operating costs	-	-	-	-
Other financing uses	1,569,291	1,569,291	646,856	922,435
Operating transfers	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,569,291</b>	<b>1,569,291</b>	<b>646,856</b>	<b>922,435</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (PRIOR YEAR CASH BALANCE REQUIRED TO BALANCE BUDGET)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH BALANCE CARRYFORWARD</b>	<b>-</b>	<b>-</b>		
	<b>\$ -</b>	<b>-</b>		
<b>EXCESS REVENUE OVER EXPENSE</b>			<b>\$ -</b>	

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
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BUDGET AND ACTUAL - NON-MAJOR GOVERNMENTAL FUNDS  
FUND 93100 - CAPITAL PROJECTS  
As of June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund balance	\$ 337,432	337,432	337,432	-
State General Fund appropriations	-	-	-	-
Other state funds	-	-	-	-
Federal grants	-	-	-	-
Other financing sources	24,000	24,000	24,000	-
Bond proceeds	-	-	-	-
Reversion	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 361,432</b>	<b>361,432</b>	<b>361,432</b>	<b>-</b>
<b>EXPENDITURES - current:</b>				
Personnel services and benefits	\$ -	-	-	-
Contractual services	-	-	-	-
Other operating costs	-	-	-	-
Other financing uses	361,432	361,432	318,316	43,116
Operating transfers	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 361,432</b>	<b>361,432</b>	<b>318,316</b>	<b>43,116</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (PRIOR YEAR CASH BALANCE REQUIRED TO BALANCE BUDGET)</b>	\$ -	-	<u>43,116</u>	-
<b>CASH BALANCE CARRYFORWARD</b>	-	-		
	<u>\$ -</u>	<u>-</u>		
<b>EXCESS REVENUE OVER EXPENSE</b>			<u>\$ 43,116</u>	

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - NON-MAJOR GOVERNMENTAL FUNDS  
FUND 95400 - CAPITAL PROJECTS  
As of June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund balance	\$ 452,549	452,549	452,549	-
State General Fund appropriations	-	-	-	-
Other state funds	-	-	-	-
Federal grants	-	-	-	-
Other financing sources	-	-	-	-
Bond proceeds	-	-	-	-
Reversion	-	-	(452,549)	(452,549)
<b>TOTAL REVENUES</b>	<b>\$ 452,549</b>	<b>452,549</b>	<b>-</b>	<b>(452,549)</b>
<b>EXPENDITURES - current:</b>				
Personnel services and benefits	\$ -	-	-	-
Contractual services	-	-	-	-
Other operating costs	452,549	452,549	-	452,549
Other financing uses	-	-	-	-
Operating transfers	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 452,549</b>	<b>452,549</b>	<b>-</b>	<b>452,549</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (PRIOR YEAR CASH BALANCE REQUIRED TO BALANCE BUDGET)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH BALANCE CARRYFORWARD</b>	<b>-</b>	<b>-</b>		
	<b>\$ -</b>	<b>-</b>		
<b>EXCESS REVENUE OVER EXPENSE</b>			<b>\$ -</b>	

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - NON-MAJOR GOVERNMENTAL FUNDS  
FUND 96200 - CAPITAL PROJECTS  
As of June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund balance	\$ 195,239	195,239	195,239	-
State General Fund appropriations	-	-	-	-
Other state funds	-	-	-	-
Federal grants	-	-	-	-
Other financing sources	-	-	-	-
Bond proceeds	-	-	-	-
Reversion	-	-	(195,239)	(195,239)
<b>TOTAL REVENUES</b>	<b>\$ 195,239</b>	<b>195,239</b>	<b>-</b>	<b>(195,239)</b>
<b>EXPENDITURES - current:</b>				
Personnel services and benefits	\$ -	-	-	-
Contractual services	-	-	-	-
Other operating costs	195,239	195,239	-	195,239
Other financing uses	-	-	-	-
Operating transfers	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 195,239</b>	<b>195,239</b>	<b>-</b>	<b>195,239</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (PRIOR YEAR CASH BALANCE REQUIRED TO BALANCE BUDGET)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH BALANCE CARRYFORWARD</b>	<b>-</b>	<b>-</b>		
	<b>\$ -</b>	<b>-</b>		
<b>EXCESS REVENUE OVER EXPENSE</b>			<b>\$ -</b>	

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - NON-MAJOR GOVERNMENTAL FUNDS  
FUND 96500 - CAPITAL PROJECTS  
As of June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fund balance	\$ -	-	-	-
State General Fund appropriations	-	-	-	-
Other state funds	-	-	-	-
Federal grants	-	-	-	-
Other financing sources	-	-	-	-
Bond proceeds	-	-	2,970,000	2,970,000
Reversion	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>-</b>	<b>2,970,000</b>	<b>2,970,000</b>
<b>EXPENDITURES - current:</b>				
Personnel services and benefits	\$ -	-	-	-
Contractual services	-	-	-	-
Other operating costs	-	-	-	-
Other financing uses	-	-	2,970,000	(2,970,000)
Operating transfers	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>2,970,000</b>	<b>(2,970,000)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (PRIOR YEAR CASH BALANCE REQUIRED TO BALANCE BUDGET)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH BALANCE CARRYFORWARD</b>	<b>-</b>	<b>-</b>		
	<b>\$ -</b>	<b>-</b>		
<b>EXCESS REVENUE OVER EXPENSE</b>			<b>\$ -</b>	



STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
SCHEDULE OF MULTI-YEAR BUDGETED SPECIAL CAPITAL OUTLAY FUND  
Projects with Activity or Balances in 2012  
CAPITAL OUTLAY FUND - FUND 64800

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AllPP	Amount Reverted	Balance
05300	ALTS ALB BEAR CANYON SENIOR CTR RENOVATE	GOB11	10-1134	A101134	2010	3	2011-2014	370,000	-	-	-	3,700	-	366,300
05300	ALTS ALB HIGHLAND SENIOR CTR CONSTRUCT	GOB11	10-1135	A101135	2010	3	2011-2014	500,000	-	-	-	5,000	-	495,000
05300	ALTS ALB NORTH VALLEY SENIOR CTR CONSTRUCT	GOB11	10-1136	A101136	2010	3	2011-2014	534,000	-	-	-	5,340	-	528,660
05300	ALTS BERNALILLO CO RIO BRAVO MEAL SITE-CODE	GOB11	10-1137	A101137	2010	3	2011-2014	100,000	-	-	-	-	-	100,000
05300	ALTS ISLETA PUEBLO SR CENTER IMPROVE-CODE	GOB11	10-1138	A101138	2010	3	2011-2014	14,000	-	-	14,000	-	-	14,000
05300	ALTS TULERAS SENIOR CTR CONSTRUCT	GOB11	10-1139	A101139	2010	3	2011-2014	1,000,000	990,000	990,000	-	-	-	10,000
05300	ALTS CATRON COUNTYWIDE SENIOR CTRS MEALS	GOB11	10-1140	A101140	2010	3	2011-2014	14,500	7,583	7,583	6,917	-	-	6,917
05300	ALTS QUEMADO SENIOR CTR VEHICLES	GOB11	10-1141	A101141	2010	3	2011-2014	25,000	-	-	25,000	-	-	25,000
05300	ALTS HAGERMAN SENIOR CTR CONSTRUCT	GOB11	10-1142	A101142	2010	3	2011-2014	150,000	-	-	148,500	1,500	-	148,500
05300	ALTS ROSWELL-HAGERMAN SENIOR CTRS VEHICLE	GOB11	10-1143	A101143	2010	3	2011-2014	102,600	57,075	57,075	-	-	-	45,525
05300	ALTS GRANTS SENIOR CENTER IMPROVE-CODE	GOB11	10-1144	A101144	2010	3	2011-2014	35,100	-	-	35,100	-	-	35,100
05300	ALTS GRANTS SENIOR CTR MEALS EQUIP	GOB11	10-1145	A101145	2010	3	2011-2014	1,000	-	-	1,000	-	-	1,000
05300	ALTS EAGLE NEST SENIOR CTR RENOVATE	GOB11	10-1146	A101146	2010	3	2011-2014	7,500	-	-	-	-	-	7,500
05300	ALTS RATON SENIOR CTR IMPROVE-CODE	GOB11	10-1147	A101147	2010	3	2011-2014	25,000	17,904	17,904	7,086	-	-	7,086
05300	ALTS GRADY SENIOR CTR MEALS EQUIP	GOB11	10-1148	A101148	2010	3	2011-2014	5,200	-	-	5,200	-	-	5,200
05300	ALTS FORT SUMNER SENIOR CTR MEALS EQUIP	GOB11	10-1149	A101149	2010	3	2011-2014	9,200	-	-	9,200	-	-	9,200
05300	ALTS LAS CRUCES MUNSON SENIOR CTR IMPROVE	GOB11	10-1150	A101150	2010	3	2011-2014	178,500	-	-	-	-	-	178,500
05300	ALTS MESILLA PARK SENIOR CTR IMPROVE-CODE	GOB11	10-1151	A101151	2010	3	2011-2014	75,000	-	-	-	-	-	75,000
05300	ALTS ARTESIA SENIOR CTR VEHICLES	GOB11	10-1152	A101152	2010	3	2011-2014	50,000	-	-	50,000	-	-	50,000
05300	ALTS EDDY COUNTYWIDE SENIOR CTRS VEHICLES	GOB11	10-1153	A101153	2010	3	2011-2014	78,300	-	-	-	-	-	78,300
05300	ALTS GRANT COUNTYWIDE SENIOR CTRS MEALS E	GOB11	10-1154	A101154	2010	3	2011-2014	12,400	-	-	-	-	-	12,400
05300	ALTS GRANT COUNTYWIDE SENIOR CTRS VEHICLE	GOB11	10-1155	A101155	2010	3	2011-2014	120,000	-	-	-	-	-	120,000
05300	ALTS SANTA CLARA SENIOR CENTER IMPROVE-CO	GOB11	10-1156	A101156	2010	3	2011-2014	10,000	-	-	-	-	-	10,000
05300	ALTS GUADALUPE CO LA LOMA SENIOR CTR RENO	GOB11	10-1157	A101157	2010	3	2011-2014	51,000	51,000	51,000	-	-	-	-
05300	ALTS EUNICE SENIOR CTR MEALS EQUIP	GOB11	10-1158	A101158	2010	3	2011-2014	1,100	1,089	1,089	11,000	-	-	11
05300	ALTS HOBBS SENIOR CTR MEALS EQUIP	GOB11	10-1159	A101159	2010	3	2011-2014	1,000	1,000	1,000	-	-	-	-
05300	ALTS JAL SENIOR CTR MEALS EQUIP	GOB11	10-1160	A101160	2010	3	2011-2014	10,000	10,000	10,000	-	-	-	-
05300	ALTS CARRIZO SENIOR CTR CONSTRUCT	GOB11	10-1161	A101161	2010	3	2011-2014	50,000	-	-	50,000	-	-	50,000
05300	ALTS HONDO VALLEY SENIOR CENTER IMPROVE-C	GOB11	10-1162	A101162	2010	3	2011-2014	4,500	-	-	-	-	-	4,500
05300	ALTS LINCOLN COUNTYWIDE SENIOR CTRS MEALS	GOB11	10-1163	A101163	2010	3	2011-2014	18,500	-	-	-	-	-	18,500
05300	ALTS RUIDOSO SENIOR CTR RENOVATE	GOB11	10-1164	A101164	2010	3	2011-2014	13,500	13,241	13,241	-	-	-	259
05300	ALTS LOS ALAMOS SENIOR CTR VEHICLES	GOB11	10-1165	A101165	2010	3	2011-2014	89,000	-	-	-	-	-	89,000
05300	ALTS BACA CHP SR CENTER IMPROVE-CODE	GOB11	10-1166	A101166	2010	3	2011-2014	6,500	-	-	-	-	-	6,500
05300	ALTS GALLUP CITYWIDE SENIOR CTRS EQUIP	GOB11	10-1167	A101167	2010	3	2011-2014	18,500	2,663	2,663	-	-	-	15,837
05300	ALTS GALLUP CITYWIDE SENIOR CTRS MEALS EQU	GOB11	10-1168	A101168	2010	3	2011-2014	26,000	-	-	-	-	-	26,000
05300	ALTS GALLUP CITYWIDE SENIOR CTRS VEHICLES	GOB11	10-1169	A101169	2010	3	2011-2014	63,000	-	-	-	-	-	63,000
05300	ALTS GALLUP FORD CANYON SR CTR IMPROVE-CO	GOB11	10-1170	A101170	2010	3	2011-2014	65,000	-	-	-	-	-	65,000
05300	ALTS MAHODISHIGH CHP SENIOR CTR MEALS EQU	GOB11	10-1171	A101171	2010	3	2011-2014	36,000	-	-	-	-	-	36,000
05300	ALTS PINEDALE CHP SR CENTER IMPROVE-CODE	GOB11	10-1172	A101172	2010	3	2011-2014	40,000	-	-	-	-	-	40,000

