



**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY**

**FINANCIAL STATEMENTS**

**JUNE 30, 2010**

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

Certified Public Accountants | Business Consultants

*Acumen. Agility. Answers.*

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DEPARTMENT OF PUBLIC SAFETY**

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**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
OFFICIAL ROSTER  
JUNE 30, 2010**

<b>Name</b>	<b>Title</b>
John Denko	Cabinet Secretary
Faron Segotta	Deputy Secretary-Operations/ Chief-State Police Division
Mike Mier	Deputy Secretary-Administration

**Division Directors**

Vacant	Administrative Services Division
Capt. Chris Martinez	Special Investigations Division
Art Ortiz	Training and Recruitment Division
Stephen Tapke (Acting)	Technical Support Division
LTC Mark Rowley (Acting)	Motor Transportation Division
Stephen Tapke (Acting)	Information Technology Division



## Independent Auditors' Report

Mr. John Denko, Secretary  
State of New Mexico  
Department of Public Safety  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor  
Santa Fe, New Mexico

We have audited the accompanying financial statements of the governmental activities, each major fund, the budgetary comparisons for the general fund and major special revenue funds, and the aggregate remaining fund information of the State of New Mexico Department of Public Safety (Department) as of and for the year ended June 30, 2010, 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 non-major governmental funds, respective budgetary comparisons, major capital projects funds budgetary comparisons and fiduciary funds presented as supplemental information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2010, 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 of America. 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 the 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.

Mr. John Denko, Secretary  
State of New Mexico  
Department of Public Safety  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor  
Santa Fe, New Mexico

As discussed in Note 2, the financial statements of the Department are intended to present the financial position and changes in financial position of only that portion of the governmental activities, major funds and 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, 2010, and the changes in financial position and budgetary comparisons for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Department as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparisons for the general fund and major special revenue funds, for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each non-major governmental fund and fiduciary fund of the Department as of June 30, 2010, and the respective changes in the financial position and cash flows, where applicable, thereof and the budgetary comparisons of the major capital projects fund and all non-major funds for the year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 2, 2010, on our consideration of the Department's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Mr. John Denko, Secretary  
State of New Mexico  
Department of Public Safety  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor  
Santa Fe, New Mexico

The management's discussion and analysis on pages 5 through 12 are not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Management's Discussion and Analysis. However, we did not audit the information and express no opinion on it.

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

*Mess Adams LLP*

Albuquerque, New Mexico  
December 2, 2010

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2010**

The following *Management's Discussion and Analysis*, or MD&A, for the State of New Mexico, Department of Public Safety (the Department) introduces the basic financial statements and provides an analytical overview of the Department's financial condition and results of operations as of and for the year ended June 30, 2010. Additionally, the MD&A provides a discussion of significant changes in the account categories presented in the entity-wide *Statement of Net Assets* and *Statement of Activities*. This summary should not be taken as a replacement for the basic financial statements.

The MD&A is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments* issued in June 1999; GASB Statement No. 37, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Omnibus*, an amendment to GASB Statements No. 21 and No. 34 issued in June 2001; and GASB Statement No. 38, *Certain Financial Statement Note Disclosures* issued in June 2001.

## **OVERVIEW OF THE BASIC FINANCIAL STATEMENTS**

Although the Department is one of several agencies within the government of the State of New Mexico, the focus of this financial report is only on the Department and not the State of New Mexico taken as a whole. The financial statements include the following three elements: (1) *Management's Discussion and Analysis*, (2) the *Basic Financial Statements*, and (3) *Other Supplementary Information*. The basic financial statements include two kinds of statements that present different views of the Department:

- The first two statements are *entity-wide financial statements* that report information about the Department's overall financial condition and results of operations, both long-term and short-term, using accounting methods similar to those used by private-sector companies. The *Statement of Net Assets* includes all of the Department's assets, liabilities, and net assets. All revenues and expenses are accounted for in the *Statement of Activities* regardless of when cash is received or disbursed. The remaining statements are fund financial statements.
- *Governmental funds statements*, including the *Balance Sheet* and the *Statement of Revenues, Expenditures, and Change in Fund Balance*, focus on individual parts of the Department, reporting the Department's financial condition and results of operations in more detail than the entity-wide statements, and tell how general government services were financed in the short term as well as what remains for future spending. Emphasis is on the general and major funds. Other governmental funds are summarized in a single column.
- *Statement of Revenues and Expenditures – Budget and Actual (Non-GAAP Budgetary Basis)* reports the original approved budget, final approved budget, and actual results presented on the budgetary basis of reporting for the general fund and all major funds. A separate column is presented to report any variances between the final budget and actual amounts.
- *Statement of Fiduciary Net Assets* provides information about the financial relationships in which the Department acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2010**

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

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

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

	<u>Current Year</u> <u>June 30, 2010</u>	<u>Prior Year</u> <u>June 30, 2009</u>	<u>Increase or</u> <u>(Decrease)</u>	<u>Percentage</u> <u>Change</u>
<b>Assets</b>				
Current assets	\$ 20,900,852	\$ 15,242,824	\$ 5,658,028	37.1 %
Capital assets	<u>19,657,443</u>	<u>13,746,245</u>	<u>5,911,198</u>	<u>43.0 %</u>
Total assets	<u>40,558,295</u>	<u>28,989,069</u>	<u>11,569,226</u>	<u>39.9 %</u>
<b>Liabilities</b>				
Current liabilities	16,864,489	12,653,645	4,210,844	33.3 %
Long-term liabilities	<u>2,149,046</u>	<u>2,209,245</u>	<u>(60,199)</u>	<u>- 2.7 %</u>
Total liabilities	<u>19,013,535</u>	<u>14,862,890</u>	<u>4,150,645</u>	<u>27.9 %</u>
<b>Net assets</b>				
Invested in capital assets	19,657,443	13,746,245	5,911,198	43.0 %
Restricted	-	-	-	-
Unrestricted	<u>1,887,321</u>	<u>379,934</u>	<u>1,507,387</u>	<u>396.8 %</u>
Total net assets	<u>\$ 21,544,764</u>	<u>\$ 14,126,179</u>	<u>\$ 7,418,585</u>	<u>52.5 %</u>
<b>Program revenues and expenses</b>				
Program revenues	\$ 29,033,920	\$ 15,380,317	\$ 13,653,603	88.8 %
Program expenses	<u>120,851,613</u>	<u>125,547,541</u>	<u>(4,695,928)</u>	<u>- 3.7 %</u>
Net revenue (expense)	(91,817,693)	(110,167,224)	18,349,528	16.7 %
<b>General revenues (expenses)</b>				
General Fund appropriations	94,827,600	97,133,200	(2,305,600)	- 2.3 %
Road Fund appropriation	6,949,900	6,914,000	35,900	0.5 %
Other sources	3,784,953	2,687,899	1,097,054	40.8 %
Other (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues (expenses)	105,562,453	106,735,099	(1,172,646)	- 1.1 %
Gain/(Loss) on disposal of capital assets	(1,137,279)	(1,619,166)	481,887	29.7 %
Reversion to State General Fund	<u>(5,188,899)</u>	<u>(296,323)</u>	<u>(4,892,576)</u>	<u>1,651.1 %</u>
Change in net assets	7,418,582	(5,347,614)	12,766,196	238.7 %
<b>Beginning net assets</b>				
Beginning net assets	14,126,182	19,357,184	(5,231,002)	- 27.0 %
Restatements	<u>-</u>	<u>116,609</u>	<u>(116,609)</u>	<u>- 100.0 %</u>
Beginning net assets as restated	<u>14,126,182</u>	<u>19,473,793</u>	<u>(5,347,611)</u>	<u>- 27.5 %</u>
Ending net assets	<u>\$ 21,544,764</u>	<u>\$ 14,126,179</u>	<u>\$ 7,418,585</u>	<u>52.5 %</u>

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2010**

Significant factors impacting the Department's financial position and results of operations during the year ended June 30, 2010 are as follows:

- *Current Assets* increased by \$5,658,028 or 37.1 percent due to an increase in Investment in the State Treasurer's General Fund Investment Pool. The majority of this amount was the Department's general fund executive order reduction implemented in November 2009 and furlough savings which were reverted back to the State General Fund.
- *Capital Assets and Investment In Capital Assets* increased by \$5,911,198 or 43.0 percent primarily due to replacement of the New Mexico State Police helicopter which was destroyed in a June 2009 crash.
- *Total Assets* increased by \$11,569,226 or 39.9 percent. See discussions under *Current Assets* and *Capital Assets and Investment in Capital Assets* above.
- *Current Liabilities* increased by \$4,210,844 or 33.3 percent as a result of recording the reversion payable to the State General Fund, and an increase in deferred grant revenue.
- *Long-Term Liabilities* decreased by \$60,199 or 2.7 percent due to a reduction in compensated absences due after one year.
- *Total Liabilities* increased by \$4,150,645 or 27.9 percent. See discussion under *Current Liabilities and Long-Term Liabilities* above.
- The Department had no *Restricted Net Assets* at June 30, 2010 or June 30, 2009.
- *Unrestricted Net Assets* increased by \$1,507,387 or 396.8 percent.
- *Total Net Assets and Total Liabilities* increased by \$7,418,585 or 52.5 percent.
- *Program Revenues* increased by \$13,653,603 or 88.8 percent primarily due to receipt of a \$6,772,900 insurance claim to replace the New Mexico State Police helicopter which was destroyed in a June 2009 crash, and \$6,759,575 in American Recovery and Reinvestment Act (ARRA) funds. Law Enforcement Records Bureau fee increases went into effect on January 1, 2010, resulting in a partial-year increase over FY 2009 revenues.
- *Program Expenses* decreased by \$4,695,928 or 3.7 percent primarily due to reductions in General Fund Appropriations, as well as reductions in all funding sources for personal services and employee benefits.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2010**

- *Deficiency of Program Revenues over Program Expenses* increased by \$18,349,528 or 16.7 percent. See discussion under *Program Revenues* and *Program Expenses* above.
- *General Fund Appropriations* decreased by \$2,305,600 or 2.3 percent over the prior year's appropriations as the result of declining State revenues.
- *Other Appropriations* increased by \$35,900 or 0.5 percent over the prior year for the New Mexico Department of Transportation's road fund appropriation used by the Motor Transportation Police Division.
- *Other Sources (Transfers In)* increased by \$1,097,054 or 40.8 percent due to receipt of a data processing appropriation to replace the New Mexico Law Enforcement Telecommunications System and a capital projects appropriation to purchase law enforcement vehicles, which were offset by a \$1,500,000 transfer from the Department's non-reverting fund balances to the State General Fund as part of the State's FY 2010 solvency package.
- *Other Uses (Transfers Out)* had no activity in FY 2010 or FY 2009.
- A *Reversion to State General Fund* of \$5,188,899 was recorded for the Department's general fund appropriation, other state funds in excess of the current five percent limitation, and one data processing appropriation that ended on June 30, 2010. The reversion increased by \$4,892,576 or 1,651.1 percent over the FY 2009 reversion largely due to the executive order reduction implemented in November 2009 and furlough savings. Amounts not expended from the road fund appropriation are recorded as a "Due To Other State Agencies" liability and returned to the New Mexico Department of Transportation.
- *Ending Net Assets* increased by \$7,418,585 or 52.5 percent. The Department had no restatements to their financial statements. See discussion under *Current Assets* above.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2010**

**FINANCIAL ANALYSIS AT THE FUND LEVEL**

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

	Fund Balance			
	Current Year June 30, 2010	Prior Year June 30, 2009	Increase or (Decrease)	Percentage Change
General Fund – Reserved	\$ 2,330,258	\$ 99,546	\$ 2,230,712	2,240.9 %
General Fund – Unreserved	-	(581,506)	581,506	100.0 %
Special Revenues	3,841,627	5,125,433	(1,283,806)	- 25.0 %
Capital Projects	101,240	245,124	(143,884)	- 58.7 %
Total	\$ 6,273,125	\$ 4,888,597	\$ 1,384,534	28.3 %

The significant increase in the “General Fund-Reserved” fund balance is due to receipt of a \$2,785,000 data processing appropriation to replace the New Mexico Law Enforcement Telecommunications System that was reauthorized for expenditure in FY 2011 and FY 2012. The significant decrease in the “Special Revenues” fund balance is due to expenditure of federal forfeitures by the New Mexico State Police.

**GENERAL BUDGETARY HIGHLIGHTS**

Original revenues and expenditures for federal funds budgeted in Fund 12800 were increased by \$854,372 during FY 2010 from \$23,348,900 to \$24,203,272 for federal grants from the U.S. Department of Homeland Security (\$517,129) and the U.S. Department of Transportation (\$337,243). The Department received one American Recovery and Reinvestment Act (ARRA) grant from the U.S. Department of Justice for \$11,093,109 which was budgeted in Fund 89000.

There were no significant variances (i.e., excess expenditures over appropriations) to be reported for the fiscal year.

**PERFORMANCE MEASURES**

The Department collects data to measure success in meeting performance measure targets to address the requirements for the Accountability in Government Act (AGA), Sections 6-3A-1 through 6-3A-8 NMSA 1978. Performance measures outlined in the General Appropriation’s Act, Laws of 2009, Chapter 124, Section 4 for the year ended June 30, 2010 were:



**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2010**

<u>TYPE</u>	<u>MEASURE</u>	<u>TARGET</u>	<u>RESULT</u>
<b>Law Enforcement:</b>			
Output	Number of driving-while-intoxicated arrests per year.	3,400	4,311
Output	Number of first-time driving-while-intoxicated arrests per year.	2,000	2,406
Output	Number of repeat driving-while-intoxicated arrests per year.	1,400	1,905
Output	Number of driving-while-intoxicated crashes investigated per year.	250	192
Output	Number of drug arrests.	1,200	1,404
Explanatory	Number of fatal crashes in New Mexico.	400	330
Output	Number of criminal cases investigated.	15,000	18,694
Output	Number of administrative citations issued to licensed liquor establishments for the illegal sales or service of alcohol to minors and intoxicated persons by the Special Investigations Division.	250	546
Output	Number of criminal citations or arrests for the illegal sales or service of alcohol to minors and intoxicated persons by the Special Investigations Division.	200	235
Outcome	Percent of strength of commissioned officers.	87.0%	85.3%
<b>Motor Transportation:</b>			
Output	Number of narcotic seizures.	60	46
Output	Number of special weight-distance tax operations conducted.	5	4
Output	Number of citations issued to commercial motor carrier vehicles subject to, and not in compliance with, the requirements of the Weight Distance Tax Act.	500	1,019
Output	Number of commercial motor vehicle safety inspections.	90,000	126,927
Outcome	Percent of strength of commissioned officers.	87.0%	79.5%
<b>Program Support:</b>			
Outcome	Percent of operability for all mission-critical software applications residing on agency servers.	99.9%	99.9%
Outcome	Percent of prior-year audit findings resolved.	100%	76.2%
Explanatory	Number of unfilled forensic scientist vacancies in the DNA Unit.	0	4
Explanatory	Number of unfilled forensic scientist vacancies in the Chemistry Unit.	0	4
Explanatory	Number of unfilled forensic scientist vacancies in the Latent Prints Unit.	0	0
Outcome	Percent of forensic cases completed within thirty (30) working days.	85.0%	57.1%

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2010**

**CAPITAL ASSETS**

The Department's capital assets, net of depreciation, are \$19,657,443 or 48.5 percent of total assets. Capital Assets and Investment In Capital Assets increased by \$5,911,198 or 43.0 percent due to replacement of the New Mexico State Police helicopter which was destroyed in a June 2009 crash.

**COMPENSATED ABSENCES**

Total compensated absences at June 30, 2010 are \$4,385,808. The estimated amount to be paid from current appropriations within one year is \$2,236,762 or 51.0 percent, with the balance \$2,149,046 or 49.0 percent due after one year. There was no significant activity to report for compensated absences during the year ended June 30, 2010.

**DEBT ADMINISTRATION**

The Department does not have any long-term debt.

**NEXT YEAR'S BUDGET AND RATES**

The Department depends primarily on appropriations from the New Mexico State General Fund. The State Legislature appropriated \$127,480,900 for the FY 2011 operating budget in the Laws of 2010, Second Special Session, Chapter 6, Section 4. Section 10 Reductions for a 0.00544 sanding, risk management public liability and property insurance premiums, information technology assessments, Return To Work employees, executive exempt savings, and Employee Assessment Program fees decreased the Department's appropriation by \$1,520,600 for a total net appropriation of \$125,960,300 exclusive of federal grant deviations.

The FY 2011 budget included a general fund appropriation of \$91,038,800 – a 4.0 percent reduction of \$3,788,800 under the FY 2010 amount of \$94,827,600. A Section 14 Reduction of \$2,953,800 was implemented in August 2010 as the result of the consensus revenue forecast which projected a continued decrease in State revenues. This 3.2 percent reduction lowered the agency's FY 2011 general fund appropriation to \$88,085,000.

The Laws of 2010, Second Special Session, Chapter 6, Section 7 extended the ending date for the \$3,000,000 appropriated to replace the New Mexico Law Enforcement Telecommunications System from June 30, 2010 to June 30, 2012.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2010**

The Laws of 2010, Second Special Session, Chapter 4 will provide \$3,620,000 for these capital outlay projects:

Section 4 Item 6	Severance Tax Bonds	Complete construction of the Santa Teresa port of entry in Dona Ana County.	\$2,500,000
Section 4 Item 7	Severance Tax Bonds	Continued construction and infrastructure improvements at the New Mexico State Police district offices in Las Cruces and Las Vegas.	\$820,000
Section 11	Severance Tax Bonds	Purchase and equip law enforcement vehicles.	\$300,000
Section 37 Reauthorization	Severance Tax Bonds	Fleet replacements and improvements.	\$300,000

**FINANCIAL CONTACT**

The Department's financial statements are designed to present users with the general overview of its finances and to demonstrate its accountability. If you have any questions or require additional information, please contact:

New Mexico Department of Public Safety  
Administrative Services Division Director  
P.O. Box 1628  
Santa Fe, New Mexico 87504-1628

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
STATEMENT OF NET ASSETS  
June 30, 2010**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 196,923
Investment in State Treasurer General Fund Investment Pool	15,306,156
Federal grants receivable	3,690,475
Trade receivables	
Less allowance for doubtful accounts of \$32,826	1,113,114
Due from other state agencies	558,267
Due from local governments	
Less allowance for doubtful accounts of \$379,548	17,589
Supplies inventory	2,718
Prepaid postage	15,610
	<hr/>
<b>Total current assets</b>	<b>20,900,852</b>
	<hr/>
Capital assets, not being depreciated	14,394
Capital assets being depreciated, net of accumulated depreciation	19,643,049
	<hr/>
<b>Total assets</b>	<b>\$ 40,558,295</b>
	<hr/> <hr/>
<b>LIABILITIES AND NET ASSETS</b>	
Current Liabilities	
Accounts payable	\$ 3,856,458
Accrued salaries and benefits payable	3,661,103
Deferred Revenue	1,541,588
Due to other state agencies	415,308
Due to State General Fund	5,040,761
Due to other federal agencies	112,509
Compensated absences	2,236,762
	<hr/>
<b>Total current liabilities</b>	<b>16,864,489</b>
	<hr/>
Long-term Liabilities	
Compensated absences due after one year	2,149,042
	<hr/>
<b>Total long-term liabilities</b>	<b>2,149,042</b>
	<hr/>
<b>Total liabilities</b>	<b>19,013,531</b>
	<hr/>
Net Assets	
Invested in capital assets	19,657,443
Unrestricted	1,887,321
	<hr/>
<b>Total net assets</b>	<b>21,544,764</b>
	<hr/>
<b>Total liabilities and net assets</b>	<b>\$ 40,558,295</b>
	<hr/> <hr/>

See Notes to Financial Statements.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
STATEMENT OF ACTIVITIES  
June 30, 2010**

		<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants	<u>Governmental Activities</u>
Governmental Activities				
Law Enforcement	\$ 82,449,468	10,382,504	10,122,291	(61,944,673)
Program Support	17,582,101	2,197,884	2,270,366	(13,113,852)
Motor Transportation Program	20,820,043	-	4,060,874	(16,759,169)
<b>Total governmental activities</b>	<u>120,851,612</u>	<u>12,580,388</u>	<u>16,453,531</u>	<u>(91,817,693)</u>
General revenues and (expenses)				
Transfers - State General Fund appropriations				\$ 94,827,600
Transfers - State Road Fund appropriations				6,949,900
Transfers - in from other state agencies				3,784,953
Transfers - reversions to State General Fund - 2010 FY				(5,188,899)
Loss on sale of capital assets				(1,137,279)
<b>Total general revenues</b>				<u>99,236,275</u>
<b>Change in net assets</b>				7,418,582
Net assets, beginning				<u>14,126,182</u>
<b>Net assets, ending</b>				<u><u>\$ 21,544,764</u></u>

*See Notes to Financial Statements.*

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2010

	General Fund	Federal Forfeitures-SPD	Capital Projects
<b>ASSETS</b>			
Interest in State Treasurer General Fund Investment Pool	\$ 10,794,310	2,670,441	101,245
Cash in banks	82,623	-	-
Cash on hand	14,300	100,000	-
Federal grants receivable	3,690,475	-	-
Trade Receivables less allowance for doubtful accounts of \$32,826	117,852	-	-
Due from other funds	707,879	-	-
Due from other state agencies	522,497	582	-
Due from local governments less allowance for doubtful accounts of \$379,548	3,598	-	-
Supplies inventory	2,718	-	-
Prepaid postage	15,610	-	-
<b>Total assets</b>	<b>\$ 15,951,862</b>	<b>2,771,023</b>	<b>101,245</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 2,861,195	-	-
Accrued salaries and benefits payable	3,661,103	-	-
Deferred Revenue	1,541,588	-	-
Due to other funds	1,528	408,585	-
Due to other federal agencies	112,509	-	-
Due to other state agencies	415,308	-	-
Due to the State General Fund	5,028,373	-	5
<b>Total liabilities</b>	<b>13,621,604</b>	<b>408,585</b>	<b>5</b>
<b>FUND BALANCES</b>			
Reserved for			
Petty cash and change funds	14,300	-	-
Inventories	2,718	-	-
Postage	15,610	-	-
Multi-year appropriations	2,297,630	-	-
Unreserved, reported in			
General Fund	-	-	-
Federal Forfeiture Funds	-	2,362,438	-
Special Revenue Funds	-	-	-
Capital Project Funds	-	-	101,240
<b>Total fund balances</b>	<b>2,330,258</b>	<b>2,362,438</b>	<b>101,240</b>
<b>Total liabilities and fund balance</b>	<b>\$ 15,951,862</b>	<b>2,771,023</b>	<b>101,245</b>

See Notes to Financial Statements.

