



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

**FINANCIAL STATEMENTS**

**JUNE 30, 2011**

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

Certified Public Accountants | Business Consultants

*Acumen. Agility. Answers.*

# **TABLE OF CONTENTS**

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

### **INTRODUCTORY SECTION**

Official Roster .....	1
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### **FINANCIAL SECTION**

Report of Independent Auditors .....	2
Management's Discussion and Analysis.....	5

### **BASIC FINANCIAL STATEMENTS**

#### **Government-Wide Financial Statements**

Statement of Net Assets .....	12
Statement of Activities .....	13

#### **Governmental Funds Financial Statements**

Balance Sheet-Governmental Funds.....	14
Reconciliation of the Balance Sheet to the Statement of Net Assets - Governmental Funds.....	16
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.....	17
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balances of Governmental Funds to the Statement of Activities - Governmental Funds .....	19
General Fund - Schedule of Revenues and Expenditures - Budget and Actual (Budgetary Basis) - Major Fund - Fund 128.....	20
Major Special Revenue Fund - Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis) - Federal Forfeitures - Fund 343.....	21

**TABLE OF CONTENTS (CONTINUED)**

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

**BASIC FINANCIAL STATEMENTS (CONTINUED)**

Statement of Fiduciary Assets and Liabilities-Agency Funds.....22  
Notes to Financial Statements .....23

**COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS**

*Major Governmental Funds*

*General Fund*

Balance Sheet - All Accounts Major Governmental Funds - General Fund.....55  
Statement of Revenues, Expenditures and Changes in Fund Balance - All  
Accounts Major Governmental Funds General Fund .....56  
Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis)  
– Public Safety Program Support – Fund 128 P503 .....57  
Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis)  
– Law Enforcement Program – Fund 128 P504 .....58  
Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis)  
– Motor Transportation Program – Fund 128 P781.....59  
Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis)  
– Special Multi-Year Appropriation – Fund 128 Z070730 –  
Replace NMLETS .....60

**TABLE OF CONTENTS (CONTINUED)**

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

**COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS  
(CONTINUED)**

*Major Governmental Funds*

*Capital Projects Fund*

Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis)  
- Fund 090 A093133 - Law Enforcement Vehicles .....61

Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis)  
- Fund 090 A073048 - DNA ID System ..... 62

Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis)  
- Fund 090 A075646 - NMSP Aircraft Replacement..... 63

Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis)  
- Fund 090 A075648 - NMSP Defibrillators..... 64

Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis)  
- Fund 090 All Open Appropriations..... 65

Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis)  
- Fund 892 A101289 Law Enforcement Vehicles..... 66

*Non-Major Governmental Funds:*

*Special Revenue Funds*

Combining Balance Sheet ..... 67

## **TABLE OF CONTENTS (CONTINUED)**

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

#### **COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS (CONTINUED)**

##### *Non-Major Governmental Funds (Continued)*

##### *Special Revenue Funds (Continued)*

Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	69
Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis) – State Chemist Fees – Fund 272 .....	71
Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis) – CSA State Forfeitures – Fund 342 .....	72
Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis) – Peace Officers’ Survivors – Fund 346 .....	73
Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis) – Concealed Handgun Carry – Fund 594.....	74
Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis) – Orphan Hazardous Materials – Fund 670 .....	75
Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis) – Advanced Training Fees – Fund 786.....	76
Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis) – Special Donations – Fund 882 .....	77
Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis) – American Recovery and Reinvestment Act – Fund 890 All Appropriations.....	78
Schedule of Revenues and Expenditures Budget and Actual (Budgetary Basis) – American Recovery and Reinvestment Act – Fund 890 R1DOJ10001State Government Sub-Grants .....	79

**TABLE OF CONTENTS (CONTINUED)**

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

**COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS  
(CONTINUED)**

*Non-Major Governmental Funds (Continued)*

*Special Revenue Funds (Continued)*

Schedule of Revenues and Expenditures Budget and Actual  
(Budgetary Basis) – American Recovery and Reinvestment Act – Fund 890  
R1DOJ10001 Local Government Sub-Grants.....80

Schedule of Revenues and Expenditures Budget and Actual  
(Budgetary Basis) – American Recovery and Reinvestment Act – Fund 890  
Administration .....81

Schedule of Revenues and Expenditures Budget and Actual  
(Budgetary Basis) – American Recovery and Reinvestment Act – Fund 890  
Government Services Fund .....82

Schedule of Revenues and Expenditures Budget and Actual  
(Budgetary Basis) – American Recovery and Reinvestment Act – Fund 890  
GSF Patrol Vehicles and Fuel .....83

Schedule of Revenues and Expenditures Budget and Actual  
(Budgetary Basis) – American Recovery and Reinvestment Act – Fund 890  
GSF Fuel .....84

Schedule of Revenues and Expenditures Budget and Actual  
(Budgetary Basis) – American Recovery and Reinvestment Act – Fund 890  
Animal Protection .....85

*Fiduciary Funds*

Statement of Fiduciary Assets and Liabilities-Agency Funds.....86

**SUPPLEMENTAL INFORMATION**

Schedule of Changes in Fiduciary Net Assets and Liabilities-Agency Funds.....87

Schedule of Cash.....88

Schedule of Joint Powers Agreements & Memorandums of Understanding .....89

**TABLE OF CONTENTS (CONTINUED)**

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

**SINGLE AUDIT INFORMATION**

Schedule of Expenditures of Federal Awards ..... 93

Notes to Schedule of Expenditures of Federal Awards ..... 99

Report of Independent Auditors on Internal Control Over Financial  
Reporting and on Compliance And Other Matters Based on an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards* ..... 101

Report of Independent Auditors on Compliance With Requirements  
That Could Have a Direct and Material Effect on Each Major Program  
and on Internal Control Over Compliance in Accordance  
with OMB Circular A-133 ..... 104

Summary Schedule of Prior Audit Findings..... 107

Schedule of Findings and Questioned Costs ..... 108

Exit Conference..... 114

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
OFFICIAL ROSTER  
JUNE 30, 2011**

<b>Name</b>	<b>Title</b>
Gorden E. Eden Jr.	Cabinet Secretary
Robert Shilling	Deputy Secretary-Operations/ Chief-State Police Division
Gregg Marcantel	Deputy Secretary-Administration

**Division Directors**

Kathy Griego	Administrative Services Division
Bill Hubbard	Special Investigations Division
Gregg Marcantel	Training and Recruitment Division
Gregg Marcantel	Technical Support Division
Deputy Chief Mark Rowley	Motor Transportation Division
Gregg Marcantel	Information Technology Division



## Report of Independent Auditors

Mr. Gordon E. Eden Jr., 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, 2011, 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, 2011, 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. Gorden E. Eden Jr., 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, 2011, 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, 2011, and the respective changes in financial position and the respective budgetary comparisons for the general fund and major special revenue funds, for the year then ended in 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, 2011, and the respective changes in the financial position 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 January 20, 2012, 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. Gordon E. Eden Jr., 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 11 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  
January 20, 2012

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2011**

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, 2011. 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.

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

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2011**

**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, 2011</u>	<u>Prior Year</u> <u>June 30, 2010</u>	<u>Increase or</u> <u>(Decrease)</u>	<u>Percentage</u> <u>Change</u>
<b>Assets</b>				
Current assets	\$ 19,521,806	\$ 20,900,852	\$ (1,379,046)	-6.6 %
Capital assets	<u>17,811,852</u>	<u>19,657,443</u>	<u>(1,845,591)</u>	<u>-9.4 %</u>
Total assets	<u>37,333,658</u>	<u>40,558,295</u>	<u>(3,224,637)</u>	<u>-8.0%</u>
<b>Liabilities</b>				
Current liabilities	16,506,068	16,864,489	(358,421)	-2.1%
Long-term liabilities	<u>2,101,326</u>	<u>2,149,046</u>	<u>(47,720)</u>	<u>-2.2%</u>
Total liabilities	<u>18,607,394</u>	<u>19,013,535</u>	<u>(406,141)</u>	<u>-2.1%</u>
<b>Net assets</b>				
Invested in capital assets	17,811,852	19,657,443	(1,845,591)	-9.4%
Restricted	-	-	-	-
Unrestricted	<u>535,664</u>	<u>1,887,321</u>	<u>(1,351,657)</u>	<u>-71.6%</u>
Total net assets	<u>\$ 18,347,516</u>	<u>\$ 21,544,764</u>	<u>\$ (3,197,248)</u>	<u>-14.8 %</u>
<b>Program revenues and expenses</b>				
Program revenues	\$ 22,676,702	\$ 29,033,920	\$ (6,357,218)	-21.9 %
Program expenses	<u>117,862,974</u>	<u>120,851,613</u>	<u>(2,988,639)</u>	<u>-2.4%</u>
Net revenue (expense)	(95,571,938)	(91,817,693)	3,368,579	3.7%
<b>General revenues (expenses)</b>				
General Fund appropriations	88,085,000	94,827,600	(6,742,600)	-7.1%
Road Fund appropriation	6,938,000	6,949,900	(11,900)	-0.2%
Other sources	548,938	3,784,953	(3,484,994)	-85.5%
Other (uses)	-	-	-	-
Total general revenues (expenses)	95,571,938	105,562,453	(9,990,515)	-9.5%
Gain/(Loss) on disposal of capital assets	339,441	(1,137,279)	1,476,720	129.8 %
Reversion to State General Fund	<u>(3,922,355)</u>	<u>(5,188,899)</u>	<u>(1,645,292)</u>	<u>-24.4%</u>
Change in net assets	<u>(3,197,248)</u>	<u>7,418,582</u>	<u>(10,237,082)</u>	<u>-143.1 %</u>
Beginning net assets	21,544,764	14,126,182	7,418,582	52.5%
Restatements	-	-	-	-
Beginning net assets as restated	<u>21,544,764</u>	<u>14,126,182</u>	<u>7,418,582</u>	<u>52.5%</u>
Ending net assets	<u>\$ 18,347,516</u>	<u>\$ 21,544,764</u>	<u>\$ (3,197,248)</u>	<u>-14.8 %</u>

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2011**

Significant factors impacting the Department's financial position and results of operations during the year ended June 30, 2011 are as follows:

- *Current Assets* decreased by \$1,379,046 or 6.6 percent due to reductions in Investment in the State Treasurer's General Fund Investment Pool.
- *Capital Assets and Investment In Capital Assets* decreased by \$1,845,591 or 9.4 percent due to deletions of automobiles from the capital asset listing.
- *Total Assets* decreased by \$3,224,637 or 8.0 percent. See discussions under *Current Assets* and *Capital Assets and Investment in Capital Assets* above.
- *Current Liabilities* decreased by \$358,421 or 2.1 percent due to reductions in due to other state agencies and due to federal government accounts.
- *Long-Term Liabilities* decreased by \$47,720 or 2.2 percent due to a reduction in compensated absences due after one year.
- *Total Liabilities* decreased by \$406,141 or 2.1 percent. See discussion under *Current Liabilities and Long-Term Liabilities* above.
- The Department had no *Restricted Net Assets* as of June 30, 2011 or June 30, 2010.
- *Unrestricted Net Assets* decreased by \$1,351,657 or 71.6 percent.

*Total Net Assets* decreased by \$3,197,248 or 14.8 percent.

- *Program Revenues* decreased by \$6,357,268 or 21.9 percent, there was a one time revenue increase due to the receipt of a \$6,772,900 insurance claim to replace the New Mexico State Police helicopter which was destroyed in a June 2009 crash resulting a decrease over FY2010 revenues.
- *Program Expenses* decreased by \$2,988,639 or 2.5 percent primarily due to reductions in General Fund Appropriations, as well as reductions in all funding sources.
- *Deficiency of Program Revenues over Program Expenses* increased by \$3,368,579 or 3.7 percent. See discussion under *Program Revenues* and *Program Expenses* above.
- *General Fund Appropriation* decreased by \$6,742,600 or 7.1 percent under the prior year's appropriation as a result of continued decline in State revenues.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2011**

- *Road Fund Appropriation* decreased by \$11,900 or 0.2 percent under the prior year's appropriation.
- *Other Sources (Transfers In)* decreased by \$3,236,015 or 85.5 percent 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 decrease over FY 2010 revenues.
- A *Reversion to State General Fund* of \$3,543,607 was recorded for the Department's general fund appropriation, other state funds. The reversion decreased by \$1,645,292 or 31.7 percent over the FY 2010 reversion largely due to a decrease of appropriation as the result of continued decline in State revenues.
- *Ending Net Assets* decreased by \$3,197,248 or 14.8 percent. The Department had no restatements to their financial statements. See discussion under *Current Assets* above.

**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, 2011	Prior Year June 30, 2010	Increase or (Decrease)	Percentage Change
General Fund - Reserved	\$ 1,250,377	\$ 2,330,258	\$ (1,079,801)	46.3 %
General Fund - Unreserved	-	-		%
Special Revenues	3,851,557	3,841,627	9,930	0.3 %
Capital Projects	100,899	101,240	(341)	0.3 %
Total	\$ 5,202,833	\$ 6,273,125	\$(1,070,212)	17.1%

The significant decrease in the general fund reserve is due to one data processing appropriation whose revenue was accrued in previous fiscal years but not expended until FY 2011.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2011**

**GENERAL BUDGETARY HIGHLIGHTS**

Original revenues and expenditures for federal funds budgeted in Fund 12800 were increased by \$1,395,000 during FY 2011 from \$24,670,900 to \$26,065,900 from the U.S. Department of Justice's Federal Asset Forfeiture Fund (\$1,300,000) and the U.S. Department of Justice's Office of Juvenile Justice Delinquency Prevention through the New Mexico Children Youth and Families Department (\$95,000). The Department received three American Recovery and Reinvestment Act (ARRA) grants from the State's Government Services Fund totaling \$1,650,000 to purchase vehicles (\$750,000), fuel for officer patrol vehicles (\$750,000) and animal protection (\$150,000).

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 Act, Laws of 2010, Second Special Session, Chapter 6, Section 4 for the year ended June 30, 2011 were:

<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.	3,200	3,309
Output	Number of first-time driving-while-intoxicated arrests per year.	2,000	2,371
Output	Number of repeat driving-while-intoxicated arrests per year.	1,200	938
Output	Number of driving-while-intoxicated crashes investigated per year.	200	247
Output	Number of drug arrests.	1,000	1,280
Explanatory	Number of fatal crashes in New Mexico.	400	280
Output	Number of criminal cases investigated.	15,000	17,766
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.	200	440
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.	150	238



**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2011**

<u>TYPE</u>	<u>MEASURE</u>	<u>TARGET</u>	<u>RESULT</u>
<b>Motor Transportation:</b>			
Output	Number of narcotic seizures.	52	30
Output	Number of motor carrier safety audits completed.	200	180
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.	384	1,182
Output	Number of commercial motor vehicle safety inspections.	91,680	101,984
<b>Program Support:</b>			
Outcome	Percent of prior-year audit findings resolved.	100%	66.7%
Explanatory	Number of unfilled forensic scientist vacancies in the Chemistry Unit.	4	3
Explanatory	Number of unfilled forensic scientist vacancies in the Latent Prints Unit.	1	0
Outcome	Percent of forensic cases completed within thirty (30) working days.	70.0%	58.0%

**CAPITAL ASSETS**

The Department's capital assets, net of depreciation, are \$17,811,852 or 47.7 percent of total assets. Capital Assets and Investment In Capital Assets decreased by \$1,845,591 or 9.40 percent due to the deletion of automobiles from the capital asset listing.

**COMPENSATED ABSENCES**

Total compensated absences as of June 30, 2011 are \$4,288,421. The estimated amount to be paid from current appropriations within one year is \$2,187,095 or 51.0 percent, with a balance of \$2,101,326 or 49.0 percent due after one year. There was no significant activity to report for compensated absences during the year ending June 30, 2011.

**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 \$123,768,100 for the FY 2012 operating budget in the Laws of 2011, Chapter 179, Section 4. Section 10 Reductions for unemployment and

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2011**

retirement rates decreased the Department's appropriation by \$703,700 for a total net appropriation of \$123,064,400 exclusive of federal grant deviations.

The FY 2012 budget included a general fund appropriation of \$86,322,700 – a 2.0 percent reduction under the revised FY 2011 amount of \$88,085,000. A second retirement rate reduction of \$103,900 was implemented in June 2011 for a revised general fund appropriation of \$86,218,800.

The Laws of 2011, Chapter 183, Section 49 extended the ending date for the \$5,800,000 appropriated to the Property Control Division of the New Mexico General Services Department to construct a New Mexico State Police district office in Las Cruces from June 30, 2012 to June 30, 2013.

The Laws of 2011, Chapter 183, Section 91 extended the ending date for the \$5,500,000 appropriated to the Property Control Division of the New Mexico General Services Department to construct a New Mexico State Police district office in Las Vegas from June 30, 2012 to June 30, 2013.

The Laws of 2011, Chapter 183, Section 94 transferred the unexpended balance of \$710,970 from the \$7,500,000 appropriated to the Property Control Division of the New Mexico General Services Department to construct a port-of-entry in Lordsburg, to the New Mexico State Police district office construction project in Las Vegas and extended the ending date from June 30, 2012 to June 30, 2013.