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AIPP	Amount Reverted	Balance
05300	ALTS TOHATCHI CHP SR CENTER IMPROVE-CODE	GOB11	10-1173	A101173	2010	3	2011-2014	80,000	-	-	-	-	-	80,000
05300	ALTS WHITEHORSE LAKE CHP SENIOR CTR CONST	GOB11	10-1174	A101174	2010	3	2011-2014	300,000	-	-	-	3,000	-	297,000
05300	ALTS ZUNI PUEBLO SR CENTER IMPROVE-CODE	GOB11	10-1175	A101175	2010	3	2011-2014	185,700	-	-	-	-	-	185,700
05300	ALTS MORAWAGON MOUND SENIOR CTRS MEALS	GOB11	10-1176	A101176	2010	3	2011-2014	17,500	17,500	5,339	-	-	-	-
05300	ALTS MESCALERO APACHE SENIOR CTR VEHICLES	GOB11	10-1177	A101177	2010	3	2011-2014	42,000	-	-	-	-	-	42,000
05300	ALTS TUCUMCARI SENIOR CTR EQUIP	GOB11	10-1178	A101178	2010	3	2011-2014	7,500	-	-	7,500	-	-	7,500
05300	ALTS TUCUMCARI SENIOR CTR RENOVATE	GOB11	10-1179	A101179	2010	3	2011-2014	22,500	17,226	17,226	5,274	-	-	5,274
05300	ALTS TUCUMCARIHOUSE SENIOR CTRS MEALS EQ	GOB11	10-1180	A101180	2010	3	2011-2014	5,300	-	-	5,300	-	-	5,300
05300	ALTS CHAMA SENIOR CENTER-CODE	GOB11	10-1181	A101181	2010	3	2011-2014	54,600	12,844	12,844	41,756	-	-	41,756
05300	ALTS CHAMA SENIOR CTR MEALS EQUIP	GOB11	10-1182	A101182	2010	3	2011-2014	10,200	-	-	-	-	-	10,200
05300	ALTS ESPANOLA SENIOR CENTER IMPROVE-CODE	GOB11	10-1183	A101183	2010	3	2011-2014	9,000	-	-	-	-	-	9,000
05300	ALTS ESPANOLA SENIOR CTR MEALS EQUIP	GOB11	10-1184	A101184	2010	3	2011-2014	12,000	-	-	-	-	-	12,000
05300	ALTS JICARILLA APACHE SENIOR CTR VEHICLES	GOB11	10-1185	A101185	2010	3	2011-2014	28,000	-	-	-	-	-	28,000
05300	ALTS JICARILLA APACHE SR CENTER IMPROVE-CO	GOB11	10-1186	A101186	2010	3	2011-2014	25,000	-	-	-	-	-	25,000
05300	ALTS OHKAY OWINGEH SENIOR CTR CONSTRUCT	GOB11	10-1187	A101187	2010	3	2011-2014	128,000	128,720	128,720	-	1,280	-	25,000
05300	ALTS RIO ARRIBA COUNTYWIDE SENIOR CTRS VEHI	GOB11	10-1188	A101188	2010	3	2011-2014	134,000	-	-	-	-	-	134,000
05300	ALTS AZTEC SENIOR CENTER IMPROVE-CODE	GOB11	10-1189	A101189	2010	3	2011-2014	67,500	-	-	-	-	-	67,500
05300	ALTS CRYSTAL CHP SENIOR CTR RENOVATE	GOB11	10-1190	A101190	2010	3	2011-2014	15,000	-	-	-	-	-	15,000
05300	ALTS HUERFANO CHP SR CENTER IMPROVE-CODE	GOB11	10-1191	A101191	2010	3	2011-2014	10,000	-	-	-	-	-	10,000
05300	ALTS LAKE VALLEY CHP SR CENTER IMPROVE-CODE	GOB11	10-1192	A101192	2010	3	2011-2014	1,600	-	-	-	-	-	1,600
05300	ALTS SHIPROCK CHP SR CENTER IMPROVE-CODE	GOB11	10-1193	A101193	2010	3	2011-2014	75,000	-	-	-	-	-	75,000
05300	ALTS TSE'DAATAKAN CHP SR CENTER IMPROVE-CO	GOB11	10-1194	A101194	2010	3	2011-2014	50,000	-	-	-	-	-	50,000
05300	ALTS CORRALES SENIOR CTR RENOVATE	GOB11	10-1195	A101195	2010	3	2011-2014	10,500	10,500	10,500	-	-	-	-
05300	ALTS CUBA SENIOR CENTER IMPROVE-CODE	GOB11	10-1196	A101196	2010	3	2011-2014	27,500	9,344	9,344	18,156	-	-	18,156
05300	ALTS PLACITAS SENIOR CTR RENOVATE	GOB11	10-1197	A101197	2010	3	2011-2014	10,500	10,259	10,259	241	-	-	241
05300	ALTS RIO RANCHO SENIOR CTR CONSTRUCT	GOB11	10-1198	A101198	2010	3	2011-2014	300,000	-	-	-	-	-	300,000
05300	ALTS SAN FELIPE PUEBLO SENIOR CTR MEALS EQ	GOB11	10-1199	A101199	2010	3	2011-2014	11,000	-	-	-	-	-	11,000
05300	ALTS SANDIA PUEBLO SENIOR CTR IMPROVE-CODE	GOB11	10-1200	A101200	2010	3	2011-2014	177,000	-	-	-	-	-	177,000
05300	ALTS SANDIA PUEBLO SENIOR CTR MEALS EQUIP	GOB11	10-1201	A101201	2010	3	2011-2014	3,000	-	-	-	-	-	3,000
05300	ALTS SANDOVAL COUNTYWIDE SENIOR CTRS VEHI	GOB11	10-1202	A101202	2010	3	2011-2014	42,000	-	-	5,670	-	-	5,670
05300	ALTS SANTO DOMINGO PUEBLO SENIOR CTR-CODE	GOB11	10-1203	A101203	2010	3	2011-2014	5,000	-	-	5,000	-	-	5,000
05300	ALTS ZIA PUEBLO SENIOR CTR EQUIP	GOB11	10-1204	A101204	2010	3	2011-2014	7,300	-	-	-	-	-	7,300
05300	ALTS ZIA PUEBLO SENIOR CTR IMPROVE-CODE	GOB11	10-1205	A101205	2010	3	2011-2014	270,000	-	-	-	-	-	270,000
05300	ALTS ZIA PUEBLO SENIOR CTR MEALS EQUIP	GOB11	10-1206	A101206	2010	3	2011-2014	3,000	-	-	-	-	-	3,000
05300	ALTS NAMBE PUEBLO SENIOR CTR-CODE	GOB11	10-1207	A101207	2010	3	2011-2014	65,000	-	-	-	-	-	65,000
05300	ALTS POJOAQUE PUEBLO SENIOR CTR MEALS EQ	GOB11	10-1208	A101208	2010	3	2011-2014	5,000	5,000	5,000	-	-	-	-
05300	ALTS POJOAQUE PUEBLO SENIOR CTR-CODE	GOB11	10-1209	A101209	2010	3	2011-2014	5,000	5,000	5,000	-	-	-	-
05300	ALTS SAN ILDEFONSO PUEBLO SENIOR CTR VEHI	GOB11	10-1210	A101210	2010	3	2011-2014	42,000	-	-	42,000	-	-	42,000
05300	ALTS SAN ILDEFONSO PUEBLO SENIOR CTR-CODE	GOB11	10-1211	A101211	2010	3	2011-2014	4,200	4,200	4,200	-	-	-	-
05300	ALTS SAN ILDEFONSO PUEBLO SR CTR MEALS EQ	GOB11	10-1212	A101212	2010	3	2011-2014	2,500	-	-	2,500	-	-	2,500
05300	ALTS SANTA FE MARY ESTHER GONZALES SR CTR	GOB11	10-1213	A101213	2010	3	2011-2014	73,000	-	-	-	-	-	73,000
05300	ALTS SIERRA JOINT OFFICE OF AGING VEHICLES	GOB11	10-1214	A101214	2010	3	2011-2014	126,000	76,646	76,646	49,354	-	-	49,354
05300	ALTS TRUTH OR CONSEQUENCES SR CTR MEALS E	GOB11	10-1215	A101215	2010	3	2011-2014	10,300	9,459	9,459	841	-	-	841
05300	ALTS ALAMO CHP SENIOR CTR CONSTRUCT	GOB11	10-1216	A101216	2010	3	2011-2014	200,000	-	-	198,000	2,000	-	198,000
05300	ALTS SOCORRO CO SENIOR CTR IMPROVE-CODE	GOB11	10-1217	A101217	2010	3	2011-2014	37,500	33,665	33,665	3,835	-	-	3,835
05300	ALTS SOCORRO CO SENIOR CTR MEALS EQUIP	GOB11	10-1218	A101218	2010	3	2011-2014	26,000	16,166	16,166	9,834	-	-	9,834
05300	ALTS PICURIS PUEBLO SENIOR CTR EQUIP	GOB11	10-1219	A101219	2010	3	2011-2014	2,000	-	-	-	-	-	2,000
05300	ALTS PICURIS PUEBLO SENIOR CTR VEHICLES	GOB11	10-1220	A101220	2010	3	2011-2014	15,000	-	-	-	-	-	15,000

SHARE Fund	Project	Funding Source	Approp. Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AIPP	Amount Reverted	Balance
05300	ALTS TAOS PUEBLO SENIOR CTR CONSTRUCT	GOB11	10-1221	A101221	2010	3	2011-2014	500,000	2,307	2,307	482,693	5,000	-	482,693
05300	ALTS TAOS PUEBLO SR CTR MEALS EQUIP	GOB11	10-1222	A101222	2010	3	2011-2014	25,300	-	-	25,300	-	-	25,300
05300	ALTS CLAYTON SENIOR CTR IMPROVE-CODE	GOB11	10-1223	A101223	2010	3	2011-2014	180,000	162,413	162,413	17,587	-	-	17,587
05300	ALTS CLAYTON SENIOR CTR MEALS EQUIP	GOB11	10-1224	A101224	2010	3	2011-2014	7,000	-	-	7,000	-	-	7,000
05300	ALTS DES MOINES SENIOR CTR-CODE	GOB11	10-1225	A101225	2010	3	2011-2014	16,100	11,471	11,471	4,629	-	-	4,629
05300	ALTS BELEN SENIOR CENTER CONSTRUCT	GOB11	10-1226	A101226	2010	3	2011-2014	300,000	-	-	-	3,000	-	297,000
TOTALS								7,700,000	1,718,605	1,708,444	1,340,008	29,820	-	5,951,575

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
SCHEDULE OF MULTI-YEAR BUDGETED SPECIAL CAPITAL OUTLAY FUND  
Projects with Activity or Balances in 2012  
CAPITAL OUTLAY FUND - FUND 05300