	Other Non-Major Funds	Total Governmental Funds
\$	1,740,160	15,306,156
	-	82,623
	-	114,300
	-	3,690,475
	995,262	1,113,114
	1,528	709,407
	35,188	558,267
	13,991	17,589
	-	2,718
	-	15,610
	<u>2,786,129</u>	<u>21,610,259</u>

\$	995,263	3,856,458
	-	3,661,103
	-	1,541,588
	299,294	709,407
	-	112,509
	-	415,308
	12,383	5,040,761
	<u>1,306,940</u>	<u>15,337,134</u>

	-	14,300
	-	2,718
	-	15,610
	-	2,297,630
	-	-
	-	2,362,438
	1,479,189	1,479,189
	-	101,240
	<u>1,479,189</u>	<u>6,273,125</u>
\$	<u>2,786,129</u>	<u>21,610,259</u>

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS  
GOVERNMENTAL FUNDS  
June 30, 2010**

Total fund balance for the governmental fund (Balance Sheet)	\$ 6,273,125
Amounts reported for governmental activities in the Statement of Net assets are different because	
Capital assets (net of accumulated depreciation) used in governmental activities are not financial resources and, therefore, are not reported in the funds.	19,657,443
Long-term liabilities, including compensated absences payable, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(4,385,804)</u>
<b>Net assets of governmental activities (Statement of Net Assets)</b>	<b><u><u>\$ 21,544,764</u></u></b>

*See Notes to Financial Statements.*



STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
June 30, 2010

	General Fund	Federal Forfeitures-SPD	Capital Projects
<b>Revenues</b>			
Federal grants	\$ 8,859,336	-	-
State grants	706,644	-	-
Forfeitures	-	2,197,884	-
Other program fees	9,527,597	4,930	-
Proceeds from sale of property	259,290	-	-
<b>Total revenues</b>	<b>19,352,867</b>	<b>2,202,814</b>	<b>-</b>
<b>Expenditures</b>			
Public safety			
Current			
Personal services and employee benefits	81,718,092	-	-
Contractual services	3,577,442	-	97,036
Other costs	23,327,450	-	2,046,843
Capital outlay	10,261,821	-	-
<b>Total expenditures</b>	<b>118,884,805</b>	<b>-</b>	<b>2,143,879</b>
Excess (deficiency) of revenues over expenditures	(99,531,938)	2,202,814	(2,143,879)
<b>Other Financing Sources (Uses)</b>			
Transfers - State General Fund appropriations	94,827,600	-	-
Transfers - State Road Fund appropriations	6,949,900	-	-
Transfers - reversions to State General Fund - 2010 FY	(5,176,511)	-	(5)
Interagency Transfer In	2,785,000	-	2,000,000
Interfund Transfer In	2,958,167	-	-
Interfund Transfer Out	-	(2,417,643)	-
<b>Total other financing sources (uses)</b>	<b>102,344,156</b>	<b>(2,417,643)</b>	<b>1,999,995</b>
Change in fund balances	2,812,218	(214,829)	(143,884)
Fund balances, beginning	(481,960)	2,577,267	245,124
<b>Fund balances, ending</b>	<b>\$ 2,330,258</b>	<b>2,362,438</b>	<b>101,240</b>

See Notes to Financial Statements.

	Other Non-Major Funds	Total Governmental Funds
\$	6,887,551	15,746,887
	-	706,644
	-	2,197,884
	849,977	10,382,504
	-	259,290
	<u>7,737,528</u>	<u>29,293,209</u>
	-	81,718,092
	-	3,674,478
	7,253,551	32,627,844
	-	10,261,821
	<u>7,253,551</u>	<u>128,282,235</u>
	<u>483,977</u>	<u>(98,989,026)</u>
	-	94,827,600
	-	6,949,900
	(12,383)	(5,188,899)
	(1,000,047)	3,784,953
	-	2,958,167
	<u>(540,524)</u>	<u>(2,958,167)</u>
	<u>(1,552,954)</u>	<u>100,373,554</u>
	<u>(1,068,977)</u>	<u>1,384,528</u>
	2,548,166	4,888,597
\$	<u><u>1,479,189</u></u>	<u><u>6,273,125</u></u>

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF ACTIVITIES  
GOVERNMENTAL FUNDS  
June 30, 2010**

Net change in Fund Balance - Total Governmental Funds \$ 1,384,528  
(State of Revenues, Expenditures and Changes in Fund Balance)

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

Capital outlays to purchase or build capital assets are reported in  
governmental funds as expenditures. However, for governmental  
activities these costs are shown in the statement of net assets and  
allocated over their estimated useful lives as annual depreciation  
expenses in the Statement of Activities.

Capital asset additions	\$	13,032,229	
Depreciation expense		<u>(5,724,461)</u>	7,307,768

Governmental funds only report the disposal of capital assets to the extent  
proceeds are received from the sale. In the Statement of Activities,  
a gain or loss is reported for each disposal. This is the amount of the  
net book value of the capital assets disposed of. (1,396,569)

Some items reported in the Statement of Activities do not require the use  
of current financial resources and, therefore, are not reported as  
expenditures in governmental funds.

Change in compensated absences		<u>122,855</u>	
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<b>Change in net assets of governmental activities (Statement of Activities)</b>	<b>\$</b>	<b><u><u>7,418,582</u></u></b>	
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*See Notes to Financial Statements.*

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**MAJOR FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**GENERAL FUND - FUND 128**  
**ALL APPROPRIATIONS**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ 94,827,600	94,827,600	94,827,600	-
Other appropriations	6,949,900	6,949,900	6,949,900	-
Federal funds	23,348,900	24,203,272	8,859,334	(15,343,938)
Other state funds	4,673,600	11,951,611	10,493,532	(1,458,079)
Other financing sources	4,359,200	8,303,271	5,743,167	(2,560,104)
Reversions	-	-	(5,176,511)	(5,176,511)
<b>Total revenues</b>	<b>134,159,200</b>	<b>146,235,654</b>	<b>121,697,023</b>	<b>(24,538,631)</b>
Prior year cash budgeted	179,018	179,018		
<b>Total budgeted revenues</b>	<b>\$ 134,338,218</b>	<b>146,414,672</b>		
<b>Expenditures</b>				
Personal services & benefits	\$ 93,681,500	93,934,211	81,718,092	12,216,119
Contract services	4,354,818	7,468,084	3,577,442	3,890,642
Other	36,301,900	45,012,377	33,589,271	11,423,106
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<b>\$ 134,338,218</b>	<b>146,414,672</b>	<b>118,884,805</b>	<b>27,529,867</b>
Excess (deficiency) of revenue over expenditures			<u>\$ 2,812,218</u>	

See Notes to Financial Statements.

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**MAJOR SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**FEDERAL FORFEITURES FUND 343**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Federal funds	\$ 1,704,000	1,704,000	<u>2,202,814</u>	498,814
<b>Total budgeted revenues</b>			<u>\$ 2,202,814</u>	498,814
Prior year cash budgeted	<u>750,000</u>	<u>1,689,214</u>		
<b>Total budgeted revenues</b>	<u>\$ 2,454,000</u>	<u>3,393,214</u>		
Expenditures				
Other financing uses	\$ 2,454,000	3,393,214	<u>2,417,643</u>	975,571
<b>Total budgeted expenditures</b>	<u>\$ 2,454,000</u>	<u>3,393,214</u>	<u>2,417,643</u>	975,571
Excess (deficiency) of revenue over expenditures			<u>\$ (214,829)</u>	

*See Notes to Financial Statements.*

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
STATEMENT OF FIDUCIARY ASSETS  
AND LIABILITIES-AGENCY FUNDS  
June 30, 2010**

	Agency Funds
	<hr/>
<b>ASSETS</b>	
Interest in State Treasurer General Fund Investment Pool	\$ 679,970
Due from other state agencies	-
<b>Total assets</b>	<hr/> <b>\$ 679,970</b> <hr/>
<b>LIABILITIES</b>	
Assets held for others	\$ 679,970
<b>Total liabilities</b>	<hr/> <b>\$ 679,970</b> <hr/>

*See Notes to Financial Statements.*

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

**NOTE 1. HISTORY AND FUNCTION**

On July 1, 1987, the Department of Public Safety (Department) was formed by NMSA, Section 9-19. The Department of Public Safety combined the activity that was previously handled by the following:

1. New Mexico State Police
2. Enforcement portion of the Alcoholic Beverage Control
3. Law Enforcement Academy
4. Civil Emergency Preparedness Division of the Office of Military Affairs
5. Hazardous Materials Emergency Response Program
6. Governors Organized Crime Prevention Commission

On July 1, 1999, the Motor Transportation Division (MTD) was transferred to the Department from the New Mexico Taxation and Revenue Department. On July 1, 2007, the Emergency Management Division was transferred from the Department to the New Mexico Department of Homeland Security and Emergency Management.

The basic function of the Department of Public Safety is to establish a single, unified department to consolidate state law enforcement and safety functions. The goal is to provide better management, real coordination and efficient use of state resources and manpower in responding to New Mexico's public safety needs and problems.

The accounting policies of the New Mexico Department of Public Safety conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

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

**A. Reporting Entity and Component Units**

The chief executive of the Department is the Secretary, who is appointed by the Governor of the State of New Mexico and is a member of the Governor's cabinet. The Department is a component unit to the executive branch and these financial statements include all funds, programs and activities over which the Department Secretary has oversight responsibility.

In evaluating how to define the Department for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**A. Reporting Entity and Component Units (Continued)**

this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of the governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Department is able to exercise oversight responsibilities. Based upon the application of these criteria, the Department does not have any component units.

The Department is not included in any other governmental "reporting entity" as defined in Section 2100, *Codification of Governmental Accounting and Financial Reporting Standards*, but would be included in a state-wide Comprehensive Annual Financial Report (CAFR). Even though the Department Secretary is appointed by the Governor, the Department Secretary has decision making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

**B. Basic Financial Statements - Government-Wide Statements**

The Department's basic financial statements include both government-wide (based on the Department as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic statement) categorize primary activities as either governmental or business type, excluding fiduciary funds or component units that are fiduciary in nature. The Department is a single purpose government entity and has no business type activities. In the government-wide Statement of Net Assets, the governmental activities are presented on a consolidated basis are reflected on the full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets. The Department's net assets are reported in three parts; invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reflects both the gross and net cost per functional category which is otherwise supported by general government revenues. The Statement of Activities reduces gross expense (including depreciation on capital assets) by related program revenues, operating and capital



**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**B. Basic Financial Statements - Government-Wide Statements (Continued)**

grants. Program revenue must be directly associated with the function or a business-related activity. The Department has one function (public safety) and three programs: Law Enforcement, Motor Transportation Police and Program Support. Law Enforcement revenues consist of federal and state grants, court fines and forfeitures, concealed carry weapon fees, Law Enforcement Academy tuition, security reimbursements, auction proceeds and insurance claims. Motor Transportation Police revenues consist of federal and state grants, and an appropriation from the New Mexico Department of Transportation's Road Fund. Program Support revenues consist of federal grants, Law Enforcement Records Bureau photostat and fingerprint fees, state chemist fees and building rental.

The net cost by function is normally covered by general revenue. The Department does not employ indirect cost allocation.

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

**C. Basic Financial Statements - Fund Financial Statements**

Emphasis is on the major funds of the governmental category. Non-major funds are summarized into a single column. The Department's major funds are its General Fund, Federal Forfeitures Special Revenue Fund, and Capital Projects Fund. The Capital Projects Fund is presented as a major fund each year, even if it does not meet the definition of one, as expenditures vary from year to year and this presentation is consistent and easier for financial statement users.

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

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**C. Basic Financial Statements - Fund Financial Statements (Continued)**

The Department's fiduciary funds are presented in the fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated in the government-wide statements.

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

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

The following fund types are used by the Department:

**Governmental Fund Types**

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

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**C. Basic Financial Statements - Fund Financial Statements (Continued)**

**Governmental Fund Types (Continued)**

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

- |       |   |
|-------|---|
| 12800 | General Operating - The operating account for the Department. This is a reverting fund.   |
| 69600 | Local Law Enforcement Program Fund - This is also an operating account for the Department which receives federal grant revenues. It is inactive with no balances or activity during the year. |

*Special Revenue Funds.* The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes and non-reverting except as noted.

- |       |  |
|-------|--|
| 27200 | State Chemist Fees Fund - The State Chemist Fees Fund was established in accordance with a New Mexico Department of Finance and Administration directive to account for substance abuse fees collected and expended for the administration of certain Department of Public Safety programs related to controlled substances. It is a non-reverting fund.   |
| 34200 | Forfeitures (CSA) Fund - The CSA Forfeitures Fund was established in accordance with Section 30-31-35, NMSA 1978 Compilation to account for property forfeited under the Controlled Substance Act. The funds received are to be utilized by the Law Enforcement Agency in the enforcement of the Act. It is a non-reverting fund.  |
| 34300 | Federal Forfeitures Fund - State Police - The Federal Forfeitures Funds were established in accordance with the authority found in 21 U.S.C. s 881 (e) (1) (A), 18. U.S.C. s 981 (e) and 19 U.S.C. s 1616 to account for the proportionate share of funds received from federal property seizures. Procedures are to be used in accordance with guidelines established in <i>Asset Forfeiture and Equitable Sharing: An Update</i> . It is a non-reverting fund. |

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**C. Basic Financial Statements - Fund Financial Statements (Continued)**

**Governmental Fund Types (Continued)**

- 34600 Peace Officers' Survival Fund - The Peace Officers' Survival Fund was established in accordance with Section 29-4 NMSA, 1978 Compilation to account for monies held as supplemental death benefits to the spouses and surviving children of New Mexico peace officers killed in the line of duty on or after April 5, 1995. A review committee consisting of the New Mexico Attorney General, State Police Chief and State President of the Fraternal Order of Police determine eligibility. Per Chapter 29, Article 4A NMSA 1978. It is a non-reverting fund.
- 59400 Concealed Handgun Carry Fund - The Concealed Handgun Carry Fund was established in the Laws of 2001, Chapter 29-19-13, to carry out the provisions of the Concealed Handgun Carry Act. Balances remaining at the end of any fiscal year shall not revert to the State General Fund and may be used to maintain the state's criminal history database. It is a non-reverting fund.
- 67000 Orphan Materials Recovery Fund - The Orphan Materials Recovery Fund was established in accordance with Section 74-4B-13, NMSA 1978 Compilation to account for contracting for the disposal of orphan hazardous materials held in the possession of the Department and identified by state emergency response officers. It is a non-reverting fund.
- 78600 Law Enforcement Advanced Training Fund - The Law Enforcement Training Fund was established in accordance with Section 29-7-12, NMSA 1978 Compilation to account for funds obtained in administering special training programs. The funds are used to conduct special training programs by specialized instructors. Any unexpended, unencumbered cash balance reverts to the State General Fund at the end of each fiscal year. It is a reverting fund.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
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**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**C. Basic Financial Statements - Fund Financial Statements (Continued)**

**Governmental Fund Types (Continued)**

- 88200 Special Donations Fund (SHARE 882000) - The Special Donations Fund was established in accordance with the New Mexico Department of Finance and Administration directive to account for contributions (gifts, bequests, or court-ordered amounts). The fund is budgeted as a DFA vouchering fund. The use of funds are specified by the donor. It is a non-budgeted and non-reverting fund.
- 89000 This fund was established by the New Mexico Department of Finance and Administration to account for funds received under the American Recovery and Reinvestment Act (ARRA). The fund is classified as vouchering and budgeted. It is a non-reverting fund.
- 89400 Crime Stoppers Reward Fund - The Crime Stoppers Reward Fund was established in accordance with a New Mexico Department of Finance and Administration directive to account for contributions (gifts, bequests or court-ordered amounts) to the Crime Stoppers program and expenditures from the program. The fund is a non-DFA vouchering fund. A duly authorized bank account (Bank of America, Account #0001 2422 9485) is used to deposit receipts and to disburse expenditures. It is a non-budgeted and non-reverting fund.
- 90800 Federal Forfeitures Fund - Motor Transportation - The Federal Forfeitures Funds were established in accordance with the authority fund in 21 U.S.C. s 881 (e) (1) (A), 18. U.S.C. s 981 (e) and U.S.C. s 1616 to account for the proportionate share of funds received from federal property seizures. Procedures are to be used in accordance with guidelines established in *Asset Forfeiture and Equitable Sharing: An Update*. It is a non-budgeted and non-reverting fund.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**C. Basic Financial Statements - Fund Financial Statements (Continued)**

**Governmental Fund Types (Continued)**

*Capital Projects Funds* - The Capital Projects Funds are used to account for major capital expenditures.

09000 Capital Projects Fund (1998 Projects) - The Capital Projects Fund was initially established in accordance with Chapter 7, Section 14, Laws of 1998, to account for funds received from the issuance of Severance Tax Bonds in the amount of \$20,000 to purchase and install communications technology for the town of Mesilla in Dona Ana County. It is now used for other capital projects. It is funded by state appropriations used for buildings and other projects. This fund reverts upon project completion.

**Fiduciary Fund Types**

Fiduciary fund types include trust and agency funds, which are used to account for assets held by the Department in the capacity of trustee or agent.

*Agency Fund* - Agency funds are used to account for assets held as an agent for other governmental units, individuals and other funds. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

40200 DNA Fund – The DNA Identification System Fund was established Pursuant to the DNA Identification Act, Laws of 1997, Chapter 105, effective July 1, 1997. It is used to collect fees of \$100 from convicted felons. Fees are used by New Mexico correctional facilities for blood tests which establish a DNA Identification System in the state. This is a non-reverting fund.

10560 Evidence Fund - The Evidence Fund is used to account for monies confiscated during the normal course of police operations. Disposition of evidence is by Court order. Property awarded to the State is sold at auction and funds are deposited in the Evidence Fund and appropriated through the Legislature within the Department's operating fund. No value is assigned to evidence until it is sold. Some evidence is destroyed after it is no longer needed as evidence. This is a non-reverting fund.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**C. Basic Financial Statements - Fund Financial Statements (Continued)**

**Fiduciary Fund Types (Continued)**

78700 Governmental Gross Receipts Tax Fund - The Governmental Gross Receipts Tax Fund is used to account for taxes collected on the sale of tangible personal property from facilities open to the general public. The monies are held for and are payable to the State of New Mexico Taxation and Revenue Department. This is a non-reverting fund.

**D. Basis of Accounting**

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

The government-wide financial statements are prepared using the economic resources measurement focus and accrual basis of accounting. The Department has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. The governmental funds in the fund financial statement are presented on a modified accrual basis. Under the accrual method of accounting, revenues are recognized when earned and expenditures are recognized when incurred.

All governmental funds utilize the modified accrual basis of accounting. Under this method, revenues and other governmental fund financial resource increments are recognized in the accounting period in which they become susceptible to accrual - that is, when they become both measurable and available to finance expenditures of the current fiscal period; available meaning collectible within the current period or soon enough thereafter, 60 days, to be used to pay liabilities of the current period.

Revenues are recognized as follows:

- 1) State general fund appropriations, which must be used in a specified manner, are recognized when authorized, all eligibility requirements have been met, and the resources are available. Certain special appropriations require project approval from the Department of Information Technology. The Department considers this part of the eligibility requirements and does not recognize the revenue until the approval is obtained.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**D. Basis of Accounting (Continued)**

- 2) Federal and other grants revenues are recognized when the applicable eligibility criteria, including time requirements, are met and the resources are available. Resources received for which applicable eligibility criteria have not been met are reflected as deferred revenues in the accompanying financial statements.
- 3) Revenues from grants that are restricted for specific uses are recognized as revenues and as receivables when the related costs are incurred. Contributions and other monies held by other state and local agencies are recorded, as a receivable at the time the money is made available to the specific fund. All other revenues are recognized when they are received and are not susceptible to accrual.

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

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 receivables and revenues when the applicable eligibility requirements including time requirements are met. Resources transmitted before the eligibility requirement are met, under most circumstances, should be reported as advances by the provider and deferred revenue by the recipient.

**E. Budgets and Budgetary Accounting**

The State Legislature makes annual appropriations to the Department which lapse at fiscal year-end. Legal compliance is monitored through the establishment of a budget (modified cash-basis) and a financial control system which permits a budget-to-actual expenditure comparison. Expenditures may not legally exceed appropriations for each budget at the appropriation unit level.

Budgeted appropriation unit amounts may be amended upon approval from the Budget Division of the State of New Mexico Department of Finance and Administration within the limitations as specified in the General Appropriations Act. The budget amounts shown in the financial statements are the final authorized amounts as legally revised during the year.



**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**E. Budgets and Budgetary Accounting (Continued)**

The General Appropriation Act of 2004 established the modified accrual basis of accounting for governmental funds in accordance with the Manual of Model Accounting Practices issued by the Department of Finance and Administration as the budgetary basis of accounting for the State of New Mexico the change in policy resulted in the recognition of budgetary control from a fiscal year to an appropriation period. Under the budgetary basis, prior year encumbrances allowed for money to be expended in one fiscal year, while charging the expenditure to another year's budget. Under the new policy, as long as the appropriation period has not lapsed, and a budget has been approved by the Department of Finance and Administration, an encumbrance can be charged against that budget. However, when the appropriation period has lapsed, so does the authority for the budget.

The General Fund, Special Revenues Funds and the Capital Projects Fund's budgetary legal authorization to incur obligations is on a basis that differs from the basis of accounting required by generally accepted accounting principles (GAAP). The budget is prepared on a modified accrual basis and may include encumbrances for multiple year appropriations in fund expenditures (commitments for the expenditure of monies relating to unperformed contracts of orders for goods and services). GAAP includes accrued expenditures but does not include encumbrances in fund expenditures.

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

1. No later than September 1, the Department submits to the Legislative Finance Committee (LFC) and the Budget Division of the Department of Finance and Administration (DFA) an appropriation request for the fiscal year commencing the following July 1. The appropriation request includes proposed expenditures and the means of financing them.
2. Budget hearings are scheduled before the New Mexico House Appropriations and Senate Finance Committees. The final outcome of those hearings are incorporated into the state's General Appropriations Act.
3. The Act is signed into law by the Governor of the State of New Mexico within the legally prescribed time limit, at which time the approved budget becomes a legally binding document.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**E. Budgets and Budgetary Accounting (Continued)**

4. No later than May 1, the Department submits to DFA an annual operating budget by appropriation unit and object code based upon the appropriation made by the Legislature. The DFA Budget Division reviews and approves the operating budget which becomes effective on July 1. All subsequent budgetary adjustments must be approved by the Director of the DFA Budget Division and by LFC.
5. Per the General Appropriation Act, Laws of 2008, Chapter 3, Section 3, Item O, "For the purpose of administering the General Appropriation Act of 2008 and approving operating budgets, the state of New Mexico shall follow the modified accrual basis of accounting for governmental funds in accordance with the manual of model accounting practices issued by the department of finance and administration." The budget is adopted on the modified accrual basis of accounting except for accounts payable accrued at the end of the fiscal year that do not get paid by the statutory deadline per Section 6-10-4 NMSA 1978. Those accounts payable that do not get paid timely must be paid out of the next year's budget. The Department has not included such reconciliation for fiscal year 2010 as all payables were paid by the statutory deadline. Encumbrances related to single year appropriations lapse at year end. Appropriation periods are sometimes for periods in excess of twelve months (multiple-year appropriations). When multiple-year appropriation periods lapse, the authority for the budget also lapses and encumbrances can no longer be charged to that budget.

**F. Encumbrances**

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budget integration in the government funds. Encumbrances outstanding at year-end are reported as reservations of fund balance and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. Encumbrances lapse at year end unless they relate to a multi-year appropriation.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**G. Cash**

Cash is deposited by the Department into its accounts with the State Treasurer, which are pooled and invested by the State Treasurer, and various financial institutions. The Department considers cash on hand; cash in banks, and the Interest in State Treasurer General Fund Investment Pool to be cash and cash equivalents. Negative cash, if any, is shown as Due to State Treasurer's Office.

**H. Federal Grants Receivable (Deferred Revenue)**

Various reimbursement procedures are used for federal awards received by the Department. Consequently, timing differences between expenditures and program reimbursements can exist at any time during the fiscal year. Receivable balances at fiscal year-end represent an excess of modified accrual basis expenditures over cash reimbursements received to date. Conversely, deferred revenue balances represent an overdraw of cash (advances) in excess of modified accrual basis expenditures. Generally, receivable or deferred revenue balances caused by differences in the timing of cash reimbursements and expenditures will be reversed or returned to the grantor in the remaining grant period.