The Laws of 2011, First Special Session, Chapter 5 will provide \$4,000,000 for these capital outlay projects:

- Section 17 Purchase and equip vehicles for the New Mexico State Police. \$3,000,000
- Section 17 Purchase and equip vehicles for the Motor Transportation Police. \$1,000,000

**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, 2011

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 193,203
Investment in State Treasurer General Fund Investment Pool	13,240,623
Federal grants receivable	5,171,978
Trade receivables	
Less allowance for doubtful accounts of \$32,826	698,023
Due from other state agencies	452,696
Due from local governments	
Less allowance for doubtful accounts of \$379,548	27,400
Supplies inventory	5,599
Prepaid postage	10,430
	<hr/>
<b>Total current assets</b>	19,799,952
	<hr/>
Capital assets, not being depreciated	14,394
Capital assets being depreciated, net of accumulated depreciation	17,797,458
	<hr/>
<b>Total assets</b>	<u>\$ 37,611,804</u>
<b>LIABILITIES AND NET ASSETS</b>	
Current Liabilities	
Accounts payable	\$ 6,644,704
Accrued salaries and benefits payable	2,453,232
Deferred Revenue	1,846,275
Due to other state agencies	290,146
Due to State General Fund	3,741,510
Compensated absences	2,187,096
<b>Total current liabilities</b>	<hr/> 17,162,963
Long-term Liabilities	
Compensated absences due after one year	2,101,326
<b>Total long-term liabilities</b>	<hr/> 2,101,326
	<hr/>
<b>Total liabilities</b>	19,264,289
Net Assets	
Invested in capital assets	17,811,852
Unrestricted	535,663
	<hr/>
<b>Total net assets</b>	18,347,515
	<hr/>
<b>Total liabilities and net assets</b>	<u>\$ 37,611,804</u>

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
STATEMENT OF ACTIVITIES  
June 30, 2011

		Program Revenues		Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants	Governmental Activities
Governmental Activities				
Law Enforcement	\$ 77,639,425	3,155,645	9,680,627	(64,803,153)
Program Support	19,762,394	2,106,729	4,364,915	(13,290,750)
Motor Transportation Program	20,461,155	-	3,368,785	(17,092,370)
<b>Total governmental activities</b>	<b>117,862,974</b>	<b>5,262,374</b>	<b>17,414,327</b>	<b>(95,186,273)</b>
General revenues and (expenses)				
Transfers - State General Fund appropriations				\$ 88,085,000
Transfers - State Road Fund appropriations				6,938,000
Transfers - in from other state agencies				548,938
Transfers - reversions to State General Fund - 2011 FY				(3,922,355)
Gain on sale of capital assets				339,441
<b>Total general revenues</b>				<b>91,989,024</b>
<b>Change in net assets</b>				<b>(3,197,249)</b>
Net assets, beginning				21,544,764
<b>Net assets, ending</b>				<b>\$ 18,347,515</b>

See Notes to Financial Statements.

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2011

	General Fund	Federal Forfeitures-SPD	Capital Projects (090)
<b>ASSETS</b>			
Interest in State Treasurer General			
Fund Investment Pool	\$ 8,630,201	2,878,676	101,240
Cash in banks	78,903	-	-
Cash on hand	14,300	100,000	-
Federal grants receivable	5,171,978	-	-
Trade Receivables			
less allowance for doubtful accounts of \$32,826	379,517	-	-
Due from other funds	819,879	-	-
Due from other state agencies	398,582	379	-
Due from local governments			
less allowance for doubtful accounts of \$379,548	-	-	-
Supplies inventory	5,599	-	-
Prepaid postage	10,430	-	-
<b>Total assets</b>	<b>\$ 15,509,389</b>	<b>2,979,055</b>	<b>101,240</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 6,298,042	-	-
Accrued salaries and benefits payable	2,453,232	-	-
Deferred Revenue	1,846,275	-	-
Due to other funds	9,032	749,146	-
Due to other federal agencies	-	-	-
Due to other state agencies	290,146	-	-
Due to the State General Fund	3,735,319	-	340
<b>Total liabilities</b>	<b>14,632,046</b>	<b>749,146</b>	<b>340</b>
<b>FUND BALANCES</b>			
Non-Spendable			
Petty cash and change funds	14,300	-	-
Inventories	5,599	-	-
Postage	10,430	-	-
Flashroll	-	100,000	-
Spendable			
Restricted	140,102	2,129,909	100,900
Committed	706,912	-	-
<b>Total fund balances</b>	<b>877,343</b>	<b>2,229,909</b>	<b>100,900</b>
<b>Total liabilities and fund balance</b>	<b>\$ 15,509,389</b>	<b>2,979,055</b>	<b>101,240</b>

See Notes to Financial Statements.

	Capital Projects (892)	Other Governmental Funds	Total Governmental Funds
\$	(1,782)	1,632,288	13,240,623
	-	-	78,903
	-	-	114,300
	-	-	5,171,978
	-	-	-
	-	318,506	698,023
	-	9,033	828,912
	1,782	51,953	452,696
	-	27,400	27,400
	-	-	5,599
	-	-	10,430
	-	-	-
\$	-	2,039,180	20,628,864
	-	-	-
\$	-	346,662	6,644,704
	-	-	2,453,232
	-	-	1,846,275
	-	70,734	828,912
	-	-	-
	-	-	290,146
	-	5,851	3,741,510
	-	-	-
	-	423,247	15,804,779
	-	-	-
	-	-	14,300
	-	-	5,599
	-	-	10,430
	-	-	100,000
	-	1,615,933	3,986,844
	-	-	706,912
	-	-	-
	-	1,615,933	4,824,085
	-	-	-
\$	-	2,039,180	20,628,864

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS  
GOVERNMENTAL FUNDS  
June 30, 2011**

Total fund balance for the governmental fund (Balance Sheet)	\$ 4,824,085
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.	17,811,852
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>(4,288,422)</u>
<b>Net assets of governmental activities (Statement of Net Assets)</b>	<b><u>\$ 18,347,515</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, 2011

	General Fund	Federal Forfeitures-SPD	Capital Projects (090)
<b>Revenues</b>			
Federal grants	\$ 11,507,952	-	-
State grants	1,457,117	-	-
Forfeitures	-	2,106,729	-
Other program fees	2,460,960	6,538	-
Proceeds from sale of property	383,459	-	-
<b>Total revenues</b>	<b>15,809,488</b>	<b>2,113,267</b>	<b>-</b>
<b>Expenditures</b>			
Public safety			
Current			
Personal services and employee benefits	78,927,955	-	-
Contractual services	5,109,941	-	-
Other costs	23,983,469	-	-
Capital outlay	3,138,201	-	-
<b>Total expenditures</b>	<b>111,159,566</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	(95,350,078)	2,113,267	-
<b>Other Financing Sources (Uses)</b>			
Transfers - State General Fund appropriations	88,085,000	-	-
Transfers - State Road Fund appropriations	6,938,000	-	-
Transfers - reversions to State General Fund - 2011 FY	(3,916,164)	-	(340)
Interagency Transfer In	-	-	-
Interfund Transfer In	2,790,327	-	-
Interfund Transfer Out	-	(2,245,796)	-
<b>Total other financing sources (uses)</b>	<b>93,897,163</b>	<b>(2,245,796)</b>	<b>(340)</b>
Change in fund balances	(1,452,915)	(132,529)	(340)
Fund balances, beginning, as restated	2,330,258	2,362,438	101,240
<b>Fund balances, ending</b>	<b>\$ 877,343</b>	<b>2,229,909</b>	<b>100,900</b>

See Notes to Financial Statements.



	Capital Projects (892)	Other Governmental Funds	Total Governmental Funds
\$	-	4,449,258	15,957,210
	-	-	1,457,117
	-	-	2,106,729
	-	688,147	3,155,645
	-	-	383,459
	-	5,137,405	23,060,160
	-	-	78,927,955
	-	-	5,109,941
	299,959	4,699,258	28,982,686
	-	-	3,138,201
	299,959	4,699,258	116,158,783
	( 299,959 )	438,147	( 93,098,623 )
	-	-	88,085,000
	-	-	6,938,000
	-	(5,851)	(3,922,355)
	299,959	248,979	548,938
	-	-	2,790,327
	-	(544,531)	(2,790,327)
	299,959	(301,403)	91,649,583
	-	136,744	(1,449,040)
	-	1,479,189	6,273,125
\$	-	1,615,933	4,824,085

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, 2011

Net change in Fund Balance - Total Governmental Funds \$ (1,449,040)  
(Statement 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	\$ 3,578,084	
Depreciation expense	<u>(5,379,658)</u>	(1,801,574)

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. (44,018)

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>97,383</u>	
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<b>Change in net assets of governmental activities (Statement of Activities)</b>	<b>\$ <u>(3,197,249)</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, 2011

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ 91,038,800	88,085,000	88,085,000	-
Other appropriations	6,940,000	6,909,200	6,938,000	28,800
Federal funds	24,670,900	26,065,900	11,507,952	(14,557,948)
Other state funds	5,385,900	6,574,000	4,301,535	(2,272,465)
Other financing sources	3,260,400	3,260,400	2,790,327	(470,073)
Reversions	-	-	(3,916,163)	(3,916,163)
<b>Total revenues</b>	<b>131,296,000</b>	<b>130,894,500</b>	<b>109,706,651</b>	<b>(21,187,849)</b>
Prior year cash budgeted	-	2,297,629		
<b>Total budgeted revenues</b>	<b>\$ 131,296,000</b>	<b>133,192,129</b>		
<b>Expenditures</b>				
Personal services & benefits	\$ 90,052,900	87,069,800	78,927,958	8,141,842
Contract services	5,808,200	9,149,317	5,109,942	4,039,375
Other	35,434,900	36,973,012	27,121,666	9,851,346
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<b>\$ 131,296,000</b>	<b>133,192,129</b>	<b>111,159,566</b>	<b>22,032,563</b>
Excess (deficiency) of revenue over expenditures			<b>\$ (1,452,915)</b>	

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, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Federal funds	\$ 1,379,000	1,379,000	2,113,267	734,267
<b>Total budgeted revenues</b>	<u>1,379,000</u>	<u>1,379,000</u>	\$ 2,113,267	734,267
Prior year cash budgeted	<u>750,000</u>	<u>2,050,000</u>		
<b>Total budgeted revenues</b>	<u>\$ 2,129,000</u>	<u>3,429,000</u>		
Expenditures				
Other financing uses	\$ 2,129,000	3,429,000	2,245,796	1,183,204
<b>Total budgeted expenditures</b>	<u>\$ 2,129,000</u>	<u>3,429,000</u>	2,245,796	1,183,204
Excess (deficiency) of revenue over expenditures			<u>\$ (132,529)</u>	

*See Notes to Financial Statements.*

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
STATEMENT OF FIDUCIARY ASSETS  
AND LIABILITIES-AGENCY FUNDS  
June 30, 2011

	Agency Funds
	<u>                    </u>
<b>ASSETS</b>	
Interest in State Treasurer General Fund Investment Pool	\$ 230,341
<b>Total assets</b>	<u>\$ 230,341</u>
<b>LIABILITIES</b>	
Assets held for others	\$ 230,341
<b>Total liabilities</b>	<u>\$ 230,341</u>

*See Notes to Financial Statements.*

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

**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.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

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

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 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

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

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

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 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 are presented as a major fund each year, even if they do not meet the definition of one, as expenditures vary from year to year and this presentation is consistent and easier for financial statement users.



**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

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

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.

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)

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011

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

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

**Governmental Fund Types (Continued)**

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 or fund liabilities.

*General Fund.* The General Fund is the general operating fund of the Department. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is made up of the following SHARE 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 Section 31-12-9, NMSA 1978 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.

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011

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

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

**Governmental Fund Types (Continued)**

- 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 *Asset Forfeiture and Equitable Sharing: An Update*. It is a non-reverting fund.
- 34600 Peace Officers' Survival Fund - The Peace Officers' Survival Fund was established in accordance with Section 29-4A-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. It is a non-reverting fund.
- 59400 Concealed Handgun Carry Fund - The Concealed Handgun Carry Fund was established in accordance with Section 29-19-13, NMSA 1978 to carry out the provisions of the Concealed Handgun Carry Act. It is a non-reverting fund.
- 67000 Orphan Materials Recovery Fund - The Orphan Materials Recovery Fund was established in accordance with Section 12-12-29, NMSA 1978 to contract 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.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

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

**Governmental Fund Types (Continued)**

- 78600 Law Enforcement Advanced Training Fund - The Law Enforcement Training Fund was established in accordance with Section 29-7-12, NMSA 1978 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.
- 88200 Special Donations Fund - 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 classified as a DFA vouchering fund. The use of funds are specified by the donor. It is a non-budgeted and non-reverting fund.
- 89000 ARRA Fund - 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. 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, 2011**

**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 Doña 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.

89200 Capital Projects Fund - The Capital Projects Fund was established to track all capital outlay appropriations starting in Fiscal Year 2011. This fund will be replacing fund 09000. 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 in accordance with Section 29-16-11, NMSA 1978. It is used to collect fees of \$100 from convicted felons as part of the parole process. 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.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

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

**Fiduciary Fund Types (Continued)**

- 10560 Evidence Fund - The Evidence Fund was established in Section 29-1-15, NMSA 1978 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. 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.
- 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

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

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

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.
- 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.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

**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.

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.



**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

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

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.
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 2010, Second Special Session, Chapter 6, Section 3, Item M, "For the purpose of administering the General Appropriation Act of 2010 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 2011 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.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

**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.

**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.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

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

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.

**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.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

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

New Mexico 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

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

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

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

hours earned as of June 30, 2011, 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**

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

The agency's fund balances represent: 1) Restricted Purposes, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; 2) Committed Purposes, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Legislative and Executive branches; 3) Assigned Purposes, which includes balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted or committed. A summary of the nature and purpose of these reserves by fund type at June 30, 2011, follows:

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

*Nonspendable - 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.

*Nonspendable - 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.

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Reservations and Designations (Continued)

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

*Spendable – Committed 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.

Fund/Program	Nonspendable	Restricted Purposes	Committed
General Fund (12800)	-	140,102	-
General Fund (12800) Petty Cash and Change Funds	14,300	-	-
General Fund (12800) Inventories	5,599	-	-
General Fund (12800) Postage	10,430	-	-
Federal Forfeitures Fund (34300) Flashroll	100,000	-	-
Multi Year General Fund Appropriation (12800) Laws of 2007, Chapter 28, Section 7, Item 030 Laws of 2008, Chapter 3, Section 7, Item 033 Laws of 2010, 2nd SS, Chapter 6, Section 7, Item 017	-	-	706,912
Federal Forfeitures Fund (34300) 21 U.S.C. s 881 (e) (1)(A), 18. U.S.C. s 981 (e) and 19 U.S.C. s 1616	-	2,129,909	-
Capital Projects Fund (09000) Capter 7 Section 14 Laws of 1998	-	100,899	-
State Chemist Fees Fund (27200) Section 31-12-9, NMSA 1978	-	367,324	-
CSA Forfeitures Fund (34200) Section 30-31-35, NMSA 1978	-	114,593	-
Orphan Material Recovery Fund (67000) Section 12-12-29, NMSA 1978	-	5,029	-
Crime Stoppers Rewards Fund (89400) NM Department of Finance and Administration Directive	-	23,624	-
Peace Officers' Fund (34600) Section 29-4A-4, NMSA 1978	-	350,223	-
Concealed Handgun Carry Fund (59400) Section 29-19-13, NMSA 1978	-	749,505	-
Special Donations Fund (88200) NM Department of Finance and Administration Directive	-	5,635	-
	130,329	3,986,843	706,912

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

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

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

**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.

**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.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

**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, 2011 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, 2011. 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.

*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, 2011.



**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

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

Interfund receivables and payables are as follows:

	Due From (Receivable)	Due To (Payable)
General Fund (12800)	\$ 819,880	9,032
State Chemist Fees (27200)	-	10,837
State Forfeitures (34200)	-	3,908
Federal Forfeitures (34300)	-	749,146
Concealed Handgun Carry (59400)	-	22,847
Advanced Training (78600)	9,032	33,142
<b>Total</b>	<u>\$ 828,912</u>	<u>828,912</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)	\$ 2,790,327	
State Chemist Fee (27200)	-	74,013
State Forfeitures (34200)	-	48,380
Federal Forfeitures (34300)	-	2,245,797
Concealed Handgun (59400)	-	317,452
Advanced Training (78600)	-	104,685
<b>Total</b>	<u>\$ 2,790,327</u>	<u>2,790,327</u>

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.