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AIPP	Amount Reverted	Balance
64800	ALB SENIOR CENTERS CITYWIDE EQUIP	GOB09	08-4781	A084781	2008	80	2009-2012	137,600	137,600	89,021	-	-	-	-
64800	ALB SENIOR CENTERS CITYWIDE MEALS EQUIP	GOB09	08-4782	A084782	2008	80	2009-2012	43,700	43,689	43,689	-	-	11	-
64800	BARELAS SENIOR CENTER CONSTRUCT	GOB09	08-4783	A084783	2008	80	2009-2012	1,600,000	1,465,100	1,465,100	-	16,000	118,900	-
64800	BERNALILLO CO SENIOR CENTERS COUNTYWIDE	GOB09	08-4784	A084784	2008	80	2009-2012	58,000	57,923	5,351	-	-	77	-
64800	HIGHLAND SENIOR CENTERS CONSTRUCT	GOB09	08-4785	A084785	2008	80	2009-2012	475,000	470,250	470,250	-	-	-	-
64800	TOHAJILILEE CHP SENIOR CENTER IMPROVE	GOB09	08-4786	A084786	2008	80	2009-2012	51,000	51,000	51,000	-	-	-	-
64800	TOHAJILILEE CHP SENIOR CENTER IMPROVE-CO	GOB09	08-4787	A084787	2008	80	2009-2012	20,000	15,180	-	-	-	-	4,820
64800	CATRON CO SENIOR CENTER MEALS EQUIP	GOB09	08-4788	A084788	2008	80	2009-2012	2,165	2,165	-	-	-	-	-
64800	CHAVES CO JOY SENIOR CENTERS EQUIP	GOB09	08-4789	A084789	2008	80	2009-2012	20,515	7,598	-	-	-	12,917	-
64800	CHAVES CO SENIOR OLYMPICS EQUIP	GOB09	08-4790	A084790	2008	80	2009-2012	105,000	104,984	80,165	-	-	16	-
64800	HAGERMAN SENIOR CENTER CONSTRUCT	GOB09	08-4791	A084791	2008	80	2009-2012	450,000	442,935	197,616	-	4,500	2,565	-
64800	ACOMA PUEBLO SENIOR CENTER EQUIP	GOB09	08-4792	A084792	2008	80	2009-2012	10,800	8,911	6,996	-	-	1,689	-
64800	ACOMA PUEBLO SENIOR CENTER IMPROVE	GOB09	08-4793	A084793	2008	80	2009-2012	60,000	60,000	60,000	-	-	-	-
64800	LAGUNA PUEBLO SENIOR CENTER CONSTRUCT	GOB09	08-4795	A084795	2008	80	2009-2012	475,000	470,250	407,227	-	4,750	-	-
64800	LAGUNA PUEBLO SENIOR CENTER IMPROVE-CODE	GOB09	08-4796	A084796	2008	80	2009-2012	30,000	30,000	30,000	-	-	-	-
64800	COLFAX CO SENIOR CENTERS COUNTYWIDE EQUIP	GOB09	08-4798	A084798	2008	80	2009-2012	13,500	13,500	772	-	-	-	-
64800	COLFAX CO SENIOR CENTERS COUNTYWIDE MEAL	GOB09	08-4799	A084799	2008	80	2009-2012	39,900	39,900	8,971	-	-	-	-
64800	SPRINGER SENIOR CENTER IMPROVE	GOB09	08-4803	A084803	2008	80	2009-2012	100,000	99,995	36,334	-	-	65	-
64800	CLOVIS SENIOR CENTER IMPRO	GOB09	08-4804	A084804	2008	80	2009-2012	15,000	15,000	-	-	-	-	-
64800	CLOVIS SENIOR CENTER EQUIP	GOB09	08-4805	A084805	2008	80	2009-2012	12,516	12,465	-	-	-	50	(0)
64800	CURRY CO ALICE CONVERSE SENIOR CENTER IM	GOB09	08-4806	A084806	2008	80	2009-2012	11,200	11,200	-	-	-	-	-
64800	GRADY SENIOR CENTER MEALS EQUIP	GOB09	08-4807	A084807	2008	80	2009-2012	7,000	7,000	7,000	-	-	-	-
64800	DONA ANA CO EAST MESA SENIOR CENTER EQUIP	GOB09	08-4808	A084808	2008	80	2009-2012	18,000	18,000	6,424	-	-	-	-
64800	DONA ANA CO EAST SIDE SENIOR CENTER EQUIP	GOB09	08-4809	A084809	2008	80	2009-2012	5,000	5,000	5,000	-	-	-	-
64800	DONA ANA CO EAST SIDE SENIOR CENTER IMPR	GOB09	08-4810	A084810	2008	80	2009-2012	18,000	18,000	18,000	-	-	-	-
64800	LAS CRUCES SENIOR CENTERS CITYWIDE EQUIP	GOB09	08-4811	A084811	2008	80	2009-2012	6,000	6,000	6,000	-	-	-	-
64800	LAS CRUCES SENIOR CENTERS CITYWIDE MEALS	GOB09	08-4812	A084812	2008	80	2009-2012	40,700	40,700	40,700	-	-	-	-
64800	ARTESIA SENIOR CENTER IMPROVE	GOB09	08-4813	A084813	2008	80	2009-2012	97,440	97,440	25,327	-	-	-	-
64800	CARLSBAD SENIOR CENTER MEALS EQUIP	GOB09	08-4814	A084814	2008	80	2009-2012	3,937	3,933	-	-	-	-	-
64800	GRANT CO MIMBRES VALLEY SENIOR CENTER IM	GOB09	08-4815	A084815	2008	80	2009-2012	7,500	7,441	5,832	-	-	59	-
64800	GRANT CO SENIOR CENTERS COUNTYWIDE EQUIP	GOB09	08-4816	A084816	2008	80	2009-2012	3,528	3,528	3,528	-	-	-	-
64800	GRANT CO SENIOR CENTERS COUNTYWIDE MEALS	GOB09	08-4817	A084817	2008	80	2009-2012	37,419	37,373	18,117	-	-	-	-
64800	LA LOMA SENIOR CENTER IMPROVE	GOB09	08-4818	A084818	2008	80	2009-2012	84,317	84,238	-	-	-	46	-
64800	SANTA ROSA SENIOR CENTER IMPROVE-CODE	GOB09	08-4819	A084819	2008	80	2009-2012	82,000	79,963	11,023	-	-	-	-
64800	LORDSBURG SENIOR CENTER CONSTRUCT	GOB09	08-4820	A084820	2008	80	2009-2012	725,000	717,750	657,512	-	7,250	2,037	-
64800	LORDSBURG SENIOR CENTER MEALS EQUIP	GOB09	08-4821	A084821	2008	80	2009-2012	3,936	3,936	-	-	-	-	-
64800	HOBS SENIOR CENTER CONSTRUCT	GOB09	08-4822	A084822	2008	80	2009-2012	200,000	198,000	-	-	-	-	-
64800	LINCOLN CO HONDO VALLEY SENIOR CENTER IM	GOB09	08-4825	A084825	2008	80	2009-2012	7,500	7,500	-	-	2,000	-	-
64800	BAHAALI CHP SENIOR CENTER IMPROVE	GOB09	08-4827	A084827	2008	80	2009-2012	5,000	1,960	1,960	-	-	-	-
64800	BAHAALI CHP SENIOR CENTER IMPROVE-CODE	GOB09	08-4828	A084828	2008	80	2009-2012	8,000	7,798	-	-	-	-	282

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended In CY	Amount Encumbered	Amount AllPP	Amount Reverted	Balance
64800	BACA CHP SENIOR CENTER IMPROVE-CODE	GOB09	08-4829	A084829	2008	80	2009-2012	59,000	44,323	43,359	-	-	14,677	-
64800	CHICHLITAH CHP SENIOR CENTER CONSTRUCT	GOB09	08-4830	A084830	2008	80	2009-2012	500,000	495,000	190,469	-	5,000	-	-
64800	CHICHLITAH CHP SENIOR CENTER IMPROVE	GOB09	08-4831	A084831	2008	80	2009-2012	11,130	11,103	9,993	-	-	27	-
64800	GALLUP SENIOR CENTER EQUIP	GOB09	08-4832	A084832	2008	80	2009-2012	4,000	3,931	-	-	-	68	0
64800	NAHODISHIGH CHP SENIOR CENTER IMPROVE-C	GOB09	08-4833	A084833	2008	80	2009-2012	20,000	19,420	15,000	-	-	560	-
64800	PINEDALE CHP SENIOR CENTER IMPROVE-CODE	GOB09	08-4834	A084834	2008	80	2009-2012	45,000	-	-	-	-	45,000	-
64800	PINEDALE CHP SENIOR CENTER IMPROVE-CODE	GOB09	08-4835	A084835	2008	80	2009-2012	21,000	2,590	-	-	-	18,410	-
64800	PUEBLO PINTADO CHP SENIOR CENTER EQUIP	GOB09	08-4836	A084836	2008	80	2009-2012	100,000	74,869	25,035	-	-	25,111	-
64800	RAMAH SENIOR CENTER IMPROVE	GOB09	08-4837	A084837	2008	80	2009-2012	25,000	16,424	6,584	-	-	8,576	-
64800	SMITH LAKE CHP SENIOR CENTER IMPROVE-COD	GOB09	08-4838	A084838	2008	80	2009-2012	15,000	11,176	-	-	-	3,824	-
64800	STANDING ROCK CHP SENIOR CENTER CONSTRUCT	GOB09	08-4839	A084839	2008	80	2009-2012	700,000	660,507	656,787	-	7,000	32,493	-
64800	THOREAU SENIOR CENTER IMPROVE-CODE	GOB09	08-4840	A084840	2008	80	2009-2012	75,000	58,914	58,914	-	-	16,086	-
64800	THOREAU CHP SENIOR CENTER IMPROVE	GOB09	08-4841	A084841	2008	80	2009-2012	20,000	8,253	-	-	-	11,748	-
64800	THOREAU CHP SENIOR CENTER IMPROVE-CODE	GOB09	08-4842	A084842	2008	80	2009-2012	30,000	30,000	-	-	-	-	-
64800	THOREAU CHP SENIOR CENTER IMPROVE-CODE	GOB09	08-4843	A084843	2008	80	2009-2012	5,000	4,961	4,961	-	-	39	-
64800	TWIN LAKES CHP SENIOR CENTER IMPROVE-COD	GOB09	08-4844	A084844	2008	80	2009-2012	100,000	90,303	90,303	-	-	9,697	-
64800	ZUNI PUEBLO SENIOR CENTER IMPROVE	GOB09	08-4845	A084845	2008	80	2009-2012	90,000	90,000	90,000	-	-	-	-
64800	MORA & WAGON MOUND SENIOR CENTERS MEALS	GOB09	08-4846	A084846	2008	80	2009-2012	15,300	15,300	15,300	-	-	0	-
64800	MORAWAGON MOUND SENIOR CENTER CONSTRUCT	GOB09	08-4847	A084847	2008	80	2009-2014	600,000	-	-	0.00	6,000	-	594,000
64800	ISLETA PUEBLO SENIOR CENTER IMPROVE-CODE	GOB09	08-4848	A084848	2008	80	2009-2012	10,000	10,000	10,000	-	-	-	-
64800	NAVAJO NATION SENIOR CENTERS IMPROVE-COD	GOB09	08-4849	A084849	2008	80	2009-2012	45,000	19,415	3,025	-	-	25,585	-
64800	NAVAJO NATION SENIOR CENTERS IMPROVE-COD	GOB09	08-4850	A084850	2008	80	2009-2012	120,000	120,000	28,135	-	-	-	-
64800	NAVAJO NATION SENIOR CENTERS NATIONWIDE	GOB09	08-4851	A084851	2008	80	2009-2012	225,000	221,377	46,143	-	-	3,623	-
64800	NAVAJO NATION SENIOR CTRS NATIONWIDE MEA	GOB09	08-4852	A084852	2008	80	2009-2012	25,540	25,394	-	-	-	146	0
64800	ALAMOGORDO SENIOR CENTER EQUIP	GOB09	08-4853	A084853	2008	80	2009-2012	10,632	10,519	-	-	-	113	-
64800	MESCALERO APACHE TRIBE SENIOR CENTER EQU	GOB09	08-4854	A084854	2008	80	2009-2012	5,000	4,930	2,072	-	-	70	-
64800	SACRAMENTO SENIOR CENTER MEALS EQUIP	GOB09	08-4855	A084855	2008	80	2009-2012	13,310	13,310	-	-	-	-	-
64800	TULAROSA SENIOR CENTER CONSTRUCT	GOB09	08-4856	A084856	2008	80	2009-2012	739,954	732,554	-	-	7,400	-	-
64800	TULAROSA SENIOR CENTER EQUIP	GOB09	08-4857	A084857	2008	80	2009-2012	6,000	6,000	-	-	-	-	-
64800	TULAROSA SENIOR CENTER IMPROVE	GOB09	08-4858	A084858	2008	80	2009-2012	96,000	95,784	97,784	-	-	216	-
64800	TULAROSA SENIOR CENTER MEALS EQUIP	GOB09	08-4859	A084859	2008	80	2009-2012	39,900	39,900	-	-	-	-	-
64800	LOGAN SENIOR CENTER MEALS EQUIP	GOB09	08-4861	A084861	2008	80	2009-2012	12,190	12,190	-	-	-	0	-
64800	SAN JON SENIOR CENTER IMPROVE	GOB09	08-4862	A084862	2003	80	2009-2012	25,000	-	-	-	-	25,000	-
64800	COYOTE SENIOR CENTER IMPROVE-CODE	GOB09	08-4864	A084864	2008	80	2009-2012	200,000	199,729	199,729	-	-	271	-
64800	ESPAÑOLA SENIOR CENTER IMPROVE	GOB09	08-4865	A084865	2008	80	2009-2012	50,000	50,000	-	-	-	-	-
64800	ESPAÑOLA SENIOR CENTER IMPROVE-CODE	GOB09	08-4866	A084866	2008	80	2009-2012	45,500	45,500	-	-	-	-	-
64800	ESPANOLA SENIOR CENTER IMPROVE-CODE	GOB09	08-4867	A084867	2008	80	2009-2012	9,800	9,793	9,793	-	-	7	-
64800	RIO ARRIBA CO SENIOR CENTERS COUNTYWIDE	GOB09	08-4868	A084868	2008	80	2009-2012	7,680	7,680	7,680	-	-	-	-
64800	RIO ARRIBA CO SENIOR CTRS COUNTYWIDE MEA	GOB09	08-4868	A084868	2008	80	2009-2012	25,000	25,000	-	-	-	0	-
64800	SANTA CLARA PUEBLO SENIOR CENTER IMPROVE	GOB09	08-4869	A084869	2008	80	2009-2012	50,000	50,000	-	-	-	-	-
64800	SANTA CLARA PUEBLO SENIOR DAYCARE CTR IM	GOB09	08-4870	A084870	2008	80	2009-2012	36,200	-	-	-	-	36,200	-
64800	SANTA CLARA PUEBLO SENIOR/ADULT CTR MEAL	GOB09	08-4871	A084871	2008	80	2009-2012	15,830	15,803	15,803	-	-	27	-
64800	PORTALES SENIOR CENTER EQUIP	GOB09	08-4872	A084872	2008	80	2009-2012	12,403	12,403	12,403	-	-	-	-
64800	PORTALES SENIOR CENTER MEALS EQUIP	GOB09	08-4873	A084873	2008	80	2009-2012	20,000	19,992	19,992	-	-	8	-
64800	CRYSTAL CHP SENIOR CENTER IMPROVE-CODE	GOB09	08-4876	A084876	2008	80	2009-2012	4,000	3,955	3,955	-	-	45	-
64800	HUERFANO CHP SENIOR CENTER IMPROVE-CODE	GOB09	08-4877	A084877	2008	80	2009-2012	12,000	11,680	7,928	-	-	320	-
64800	LAKE VALLEY CHP SENIOR CENTER IMPROVE	GOB09	08-4878	A084878	2008	80	2009-2012	4,500	3,500	-	-	-	1,000	-
64800	NAEEZI CHP SENIOR CENTER IMPROVE-CODE	GOB09	08-4879	A084879	2008	80	2009-2012	300,000	209,674	62,702	-	3,000	-	87,327
64800	NEWCOMB CHP SENIOR CENTER CONSTRUCT	GOB09	08-4880	A084880	2008	80	2009-2012	21,000	20,901	-	-	-	99	-
64800	SAN JUAN CO SENIOR CTRS COUNTYWIDE MEALS	GOB09	08-4882	A084882	2008	80	2009-2012	21,000	20,901	-	-	-	-	-