Determining the amount of expenditures reimbursable by the federal government, in some cases, requires management to estimate allowable costs to be charged to the federal government. As a result of this and other issues, management provides an allowance for potential contractual allowances for federal revenue. Any changes in these estimates are recorded in the period that the estimate is changed.

Certain federal program funds are passed through the Department to subgrantee organizations.

**I. Inventories**

Inventories consist of supplies on hand valued at cost on a first-in, first-out basis. Such inventory consists of generic supplies and materials held for consumption and is expended when purchased. Under the purchase method, the purchases of inventory are recorded as expenditures and at year-end the balance of inventories is recorded with an offsetting reserve of fund balance in the Governmental Fund Statements.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**J. Capital Assets**

Capital assets purchased or acquired at a value of \$5,000 or greater are capitalized per Section 12-6-10 NMSA 1978. In some cases, assets acquired at a value of \$5,000 or less are capitalized. Assets are carried at historical costs or estimated historical cost. Contributed assets are recorded at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed when incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful life with no salvage value.

	Years
Furniture and fixtures	10
Equipment and machinery	5
Automobiles	4
Aircraft	10
Buildings and structures	20
Data processing equipment	3
Livestock and Poultry	2

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

**K. Accrued Compensated Absences - Annual Leave**

N.M. State Police officers accumulate annual leave as follows:

Years of Service	Hours Earned Per Pay Period	Days Earned Per Year	Days of Maximum Accrual
1-10	4.61	15	30
11-15	5.54	18	30
16-20	6.46	21	30
20 <sup>th</sup> /Beyond	7.38	24	30

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**K. Accrued Compensated Absences - Annual Leave (Continued)**

Classified service employees accumulate annual leave as follows:

Years of Service	Hours Earned Per Month	Days Earned Per Year	Days of Maximum Accrual
1-3	3.08	10	30
4-7	3.69	12	30
8-11	4.61	15	30
12-15	5.54	18	30
15 <sup>th</sup> /Beyond	6.15	20	30

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

Employees who have over 600 hours of accumulated sick leave can receive payment for hours over 600, up to 120 hours, in the first full pay period in July or January of each year. However sick leave is paid at fifty percent of the employee's regular hourly wage. At retirement, employees can receive fifty percent payment for up to 400 hours for the hours over 600 hours of accumulated sick leave. Therefore, the sick leave accrued represents the hours earned as of June 30, 2010, over 600 hours up to 120 hours per employee. Expenditures for accumulated sick pay for hours under 600 hours will be recognized as employees take such absences. Accrued vested sick pay is recorded as a non-current liability in the government-wide financial statements.

**L. Reservations and Designations**

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

*Reserved for Petty Cash and Change Funds.* This reserve was created for imprest petty cash funds and change funds.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**L. Reservations and Designations (Continued)**

*Reserved for Inventories.* This reserve was created to represent the portion of fund balance that is not available for expenditures because the Department expects to use the resources within the next budgetary period.

*Reserved for Postage.* This reserve was created for prepaid postage on hand at year end. At year end, postage remaining in the meter is recorded as a prepaid asset with an offsetting reserve of fund balance in the Governmental Fund Statement.

*Reserved for Multi-Year Appropriations.* This reserve was created for multiyear appropriations for which the Department has received funds for projects which extend into future years.

**M. Net Assets**

The government-wide and business types fund financial statements utilize a net asset presentation. Net assets are categorized as investment in fixed assets (net of related debt), restricted and unrestricted.

*Investment in Capital Assets (net of related debt)* - is intended to reflect the portion of net assets which are 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.

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

*Unrestricted Assets* - represent unrestricted liquid assets.

The Department allocates expenses to restricted or unrestricted resources based on the budgeted source of funds. It is the Department's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

**N. Use of 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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 3. CASH**

*Investment in the State Treasurer General Fund Investment Pool.* All funds allotted to the Department are held by the New Mexico State Treasurer. The Department can withdraw its funds from the State Treasurer as needed and therefore considers them to be cash equivalents. All earnings on deposits are retained by the State General Fund; therefore, from the Department's perspective, the cash balances are non-interest bearing and stated at cost. Money deposited by the Department with the State Treasurer is pooled and invested by the State Treasurer. The State Treasurer deposits public monies with New Mexico financial institutions in denominations which generally are in excess of the \$100,000 in insurance coverage provided by federal agencies. Accordingly, the State Treasurer requires that depository financial institutions provide additional collateral for such investments. The collateral generally is in the form of marketable debt securities and is required in amounts ranging from 50% to 102% of the par value of the investment dependent upon the institutions operating results and capital. Collateral for the fiscal account is required in amounts equal to 50% of the average investment balance. To obtain pledged collateral, investment risk, and insurance coverage information for the Department's State Treasurer deposits, a copy of separately issued financial statements can be obtained from the State Treasurer's Office. All collateral is held in third-party safekeeping. A supplemental schedule of cash that the Department held as of June 30, 2010 is presented in the financial statements as supplemental information.

*Cash Held for Others-Evidence Funds.* In the course of discharging its duty of enforcing the Controlled Substance Act, the Department confiscates cash and assets. These assets are held by the Department pending court action. The Evidence Fund reflects confiscated cash balances at June 30, 2010. In addition, the Department confiscates other personal property for which it stands in an agency capacity until such time as the courts direct disposition of the property. The other personal property is not recorded on the Department's books, nor is it included in these financial statements, as the fair market value is not readily estimable.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

**NOTE 3. CASH (CONTINUED)**

*Cash With Undercover Agents.* As part of its general appropriation, the Department is allotted State General Fund and Controlled Substance monies to be used by criminal and narcotic agents to purchase evidence in the field. Cash was held by agents in the field and held in banks as indicated above. These funds may subsequently be returned to the Department or reverted to the State General Fund in the future.

*Pledged Collateral by Banks.* All funds on deposit with banking institutions were fully covered by FDIC insurance at June 30, 2010.

**NOTE 4. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Interfund receivables and payables are as follows:

	Due From (Receivable)	Due To (Payable)
General Fund (12800)	\$ 707,879	1,528
State Chemist Fees (27200)	-	68,871
State Forfeitures (34200)	-	12,050
Federal Forfeitures (34300)	-	408,585
Concealed Handgun Carry (59400)	-	50,166
Advanced Training (78600)	1,528	168,207
<b>Total</b>	<u>\$ 709,407</u>	<u>709,407</u>

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

The composition of interfund transfers are as follows:

	Transfers In	Transfers Out
General Fund (12800)	\$ 2,958,167	
State Chemist Fee (27200)	-	212,683
State Forfeitures (34200)	-	60,527
Federal Forfeitures (34300)	-	2,417,644
Concealed Handgun (59400)	-	88,376
Advanced Training (78600)	-	178,937
<b>Total</b>	<u>\$ 2,958,167</u>	<u>2,958,167</u>



**STATE OF NEW MEXICO  
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NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

**NOTE 4. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS  
(CONTINUED)**

To capture expenditures at the program level, expenditures are budgeted and processed in the General fund. Interagency transfers are subsequently made to recognize the outlay in the proper fund.

**NOTE 5. DUE TO AND DUE FROM AND TRANSFERS – OTHER AGENCIES**

	Due From	Due To
General Fund (12800)		
Department of Health (665)	\$ 69,762	67,170
Children, Youth and Families Department (690)	86,247	-
Racing Commission (469)	5,577	-
Taxation and Revenue Department (333)	10,815	-
Public Education Department (924)	23,364	-
New Mexico State Fair (460)	24,320	-
Regulation and Licensing (420)	127,777	-
Gaming Control Board (465)	7,623	-
Educational Retirement Board (352)	84	-
Public Employees Retirement Assoc (366)	12	-
Medical Board (446)	15,147	-
State Agency on Aging (624)	360	-
University of New Mexico (952)	969	-
New Mexico State University (954)	1,273	-
Department of Transportation (805)	149,167	148,138
General Services Department (350)		200,000
<b>Total General Fund</b>	<u>522,497</u>	<u>415,308</u>
Federal Forfeitures Fund (34300)		
State Treasurer (394)	<u>582</u>	-
Peace Officers' Survivors Fund (34600)		
Department of Homeland Security (795)	<u>52</u>	-
State Chemist Fees (27200)		
Administrative Office of the Courts (218)	<u>20,841</u>	-

**STATE OF NEW MEXICO  
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June 30, 2010**

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

	Due From	Due To
Advanced Training Fund (78600)		
1 <sup>st</sup> Judicial District Attorney (251)	\$ 20	-
3 <sup>rd</sup> District Attorney (253)	10	-
8 <sup>th</sup> Judicial District Attorney (258)	10	-
General Services Dept. (350)	440	-
Department of Information Technology (361)	70	-
NM Insurance Fraud Bureau (430)	165	-
NM Gaming Control Board/ISD (465)	90	-
NM Racing Commission (469)	110	-
NM Dept. of Game and Fish (516)	5,285	-
State of NM ENMRD (521)	4,920	-
Department of Health (665)	60	-
NM Corrections Dept (770)	3,095	-
Santa Fe Regional Comm.	10	-
Metropolitan Court	10	-
<b>Total other Non-Major Funds</b>	<u>14,295</u>	-
<b>Total</b>	<u>\$ 558,267</u>	<u>415,308</u>

These transfers and related due to/from are for the purpose of transferring fees collected by one agency and used by another and for expenditures made by one agency and reimbursed by the other.

**STATE OF NEW MEXICO  
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**NOTE 5. DUE TO AND DUE FROM AND TRANSFERS – OTHER AGENCIES (CONTINUED)**

	State General Fund 853	DFA	Department of Transportation 805	Department of Public Safety 09000	Department of Public Safety 12800	Department of Public Safety 27200	Department of Public Safety 59400	Department of Public Safety 78600
NM DPS General Fund – 12800 (General Fund Appropriation)	\$94,827,600							
NM DPS General Fund – 12800 (ITD Replace NMLETS)								
NM DPS General Fund – 12800 (Road Fund Allotment)								
NM DPS Peace Officers Fund - 34600 (Survivor Benefits)								
Department of Finance – 34100 (Operating Transfers Required by HB3)								
Department of Finance – 34100 (State General Fund Reversion)								
Department of Transportation – 80500 (Round Fund Reversion)								
General Services Department - 35000 (MOU State Police bldg Espanola)	<u>94,827,600</u>							
Total State General Fund Appropriations	<u>\$94,827,600</u>							

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

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

	State General Fund 85300 General Fund Appropriation	DFA 34100	Department of Transportation 80500	Department of Public Safety 09000	Department of Public Safety 12800	Department of Public Safety 27200	Department of Public Safety 59400	Department of Public Safety 78600
NM DPS General Fund – 12800 (Road Fund Allotment)	\$		<u>6,949,900</u>					
Total State Road Fund Appropriations			<u>6,949,900</u>					
Department of Finance – 341 (State General Fund Reversion)				5	5,176,511			12,383
Department of Transportation – 80500 (Road Fund Reversion)								
Total Reversions					<u>\$5,188,899</u>			
Department of Finance - 34100 (Operating Transfers required by HB3)						(1,000,000)	(500,000)	
NM DPS General Fund – 12800 (ITD Replace NMLETS)		2,785,000						
NM DPS Capital Projects Fund – 09000 (Severance Tax Bond Proceeds)		2,000,000						
General Services Department - 35000 (MOU State Police Bldg Espanola)								
NM DPS Peace Officers' Survivor Fund – 34600 (Survivors of Officers Killed in Line of Duty)		<u>499,953</u>						
Total Interagency Transfers In				<u>\$ 3,784,953</u>				

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

**NOTE 6. CAPITAL ASSETS**

The capital assets activity for the year ended June 30, 2010, is as follows:

	Balance June 30, 2009	Additions	Retirements	Balance June 30, 2010
Capital assets not being depreciated				
<b>Land</b>	\$ 14,394	-	-	<b>14,394</b>
Other capital assets				
Furniture and fixtures	176,215	70,887	(11,274)	<b>235,828</b>
Equipment and machinery	11,556,530	873,429	(4,354,673)	<b>8,075,286</b>
Automobile	21,972,196	5,017,508	(1,426,699)	<b>25,563,005</b>
Aircraft	5,787,886	6,772,900	(3,859,900)	<b>8,700,886</b>
Buildings and structures	1,606,268	19,732	(102,185)	<b>1,523,815</b>
Data processing equipment	6,048,039	277,773	(598,023)	<b>5,727,789</b>
Livestock and poultry	49,233		(8,900)	<b>40,333</b>
<b>Total other capital assets</b>	<b>47,196,367</b>	<b>13,032,229</b>	<b>(10,361,654)</b>	<b>49,866,942</b>
Accumulated depreciation for				
Furniture and fixtures	104,409	13,500	(10,253)	<b>107,656</b>
Equipment and machinery	9,736,756	636,397	(4,354,673)	<b>6,018,480</b>
Automobile	15,520,385	3,386,835	(1,399,544)	<b>17,507,676</b>
Aircraft	2,736,262	959,383	(2,573,267)	<b>1,122,378</b>
Buildings and structures	369,732	99,717	(20,424)	<b>449,025</b>
Data processing equipment	4,952,438	623,931	(598,024)	<b>4,978,345</b>
Livestock and poultry	44,535	4,698	(8,900)	<b>40,333</b>
<b>Total accumulated depreciation</b>	<b>33,464,517</b>	<b>5,724,461</b>	<b>(8,965,085)</b>	<b>30,223,893</b>
<b>Other capital assets, net</b>	<b>\$ 13,731,850</b>	<b>7,307,768</b>	<b>(1,396,569)</b>	<b>19,643,049</b>
Capital assets summary				
Capital assets not being depreciated	\$ 14,394	-	-	<b>14,394</b>
Other capital assets, at cost	47,196,367	13,032,229	(10,361,654)	<b>49,866,942</b>
Total cost of capital assets	47,210,761	13,032,229	(10,361,654)	<b>49,881,336</b>
Accumulated depreciation	(33,464,517)	(5,724,461)	8,965,085	<b>(30,223,893)</b>
<b>Capital assets, net</b>	<b>\$ 13,746,244</b>	<b>7,307,768</b>	<b>(1,396,569)</b>	<b>19,657,443</b>

The Department does not have any debt related to capital assets at June 30, 2010. Depreciation expense for the Department amounted to \$5,724,461 and is considered a law enforcement expense.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

**NOTE 7. ACCRUED SALARIES PAYABLE**

Accrued salaries payable at June 30, 2010 amounted to \$2,186,903. This amount represents 100% of the total payroll of \$1,711,120 paid on July 2, 2010 for the pay period ended June 25, 2010 and \$475,783 paid on July 16, 2010 for June 26 through June 30, 2010 which was for the last five days of fiscal year of 2010.

**NOTE 8. DUE TO STATE GENERAL FUND (REVERSIONS)**

Unexpended and unencumbered cash balances of certain accounts revert to the State General Fund at year-end. The amounts due to the State General Fund for reversions are:

FY 2010	
General Fund	
General Operating	12800 \$ 5,028,373
Capital Projects	09000 5
Special Revenue Fund	
Advanced training	78600 <u>12,383</u>
	<u>\$ 5,040,761</u>

Current year reversions are calculated only for reverting accounts. Expenditures are classified based on the underlying appropriation in calculating the amount to revert.

**NOTE 9. COMPENSATED ABSENCES PAYABLE**

Employees are entitled to accumulate annual leave at a graduated rate based on years of service. A maximum of 240 hours can be carried forward at calendar year-end. The Department has recognized a liability in the Statement of Net Assets for annual leave based on current pay rates and hours accumulated at June 30, 2010. In previous years the General Fund typically was used to liquidate compensated absences.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

**NOTE 9. COMPENSATED ABSENCES PAYABLE (CONTINUED)**

A summary of changes in the compensated absences payable for the year ended June 30, 2010, is as follows:

	Balance June 30, 2009	Increase	(Decrease)	<b>Balance June 30, 2010</b>
Compensated Absences Payable				
Due within one year	\$ 2,299,418	1,998,969	(2,061,625)	<b>2,236,762</b>
Due after one year	<u>2,209,241</u>	1,920,578	(1,980,777)	<b><u>2,149,042</u></b>
<b>Totals</b>	<b><u>\$ 4,508,659</u></b>	<b>3,919,547</b>	<b>(4,042,402)</b>	<b><u>4,385,804</u></b>

**NOTE 10. LEASE COMMITMENTS**

Future minimum annual lease payments under operating lease agreements for facilities and equipment are as follows:

Year Ended June 30	Facilities
2011	\$ 577,405
2012	430,328
2013	260,235
2014	132,301
Thereafter	<u>278,593</u>
<b>Total</b>	<b><u>\$ 1,678,862</u></b>

During the year ended June 30, 2010, facilities and equipment rent expense were approximately \$1,008,019. The Department is party to a number of equipment leases; however, all can be cancelled with 30 days notice, and therefore no long-term lease commitments exist which require disclosure on these leases.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

**NOTE 11. CONTINGENT LIABILITIES AND JUDGMENTS**

The Department currently has several matters pending with either the New Mexico Human Rights Commission and/or the Federal Equal Opportunity Commission which have been filed by former and current employees. These matters include grievances alleging sexual discrimination, racial discrimination and retaliation. If these matters are ultimately litigated in court, the potential loss to the Department could be substantial should an unfavorable judgment be entered. The Department vigorously denies these claims. Management and legal counsel for the Department are unable to predict the ultimate outcome of these cases and no provision for any liability that may result has been made in the financial statements.

Settlement negotiations were scheduled in the Whittington matter close to the end of the fiscal year. It was anticipated that the Department might need to contribute to settle with GSD, considering the subject matter of the lawsuit and the remaining claims left in the lawsuit. Ultimately, the Department contributed \$200,000 to settle this longstanding and expensive lawsuit to defend.

The Department is also involved in numerous other lawsuits for which, in most instances, insurance coverage exists through the Risk Management Division of the State of New Mexico General Services Department. Legal counsel for the Department feels that unfavorable outcomes on these cases are remote.

Amounts received or receivable from grant 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 amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Department expects such amounts, if any, to be immaterial.

**NOTE 12. 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).



**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

**NOTE 12. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT  
ASSOCIATION (CONTINUED)**

*Funding Policy.* Plan members are required to contribute 8.92% of gross salary for regular employees, or 9.10% of gross salary for State Police commissioned officers. The Department is required to contribute 15.09% of the gross covered salary for regular employees, or 23.60% of gross covered salary for State Police commissioned officers. 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, 2010, 2009, and 2008 were \$9,733,596, \$11,032,125, and \$10,534,454, respectively, which equal the amount of the required contributions for each fiscal year.

**NOTE 13. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH  
CARE PLAN**

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

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

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

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

**NOTE 13. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (CONTINUED)**

*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, 2010, the statute requires each participating employer to contribute 1.3% of each participating employee’s annual salary; each participating employee is required to contribute .65% of their salary. In the fiscal years ending June 30, 2011 through June 30, 2013 the contribution rates for employees and employers will rise as follows:

<u>Fiscal Year</u>	<u>Employer Contribution Rate</u>	<u>Employee Contribution Rate</u>
FY11	1.666%	.833%
FY12	1.834%	.917%
FY13	2.000%	1.000%

Also, employers joining the program after 1/1/98 are also required to make a surplus-amount contribution to the RHCA based on one of two formulas at agreed-upon intervals.

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

The Department's employer and employee contributions to the RHCA for the years ended June 30, 2010, 2009, and 2008 were as follows: 2010: \$646,917 and \$323,459, 2009: \$660,802 and \$330,401, and 2008: \$634,349 and \$317,175 respectively, which equal the required contributions for each year.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

**NOTE 14. INSURANCE COVERAGE**

The Department obtains coverage through Risk Management Division of the State of New Mexico General Services Department. This coverage includes liability and civil rights, property, vehicle, employer bond, workers' compensation, group insurance and state unemployment. These coverages are designed to satisfy the requirements of the State Tort Claims Act. All employees of the Department are covered by blanket fidelity bond up to \$5,000,000 with a \$1,000 deductible per occurrence by the State of New Mexico for the period July 1, 2009, through June 30, 2010.

**NOTE 15. SPECIAL APPROPRIATIONS**

Special, Deficiency, and Specific appropriations during the year consisted of the following:

	Original Appropriation Balance	Purpose	Period	Cumulative Expenditures 6/30/10	Outstanding Encumbrances 6/30/10	Amount to be Reverted	Unencumbered Appropriations
Fund 12800- One-year General Fund Appropriations \$	-						
Fund 12800- Multi-year General Fund Appropriations		Implement AFIS System	March 2005 to June 2010	\$2,899,811	-	189	-
	\$ 2,900,000	Replace NMLETS System	March 2007 to June 2012	702,370	-	-	2,297,630
	3,000,000	Repay City of Hobbs	March 2009 to June 2010	110,000	-	-	-
	<u>110,000</u>			<u>110,000</u>			
	6,010,000			3,712,181	-	189	2,297,630

Unencumbered appropriations are presented as reservations of fund balance for multi-year appropriations in the Balance Sheet – Governmental Funds.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010**

**NOTE 16. RISK MANAGEMENT**

The Department, as a state agency defined in the New Mexico Tort Claims Act, is insured through the Risk Management Division of the state of New Mexico. The Department pays annual premiums to the Risk Management Division for coverage provided in the following areas:

1. Liability and civil rights protection for claims made by others against the state of New Mexico.
2. Coverage to protect the state of New Mexico's property and assets.
3. Fringe benefit coverage's for state of New Mexico employees.

During the 2009-2010 fiscal year, the Department paid Risk Management \$6,944,898 in insurance premiums. In the fiscal year 2009-2010, the Department paid Risk Management \$4,617,533. The Department's exposure is limited to \$1,000 per any first-party incurred property loss, with the exception of theft, which has a \$5,000 deductible.

After conferring with legal counsel concerning pending litigation and claims, the Department believes that the outcome of pending litigation should not have a materially adverse effect on the financial position or operations of the Department. In addition, for the years ended June 30, 2010, 2009 and 2008, the Department had no claims for which the Risk Management Division has returned as "not covered" that would become the responsibility of the Department. The Department paid one settlement amount during 2010 as disclosed in Note 11.