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011

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

	Due From	Due To
General Fund (12800)		
Department of Health (665)	\$	107,700
Department of Finance and Administration (341)	241	-
Office of the Governor (356)		1,601
Department of Transportation (805)	<u>164,735</u>	<u>180,845</u>
<b>Total General Fund</b>	<u>164,976</u>	<u>290,146</u>
State Chemist Fees (27200)		
Administrative Office of the Courts (218)	<u>23,916</u>	-
Federal Forfeitures Fund (34300)		
State Treasurer (394)	<u>379</u>	-
Peace Officers' Survivors Fund (34600)		
State Treasurer (394)	<u>31</u>	-
ARRA (89000)		
Department of Finance and Administration (341)	<u>28,006</u>	-
STB Capital Outlay (89200)		
Department of Finance and Administration (341)	<u>1,782</u>	-
<b>Total other Non-Major Funds</b>	<u>54,114</u>	-
<b>Total</b>	<u>\$ 219,090</u>	<u>290,146</u>

STATE OF NEW MEXICO  
 DEPARTMENT OF PUBLIC SAFETY  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2011

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

	State General Fund 853	DFA 341	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)	\$ 88,085,000							
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)								
Total State General Fund Appropriations	\$ 88,085,000							

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011

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>\$6,938,000</u>					
Total State Road Fund Appropriations			<u>\$6,938,000</u>					
Department of Finance – 341 (State General Fund Reversion)				\$ 340	\$ 3,735,319			\$ 5,851
Department of Transportation – 80500 (Road Fund Reversion)					180,845			
Total Reversions					<u>\$ 3,922,355</u>			
STP Capital Outlay -89200 Animal Protection Training for Law Enforcement		\$ 299,959						
NM DPS Peace Officers' Survivor Fund – 34600 (Survivors of Officers Killed in Line of Duty)		\$ 248,979						
Total Interagency Transfers In							<u>\$ 548,938</u>	

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

**NOTE 6. CAPITAL ASSETS**

The capital assets activity for the year ended June 30, 2011, is as follows:

	Balance June 30, 2010	Additions	Retirements	Balance June 30, 2011
Capital assets not being depreciated				
<b>Land</b>	<u>\$ 14,394</u>	-	-	<u>14,394</u>
Other capital assets				
Furniture and fixtures	235,828	-	-	235,828
Equipment and machinery	8,075,286	692,336	-	8,767,622
Automobile	25,563,005	2,571,426	(2,917,283)	25,217,148
Aircraft	8,700,886	-	-	8,700,886
Buildings and structures	1,523,815	52,505	-	1,576,320
Data processing equipment	5,727,789	211,858	-	5,939,647
Livestock and poultry	40,333	49,960	-	90,293
<b>Total other capital assets</b>	<u>49,866,942</u>	<u>3,578,085</u>	<u>(2,917,283)</u>	<u>50,527,744</u>
Accumulated depreciation for				
Furniture and fixtures	107,656	19,941	-	127,597
Equipment and machinery	6,018,480	634,689	-	6,653,169
Automobile	17,507,676	3,360,623	(2,873,265)	17,995,034
Aircraft	1,122,378	855,597	-	1,977,975
Buildings and structures	449,025	95,318	-	544,343
Data processing equipment	4,978,345	403,907	-	5,382,252
Livestock and poultry	40,333	9,583	-	49,916
<b>Total accumulated depreciation</b>	<u>30,223,893</u>	<u>5,379,658</u>	<u>(2,873,265)</u>	<u>32,730,286</u>
<b>Other capital assets, net</b>	<u>\$19,643,049</u>	<u>(1,801,574)</u>	<u>(44,018)</u>	<u>17,797,458</u>
Capital assets summary				
Capital assets not being depreciated	\$ 14,394	-	-	14,394
Other capital assets, at cost	<u>49,866,942</u>	<u>3,578,085</u>	<u>(2,917,283)</u>	<u>50,527,744</u>
Total cost of capital assets	49,881,336	3,578,085	(2,917,283)	50,542,138
Accumulated depreciation	<u>(30,223,893)</u>	<u>5,379,658</u>	<u>(2,873,265)</u>	<u>32,730,286</u>
<b>Capital assets, net</b>	<u>\$19,657,443</u>	<u>(1,801,573)</u>	<u>(44,018)</u>	<u>17,811,852</u>

The Department does not have any debt related to capital assets at June 30, 2011. Depreciation expense for the Department amounted to \$5,379,658 and is considered a law enforcement expense.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

**NOTE 7. 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 2011	
General Fund			
General Operating	12800	\$	3,735,319
Capital Projects	09000		340
NM Mounted Patrol Defibrillators			
Special Revenue Fund			
Advanced training	78600		<u>5,851</u>
			<u>\$ 3,741,510</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 8. 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, 2011. 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, 2011**

**NOTE 8. COMPENSATED ABSENCES PAYABLE (CONTINUED)**

A summary of changes in the compensated absences payable for the year ended June 30, 2011, is as follows:

	Balance June 30, 2010	Increase	(Decrease)	Balance June 30, 2011
Compensated Absences Payable				
Due within one year	\$2,236,762	1,896,351	(1,946,018)	<b>2,187,095</b>
Due after one year	<u>2,149,042</u>	<u>1,821,988</u>	<u>(1,869,704)</u>	<b>2,101,326</b>
<b>Totals</b>	<b><u>\$4,385,804</u></b>	<b><u>3,718,339</u></b>	<b><u>(3,815,722)</u></b>	<b><u>4,288,421</u></b>

**NOTE 9. LEASE COMMITMENTS**

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

Year Ended June 30	Facilities
2012	\$ 549,063
2013	427,421
2014	295,756
2015	256,676
Thereafter	<u>251,091</u>
<b>Total</b>	<b><u>\$ 1,780,007</u></b>

During the year ended June 30, 2011, facilities and equipment rent expense were approximately \$575,135. 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.

**NOTE 10. 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

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

**NOTE 10. CONTINGENT LIABILITIES AND JUDGMENTS (CONTINUED)**

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.

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 11. 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, 2011**

**NOTE 11. 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, 2011, 2010 and 2009 were \$9,197,657, \$9,753,596 and \$11,032,125, respectively, which equal the amount of the required contributions for each fiscal year.

**NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH  
CARE PLAN**

*Plan Description.* The Department contributes to the New Mexico Retiree Health Care Fund, a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the New Mexico Retiree Health Care Authority (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.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

**NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (CONTINUED)**

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

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

The Retiree Health Care Act (Section 10-7C-15 NMSA 1978) is the statutory authority that establishes the required contributions of participating employers and their employees. During the fiscal year ended June 30, 2011, the statute required each participating employer to contribute 1.666% of each participating employee’s annual salary; each participating employee is required to contribute .8333% of their salary. In the fiscal years ending June 30, 2012 through June 30, 2014 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>
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.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

**NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH  
CARE PLAN (CONTINUED)**

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, 2011, 2010 and 2009 were as follows: 2011: \$889,908 and \$444,954; 2010: \$646,917 and \$323,459; and 2009: \$660,802 and \$330,401, respectively, which equal the required contributions for each year.

**NOTE 13. 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, 2010 through June 30, 2011.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

**NOTE 14. SPECIAL APPROPRIATIONS**

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

	Original Appropriation Balance	Purpose	Period	Cumulative Expenditures 6/30/11	Outstanding Encumbrances 6/30/11	Amount to be Reverted	Unencumbered Appropriations
Fund 12800- One-year General Fund Appropriations	\$ -			-	-	-	-
Fund 12800- Multi-year General Fund Appropriations	\$3,000,000	Replace NMLETS System	March 2007 to June 2012	\$2,293,088	-	-	706,912
Fund 09000- Multi-year Capital Project Appropriations	\$300,000	Purchase & Equip Vehicles	Sept 2010 to June 2012	299,959	-	-	41
	\$3,300,000			\$ 2,593,047	-	-	706,953

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

**NOTE 15. 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.

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011**

**NOTE 15. RISK MANAGEMENT (CONTINUED)**

The Department paid Risk Management for the fiscal years ending June 30, 2011, 2010 were \$3,748,230 and \$4,800,325 in insurance premiums. 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, 2011, 2010 and 2009, the Department had no claims for which the Risk Management Division has returned as "not covered" that would become the responsibility of the Department.

**NOTE 16. RESTATEMENT OF FUND BALANCE/GASB 54**

GASB Statement No. 54 clarifies the existing governmental fund type definitions and provides clearer fund balance categories and classifications. The new hierarchical fund balance classifications are based primarily on the extent to which a government is bound to follow constraints on resources in governmental funds and includes terms: nonspendable, restricted, committed, assigned, and unassigned. GASB 54 was implemented in the current fiscal year. Details of the Department's fund balance classifications and policies are reflected in Note 2.

The governmental fund types used by the Department were evaluated based on the provisions of GASB 54 and there were no changes from prior years. The fund balance classifications were also examined by management, and the Department has restricted fund balance of \$3,986,843 and committed fund balance of \$706,912, restated and presented on the balance sheet.

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
BALANCE SHEET - ALL ACCOUNTS  
MAJOR GOVERNMENTAL FUNDS  
GENERAL FUND  
June 30, 2011

	General Fund		Total
	General Fund Account	Local Law Enforcement Account	
<b>ASSETS</b>			
Interest in State Treasurer General Fund Investment Pool	\$ 8,630,201	-	8,630,201
Cash in banks	78,903	-	78,903
Cash on hand	14,300	-	14,300
Federal grants receivable	5,171,978	-	5,171,978
Trade Receivables	379,517	-	379,517
Due from other funds	819,879	-	819,879
Due from other agencies	398,582	-	398,582
Due from local government	-	-	-
Supplies inventory	5,599	-	5,599
Prepaid postage	10,430	-	10,430
<b>Total assets</b>	<b>\$ 15,509,389</b>	<b>-</b>	<b>15,509,389</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 6,298,042	-	6,298,042
Accrued salaries payable	2,453,232	-	2,453,232
Deferred revenue	1,846,275	-	1,846,275
Due to other federal agencies	-	-	-
Due to other agencies	290,146	-	290,146
Due to the State General Fund	3,735,319	-	3,735,319
Due to other funds	9,032	-	9,032
<b>Total liabilities</b>	<b>14,632,046</b>	<b>-</b>	<b>14,632,046</b>
<b>FUND BALANCE</b>			
Non-Spendable			
Petty cash and change funds	14,300	-	14,300
Inventories	5,599	-	5,599
Postage	10,430	-	10,430
Spendable			
Restricted	140,102	-	706,912
Committed	706,912	-	140,102
<b>Total fund balance</b>	<b>877,343</b>	<b>-</b>	<b>877,343</b>
<b>Total liabilities and fund balance</b>	<b>\$ 15,509,389</b>	<b>-</b>	<b>15,509,389</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, 2011

	General Fund		Total
	General Fund Account	Local Law Enforcement Account	
Revenues			
Federal grants	\$ 11,507,952	-	11,507,952
State grants	1,457,117	-	1,457,117
Other fees	2,460,960	-	2,460,960
Other intra-state services	-	-	-
Proceeds from sale of property	383,459	-	383,459
Pass-through from other state agencies	-	-	-
<b>Total revenues</b>	<b>15,809,488</b>	<b>-</b>	<b>15,809,488</b>
Expenditures			
Public safety			
Current			
Personal services and employee benefits	78,927,955	-	78,927,955
Contractual services	5,109,941	-	5,109,941
Other costs	23,983,469	-	23,983,469
Capital outlay	3,138,201	-	3,138,201
<b>Total expenditures</b>	<b>111,159,566</b>	<b>-</b>	<b>111,159,566</b>
Excess (deficiency) of revenues over expenditures	(95,350,078)	-	(95,350,078)
Other financing sources (uses)			
State General Fund appropriations	88,085,000	-	88,085,000
State Road Fund appropriations	6,938,000	-	6,938,000
Reversions to State General Fund	(3,916,164)	-	(3,916,164)
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Interagency Transfer In	-	-	-
Interfund Transfer In	2,790,327	-	2,790,327
Interagency Transfers Out	-	-	-
<b>Total other financing sources (uses)</b>	<b>93,897,163</b>	<b>-</b>	<b>93,897,163</b>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(1,452,915)	-	(1,452,915)
Fund balance, beginning	2,330,258	-	2,330,258
<b>Fund balance, ending</b>	<b>\$ 877,343</b>	<b>-</b>	<b>877,343</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, 2011

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ 13,875,000	13,424,800	13,424,800	-
Federal funds	7,915,400	7,915,400	4,364,915	( 3,550,485 )
Other state funds	1,873,600	1,873,600	1,703,092	( 170,508 )
Other financing sources	331,400	331,400	74,023	( 257,377 )
Reversion to State General Fund	-	-	( 1,257,353 )	( 1,257,353 )
<b>Total revenues</b>	<u>23,995,400</u>	<u>23,545,200</u>	<u>18,309,477</u>	<u>( 5,235,723 )</u>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<u>\$ 23,995,400</u>	<u>23,545,200</u>		
<b>Expenditures</b>				
Personal services & benefits	\$ 11,933,300	11,447,600	10,146,277	1,301,323
Contract services	1,023,600	1,055,300	610,122	445,178
Other	11,038,500	11,042,300	7,415,278	3,627,022
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ 23,995,400</u>	<u>23,545,200</u>	<u>18,171,677</u>	<u>5,373,523</u>
Excess (deficiency) of revenue over expenditures			<u>\$ 137,800</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, 2011

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ 67,554,800	65,362,900	65,362,900	-
Other appropriations	-	-	-	-
Federal funds	7,644,300	9,039,300	3,774,252	( 5,265,048 )
Other state funds	2,703,100	2,865,232	1,551,790	( 1,313,442 )
Other financing sources	2,929,000	2,929,000	2,716,304	( 212,696 )
Reversions to State General Fund	-	-	( 2,469,227 )	( 2,469,227 )
<b>Total revenues</b>	<u>80,831,200</u>	<u>80,196,432</u>	<u>70,936,019</u>	<u>( 9,260,413 )</u>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<u>\$ 80,831,200</u>	<u>80,196,432</u>		
<b>Expenditures</b>				
Personal services & benefits	\$ 60,902,800	58,576,700	54,625,027	3,951,673
Contract services	1,816,400	1,829,800	970,768	859,032
Other	18,112,000	19,789,932	15,340,222	4,449,710
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ 80,831,200</u>	<u>80,196,432</u>	<u>70,936,017</u>	<u>9,260,415</u>
Excess (deficiency) of revenue over expenditures			<u>\$ 2</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, 2011

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ 9,609,000	9,297,300	9,297,300	-
Other appropriation - Road Fund	6,940,000	6,909,200	6,938,000	28,800
Federal funds	9,111,200	9,111,200	3,368,785	( 5,742,415 )
Other state funds	809,200	1,835,168	1,046,653	( 788,515 )
Other financing sources	-	-	-	-
Reversions to State	-	-	(189,583)	( 189,583 )
<b>Total revenues</b>	<b>\$ 26,469,400</b>	<b>27,152,868</b>	<b>20,461,155</b>	<b>( 6,691,713 )</b>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<b>\$ 26,469,400</b>	<b>27,152,868</b>		
<b>Expenditures</b>				
Personal services and benefits	\$ 17,216,800	17,045,500	14,156,654	2,888,846
Contractual services	2,968,200	3,980,968	1,938,335	2,042,633
Other	6,284,400	6,126,400	4,366,166	1,760,234
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<b>\$ 26,469,400</b>	<b>27,152,868</b>	<b>20,461,155</b>	<b>6,691,713</b>
Excess (deficiency) of revenue over expenditures			<u>\$ -</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, 2011

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriation - Road Fund	-	-	-	-
Federal funds	-	-	-	-
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
<b>Total revenues</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior year cash budgeted	-	2,297,629		
<b>Total budgeted revenues</b>	<u>\$ -</u>	<u>2,297,629</u>		
<b>Expenditures</b>				
Personal services and benefits	\$ -	-	-	-
Contractual services	-	2,283,249	1,590,717	692,532
Other	-	14,380	-	14,380
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ -</u>	<u>2,297,629</u>	<u>1,590,717</u>	<u>706,912</u>
Excess (deficiency) of revenue over expenditures			<u>\$ (1,590,717)</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, 2011**

	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 A073048**  
**DNA ID SYSTEM FUND - Ends June 30, 2011**  
**Year Ended June 30, 2011**

	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>	-	-	-	-
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<u>\$ -</u>	<u>-</u>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	-	-	-	-
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ -</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 A075646  
NMSP AIRCRAFT REPLACEMENT - Ends June 30, 2011  
Year Ended June 30, 2011

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	-	-	-
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	-	-	-	-
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<u>\$ -</u>	<u>-</u>		
Expenditures				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	-	-	-	-
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ -</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 A075648**  
**NMSP DEFIBRILLATORS - Ends June 30, 2011**  
**Year Ended June 30, 2011**

	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>	-	-	-	-
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<u>\$ -</u>	<u>-</u>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	-	-	-	-
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ -</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**  
**ALL OPEN APPROPRIATIONS**  
**Year Ended June 30, 2011**

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



**STATE OF NEW MEXICO**  
**DEPARTMENT OF PUBLIC SAFETY**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) -**  
**CAPITAL PROJECTS FUND - FUND 892 A101289**  
**LAW ENFORCEMENT VEHICLES - Ends June 30, 2012**  
**Year Ended June 30, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	-	-	-
Other state funds	300,000	300,000	299,959	( 41 )
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<u>300,000</u>	<u>300,000</u>	<u>299,959</u>	<u>( 41 )</u>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<u>\$ 300,000</u>	<u>\$ 300,000</u>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	300,000	300,000	299,959	41
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ 300,000</u>	<u>300,000</u>	<u>299,959</u>	<u>41</u>
Excess (deficiency) of revenue over expenditures			<u>\$ -</u>	