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AIPP	Amount Reverted	Balance
64800	SHIPROCK CHP SENIOR CENTER IMPROVE	GOB09	08-4883	A084883	2008	80	2009-2012	2,230	-	-	-	-	2,230	-
64800	LAS VEGAS SENIOR CENTER IMPROVE-CODE	GOB09	08-4884	A084884	2008	80	2009-2012	71,500	56,729	10,951	-	-	14,771	-
64800	LAS VEGAS SENIOR CENTER MEALS EQUIP	GOB09	08-4885	A084885	2008	80	2009-2012	9,600	8,787	-	-	-	833	-
64800	COCHITI PUEBLO SENIOR CENTER CONSTRUCT	GOB09	08-4886	A084886	2008	80	2009-2012	300,000	297,000	-	-	3,000	-	-
64800	JEMEZ PUEBLO SENIOR CENTER IMPROVE	GOB09	08-4887	A084887	2008	80	2009-2012	24,500	24,500	-	-	-	-	-
64800	JEMEZ PUEBLO SENIOR CENTER MEALS EQUIP	GOB09	08-4888	A084888	2008	80	2009-2012	15,000	15,000	-	-	-	-	-

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Projects with Activity or Balances in 2012  
CAPITAL OUTLAY FUND - FUND 08900

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AIPP	Amount Reverted	Balance
08900	ARTESIA MEAL SITE IMPROVE	STB06A	06-0001	A060001	2006	111	2007-2011	100,000	100,000	-	-	-	-	-
08900	*07 CARLSBAD SAN JOSE SEN CTR/ADULT DAYC	STB06A	06-0002	A060002	2006	111	2007-2011	100,000	100,000	-	-	-	-	-
08900	MESCALERO APACHE SENIOR CENTER	STB06A	06-0004	A060004	2006	111	2007-2011	653,000	646,470	-	-	6,530	-	-
08900	SANTA CLARA PUEBLO ADULT DAYCARE FCLTY	STB06A	06-0005	A060005	2006	111	2007-2011	300,000	297,000	-	-	3,000	-	-
08900	PENA BLANCA SENIOR CENTER PARKING AREA	STB06A	06-0007	A060007	2006	111	2007-2011	50,400	50,400	-	-	-	-	-
08900	ALAMO CHP SENIOR CENTER IMPROVE	STB06A	06-0008	A060008	2006	111	2007-2011	50,000	50,000	-	-	-	-	-
08900	MAGDALENA SENIOR CENTER IMPROVE	STB06A	06-0009	A060009	2006	111	2007-2011	50,000	50,000	-	-	-	-	-
08900	AMALIA SENIOR CENTER IMPROVE	STB06A	06-0011	A060011	2006	111	2007-2011	75,000	75,000	-	-	-	-	-
								1,378,400	1,366,870			9,530		

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SCHEDULE OF MULTI-YEAR BUDGETED SPECIAL CAPITAL OUTLAY FUND  
Projects with Activity or Balances in 2012  
CAPITAL OUTLAY FUND - FUND 38600

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AIPP	Amount Reverted	Balance
38600	*07 REGION 3 HSING AUTH/THOREAU SEN CTR	STB02SA	02-0843	A020843	2002	110	2008-2012	15,000	15,000	-	-	-	-	-
38600	NORTH VALLEY SENIOR CTR IMPROVE	STB07A	07-3647	A073647	2007	42	2007-2012	333,000	333,000	-	-	-	-	-
38600	GUADALUPE CO PUERTO DE LUNA SENIOR CTR	STB07A	07-3653	A073653	2007	42	2007-2012	15,000	15,000	-	-	-	-	-
38600	*11 LAKE VALLEY CHP SENIOR CTR IMPROVE	STB07A	07-3660	A073660	2007	42	2007-2012	94,000	39,627	-	-	-	-	-
38600	MANUELITO CHP SENIOR CENTER IMPROVE	STB07A	07-3661	A073661	2007	42	2007-2012	10,000	4,264	-	-	-	5,736	54,373
38600	*10 MEDANALES SEN CTR CODE COMPLIANCE	STB07A	07-3668	A073668	2007	42	2007-2012	23,834	23,834	-	-	-	-	-
38600	JEMEZ PUEBLO SENIOR CENTER CODE COMPLI	STB07A	07-3673	A073673	2007	42	2007-2012	76,000	76,000	-	-	-	-	-
38600	AMALIA SENIOR CENTER CODE COMPLIANCE	STB07A	07-3683	A073683	2007	42	2007-2012	8,000	7,774	-	-	-	226	-
								574,834	514,499	-	-	-	226	5,962



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 SCHEDULE OF MULTI-YEAR BUDGETED SPECIAL CAPITAL OUTLAY FUND  
 Projects with Activity or Balances in 2012  
 CAPITAL OUTLAY FUND - FUND 39600

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AIPP	Amount Reverted	Balance
39600	** SANTA ROSA NURSING HOME	STB08SD	08-3002	A083002	2008	92	2008-2012	200,000	186,986	82,151	-	-	13,014	-
39600	OHKAY OWINGEH SENIOR CENTER RENOVATI	STB08A-1	08-3003	A083003	2008	92	2008-2012	200,000	199,000	198,000	-	2,000	-	-
<b>Totals</b>								400,000	384,986	280,151	-	2,000	13,014	-

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SCHEDULE OF MULTI-YEAR BUDGETED SPECIAL CAPITAL OUTLAY FUND  
Projects with Activity or Balances in 2012  
CAPITAL OUTLAY FUND - FUND 59500

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Appropriated	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AllPP	Amount Reverted	Amount Reauth'd	Balance	
59500	NORTH VALLEY SENIOR CENTER	GF	08-3343	A031736	2008	429	2008-2012	50,000	50,000	50,000	-	-	-	-	-	
59500	TJERAS SENIOR CENTER CONSTRUCT	GF	08-3389	A083344	2008	92	2008-2012	8,000	8,000	-	-	-	-	-	-	
59500	BEAR CANYON SENIOR CENTER	GF	03-1733		2003		2003-2008	28,313	8,600	-	-	-	19,513	-	-	
59500	PUEBLO PINTADO CHAPTER SENIOR CENTER	GF	03-1739		2003		2003-2008	35,000	34,955	-	-	-	45	-	-	
59500	COLFAX CO SENIOR CTRS VEHICLES	GF	04-0461		2004		2004-2007	37,500	33,978	-	-	-	3,522	-	-	
59500	SENIOR CTR VEHICLE REPLACEMENT STATEWIDE	GF	04-0504		2004		2004-2007	1,000,000	834,067	-	-	-	165,933	-	-	
59500	ESTANCIA SENIOR CTR PKG AREA	GF	04-0507		2004		2004-2007	15,000	14,955	-	-	-	45	-	-	
59500	CATRON CO. SENIOR CENTERS	GF	08-3345		2008		2008-2012	20,000	-	-	-	-	20,000	-	-	
59500	PUERTA DE LUNA SENIOR CENTER	GF	08-3357		2008		2008-2012	30,000	14,664	-	-	-	15,316	-	-	
59500	UPPER FRUITLAND CHP SENIOR CENTER	GF	08-3374		2008		2008-2012	24,000	-	-	-	-	-	24,000	-	
Totals								1,247,813	999,440	50,000	-	-	224,374	-	24,000	-

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
SCHEDULE OF MULTI-YEAR BUDGETED SPECIAL CAPITAL OUTLAY FUND  
CAPITAL OUTLAY FUND - FUND 70000  
Projects with Activity or Balances in 2012