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
BALANCE SHEET - ALL ACCOUNTS  
MAJOR GOVERNMENTAL FUNDS  
GENERAL FUND  
June 30, 2010

	General Fund		Total
	General Fund Account	Local Law Enforcement Account	
<b>ASSETS</b>			
Interest in State Treasurer General Fund Investment Pool	\$ 10,794,310	-	10,794,310
Cash in banks	82,623	-	82,623
Cash on hand	14,300	-	14,300
Federal grants receivable	3,690,475	-	3,690,475
Trade Receivables	117,852	-	117,852
Due from other funds	707,879	-	707,879
Due from other agencies	522,497	-	522,497
Due from local government	3,598	-	3,598
Supplies inventory	2,718	-	2,718
Prepaid postage	15,610	-	15,610
<b>Total assets</b>	<b>\$ 15,951,862</b>	<b>-</b>	<b>15,951,862</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 2,861,195	-	2,861,195
Accrued salaries payable	3,661,103	-	3,661,103
Deferred revenue	1,541,588	-	1,541,588
Due to other federal agencies	112,509	-	112,509
Due to other agencies	415,308	-	415,308
Due to the State General Fund	5,028,373	-	5,028,373
Due to other funds	1,528	-	1,528
<b>Total liabilities</b>	<b>13,621,604</b>	<b>-</b>	<b>13,621,604</b>
<b>FUND BALANCE</b>			
Reserved			
Reserved for petty cash and change funds	14,300	-	14,300
Reserved for inventories	2,718	-	2,718
Reserved for postage	15,610	-	15,610
Reserved for undercover operations	-	-	-
Reserved for special appropriations	2,297,630	-	2,297,630
Reserved for encumbrances - special appropriations	-	-	-
Unreserved, undesignated	-	-	-
<b>Total fund balance</b>	<b>2,330,258</b>	<b>-</b>	<b>2,330,258</b>
<b>Total liabilities and fund balance</b>	<b>\$ 15,951,862</b>	<b>-</b>	<b>15,951,862</b>

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - ALL ACCOUNTS  
MAJOR GOVERNMENTAL FUNDS  
GENERAL FUND  
Year Ended June 30, 2010

	General Fund		Total
	General Fund Account	Local Law Enforcement Account	
Revenues			
Federal grants	\$ 8,859,336	-	8,859,336
State grants	706,644	-	706,644
Other fees	9,527,597	-	9,527,597
Other intra-state services	-	-	-
Proceeds from sale of property	259,290	-	259,290
Pass-through from other state agencies	-	-	-
<b>Total revenues</b>	<b>19,352,867</b>	<b>-</b>	<b>19,352,867</b>
Expenditures			
Public safety			
Current			
Personal services and employee benefits	81,718,092	-	81,718,092
Contractual services	3,577,442	-	3,577,442
Other costs	23,327,450	-	23,327,450
Capital outlay	10,261,821	-	10,261,821
<b>Total expenditures</b>	<b>118,884,805</b>	<b>-</b>	<b>118,884,805</b>
Excess (deficiency) of revenues over expenditures	(99,531,938)	-	(99,531,938)
Other financing sources (uses)			
State General Fund appropriations	94,827,600	-	94,827,600
State Road Fund appropriations	6,949,900	-	6,949,900
Reversions to State General Fund	(5,176,511)	-	(5,176,511)
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Interagency Transfer In	2,785,000	-	2,785,000
Interfund Transfer In	2,958,167	-	2,958,167
Interagency Transfers Out	-	-	-
<b>Total other financing sources (uses)</b>	<b>102,344,156</b>	<b>-</b>	<b>102,344,156</b>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	2,812,218	-	2,812,218
Fund balance, beginning	(481,960)	-	(481,960)
<b>Fund balance, ending</b>	<b>\$ 2,330,258</b>	<b>-</b>	<b>2,330,258</b>

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MAJOR FUND  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGETARY BASIS) -  
GENERAL FUND - FUND 128 P503  
PROGRAM SUPPORT  
Year Ended June 30, 2010

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
General fund appropriation	\$ 15,060,700	15,060,700	15,060,700	-
Federal funds	9,126,700	9,126,700	2,270,366	( 6,856,334 )
Other state funds	1,465,800	1,575,660	1,532,356	( 43,304 )
Other financing sources	731,400	731,400	212,683	( 518,717 )
Reversion to State General Fund			( 1,346,053 )	( 1,346,053 )
<b>Total revenues</b>	<u>26,384,600</u>	<u>26,494,460</u>	<u>17,730,052</u>	<u>( 8,764,408 )</u>
Prior year cash budgeted	<u>-</u>	<u>-</u>		
<b>Total budgeted revenues</b>	<u>\$ 26,384,600</u>	<u>26,494,460</u>		
Expenditures				
Personal services & benefits	\$ 12,760,000	12,618,780	10,856,093	1,762,687
Contract services	614,300	615,420	407,028	208,392
Other	13,010,300	13,260,260	6,318,980	6,941,280
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ 26,384,600</u>	<u>26,494,460</u>	<u>17,582,101</u>	<u>8,912,359</u>
Excess (deficiency) of revenue over expenditures			<u>\$ 147,951</u>	

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MAJOR FUND  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGETARY BASIS) -  
GENERAL FUND - FUND 128 P504  
LAW ENFORCEMENT PROGRAM  
Year Ended June 30, 2010

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
General fund appropriation	\$ 69,489,600	69,489,600	69,489,600	-
Other appropriations	-	-	-	-
Federal funds	7,142,200	7,502,984	2,528,095	( 4,974,889 )
Other state funds	3,207,800	9,987,777	8,478,649	( 1,509,128 )
Other financing sources	3,627,800	4,567,014	2,745,484	( 1,821,530 )
Reversions to State General Fund	-	-	( 2,894,972 )	( 2,894,972 )
<b>Total revenues</b>	<u>83,467,400</u>	<u>91,547,375</u>	<u>\$ 80,346,856</u>	<u>( 11,200,519 )</u>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<u>\$ 83,467,400</u>	<u>91,547,375</u>		
Expenditures				
Personal services & benefits	\$ 64,315,000	64,255,000	56,145,014	8,109,986
Contract services	1,605,800	1,630,800	1,106,405	524,395
Other	17,546,600	25,661,575	22,785,035	2,876,540
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ 83,467,400</u>	<u>91,547,375</u>	<u>80,036,454</u>	<u>11,510,921</u>
Excess (deficiency) of revenue over expenditures			<u>\$ 310,402</u>	



STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MAJOR FUND  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGETARY BASIS) -  
GENERAL FUND - FUND 128 P781  
MOTOR TRANSPORTATION PROGRAM  
Year Ended June 30, 2010

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
General fund appropriation	\$ 10,277,300	10,277,300	10,277,300	-
Other appropriation - Road Fund	6,949,900	6,949,900	6,949,900	-
Federal funds	7,080,000	7,573,588	4,060,874	( 3,512,714 )
Other state funds	-	388,174	482,527	94,353
Other financing sources	-	219,857	-	( 219,857 )
Reversions to State	-	-	(935,297)	( 935,297 )
<b>Total revenues</b>	<u>\$ 24,307,200</u>	<u>\$ 25,408,819</u>	<u>\$ 20,835,304</u>	<u>( 4,573,515 )</u>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<u>\$ 24,307,200</u>	<u>\$ 25,408,819</u>		
Expenditures				
Personal services and benefits	\$ 16,606,500	17,060,431	14,716,985	2,343,446
Contractual services	2,065,700	2,462,246	1,587,830	874,416
Other	5,635,000	5,886,142	4,515,228	1,370,914
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ 24,307,200</u>	<u>25,408,819</u>	<u>20,820,043</u>	<u>4,588,776</u>
Excess (deficiency) of revenue over expenditures			<u>\$ 15,261</u>	

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MAJOR FUND  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGETARY BASIS) -  
GENERAL FUND - FUND 128 Z070730  
SPECIAL MULTI-YEAR APPROPRIATION - REPLACE NMLETS - Ends June 30, 2012  
Year Ended June 30, 2010

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
General fund appropriation	\$ -	-	-	-
Other appropriation - Road Fund	-	-	-	-
Federal funds	-	-	-	-
Other state funds	-	-	-	-
Other financing sources	-	2,785,000	2,785,000	-
<b>Total revenues</b>	<u>\$ -</u>	<u>2,785,000</u>	<u>\$ 2,785,000</u>	<u>-</u>
Prior year cash budgeted	<u>55,250</u>	<u>55,250</u>		
<b>Total budgeted revenues</b>	<u>\$ 55,250</u>	<u>\$ 2,840,250</u>		
Expenditures				
Personal services and benefits	\$ -	-	-	-
Contractual services	55,250	2,745,850	462,600	2,283,250
Other	-	94,400	80,020	14,380
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ 55,250</u>	<u>2,840,250</u>	<u>542,620</u>	<u>2,297,630</u>
Excess (deficiency) of revenue over expenditures			<u>\$ 2,242,380</u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**MAJOR FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**GENERAL FUND - FUND 128 Z80732**  
**SPECIAL MULTI-YEAR APPROPRIATION - IMPLEMENT AFIS - Ends June 30, 2010**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
General fund appropriation	\$ -	-	-	-
Other appropriation - Road Fund	-	-	-	-
Federal funds	-	-	-	-
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions to State	-	-	( 189 )	( 189 )
Total revenues			<u>( 189 )</u>	<u>( 189 )</u>
Prior year cash budgeted	<u>13,768</u>	<u>13,768</u>		
Total budgeted revenues	<u>\$ 13,768</u>	<u>\$ 13,768</u>		
Expenditures				
Personal services and benefits	\$ -	-	-	-
Contractual services	13,768	13,768	13,579	189
Other	-	-	-	-
Other financing uses	-	-	-	-
Total budgeted expenditures	<u>\$ 13,768</u>	<u>13,768</u>	<u>13,579</u>	<u>189</u>
Excess (deficiency) of revenue over expenditures			<u>\$ (13,768)</u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**MAJOR FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**GENERAL FUND - FUND 128 Z90154**  
**SPECIAL MULTI-YEAR APPROPRIATION - REPAY CITY OF HOBBS - Ends June 30, 2010**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
General fund appropriation	\$ -	-	-	-
Other appropriation - Road Fund	-	-	-	-
Federal funds	-	-	-	-
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
Total revenues	-	-	<u>\$ -</u>	<u>-</u>
Prior year cash budgeted	<u>110,000</u>	<u>110,000</u>		
Total budgeted revenues	<u>\$ 110,000</u>	<u>\$ 110,000</u>		
Expenditures				
Personal services and benefits	\$ -	-	-	-
Contractual services	-	-	-	-
Other	110,000	110,000	-	110,000
Other financing uses	-	-	-	-
Total budgeted expenditures	<u>\$ 110,000</u>	<u>110,000</u>	<u>-</u>	<u>110,000</u>
Excess (deficiency) of revenue over expenditures			<u>\$ -</u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**CAPITAL PROJECTS FUND - FUND 090 A093133**  
**LAW ENFORCEMENT VEHICLES - Ends June 30, 2012**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	-	-	-
Other state funds	-	2,000,000	2,000,000	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
Prior year cash budgeted	<u>-</u>	<u>-</u>		
<b>Total budgeted revenues</b>	<u>\$ -</u>	<u>2,000,000</u>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	-	2,000,000	2,000,000	-
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ -</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures			<u>\$ -</u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**CAPITAL PROJECTS FUND - FUND 090 A052142**  
**LORDSBURG PORT-OF-ENTRY - Ends June 30, 2010**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	-	-	-
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior year cash budgeted	<u>143,880</u>	<u>143,880</u>		
<b>Total budgeted revenues</b>	<u>\$ 143,880</u>	<u>143,880</u>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	143,880	97,037	97,037	-
Other financing uses	-	46,843	46,843	-
<b>Total budgeted expenditures</b>	<u>\$ 143,880</u>	<u>143,880</u>	<u>143,880</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures			<u>\$ (143,880)</u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**CAPITAL PROJECTS FUND - FUND 090 A073048**  
**DNA ID SYSTEM FUND - Ends June 30, 2011**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	-	-	-
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Prior year cash budgeted</b>				
<b>Total budgeted revenues</b>	<b>\$ -</b>	<b>-</b>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	-	-	-	-
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenue over expenditures			<b>\$ -</b>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**CAPITAL PROJECTS FUND - FUND 090 A060563**  
**RADIO EMERGENCY NETWORK - Ends June 30, 2010**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	-	-	-
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Prior year cash budgeted	500,000	-		
<b>Total budgeted revenues</b>	<b>\$ 500,000</b>	<b>-</b>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	-	-	-	-
Other financing uses	500,000	-	-	-
<b>Total budgeted expenditures</b>	<b>\$ 500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenue over expenditures			\$ -	



**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**CAPITAL PROJECTS FUND - FUND 090 A075646**  
**NMSP AIRCRAFT REPLACEMENT - Ends June 30, 2011**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	-	-	-
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
	<hr/>			
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>			
Prior year cash budgeted	-	-		
	<hr/>			
<b>Total budgeted revenues</b>	<b>\$ -</b>	<b>-</b>		
	<hr/>			
Expenditures				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	-	-	-	-
Other financing uses	-	-	-	-
	<hr/>			
<b>Total budgeted expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>			
Excess (deficiency) of revenue over expenditures			<b>\$ -</b>	
			<hr/>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**CAPITAL PROJECTS FUND - FUND 090 A075648**  
**NMSP DEFIBRILLATORS - Ends June 30, 2011**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	-	-	-
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior year cash budgeted	<u>340</u>	<u>340</u>		
<b>Total budgeted revenues</b>	<u>\$ 340</u>	<u>340</u>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	340	340	-	340
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ 340</u>	<u>340</u>	<u>-</u>	<u>340</u>
Excess (deficiency) of revenue over expenditures			<u>\$ -</u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**CAPITAL PROJECTS FUND - FUND 090 A084563**  
**NEW MEXICO MOUNTED PATROL - Ends June 30, 2010**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	-	-	-
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	( 5 )	( 5 )
	<hr/>			
<b>Total revenues</b>	-	-	( 5 )	( 5 )
	<hr/>			
Prior year cash budgeted	5	5		
	<hr/>			
<b>Total budgeted revenues</b>	\$ 5	5		
	<hr/>			
Expenditures				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	5	5	-	5
Other financing uses	-	-	-	-
	<hr/>			
<b>Total budgeted expenditures</b>	\$ 5	5	-	5
	<hr/>			
Excess (deficiency) of revenue over expenditures			\$ (5)	
			<hr/>	

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGETARY BASIS) -  
CAPITAL PROJECTS FUND - FUND 090  
ALL OPEN APPROPRIATIONS  
Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	-	-	-
Other state funds	-	2,000,000	2,000,000	-
Other financing sources	-	-	-	-
Reversions	-	-	( 5 )	( 5 )
	<hr/>			
<b>Total revenues</b>	-	2,000,000	1,999,995	( 5 )
	<hr/>			
Prior year cash budgeted	644,225	144,225		
	<hr/>			
<b>Total budgeted revenues</b>	\$ 644,225	2,144,225		
	<hr/>			
Expenditures				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	144,225	2,097,381	2,097,036	345
Other financing uses	500,000	46,843	46,843	-
	<hr/>			
<b>Total budgeted expenditures</b>	\$ 644,225	2,144,225	2,143,879	345
	<hr/>			
Excess (deficiency) of revenue over expenditures			\$ (143,884)	
			<hr/>	

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
June 30, 2010

	Special Revenue Funds			
	State Chemist Fees	CSA Forfeitures	Orphan Material Recovery	Law Enforce. Advanced Training
<b>ASSETS</b>				
Interest in State Treasurer General Fund Investment Pool	\$ 260,513	174,963	5,029	150,777
Cash in banks	-	-	-	-
Cash on hand	-	-	-	-
Due from other funds	-	-	-	1,528
Due from other state agencies	20,841	-	-	14,295
Due from federal government	-	-	-	-
Due from local government less allowance for doubtful accounts of \$379,548	-	-	-	13,991
<b>Total assets</b>	<b>\$ 281,354</b>	<b>174,963</b>	<b>5,029</b>	<b>180,591</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities				
Accounts payable	\$ -	-	-	-
Due to other funds	68,871	12,050	-	168,208
Due to state general fund	-	-	-	12,383
<b>Total liabilities</b>	<b>68,871</b>	<b>12,050</b>	<b>-</b>	<b>180,591</b>
Fund Balances				
Unreserved, undesignated, reported in Special Revenue Funds	212,483	162,913	5,029	-
<b>Total fund balances</b>	<b>212,483</b>	<b>162,913</b>	<b>5,029</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 281,354</b>	<b>174,963</b>	<b>5,029</b>	<b>180,591</b>

Special Revenue Funds						Total
Federal	Crime	Peace	Concealed	Special	ARRA	Non-Major
Forfeitures	Stoppers	Officers'	Handgun	Donations		Governmental
MTD	Rewards	Fund	Carry			Funds
\$ -	23,588	350,624	769,031	5,635	-	1,740,160
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,528
-	-	52	-	-	-	35,188
-	-	-	-	-	995,262	995,262
-	-	-	-	-	-	-
-	-	-	-	-	-	13,991
<u>\$ -</u>	<u>23,588</u>	<u>350,676</u>	<u>769,031</u>	<u>5,635</u>	<u>995,262</u>	<u>2,786,129</u>
\$ -	-	-	-	-	995,262	995,262
-	-	-	50,166	-	-	299,295
-	-	-	-	-	-	12,383
-	-	-	50,166	-	995,262	1,306,940
-	23,588	350,676	718,865	5,635	-	1,479,189
-	23,588	350,676	718,865	5,635	-	1,479,189
<u>\$ -</u>	<u>23,588</u>	<u>350,676</u>	<u>769,031</u>	<u>5,635</u>	<u>995,262</u>	<u>2,786,129</u>

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
June 30, 2010

	Special Revenue Funds			
	State Chemist Fees	CSA Forfeitures	Orphan Material Recovery	Law Enforce. Advanced Training
Revenues				
Federal Revenue	\$ -	-	-	-
Other state funds	-	-	-	-
Fees	242,284	-	-	-
Admissions	-	-	-	191,321
Forfeitures	-	-	-	-
Other	-	-	-	-
<b>Total revenues</b>	<u>242,284</u>	<u>-</u>	<u>-</u>	<u>191,321</u>
Expenditures				
Public safety	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>242,284</u>	<u>-</u>	<u>-</u>	<u>191,321</u>
Other financing sources (uses)				
State General Fund appropriation	-	-	-	-
Reversion to state general fund	-	-	-	(12,383)
Other sources	(1,000,000)	-	-	-
Interfund Transfers Out	(212,683)	(60,527)	-	(178,938)
<b>Total other financing sources (uses)</b>	<u>(1,212,683)</u>	<u>(60,527)</u>	<u>-</u>	<u>(191,321)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>(970,399)</u>	<u>(60,527)</u>	<u>-</u>	<u>-</u>
Fund balance beginning	<u>1,182,882</u>	<u>223,440</u>	<u>5,029</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 212,483</u>	<u>162,913</u>	<u>5,029</u>	<u>-</u>

Special Revenue Funds						Total
Federal	Crime	Peace	Concealed	Special	ARRA	Non-Major
Forfeitures	Stoppers	Officers'	Handgun	Donations		Governmental
MTD	Rewards	Fund	Carry			Funds
\$ -	-	-	-	-	6,887,551	6,887,551
-	-	-	-	-	-	-
-	-	-	415,711	-	-	657,995
-	-	-	-	-	-	191,321
-	-	-	-	-	-	-
-	35	626	-	-	-	661
-	35	626	415,711	-	6,887,551	7,737,528
-	-	250,000	-	116,000	6,887,551	7,253,551
-	-	250,000	-	116,000	6,887,551	7,253,551
-	35	(249,374)	415,711	(116,000)	-	483,977
-	-	-	-	-	-	-
-	-	-	-	-	-	(12,383)
-	-	499,953	(500,000)	-	-	(1,000,047)
-	-	-	(88,376)	-	-	(540,524)
-	-	499,953	(588,376)	-	-	(1,552,954)
-	35	250,579	(172,665)	(116,000)	-	(1,068,977)
-	23,553	100,097	891,530	121,635	-	2,548,166
\$ -	23,588	350,676	718,865	5,635	-	1,479,189



**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**STATE CHEMIST FEES - FUND 272**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ 331,400	331,400	<u>242,284</u>	<u>( 89,116 )</u>
<b>Total revenues</b>			<u>\$ 242,284</u>	<u>( 89,116 )</u>
Prior year cash budgeted	<u>400,000</u>	<u>1,000,000</u>		
<b>Total budgeted revenues</b>	<u>\$ 731,400</u>	<u>1,331,400</u>		
Expenditures				
Other financing uses	\$ 731,400	1,331,400	<u>1,212,683</u>	<u>118,717</u>
<b>Total budgeted expenditures</b>	<u>731,400</u>	<u>1,331,400</u>	<u>1,212,683</u>	<u>118,717</u>
Excess (deficiency) of revenue over expenditures			<u>\$ (970,399)</u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**CSA STATE FORFEITURES - FUND 342**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ -	-	-	-
<b>Total revenues</b>			<b>\$ -</b>	<b>-</b>
Prior year cash budgeted	100,000	100,000		
<b>Total budgeted revenues</b>	<b>\$ 100,000</b>	<b>100,000</b>		
Expenditures				
Other financing uses	\$ 100,000	100,000	60,527	39,473
<b>Total budgeted expenditures</b>	<b>100,000</b>	<b>100,000</b>	<b>60,527</b>	<b>39,473</b>
Excess (deficiency) of revenue over expenditures			<b>\$ (60,527)</b>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**MAJOR SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**FEDERAL FORFEITURES - FUND 343**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Federal funds	\$ 1,704,000	1,704,000	<u>2,202,814</u>	<u>498,814</u>
<b>Total revenues</b>			<u>\$ 2,202,814</u>	<u>498,814</u>
Prior year cash budgeted	<u>750,000</u>	<u>1,689,214</u>		
<b>Total budgeted revenues</b>	<u>\$ 2,454,000</u>	<u>\$ 3,393,214</u>		
Expenditures				
Other financing uses	<u>\$ 2,454,000</u>	<u>3,393,214</u>	<u>2,417,643</u>	<u>975,571</u>
<b>Total budgeted expenditures</b>	<u>2,454,000</u>	<u>3,393,214</u>	<u>2,417,643</u>	<u>975,571</u>
Excess (deficiency) of revenue over expenditures			<u>\$ (214,829)</u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**PEACE OFFICERS' SURVIVORS - FUND 346**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ -	-	<u>500,579</u>	<u>500,579</u>
<b>Total revenues</b>			<u>\$ 500,579</u>	<u>500,579</u>
Prior year cash budgeted	<u>-</u>	<u>500,000</u>		
<b>Total budgeted revenues</b>	<u>\$ -</u>	<u>500,000</u>		
Expenditures				
Other financing uses	\$ -	500,000	<u>250,000</u>	<u>250,000</u>
<b>Total budgeted expenditures</b>	<u>\$ -</u>	<u>500,000</u>	<u>250,000</u>	<u>250,000</u>
Excess (deficiency) of revenue over expenditures			<u>\$ 250,579</u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**CONCEALED HANDGUN CARRY - FUND 594**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ 75,900	75,900	<u>415,711</u>	<u>339,811</u>
<b>Total revenues</b>			<u><u>\$ 415,711</u></u>	<u><u>339,811</u></u>
Prior year cash budgeted	<u>710,000</u>	<u>710,000</u>		
<b>Total budgeted revenues</b>	<u><u>\$ 785,900</u></u>	<u><u>785,900</u></u>		
Expenditures				
Other financing uses	<u>\$ 785,900</u>	<u>785,900</u>	<u>588,376</u>	<u>197,524</u>
<b>Total budgeted expenditures</b>	<u><u>785,900</u></u>	<u><u>785,900</u></u>	<u><u>588,376</u></u>	<u><u>197,524</u></u>
Excess (deficiency) of revenue over expenditures			<u><u>\$ (172,665)</u></u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**ORPHAN HAZARDOUS MATERIALS - FUND 670**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ -	-	-	-
<b>Total revenues</b>			<u>\$ -</u>	<u>-</u>
Prior year cash budgeted	<u>5,000</u>	<u>5,000</u>		
<b>Total budgeted revenues</b>	<u>\$ 5,000</u>	<u>5,000</u>		
Expenditures				
Other financing uses	\$ 5,000	5,000	-	5,000
<b>Total budgeted expenditures</b>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Excess (deficiency) of revenue over expenditures			<u>\$ -</u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**ADVANCED TRAINING FEES - FUND 786**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ 282,900	282,900	191,321	(91,579)
Reversion to State General Fund	-	-	(12,383)	(12,383)
	<hr/>			
<b>Total revenues</b>			<b>\$ 178,938</b>	<b>(103,962)</b>
	<hr/>			
Prior year cash budgeted	-	-		
	<hr/>			
<b>Total budgeted revenues</b>	<b>\$ 282,900</b>	<b>282,900</b>		
	<hr/>			
Expenditures				
Other financing uses	\$ 282,900	282,900	178,938	103,963
	<hr/>			
<b>Total budgeted expenditures</b>	<b>\$ 282,900</b>	<b>282,900</b>	<b>178,938</b>	<b>103,963</b>
	<hr/>			
Excess (deficiency) of revenue over expenditures			<b>\$ -</b>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**SPECIAL DONATIONS - FUND 882**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ -	-	-	-
<b>Total revenues</b>			<b>\$ -</b>	<b>-</b>
Prior year cash budgeted	-	116,000		
<b>Total budgeted revenues</b>	<b>\$ -</b>	<b>116,000</b>		
Expenditures				
Other financing uses	\$ -	116,000	116,000	-
<b>Total budgeted expenditures</b>	<b>-</b>	<b>116,000</b>	<b>116,000</b>	<b>-</b>
Excess (deficiency) of revenue over expenditures			<b>\$ (116,000)</b>	