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
June 30, 2011

	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	\$ 354,245	118,501	5,029	11,743
Cash in banks	-	-	-	-
Cash on hand	-	-	-	-
Due from other funds	-	-	-	-
Due from other state agencies	23,916	-	-	-
Due from federal government	-	-	-	-
Due from local government less allowance for doubtful accounts of \$379,548	-	-	-	27,400
<b>Total assets</b>	<b>\$ 378,161</b>	<b>\$ 118,501</b>	<b>\$ 5,029</b>	<b>\$ 39,143</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ 150
Due to other funds	10,837	3,908	-	33,142
Due to state general fund	-	-	-	5,851
<b>Total liabilities</b>	<b>10,837</b>	<b>3,908</b>	<b>-</b>	<b>39,143</b>
Fund Balances				
Spendable				
Restricted	367,324	114,593	5,029	-
<b>Total fund balances</b>	<b>367,324</b>	<b>114,593</b>	<b>5,029</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 378,161</b>	<b>118,501</b>	<b>5,029</b>	<b>39,143</b>

Special Revenue Funds						Total
Federal Forfeitures MTD	Crime Stoppers Rewards	Peace Officers' Fund	Concealed Handgun Carry	Special Donations	ARRA	Non-Major Governmental Funds
\$ -	23,624	350,192	763,319	5,635	-	1,632,288
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	9,033	-	-	9,033
-	-	31	-	-	28,006	51,953
-	-	-	-	-	318,506	318,506
-	-	-	-	-	-	27,400
<u>\$ -</u>	<u>\$ 23,624</u>	<u>\$ 350,223</u>	<u>\$ 772,352</u>	<u>\$ 5,635</u>	<u>\$ 346,512</u>	<u>\$ 2,039,180</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 346,512	\$ 346,662
-	-	-	22,847	-	-	70,734
-	-	-	-	-	-	5,851
-	-	-	22,847	-	346,512	423,247
-	23,624	350,223	749,505	5,635	-	1,615,933
-	23,624	350,223	749,505	5,635	-	1,615,933
<u>\$ -</u>	<u>23,624</u>	<u>350,223</u>	<u>772,352</u>	<u>5,635</u>	<u>346,512</u>	<u>2,039,180</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, 2011

	Special Revenue Funds			
	State Chemist Fees	CSA Forfeitures	Peace Officers' Fund	Concealed Handgun Carry
Revenues				
Federal Revenue	\$ -	-	-	-
Other state funds				
Fees	228,864	-	-	348,092
Admissions	-	-	-	-
Forfeitures	-	-	-	-
Other	-	50	568	-
<b>Total revenues</b>	<u>228,864</u>	<u>50</u>	<u>568</u>	<u>348,092</u>
Expenditures				
Public safety	-	-	250,000	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>228,864</u>	<u>50</u>	<u>(249,432)</u>	<u>348,092</u>
Other financing sources (uses)				
State General Fund appropriation	-	-	-	-
Reversion to state general fund	-	-	-	-
Other sources	-	-	-	-
Interfund Transfers In	-	-	248,979	-
Interfund Transfers Out	(74,023)	(48,370)	-	(317,452)
<b>Total other financing sources (uses)</b>	<u>(74,023)</u>	<u>(48,370)</u>	<u>248,979</u>	<u>(317,452)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>154,841</u>	<u>(48,320)</u>	<u>(453)</u>	<u>30,640</u>
Fund balance beginning	<u>212,483</u>	<u>162,913</u>	<u>350,676</u>	<u>718,865</u>
<b>Fund balance, ending</b>	<u>\$ 367,324</u>	<u>114,593</u>	<u>350,223</u>	<u>749,505</u>

Special Revenue Funds						Total
Federal Forfeitures MTD	Crime Stoppers Rewards	Orphan Material Recovery	Law Enforce. Advanced Training	Special Donations	ARRA	Non-Major Governmental Funds
\$ -	-	-	-	-	4,449,258	4,449,258
-	-	-	-	-	-	576,956
-	-	-	110,537	-	-	110,537
-	-	-	-	-	-	-
-	36	-	-	-	-	654
-	36	-	110,537	-	4,449,258	5,137,405
-	-	-	-	-	4,449,258	4,699,258
-	-	-	-	-	4,449,258	4,699,258
-	36	-	110,537	-	-	438,147
-	-	-	-	-	-	-
-	-	-	(5,851)	-	-	(5,851)
-	-	-	-	-	-	-
-	-	-	-	-	-	248,979
-	-	-	(104,686)	-	-	(544,531)
-	-	-	(110,537)	-	-	(301,403)
-	36	-	-	-	-	136,744
-	23,588	5,029	-	5,635	-	1,479,189
\$ -	23,624	5,029	-	5,635	-	1,615,933

**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, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ 331,400	331,400	228,864	( 102,536 )
<b>Total revenues</b>	<u>331,400</u>	<u>331,400</u>	\$ 228,864	( 102,536 )
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<u>\$ 331,400</u>	<u>331,400</u>		
Expenditures				
Other financing uses	\$ 331,400	331,400	74,023	257,377
<b>Total budgeted expenditures</b>	<u>\$ 331,400</u>	<u>331,400</u>	74,023	257,377
Excess (deficiency) of revenue over expenditures			<u>\$ 154,841</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, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ -	-	50	50
<b>Total revenues</b>	<u>\$ -</u>	<u>-</u>	<u>50</u>	<u>50</u>
Prior year cash budgeted	<u>100,000</u>	<u>100,000</u>		
<b>Total budgeted revenues</b>	<u>\$ 100,000</u>	<u>100,000</u>		
Expenditures				
Other financing uses	\$ 100,000	100,000	48,370	51,630
<b>Total budgeted expenditures</b>	<u>\$ 100,000</u>	<u>100,000</u>	<u>48,370</u>	<u>51,630</u>
Excess (deficiency) of revenue over expenditures			<u>\$ (48,320)</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, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ -	-	249,547	249,547
<b>Total revenues</b>	<b>\$ -</b>	<b>-</b>	<b>249,547</b>	<b>249,547</b>
Prior year cash budgeted	-	250,000		
<b>Total budgeted revenues</b>	<b>\$ -</b>	<b>250,000</b>		
Expenditures				
Other financing uses	\$ -	250,000	250,000	-
<b>Total budgeted expenditures</b>	<b>\$ -</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>
Excess (deficiency) of revenue over expenditures			<u>\$ (453)</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, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ 325,000	325,000	348,092	23,092
<b>Total revenues</b>	<b>\$ 325,000</b>	<b>325,000</b>	<b>348,092</b>	<b>23,092</b>
Prior year cash budgeted	90,000	90,000		
<b>Total budgeted revenues</b>	<b>\$ 415,000</b>	<b>415,000</b>		
Expenditures				
Other financing uses	\$ 415,000	415,000	317,452	97,548
<b>Total budgeted expenditures</b>	<b>\$ 415,000</b>	<b>415,000</b>	<b>317,452</b>	<b>97,548</b>
Excess (deficiency) of revenue over expenditures			<u>\$ 30,640</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, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ -	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<b>\$ -</b>	<b>-</b>		
Expenditures				
Other financing uses	\$ -	-	-	-
<b>Total budgeted expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
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, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ 285,000	285,000	110,537	(174,463)
Reversion to State General Fund	-	-	(5,851)	(5,851)
<b>Total revenues</b>	<u>\$ 285,000</u>	<u>285,000</u>	<u>104,686</u>	<u>(180,314)</u>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<u>\$ 285,000</u>	<u>285,000</u>		
Expenditures				
Other financing uses	\$ 285,000	285,000	104,686	180,314
<b>Total budgeted expenditures</b>	<u>\$ 285,000</u>	<u>285,000</u>	<u>104,686</u>	<u>180,314</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) -**  
**SPECIAL DONATIONS - FUND 882**  
**Year Ended June 30, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Other state funds	\$ -	-	-	-
<b>Total revenues</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<u>\$ -</u>	<u>-</u>		
Expenditures				
Other financing uses	\$ -	-	-	-
<b>Total budgeted expenditures</b>	<u>\$ -</u>	<u>-</u>	<u>-</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) -  
AMERICAN RECOVERY AND REINVESTMENT ACT - FUND 890  
US DEPARTMENT OF JUSTICE - JUSTICE ASSISTANCE GRANT  
Year Ended June 30, 2011

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	4,205,579	4,205,559	3,656,800	( 548,759 )
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<b>\$ 4,205,579</b>	<b>4,205,559</b>	<b>\$ 3,656,800</b>	<b>( 548,759 )</b>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<b>\$ 4,205,579</b>	<b>4,205,559</b>		
<b>Expenditures</b>				
Personal services & benefits	\$ 1,252,765	1,296,513	1,052,489	244,024
Contract services	430,196	430,196	375,696	54,500
Other	2,522,598	2,478,853	2,228,615	250,238
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<b>\$ 4,205,559</b>	<b>4,205,562</b>	<b>3,656,800</b>	<b>548,762</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) -**  
**AMERICAN RECOVERY AND REINVESTMENT ACT - FUND 890 R1DOJ00001**  
**STATE GOVERNMENT SUB-GRANTS**  
**Year Ended June 30, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	1,775,055	1,775,055	1,744,778	( 30,277 )
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<b>\$ 1,775,055</b>	<b>1,775,055</b>	<b>1,744,778</b>	<b>( 30,277 )</b>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<b>\$ 1,775,055</b>	<b>1,775,055</b>		
<b>Expenditures</b>				
Personal services & benefits	\$ 871,552	915,297	915,297	-
Contract services	375,196	375,196	375,196	-
Other	528,307	484,562	454,285	30,277
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<b>\$ 1,775,055</b>	<b>1,775,055</b>	<b>1,744,778</b>	<b>30,277</b>
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, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	1,955,801	1,955,801	1,767,071	( 188,730 )
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<b>\$ 1,955,801</b>	<b>1,955,801</b>	<b>1,767,071</b>	<b>( 188,730 )</b>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<b>\$ 1,955,801</b>	<b>1,955,801</b>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	1,955,801	1,955,801	1,767,071	188,730
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<b>\$ 1,955,801</b>	<b>1,955,801</b>	<b>1,767,071</b>	<b>188,730</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) -**  
**AMERICAN RECOVERY AND REINVESTMENT ACT - FUND 890 R1DOJ10001**  
**ADMINISTRATION**  
**Year Ended June 30, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	474,723	474,703	144,951	( 329,752 )
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
	<hr/>			
<b>Total revenues</b>	<b>\$ 474,723</b>	<b>474,703</b>	<b>144,951</b>	<b>( 329,752 )</b>
	<hr/>			
Prior year cash budgeted	-	-		
	<hr/>			
<b>Total budgeted revenues</b>	<b>\$ 474,723</b>	<b>474,703</b>		
	<hr/>			
<b>Expenditures</b>				
Personal services & benefits	\$ 381,213	381,216	137,192	244,024
Contract services	55,000	55,000	500	54,500
Other	38,490	38,490	7,259	31,231
Other financing uses	-	-	-	-
	<hr/>			
<b>Total budgeted expenditures</b>	<b>\$ 474,703</b>	<b>474,706</b>	<b>144,951</b>	<b>329,755</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) -**  
**AMERICAN RECOVERY AND REINVESTMENT ACT - FUND 890**  
**GOVERNMENT SERVICES FUND**  
**Year Ended June 30, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	1,650,000	792,458	( 857,542 )
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>1,650,000</b>	<b>792,458</b>	<b>( 857,542 )</b>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<b>\$ -</b>	<b>1,650,000</b>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	-	1,650,000	792,458	857,542
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<b>\$ -</b>	<b>1,650,000</b>	<b>792,458</b>	<b>857,542</b>
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 R1ED000002**  
**GSF - PATROL VEHICLES AND FUEL**  
**Year Ended June 30, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	750,000	750,000	-
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>750,000</b>	<b>750,000</b>	<b>-</b>
Prior year cash budgeted	-	750,000		
<b>Total budgeted revenues</b>	<b>\$ -</b>	<b>1,500,000</b>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	-	750,000	750,000	-
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<b>\$ -</b>	<b>750,000</b>	<b>750,000</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) -**  
**AMERICAN RECOVERY AND REINVESTMENT ACT - FUND 890 R1ED000002**  
**GSF - FUEL**  
**Year Ended June 30, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	750,000	-	( 750,000 )
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	-	750,000	-	( 750,000 )
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	\$ -	750,000		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	-	750,000	-	750,000
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	\$ -	750,000	-	750,000
Excess (deficiency) of revenue over expenditures			\$ -	

**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 R1ED002002**  
**GSF - ANIMAL PROTECTION**  
**Year Ended June 30, 2011**

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
General fund appropriation	\$ -	-	-	-
Other appropriations	-	-	-	-
Federal funds	-	150,000	42,458	( 107,542 )
Other state funds	-	-	-	-
Other financing sources	-	-	-	-
Reversions	-	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>150,000</b>	<b>42,458</b>	<b>( 107,542 )</b>
Prior year cash budgeted	-	-		
<b>Total budgeted revenues</b>	<b>\$ -</b>	<b>150,000</b>		
<b>Expenditures</b>				
Personal services & benefits	\$ -	-	-	-
Contract services	-	-	-	-
Other	-	150,000	42,458	107,542
Other financing uses	-	-	-	-
<b>Total budgeted expenditures</b>	<b>\$ -</b>	<b>150,000</b>	<b>42,458</b>	<b>107,542</b>
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, 2011

	DNA Fund	Evidence Fund	Governmental Gross Receipts Tax Fund	Total
<b>ASSETS</b>				
Interest in State Treasurer General Fund Investment Pool	\$ 127,641	102,700	-	230,341
<b>Total assets</b>	<b>\$ 127,641</b>	<b>102,700</b>	<b>-</b>	<b>230,341</b>
<b>LIABILITIES</b>				
Assets held for others	\$ 127,641	102,700	-	230,341
<b>Total liabilities</b>	<b>\$ 127,641</b>	<b>102,700</b>	<b>-</b>	<b>230,341</b>

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS  
AND LIABILITIES-AGENCY FUNDS  
June 30, 2011

DNA Fund (402000)	Balance June 30, 2010	Additions	(Deductions)	Balance June 30, 2011
<b>ASSETS</b>				
Interest in State Treasurer General Fund Investment Pool	\$ 595,252	232,389	(700,000)	127,641
	<u>\$ 595,252</u>	<u>232,389</u>	<u>(700,000)</u>	<u>127,641</u>
<b>LIABILITIES</b>				
Assets held for others	\$ 595,252	232,389	(467,611)	127,641
	<u>\$ 595,252</u>	<u>232,389</u>	<u>(467,611)</u>	<u>127,641</u>
<b>Evidence Fund (105600)</b>				
<b>ASSETS</b>				
Interest in State Treasurer General Fund Investment Pool	\$ 84,718	19,787	(1,805)	102,700
	<u>\$ 84,718</u>	<u>19,787</u>	<u>(1,805)</u>	<u>102,700</u>
<b>LIABILITIES</b>				
Assets held for others	\$ 84,718	17,982	(1,805)	102,700
	<u>\$ 84,718</u>	<u>17,982</u>	<u>(1,805)</u>	<u>102,700</u>
<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	\$ -	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Agency Funds</b>				
<b>ASSETS</b>				
Interest in State Treasurer General Fund Investment Pool	\$ 679,970	252,176	(701,805)	230,341
	<u>\$ 679,970</u>	<u>252,176</u>	<u>(701,805)</u>	<u>230,341</u>
<b>LIABILITIES</b>				
Assets held for others	\$ 679,970	250,371	(469,416)	230,341
	<u>\$ 679,970</u>	<u>250,371</u>	<u>(469,416)</u>	<u>230,341</u>

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF CASH  
June 30, 2011

Name of Depository	Account Name	SHARE Fund No.	Type of Account	Interest Bearing	Bank Balance at June 30, 2011	Reconciled Balance at June 30, 2011
<b>Governmental Fund Types</b>						
<b>General Fund</b>						
New Mexico State Treasurer	Department of Public Safety	128000	State Treasury	No	\$ 8,630,201	\$ 8,630,201
New Mexico State Treasurer	Local Law Enforcement Block Grant	696000	State Treasury	No	-	-
Wells Fargo Bank	Contingency Fund Account	128000	Wells Fargo - Checking	No	132	132
	SID Regular Contingency	128000	Cash on Hand	N/A	-	4,237
	SID - DOH Cigarette/Tobacco	128000	Cash on Hand	N/A	-	2,953
	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	8,505	8,505
<b>Total General Fund Cash</b>					<b>8,638,838</b>	<b>8,660,328</b>
<b>Special Revenue Funds</b>						
New Mexico State Treasurer	Forfeitures CSA	342000	State Treasury	No	118,501	118,501
New Mexico State Treasurer	Federal Forfeitures	343000	State Treasury	No	2,878,676	2,878,676
New Mexico State Treasurer	DPS - Peace Officers Survival Fund	346000	State Treasury	No	350,192	350,192
New Mexico State Treasurer	DPS - Governmental Gross Receipts	346000	State Treasury	No	-	-
New Mexico State Treasurer	Federal Forfeitures - MTD	908000	State Treasury	No	-	-
New Mexico State Treasurer	Orphan Material Recovery	670000	State Treasury	No	5,029	5,029
New Mexico State Treasurer	Law Enforcement Training	786000	State Treasury	No	11,743	11,743
New Mexico State Treasurer	Concealed Carry Handgun	594000	State Treasury	No	763,319	763,319
New Mexico State Treasurer	State Chemist Fees	272000	State Treasury	No	354,244	354,244
New Mexico State Treasurer	Crime Stopper Commission	904000	State Treasury	No	-	-
Bank of America	Crime Stoppers Rewards	894000	Checking	No	23,624	23,624
Bank of America	Procurement of Evidence	128000	Checking	No	43,008	43,008
	Cash w/Undercover Agents - Narc	128000	Cash on Hand	N/A	-	20,069
	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>4,553,971</b>	<b>4,674,040</b>
<b>Capital Projects</b>						
New Mexico State Treasurer	Capital Projects	090000	State Treasury	No	101,240	101,240
New Mexico State Treasurer	Capital Projects	892000	State Treasury	No	(1,782)	(1,782)
<b>Total Capital Projects Funds</b>					<b>99,458</b>	<b>99,458</b>
<b>Total Governmental Fund Types</b>					<b>\$ 13,292,267</b>	<b>13,433,826</b>
<b>Fiduciary Fund Types</b>						
<b>Agency Funds</b>						
New Mexico State Treasurer	DPS - DNA Identification Fund	402000	State Treasury	No	\$ 127,641	\$ 127,641
New Mexico State Treasurer	Cash in Vault - Confiscated Evidence	105600	Cash on Hand	No	-	102,700
<b>Total Agency Funds</b>					<b>127,641</b>	<b>230,341</b>
<b>Total Cash</b>					<b>\$ 13,419,908</b>	<b>13,664,167</b>