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AIPP	Amount Reverted	Balance
70000	*08 BEAR CANYON SENIOR CTR PARKING LOT	STB03A	09-0147	A0930147	2003	429	2008-2011	25,000	25,000	-	-	-	-	-
70000	ALTS BERN CO ARMILO MEAL SITE CTR IMPROV	STB09A	09-3017	A093017	2009	125	2010-2013	21,600	21,596	3,211	-	-	4	-
70000	ALTS ALB SENIOR CENTERS IMPROVE-CODE	STB09A	09-3018	A093018	2009	125	2010-2013	1,024,110	587,611	587,611	456,499	-	-	456,499
70000	ALTS ALB SENIOR CTRS HOT MEALS VEHICLES	STB09A	09-3019	A093019	2009	125	2010-2012	378,000	356,920	-	-	-	21,080	-
70000	ALTS CHAVES COUNTYWIDE SR CTR VANS	STB09A	09-3020	A093020	2009	125	2010-2012	50,000	34,422	-	-	-	15,578	-
70000	ALTS CHAVES COUNTYWIDE SR CTRS HOT MEALS	STB09A	09-3021	A093021	2009	125	2010-2012	42,000	28,189	-	-	-	13,811	-
70000	ALTS DONA ANA CO BENAVIDEZ SENIOR CENTER	STB09A	09-3023	A093023	2009	125	2010-2013	76,600	76,600	-	-	-	-	-
70000	ALTS LAS CRUCES CITYWIDE SR CTRS HOT MEA	STB09A	09-3024	A093024	2009	125	2010-2012	84,000	79,736	-	-	-	4,264	-
70000	ALTS LAS CRUCES CITYWIDE SR CTRS VANS	STB09A	09-3025	A093025	2009	125	2010-2012	100,000	97,265	-	-	-	2,715	-
70000	ALTS GILA MIMBRES & SANTA CLARA SR CTRS-	STB09A	09-3026	A093026	2009	125	2010-2013	258,000	257,406	-	594	-	-	594
70000	ALTS ENA MITCHELL SR CTR VANS	STB09A	09-3027	A093027	2009	125	2010-2012	50,000	50,000	-	-	-	-	-
70000	ALTS SMITH LAKE CHP SENIOR CENTER IMPROV	STB09A	09-3028	A093028	2009	125	2010-2013	120,000	113,952	28,120	6,048	-	-	6,048
70000	ALTS NAVAJO NATION SR CTRS VANS	STB09A	09-3029	A093029	2009	125	2010-2012	250,000	248,000	248,000	-	-	2,000	-
70000	ALTS ISLETA PUEBLO SENIOR CENTER IMPROVE	STB09A	09-3030	A093030	2009	125	2010-2013	9,000	9,000	-	-	-	-	-
70000	ALTS ALAMOGORDO SENIOR CENTER IMPROVE-C	STB09A	09-3031	A093031	2009	125	2010-2013	56,450	20,735	-	35,715	-	-	35,715
70000	ALTS TULAROSA SR CTR VANS	STB09A	09-3032	A093032	2009	125	2010-2014	50,000	-	-	-	-	-	50,000
70000	ALTS ESPANOLA SENIOR CENTER IMPROVE-CODE	STB09A	09-3033	A093033	2009	125	2010-2013	187,520	14,454	14,454	173,066	-	-	173,066
70000	ALTS SANTA CLARA PUEBLO SR CTR HOT MEALS	STB09A	09-3034	A093034	2009	125	2010-2012	42,000	41,941	-	-	-	59	(0)
70000	ALTS TIERRA AMARILLA SENIOR CTR-CODE	STB09A	09-3035	A093035	2009	125	2010-2013	15,150	-	-	15,150	-	-	15,150
70000	ALTS TIERRA AMARILLA SR CTR VANS	STB09A	09-3036	A093036	2009	125	2010-2012	50,000	46,147	-	-	-	3,853	-
70000	ALTS ELIDA SR CTR VANS	STB09A	09-3037	A093037	2009	125	2010-2012	50,000	50,000	-	-	-	-	-

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AIPP	Amount Reverted	Balance
70000	ALTS SAN JUAN CO BONNIE DALLAS SENIOR CT	STB09A	09-3038	A093038	2009	125	2010-2013	120,000	120,000	-	-	-	-	-
70000	ALTS BLANCO SENIOR CENTER IMPROVE-CODE	STB09A	09-3039	A093039	2009	125	2010-2013	109,800	109,800	-	-	-	-	-
70000	ALTS BLOOMFIELD SR CTR HOT MEALS VEHICLE	STB09A	09-3040	A093040	2009	125	2010-2012	42,000	36,328	36,328	-	-	5,672	-
70000	ALTS HUERFANO CHP SENIOR CENTER IMPROVE-	STB09A	09-3041	A093041	2009	125	2010-2013	13,000	-	13,000	-	-	-	13,000
70000	ALTS LAKE VALLEY CHP SENIOR CTR IMPROVE-	STB09A	09-3042	A093042	2009	125	2010-2013	1,600	-	1,600	-	-	-	1,600
70000	ALTS UPPER FRUITLAND CHP SR CENTER IMP-C	STB09A	09-3043	A093043	2009	125	2010-2013	12,660	-	12,660	-	-	-	12,660
70000	ALTS SAN MIGUEL COUNTYWIDE SR CTR HOT ME	STB09A	09-3044	A093044	2009	125	2010-2012	100,000	96,932	-	-	-	3,068	-
70000	ALTS BERNALILLO PLACITAS SR CTRS HOT MEA	STB09A	09-3045	A093045	2009	125	2010-2012	42,000	41,421	-	-	-	579	(0)
70000	ALTS MEADOWLARK SR CTR VANS	STB09A	09-3046	A093046	2009	125	2010-2012	50,000	49,985	-	-	-	15	-
70000	ALTS SANDOVAL CO MEADOWLARK SR CTR IMPR-	STB09A	09-3047	A093047	2009	125	2010-2013	100,000	95,589	1,517	4,401	-	-	4,401
70000	ALTS SANDOVAL COUNTYWIDE SR CTRS HOT MEA	STB09A	09-3048	A093048	2009	125	2010-2012	42,000	42,000	-	-	-	-	-
70000	ALTS BERNALILLO SENIOR CENTER IMPROVE-CO	STB09A	09-3049	A093049	2009	125	2010-2013	20,000	16,518	-	3,482	-	-	3,482
70000	ALTS COCHITI PUEBLO SR CTR HOT MEALS VEH	STB09A	09-3050	A093050	2009	125	2010-2012	42,000	23,729	-	-	-	18,271	-
70000	ALTS CORRALES SENIOR CENTER IMPROVE-CODE	STB09A	09-3051	A093051	2009	125	2010-2013	22,250	20,957	-	1,293	-	-	1,293
70000	ALTS SANTO DOMINGO PUEBLO SR CTR VANS	STB09A	09-3052	A093052	2009	125	2010-2014	50,000	-	-	-	-	-	50,000
70000	ALTS SANTA FE CITYWIDE SR CTR HOT MEALS	STB09A	09-3053	A093053	2009	125	2010-2012	84,000	84,000	-	-	-	-	-
70000	ALTS SANTA FE CO MARY E GONZALES SEN CTR	STB09A	09-3054	A093054	2009	125	2010-2013	200,000	132,117	40,603	67,883	-	-	67,883
70000	ALTS SANTA FE CO RIO EN MEDIO MEAL SITE-	STB09A	09-3055	A093055	2009	125	2010-2013	150,000	146,802	146,802	3,198	-	-	3,198
70000	ALTS EL DORADO SR CTR VANS	STB09A	09-3056	A093056	2009	125	2010-2012	50,000	25,389	-	-	-	24,611	-
70000	ALTS SANTA FE SR CTR VANS	STB09A	09-3057	A093057	2009	125	2010-2012	50,000	50,000	-	-	-	-	-
70000	ALTS SOCORRO COUNTYWIDE SR CTRS VANS	STB09A	09-3059	A093059	2009	125	2010-2012	150,000	144,454	-	-	-	5,546	-
70000	ALTS TAOS COUNTYWIDE SR CTR HOT MEALS VE	STB09A	09-3060	A093060	2009	125	2010-2012	42,000	42,000	-	-	-	-	-
70000	ALTS TAOS PUEBLO SR CTR HOT MEALS VEHICL	STB09A	09-3061	A093061	2009	125	2010-2012	42,000	32,669	-	-	-	9,331	-

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AIPP	Amount Reverted	Balance
70000	ALTS TORRANCE CO SENIOR CENTERS IMPROVE-	STB09A	09-3062	A093062	2009	125	2010-2013	32,260	5,920	2,802	26,340	-	-	26,340
70000	ALTS CLAYTON SR CTR HOT MEALS VEHICLES	STB09A	09-3063	A093063	2009	125	2010-2012	42,000	20,989	-	-	-	21,011	-
70000	ALTS VALENCIA CO FRED LUNA SENIOR CENTER	STB09A	09-3064	A093064	2009	125	2010-2013	150,000	141,608	33,001	8,392	-	-	8,392
70000	ALTS VALENCIA COUNTYWIDE SR CTR HOT MEAL	STB09A	09-3065	A093065	2009	125	2010-2012	42,000	33,234	-	-	-	8,766	-
70000	NAVAJO NATION SENIOR CENTERS	STB10A	09-3754	A093754	2009	7	2010-2012	400,000	388,500	-	-	-	1,500	-
<b>Totals</b>								5,141,000	4,049,945	1,122,449	829,321	-	161,734	929,321

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SCHEDULE OF MULTI-YEAR BUDGETED SPECIAL CAPITAL OUTLAY FUND  
CAPITAL OUTLAY FUND - FUND 88300  
Projects with Activity or Balances in 2012

SHARE Fund	Project	Funding Source	Approp Id	SHARE id	Laws	Chap	Appropriation Period	Amount Appropriated	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount Allpp	Amount Reverted	Amount Reauth'd	Balance
88300	SENIOR MEAL SITE IMPROVE	GF	07-3003	A073003	2007	2	2007-2011	20,000	19,100	-	-	-	-	-	900
88300	TIJERAS SENIOR CTR CONSTRUCT	GF	07-3005	A073005	2007	2	2007-2011	100,000	100,000	-	-	-	-	-	-
88300	MESILLA PARK CITY CTR IMPROVE	GF	07-3008	A073008	2007	2	2007-2011	50,000	49,833	-	-	-	-	-	167
88300	GUADALUPE CO PUERTO DE LUNA SENIOR CTR IMPROVE	GF	07-3010	A073010	2007	2	2007-2011	20,000	19,796	-	-	-	-	-	204
88300	LA LONIA SENIOR CENTER IMPROVE	GF	07-3011	A073011	2007	2	2007-2011	10,000	10,000	-	-	-	-	-	-
88300	WHITEHORSE LAKE CHP SENIOR CENTER CONSTRUCT	GF	07-3014	A073014	2007	2	2007-2011	100,000	100,000	-	-	-	-	-	-
88300	POJOAQUE VALLEY SENIOR/COMMUNITY CTR	GF	07-3019	A073019	2007	2	2007-2011	310,100	306,989	-	-	-	-	-	3,101
88300	LAGUNA PUEBLO SENIOR CENTER CONSTRUCT	GF	07-3811	A073811	2007	42	2007-2011	75,000	75,000	-	-	-	-	-	-
88300	CARLSBAD ADULT DAYCARE & RESPIRE FACILITY	GF	07-3818	A073818	2007	42	2007-2011	150,000	148,500	-	-	-	-	-	1,500
88300	TIERRA AMARILLA SENIOR CENTER CONSTRUCT	GF	07-3833	A073833	2007	42	2007-2011	100,000	100,000	-	-	-	-	-	-
88300	SANTA CLARA PUEBLO ADULT DAYCARE FCITY	GF	07-3838	A073838	2007	42	2007-2011	700,000	698,000	-	-	-	-	-	7,000
88300	TORREON-STAR LAKE CHP SENIOR CENTER	GF	07-3849	A073849	2007	42	2007-2011	64,285	63,363	-	-	-	-	-	922
								1,698,385	1,685,591	-	-	-	-	-	13,794

\*Amount reauthorized for projects were transferred from fund 883 to fund 931 as an expense (operating transfer)

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
SCHEDULE OF MULTI-YEAR BUDGETED SPECIAL CAPITAL OUTLAY FUND  
Projects with Activity or Balances in 2012  
CAPITAL OUTLAY FUND - FUND 89200