**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**AMERICAN RECOVERY AND REINVESTMENT ACT - FUND 890 R1DOJ10001**  
**ADMINISTRATION**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	675,700	200,997	( 474,703 )
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>675,700</u>	<u>\$ 200,997</u>	<u>( 474,703 )</u>
Prior year cash budgeted	<u>-</u>	<u>-</u>		
<b>Total budgeted revenues</b>	<u>\$ -</u>	<u>675,700</u>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	525,207	143,994	381,213
Contract services	-	55,000	-	55,000
Other	-	95,493	57,003	38,490
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ -</u>	<u>675,700</u>	<u>200,997</u>	<u>474,703</u>
Excess (deficiency) of revenue over expenditures			<u>\$ -</u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**AMERICAN RECOVERY AND REINVESTMENT ACT - FUND 890 R1DOJ00001**  
**LOCAL GOVERNMENT SUB-GRANTS**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	4,972,431	3,016,630	( 1,955,801 )
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>4,972,431</u>	<u>\$ 3,016,630</u>	<u>( 1,955,801 )</u>
Prior year cash budgeted	<u>-</u>	<u>-</u>		
<b>Total budgeted revenues</b>	<u>\$ -</u>	<u>4,972,431</u>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	-	4,972,431	3,016,630	1,955,801
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ -</u>	<u>4,972,431</u>	<u>3,016,630</u>	<u>1,955,801</u>
Excess (deficiency) of revenue over expenditures			<u>\$ -</u>	

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (BUDGETARY BASIS) -  
AMERICAN RECOVERY AND REINVESTMENT ACT - FUND 890 R1DOJ00001  
STATE GOVERNMENT SUB-GRANTS  
Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	5,444,978	3,669,923	( 1,775,055 )
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>5,444,978</u>	<u>\$ 3,669,923</u>	<u>( 1,775,055 )</u>
Prior year cash budgeted	<u>-</u>	<u>-</u>		
<b>Total budgeted revenues</b>	<u>\$ -</u>	<u>5,444,978</u>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	2,383,264	1,511,712	871,552
Contract services	-	425,063	49,867	375,196
Other	-	2,636,651	2,108,344	528,307
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ -</u>	<u>5,444,978</u>	<u>3,669,923</u>	<u>1,775,055</u>
Excess (deficiency) of revenue over expenditures			<u>\$ -</u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**AMERICAN RECOVERY AND REINVESTMENT ACT - FUND 890**  
**ALL APPROPRIATIONS**  
**Year Ended June 30, 2010**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	11,093,109	6,887,551	( 4,205,558 )
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>11,093,109</u>	<u>\$ 6,887,551</u>	<u>( 4,205,558 )</u>
Prior year cash budgeted	<u>-</u>	<u>-</u>		
<b>Total budgeted revenues</b>	<u>\$ -</u>	<u>11,093,109</u>		
<b>Expenditures</b>				
Personal services & benefits	-	2,908,471	1,655,706	1,252,765
Contract services	-	480,063	49,867	430,196
Other	-	7,704,575	5,181,978	2,522,597
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ -</u>	<u>11,093,109</u>	<u>6,887,551</u>	<u>4,205,558</u>
Excess (deficiency) of revenue over expenditures			<u>\$ -</u>	

**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-**  
**AGENCY FUNDS**  
**June 30, 2010**

	DNA Fund	Evidence Fund	Governmental Gross Receipts Tax Fund	Total
<b>ASSETS</b>				
Interest in State Treasurer General Fund Investment Pool	\$ 595,252	84,718	-	679,970
Due from other state agencies	-	-	-	-
<b>Total assets</b>	<b>\$ 595,252</b>	<b>84,718</b>	<b>-</b>	<b>679,970</b>
<b>LIABILITIES</b>				
Assets held for others	\$ 595,252	84,718	-	679,970
<b>Total liabilities</b>	<b>\$ 595,252</b>	<b>84,718</b>	<b>-</b>	<b>679,970</b>

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS  
AND LIABILITIES-AGENCY FUNDS  
June 30, 2010

	Balance June 30, 2009	Additions	(Deductions)	Balance June 30, 2010
<b>DNA Fund (402000)</b>				
<b>ASSETS</b>				
Interest in State Treasurer General Fund Investment Pool	\$ 351,651	243,601	-	595,252
Due from other funds	-	-	-	-
	<u>\$ 351,651</u>	<u>243,601</u>	<u>-</u>	<u>595,252</u>
<b>LIABILITIES</b>				
Assets held for others	\$ 351,651	243,601	-	595,252
<b>Evidence Fund (105600)</b>				
<b>ASSETS</b>				
Interest in State Treasurer General Fund Investment Pool	\$ 81,909	2,809	-	84,718
<b>LIABILITIES</b>				
Assets held for others	\$ 81,909	2,809	-	84,718
<b>Governmental Gross Receipts Tax Fund (787000)</b>				
<b>ASSETS</b>				
Interest in State Treasurer General Fund Investment Pool	\$ -	-	-	-
Due from other funds	-	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>				
Assets held for others	\$ -	-	-	-
<b>Total Agency Funds</b>				
<b>ASSETS</b>				
Interest in State Treasurer General Fund Investment Pool	\$ 433,560	246,410	-	679,970
Due from other funds	-	-	-	-
	<u>\$ 433,560</u>	<u>246,410</u>	<u>-</u>	<u>679,970</u>
<b>LIABILITIES</b>				
Assets held for others	\$ 433,560	246,410	-	679,970

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF CASH  
June 30, 2010

Name of Depository	Account Name	SHARE Fund No.	Type of Account	Interest Bearing	Bank Balance at June 30, 2010	Reconciled Balance at June 30, 2010
Governmental Fund Types						
General Fund						
New Mexico State Treasurer	Department of Public Safety	128000	State Treasury	No	\$ 10,794,310	10,794,310
New Mexico State Treasurer	Local Law Enforcement Block Grant	696000	State Treasury	No	-	-
Wells Fargo Bank	Contingency Fund Account	128000	Wells Fargo - Checking	No	10,934	10,934
	SID Regular Contingency	128000	Cash on Hand	N/A	-	3,846
	SID - DOH Cigarette/Tobacco	128000	Cash on Hand	N/A	-	-
	Petty Cash and Change Funds	128000	Cash on Hand	N/A	-	14,300
Wells Fargo Bank	SID Contingency Fund Account	128000	Wells Fargo - Checking	No	6,767	6,767
<b>Total General Fund Cash</b>					<b>10,812,011</b>	<b>10,830,157</b>
Special Revenue Funds						
New Mexico State Treasurer	Forfeitures CSA	342000	State Treasury	No	174,963	174,963
New Mexico State Treasurer	Federal Forfeitures	343000	State Treasury	No	2,670,441	2,670,441
New Mexico State Treasurer	DPS - Peace Officers Survival Fund	346000	State Treasury	No	-	-
New Mexico State Treasurer	DPS - Governmental Gross Receipts	346000	State Treasury	No	350,624	350,624
New Mexico State Treasurer	Federal Forfeitures - MTD	908000	State Treasury	No	5,029	5,029
New Mexico State Treasurer	Orphan Material Recovery	670000	State Treasury	No	150,777	150,777
New Mexico State Treasurer	Law Enforcement Training	786000	State Treasury	No	-	-
New Mexico State Treasurer	Concealed Carry Handgun	594000	State Treasury	No	769,031	769,031
New Mexico State Treasurer	State Chemist Fees	272000	State Treasury	No	260,512	260,512
New Mexico State Treasurer	Crime Stopper Commission	904000	State Treasury	No	-	-
Bank of America	Crime Stoppers Rewards	894000	Checking	No	23,588	23,588
Bank of America	Procurement of Evidence	128000	Checking	No	39,715	39,715
	Cash w/Undercover Agents - Narc	128000	Cash on Hand	N/A	-	21,364
	Cash in vault - Federal Forfeitures	343000	Cash in Vault	N/A	-	100,000
New Mexico State Treasurer	Special Donations	882000	State Treasury	No	5,635	5,635
<b>Total Special Revenue Funds</b>					<b>4,450,315</b>	<b>4,571,678</b>
Capital Projects						
New Mexico State Treasurer	Capital Projects	090000	State Treasury	No	101,244	101,244
<b>Total Capital Projects Funds</b>					<b>101,244</b>	<b>101,244</b>
<b>Total Governmental Fund Types</b>					<b>\$ 15,363,570</b>	<b>15,503,079</b>
Fiduciary Fund Types						
Agency Funds						
New Mexico State Treasurer	DPS - DNA Identification Fund	402000	State Treasury	No	\$ 595,252	595,252
New Mexico State Treasurer	Cash in Vault - Confiscated Evidence	105600	Cash on Hand	No	-	84,718
<b>Total Agency Funds</b>					<b>595,252</b>	<b>679,970</b>
<b>Total Department Cash</b>					<b>\$ 15,958,822</b>	<b>16,183,049</b>

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF JOINT POWERS AGREEMENTS &  
MEMORANDUMS OF  
UNDERSTANDING  
Year Ended June 30, 2010

Participants	Party Responsible for Operations	FY10 Dollar Amt	Program Description	Date of Agreement		Total Estimated Amount of Project	Portion Applicable to Agency	Amount Contributed By Agency FY10	Audit Responsibility	Agency Where Revs/Exps Are Reported
				Beginning	Ending					
<b>Contractor</b>		<b>FY10 Dollar Amt</b>	<b>Description of Services</b>							
ACS/DPS (PSC)	DPS	\$293,816.25	Permitting services	7/1/08	6/30/12	\$1,199,692.43	All	\$293,816.25	DPS	DPS
ACS/DPS (PSC)	DPS	\$72,165.79	CVIEW services	7/1/08	6/30/12	\$293,121.11	All	\$72,165.79	DPS	DPS
ACS Amend 1/DPS (PSC)	DPS	\$6,489.79	Amendment to CVIEW services	1/12/09	6/30/12	\$6,489.79	All	\$6,489.79	DPS	DPS
BAM Ventures (PSC)	DPS	\$10,000.00	Train the trainer class "Emergency Vehicle Operations Instructor"	10/9/09	6/30/10	\$10,000.00	All	\$10,000.00	DPS	DPS
Battling Ropes/John P Brookfield (PSC)	DPS	\$15,300.00	Battling Ropes Course for TRD	5/20/10	6/30/10	\$15,300.00	All	\$15,300.00	DPS	DPS
James Cecil/DPS (PSC)	DPS	Commission	Auctioneer services	5/30/06	5/29/10	Commission	All	Commission	DPS	DPS
Computer Projects of Illinois (PSC)	DPS	\$158,625.00	Assist DPS in implementing a query based interface module that supports wired and laptop computers in patrol vehicles	9/28/09	8/31/13	\$2,134,372.14	All	\$158,625.00	DPS	DPS
Willard Davis/DPS (PSC)	DPS	\$5,000.00	Hearing officer services	7/1/06	6/30/10	\$20,000.00	All	\$5,000.00	DPS	DPS
Diverse Computing (PSC)	DPS	\$278,611.50	Assist DPS in implementing a query based interface module that supports wired and laptop computers in patrol vehicles (Amend 1 decreased this to \$298,611.50)	9/28/09	8/31/13	\$298,611.50	All	\$278,611.50	DPS	DPS
Dr. Lori Martinez-Coticelli (PSC)	DPS	\$42,000.00	Psychologist for Police Officer Support Team	7/1/09	6/30/10	\$42,000.00	All	\$42,000.00	DPS	DPS
Edit House Productions (PSC)	DPS	\$35,000.00	Development and production of two DVD related to crimes of domestic violence	5/25/10	6/30/10	\$35,000.00	All	\$35,000.00	DPS	DPS
Esolved (PSC)	DPS	\$20,000.00	Develop, coordinate and host the Seventh Annual Gov Conf on Animal Abuse/Domestic Violence Link	2/16/10	6/30/10	\$20,000.00	All	\$20,000.00	DPS	DPS
Intelligent Imaging/DPS (PSC)	DPS	\$531,825.00	Smart Roadside Enforcement System	2/19/09	2/18/11	\$560,014.00	All	\$531,825.00	DPS	DPS
Intelligent Imaging (PSC amendment 1)	DPS	\$489,032.00	Smart Roadside Enforcement System: deployment of Smart Roadside Multi-Reader Portal in San Jon	10/9/09	2/18/11	\$489,032.00	All	\$489,032.00	DPS	DPS
International Road Dynamics/DPS (PSC)	DPS	\$42,846.60	Maintenance of Weigh-In Scales and software	7/23/09	6/30/10	\$31,836.60	All	\$42,846.60	DPS	DPS
Lyon, Thomas (PSC)	DPS	\$10,000.00	Law Enforcement Agencies Audit	6/9/10	6/30/10	\$3,536.00	All	\$10,000.00	DPS	DPS
Moss Adams/DPS (PSC)	DPS	\$105,683.00	Audit Services for FY09	7/1/09	6/30/10	\$105,683.00	All	\$105,683.00	DPS	DPS
Morphotrak (IT Maintenance Contract)	DPS	\$44,612.00	AFIS Maintenance Contract	5/18/10	5/15/14	1.8 million	All	\$44,612.00	DPS	DPS
Morphotrak (Hybrid IT contract; some PSC)	DPS	\$61,924.50	Fast ID Component Purchase	5/27/10	6/30/11	\$437,121.00	All	\$61,924.50	DPS	DPS
Motorola/DPS (PSC)	DPS	\$233,526.00	CAD Maintenance	8/28/08	6/30/12	\$910,714.00	All	\$233,526.00	DPS	DPS
MTG Management Consultants/Amend no. 1/DPS (PSC)	DPS	\$0.00	NMLETS Project/evaluation of rfp responses (fully executed/paid out by May of 2009)		12/31/09	\$31,200.00	All	\$0.00	DPS	DPS
Frank Murray/DPS (PSC)	DPS	\$5,000.00	Hearing officer services	7/1/06	6/30/10	\$20,000.00	All	\$5,000.00	DPS	DPS
NM Medworks/DPS (PSC)	DPS	\$20,445.00	Entry Level Medical Exams for Law Enforcement Officers	7/1/09	7/18/13	\$82,000.00	All	\$20,445.00	DPS	DPS
NNMEMS/DPS (PSC)	DPS	\$10,000.00	Medical Director Services	5/19/08	6/30/10	\$25,000.00	All	\$10,000.00	DPS	DPS
Dr Elisabeth Perry/DPS (PSC)	DPS	\$22,790.00	Psychological Screenings	7/1/06	6/30/10	\$92,000.00	All	\$22,790.00	DPS	DPS
POD Inc./DPS (PSC)	DPS	\$25,363.00	IV&V/IT (Amendment 1 decreased \$ to \$25,363)	4/22/10	6/30/10	\$25,363.00	All	\$25,363.00	DPS	DPS
POD Inc./DPS - MTD (PSC)	DPS	\$65,614.00	Expanded CVISN Program Plan and Top Level Design	10/24/08	10/24/09	\$117,416.00	All	\$65,614.00	DPS	DPS
POD Inc (MTD) (PSC)	DPS	\$14,027.59	Assist in writing CVISN Grant Application	5/7/10	5/6/11	\$12,198.00	All	\$14,027.59	DPS	DPS
Poms & Associates (PSC)	DPS	\$10,000.00	Law Enforcement Agencies Audit	6/9/10	6/30/10	\$8,317.00	All	\$10,000.00	DPS	DPS
Radosevich, Mark (PSC)	DPS	\$10,000.00	Law Enforcement Agencies Audit	5/20/10	6/30/10	\$1,598.00	All	\$10,000.00	DPS	DPS
R&C Consulting (PSC)	DPS	\$10,000.00	Law Enforcement Agencies Audit	5/20/10	6/30/10	\$7,475.00	All	\$10,000.00	DPS	DPS
Studio D Architects/DPS (PSC)	DPS	\$97,036.14	Lordsburg Port of Entry Project 06-790-001	3/16/07	3/16/11	\$589,351.00	All	\$97,036.00	DPS	DPS



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Participants	Party Responsible for Operations	FY10 Dollar Amt	Program Description	Date of Agreement		Total Estimated Amount of Project	Portion Applicable to Agency	Amount Contributed By Agency FY10	Audit Responsibility	Agency Where Revs/Exps Are Reported
				Beginning	Ending					
TACT & Assoc (PSC)	DPS	\$24,750.00	Advanced Crash Investigation Course	2/11/10	6/30/10	\$24,750.00	All	\$24,750.00	DPS	DPS
TACT & Assoc (PSC)	DPS	\$24,750.00	At Scene Crash Investigation Course	2/11/10	6/30/10	\$24,750.00	All	\$24,750.00	DPS	DPS
Technicon (PSC)	DPS	\$7,000.00	First Line Supervisor Training	2/19/10	6/30/10	\$7,000.00	All	\$7,000.00	DPS	DPS
Technicon (PSC)	DPS	\$11,000.00	Field Training Officer and Communications Training Officer Courses	2/19/10	6/30/10	\$11,000.00	All	\$11,000.00	DPS	DPS
TriCore Ref Labs/DPS (PSC Amendment 2)	DPS	\$15,000.00	Blood Draws	7/7/09	6/30/10	\$15,000.00	All	\$15,000.00	DPS	DPS
Universal Investigations (PSC)	DPS	\$10,000.00	Law Enforcement Agencies Audit	6/8/10	6/30/10	\$10,000.00	All	\$10,000.00	DPS	DPS
Western NM Univ (Prof Svcs Agrmnt)	DPS	\$7,250 (revenue)	Driving Course at DPS HQ	3/8/10	6/30/10	\$7,250.00	All	\$0.00	DPS	DPS
<b>JPA FY10</b>										
Bernalillo County (JPA)	DPS	\$0.00	E911 equipment use/maintenance at District 5 Albuquerque	11/24/09	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Chaves County/Roswell PD/DPS (JPA)	DPS	\$0.00	Officer involved incident investigations	3/24/09	Indefinite	\$0.00	0	\$0.00	DPS	DPS
DOH/DPS-SID (JPA)	DPS	\$100,000 (revenue)	Compliance and enforcement checks re Tobacco Product Act and Sales to youth	4/8/10	6/30/10	\$100,000.00	All	\$0.00	DPS	DPS
Dona Ana County/Las Cruces Police/NMSU Police (JPA)	DPS	\$0.00	Officer-involved incident investigations	10/14/09	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Energy Minerals & Nat Rscs/DPS (JPA)	DPS	\$0.00	WIPP	5/12/08	Indefinite	\$0.00	0	\$0.00	DPS	DPS
EXPO 2009 State Fair (JPA)	DPS	\$158,000.00	Law Enforcement Services	5/13/09	2/28/10	\$158,000.00	All	\$0.00	DPS	DPS
Highlands Univ/DPS (JPA)	DPS	\$38.00/hr 100K total (revenue)	Law Enforcement Services	3/27/09	12/31/10	\$100,000.00	All	\$0.00	DPS	DPS
McKinley County/Gallup PD/DPS (JPA)	DPS	\$0.00	Officer involved incident investigations	3/24/09	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Mesilla Valley Dispatch Auth (JPA)	DPS	\$0.00	E911 Service to Dona Ana County	4/19/06	Indefinite	\$0.00	0	\$0.00	DPS	DPS
NM State University/DPS (JPA)	DPS	\$38.00/hr 100K total (revenue)	Law Enforcement Services	5/13/09	12/31/10	\$100,000.00	All	\$0.00	DPS	DPS
San Juan County/Aztec, Bloomfield, Farmington Police (JPA)	DPS	\$0.00	Officer-involved incident investigations	8/27/09	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Santa Fe County (JPA)	DPS	\$0.00	E911 equipment useage Emergency Comm center	11/17/09	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Univ of NM (JPA)	DPS	\$38.00/hr (revenue)	Provide addtl security during special events on UNM property	7/1/08	6/30/11	\$50,000.00	All	\$0.00	DPS	DPS
US Dept of Interior (Brantley)/DPS (JPA)	DPS	\$20,000 annually (revenue)	Law enforcement, emergency medical assistance and security at selected areas of Brantley	6/9/08	9/30/12	\$80,000.00	All	\$0.00	DPS	DPS
Village of Maxwell/DPS (JPA)	DPS	\$0.00	Law Enforcement Services (paid by Village out of Law Enforcement Protection Fund)	7/1/09	6/30/10	\$0.00	0	\$0.00	DPS	DPS
Village of Ruidoso/DPS (JPA)	DPS	\$22,000.00	Rental of Office Space	7/1/09	6/30/10	\$22,000.00	All	\$22,000.00	DPS	DPS
Village of Wagon Mound/DPS (JPA)	DPS	\$0.00	Law Enforcement Services (paid by Village out of Law Enforcement Protection Fund)	7/1/09	6/30/10	\$0.00	0	\$0.00	DPS	DPS
<b>MOU:</b>										
Administrative Office of the Courts (AOC) (MOU)	DPS	\$150,000 (revenue)	Warrant Service	10/15/09	6/30/10	\$150,000.00	All	\$0.00	DPS	DPS
Aging & Long Term Svcs Dept (ALTS) (MOU)	DPS	\$0.00	Participation in training and services to end violence against women later in life	1/27/09	36 months	\$0.00	0	\$0.00	DPS	DPS
Albuquerque Police Dept (MOU)	DPS	\$0.00	Use of Abq PD Firing Range	4/7/10	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Confidential Protection Svcs (MOU)	DPS	\$50,000 (revenue)	Law Enforcement services for Federal audit (location confidential)	1/20/10	6/1/10	\$50,000.00	All	\$0.00	DPS	DPS
Defense Courier Station CO Springs (MOU)/NM State Police and MTD	DPS	\$0.00	Procedure for handling US Transportation Command (USTRANSCOM) Defense Courier vehicles	3/31/10	Indefinite	\$0.00	0	\$0.00	DPS	DPS