STATE OF NEW MEXICO  
 DEPARTMENT OF PUBLIC SAFETY  
 SCHEDULE OF JOINT POWERS AGREEMENTS &  
 MEMORANDUMS OF UNDERSTANDING  
 Year-Ended June 30, 2011

Participants	Party Responsible for Operations	FY11 Dollar Amt	Program Description	Date of Agreement		Total Estimated Amount of Project	Portion Applicable to Agency	Amount Contributed By Agency FY11	Audit Responsibility	Agency Where Revs/Exp Are Reported
				Beginning	Ending					
Contractor/Professional Services Contracts		FY11 Dollar Amt	Description of Services							
ACS/DPS (PSC)	DPS	\$305,568.90	Permitting services	7/1/08	6/30/12	\$1,198,692.43	All	\$305,568.90	DPS	DPS
ACS/DPS (PSC)	DPS	\$74,330.76	CVEW services	7/1/08	6/30/12	\$99,121.11	All	\$74,330.76	DPS	DPS
Advanced Measurement Tech (PSC)	DPS	\$30,000.00	IT Maintenance Contract	1/15/11	11/30/11	\$30,000.00	All	\$30,000.00	DPS	DPS
Animal Protection of NM (PSC)	DPS	\$42,457.91	Animal Protection Services	12/17/10	9/30/11	\$150,000.00	All	\$42,457.91	DPS	DPS
Applied Biosystems (PSC)	DPS	\$63,000.00	Validation of Forensic DNA technologies and methodologies	7/1/10	6/30/12	\$138,000.00	All	\$63,000.00	DPS	DPS
Computer Projects of Illinois (PSC)	DPS	\$1,565,118.00	Assist DPS in implementing a query based interface module that supports wired and laptop computers in patrol vehicles	9/28/09	8/31/13	\$1,750,024.25	All	\$1,565,118.00	DPS	DPS
Cooper Institute (PSC)	DPS	\$17,000.00	Law Enforcement Fitness Cart Course	12/17/10	6/30/11	\$17,000.00	All	\$17,000.00	DPS	DPS
Diverse Computing (PSC)	DPS	\$20,000.00	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	\$0.00	DPS	DPS
Dr. Leni Martine Conicelli (PSC)	DPS	\$42,000.00	Psychologist for Police Officer-Support Team	7/1/10	6/30/11	\$42,000.00	All	\$42,000.00	DPS	DPS
Intelligent Imaging/DPS Amendment 2 (PSC)	DPS	\$1,435,460.25	Smart Roadside Enforcement System	9/14/10	2/19/13	\$2,084,506.60	All	\$1,435,460.25	DPS	DPS
International Road Dynamics/DPS (PSC)	DPS	\$43,703.40	Maintenance of Weigh-in-Scales and software	6/24/10	6/30/11	\$43,703.40	All	\$43,703.40	DPS	DPS
Miss Adams/DPS (PSC)	DPS	\$85,087.00	Audit services for FV09	7/1/10	6/30/11	\$85,087.00	All	\$85,087.00	DPS	DPS
Morphotek (IT Maintenance Contract)	DPS	\$379,879.00	AFIS Maintenance Contract	5/18/10	5/15/14	1.8 million	All	\$379,879.00	DPS	DPS
Morphotek (Hybrid IT contract; some PSC)	DPS	\$375,196.25	Fast ID Component Purchase	5/27/10	6/30/11	\$437,121.00	All	\$43,703.40	DPS	DPS
Motorola/DPS (PSC)	DPS	\$243,830.00	CAD Maintenance	8/28/08	6/30/12	\$910,714.00	All	\$243,830.00	DPS	DPS
NM Mechanics/DPS (PSC)	DPS	\$27,832.33	Entry Level Medical Exams for Law Enforcement Officers	7/1/09	7/31/13	\$82,000.00	All	\$27,832.33	DPS	DPS
Dr. Elizabeth Perry/DPS (PSC)	DPS	\$34,110.00	Psychological Screenings	7/1/10	6/30/11	\$40,800.00	All	\$34,110.00	DPS	DPS
PD (NMV) (PSC)	DPS	\$25,598.65	Validation of RWLETS project	7/1/10	6/30/11	\$25,598.65	All	\$25,598.65	DPS	DPS
RegScan (IT PSC)	DPS	\$27,000.00	Provide Helmat Transportation Enforcement Integrated Software Service	3/16/11	3/1/12	\$27,000.00	All	\$27,000.00	DPS	DPS
Ron Smith & Assoc (PSC)	DPS	\$32,600.00	Latent Fingerprint Casework	6/8/11	6/30/11	\$32,600.00	All	\$32,600.00	DPS	DPS
Scenario Training (PSC)	DPS	\$26,025.65	Scenario Training for Cadets	10/14/10	6/30/11	\$27,300.00	All	\$26,025.65	DPS	DPS
Training and Human Performance (PSC)	DPS	\$25,567.65	Update Training Curriculum TRD	3/1/11	6/30/11	\$25,665.00	All	\$25,567.65	DPS	DPS
Western NM Univ (Prof Svcs Agrmt)	DPS	\$5,000 (revenue)	Driving Course at DPS HQ	5/25/11	6/30/11	\$5,000.00	All	\$0.00	DPS	DPS
IPA FY11										
Bernalillo County (IPA)	DPS	\$0.00	631.1 equipment use/maintenance at District 5 Albuquerque	1/24/09	Indefinite	\$0.00	0	\$0.00	DPS	DPS
BUM/DPS (IPA)	DPS	\$0.00	Procedure for Officer Involved Shooting Investigations	7/26/10	7/25/13	\$0.00	0	\$0.00	DPS	DPS
Chaves County/Roosevel PD/DPS (IPA)	DPS	\$0.00	Officer Involved Incident Investigators	3/24/09	Indefinite	\$0.00	0	\$0.00	DPS	DPS



STATE OF NEW MEXICO  
 DEPARTMENT OF PUBLIC SAFETY  
 SCHEDULE OF JOINT POWERS AGREEMENTS &  
 MEMORANDUMS OF UNDERSTANDING  
 Year Ended June 30, 2011

Participants	Party Responsible for Operations	FY11 Dollar Amt	Program Description	Date of Agreement Beginning	Date of Agreement Ending	Total Estimated Amount of Project	Portion Applicable to Agency	Amount Contributed By Agency FY11	Audit Responsibility	Agency Where Revs/Exps Are Reported
City of Albuquerque for Abq Police Dept (IPA)	DPS	\$0.00	Designate APD Crime Lab as the Agency that administers and operates the DNA ID System	1/31/11	Indefinite	\$0.00	0	\$0.00	DPS	DPS
DOI/DPS-SD (IPA)	DPS	\$150,000 (revenue)	Compliance and enforcement checks re Tobacco Product Act and Sales to youth	9/12/10	6/30/11	\$150,000.00	All	\$0.00	DPS	DPS
Dona Ana County/Las Cruces Police/NMSP Police (IPA)	DPS	\$0.00	Officer-involved incident investigations	10/14/09	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Energy Minerals & Nat Resour/DPS (IPA)	DPS	\$0.00	WIIP	5/12/08	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Highlands University/DPS (IPA)	DPS	\$38,000/hr 100K total (revenue)	Law Enforcement Services	3/27/09	Indefinite	\$0.00	0	\$0.00	DPS	DPS
McKinley County/Sage PD/DPS (IPA)	DPS	\$0.00	Officer Involved Incident Investigations	3/24/09	Indefinite	\$100,000.00	0	\$0.00	DPS	DPS
Manilla Valley Dispatch Auth (IPA)	DPS	\$0.00	EP11 Service to Dona Ana County	4/19/06	Indefinite	\$0.00	0	\$0.00	DPS	DPS
NM State Fair Comm EXPO 2010 State Fair (IPA)	DPS	\$158,000.00	Law Enforcement Services	7/8/10	2/28/11	\$158,000.00	All	\$0.00	DPS	DPS
NM State University/DPS (IPA)	DPS	\$38,000/hr 100K total (revenue)	Law Enforcement Services	5/13/09	12/31/10	\$100,000.00	0	\$0.00	DPS	DPS
San Juan County/Aspec, Bloomfield, Farmington Police (IPA)	DPS	\$0.00	Officer-involved incident investigations	8/27/08	Indefinite	\$0.00	0	\$0.00	DPS	DPS
San Juan Criminal Justice Trng Authority/DPS (IPA)	DPS	\$0.00	Participation in Joint Training Facility	12/20/10	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Santa Fe County (IPA)	DPS	\$0.00	EP11 equipment usage Emergency Comm center	11/17/08	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Univ of NM (IPA)	DPS	\$38,000/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 (Braniff)/DPS (IPA)	DPS	\$20,000 annually (revenue)	Law enforcement, emergency medical assistance and security at selected areas of Braniff	6/9/08	9/30/12	\$80,000.00	All	\$0.00	DPS	DPS
Village of Maxwell/DPS (IPA)	DPS	\$0.00	Law Enforcement Services (paid by Village out of Law Enforcement Protection Fund)	7/8/10	6/30/15	\$0.00	0	\$0.00	DPS	DPS
Village of Ruidoso/DPS (IPA)	DPS	\$22,000.00	Rental of Office Space	7/1/10	Indefinite	\$22,000/yr	All	\$22,000.00	DPS	DPS
Village of Wagon Mound/DPS (IPA)	DPS	\$0.00	Law Enforcement Services (paid by Village out of Law Enforcement Protection Fund)	7/26/10	6/30/15	\$0.00	0	\$0.00	DPS	DPS
MOU:										
Albuquerque Police Dept (ALPSD) (MOU)	DPS	\$0.00	Participation in training and services to end violence against women 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 Training Range	4/7/10	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Albuquerque Police Dept (MOU)	DPS	\$0.00	Motorcycle Training of MTPD officers on APD motorcycles	1/11/11	6/30/11	\$0.00	0	\$0.00	DPS	DPS
CO Dept of Revenue (MOU)	DPS	\$0.00	Enforcement and tax collection process defined betw NM MTPD and CO Dept of Revenue	7/19/10	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Defense Courier Station CO Springs (MOU)/NM State Police and MTD	DPS	\$0.00	Procedure for handling US Transportation Comming (USTRANSCOM) Defense Courier vehicles	3/31/10	Indefinite	\$0.00	0	\$0.00	DPS	DPS
DOI/DPS Forensic Lab (MOU Amendment)	DPS	\$0.00	Amendment to existing agreement re sample analysis for forensic extending term from	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
FBI (MOU)	DPS	OT reimbursement	Participation in So. NM Gang Task Force	2/19/10	Indefinite	\$0.00	0	\$0.00	DPS	DPS
FBI (MOU)	DPS	Cost reimbursement	Participation in Joint Terrorism Task Force	7/26/05	Indefinite	\$0.00	0	\$0.00	DPS	DPS
FBI (MOU)	DPS	\$0.00	Understanding re transmitting, receiving, and storage of info in NCIC system	4/11/08	Indefinite	\$0.00	0	\$0.00	DPS	DPS
ENE 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
PNW Construction (MOU)	DPS	\$30,000 (revenue)	Traffic enforcement I25 Bernillo/Sandoval Counties	7/28/10	10/31/10	\$30,000.00	All	\$0.00	DPS	DPS
Howl 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

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF JOINT POWERS AGREEMENTS &  
MEMORANDUMS OF UNDERSTANDING  
Year Ended June 30, 2011

Participants	Party Responsible for Operations	FY11 Dollar Amt	Program Description	Date of Agreement Beginning	Date of Agreement Ending	Total Estimated Amount of Project	Portion Applicable to Agency	Amount Contributed By Agency FY11	Audit Responsibility	Agency Where Rev/Exps Are Reported
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
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	6/1/10	12/7/10	\$10,500.00	All	\$0.00	DPS	DPS
Mountain States Constructors (MOU)	DPS	\$80,000 (revenue)	Traffic Enforcement on I25 MP 239.886 to MP 242.208	12/17/10	9/15/11	\$80,000.00	All	\$0.00	DPS	DPS
MM State Fair Comm (MOU)	DPS	\$38,000/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
MM Gang Task Force (MOU)	DPS	\$0.00	Participation in MM Gang Task Force	2/17/11	2/17/14	\$0.00	0	\$0.00	DPS	DPS
Northern Mountain Constructors (MOU)	DPS	\$25,000 (revenue)	Traffic Enforcement US 285 Tias County	5/5/10	11/7/10	\$25,000.00	All	\$0.00	DPS	DPS
Northern Mountain Constructors (MOU)	DPS	\$2,057.50 (revenue)	Traffic enforcement at Hwy construction site	6/13/11	7/8/11	\$2,057.50	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	3/23/10	6/30/13	\$116,000.00	All	\$0.00	DPS	DPS
San Felipe Casino Hollywood (MOU)	DPS	\$2100 (revenue)	Traffic Enforcement at July 2 fireworks	6/29/10	7/4/10	\$2,100.00	All	\$0.00	DPS	DPS
SF County, City of SF, DPS, Natl Guard, Fish, 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
Stantec RMD (MOU)	DPS	\$21,000 (revenue)	Traffic Enforcement	6/6/10	12/1/10	\$21,000.00	All	\$0.00	DPS	DPS
Statewide Presents (MOU)	DPS	\$1000 (revenue)	Security/Law Enforcement at July 9, 2010 concert at Paolo Sakeri	7/7/10	7/13/10	\$1,000.00	All	\$0.00	DPS	DPS
Strategic Applications (MOU - Federal)	DPS	\$0.00	Define and delineate responsibilities betw US Army White Sands and NMSPD	6/1/10	7/31/11	\$0.00	0	\$0.00	DPS	DPS
US Army Garrison (WSM/R)/DPS (MOU)	DPS	\$0.00	Participation in Natl Forensic Lab info System (NFLS)	7/17/09	Indefinite	\$0.00	0	\$0.00	DPS	DPS
USDOJ-DEA (MOU)	DPS	\$0.00	MTD (one officer) Participation in OCBTF Strike Force to dismantle major drug and firearms trafficking and money laundering ops	6/73/11	Indefinite	\$0.00	0	\$0.00	DPS	DPS
US Dept of Justice (MOU)	DPS	\$0.00	MTD (one officer) Participation in OCBTF Strike Force to dismantle major drug and firearms trafficking and money laundering ops	3/2/11	Indefinite	\$0.00	0	\$0.00	DPS	DPS
USDA Forest Svc - Gila Natl Forest (MOU)	DPS	\$0.00	Define relationship re search & rescue efforts within and near Gila	6/10/10	12/31/18	\$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
Misc.										
Bureau of Land Management (US) PO LDRP02232	DPS	\$5,700.00	Patrols for Pinyon/Onilla Verdez/John Dunn Ridge/Wild horses	6/9/10	4/30/11	\$5,700.00	All	\$0.00	DPS	DPS
Bureau of Land Management (US) PO LDRP02232	DPS	\$5,700.00	Patrols for Pinyon/Onilla Verdez/John Dunn Ridge/Wild horses	5/1/11	4/30/12	\$5,700.00	All	\$0.00	DPS	DPS
CYED/DPS (Agronut)	DPS	\$95,000 (revenue)	Underage Drinking Prevention Program	8/7/10	8/31/11	\$95,000.00	All	\$0.00	DPS	DPS
DEA HIDTA Task Force Agreement MTD	DPS	\$16,903 (overtime pay for MTD assigned officer)	Drug Trafficking Prevention Cruces area MTD	10/1/09	9/30/10	\$16,903.00	All	\$0.00	DPS	DPS
DEA HIDTA Task Force Agreement MTD	DPS	\$17,202 (overtime pay for MTD assigned officer)	Drug Trafficking Prevention Cruces area MTD	10/1/10	9/30/11	\$17,202.00	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	10/1/09	9/30/10	\$16,903.00	All	\$0.00	DPS	DPS
DEA HIDTA Task Force Agreement SPD	DPS	\$17,202 (overtime pay for SPD assigned officer)	Drug Trafficking Prevention Cruces area SPD	10/1/10	9/30/11	\$17,202.00	All	\$0.00	DPS	DPS
DEA HIDTA Task Force Agreement SPD	DPS	\$16,903 (overtime pay for SPD assigned officer)	Drug Trafficking Prevention Aug SPD	10/1/09	9/30/10	\$16,903.00	All	\$0.00	DPS	DPS