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount Allpp	Amount Reverted	Balance
89200	BECLABITO CHAPTER SENIOR CENTER CONSTR	STB08A-1	10-1103	A101103	2010	105	2011-2014	297,000	283,820	1,549	13,180	-	-	0
89200	ALB SENIOR CENTERS CITYWIDE VEHICLES	STB08A-1	10-1104	A101104	2010	105	2011-2014	533,338	533,130	533,130	-	-	208	0
89200	COLFAX COUNTYWIDE SENIOR CENTERS	STB11A-1	11-1238	A111238	2011	5	2011-2014	93,000	-	-	87,667	-	-	5,333
89200	ARTESIA SENIOR CENTER	STB11A-1	11-1244	A111244	2011	5	2011-2014	48,000	-	-	48,000	-	-	-
89200	SANTA ROSA SENIOR CENTER	STB11A-1	11-1247	A111247	2011	5	2012-2014	25,000	23,025	23,025	1,975	-	-	-
89200	EUNICE SENIOR CENTER	STB11A-1	11-1248	A111248	2011	5	2012-2016	6,000	-	-	6,000	-	-	-
89200	TATUM SENIOR CENTER	STB11A-1	11-1249	A111249	2011	5	2012-2014	25,000	22,560	-	-	-	-	2,450
89200	CLOUDCROFT/HIGH ROLLS SENIOR CENTER	STB11A-1	11-1254	A111254	2011	5	2012-2014	90,000	89,514	23,353	486	-	-	-
89200	SAN JUAN COUNTYWIDE SENIOR CENTERS	STB11A-1	11-1257	A111257	2011	5	2012-2014	25,000	86,778	-	19,031	-	-	(80,809)
89200	BLOOMFIELD SENIOR CENTER	STB11A-1	11-1258	A111258	2011	5	2012-2014	25,000	18,164	18,164	6,836	-	-	-
89200	CORRALES SENIOR CENTER	STB11A-1	11-1264	A111264	2011	5	2012-2016	8,500	4,956	4,956	3,544	-	-	-
89200	SANTA FE COUNTYWIDE SENIOR CENTERS	STB11A-1	11-1268	A111268	2011	5	2012-2014	274,000	-	-	274,000	-	-	-
89200	SANTA FE CITYWIDE SENIOR CENTERS	STB11A-1	11-1270	A111270	2011	5	2014-2014	178,000	106,077	-	71,923	-	-	-

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
SCHEDULE OF MULTI-YEAR BUDGETED SPECIAL CAPITAL OUTLAY FUND  
CAPITAL OUTLAY FUND - FUND 93100  
Projects with Activity or Balances in 2012  
FUND 93100

SHARE Fund	Project	Funding Source	Approp. Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Appropriated	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount APP	Amount Reverted	Amount Reauth'd	Balance			
93100	TERRA AMARILLA SENIOR CTR, RET	GF	11-1182	A073014	2011	183	2011-2013	91,028	77,507	49,159	13,521	-	-	13,521	91,028			
93100	NAMBE SENIOR & COMMUNITY CENTER, RET	GF	11-1200	A073019	2011	183	2011-2013	301,920	296,325	269,157	5,595	-	-	5,595	301,920			
93100	UPPER FRUITLAND CHP SENIOR CENTER CONSTRU	GF	12-1628	A083374	2012	63	2012-2014	24,000	-	-	24,000	-	-	24,000	392,948			
Totals											416,948	373,832	318,316	-	-	43,116	-	43,116



STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
SCHEDULE OF MULTI-YEAR BUDGETED SPECIAL CAPITAL OUTLAY FUND  
Projects with Activity or Balances in 2012  
CAPITAL OUTLAY FUND - FUND 95400

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Appropriated	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AIPP	Balance
95400	CHAVES CO SENIOR CTRS VEHICLES	GF	05-0819	A050819	2005	347	2006-2010	208,000	202,141	-	-	5,859	-
95400	LAKE ARTHUR JOY CENTER PARKING LOT IMPRO	GF	05-0820	A050820	2005	347	2006-2010	30,000	29,768	-	-	233	-
95400	ACOMA PUEBLO SENIOR CENTER	GF	05-0825	A050825	2005	347	2006-2010	10,000	9,960	-	-	40	-
95400	COLFAX CO SENIOR CTRS VEHICLES	GF	05-0830	A050830	2005	347	2006-2010	80,000	76,502	-	-	3,498	-
95400	GRADY SENIOR CTR IMPROVE	GF	05-0831	A050831	2005	347	2006-2010	20,000	19,625	-	-	375	-
95400	BAXTER-CURREN SENIOR CTR IMPROVE	GF	05-0833	A050833	2005	347	2006-2010	20,000	19,640	-	-	360	(0)
95400	EDDY CO SENIOR PGMS VEHICLES	GF	05-0841	A050841	2005	347	2006-2010	94,600	89,554	-	-	5,046	-
95400	ARTESIA SENIOR CENTER VEHICLES	GF	05-0842	A050842	2005	347	2006-2010	48,000	45,544	-	-	2,456	-
95400	NAMBE PUEBLO SENIOR CENTER	GF	05-0849	A050849	2005	347	2006-2010	100,000	99,276	-	-	724	0
95400	MOSQUERO/ROY SENIOR CTRS VEHICLES	GF	05-0852	A050852	2005	347	2006-2010	24,500	22,826	-	-	1,674	-
95400	ENA-MITCHELL SENIOR CTR MEALS EQUIP	GF	05-0853	A050853	2005	347	2006-2010	12,000	11,434	-	-	566	-
95400	ENA-MITCHELL SENIOR CTR VEHICLES	GF	05-0855	A050855	2005	347	2006-2010	16,000	15,803	-	-	197	-
95400	HOBBS SENIOR CTR VEHICLES	GF	05-0856	A050856	2005	347	2006-2010	25,000	16,590	-	-	8,420	-
95400	LOVINGTON SENIOR CTR VEHICLES	GF	05-0857	A050857	2005	347	2006-2010	55,000	54,433	-	-	567	-
95400	RUIDOSO SENIOR CTR VEHICLES	GF	05-0861	A050861	2005	347	2006-2010	50,000	48,815	-	-	1,185	-
95400	LINCORNIZIA SENIOR CTRS MEALS EQUIP	GF	05-0863	A050863	2005	347	2006-2010	8,000	7,713	-	-	287	-
95400	LINCORNIZIA SENIOR CTRS VEHICLES	GF	05-0865	A050865	2005	347	2006-2010	80,000	79,870	-	-	130	-
95400	BREAD SPRINGS SENIOR CTR-NAVAJO NATION I	GF	05-0878	A050878	2005	347	2006-2010	70,000	-	-	-	70,000	-
95400	BACA/BRDSPGS/RED ROCK/TORREON SEN CTRS M	GF	05-0879	A050879	2005	347	2006-2010	28,700	-	-	-	28,700	-
95400	CHURCH ROCK/RED ROCK/TORREON SENIOR CTRS	GF	05-0881	A050881	2005	347	2006-2010	23,000	18,341	-	-	4,659	-
95400	CANONCITO/CHICHLITAH/RED ROCK SENIOR CTR	GF	05-0882	A050882	2005	347	2006-2010	135,000	96,487	-	-	38,513	-
95400	CHICHLITAH SENIOR CTR CONSTRUCTION	GF	05-0883	A050883	2005	347	2006-2010	45,000	-	-	-	45,000	-
95400	TULAROSA SENIOR CTR VEHICLES	GF	05-0889	A050889	2005	347	2006-2010	25,000	22,251	-	-	2,749	-
95400	ROOSEVELT CO SENIOR MEAL SITE MEALS EQUI	GF	05-0902	A050902	2005	347	2006-2010	16,000	14,278	-	-	1,722	-
95400	BLANCO SENIOR CTR VEHICLES	GF	05-0905	A050905	2005	347	2006-2010	25,000	19,366	-	-	5,634	-
95400	BLOOMFIELD/BLANCO SENIOR CTRS VEHICLES	GF	05-0907	A050907	2005	347	2006-2010	55,000	-	-	-	55,000	-
95400	FT DEFIANCEN SENIOR CTR-NAVAJO NATION MEA	GF	05-0914	A050914	2005	347	2006-2010	16,000	-	-	-	16,000	-
95400	HOGBACK SENIOR CTR-NAVAJO NATION VEHICLE	GF	05-0916	A050916	2005	347	2006-2010	49,000	39,177	-	-	9,823	-
95400	NAGEEZI SENIOR CTR-NAVAJO NATION VEHICLE	GF	05-0917	A050917	2005	347	2006-2010	35,000	21,474	-	-	13,526	-
95400	NAGEEZI SENIOR CTR-NAVAJO NATION MEALS E	GF	05-0918	A050918	2005	347	2006-2010	9,000	-	-	-	9,000	-
95400	LAKE VALLEY SENIOR CTR-NAVAJO NATION VEH	GF	05-0920	A050920	2005	347	2006-2010	35,000	21,474	-	-	13,526	-
95400	LAKE VALLEY SENIOR CTR-NAVAJO NATION EQU	GF	05-0921	A050921	2005	347	2006-2010	4,000	-	-	-	4,000	-
95400	TWO GREY HILLS SENIOR CTR-NAVAJO NATION	GF	05-0922	A050922	2005	347	2006-2010	25,000	22,118	-	-	2,882	-

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
SCHEDULE OF MULTI-YEAR BUDGETED SPECIAL CAPITAL OUTLAY FUND  
Projects with Activity or Balances in 2012  
CAPITAL OUTLAY FUND - FUND 96200

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Appropriated	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount AllPP	Amount Reverted	Amount Reutilized	Balance
96200	HIGHLAND SENIOR CENTER	GF	06-0710	A060710	2006	111	2007-2010	35,000	34,997	-	-	-	3	-	-
96200	PUEBLO OF ACONA SENIOR	GF	06-0712	A060712	2006	111	2007-2010	35,000	-	-	-	-	35,000	-	-
96200	CECLONTER SENIOR	GF	06-0713	A060713	2006	111	2007-2010	25,000	22,306	-	-	-	2,694	-	-
96200	VAUGHN SENIOR CENTER	GF	06-0721	A060721	2006	111	2007-2010	70,000	61,998	-	-	-	8,002	-	-
96200	LYANBITO CHAPTER SENIOR CENTER	GF	06-0727	A060727	2006	111	2007-2010	45,000	44,821	-	-	-	179	-	-
96200	STATEWIDE CENTERS	GF	06-0737	A060737	2006	111	2007-2010	2,800,000	2,650,641	-	-	-	149,359	-	-
96200	ADULT DAYCARE & RESPITE FACILIT	GF	06-0717	A060717	2006	111	2007-2010	195,000	183,050	-	-	1,950	-	-	-
Totals								3,205,000	3,007,812	-	-	1,950	195,238	-	-

STATE OF NEW MEXICO  
 AGING AND LONG-TERM SERVICES DEPARTMENT  
 SCHEDULE OF MULTI-YEAR BUDGETED SPECIAL CAPITAL OUTLAY FUND  
 Projects with Activity or Balances in 2012  
 CAPITAL OUTLAY FUND - FUND 96500