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Participants	Party Responsible for Operations	FY10 Dollar Amt	Program Description	Date of Agreement		Total Estimated Amount of Project	Portion Applicable to Agency	Amount Contributed By Agency FY10	Audit Responsibility	Agency Where Revs/Exps Are Reported
				Beginning	Ending					
Defense Courier Station Kelly, TX (MOU)	DPS	\$0.00	Procedure for handling US Transportation Command (USTRANSCOM) Defense Courier vehicles	3/26/10	6/30/10	\$0.00	0	\$0.00	DPS	DPS
DOH/DPS Forensic Lab (MOU Amendment)	DPS	\$0.00	Amendment to existing agreement re sample analysis for Levamisole extending term from 5/6/10 to 12/31/10	6/11/10	12/31/10	\$0.00	0	\$0.00	DPS	DPS
FBI (MOU)	DPS	\$0.00	Participation in Regional Computer Forensics Lab (RCFL)	12/15/09	12/14/11	\$0.00	0	\$0.00	DPS	DPS
FNF Construction (MOU)	DPS	\$50,000 (revenue)	Traffic enforcement I25 construction project	12/3/09	6/1/10	\$50,000.00	All	\$0.00	DPS	DPS
FNF Construction (MOU)	DPS	\$25,000 (revenue)	Traffic Enforcement US 285 Taos County	5/3/10	7/31/10	\$25,000.00	All	\$0.00	DPS	DPS
Hout Fencing of Wyoming (MOU)	DPS	\$18,200 (revenue)	Traffic enforcement at highway construction site	2/16/10	7/31/10	\$18,200.00	All	\$0.00	DPS	DPS
Immigration & Customs Enforcement (ICE) (MOU)	DPS	\$16,500.00	Procedure/terms for reimbursement from ICE of costs incurred by DPS in providing resources to joint operations/task forces	2/17/10	Indefinite	\$16,500.00	All	\$0.00	DPS	DPS
Last Stop LLC (MOU)	DPS	\$0.00	Movie participation by State Police	1/29/10	2/28/10	\$0.00	0	\$0.00	DPS	DPS
Mountain States Constructors (MOU)	DPS	\$50,000 (revenue)	Traffic enforcement at highway construction site	1/29/09	9/30/09	\$50,000.00	All	\$0.00	DPS	DPS
Mountain States Constructors (MOU)	DPS	\$50,000 (revenue)	Traffic enforcement at highway construction site	2/2/10	9/1/11	\$50,000.00	All	\$0.00	DPS	DPS
Mountain States Constructors (MOU)	DPS	\$10,500 (revenue)	Traffic enforcement SF County	6/4/10	12/1/10	\$10,500.00	All	\$0.00	DPS	DPS
NM State Fair Comm (MOU)	DPS	\$38.00/hr	Provide assistance & security at State Fairground events (other than the State Fair)	6/30/08	Indefinite	\$50,000.00	All	\$0.00	DPS	DPS
Northern Mountain Constructors (MOU)	DPS	\$25,000 (revenue)	Traffic Enforcement US 285 Taos County	5/5/10	11/1/10	\$25,000.00	All	\$0.00	DPS	DPS
Operation Stonegarden/Dona Ana County/DPS(MOU)	DPS	\$257,000.00	Law enforcement services on the US/Mexico border in support of US Border Patrol	2/9/10	9/30/11	\$540,000.00	All	\$0.00	DPS	DPS
Operation Stonegarden/Grant County/DPS (MOU)	DPS	\$121,270.00	Law enforcement services on the US/Mexico border in support of US Border Patrol	11/30/09	9/30/11	\$250,000.00	All	\$0.00	DPS	DPS
Operation Stonegarden/Hidalgo County/DPS (MOU)	DPS	\$85,280.00	Law enforcement services on the US/Mexico border in support of US Border Patrol	11/18/09	9/30/11	\$200,000.00	All	\$0.00	DPS	DPS
Operation Stonegarden/Luna County/DPS (MOU)	DPS	\$185,130.00	Law enforcement services on the US/Mexico border in support of US Border Patrol	10/26/09	9/30/11	\$339,310.00	All	\$0.00	DPS	DPS
Property Control Division (PCD) (MOU)	DPS	\$116,000.00	Transfer of funds to design/construct and furnish Espanola district office addition	3/22/10	6/30/13	\$116,000.00	All	\$0.00	DPS	DPS
SF County, City of SF, DPS, Natl Guard, FBI, US BLM, Dept of Game/Fish, US Forest Svc/DPS (MOU)	DPS	\$0.00	Joint effort to acquire multi-purpose Shooting Range	2/15/10	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Skanska RMD (MOU)	DPS	\$21,000 (revenue)	Traffic Enforcement	6/8/10	12/1/10	\$21,000.00	All	\$0.00	DPS	DPS
Strategic Applications (MOU - Federal)	DPS	\$0.00	Meth Consultant Position	6/1/10	7/31/11	\$0.00	0	\$0.00	DPS	DPS
US Army Garrison (WSMR)/DPS (MOU)	DPS	\$0.00	Define and delineate responsibilities betw US Army White Sands and NMSPD	7/17/09	Indefinite	\$0.00	0	\$0.00	DPS	DPS
US Fish & Wildlife (MOU)	DPS	\$0.00	Reciprocal emergency assistance at Natl Wildlife Refuges	10/16/08	Indefinite	\$0.00	0	\$0.00	DPS	DPS
<b>Misc:</b>										
Bureau of Land Management (US) PO L08PX02232	DPS	\$5,700.00	Patrols for Pilar/Orilla Verde/John Dunn Bridge/Wild Rivers	6/4/10	4/30/11	\$5,700.00	All	\$0.00	DPS	DPS
CYFD/DPS (Agrmnt)	DPS	\$45,000 (revenue)	Grant award for Underage Drinking Prevention Program	8/6/09	5/31/10	\$45,000.00	All	\$0.00	DPS	DPS
DEA/DPS (HIDTA Task Force Agrmnt Cruces)	DPS	\$16,329 (overtime pay for assigned Officers)	Cooperation w/DEA to disrupt illicit drug traffic	9/15/08	9/30/09	\$16,329.00	All	\$0.00	DPS	DPS

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Participants	Party Responsible for Operations	FY10 Dollar Amt	Program Description	Date of Agreement		Total Estimated Amount of Project	Portion Applicable to Agency	Amount Contributed By Agency FY10	Audit Responsibility	Agency Where Revs/Exps Are Reported
				Beginning	Ending					
DEA HIDTA Task Force Agreement MTD	DPS	\$16,903 (overtime pay for MTD assigned Officer)	Drug Trafficking Prevention Cruces area MTD	8/24/09	9/30/10	\$16,903.00	All	\$0.00	DPS	DPS
DEA HIDTA Task Force Agreement SPD	DPS	\$16,903 (overtime pay for SPD assigned Officer)	Drug Trafficking Prevention Cruces area SPD	8/24/09	9/30/10	\$16,903.00	All	\$0.00	DPS	DPS
DEA/DPS-MTD (Task Force Agrmnt)	DPS	\$16,903 (overtime pay for MTD assigned Officer)	Drug Trafficking Prevention program Albuquerque MTD	8/24/09	9/30/10	\$16,903.00	All	\$0.00	DPS	DPS
FBI (Cost Reimbursement Agrmnt)	DPS	\$15,000 (revenue)	Reimbursement for Las Cruces State Police OT when assigned to So. NM Gang Task Force	2/19/10	Indefinite	\$15,000.00	All	\$0.00	DPS	DPS
Natl Park Service (Pecos)/DPS (Mutual Aid Agrmnt)	DPS	\$0.00	Mutual Aid Agreement	12/1/08	12/1/13	\$0.00	0	\$0.00	DPS	DPS
Region III Drug Enforcement Task Force	DPS	\$2,000.00	Marijuana eradication operations	9/24/09	12/31/09	\$2,000.00	All	\$0.00	DPS	DPS
Tax&Rev/DPS-MTD (Intra-Govt)	DPS	\$500K	Conduct Special Ops-Tax Card Enforcement	9/24/09	6/30/10	\$500,000.00	All	\$0.00	DPS	DPS
Tax&Rev/DPS-MTD (Intra-Govt)	DPS	\$250K	Xfer of funds from TRD for Hiring of Temporary Personnel and Overtime to personnel at POE's	8/14/09	6/30/11	\$250,000.00	All	\$0.00	DPS	DPS
USDA US Forest Svc Carson Natl Forest/DPS (Agrmnt)	DPS	\$10,000 (revenue)	Law enforcement patrols Carson Natl Forest	5/5/09	9/30/09	\$10,000.00	All	\$0.00	DPS	DPS
USDA Forest Svc - Carson Natl Forest (Coop Law Enforcement Agreement)	DPS	\$10,000 (revenue)	Law enforcement patrols for Carson Natl Forest	1/14/10	9/30/10	\$10,000.00	All	\$0.00	DPS	DPS
USDA Forest Svc - Gila Natl Forest (MOU)	DPS	\$0.00	Law enforcement patrols for Carson Natl Forest	6/10/10	5/24/15	\$0.00	0	\$0.00	DPS	DPS
USDA US Forest Svc Santa Fe Natl Forest/DPS (FY09 Ops Plan)	DPS	\$7650 (revenue)	Law enforcement patrols for SF Natl Forest	3/13/09	9/30/09	\$7,650.00	All	\$0.00	DPS	DPS
USDA Forest Svc - Santa Fe Natl Forest (FY10 Ops Plan)	DPS	\$4000 (revenue)	Law Enforcement Patrols	6/9/10	9/30/10	\$4,000.00	All	\$0.00	DPS	DPS
USDA Forest Svc - Santa Fe Natl Forest (Coop Agrmnt)	DPS	\$0.00	General Agreement governing procedures for Law Enforcement Patrols	6/9/10	9/30/15	\$0.00	0	\$0.00	DPS	DPS

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FEDERAL GRANTOR/AGENCY PROGRAM TITLE	FEDERAL CFDA #	GRANT NUMBER	GRANT PERIOD FROM	TO	AWARD AMOUNT	CURRENT EXPEND.
<b>US DEPARTMENT OF AGRICULTURE</b>						
Carson National Forest Operation	10.xxx	06-LE-11030200-006	5/5/2009	9/30/2009	\$ 10,000	7,474
USDA Forest Service Santa Fe National Forest	10.xxx	06-LE-11030200-006	3/5/2009	9/30/2009	10,000	7,650
NM SP Carson National Forest Operation	10.xxx	06-LE-11030200-006	2/26/2006	9/30/2010	10,000	2,555
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>					<b>30,000</b>	<b>17,679</b>
<b>US DEPARTMENT OF HOMELAND SECURITY</b>						
<b>Homeland Security Cluster</b>						
DHSEM - NMSP Bomb Team	97.067	2004-GE-T4-0005	3/7/2008	6/30/2008	85,000	-
DHSEM - Cyber Security Training	97.067	2005-DPS-TRAINING	4/29/2009	9/1/2009	4,300	-
DHSEM - NMSP Bomb Team Training	97.067	2005-GE-T5-0012	4/3/2009	6/30/2009	4,600	-
DHSEM - NMSP Bomb Team	97.067	2005-GE-T5-0012	3/5/2009	6/30/2009	10,000	2,686
2005 DPS Residual	97.067	2005-GE-T5-0012	7/1/2009	9/30/2009	156,345	-
DHSEM - Desert Snow Training	97.067	2005-GE-T5-0012	12/24/2008	2/28/2009	7,500	-
DHSEM - NMSP Intelligence Fusion	97.067	2006-GE-T6-0064	8/1/2007	6/30/2009	127,800	-
DHSEM - NMSP Night Vision	97.067	2006-GR-T6-0064	10/19/2007	6/30/2009	67,839	-
DHSEM Court Security Training	97.067	2007-GR-T7-0023	9/30/2008	2/28/2009	50,000	-
DHSEM - Operation Stonegarden	97.067	2007-SG-N6-0001	11/1/2006	12/31/2008	455,932	-
DHSEM - NMSP Bomb Team	97.067	2008-GE-T8-0030	8/20/2009	12/30/2009	12,500	12,094
2010 NM SP Dona Ana County Sup	97.067	2009-SJ-T9-0001	10/1/2009	9/30/2010	257,000	80,837
Grant County 2010	97.067	2009-SJ-T9-0001	10/1/2009	9/30/2010	121,267	14,756
2010 HIDALGO County	97.067	2009-SJ-T9-0001	10/1/2009	9/30/2010	85,283	12,879
County of Luna 2010	97.067	2009-SJ-T9-0001	10/1/2009	9/30/2010	185,133	24,554
DHSEM - FEMA Disaster Relief Storms	97.036	FEMA-1783-DR-NM	1/5/2009	8/14/2009	7,948	-
DHSEM - FEMA Ojo Peak Fire	97.046	FEMA-2741-FM-NM	4/18/2008	8/16/2008	14,644	-
<b>Total Homeland Security Cluster</b>					<b>1,653,091</b>	<b>147,806</b>
<b>TOTAL US DEPARTMENT OF HOMELAND SECURITY</b>					<b>1,653,091</b>	<b>147,806</b>
<b>US DEPARTMENT OF THE INTERIOR</b>						
2008 Dept of Interior - Brantley Project	15.515	None	4/24/2008	9/30/2012	20,000	6,725
2009 Dept of Interior - Brantley Project	15.515	None	4/24/2009	6/30/2010	20,000	3,984
<b>TOTAL US DEPARTMENT OF THE INTERIOR</b>					<b>40,000</b>	<b>10,709</b>
<b>US DEPARTMENT OF JUSTICE</b>						
<b>DIRECT FLOW THROUGH</b>						
2006 VAWA NMSP	16.013	2006-WF-AX-0015	9/1/2008	6/30/2009	5,000	350
2007 Project IMPACT Administration	16.580	2007-DD-BX-0619ADM	10/1/2007	9/30/2009	31,070	7,604
2007 Project IMPACT	16.580	2007-DD-BX-0619	10/1/2007	9/30/2009	507,930	108,537
					<b>539,000</b>	<b>116,141</b>
2010 Violence Against Woman	16.588	2008-WF-AX-0018	7/1/2009	6/30/2010	30,000	25,000
					<b>30,000</b>	<b>25,000</b>
2005 RSAT Admin	16.593	2005-RT-BX-0040	10/1/2004	9/30/2009	12,598	-
2005 RSAT Flow Through	16.593	2005-RT-BX-0040	10/1/2004	9/30/2009	239,310	1,277
2006 RSAT Flow Through	16.593	2006-RT-BX-0040	10/1/2005	1/31/2010	67,817	53,030
2006 RSAT Admin	16.593	2006-RT-BX-0040	10/1/2005	1/31/2010	67,817	7,535
RSAT 2007 Admin	16.593	2007-RT-BX-0039	10/1/2006	9/30/2010	7,346	5,664
2007 Residential Substance Abuse	16.593	2007-RT-BX-0039	10/1/2006	9/30/2010	66,115	13,904
RSAT 2008 Admin	16.593	2008-RT-BX-0041	10/1/2007	9/30/2011	6,619	-
					<b>467,622</b>	<b>81,410</b>
2004 Bulletproof Vest Flow Through	16.607	None	6/8/2004	9/30/2009	28,771	-
2006 Bulletproof Vest Flow Through	16.607	None	4/1/2006	9/30/2010	27,684	-
2007 Bulletproof Vest Flow Through	16.607	None	7/1/2007	6/30/2010	58,554	-
2007 Bulletproof Vest MTD	16.607	None	7/1/2007	6/30/2010	12,141	-
2007 Bulletproof Vest NMSP	16.607	None	7/1/2007	6/30/2010	13,182	-
2008 Bulletproof Vest NMSP	16.607	None	11/1/2008	12/31/2009	10,665	-
2007 Bulletproof Vest MTD	16.607	None	11/1/2008	12/31/2009	3,515	1,420
2008 Bulletproof Vest Flow Through	16.607	None	11/1/2008	3/19/2010	22,494	22,054
2009 Bulletproof Vest NMSP	16.607	None	10/1/2009	9/30/2011	6,221	5,600
2009 Bulletproof Vest MTD	16.607	None	10/1/2009	12/31/2010	1,263	1,043
					<b>185,190</b>	<b>30,117</b>

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FEDERAL GRANTOR/AGENCY PROGRAM TITLE	FEDERAL CFDA #	GRANT NUMBER	GRANT PERIOD		AWARD AMOUNT	CURRENT EXPEND.
			FROM	TO		
2006 PSN Flow Through	16.609	2006-GP-CX-0066	9/1/2007	3/10/2010	\$ 33,405	9,822
2007 PSN Administration	16.609	2007-GP-CX-0066	9/1/2007	8/31/2011	14,991	9,187
2007 PSN Flow Through	16.609	2007-GP-CX-0066	9/1/2007	8/31/2011	134,921	57,391
2008 PSN Flow Through	16.609	2008-GP-CX-0026	10/1/2008	9/30/2011	113,297	71,588
2010 PSN NM State Police	16.609	2010-GP-BX-0006	2/10/2010	9/30/2010	12,000	2,492
					<u>308,614</u>	<u>150,480</u>
2005 COPS Technology	16.710	2005-CK-WX-0343	12/8/2004	6/7/2008	1,547,046	-
2006 COPS Technology Administration	16.710	2006-CK-WX-0201	11/22/2005	5/21/2009	7,437	-
2006 COPS Technology	16.710	2006-CK-WX-0201	11/22/2005	5/21/2009	-	-
2006 COPS Methamphetamine Initiative	16.710	2006-CK-WX-0471	11/22/2005	9/30/2009	148,084	-
2008 COPS Methamphetamine Initiative	16.710	2008-CK-WX-0052	12/26/2007	12/25/2010	88,854	25,272
2008 COPS Methamphetamine	16.710	2008-CK-WX-0534	12/26/2007	12/25/2010	878,341	310,972
2008 COPS Methamphetamine Admin	16.710	2008-CK-WX-0534	12/26/2007	12/25/2010	99,840	32,603
2008 COPS Methamphetamine Flow Through	16.710	2008-CK-WX-0534	12/27/2007	12/25/2010	127,107	98,268
2009 COPS Meth Initiative	16.710	2009-CK-WX-0384	3/11/2009	3/10/2012	659,680	64,339
					<u>3,556,389</u>	<u>531,454</u>
2005 JAG Administration	16.738	2005-DJ-BX-0839	10/1/2004	10/31/2009	305,712	119
JAG Program Income	16.738	NONE	-	-	-	683
2005 JAG Flow Through	16.738	2005-DJ-BX-0839	10/1/2004	10/31/2009	1,844,014	4,098
2006 JAG Administration	16.738	2006-DJ-BX-0054	10/1/2005	12/31/2009	187,990	81,629
2006 JAG Flow Through	16.738	2006-DJ-BX-0054	10/1/2005	12/31/2009	983,298	84,541
2006 JAG Flow Through - Internal	16.738	2006-DJ-BX-0054	10/1/2005	12/31/2009	725,360	-
2006 JAG Investigations	16.738	2006-DJ-BX-0054	10/1/2008	12/30/2009	209,449	3,995
2007 JAG Administration	16.738	2007-DJ-BX-0066	10/1/2006	9/30/2010	2,757,976	67,649
2007 JAG Criminal	16.738	2007-DJ-BX-0066	10/1/2006	9/30/2010	-	-
2007 JAG Flow Through	16.738	2007-DJ-BX-0066	10/1/2006	7/30/2011	-	94,970
2007 JAG Narcotics	16.738	2007-DJ-BX-0066	10/1/2006	9/30/2010	-	-
State of NM 2007 Justice Assistance Grant Reverted	16.738	2007-DJ-BX-0066	10/1/2009	9/30/2010	400,051	351,131
JAG 09 REG III REV 07	16.738	2007-DJ-BX-0066	10/1/2009	6/30/2011	144,606	114
2008 JAG Administration	16.738	2008-DJ-BX-0021	10/1/2007	9/30/2011	1,013,556	-
2008 JAG Flow Through	16.738	2008-DJ-BX-0021	10/1/2007	9/30/2011	-	169,183
2008 JAG Investigations	16.738	2008-DJ-BX-0021	10/1/2007	9/30/2011	-	74,212
2008 JAG Supplemental Awarded	16.738	2008-DJ-BX-0745	10/1/2009	6/30/2011	42,890	4,538
2009 JAG	16.738	2009-DJ-BX-0048	10/1/2008	9/30/2012	376,116	212,571
COOP Consulting	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	112,500	90,850
City of Clovis on behalf of Re	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	269,545	53,267
City of Farmington on behalf of Re	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	262,215	126,696
Dona Ana County on behalf of Re	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	256,763	58,874
City of Albuquerque on behalf	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	242,285	39,149
Bernalillo County on behalf of	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	177,715	22,316
Eddy County on behalf of R	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	53,816	12,493
Bernalillo County on behalf of	16.738	2009-DJ-BX-0048	10/1/08	6/30/2011	87,360	19,230
Administrative Office of the D	16.738	2009-DJ-BX-0048	10/1/2008	9/30/2012	225,600	24,000
					<u>10,678,226</u>	<u>1,596,308</u>
2006 DNA Capacity Administration	16.741	2006-DN-BX-K133	10/1/2006	9/30/2009	430,467	-
2006 DNA Capacity Crime Lab	16.741	2006-DN-BX-K133	10/1/2006	10/15/2009	-	79,999
2007 DNA Backlog Reduction Program	16.741	2007-DN-BX-K073	10/1/2007	9/30/2010	461,505	320,721
2006 DNA Backlog	16.741	2006-DN-BX-K113	10/1/2006	9/30/2009	43,650	21,073
2007 DNA Backlog	16.741	2006-DN-BX-K113	10/1/2006	9/30/2009	1,350	1,350
2007 DNA Backlog Reduction Program	16.741	2007-DN-BX-K113	10/1/2007	9/30/2010	14,269	6,319
2009 DNA Post Conviction Admin	16.741	2009-DN-BX-K113	10/1/2009	9/30/2011	88,684	928
					<u>1,039,925</u>	<u>436,089</u>
2006 Paul Coverdell Administration	16.742	2006-DN-BX-0010	10/1/2006	3/31/2009	163,058	-
2006 Paul Coverdell Flow Through	16.742	2006-DN-BX-0010	10/1/2006	3/31/2009	-	-
2007 Paul Coverdell Administration	16.742	2007-CD-BX-0074	10/1/2007	3/31/2010	4,925	3,981
2007 Paul Coverdell Crime Lab	16.742	2007-CD-BX-0074	10/1/2007	9/30/2009	22,810	13,730
2007 Paul Coverdell Flow Through	16.742	2007-CD-BX-0074	10/1/2007	3/31/2010	138,800	22,601
2008 Paul Coverdell Administration	16.742	2008-CD-BX-0099	10/1/2008	10/31/2009	8,208	8,193
2008 Paul Coverdell Crime Lab	16.742	2008-CD-BX-0099	10/1/2008	10/31/2009	24,810	6,202
2008 Paul Coverdell Flow Through	16.742	2008-CD-BX-0099	10/1/2008	9/30/2009	149,382	102,192
2009 Paul Coverdell Crime Lab	16.742	2009-CD-BX-0099	10/1/2009	9/30/2010	78,978	69,656
Paul Coverdell 2009 Admin	16.742	2009-CD-DX-0038	10/1/2009	9/30/2010	8,654	7,579
					<u>599,730</u>	<u>234,223</u>
2006 AGI Administration	16.744	2006-PG-BX-0006	1/1/2006	12/31/2009	-	4,217
2006 AGI Flow Through	16.744	2006-PG-BX-0006	1/1/2006	12/31/2009	215,700	9,696
2007 Ann-Cang Initiative Admin	16.744	2007-PG-BX-0006	9/1/2007	8/31/2010	24,262	6,174
2007 AGI Flow Through	16.744	2007-PG-BX-0082	9/1/2007	8/31/2010	242,617	49,616
					<u>482,579</u>	<u>69,598</u>