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF JOINT POWERS AGREEMENTS &  
MEMORANDUMS OF UNDERSTANDING  
Year Ended June 30, 2011

Participants	Party Responsible for Operations	FY11 Dollar Amt	Program Description	Date of Agreement		Total Estimated Amount of Project	Portion Applicable to Agency	Amount Contributed By Agency FY11	Audit Responsibility	Agency Where Revs/Exps Are Reported
				Beginning	Ending					
DEA HIDTA Task Force Agreement SPD	DPS	\$17,202 (overtime pay for SPD officer)	Drug Trafficking Prevention Add SPD	10/7/10	9/30/11	\$17,202.00	All	\$0.00	DPS	DPS
DEA/DPS-MTD (Task Force Agrmt)	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
DEA/DPS-MTD (Task Force Agrmt)	DPS	\$17,202 (overtime pay for MTD assigned officer)	Drug Trafficking Prevention program Albuquerque MTD	10/7/10	9/30/11	\$17,202.00	All	\$0.00	DPS	DPS
Dept of Transportation/MTD (MOA)	DPS	\$0.00	Define responsibilities of the parties as related to the POE Smart Roadside Info System	6/23/09	Indefinite	\$0.00	0	\$0.00	DPS	DPS
DHS/DND (Domestic Nuclear Detection Office) (Coop Agrmt and MOA)	DPS	\$0.00	Federal Agrmt and MOA covering supply/bring/use of rad detection equipment to MTD and WMSJ	4/4/11	Indefinite	\$0.00	0	\$0.00	DPS	DPS
Natl Park Service (Pecos)-MTD (Mutual Aid Agrmt)	DPS	\$0.00	Mutual Aid Agreement	12/7/08	12/7/13	\$0.00	0	\$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 PDS	8/17/09	6/30/11	\$250,000.00	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	1/4/10	9/30/10	\$10,000.00	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 Agrmt)	DPS	\$0.00	General Agreement governing procedures for Law Enforcement Patrols	6/9/10	9/30/15	\$0.00	0	\$0.00	DPS	DPS

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2011

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	2/6/2006	9/30/2010	\$ 10,000	6,657
					<u>10,000</u>	<u>6,657</u>
2010 Santa Fe National Forest	10.665	10-LE-11031000-022	10/1/2009	9/30/2010	7,000	5,855
					<u>7,000</u>	<u>5,855</u>
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>					<u>17,000</u>	<u>12,512</u>
<b>US DEPARTMENT OF HOMELAND SECURITY</b>						
2011 NM State Police Immigration & Customs Enforcement	97.XXX	NONE	10/1/2011	9/30/2011	10,000	5,623
2010 NM State Police Immigration & Customs Enforcement	97.XXX	NONE	2/17/2010	9/30/2011	10,793	8,111
					<u>20,793</u>	<u>13,734</u>
FEMA 2917 Wallow Fire NM State Police	97.036	NONE	6/9/2011	8/8/2011	67,750	63,146
FEMA 2918 Track Fire MTD	97.036	NONE	6/12/2011	8/8/2011	7,500	4,932
FEMA 2918 Track Fire NM State Police	97.036	NONE	6/12/2011	8/8/2011	17,000	16,918
2011 DHSEM FEMA 1962 DRNM	97.036	NONE	2/3/2011	6/30/2011	14,913	14,026
2011 DHSEM FEMA 1936 DRNM	97.036	NONE	7/25/2010	5/31/2011	4,617	4,617
					<u>111,779</u>	<u>103,639</u>
2011 DHSEM - NMSP Bomb Team	97.067	2007-GE-T7-0023	1/1/2011	6/30/2011	20,056	20,056
2011 DHSEM NM Dive Team	97.067	2007-GE-T7-0023	10/1/2010	12/15/2011	37,551	28,188
2010 DHSEM - NMSP Bomb Team	97.067	2008-GE-T8-0030	8/20/2009	6/30/2011	17,471	5,299
2010 Grant County	97.067	2009-SJ-T9-0001	10/1/2009	9/30/2010	17,592	2,836
2010 HIDALGO County	97.067	2009-SJ-T9-0001	10/1/2009	9/30/2012	199,999	35,386
2010 Luna County	97.067	2009-SJ-T9-0001	10/1/2009	9/30/2012	339,309	30,556
2010 NM SP Dona Ana County Sup	97.067	2009-SJ-T9-0001	10/1/2009	9/30/2012	539,999	54,218
2010 DHSEM NM Bomb Team	97.067	2009-SS-T9-0030	10/1/2009	3/30/2011	360,784	189,553
2011 DHSEM Bomb Team 2	97.067	2010-SS-T0-0011	1/1/2011	1/1/2012	234,908	43,783
2011 DHSEM State Police Target Harding	97.067	2010-SS-T0-0011	1/1/2011	1/1/2012	61,520	44,222
2011 DHSEM SP Dive Team 2	97.067	2010-SS-T0-0011	1/1/2011	1/1/2012	55,086	-
<b>Total Homeland Security Cluster</b>					<u>1,884,275</u>	<u>454,098</u>
<b>TOTAL US DEPARTMENT OF HOMELAND SECURITY</b>					<u>2,016,847</u>	<u>571,472</u>
<b>US DEPARTMENT OF EDUCATION</b>						
ARRA Stabilization Grant	84.397	NONE	6/29/2010	9/30/2011	750,000	750,000
ARRA Stabilization Grant	84.397	NONE	6/29/2010	9/30/2011	150,000	42,458
					<u>900,000</u>	<u>792,458</u>
<b>TOTAL US DEPARTMENT OF EDUCATION</b>					<u>900,000</u>	<u>792,458</u>
<b>US DEPARTMENT OF THE INTERIOR</b>						
2011 DOI - Brantley Project	15.515	02-FC-40-6460	10/1/2010	9/30/2011	21,104	3,814
2011 DOI BLM	15.515	L08PX02232	5/1/2010	4/30/2011	5,700	-
2012 BLM NMSP	15.515	L08PX02232	5/1/2011	4/30/2012	5,700	-
2010 DOI Brantley Project	15.515	NONE	4/24/2009	9/30/2010	20,000	13,752
2009 DOI - Brantley Project	15.515	NONE	4/24/2008	9/30/2012	21,159	-
					<u>73,663</u>	<u>17,566</u>
<b>TOTAL US DEPARTMENT OF THE INTERIOR</b>					<u>73,663</u>	<u>17,566</u>
<b>US DEPARTMENT OF JUSTICE</b>						
<b>DIRECT FLOW THROUGH</b>						
2011 Joint Terrorism Task Force	16.301	NONE	10/1/2010	9/30/2011	15,000	5,626
2011 NM SP FBI RCFL	16.301	NONE	10/1/2010	9/30/2011	38,202	29,488
2010 NMSPFBIJTTF Combat Terrorism	16.301	NONE	10/1/2009	9/30/2010	15,000	1,411
2010 Southern NM Gang Task Force	16.301	NONE	10/1/2009	9/30/2010	47,000	8,271
					<u>115,202</u>	<u>44,796</u>
2007 Project IMPACT Administration	16.580	2007-DD-BX-0619ADM	10/1/2007	12/30/2010	31,070	7,779
2007 Project IMPACT	16.580	2007-DD-BX-0619	10/1/2007	9/30/2010	507,930	12,062
					<u>539,000</u>	<u>19,840</u>
2010 Violence Against Woman	16.588	2008-WF-AX-0018	7/1/2009	6/30/2010	30,000	-
					<u>30,000</u>	<u>-</u>

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2011

FEDERAL GRANTOR/AGENCY PROGRAM TITLE	FEDERAL CFDA #	GRANT NUMBER	GRANT PERIOD		AWARD	CURRENT
			FROM	TO	AMOUNT	EXPEND.
2007 RSAT Administration	16.593	2007-RT-BX-0039	10/1/2006	12/31/2010	\$ 7,346	1,682
2007 RSAT Flow-Through	16.593	2007-RT-BX-0039	10/1/2006	12/31/2010	66,115	40,190
2008 RSAT Administration	16.593	2008-RT-BX-0041	10/1/2007	9/30/2011	6,620	6,612
2008 RSAT Flow-Through	16.593	2008-RT-BX-0041	10/1/2007	9/30/2011	59,576	42,327
2009 RSAT Administration	16.593	2009-RT-BX-0041	10/1/2008	9/30/2012	7,301	-
2009 RSAT NMCD	16.593	2009-RT-BX-0041	10/1/2008	9/30/2012	65,709	-
2010 RSAT Administration	16.593	2010-RT-BX-0034	10/1/2009	9/30/2013	21,603	-
2010 RSAT NMCD	16.593	2010-RT-BX-0034	10/1/2009	9/30/2013	194,433	-
					<u>428,703</u>	<u>90,812</u>
2006 BVP Flow Through	16.607	None	4/1/2006	9/30/2010	27,684	-
2007 BVP MTD	16.607	None	11/1/2008	5/28/2010	3,515	-
2009 BVP MTD	16.607	None	10/1/2009	12/31/2010	1,963	-
2009 BVP NM Department of Corrections	16.607	None	10/1/2009	12/31/2010	15,156	15,156
2009 BVP NM Institute of Mining & Tech	16.607	None	10/1/2009	12/31/2010	1,434	1,413
2009 BVP NM Livestock Board	16.607	None	10/1/2009	12/31/2010	1,327	680
2009 BVP NM Military Institute Police	16.607	None	10/1/2009	12/31/2010	358	-
2009 BVP NM State Parks Law Enforcement	16.607	None	10/1/2009	12/31/2010	1,508	-
2009 BVP NM State University	16.607	None	10/1/2009	12/31/2010	906	-
2009 BVPNMSP	16.607	None	10/1/2009	12/31/2010	6,221	-
2009 BVP University of NM-ABQ Police	16.607	None	10/1/2009	12/31/2010	761	761
2010 BVP NM Department of Corrections	16.607	None	10/7/2010	12/31/2011	39,238	-
2010 BVP NM Game and Fish	16.607	None	10/7/2010	12/31/2011	13,422	-
2010 BVP NM Livestock Board	16.607	None	10/7/2010	12/31/2011	5,358	1,405
2010 BVP NM Mounted Patrol	16.607	None	10/7/2010	12/31/2011	2,756	-
2010 BVP State Police	16.607	None	10/7/2010	12/31/2011	15,120	-
2010 BVP NM State University Police	16.607	None	10/7/2010	12/31/2011	1,510	-
2010 BVP University of NM-AP	16.607	None	10/7/2010	12/31/2011	2,747	-
					<u>140,985</u>	<u>19,416</u>
2006 PSN Flow Through	16.609	2006-GP-CX-0066	9/1/2007	6/29/2010	33,405	-
2007 PSN Administration	16.609	2007-GP-CX-0066	9/1/2007	8/31/2011	14,450	2,714
2007 PSN Flow Through	16.609	2007-GP-CX-0066	9/1/2007	8/31/2011	135,462	9,450
2008 PSN Administration	16.609	2008-GP-CX-0026	10/1/2008	9/30/2011	11,330	11,277
2008 PSN Flow Through	16.609	2008-GP-CX-0026	10/1/2008	9/30/2011	101,967	15,604
2009 PSN Administration	16.609	2009-GP-BX-0077	10/1/2009	9/30/2012	9,724	3,618
2009 PSN Bernalillo County Sheriff's Office	16.609	2009-GP-BX-0077	10/1/2009	9/30/2012	25,600	22,427
2009 PSN Administration Las Cruces Police Department	16.609	2009-GP-BX-0077	10/1/2009	9/30/2012	10,000	10,000
2009 PSN Rick Johnson & Company	16.609	2009-GP-BX-0077	10/1/2009	9/30/2012	4,315	2,436
2009 PSN Albuquerque Police Department	16.609	2009-GP-BX-0077	10/1/2009	9/30/2012	25,600	25,579
2009 PSN SANCHEZ	16.609	2009-GP-BX-0077	10/1/2009	9/30/2012	18,000	18,000
2009 PSN University of New Mexico	16.609	2009-GP-BX-0077	10/1/2009	9/30/2012	4,000	-
2010 PSN APD	16.609	2010-GB-BX-0006	7/1/2010	6/30/2013	10,000	9,913
2011 PSN BCSO	16.609	2010-GB-BX-0006	7/1/2010	6/30/2013	10,000	679
2010 PSN Joe Maez	16.609	2010-GB-BX-0006	7/1/2010	6/30/2013	4,445	1,800
2012 PSN New Mexico Gang Task Force	16.609	2010-GB-BX-0006	7/1/2010	6/30/2013	26,000	11,030
2013 PSN Nancy Sanchez	16.609	2010-GB-BX-0006	7/1/2010	6/30/2013	25,000	25,000
2014 PSN Rick Johnson & Co	16.609	2010-GB-BX-0006	7/1/2010	6/30/2013	6,000	2,760
2010 PSN Administration	16.609	2010-GB-BX-0006	7/1/2010	6/30/2013	10,191	-
2011 PSN Las Cruces Police Dept	16.609	2010-GB-BX-0006	7/1/2010	6/30/2013	10,000	-
2010 PSN NM State Police	16.609	NONE	2/10/2010	9/30/2011	12,000	681
2010 MTD St. Bona Venture Indi	16.609	SBM2010	2/10/2009	9/30/2010	3,073	-
					<u>510,562</u>	<u>172,967</u>
2008 COPS Methamphetamine Initiative	16.710	2008-CK-WX-0052	12/26/2007	6/30/2011	88,854	4,876
2008 COPS Methamphetamine Admin	16.710	2008-CK-WX-0534	12/26/2007	6/30/2012	99,840	41,901
2008 COPS Methamphetamine	16.710	2008-CK-WX-0534	12/26/2007	6/30/2012	878,341	256,860
2008 COPS Methamphetamine Flow Through	16.710	2008-CK-WX-0534	12/27/2007	6/30/2012	127,107	125,406
2009 COPS Meth Initiative	16.710	2009-CK-WX-0384	3/11/2009	3/10/2012	816,780	139,586
2009 COPS Methamphetamine Admin	16.710	2009-CK-WX-0384	3/11/2009	3/10/2012	183,220	-
2009 COPS REGION II	16.710	2009-CK-WX-0534	2/1/2011	1/31/2012	100,000	64,055
					<u>2,294,142</u>	<u>632,685</u>
2007 JAG Administration	16.738	2007-DJ-BX-0066	10/1/2006	7/30/2011	273,218	128,797
2007 JAG Flow Through	16.738	2007-DJ-BX-0066	10/1/2006	7/30/2011	1,364,475	35,783
2009 JAG REG III REV 07	16.738	2007-DJ-BX-0066	10/1/2009	6/30/2011	144,606	144,490
2007 JAG Criminal	16.738	2007-DJ-BX-0066	10/1/2006	7/30/2011	544,893	-
2007 JAG Narcotics	16.738	2007-DJ-BX-0066	10/1/2006	9/30/2010	428,204	-
2007 JAG Reverted NMSP	16.738	2007-DJ-BX-0066	10/1/2009	9/30/2010	351,132	-
2008 JAG Administration	16.738	2008-DJ-BX-0021	10/1/2007	9/30/2012	91,156	-
2008 JAG Flow Through	16.738	2008-DJ-BX-0021	10/1/2007	9/30/2012	549,383	-
2008 JAG Supplemental	16.738	2008-DJ-BX-0745	10/1/2009	12/31/2011	42,890	33,079
2008 JAG Administration	16.738	2008-DJ-BX-0745	10/1/2007	9/30/2012	9,398	6,058
2009 JAG Second Judicial District Attorney	16.738	2009-DJ-BX-0048	10/1/2008	12/31/2011	316,206	297,201