SHARE Fund	Project	Funding Source	Approp Id	SHARE Id	Laws	Chap	Appropriation Period	Amount Sold	Amount Expended	Amount Expended in CY	Amount Encumbered	Amount A/PP	Amount Reverted	Amount Reaffirmed	* Balance
96500	ALBUQUERQUE SENIOR CENTER CENTRAL KITCI	GOB07	06-2274	A062274	2006	108	2007-2010	3,000,000	2,970,000	2,970,000	-	30,000	-	-	-
96500	BARELA'S SENIOR CENTER IMPROVE	GOB07	06-2277	A062277	2006	108	2007-2010	140,000	98,523	-	-	-	41,477	-	-
96500	ISLETA PUEBLO SENIOR CTR IMPROVE	GOB07	06-2280	A062280	2006	108	2007-2010	42,000	42,000	-	-	-	-	-	-
96500	NORTH VALLEY SENIOR CENTER IMPROVE	GOB07	06-2286	A062286	2006	108	2007-2010	150,000	150,000	-	-	-	0	-	-
96500	PALO DURO SENIOR CENTER IMPROVE	GOB07	06-2288	A062288	2006	108	2007-2010	200,000	200,000	-	-	-	-	-	-
96500	RIO BRAVO SENIOR MEAL SITE IMPROVE	GOB07	06-2291	A062291	2006	108	2007-2010	5,950	5,950	-	-	-	-	-	-
96500	*1*CHAVES CO SENIOR OLYMPICS EQUIP	GOB07	06-2295	A062295	2006	108	2007-2010	64,295	64,295	-	-	-	-	-	-
96500	HAGERMAN/DEXTER JOY CENTER CONSTRUCT	GOB07	06-2296	A062296	2006	108	2007-2010	500,000	495,000	-	-	5,000	-	-	-
96500	ACOMA PUEBLO SENIOR CENTER IMPROVE	GOB07	06-2302	A062302	2006	108	2007-2010	50,000	45,295	-	-	-	4,705	-	-
96500	MUNSON SENIOR CENTER CONSTRUCT	GOB07	06-2318	A062318	2006	108	2007-2010	200,000	198,000	-	-	2,000	-	-	-
96500	ARTESIA MEAL SITE IMPROVE	GOB07	06-2323	A062323	2006	108	2007-2010	76,572	70,370	-	-	-	6,202	-	-
96500	CAPITAN/CARRIZO/RUIDOSO DOWNS SENIOR	GOB07	06-2339	A062339	2006	108	2007-2010	5,800	5,785	-	-	-	15	-	-
96500	MANUELITO CHP SENIOR CENTER IMPROVE	GOB07	06-2348	A062348	2006	108	2007-2010	10,000	10,000	-	-	-	0	-	-
96500	MCKINLEY CO NEIGHBORHOOD REC SPACE/MUL	GOB07	06-2350	A062350	2006	108	2007-2010	200,000	192,847	-	-	2,000	5,153	-	-
96500	PIONEER SENIOR CENTER IMPROVE	GOB07	06-2357	A062357	2006	108	2007-2010	15,000	15,000	-	-	-	-	-	-
96500	OHKAY OWINGEH SENIOR CENTER CONSTRUCT	GOB07	06-2414	A062414	2006	108	2007-2010	800,000	790,411	-	-	8,000	1,589	-	-
96500	BLOOMFIELD SENIOR CENTER IMPROVE	GOB07	06-2423	A062423	2006	108	2007-2010	20,000	20,000	-	-	-	-	-	-
96500	*1*HW NM SENIORS INC. SENIOR CTR IMPROVE	GOB07	06-2426	A062426	2006	108	2007-2010	8,000	8,000	-	-	-	-	-	-
96500	PECOS SENIOR CENTER CONSTRUCT	GOB07	06-2429	A062429	2006	108	2007-2010	500,000	422,732	-	-	5,000	72,268	-	-
96500	JEMEZ PUEBLO SENIOR CENTER IMPROVE	GOB07	06-2435	A062435	2006	108	2007-2010	300,000	300,000	-	-	-	-	-	-
96500	SAN FELIPE PUEBLO SENIOR CENTER IMPROVE	GOB07	06-2441	A062441	2006	108	2007-2010	100,000	49,875	-	-	-	50,125	-	-
96500	NAMBE PUEBLO SENIOR CENTER IMPROVE	GOB07	06-2451	A062451	2006	108	2007-2010	78,000	71,140	-	-	-	6,860	-	-
96500	SOCORRO SENIOR CENTER IMPROVE	GOB07	06-2459	A062459	2006	108	2007-2010	15,000	13,583	-	-	-	1,417	-	-
Totals															
								6,480,617	6,238,806	2,970,000	-	52,000	189,811	-	-

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
SUPPLEMENTAL SCHEDULE OF INTEREST IN STATE GENERAL FUND INVESTMENT POOL  
As of June 30, 2012

<u>Name of Depository</u>	<u>Account Name</u>	<u>Fund Type</u>	<u>Type of Account</u>	<u>Interest Bearing</u>	<u>Reconciled Balance at June 30, 2012</u>
<b><u>Interest in State General Fund Investment Pool</u></b>					
<b><u>General Fund</u></b>					
State Treasurer	General Operating Account ( Fund 04900)	General	State Treasurer	No	\$ 3,224,568
					<u>3,224,568</u>
<b><u>Special Revenue Fund</u></b>					
State Treasurer	Conference on Aging (Fund 62200)	Special Revenue	State Treasurer	No	181,848
State Treasurer	Special Projects (Fund 95300)	Special Revenue	State Treasurer	No	-
					<u>181,848</u>
<b><u>Capital Projects Fund</u></b>					
State Treasurer	Capital Projects, Laws of 2004 (Fund 64800)				6,070
State Treasurer	Capital Projects, Laws 2007 (Fund 38600)	Capital Project	State Treasurer	No	5
State Treasurer	Capital Projects, Laws 2004 (Fund 59500)	Capital Project	State Treasurer	No	368,459
State Treasurer	Capital Projects, Laws 2007 (Fund 93100)	Capital Project	State Treasurer	No	212,299
State Treasurer	Capital Projects, House Bill 2 (Fund 95400)	Capital Project	State Treasurer	No	452,548
State Treasurer	Capital Projects, Laws of 2006 (Fund 96500)	Capital Project	State Treasurer	No	13,672
State Treasurer	Capital Projects, Laws 2006 (Fund 96200)	Capital Project	State Treasurer	No	195,238
					<u>1,248,291</u>
					<u>4,654,707</u>
<b><u>Due to State Treasurer Investment Pool</u></b>					
State Treasurer	General Operating Account ( Fund 27000)	General	State Treasurer	No	447,912
State Treasurer	Special Projects (Fund 95300)	Special Project	State Treasurer	No	133,156
State Treasurer	Capital Projects, Laws 2003 (Fund 70000)	Capital Project	State Treasurer	No	1,049
State Treasurer	Capital Projects, Laws 2007 (Fund 88300)	Capital Project	State Treasurer	No	1,214
					<u>583,331</u>
<b>Total Interest in State General Fund Investment Pool</b>					<u>\$ 4,071,376</u>

STATE OF NEW MEXICO  
AGING AND LONG-TERM SERVICES DEPARTMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
As of June 30, 2012

Federal Agency	Pass-Through/ Grant Award No.	Federal CFDA Number	Federal Participating Expenditures
<b>U.S. Department of Health and Human Services (HHS)</b>			
<b>Pass-Through Programs From:</b>			
CYFD-Title XX	2012G992342	93.667	\$ 2,529,583
HSD - Medicaid Programs	12-630-8000-0014	93.778	264,989
<b>Total HHS Pass-Through Programs</b>			<b>2,794,572</b>
<b>Direct Awards:</b>			
<b>Aging Cluster:</b>			
Title III-B Social Services	11AANMT3SP	93.044	1,370,032
Title III-B Social Services	12AANMT3SP	93.044	351,687
Title III-B Administration	11AANMT3SP	93.044	500,000
Title III B Ombudsman Training	11AANMT3SP	93.044	369,370
			2,591,089
Title III-C1 & -C2 Nutrition Services	11AANMT3SP	93.045	2,902,375
Title III-C1 & -C2 Nutrition Services	12AANMT3SP	93.045	215,100
			3,117,475
Nutrition Services Incentive Program	11AANMNSIP	93.053	1,980,506
<b>Total Aging cluster</b>			<b>7,689,070</b>
Title III-D Preventive Health	11AANMT3SP	93.043	84,824
Title III-D Preventive Health	12AANMT3SP	93.043	43,152
			127,976
Title III-E Family Caregiver Support	11AANMT3SP	93.052	944,416
Title VII - Elder Abuse Ombudsman	11AANMT7SP 11AANMT7SP	93.041 93.042	31,069 104,556
Senior Saving Medicare	90MP0099/01/02	93.048	174,126
Senior Saving Medicare	90MP0114/01	93.048	131,958
ADRC	90DR0044/02/03	93.048	219,757
ADRC	90OC0020/01	93.048	304,800
			830,641
Alzheimer's Disease Program	90AI0039/02	93.051	132,994
AoA- Medicare Enrollment Assistance Program (MIPPA)	10AANMMADR	93.518	70,260
AoA- Medicare Enrollment Assistance Program (MIPPA)	10AANMAAA	93.518	74,078
			144,338
<b>Total HHS Direct Awards</b>			<b>10,005,060</b>
<b>Centers for Medicare and Medicaid Services (CMS)</b>			
CMS- MIPPA	1X0CMS330781-01/0	93.779	110,574
CMS- SHIP	1NOCMS020222-20-00	93.779	74,512
CMS- SHIP	1NOCMS020222-19-02	93.779	270,788
<b>Total CMS Direct Awards</b>			<b>455,874</b>
<b>U.S. Department of Labor (DOL)</b>			
Title V	AD-21846-11-55-A-35	17.235	310,111
Title V-Senior Community Service Employment Program	AD-19990-10-60-A-35	17.235	377,687
Title V-Senior Community Service Employment Program	AD-21846-11-55-A-35	17.235	169,058
<b>Total DOL Direct Awards</b>			<b>856,856</b>
<b>Total Federal Awards</b>			<b>\$ 14,112,362</b>

**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICE DEPARTMENT  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2012**

**NOTE 1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Department and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Not-For-Profit Organizations*. The amounts presented in this schedule agree with amounts presented in, or used in the preparation of the financial statements.

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

**NOTE 3. SUBRECIPIENTS**

Of the federal expenditures presented in the schedule, the Department provided federal awards to subrecipients as follows:

<b>Program Title</b>	<b>Federal CFDA Number</b>	<b>Amount Provided To Subrecipients</b>
Preventive Health	93.043	\$ 127,976
Social Services	93.044	1,721,719
Nutrition Services	93.045	3,117,475
Alzheimer's Disease Program	93.051	78,225
Family Caregiver Support	93.052	944,416
Nutrition Services Incentive Program	93.053	<u>1,980,506</u>
<b>Total</b>		<b><u>\$ 7,970,317</u></b>

**Report of Independent Auditors 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***

State of New Mexico  
Aging and Long Term Services Department  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information and the budgetary comparison of the general funds of the State of New Mexico Aging and Long Term Services Department (Department), as of and for the year ended June 30, 2012, which collectively comprise the Department's basic financial statements as listed in the table of contents. We have also audited the financial statements of each of the Department's nonmajor governmental funds and the budgetary comparisons for the major capital project fund and all nonmajor funds presented as supplementary information in the accompanying combining and individual fund financial statements of and for the year ended June 30, 2012, as listed in the table of contents. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the Department is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

State of New Mexico  
Aging and Long Term Services Department  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously. However, we identified a deficiency in internal control over financial reporting described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting as item 10-07. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.



State of New Mexico  
Aging and Long Term Services Department  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor

We noted certain other matters that are required to be reported pursuant to Section 12-6-5, NMSA 1978, which are described in the accompanying schedule of findings and questioned costs as items 08-01, 10-07 and 12-01.

The Department's responses to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Department's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Department's management, U.S. Department of Health and Human Services, and other federal awarding agencies and pass-through entities, the New Mexico State Auditor's Office, Department of Finance Administration, and the New Mexico State Legislature and is not intended and should not be used by anyone other than these specified parties.

*Mess Adams LLP*

Albuquerque, New Mexico  
December 14, 2012

**Report of Independent Auditors on Compliance with Requirements  
That Could Have a Direct and Material Effect on Each Major  
Program and on Internal Control Over  
Compliance in Accordance With  
OMB Circular A-133**

State of New Mexico  
Aging and Long Term Services Department  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor

Compliance

We have audited the State of New Mexico Aging and Long Term Services Department's (Department) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Department's major federal programs for the year ended June 30, 2012. The Department's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Department's management. Our responsibility is to express an opinion on Department's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Department's compliance with those requirements.

State of New Mexico  
Aging and Long Term Services Department  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor

In our opinion, the Department complied in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as 10-03 and 11-02.

#### Internal Control over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Department's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over compliance.

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

State of New Mexico  
Aging and Long Term Services Department  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 10-03 and 11-02. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report is solely to 1) describe the scope of our testing of internal control over compliance and the results of that testing; and 2) express an opinion on compliance based on our audit. This report is an integral part of an audit performed in accordance with OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Mess Adams LLP*

Albuquerque, New Mexico  
December 14, 2012

**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICE DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
June 30, 2012**

**A. SUMMARY OF AUDIT RESULTS**

***Financial Statements***

Type of auditors' report issued **Unqualified**

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Non-compliance material to financial statements noted?  Yes  No

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Type of auditor's report issued on compliance for major programs: **Unqualified**

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?  Yes  No

**Identification of Major Program**

CFDA Number	Name of Federal Program or Cluster
93.044, 93.045	Aging Cluster
93.053	
93.052	Title III E - Family Caregiver Support
93.779	CMS - Centers for Medicare and Medicaid Services
93.667	Title XX
17.235	Title V-Senior Community Service Employment Program
93.048	Senior Savings Medicare/ADRC

Dollar threshold used to distinguish between type A and type B programs **\$ 423,371**

Auditee qualified as low-risk auditee?  Yes  No

**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICE DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
June 30, 2012**

**B. FINANCIAL STATEMENT FINDINGS**

**10-07 Untimely Reversions (Significant Deficiency and Non Compliance)**

**CONDITION**

There is a lack of controls over the timeliness of reversions. During our testing of reversions, we noted the Department failed to revert \$953,756 of unexpended appropriations related to FY11 and FY12.