STATE OF NEW MEXICO  
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FEDERAL GRANTOR/AGENCY PROGRAM TITLE	FEDERAL CFDA #	GRANT NUMBER	GRANT PERIOD FROM TO	AWARD AMOUNT	CURRENT EXPEND.
<b>ARRA JAG</b>					
3rd DA	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	\$ 182,715	151,387
5th DA	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	159,708	93,252
Admin DPS	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	675,700	290,997
Admin Office of the Courts	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	40,851	19,477
Coop Consulting	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	51,340	42,055
DPS IT	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	425,063	49,867
DPS NMSP	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	4,157,731	3,223,174
NM Corrections Dept	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	249,654	40,094
Regulation & Licensing	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	63,042	6,331
UNM ISR	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	114,877	44,307
Bernalillo PD	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	102,600	102,600
Chavez County	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	143,765	143,157
Dona Ana County SO	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	527,697	524,969
Española PD	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	295,489	168,247
Gallup PD	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	53,944	53,944
Navajo Nation	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	131,455	130,940
Roswell PD	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	226,800	224,572
Sierra County Dispatch	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	154,955	133,789
Union County SO	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	69,808	44,542
City of Albuq, NMIGTF	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	552,752	9,953
Region I/Bernalillo Co Sheriff	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	214,837	126,662
Region II/Farmington	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	182,274	127,495
Region III/Santa Fe Co	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	375,632	205,163
Region IV/Las Vegas	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	334,516	157,744
Region V/Clovis	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	357,267	328,116
Region VI/Eddy County DTF	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	256,031	67,799
Region VI/Pecos Valley DTF	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	447,966	199,240
Region VI/Lea County DTF	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	382,680	145,388
Region VII	16.803	2009-SU-B9-0022	3/1/2009 2/13/2013	181,965	122,312
				<u>11,093,110</u>	<u>6,887,551</u>
<b>TOTAL US DEPARTMENT OF JUSTICE - DIRECT</b>				<b>28,955,385</b>	<b>10,152,721</b>
<b>OFFICE OF NATIONAL DRUG CONTROL POLICY</b>					
2010 HIDTA Lea County	95.001	G09SN0005A	7/1/2009 6/30/2010	5,327	4,963
2009 HIDTA MTD	95.001	G09SN0005A	7/1/2009 12/31/2010	106,200	106,117
2009 HIDTA SCL	95.001	G09SN0005A	7/1/2009 12/31/2010	222,855	210,006
HIDTA NM Investigative Support Center	95.001	G09SN0005A	7/1/2009 12/31/2010	83,738	79,877
2009 SWB New Mexico HIDTA	95.001	G09SN0005A	7/1/2009 12/31/2010	176,531	171,275
2009 HIDTA Overtime Border Operation	95.001	G09SN0005A	7/1/2009 6/30/2010	20,000	25,581
HIDTA Regional Interagency Drug Task	95.001	G09SN0005A	7/1/2009 6/30/2010	10,004	9,968
2009 HIDTA DHI Supplement	95.001	G09SN0005A	1/1/2009 12/31/2010	6,849	6,269
2009 HIDTA SP	95.001	G09SN0005A	1/1/2009 12/31/2010	28,027	23,419
SWB New Mexico High Intensity Drug Trafficking Area	95.001	G09SN0011A	7/1/2009 12/31/2010	110,206	67,838
2005 HIDTA MTD	95.001	ISPSNP561	2/1/2005 6/30/2009	77,418	-
2005 HIDTA Southern Crime Lab	95.001	ISPSNP561	2/1/2005 6/30/2009	106,200	-
2005 HIDTA NMSP	95.001	ISPSNP561	2/1/2005 6/30/2009	215,861	-
2006 HIDTA MTD	95.001	I6PSNP561	1/1/2006 6/30/2009	106,200	-
2006 HIDTA NMSP	95.001	I6PSNP561	1/1/2006 6/30/2009	159,302	-
2007 HIDTA MTD	95.001	I7PSNP561Z	7/1/2007 6/30/2009	106,200	-
2007 HIDTA Southern Crime Lab	95.001	I7PSNP561Z	7/1/2007 6/30/2009	222,856	2,162
2007 HIDTA NMSP	95.001	I7PSNP561Z	7/1/2007 6/30/2009	174,302	-
2009 HIDTA Border Operations	95.001	I8PSNP561Z	7/1/2008 6/30/2009	25,000	-
2008 HIDTA NM Investigative Support Center	95.001	I8PSNP561Z	7/1/2008 6/30/2010	151,479	388
2008 HIDTA MTD	95.001	I8PSNP561Z	7/1/2008 6/30/2010	108,429	4,746
2008 HIDTA Southern Crime Lab	95.001	I8PSNP561Z	7/1/2008 6/30/2009	222,856	34,448
2008 HIDTA NMSP	95.001	I8PSNP561Z	7/1/2008 6/30/2010	208,936	20,456
2009 HIDTA Lea County	95.001	I8PSNP561Z	7/1/2008 6/30/2009	7,663	-
HIDTA Region III Task Force	95.001	I8PSNP573Z	7/1/2008 6/30/2010	42,096	-
<b>Total HIDTA</b>				<u>2,704,536</u>	<u>767,512</u>
2009 Drug Enforcement Agency - MTD LC	16.xxx	MTD09DEALC	10/1/2008 6/30/2009	16,328	2,957
2009 Drug Enforcement Agency - NMSP ABQ	16 xxx	NMSPDEAABQ	7/1/2008 9/30/2009	32,657	8,455
2009 Drug Enforcement Agency - NMSP LC	16.xxx	NMSPDEALC	7/1/2008 9/30/2009	32,657	2,844
2010 Drug Enforcement Admin Alb	16.xxx	NONE	10/1/2009 9/30/2010	33,807	7,574
2010 Drug Enforcement Agency - MTD ABQ	16 xxx	NONE	10/1/2009 9/30/2010	16,903	7,810
Region III Drug Enforcement Task Force	16 xxx	NONE	7/1/2009 12/31/2009	2,000	1,798
2010 Drug Enforcement Admin LC	16 xxx	NONE	10/1/2009 9/30/2010	33,807	15,953
2010 MTD DEA Las Cruces	16 xxx	NONE	8/24/2009 9/30/2010	16,903	3,310
Southern New Mexico Gang Task	16.xxx	NONE	7/1/2006 6/30/2014	15,000	2,713
FBI Joint Terrorism Task Force	16.xxx	NONE	7/1/2006 6/30/2014	15,000	2,753

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FEDERAL GRANTOR/AGENCY PROGRAM TITLE	FEDERAL CFDA #	GRANT NUMBER	GRANT PERIOD FROM	TO	AWARD AMOUNT	CURRENT EXPEND.
2009 Drug Enforcement Agency - MTD ABQ	16.xxx	NONE	10/1/2008	6/30/2009	\$ 4,575	1,211
2009 Immigrations & Customs Enforcement	16.xxx	NONE	10/1/2007	9/30/2009	10,000	6,364
US Marshals Service	16.xxx	NONE	10/1/2008	9/30/2009	27,462	26,045
2010 US Marshals	16.xxx	NONE	10/1/2009	9/30/2010	263,204	11,563
Admin Office of the Courts Warrant Round-Ups	16.xxx	NONE	7/1/2009	6/30/2010	150,000	13,805
2010 Conference of Western Attorneys General	16.xxx	NONE	5/1/2010	5/8/2010	3,600	3,275
2010 NM SP FBI Regional Computer Forensics Laboratory	16.xxx	NONE	2/1/2010	6/30/2014	15,600	8,352
Combat Terrorism	16.xxx	NONE	7/1/2005	9/30/2010	15,000	6,777
2010 Southern NM Gang Task For	16.xxx	NONE	10/1/2009	9/30/2010	47,000	22,613
2010 NM State Police Immigration & Customs Enforcement	16.xxx	NONE	2/17/2010	9/30/2011	5,000	793
2010 NTD McKinley County	16.xxx	NONE	5/10/2010	9/30/2010	10,000	9,543
<b>TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY</b>					<b>3,471,037</b>	<b>934,040</b>
<b>TOTAL US DEPARTMENT OF JUSTICE</b>					<b>32,456,422</b>	<b>11,086,761</b>
<b>US DEPARTMENT OF TRANSPORTATION</b>						
<b>DIRECT FLOW THROUGH</b>						
2008 MCSAP BORDER	20.218	BE-08-35-1	10/1/2007	9/30/2009	489,355	31,012
2009 MCSAP BORDER	20.218	BE-09-35-1	10/1/2008	9/30/2010	616,554	430,629
2010 MCSAP BORDER	20.218	BE-10-35-1	10/1/2009	9/30/2011	413,510	306,564
Commercial Vehicle Information Systems & Networks Prog	20.218	IT073501G00000	10/1/2007	12/31/2010	595,960	288,044
Commercial Vehicle Information Systems & Networks Prog	20.218	IT08351G000000	8/25/2008	8/25/2012	617,465	409,814
2001 Commercial Vehicle ITS	20.218	ITS-7700 (086)	1/1/2004	9/30/2010	297,606	90,595
2003 USDOT CVISN	20.218	MC-99-35-555	10/1/2003	9/30/2009	741,740	-
03-USDOT CVISN	20.218	MC-99-35-555 A	10/1/2003	9/30/2009	436,770	-
2006 MTD - FMSCA, CVISN (ITNM0601)	20.218	CVISN ITNM0601	8/16/2006	12/31/2010	500,000	240,800
2006 USDOT CVISN	20.218	CVISN ITNM0602	8/16/2006	12/31/2010	100,000	35,873
2008 MCSAP BASIC	20.218	MC-08-35-1	10/1/2007	9/30/2009	1,762,228	133,344
2009 MCSAP BASIC	20.218	MC-09-35-1	10/1/2008	9/30/2010	1,860,776	876,777
2010 MCSAP BASIC	20.218	MC-10-35-1	10/1/2009	9/30/2011	1,896,009	584,005
Federal Motor Carrier Safety MCSAP MTD	20.218	MH-09-35-1	5/20/2009	5/19/2010	80,982	39,918
2007 MCSAP New Entrant	20.218	MN-07-35-1	10/1/2006	9/30/2008	613,019	-
2008 MCSAP New Entrant	20.218	MN-08-35-1	10/1/2007	9/30/2009	286,850	18,364
2009 MCSAP New Entrant	20.218	MN-09-35-1	10/1/2008	9/30/2010	213,007	255,849
2010 MTD MN 10351	20.218	MN-10-35-1	10/1/2009	9/30/2011	49,746	12,668
					<b>11,571,577</b>	<b>3,754,256</b>
Operation DWI Expanded Enforcement	20.608	10-AL-K8-071	10/1/2009	9/30/2010	300,000	143,715
2010 McKinley County Regional DWI Task Force	20.608	NONE	7/1/2009	9/30/2009	50,000	49,195
					<b>350,000</b>	<b>192,910</b>
2009 NMDOT-TSB Selective Traffic Enforcement	20.609	09-PT-06-071	1/7/2009	9/30/2009	82,004	23,933
2009 NMDOT-TSB 100 Days & Nights of Summer	20.609	09-PT-D5-071	6/1/2009	9/30/2009	21,014	11,269
2010 Click it Ticket Mobil	20.609	10-OP-CIOT-071	5/24/2010	6.6.2010	12,616	12,616
TSB Teen Targeted Occupant Program	20.609	10-OP-TD-071	10/19/2009	10/25/2009	5,928	715
2010 Teen Seat Belt Demo Project	20.609	10-OP-TD1-071	2/22/2010	9/30/2010	11,856	3,203
					<b>133,418</b>	<b>51,736</b>
<b>TOTAL US DEPARTMENT OF TRANSPORTATION - DIRECT</b>					<b>12,054,995</b>	<b>3,998,903</b>
<b>NEW MEXICO TRAFFIC SAFETY BUREAU - PASS THROUGH</b>						
2008 CYFD Underage Drinking Enforcement	16.727	2006-AH-FX-0042	7/30/2007	5/31/2008	40,000	-
2010 CYFD Underage Alcohol Grant	16.727	2009-AH-FX-0085	7/1/2009	5/31/2010	45,000	41,454
2010 Quay County Enforcing Underage Drinking Law Prevent	16.727	NONE	7/1/2009	5/31/2010	3,200	3,005
2010 NM SP San Juan County Und	16.727	NONE	7/1/2009	5/31/2010	3,200	3,198
2010 Colfax County Youth Empowerment Services Underage D	16.727	NONE	7/1/2009	5/31/2010	7,500	7,455
2008 DOH Alcohol Enforcement	16.xxx	NONE	8/31/2007	6/30/2008	34,000	-
2010 SID Special Investigation	16.xxx	NONE	4/8/2010	6/30/2010	100,000	100,000
					<b>232,900</b>	<b>155,112</b>
<b>Highway Safety Cluster</b>						
2007 NMDOT-TSB Community DWI	20.600	07-CD-05-071	7/28/2006	6/30/2009	59,609	-
2009 NMDOT-TSB Statewide Expanded DWI	20.600	09-AL-K8-071-DWI	10/1/2008	9/30/2009	500,000	65,981
2009 NMDOT-TSB Operation DWI	20.600	09-AL-K8-071-ODWI	10/1/2008	9/30/2009	333,532	32,844
NMDOT Operation DWI	20.600	10-AL-164-071	10/1/2009	9/30/2010	347,932	110,720
2010 McKinley County DWI Task Force	20.600	NONE	11/9/2009	9/30/2010	89,440	70,441
2010 Special Investigation Division	20.601	10-AL-K8-071	10/1/2009	9/30/2010	5,000	1,628
<b>Total Highway Safety Cluster</b>					<b>1,335,513</b>	<b>281,613</b>
<b>TOTAL NEW MEXICO TRAFFIC SAFETY BUREAU - PASS THROUGH</b>					<b>1,568,413</b>	<b>436,725</b>
<b>TOTAL US DEPARTMENT OF TRANSPORTATION</b>					<b>13,623,408</b>	<b>4,435,628</b>

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FEDERAL GRANTOR/AGENCY PROGRAM TITLE	FEDERAL CFDA #	GRANT NUMBER	GRANT PERIOD FROM TO		AWARD AMOUNT	CURRENT EXPEND.
US DEPARTMENT OF ENERGY						
NEW MEXICO ENERGY & MINERALS DEPARTMENT - PASS THROUGH						
2009 EMNRD-WIPP MTD	81.106	DE-FC29-88 AL 53813	7/1/2008	6/30/2009	\$ 327,407	-
2009 EMNRD-WIPP NMSP	81.106	DE-FC29-88 AL 53813	7/1/2008	6/30/2009	266,386	-
2010 EMNRD-WIPP Administration	81.106	DE-FC29-88 AL 53813	7/1/2009	6/30/2010	76,488	52,784
2010 EMNRD-WIPP MTD	81.106	DE-FC29-88 AL 53813	7/1/2009	6/30/2010	298,848	239,182
2010 EMNRD-WIPP NMSP	81.106	DE-FC29-88 AL 53813	7/1/2009	6/30/2010	293,176	105,542
TOTAL US DEPARTMENT OF ENERGY					<u>1,262,305</u>	<u>397,509</u>
US FOOD & DRUG ADMINISTRATION						
NEW MEXICO DEPARTMENT OF HEALTH - PASS THROUGH						
TOTAL ALL FEDERAL AWARDS					\$ 49,063,226	16,596,091

General - The Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Department.



STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2010

Note A. Significant Accounting Policies - The accompanying Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting which is described in Note 2 to the Department's financial statements. Federal expenditures include adjustments resulting from subsequent changes in expenditures charged to a particular federal program. The Department did not receive non-cash federal assistance.

Note B. The Department had sub recipients, by federal grantor, in the following amounts:

Name of Grant	Year	Sub-Recipient/Fiscal Agency	Program Name	Federal Award #	Award Amount to Sub-Recipient	CFDA
JAG	2007	City of Farmington	Region II	2007-DJ-BX-0066	\$5,300	16.738
	2007	City of Santa Fe	Region III	2007-DJ-BX-0066	\$144,606	
	2007	GMB	ADMIN	2007-DJ-BX-0066	\$273,218	
				<b>2007 TOTAL</b>	<b>\$423,124</b>	
	2008	City of Farmington	Region II	2008-DJ-BX-0021	\$32,800	
	2008	NM State Police	NMSP	2008-DJ-BX-0021	\$155,000	
	2008	City of Santa Fe	Region III	2008-DJ-BX-0745	\$41,689	
	2008	GMB	ADMIN	2008-DJ-BX-0021	\$101,356	
				<b>2008 TOTAL</b>	<b>\$330,845</b>	
	2008 SUP	City of Santa Fe	Region III	2008-DJ-BX-0745	\$41,689	
	2008 SUP	2nd District Attorney	2nd DA	2008-DJ-BX-0745	\$42,890	
	2008 SUP	GMB	ADMIN	2008-DJ-BX-0745	\$9,398	
				<b>2008 SUPPLEMENTAL TOTAL</b>	<b>\$93,977</b>	
	2009	New Mexico State Police	NMSP	2009-DJ-BX-0048	\$425,035	
	2009	2nd District Attorney	2nd DA	2009-DJ-BX-0048	\$316,206	
	2009	Administrative of the DA	AODA	2009-DJ-BX-0048	\$225,000	
	2009	City of Rio Rancho	NMGTF	2009-DJ-BX-0048	\$242,285	
	2009	Bernalillo Co Sheriff's Office	Region I	2009-DJ-BX-0048	\$177,715	
	2009	City of Farmington	Region II	2009-DJ-BX-0048	\$262,215	
	2009	City of Clovis	Region V	2009-DJ-BX-0048	\$269,545	
	2009	County of Eddy	Region VI	2009-DJ-BX-0048	\$53,816	
	2009	City of Las Cruces	Region VII	2009-DJ-BX-0048	\$256,763	
	2009	Bernalillo Co Sheriff's Office	SWIFT	2009-DJ-BX-0048	\$87,360	
	2009	2nd District Attorney	2nd DA	2009-DJ-BX-0048	\$140,408	
	2009	Bernalillo Co Sheriff's Office	Region I	2009-DJ-BX-0048	\$19,792	
	2009	GMB	ADMIN	2009-DJ-BX-0048	\$287,626	
				<b>2009 TOTAL</b>	<b>\$2,763,766</b>	
RSAT	2007	NM Corrections Dept	NMCD	2007-RT-BX-0039	\$66,115	16.593
	2007	GMB	ADMIN	2007-RT-BX-0039	\$7,346	
				<b>2007 TOTAL</b>	<b>\$73,461</b>	
	2008	NM Corrections Dept	NMCD	2008-RT-BX-0041	\$59,577	
	2008	GMB	ADMIN	2008-RT-BX-0041	\$6,619	
				<b>2008 TOTAL</b>	<b>\$66,196</b>	
	2009	NM Corrections Dept	NMCD	2009-RT-BX-0041	\$65,709	
	2009	GMB	ADMIN	2009-RT-BX-0041	\$7,301	
				<b>2009 TOTAL</b>	<b>\$73,010</b>	
	2010	NM Corrections Dept	NMCD	2010-RT-BX-0034	\$194,433	
2010	GMB	ADMIN	2010-RT-BX-0034	\$21,603		
			<b>2010 TOTAL</b>	<b>\$216,036</b>		
Paul Coverdell Forensic Science	2009	DPS	Northern Forensic Lab	2009-CD-BX-0038	\$79,878	16.742
	2009	City of Albuquerque	ABQ Police Department	2009-CD-BX-0038	\$10,000	
	2009	University of NM	OMI	2009-CD-BX-0038	\$41,835	
	2009	GMB	ADMIN	2009-CD-BX-0038	\$8,684	
				<b>2009 TOTAL</b>	<b>\$140,397</b>	
POST-CONVICTION	2009	GMB	ADMIN	2009-DY-BX-K246	\$88,684	16.560
	2009	DPS	Northern Forensic Lab	2009-DY-BX-K246	\$55,724	
	2009	University of NM	OMI	2009-DY-BX-K246	\$780,240	
				<b>2009 TOTAL</b>	<b>\$924,648</b>	
COPS	2008	NM State Police		2008CKWX0052	\$88,814	16.710
	2008	City of Clovis	Region V	2008CKWX0534	\$34,290	
	2008	City of Farmington	Region II	2008CKWX0534	\$26,000	
	2008	Eddy County	Region VI	2008CKWX0534	\$72,827	
	2008	NM State Police		2008CKWX0534	\$78,561	
	2008	GMB	ADMIN	2008CKWX0534	\$99,841	
				<b>2008 TOTAL</b>	<b>\$1,094,302</b>	
	2009	NM State Police		2009CKWX0384	\$816,780	
	2009	GMB	ADMIN	2009CKWX0384	\$183,220	
			<b>2009 TOTAL</b>	<b>\$1,000,000</b>		
	2007	Nancy Sanchez		2007-GP-CX-0066	\$30,000	
	2007	GMB	ADMIN	2007-GP-CX-0066	\$14,991	
				<b>2007 TOTAL</b>	<b>\$44,991</b>	

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2010

	Year	Sub-Recipient/Fiscal Agency	Program Name	Federal Award #	Award Amount to Sub-Recipient	
PSN	2008	Nancy Sanchez		2008-GP-CX-0026	\$20,000	16.609
	2008	Bernalillo County	Bernalillo Co Sheriff's	2008-GP-CX-0026	\$30,000	
	2008	GMB	ADMIN	2008-GP-CX-0026	\$11,330	
				<b>2008 TOTAL</b>	<b>\$61,330</b>	
	2009	City of Las Cruces	Las Cruces Police Dept.	2009-GP-BX-0077	\$10,000	
	2009	Bernalillo County	Bernalillo Co Sheriff's	2009-GP-BX-0077	\$25,600	
	2009	Nancy Sanchez		2009-GP-BX-0077	\$18,000	
	2009	Rick Johnson & Co		2009-GP-BX-0077	\$4,315	
	2009	GMB	ADMIN	2009-GP-BX-0077	\$9,724	
				<b>2009 TOTAL</b>	<b>\$67,639</b>	
ANTI-GANG	2007	Nancy Sanchez		2007-PG-BX-0082	\$40,000	16.744
	2007	Bernalillo County	Bernalillo Co Sheriff's	2007-PG-BX-0082	\$32,000	
	2007	GMB	ADMIN	2007-PG-BX-0082	\$24,262	
				<b>2007 TOTAL</b>	<b>\$96,262</b>	
TCVI	2007	NM State Police		2007-DD-BX-0519	\$507,930	16.560
	2007	GMB	ADMIN	2007-PG-BX-0082	\$31,070	
				<b>2007 TOTAL</b>	<b>\$539,000</b>	
Bulletproof Vest Partnership	2008	NM Corrections Dept			\$19,937	N/A
	2008	University NM PD			\$2,117	
	2008	Eastern NM University PD			\$440	
	2008	NM State Police			\$10,665	
	2008	NM Motor Transportation			\$3,515	
				<b>2008 TOTAL</b>	<b>\$36,674</b>	
	2009	NM Institute of Mining			\$1,434	
	2009	NM Livestock Board			\$1,327	
	2009	NM Military Institute			\$358	
	2009	NM State Parks			\$1,508	
	2009	NM State Police			\$6,221	
	2009	NM State University			\$906	
	2009	NM Corrections Dept			\$15,156	
	2009	MTD			\$1,963	
	2009	UNM-PD			\$761	
			<b>2009 TOTAL</b>	<b>\$29,635</b>		
ARRA	2009	NM State Police		2009-SU-B9-0022	\$4,157,731	16.803
	2009	DPS ITO Fast ID		2009-SU-B9-0022	\$425,063	
	2009	NM Regulation & Licensing		2009-SU-B9-0022	\$63,042	
	2009	3rd Judicial DA		2009-SU-B9-0022	\$182,715	
	2009	Administrative Office of the Courts		2009-SU-B9-0022	\$40,851	
	2009	5th Judicial DA		2009-SU-B9-0022	\$159,708	
	2009	NM Correction Dept		2009-SU-B9-0022	\$249,654	
	2009	Coop Consulting		2009-SU-B9-0022	\$51,340	
	2009	UNM Inst of Social Research		2009-SU-B9-0022	\$114,877	
	2009	City of Clovis	Region V	2009-SU-B9-0022	\$357,267	
	2009	Town of Bernalillo/City of ABQ/Rio Rancho	NMGTF	2009-SU-B9-0022	\$552,752	
	2009	Eddy County	Region VI-EC	2009-SU-B9-0022	\$256,031	
	2009	Santa Fe County	Region III	2009-SU-B9-0022	\$375,632	
	2009	Town of Tatum	Region VI-TT	2009-SU-B9-0022	\$382,680	
	2009	City of Farmington	Region II	2009-SU-B9-0022	\$182,274	
	2009	Dona Ana County		2009-SU-B9-0022	\$527,697	
	2009	Espanola Police Department		2009-SU-B9-0022	\$295,489	
	2009	Town of Tatum LCDTF	Region VII	2009-SU-B9-0022	\$181,965	
	2009	Gallup Police Dept		2009-SU-B9-0022	\$53,944	
	2009	Eddy County PVDTF	Region VI-PV	2009-SU-B9-0022	\$447,966	
	2009	Navajo Nation Judicial		2009-SU-B9-0022	\$131,455	
	2009	Bernalillo County Sheriff	Region I	2009-SU-B9-0022	\$214,837	
	2009	Union County Sheriff		2009-SU-B9-0022	\$69,808	
	2009	Chavez County		2009-SU-B9-0022	\$143,765	
	2009	City of Las Vegas	Region IV	2009-SU-B9-0022	\$334,516	
	2009	Bernalillo Police		2009-SU-B9-0022	\$102,600	
	2009	City of Roswell		2009-SU-B9-0022	\$226,800	
	2009	Sierra County Dispatch		2009-SU-B9-0022	\$134,955	
	2009	GMB	Administration	2009-SU-B9-0022	\$675,700	
				<b>ARRA TOTAL</b>	<b>\$11,093,110</b>	

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

Mr. John Denko, Secretary  
State of New Mexico  
Department of Public Safety  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor  
Santa Fe, New Mexico

We have audited the financial statements of the governmental activities, each major fund, the budgetary comparisons for the general fund and major special revenue funds, and the aggregate remaining fund information of the State of New Mexico, Department of Public Safety (Department), as of and for the year ended June 30, 2010, which collectively comprise the Department's basic financial statements as listed in the table of contents, and have issued our report thereon dated December 2, 2010. We have also audited the financial statements of each of the Department's non-major governmental funds, respective budgetary comparisons, major capital projects fund budgetary comparisons and fiduciary funds presented as supplemental information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2010, as listed in the table of contents. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Mr. John Denko, Secretary  
State of New Mexico  
Department of Public Safety  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor  
Santa Fe, New Mexico

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 financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the 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 the 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 above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as items 09-3 and 10-1 that we consider to be significant deficiencies in internal control over financial reporting. A *significant deficiency* is a deficiency, or 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 09-3.

Mr. John Denko, Secretary  
State of New Mexico  
Department of Public Safety  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor  
Santa Fe, New Mexico

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 the responses.

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

*Mess Adams LLP*

Albuquerque, New Mexico  
December 2, 2010

**Report 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**

Mr. John Denko, Secretary  
State of New Mexico  
Department of Public Safety  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor  
Santa Fe, New Mexico

Compliance

We have audited the compliance of State of New Mexico, Department of Public Safety (Department) with the types of compliance requirements described in the U. S. Office of Management and Budget (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, 2010. 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 the 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 the Department's compliance with those requirements.

Mr. John Denko, Secretary  
State of New Mexico  
Department of Public Safety  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor  
Santa Fe, New Mexico

In our opinion, the Department complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that 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 items 08-8, 08-16, 09-3, 09-7, and 09-8.

#### 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 requirements that could have a direct and material effect on a major federal program to determine the 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 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.

Mr. John Denko, Secretary  
State of New Mexico  
Department of Public Safety  
and  
Mr. Hector H. Balderas  
New Mexico State Auditor  
Santa Fe, New Mexico

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 08-8, 08-16, 09-3, 09-7, and 09-8. 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 the responses.

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

*Mess Adams LLP*

Albuquerque, New Mexico  
December 2, 2010



**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2010**

06-1	Capital Asset Disposals	Resolved
07-5	Journal Entry Processing	Resolved
07-10	Reporting	Resolved
07-13	Cash Management	Resolved
08-2	Untimely Reversions	Resolved
08-8	Access To Recovery-Level Of Effort	Repeated/Modified
08-10	Equipment-Records of Property Acquired With Federal Awards	Resolved
08-11	Equipment-Physical Inventory Counts of Property Acquired With Federal Awards	Resolved
08-12	Equipment-Disposals Of Property Acquired With Federal Awards	Resolved
08-14	Controls Over Receipt of Reimbursements Of Federal Awards	Resolved
08-15	Segregation of Duties-Allowable Costs, Cash Management and Reporting	Resolved
08-16	Supporting Documentation for Matching Requirements	Repeated/Modified
09-1	SHARE Security Access	Resolved
09-2	Purchasing and Procurement	Resolved
09-3	Payroll Calculation Errors	Repeated/Modified
09-4	Other Cash Controls – Fund 343	Resolved
09-5	Observance Of Period Of Availability	Resolved
09-6	SEFA – Deferred Revenues	Resolved
09-7	SEFA – Adjustments/Cash Management	Repeated/Modified
09-8	Excess Reimbursements – Activities Allowed And Unallowed	Repeated/Modified
09-9	Lack of Written Policies & Procedures	Resolved

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2010**

**A. SUMMARY OF AUDIT RESULTS**

*Financial Statements*

Type of auditors' report issued Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency(s) identified that are not considered to be material weakness(es)?   X   Yes \_\_\_\_\_ None Reported

Non-compliance material to financial statements noted?   X   Yes \_\_\_\_\_ No

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency(s) identified that are not considered to be material weakness(es)   X   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 Circular A-133?   X   Yes \_\_\_\_\_ No

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
16.710	Public Safety Partnership and Community Policing
16.738	Edward Byrne Memorial Justice Assistance Grant (JAG) (Non-ARRA)
16.803	Edward Byrne Memorial Justice Assistance Grant (JAG) (ARRA)
20.218	MCSAP – National Motor Carrier Safety
95.001	HIDTA – High Intensity Drug Trafficking Area

Dollar threshold used to distinguish between type A and type B programs \$   482,883  

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes   X   No

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**B. FINANCIAL STATEMENT AUDIT – FINDINGS**

**09-3 Payroll Calculation Errors**

**CONDITION**

The Human Resources (HR) department does not know how the SHARE system calculates the Fair Labor Standards Act (FLSA) overtime rate, and therefore the rate cannot be recalculated to prove that the system is calculating it correctly.

**CRITERIA**

According to 1.7.4.14 NMAC:

Section F: Time worked in excess of 40 hours during the designated workweek shall be compensated in accordance with the provision of the *Fair Labor Standards Act* [29 U.S.C. Sections 201 to 262] for *Fair Labor Standards Act* covered, non-exempt employees.

Section I: Paid holiday leave, annual leave, and administrative leave for voting taken in accordance with the provisions of *Subsection C of 1.7.7.14 NMAC* shall also count as time worked in the consideration of overtime for *Fair Labor Standards Act* covered, non-exempt employees.

**CAUSE**

It appears there are errors in the paths of HCM's logic calculation of pay. At this time, the exact factors causing the errors are unknown.

**EFFECT**

It appears employees are over/under paid and as a result, charges to federal grants for match or reimbursements may be inaccurate.

**RECOMENDATION**

We recommend the Department investigate these issues with the Department of Finance and Administration (DFA) and correct any errors.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**B. FINANCIAL STATEMENT AUDIT – FINDINGS CONTINUED**

**09-3 Payroll Calculation Errors (Continued)**

**MANAGEMENT RESPONSE**

In response to the finding statement on overtime, management agrees in part to the finding on overtime. Overtime is frequently, but not consistently, calculated correctly. In other words, the system *does* pay employees at the correct FLSA regular rate of in most cases, but does not appear to take into consideration all compensatory elements that must be included in the calculation of the regular rate of pay, hence some employees have their overtime paid incorrectly. The Department of Public Safety HR Bureau has engaged in ongoing discussions of this problem with Department of Finance and Administration staff, who are working to identify and correct the problem.

As discussed in last year's response, multiple, extensive controls have been put in place to make up for the lack of an adequately designed HCM Time & Labor module for the 207(K) 83 hour rule employees. Until the Time & Labor improvement project is implemented it can be expected that a higher rate of error will occur due to the manual nature of the current system.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**B. FINANCIAL STATEMENT AUDIT – FINDINGS CONTINUED**

**10-01 Access Administration**

**CONDITION**

At the network level, a review of the membership to the Domain Admin security group revealed the following:

- There are 14 accounts, 8 of which are dedicated for specific purposes (generic accounts), normally to process or execute jobs or processes. We noted that the passwords for these accounts while stored in a secured location can be accessed by 6 of the IT personnel. However, there is no mechanism in place to determine which employee used a particular account as these accounts are not linked to a specific user.
- One account is considered redundant since domain administrators have already separate accounts to execute their functions. Another administrator-level account adds another account that could be potentially exploited for malicious intent; and IT administration is unnecessarily increased since IT needs to maintain and track usage of two accounts that are able to do the same tasks.

At the applications level (SHARE), our review of the users' access listings revealed the following:

- There are 12 users who can create journal entry, 3 of which can also approve them.
- There are 22 users who can enter a voucher, 3 of which can also approve them, as well as initiate and approve purchase orders.

**CRITERIA**

Per State of NM Statewide Guideline “Enterprise IT Security Policy”, S-GUIDE-00.003, “the State of New Mexico shall securely and economically protect its business functions including public access to appropriate information and resources, while maintaining compliance with legal requirements established by existing Federal and State statutes pertaining to confidentiality privacy, accessibility, availability, and integrity.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**B. FINANCIAL STATEMENT AUDIT – FINDINGS CONTINUED**

**10-01 Access Administration (Continued)**

**EFFECT**

The current systems access security settings at the network and application levels pose increased risk of unauthorized entry and modification in the systems and network structure.

**CAUSE**

For network admin accounts, DPS is still trying to find a way to effectively monitor the use of the generic accounts. For the SHARE access issue, DPS believes that their internal policy can mitigate the risk.

**RECOMMENDATION**

Since all of the admin accounts reside as members of the Domain Admin group, they have the same level of highly privileged access rights. To reduce the likelihood that an administrator level account can be exploited, a mechanism should be put in place to allow monitoring of users for the generic accounts and that redundant account be eliminated.

At the application level, it is recommended that DPS removes users' access to unnecessary modules and ensuring each user's access is appropriate based on their job functions and responsibilities.

**MANAGEMENT'S RESPONSE**

DPS is aware of the admin accounts issue and is working to resolve the matter. Some of the applications we are running require being run with elevated privileges (generic accounts). We are investigating how to eliminate this requirement. However, this will not be possible on all of these accounts. The mechanism to monitor these and all accounts is a software package. This is on our list and will be purchased when budget permits. For the redundant account, DPS will investigate on whether to disable this account.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**B. FINANCIAL STATEMENT AUDIT – FINDINGS CONTINUED**

**10-01 Access Administration (Continued)**

**MANAGEMENT’S RESPONSE (CONTINUED)**

For the journal entry process in SHARE, while 3 users have access to both entry and approve, it is unlikely that the same user will enter the journal entry and approve it as we have a written internal policy on segregation of duties. We have a report in SHARE which enables us to monitor the activity and SHARE has an audit trail that records user ID of creation and approval of journal entry. For the voucher process, internal policy prevents us from entering and approving a voucher by the same user. Because of the design of the SHARE, full access is needed in several areas to properly review transactions even the user does not create the transactions. SHARE also has an audit trail which records the user ID on the voucher and DFA does final approval of every voucher.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**C. SINGLE AUDIT COMPLIANCE - FINDINGS AND QUESTIONED COSTS**

**08-8 Access to Recovery-Level of Effort**

**Federal Program:**

All federal major programs tested.

QUESTIONED COSTS      Unknown

**CONDITION**

During our test work of payroll, on 47 out of 47 tested charged to federal programs, we noted that the Department does not maintain after the fact level of effort certification for administrative employees whose full salary is paid with federal grant monies (or in the case of single-grant work, certifications that only 1 grant was worked on.)

**CRITERIA**

Per OMB Circular A-87 attachment B, sec8.h. for time being charged to a single federal award:

“(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee.”

For time being charged to more than one Federal award:

“(5) Personnel activity reports or equivalent documentation must meet the following standards: (a) They must reflect an after-the-fact distribution of the actual activity of each employee, (b) They must account for the total activity for which each employee is compensated, (c) They must be prepared at least monthly and must coincide with one or more pay periods, and (d) They must be signed by the employee. (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes...”

**EFFECT**

Non-compliance with level of effort requirement can cause a reduction in grant funding.



**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**C. SINGLE AUDIT COMPLIANCE - FINDINGS AND QUESTIONED COSTS  
(CONTINUED)**

**08-8 Access to Recovery-Level of Effort (Continued)**

**CAUSE**

The Department has not implemented the proper controls to obtain and maintain after the fact documentation to support the work performed for and charged to federal programs.

**RECOMMENDATION**

We recommend that the Department implement a policy for preparing and maintaining after the fact level of effort certifications in compliance with OMB Circular A-87 for employees whose salary is funded through federal money.

**MANAGEMENT RESPONSE**

Management agrees that for the majority of FY 10, there was not a sufficient procedure in place for maintaining after-the-fact level of effort certifications. Effective May 2010, the Grants Management Bureau implemented a procedure that requires all employees whose positions are federally funded through the Department of Justice to enter time and effort on a separate payroll spreadsheet. The payroll spreadsheet is designed to allocate those expenses to the grants for which the employee worked. The employee will print the respective SHARE HCM time sheet and attach to the corresponding payroll spreadsheet at each pay period end. The employee certifies that the information is true and correct by signing where appropriate and submitting these documents to the Bureau Chief. The Bureau Chief reviews and approves the documents for accuracy, along with the Journal Entry, moving those expenditures to appropriate grant. Once the Journal Entry has posted, the Bureau Chief reviews and signs the certification as the person who has direct knowledge of the personnel activities. Management considers this finding closed.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**C. SINGLE AUDIT COMPLIANCE - FINDINGS AND QUESTIONED COSTS  
(CONTINUED)**

**08-16 Supporting Documentation for Matching Requirements**

**Federal Program:**

Federal Motor Carrier Safety Administration, Department of Transportation  
National Motor Carrier Safety – CFDA 20.218

Commercial Vehicle ITS	20.218	IT073501G000	10/1/2007	12/31/2010
Commercial Vehicle ITS	20.218	IT08351G0000	8/25/2008	8/25/2012
2001 Commercial Vehicle ITS	20.218	ITS-7700 (086)	1/1/2004	9/30/2010
		CVISN		
2006 MTD - FMSCA, CVISN (ITNM0601)	20.218	ITNM0601	8/16/2006	12/31/2010
		CVISN		
2006 USDOT CVISN	20.218	ITNM0602	8/16/2006	12/31/2010

QUESTIONED COSTS        None

**CONDITION**

During our testwork to verify the matching requirement, it was noted that while match was met and Finance has been monitoring this requirement, the spreadsheets supporting the match had multitudinous mistakes. We were unable to recalculate the numbers and there were formula errors.

**CRITERIA**

Based on the Department of Transportation’s A-133 compliance requirements, the matching requirements are established by the grant agreements. It is part of a good control system that this requirement be verifiable from the recipient’s records.

**EFFECT**

By not effectively reviewing the spreadsheets, there could have been a risk of not meeting the matching requirements which can cause a reduction in government funding. Per review of the general ledger, the department far surpassed the matching requirement.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**C. SINGLE AUDIT COMPLIANCE - FINDINGS AND QUESTIONED COSTS  
(CONTINUED)**

**08-16 Supporting Documentation for Matching Requirements (Continued)**

CAUSE

Management does not have proper controls in place to ensure that that supporting documentation for amounts that are used to meet the match is reviewed and monitored by a person independent of working on the grant.

RECOMMENDATION

We recommend that management put in place a system of controls so that supporting documentation for salaries that are used to meet the match have a proper supervisory review to assess the accuracy, allowability and verifiability of the transaction and all calculations are double-checked for accuracy.

MANAGEMENT RESPONSE

Management agrees with the Auditor's findings, the ITS Grants that are documented as a finding have match requirements within the application of the grant to FMCSA. These matches are not controlled by an on-going monitoring program. The matches that are required are stated and obligated prior to submitting and accepted by FMCSA, this obligation (match) is done prior to providing the State with the Grant Agreement. Examples for some of the grants are POE2000 system and Santa Teresa Land donation funding. Management agrees with the auditors in that their needs to be a continuous monitoring of match obligation to ensure funding and reimbursement are in compliance with the grant agreements. Staff will be trained on the need for documentation of expenditures specifically salaries, in addition ASD Grants Management will assist and train supervisors to review requests for reimbursements and to assess the allowability, accuracy and verify the transactions and calculations of the supporting documentation for reimbursement.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**C. SINGLE AUDIT COMPLIANCE - FINDINGS AND QUESTIONED COSTS  
(CONTINUED)**

**09-3 Payroll Calculation Errors**

**Federal Program:**

All federal major programs tested.

QUESTIONED COSTS      Unknown

**CONDITION**

The HR department does not know how the SHARE system calculates the Fair Labor Standards Act (FLSA) overtime rate, and therefore the rate cannot be recalculated to prove that the system is calculating it correctly.

**CRITERIA**

According to 1.7.4.14 NMAC:

Section F: Time worked in excess of 40 hours during the designated workweek shall be compensated in accordance with the provision of the *Fair Labor Standards Act* [29 U.S.C. Sections 201 to 262] for *Fair Labor Standards Act* covered, non-exempt employees.

Section I: Paid holiday leave, annual leave, and administrative leave for voting taken in accordance with the provisions of *Subsection C of 1.7.7.14 NMAC* shall also count as time worked in the consideration of overtime for *Fair Labor Standards Act* covered, non-exempt employees.

**CAUSE**

It appears there are errors in the paths of HCM's logic calculation of pay. At this time, the exact factors causing the errors are unknown.

**EFFECT**

It appears employees are over/under paid and as a result, charges to federal grants for match or reimbursements may be inaccurate.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**C. SINGLE AUDIT COMPLIANCE - FINDINGS AND QUESTIONED COSTS  
(CONTINUED)**

**09-3 Payroll Calculation Errors (Continued)**

RECOMENDATION

We recommend the Department investigate these issues with the Department of Finance and Administration (DFA) and correct any errors.

MANAGEMENT RESPONSE

The Department agrees to the finding on overtime. Overtime is frequently, but not consistently, calculated correctly. In other words, the system *does* pay employees at the correct FLSA regular rate of in most cases, but does not appear to take into consideration all compensatory elements that must be included in the calculation of the regular rate of pay, hence some employees have their overtime paid incorrectly. The Department of Public Safety HR Bureau has engaged in ongoing discussions of this problem with Department of Finance and Administration staff, who are working to identify and correct the problem.

As discussed in last year's response, multiple, extensive controls have been put in place to make up for the lack of an adequately designed HCM Time & Labor module for the 207(K) 83 hour rule employees. Until the Time & Labor improvement project is implemented it can be expected that a higher rate of error will occur due to the manual nature of the current system.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**C. SINGLE AUDIT COMPLIANCE - FINDINGS AND QUESTIONED COSTS  
(CONTINUED)**

**09-7 SEFA – Adjustments/Cash Management**

**Federal Program:**

Homeland Security Grant Program, Department of Homeland Security  
Homeland Security Grant Program – CFDA 96.067

QUESTIONED COSTS      Unknown

**CONDITION**

Although the Department has greatly improved the accuracy of the SEFA, we noted one adjustment to the final SEFA provided, as well as a time lag between the expenditures being paid for by the general fund, adjustments posted to the individual grant projects, request for reimbursement of those funds, and follow through on the receipt of the reimbursements. This resulted in \$68,409 not being collected. It was also noted that the Department did not report the correct CFDA numbers for all of the grant awards.

**CRITERIA**

The OMB Circular A-133 as well as good accounting practices calls for accurate and timely records and NMSA 1978 6-5-2 specifies that agencies shall implement internal accounting controls designed to prevent accounting errors and violations of state and federal law and rules related to financial matters.

**CAUSE**

The cause of this finding is likely due to inadequate training of staff and the SHARE grants module not posting activities correctly.

**EFFECT**

The Department's general fund pays for federal expenditures and does not receive reimbursement for those funds timely. Incorrect CFDA numbers could result in an incorrect Data Collection Form and the Department could lose federal funding.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**C. SINGLE AUDIT COMPLIANCE - FINDINGS AND QUESTIONED COSTS  
(CONTINUED)**

**09-7 SEFA – Adjustments/Cash Management (Continued)**

**RECOMMENDATION**

We recommend the Department train staff and document procedures and roles for greater coordination and timely follow through on grant expenditures and reimbursements. The Department should implement review procedures to ensure that the SEFA is complete and accurate by obtaining all grant award and agreements, reviewing them for proper identification of type of award (federal vs. state) and implement a process to separately identify federal and state expenditures. Additionally, we recommend that the County ensure they have obtained all information from pass-through grantors to include the grant award number and grant agreement which includes a CFDA number.

**MANAGEMENT RESPONSE**

The Department agrees with the Auditor's finding and is making progress in improving coordination, establishing procedures and will train staff to monitor expenditures and reimbursements to ensure payments are correct and received in a timely manner. The Department will obtain all information from grantors and verify online to ensure CFDA numbers are accurately documented.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**C. SINGLE AUDIT COMPLIANCE - FINDINGS AND QUESTIONED COSTS  
(CONTINUED)**

**09-8 Excess Reimbursements – Activities Allowed and Unallowed**

**Federal Program:**

NM Department of Transportation  
Operations Buckle Down & DWI – CFDA 20.600  
Grant No. 09-AL-K8-071-ODWI

QUESTIONED COSTS Unknown

**CONDITION**

During our testing of the Schedule of Expenditures of Federal Awards (SEFA), we noted that the Department does not have controls in place to ensure that excess reimbursements are spent according to the grant agreements.

**CRITERIA**

NMSA 1978 6-5-2 specifies that agencies shall implement internal accounting controls designed to prevent accounting errors and violations of state and federal law and rules related to financial matters. The A-102 Common Rule and OMB Circular A-110 require 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.

**EFFECT**

Since the excess reimbursements remain in the general fund, the Department may have used federal funds for non-federal expenditures.

**CAUSE**

Staff is not well-trained on the grant requirements of fixed reimbursements.

**RECOMMENDATION**

We recommend the Department implement policies and procedures, better communication, and clear roles to ensure all expenditures are for allowable costs during the period of availability and are reimbursed timely before grants end.



**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended June 30, 2010**

**C. SINGLE AUDIT COMPLIANCE - FINDINGS AND QUESTIONED COSTS  
(CONTINUED)**

**09-8 Excess Reimbursements – Activities Allowed and Unallowed (Continued)**

**MANAGEMENT RESPONSE**

The Department agrees to document procedures and roles for greater coordination and follow through on grant expenditures and reimbursements timely to ensure reimbursements are received timely. The TSB Financial Manager is working to identify the applicable hierarchy grants and excess revenue amounts available for future expenditure. In FY11 the reimbursements will be based on actual amounts instead of fixed rates.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
EXIT CONFERENCE  
Year Ended June 30, 2010**

An exit conference was held on November 23, 2010. Attending were the following:

Representing the Department of Public Safety:

John Denko, Cabinet Secretary  
Mike Mier, Deputy Secretary – Administration  
Marcos A. Tapia, CFO, ASD Deputy Director  
Stacy Lopez, Finance Bureau Chief  
Louise Riebe, Budget Director  
Veronica Martinez, MTP – CP Manager  
Scott Weaver, Captain  
Germaine Chappelle, Chief Counsel  
Robert Shilling, Major  
Mark Rowley, MTP – Director  
Evelyn Romero, Grants Management Bureau Chief

Representing Moss Adams LLP:

Audrey J. Jaramillo, Senior Manager  
Bryan Runyan, In-charge

The financial statements were prepared with the assistance of Moss Adams LLP.