**CRITERIA**

Section 6-5-10(A) NMSA 1978 requires all unreserved, undesignated fund balances in reverting funds as of June 30 to be reverted to the New Mexico State General Fund by September 30 and subsequently adjusted within 45 days of the completion of the annual audit. The FY12 reversion was due on September 30, 2012.

**EFFECT**

The Department is not in compliance with Section 6-5-10(A) NMSA 1978.

**CAUSE**

The Department did not reconcile their account balances timely to revert the unexpended funds by the deadline.

**RECOMMENDATION**

We recommend the Department establish procedures, controls, and monitoring to ensure timely calculation and submission of reversions to the New Mexico State General Fund.

**DEPARTMENT RESPONSE**

ALTSD agrees with this recommendation. ALTSD has implemented procedures, control, processes and monitoring in which budgetary projections regularly include calculations of available general fund. In addition, the budget manager is required to complete regular budgetary projections and be involved in regular financial reconciliations across all funds and especially including capital project funds. ALTSD has formalized the process and implemented a standard General Fund calculation reconciliation as part of our Year-End process across all funds including capital project funds.

**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICE DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
June 30, 2012**

**C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**10-03 Over Draw of Federal Funding (Significant Deficiency and Non-Compliance)**

*Federal program information:*

Funding Agency: U.S. Department of Health and Human Services, U.S. Department of Labor  
Title: Title III-Nutrition Services Incentive Program, Title V-Senior Community Service  
Employment Program  
CFDA Number: 93.053, 17.235  
Award Year: 2011-2012

**CONDITION**

During our testwork, we noted that the Department drew down more Federal funds than what was expended in FY12 for the Nutrition Services Incentive Program (NSIP) grant and the Senior Community Service Employment Program (SCSEP), and has not reverted this amount back to the Federal Government. Total amount over drawn for the NSIP grant was \$231,866 and the total over drawn for the SCSEP grant totaled \$25,746.

**CRITERIA**

Per OMB Circular A-133, and the A-102 Common Rule, when entities are funded on a reimbursement basis, program costs must be paid for by entity funds before reimbursement is requested from the Federal Government.

**CAUSE**

The Department did not reconcile the grant expenditures properly prior to completing the federal draw down.

**QUESTIONED COSTS**

None.

**EFFECT**

The Department could potentially lose or receive less federal funding in the future due to lack of compliance.

**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICE DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
June 30, 2012**

**C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**10-03 Over Draw of Federal Funding (Significant Deficiency and Non-Compliance)  
(Continued)**

**RECOMMENDATION**

We recommend that the Department ensure all draw down requests are adequately supported, reconciled to the general ledger prior to the request, and that any amounts overdrawn are reverted back as soon as possible.

**DEPARTMENT RESPONSE**

ALTSD agrees with the recommendation. ALTSD has implemented a process whereby established roles and responsibilities for the financial close are established. The process includes insuring that federal fund draws and reporting are timely and accurate and that all necessary reconciliations are completed within required timeframes. The Department will implement procedures to ensure all draws are reviewed and approved by the appropriate personnel and all supporting documentation is included when being approved.



**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICE DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
June 30, 2012**

**C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**11-02 Lack of Internal Controls over Federal Awards (Significant Deficiency, Non-Compliance)**

*Federal program information:*

Funding Department: U.S. Department of Labor, U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services

Title: Title V-Senior Community Service Employment Program, Title III-Aging Cluster, Title III E-Family Caregiver Support, Senior Saving Medicare/ADRC, and Centers for Medicare and Medicaid Services (CMS)

CFDA Number: 17.235, 93.052, 93.048, 93.043, 93.044, 93.045, 93.053, 93.779

Award Year: 2011-2012

**CONDITION**

During our testwork over Federal Awards, we noted for most of the current fiscal year, one individual was responsible for preparing all draw requests and reports for the grants selected in our testwork. Throughout our testwork, we noted no documentation of review or approval for the following items selected:

- Draws:
  - Senior Community Service Employment Program - 2 of 3 draws
  - CMS- 1 of 1 draws
  - Senior Savings Medicare/ADRC- 2 of the 2 draws
- Reports:
  - Senior Community Service Employment Program - 3 of 3 reports
  - Title III-Aging Cluster- 2 of the 4 draws
  - Title III-E-Family Caregiver Support- 2 of the 4 draws
- Matching:
  - Senior Community Service Employment Program calculation

**CRITERIA**

The OMB Circular A-102 Common Rule requires that non-Federal entities receiving Federal awards (i.e., the Department's management) establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Per OMB Circular A-133, the Department shall implement a process designed to provide reasonable assurance that transactions are properly recorded and accounted for to permit the preparation of reliable financial statements and federal reports, maintain accountability over assets and demonstrate compliance with laws, regulations and other compliance requirements.

**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICE DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
June 30, 2012**

**C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**11-02 Lack of Internal Controls over Federal Awards (Significant Deficiency, Non-Compliance) (Continued)**

**CRITERIA (CONTINUED)**

The Manual of Model Accounting Practices requires that all state agencies “perform monthly reconciliations” and “Maintain accounts and information as necessary to show the sources of state revenues and the purpose for which expenditures are made and provide proper accounting control to protect state finances. Additionally, Section 6-5-2 NMSA 1978 states that “State agencies shall comply with the model accounting practices established by the Financial Control Division and the administrative head of each agency shall ensure that the model accounting practices are followed”.

**CAUSE**

During the current year, the Department transition occurred within the grant management department due to loss of personnel, which caused the responsibilities to fall to one individual and review of each draw down and report to be inconsistent.

**QUESTIONED COSTS**

None.

**EFFECT**

There is an increased risk the Department could draw down more revenue than what has been expended or expend more than what was awarded by the grant. In addition, there is an increased risk that expenditures allocated to the grant are unallowable or unrelated to the grant. Loss of future funding can result due to potential non compliance. There is also an increased risk of a misstatement of expenditures reported on the SEFA.

**RECOMMENDATION**

We recommend that the Department evaluate this process and implement procedures to ensure that they are able to provide timely and complete reports for their federal programs. The Department should also ensure all draws and reports are reviewed and approved by the appropriate personnel prior to being submitted and all supporting documentation is included when being approved.

**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICE DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
June 30, 2012**

**C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**11-02 Lack of Internal Controls over Federal Awards (Significant Deficiency, Non-Compliance) (Continued)**

**DEPARTMENT RESPONSE**

Management agrees with this finding. The Department has evaluated this process and will implement procedures to ensure that they are able to provide timely and complete reports for all federal programs. The Department will implement procedures to ensure all draws, reports and disbursements are reviewed and approved by the appropriate personnel and all supporting documentation is included when being approved.

**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICE DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
June 30, 2012**

**D. OTHER MATTERS**

**08-01 Inventory and Disposal of Capital Assets (Non Compliance)**

CONDITION

During our testwork over capital assets, we noted for all items tested, the Department properly provided the State Auditor with notice of disposition; however, the Department was unable to provide any supporting documentation ensuring all hard drives on the computers disposed of were properly sanitized prior to disposal.

CRITERIA

Pursuant to State Audit Rule 2.2.2.10 V NMAC, the Department will certify in writing the proper erasure of the hard drive and submit the certification along with the notification of the proposed disposition of the property to the State Auditor at least thirty days prior to taking action.

CAUSE

The Department did not maintain adequate supporting documentation to verify the hard drives were properly sanitized.

EFFECT

The Department is not in compliance with New Mexico State Rule.

RECOMMENDATION

The Department should develop and institute procedures to ensure that all computer hard drives are properly sanitized and that the required certification has been submitted to the State Auditor Office prior to disposal and documentation is retained.

DEPARTMENT RESPONSE

ALTSD agrees with the recommendation. ALTSD has implemented a process whereby established roles and responsibilities for the asset disposal are established. ALTSD will implement procedures to ensure that the disposition of all computer hard drives are logged and that the necessary supporting documentation is maintained, and if disposed that they are properly sanitized and that the required certification has been submitted to the State Auditor Office prior to disposal.

**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICE DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
June 30, 2012**

**D. OTHER MATTERS (CONTINUED)**

**12-01 Research and Resolution of Account Balances with Implementation of SHARE  
(Other Matter)**

**CONDITION**

During our testwork we noted balances in the due from other funds account of \$381,613 in the Department's general fund (27000) and \$121,522 special projects fund (95300) that were previously reclassified from other liabilities accounts. These balances are a carryover from prior years.

**CRITERIA**

The Manual of Model Accounting Practices requires that all state agencies "perform monthly reconciliations". Additionally, Section 6-5-2 NMSA 1978 states that "State agencies shall comply with the model accounting practices established by the Financial Control Division and the administrative head of each agency shall ensure that the model accounting practices are followed."

**EFFECT**

Liabilities may be overstated and adjustments may be required to properly state other liabilities at year end.

**CAUSE**

The balance is a rollforward from the conversion of SHARE in 2006 and 2007 and the Department has not been able to determine the nature and cause of this liability.

**RECOMMENDATION**

We recommend the Department staff work with the Department of Finance and Administration to determine the cause and the nature of this other liability. With this information, the proper disposition can be determined and any necessary adjustments made.

**MANAGEMENTS RESPONSE**

Management agrees with this finding. The Department has evaluated these funds and has made significant progress on fully reconciling them. The department will continue to work with DFA to determine the cause and the nature of this other liability and complete the reconciliation and propose the necessary transactions.

**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICE DEPARTMENT  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
June 30, 2012**

08-01	Inventory and Disposal of Capital Assets (Non Compliance)	Repeat & Modify
09-01	Internal Control: Controls over Travel and Per Diem Expenses (Non Compliance)	Resolved
10-01	Missing Time and Effort Reports (Significant Deficiency and Non Compliance)	Resolved
10-02	Lack of Process to Timely and Accurately Prepare the SEFA (Significant Deficiency and Non Compliance)	Resolved
10-03	Over Draw of Federal Funding (Significant Deficiency and Non Compliance)	Repeat & Modify
10-04	Late Data Collection Form (Non Compliance)	Resolved
10-05	Lack of Established Procedures and Controls over Financial Close and Reporting (Significant Deficiency)	Resolved
10-07	Untimely Reversion (Significant Deficiency and Non Compliance)	Repeat & Modify
10-08	Late Financial Audit Report (Non Compliance)	Resolved
10-09	Suspension & Debarment Exception (Significant Deficiency and Non Compliance)	Resolved
10-10	Matching Requirements (Significant Deficiency and Non Compliance)	Resolved
11-01	Capital Projects Funds (Significant Deficiency)	Resolved
11-02	Lack of Internal Controls over Federal Awards (Material Weakness and Non Compliance)	Repeat & Modify
11-03	Allowable Costs- Lack of Documentation of Pay Rate Increase (Material Weakness and Non Compliance)	Resolved

**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICE DEPARTMENT  
STATUS OF PRIOR YEAR AUDIT FINDINGS (CONTINUED)  
June 30, 2012**

11-04	Period of Availability- Expenditures Outside Budget Period (Significant Deficiency and Non Compliance)	Resolved
11-05	Compliance over Cash Management (Non Compliance)	Resolved
11-06	Compliance over Reporting (Non Compliance)	Resolved
11-07	Expenditures over Budget (Non Compliance)	Resolved

**STATE OF NEW MEXICO  
AGING AND LONG TERM SERVICES DEPARTMENT  
EXIT CONFERENCE  
June 30, 2012**

The exit conference for the fiscal year 2012 audit of Aging and Long Term Services Department was held on December 13, 2012. The following individuals were present at the exit conference:

**Aging and Long Term Services Department**

Retta Ward, Cabinet Secretary Designate, CFO  
Jason Sanchez, Administrative Services Director  
Julia Gil, Deputy Administrative Services Director

**Department of Finance and Administration**

Richard Torrence, Statewide Financial Reporting and Accountability Bureau, Accountant

**Moss Adams LLP**

Amy Carter, Senior Manager

**Kardas, Abeyta, & Weiner, P.C.**

Sean Weiner

The financial statements and footnotes were prepared by the Aging and Long Term Services Department with the assistance of the auditors Moss Adams LLP from information contained in the general ledger and other accounting records maintained by the Department. The Department's employees have the qualifications and training to apply GAAP in recording their financial transactions and preparing their financial statements.