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2011

FEDERAL GRANTOR/AGENCY PROGRAM TITLE	FEDERAL CFDA #	GRANT NUMBER	GRANT PERIOD		AWARD	CURRENT
			FROM	TO	AMOUNT	EXPEND.
2009 JAG Administrative Office of the District Attorney	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	\$ 225,000	200,944
2009 JAG City of Albuquerque on behalf	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	242,285	177,957
2009 JAG New Mexico State Police	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	425,035	208,131
2009 JAG Region I Bernalillo	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	177,715	120,941
2009 JAG Region V City of Clovis	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	269,545	210,379
2009 JAG Region VI Eddy County	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	53,816	41,034
2009 JAG VII Dona Ana County	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	256,763	196,732
2009 JAG REV Region I Funded 2010 Bernalillo County	16.738	2009-DJ-BX-0048	10/1/2009	6/30/2011	19,792	19,792
2009 JAG SWIFT Bernalillo County	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	87,360	63,915
2009 JAG Administration	16.738	2009-DJ-BX-0048	10/1/2008	9/30/2012	287,626	-
2009 JAG COOP Consulting	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	112,500	21,650
2009 JAG Region II City of Farmington	16.738	2009-DJ-BX-0048	10/1/2008	6/30/2011	262,215	135,519
2010 JAG Second Judicial District Attorney	16.738	2010-DJ-BX-0021	10/1/2009	6/30/2011	127,100	17,243
2010 JAG COOP Consulting	16.738	2010-DJ-BX-0021	10/1/2009	12/31/2011	100,000	47,288
2010 JAG New Mexico Gang Task Force	16.738	2010-DJ-BX-0021	10/1/2009	12/31/2011	65,889	41,815
2010 JAG New Mexico State Police	16.738	2010-DJ-BX-0021	10/1/2009	12/31/2011	688,142	685,346
2010 JAG Region I Bernalillo County	16.738	2010-DJ-BX-0021	10/1/2009	6/30/2011	152,503	84,686
2010 JAG Region II City of Farmington	16.738	2010-DJ-BX-0021	10/1/2009	12/31/2011	223,374	199,013
2010 JAG Region III City of Santa Fe	16.738	2010-DJ-BX-0021	10/1/2009	12/31/2011	106,511	58,029
2010 JAG Region IV City of Las Vegas	16.738	2010-DJ-BX-0021	10/1/2009	12/31/2011	71,250	23,436
2010 JAG Region V City of Clovis	16.738	2010-DJ-BX-0021	10/1/2009	12/31/2011	77,648	73,246
2010 JAG Region VI Eddy County	16.738	2010-DJ-BX-0021	10/1/2009	12/31/2011	166,626	100,447
2010 JAG Region VII Siver City	16.738	2010-DJ-BX-0021	10/1/2009	12/31/2011	156,600	128,177
2010 JAG Reverted 07 Region II	16.738	2010-DJ-BX-0021	10/1/2009	6/30/2011	5,300	5,300
2010 JAG Reverted 2008 Region	16.738	2010-DJ-BX-0021	10/1/2009	6/30/2011	32,800	32,800
2010 JAG Reverted 2008 New Mexico	16.738	2010-DJ-BX-0021	10/1/2009	9/30/2012	165,200	155,000
2010 JAG Reverted 2009 2nd Dis	16.738	2010-DJ-BX-0021	10/1/2009	12/31/2011	140,000	25,271
2010 JAG Supplemental 08 Region	16.738	2010-DJ-BX-0021	10/1/2009	6/30/2011	41,689	41,422
2010 JAG SWIFT	16.738	2010-DJ-BX-0021	10/1/2009	12/31/2011	137,750	108,474
2010 JAG UNM	16.738	2010-DJ-BX-0021	10/1/2009	6/30/2011	60,722	59,713
2010 JAG Administration	16.738	2010-DJ-BX-0021	10/1/2009	9/30/2013	277,211	-
					<u>9,331,528</u>	<u>3,929,108</u>
2007 DNA Backlog Reduction Program	16.741	2007-DN-BX-K073	10/1/2007	9/30/2010	461,505	93,612
2007 DNA Backlog Reduction Program	16.741	2007-DN-BX-K113	10/1/2007	9/30/2010	14,269	6,706
2009 DNA Post Conviction Admin	16.741	2009-DN-BX-K113	10/1/2009	9/30/2011	88,684	9,565
2010 DNA Post Conviction Flow Through	16.741	2009-DN-BX-K246	10/1/2009	9/30/2011	780,240	198,299
2010 DNA Backlog Reduction Program	16.741	2010-DN-BX-K063	10/1/2010	3/31/2012	398,450	114,390
2010 DNA Backlog Reduction Program Admin	16.741	2010-DN-BX-K063	10/1/2010	3/31/2012	12,280	5,455
					<u>1,755,428</u>	<u>428,027</u>
2007 Paul Coverdell Flow Through	16.742	2007-CD-BX-0074	10/1/2007	3/31/2010	138,880	-
2009 Paul Coverdell Admin	16.742	2009-CD-BX-0038	10/1/2009	6/30/2011	8,684	1,080
2009 Paul Coverdell Crime Lab	16.742	2009-CD-BX-0038	10/1/2009	6/30/2011	84,956	15,059
2009 Paul Coverdell Flow Through	16.742	2009-CD-BX-0038	10/1/2009	6/30/2011	46,757	46,757
2010 Paul Coverdell Admin	16.742	2010-CD-BX-0053	10/1/2010	9/30/2012	29,093	13,807
2010 Paul Coverdell Albuquerque Police Dept	16.742	2010-CD-BX-0053	10/1/2010	9/30/2012	15,000	4,650
2010 Paul Coverdell Crime Lab	16.742	2010-CD-BX-0053	10/1/2010	9/30/2012	89,398	54,819
2010 Paul Coverdell Office of the Medical Investigation	16.742	2010-CD-BX-0053	10/1/2010	9/30/2012	189,768	73,108
					<u>602,536</u>	<u>209,279</u>
2006 AGI Administration	16.744	2006-PG-BX-0006	1/1/2006	2/26/2010	21,570	-
2006 AGI Flow Through	16.744	2006-PG-BX-0006	1/1/2006	2/26/2010	207,993	-
2007 AGI Administration	16.744	2007-PG-BX-0006	9/1/2007	2/28/2012	18,789	7,906
2007 AGI Flow Through	16.744	2007-PG-BX-0082	9/1/2007	2/28/2012	223,828	26,490
					<u>472,180</u>	<u>34,395</u>

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2011

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	\$ 675,700	144,951
5th DA	16.803	2009-SU-B9-0023	3/1/2009	2/13/2013	182,715	27,000
Admin DPS	16.803	2009-SU-B9-0024	3/1/2009	2/13/2013	159,708	64,151
Admin Office of the Courts	16.803	2009-SU-B9-0025	3/1/2009	2/13/2013	40,851	18,603
Coop Consulting	16.803	2009-SU-B9-0026	3/1/2009	2/13/2013	51,340	8,992
DPS IT	16.803	2009-SU-B9-0027	3/1/2009	2/13/2013	425,063	375,196
DPS NMSP	16.803	2009-SU-B9-0028	3/1/2009	2/13/2013	4,157,731	934,580
NM Corrections Dept	16.803	2009-SU-B9-0029	3/1/2009	2/13/2013	249,654	194,093
Regulation & Licensing	16.803	2009-SU-B9-0030	3/1/2009	2/13/2013	63,042	51,944
UNM ISR	16.803	2009-SU-B9-0031	3/1/2009	2/13/2013	114,877	70,221
Bernalillo PD	16.803	2009-SU-B9-0032	3/1/2009	2/13/2013	102,600	-
Chaves County	16.803	2009-SU-B9-0033	3/1/2009	2/13/2013	143,765	-
Dona Ana County SO	16.803	2009-SU-B9-0034	3/1/2009	2/13/2013	527,697	2,727
Espanola PD	16.803	2009-SU-B9-0035	3/1/2009	2/13/2013	295,489	122,115
Gallup PD	16.803	2009-SU-B9-0036	3/1/2009	2/13/2013	53,944	-
Navajo Nation	16.803	2009-SU-B9-0037	3/1/2009	2/13/2013	131,455	-
Roswell PD	16.803	2009-SU-B9-0038	3/1/2009	2/13/2013	226,800	-
Sierra County Dispatch	16.803	2009-SU-B9-0039	3/1/2009	2/13/2013	134,955	-
Union County SO	16.803	2009-SU-B9-0040	3/1/2009	2/13/2013	69,808	25,266
City of Albq, NMGTF	16.803	2009-SU-B9-0041	3/1/2009	2/13/2013	552,752	460,444
Region I/Bernalillo Co Sheriff	16.803	2009-SU-B9-0042	3/1/2009	2/13/2013	214,837	88,175
Region II/Farmington	16.803	2009-SU-B9-0043	3/1/2009	2/13/2013	182,274	54,779
Region III/Santa Fe Co	16.803	2009-SU-B9-0044	3/1/2009	2/13/2013	375,632	170,470
Region IV/Las Vegas	16.803	2009-SU-B9-0045	3/1/2009	2/13/2013	334,516	159,314
Region V/Clovis	16.803	2009-SU-B9-0046	3/1/2009	2/13/2013	357,267	-
Region VI/Eddy County DTF	16.803	2009-SU-B9-0047	3/1/2009	2/13/2013	256,031	168,077
Region VI/Pecos Valley DTF	16.803	2009-SU-B9-0048	3/1/2009	2/13/2013	447,966	247,414
Region VI/Lea County DTF	16.803	2009-SU-B9-0049	3/1/2009	2/13/2013	382,680	209,316
Region VII	16.803	2009-SU-B9-0050	3/1/2009	2/13/2013	181,965	58,975
					<u>11,093,111</u>	<u>3,656,800</u>
<b>TOTAL US DEPARTMENT OF JUSTICE - DIRECT</b>					<b>27,313,377</b>	<b>9,238,124</b>
<b>OFFICE OF NATIONAL DRUG CONTROL POLICY</b>						
2009 HIDTA MTD	95.001	G09SN0005A	7/1/2009	12/31/2010	106,200	82
2009 HIDTA SCL	95.001	G09SN0005A	7/1/2009	12/31/2010	222,855	12,849
2009 HIDTA Overtime Border Operation	95.001	G09SN0005A	7/1/2009	6/30/2010	27,000	-
2009 HIDTA DHI Supplement	95.001	G09SN0005A	1/1/2009	12/31/2010	6,849	575
2009 HIDTA DHI NM HWY Interdiction	95.001	G09SN0005A	1/1/2009	12/31/2010	43,027	19,597
2009 HIDTA NM Investigative Support Center	95.001	G09SN0005A	7/1/2009	12/31/2010	83,738	3,859
2009 HIDTA NMSP	95.001	G09SN0005A	7/1/2009	12/31/2010	176,531	5,250
SWB New Mexico High Intensity Drug Trafficking Area	95.001	G09SN0011A	5/6/2009	12/31/2010	70,862	-
2011 HIDTA 2010 Investigative Support Center	95.001	G10SN0005A	7/1/2010	12/31/2011	60,522	52,174
2011 HIDTA 2010 MTD	95.001	G10SN0005A	7/1/2010	6/30/2011	84,960	85,099
2011 HIDTA 2010 SCL	95.001	G10SN0005A	7/1/2010	12/31/2011	267,581	162,697
2011 HIDTA 2010 NMSP	95.001	G10SN0005A	7/1/2010	12/31/2011	197,771	168,828
2011 HIDTA Regional Interagency Drug Task Force	95.001	G10SN0006A	7/1/2010	6/30/2011	10,000	9,982
2011 HIDTA 2010 REG 3	95.001	G10SN0011A	7/1/2010	6/30/2011	43,195	43,194
2010 HIDTA SP BTF	95.001	G10SN0018A	11/29/2010	6/30/2011	11,865	11,180
2012 HIDTA 2011 SCL	95.001	G11SN0005A	1/1/2011	12/31/2012	243,313	-
2005 HIDTA SCL	95.001	I5PSNP561	2/1/2005	6/30/2009	235,861	-
2005 HIDTA NMSP	95.001	I5PSNP561	2/1/2005	6/30/2009	159,302	-
2006 HIDTA MTD	95.001	I6PSNP561	1/1/2006	6/30/2009	106,200	-
2006 HIDTA NMSP-Narc	95.001	I6PSNP561	1/1/2006	12/31/2010	172,480	13,067
2007 HIDTA NMSP	95.001	I7PSNP561Z	7/1/2007	12/31/2010	176,717	2,935
2007 HIDTA SCL	95.001	I7PSNP561Z	7/1/2007	6/30/2010	253,256	-
2008 HIDTA MTD	95.001	I8PSNP561Z	7/1/2008	6/30/2010	108,429	-
2008 HIDTA NM Investigative Support Center	95.001	I8PSNP561Z	7/1/2008	6/30/2010	151,479	-
2008 HIDTA SCL	95.001	I8PSNP561Z	7/1/2008	6/30/2010	222,856	-
2008 HIDTA NMSP	95.001	I8PSNP561Z	7/1/2008	12/31/2010	209,859	1,033
<b>Total HIDTA</b>					<u>3,452,708</u>	<u>592,402</u>
2011 NM SP FBI NMGTF	16.XXX	NONE	10/1/2010	9/30/2011	67,613	24,690
2011 Region III OCDETF SW NM - 0210	16.XXX	NONE	10/4/2010	9/30/2011	35,000	27,864
2011 US Marshall	16.XXX	NONE	10/1/2010	6/30/2011	26,874	2,372
2011 DEA Alb	16.XXX	NONE	10/1/2010	9/30/2011	17,202	6,621
2011 DEA LC	16.XXX	NONE	10/1/2010	9/30/2011	17,202	3,747
2011 JAG SWIFT State Police	16.XXX	NONE	10/1/2010	6/30/2011	27,891	27,891
2011 DEA - MTD ABQ	16.XXX	NONE	10/1/2010	9/30/2011	17,202	6,671
2012 DEA - MTD LC	16.XXX	NONE	10/1/2010	9/30/2011	17,202	2,609
2009 DEA - MTD LC	16.XXX	NONE	10/1/2008	6/30/2009	16,328	-

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2011

FEDERAL GRANTOR/AGENCY PROGRAM TITLE	FEDERAL CFDA #	GRANT NUMBER	GRANT PERIOD		AWARD AMOUNT	CURRENT EXPEND.
			FROM	TO		
2009 US Marshals Service	16.XXX	NONE	10/1/2008	9/30/2009	\$ 35,577	-
2010 NM SP FBI Regional Computer Forensics Laboratory	16.XXX	NONE	2/1/2010	6/30/2014	15,600	3,172
2010 NMSP US MARSHAL	16.XXX	NONE	10/1/2009	9/30/2010	19,295	7,733
2011 Region 3 Marijuana Education	16.XXX	NONE	7/1/2010	12/31/2010	1,700	1,625
2010 DEA Alb	16.XXX	NONE	10/1/2009	9/30/2010	33,807	5,280
2010 DEA LC	16.XXX	NONE	10/1/2009	9/30/2010	33,807	5,331
FBI Joint Terrorism Task Force	16.XXX	NONE	7/1/2006	6/30/2014	15,000	-
2009 DEA - MTD ABQ	16.XXX	NONE	10/1/2008	6/30/2009	16,328	-
2010 DEA - MTD LC	16.XXX	NONE	8/24/2009	9/30/2010	16,903	2,758
2010 DEA - MTD ABQ	16.XXX	NONE	10/1/2009	9/30/2010	16,903	4,345
Southern New Mexico Gang Task	16.XXX	NONE	7/1/2006	6/30/2014	15,000	-
US Marshals Fugitive Apprehension Task Force	16.XXX	NONE	7/1/2006	6/30/2014	15,000	-
2010 Conference of Western Attorneys Generals	16.XXX	NONE	5/1/2010	5/8/2010	3,600	-
2010 REG III OCDETF	16.XXX	SW-NM-0210	4/1/2010	9/30/2010	11,297	11,297
<b>TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY</b>					<b>3,945,039</b>	<b>736,409</b>
<b>TOTAL US DEPARTMENT OF JUSTICE</b>					<b>31,258,416</b>	<b>9,974,533</b>
<b>US DEPARTMENT OF TRANSPORTATION</b>						
<b>DIRECT FLOW THROUGH</b>						
2010 MTD McKinley County	20.XXX	NONE	5/10/2010	9/30/2010	24,000	10,659
					<u>24,000</u>	<u>10,659</u>
2011 MCSAP11BASIC	20.218	FM-MCG-0019-11-01-00	10/1/2010	9/30/2012	663,604	384,706
2009 MCSAP BASIC	20.218	MC-09-35-1	10/1/2008	9/30/2010	1,860,776	25,032
2010 MCSAP BASIC	20.218	MC-10-35-1	10/1/2009	9/30/2011	1,896,009	1,227,430
2009 Federal Motor Carrier Safety MCSAP MTD	20.218	MH-09-35-1	5/20/2009	9/30/2010	80,982	16,883
2010 Federal Motor Carrier Safety MCSAP MTD - High Priority	20.218	MH-10-35-1	9/7/2010	9/30/2011	42,185	8,515
2009 MCSAP New Entrant	20.218	MN-09-35-1	10/1/2008	9/30/2010	465,363	45,044
2010 MTD MN 10351	20.218	MN-10-35-1	10/1/2009	9/30/2011	459,291	242,869
2010 MTD Safe Data	20.218	SD103501000000	9/24/2010	9/23/2012	82,755	-
					<u>5,550,965</u>	<u>1,950,480</u>
2009 MCSAP BORDER	20.233	BE-09-35-1	10/1/2008	9/30/2010	616,554	18,115
2010 MCSAP BORDER	20.233	BE-10-35-1	10/1/2009	9/30/2011	999,784	598,355
2011 MCSAP BORDER	20.233	FM-BEG-0012-11-01-00	10/1/2010	9/30/2012	570,649	91,857
					<u>2,186,987</u>	<u>708,328</u>
2006 MTD - FMSCA, CVISN (ITNM0601)	20.237	CVISN ITNM0601	8/16/2006	12/31/2010	500,000	259,200
2006 USDOT Commercial Vehicle Information Systems & Netw	20.237	CVISN ITNM0602	8/16/2006	9/28/2011	100,000	-
2007 Commercial Vehicle Information Systems & Networks Prc	20.237	IT073501G00000	10/1/2007	9/28/2011	595,960	13,853
2008 Commercial Vehicle Information Systems & Networks Prc	20.237	IT08351G000000	8/25/2008	8/25/2012	617,465	199,618
2001 Commercial Vehicle ITS	20.237	ITS-7700 (086)	1/1/2004	9/30/2010	297,606	-
					<u>2,111,031</u>	<u>472,671</u>
2010 NMDOT Operation DWI	20.608	10-AL-164-071	10/1/2009	9/30/2010	347,932	183,212
2010 Operation DWI Expanded Enforcement	20.608	10-AL-K8-071	10/1/2009	9/30/2010	300,000	102,529
2011 TS ODWI	20.608	11-AL-64-071	12/10/2010	9/30/2011	347,932	228,206
2011 TS SEDWI	20.608	11-AL-K8-071 (I)	10/1/2010	9/30/2011	300,000	139,142
2011 TSB SEDWI SID	20.608	11-AL-K8-071 (I)	10/1/2010	9/30/2011	19,334	7,161
2011 TS SEDWI SFPD	20.608	11-AL-K8-071 (I)	10/1/2010	9/30/2011	19,333	-
2011 TSB SEDWI SFSO	20.608	11-AL-K8-071 (I)	10/1/2010	9/30/2011	19,333	4,391
2011 TS McKinley	20.608	NONE	10/19/2010	9/30/2011	72,000	32,006
2011 TS LDWI Los Lunas	20.608	NONE	8/12/2010	6/15/2011	2,600	2,592
					<u>1,428,464</u>	<u>699,239</u>
2010 Click it or Ticket Mobilization Project	20.609	10-OP-CIOT-071	5/24/2010	6/6/2010	12,616	-
2010 TS Teen Targeted Occupant Program	20.609	10-OP-TD-071	10/19/2009	10/25/2009	5,928	-
2010 Teen Seat Belt Demo Project	20.609	10-OP-TD1-071	2/22/2010	9/30/2010	11,856	-
2011 TS CIOT	20.609	11-OP-CIOT-071	5/23/2011	6/5/2011	12,616	9,879
					<u>43,016</u>	<u>9,879</u>
<b>TOTAL US DEPARTMENT OF TRANSPORTATION - DIRECT</b>					<b>11,344,463</b>	<b>3,851,256</b>
<b>NEW MEXICO TRAFFIC SAFETY BUREAU - PASS THROUGH</b>						
2011 SID CYFD 2008 Underage Drinking Law Prevent	16.727	2008-AH-FX-0011	7/1/2010	8/31/2011	50,000	21,458
2011 SID CYFD 2009 Underage Drinking Law Prevent	16.727	2009-AH-FX-0085	7/1/2010	8/31/2011	45,000	45,000
2011 CYFD Quay County	16.727	NONE	11/22/2010	6/20/2011	4,000	4,000
2010 Colfax County Youth Empowerment Services Underage D	16.727	NONE	7/1/2009	5/31/2010	7,500	-
2010 Quay County Enforcing Underage Drinking Law Prevent	16.727	NONE	7/1/2009	5/31/2010	3,500	-
2010 NM SP San Juan County Underage Drinking Law Prevent	16.727	NONE	7/1/2009	5/15/2010	3,200	-
2011 San Juan County Partnership - UDLP	16.727	NONE	11/22/2010	5/15/2011	3,200	2,164
					<u>116,400</u>	<u>72,622</u>



STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2011

FEDERAL GRANTOR/AGENCY PROGRAM TITLE	FEDERAL CFDA #	GRANT NUMBER	GRANT PERIOD		AWARD	CURRENT
			FROM	TO	AMOUNT	EXPEND.
<b>Highway Safety Cluster</b>						
2007 NMDOT-TSB Community DWI	20.600	07-CD-05-071	7/28/2006	6/30/2009	\$ 59,609	-
2010 TS 100 Days	20.600	10-PT-02-071	10/1/2009	9/30/2010	21,014	17,208
2010 TS LDWI McKinley	20.600	NONE	11/9/2009	9/30/2010	89,440	-
2010 Special Investigation Division	20.601	10-AL-K8-071	10/1/2009	9/30/2010	40,000	38,318
2011 SID ALKO 07	20.601	11-AL-64-SID	10/1/2010	9/30/2011	61,000	32,761
<b>Total Highway Safety Cluster</b>					<u>271,063</u>	<u>88,288</u>
<b>TOTAL NEW MEXICO TRAFFIC SAFETY BUREAU - PASS THROUGH</b>					<u>387,463</u>	<u>160,910</u>
<b>TOTAL US DEPARTMENT OF TRANSPORTATION</b>					<u>11,731,926</u>	<u>4,012,166</u>
<b>US DEPARTMENT OF ENERGY</b>						
<b>NEW MEXICO ENERGY &amp; MINERALS DEPARTMENT - PASS THROUGH</b>						
2010 EMNRD WIPP Administration	81.106	DE-FC29-88 AL 53813	7/1/2009	6/30/2010	76,488	-
2010 EMNRD WIPP MTD	81.106	DE-FC29-88 AL 53813	7/1/2009	6/30/2010	298,848	-
2010 EMNRD WIPP NMSP	81.106	DE-FC29-88 AL 53813	7/1/2010	6/30/2011	246,903	-
2011 EMNRD WIPP Administration	81.106	DE-FC29-88-AL-53813	7/1/2010	6/30/2011	73,700	53,952
2011 EMNRD WIPP MTD	81.106	DE-FC29-88-AL-53813	7/1/2010	6/30/2011	277,113	250,479
2011 EMNRD WIPP NMSP	81.106	DE-FC29-88-AL-53813	7/1/2010	6/30/2011	278,720	120,012
<b>TOTAL US DEPARTMENT OF ENERGY</b>					<u>1,251,772</u>	<u>424,443</u>
<b>US FOOD &amp; DRUG ADMINISTRATION</b>						
<b>NEW MEXICO DEPARTMENT OF HEALTH - PASS THROUGH</b>						
2011 DOH Special Investigation	93.XXX	11-665-000001	7/1/2010	6/30/2011	150,000	109,470
					<u>150,000</u>	<u>109,470</u>
<b>TOTAL ALL FEDERAL AWARDS</b>					<u>\$ 47,399,624</u>	<u>\$ 15,914,619</u>

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, 2011

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:

Project/Activities Active During FY11							
Name	Year	Sub-Recipient-Fiscal Agency	Program Name	Federal #	GMB #	Amount of Grant	
<b>JAG (CFDA 16.738)</b>	2007	Town of Mesilla	Mesilla Marshal	2007-DJ-BX-0066	DPSJAG07FLOWTHR	\$41,321	
	2007	City of Farmington	Region II	2007-DJ-BX-0066	DPSJAG10REV07RI (region 2)	\$5,300	
	2007	City of Santa Fe	Region III	2007-DJ-BX-0066	DPSJAG09RGIH07REV	\$144,606	
	2008	City of Farmington	Region II	2008-DJ-BX-0021	DPSJAG10REV08RI (region 2)	\$32,800	
	2008	New Mexico State Police	NMSP	2008-DJ-BX-0021	DPSJAG10RV08NMS	\$165,200	
	2008	County of Santa Fe	Region III	2008-DJ-BX-0745	DPSJAG10SUP08RI (region 3)	\$41,689	
	2008	2nd District Attorney	2nd DA	2008-DJ-BX-0745	DPSJAG08SU2DA09	\$42,890	
	2009	New Mexico State Police	NMSP	2009-DJ-BX-0048	DPSJAG09NMSP	\$425,035	
	2009	2nd District Attorney	2nd DA	2009-DJ-BX-0048	DPSJAG092NDDA	\$316,206	
	2009	Administrative of the DA	AODA	2009-DJ-BX-0048	DPSJAG09AODA	\$225,000	
	2009	Coop Consulting	COOP	2009-DJ-BX-0048	DPSJAG09COOP	\$112,500	
	2009	City of Rio Rancho	NMGTF	2009-DJ-BX-0048	DPSJAG09NMGTF	\$242,285	
	2009	Bernalillo Co Sheriff's Office	Region I	2009-DJ-BX-0048	DPSJAG09REGI	\$177,715	
	2009	City of Farmington	Region II	2009-DJ-BX-0048	DPSJAG09REGII	\$262,215	
	2009	City of Clovis	Region V	2009-DJ-BX-0048	DPSJAG09REGV	\$269,545	
	2009	County of Eddy	Region VI	2009-DJ-BX-0048	DPSJAG09REGVI	\$53,816	
	2009	Town of Silver City	Region VII	2009-DJ-BX-0048	DPSJAG09REGVII	\$256,763	
	2009	County of Bernalillo	SWIFT	2009-DJ-BX-0048	DPSJAG09SWIFT	\$87,360	
	2009	2nd District Attorney	2nd DA	2009-DJ-BX-0048	DPSJAG10RV092DA	\$140,000	
	2009	Bernalillo Co Sheriff's Office	Region I	2009-DJ-BX-0048	DPSJAG09REVRGI10	\$19,792	
	2010	Bernalillo Co Sheriff's Office	Region I	2010-DJ-BX-0021	DPSJAG10REGI	\$152,503	
	2010	City of Farmington	Region II	2010-DJ-BX-0021	DPSJAG10REGII	\$223,374	
	2010	County of Santa Fe	Region III	2010-DJ-BX-0021	DPSJAG10REGIII	\$106,511	
	2010	City of Las Vegas	Region IV	2010-DJ-BX-0021	DPSJAG10REGIV	\$71,250	
	2010	City of Clovis	Region V	2010-DJ-BX-0021	DPSJAG10REGV	\$77,648	
	2010	County of Eddy	Region VI	2010-DJ-BX-0021	DPSJAG10REGVI	\$166,626	
	2010	Town of Silver City	Region VII	2010-DJ-BX-0021	DPSJAG10REGVII	\$156,600	
	2010	City of Rio Rancho	NMGTF	2010-DJ-BX-0021	DPSJAG10NMGTF	\$65,889	
	2010	Bernalillo Co Sheriff's Office	SWIFT	2010-DJ-BX-0021	DPSJAG10SWIFT	\$137,750	
	2010	2nd District Attorney	2nd DA	2010-DJ-BX-0021	DPSJAG102DA	\$127,100	
	2010	University of New Mexico	UNM-ISR	2010-DJ-BX-0021	DPSJAG10UNM	\$60,722	
	2010	Coop Consulting	COOP	2010-DJ-BX-0021	DPSJAG10COOP	\$100,000	
	2010	New Mexico State Police	NMSP	2010-DJ-BX-0021	DPSJAG10NMSP	\$688,142	
	2008	GMB	ADMIN	2008-DJ-BX-0745	DPSJAG08SUADMIN	\$93,989	
	2007	GMB	ADMIN	2007-DJ-BX-0066	DPSJAG2007ADMIN	\$275,789	
			GMB		DPSJAGPRGINC	\$5,647	
	<b>RSAT (CFDA 16.593)</b>	2008	New Mexico Corrections Department	NMCD	2008-RT-BX-0041	DPSRSAT2008FLOW	\$59,577
		2007	New Mexico Corrections Department	NMCD	2007-RT-BX-0039	DPSRSAT07FLOWTH	\$66,115
		2007	GMB	ADMIN	2007-RT-BX-0039	DPSRSAT07ADMIN	\$7,346
		2008	GMB	ADMIN	2008-RT-BX-0041	DPSRSAT08ADMIN	\$6,619
<b>Paul Coverdell (CFDA 16.742)</b>	2009	DPS	Northern Forensic Lab	2009-CD-BX-0038	DPSPC09CRIMELAB	\$79,878	
	2009	University of NM	Office of the Medical Investigator	2009-CD-BX-0038	DPSPC09FLWTHRU	\$41,835	
	2009	City of Albuquerque	Albuquerque Police Dept.	2009-CD-BX-0038	DPSPC09FLWTHRU	\$10,000	
	2009	GMB	ADMIN	2009-CD-BX-0038	DPSPC09ADMIN	\$8,694	
	2010	DPS	Northern Forensic Lab	2010-CD-BX-0053	DPSPC10CRIMELAB	\$89,398	
	2010	University of NM	Office of the Medical Investigator	2010-CD-BX-0053	DPSPC10OMI	\$189,768	
<b>DNA Backlog (CFDA 16.741)</b>	2007	DPS	Northern Forensic Lab	2007-DN-BX-K073	DPSDNA07BKLOGCL	\$461,505	
	2007	GMB	ADMIN	2007-DN-BX-K073	DPSDNA07BKLOGAD	\$14,269	
	2010	DPS	Northern Forensic Lab	2010-DN-BX-K246	DPSDNA10BKLOG	\$398,450	
	2010	GMB		2010-DN-BX-K246	DPSDNA10BKLOGAD	\$12,280	
<b>Post Conviction (CFDA 16.741)</b>	2009	GMB	ADMIN	2009-DY-BX-K246	DPS09DNAPOSTAD	\$88,684	
	2009	University of NM	UNM School of Law	2009-DY-BX-K246	DPS09DNAPOSTFLW	\$780,240	
	2009	DPS	Northern Forensic Lab	2009-DY-BX-K246	DPS09DNAPOSTCL	\$55,724	

STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2011

<b>COPS</b> (CFDA 16.710)	2008	NM State Police	NMSP	2008CKWX0052	DPSCOPS08METHSP	\$88,854
	2008	City of Farmington	Region II	2008CKWX0534	DP508COPSPFLTH	\$20,000
	2008	Eddy County	Region VI	2008CKWX0534	DP508COPSPFLTH	\$72,827
	2008	NM State Police	NMSP	2008CKWX0534	DP508METHCOPS	\$778,501
	2009	City of Farmington	Region II	2008-CKWX-0384	DP509COPSPREGII	\$100,000
	2009	NM State Police	NMSP	2009-CKWX-0384	DP509COPSPMETH	\$716,780
	2009	GMB	ADMIN	2009-CKWX-0384	DP509METHADMIN	\$183,270
	2008	GMB	ADMIN	2008CKWX0534	DP508METHCOPADM	\$32,162
	2008	GMB	ADMIN	2008CKWX0534	DP508COPSPADM	\$67,678
<b>PSN</b> (CFDA 16.609)	2007	Nancy Sanchez		2007-GP-CX-0066	DPSPSN07FLWTHRU	\$30,000
	2007	Bernalillo County	Bernalillo Co Sheriff's	2007-GP-CX-0066	DPSPSN07FLWTHRU	\$11,500
	2008	Nancy Sanchez		2008-GP-CX-0026	DPSPSN2008FLOWT	\$20,000
	2007	GMB	ADMIN	2007-GP-CX-0066	DPSPSN07ADMIN	\$14,991
	2008	GMB	ADMIN	2008-GP-CX-0026	DPSPSN08ADMIN	\$11,330
	2009	GMB	ADMIN	2009-GP-BX-0077	DPSPSN09ADMIN	\$9,724
	2009	Nancy Sanchez		2009-GP-BX-0077	DPSPSN09NSANCHEZ	\$18,000
	2009	Rick Johnson & Co./29 Lime		2009-GP-BX-0077	DPSPSN09RJC	\$4,315
	2009	City of Albuquerque	Albuquerque Police Department	2009-GP-BX-0077	DPSPSN09APD	\$25,600
	2009	Bernalillo County	Bernalillo Co Sheriff's	2009-GP-BX-0077	DPSPSN09BCSO	\$25,600
	2009	City of Las Cruces	Las Cruces Police Dept.	2009-GP-BX-0077	DPSPSN09LCPD	\$10,000
	2010	Joe Maez		2010-GP-BX-0006	DPSPSN10JM	\$4,445
	2010	City of Albuquerque	Albuquerque Police Department	2010-GP-BX-0006	DPSPSN10APD	\$10,000
	2010	Nancy Sanchez		2010-GP-BX-0006	DPSPSN10NS	\$25,000
	2010	City of Rio Rancho	New Mexico Gang Task Force	2010-GP-BX-0006	DPSPSN10NMGTF	\$26,000
2010	Rick Johnson & Co./29 Lime		2010-GP-BX-0006	DPSPSN10RJC	\$6,000	
<b>ANTI-GANG (CFDA 16.744)</b>	2007	Nancy Sanchez		2007-PG-BX-0082	DPSAGI07FLWTHRU	\$46,354
	2007	Bernalillo County	Bernalillo Co Sheriff's	2007-PG-BX-0082	DPSAGI07FLWTHRU	\$9,033
	2007	GMB	ADMIN	2007-PG-BX-0082	DPSAGI07ADMIN	\$18,789
<b>TCVP (CFDA 16.580)</b>	2007	NM State Police	NMSP	2007-DD-BX-0619	DPSIMPACT07SP	\$507,930
	2007	GMB	ADMIN	2007-DD-BX-0619	DPSIMPACT07ADM	\$31,070
<b>Bulletproof Vest Partnership Program (CFDA 16.607)</b>	2009	NM Inst. Of Mining and Tech	NM Inst. Of Mining and Tech		DPSBVP09NMIMT	\$1,434
	2009	NM Livestock Board	NM Livestock Board		DPSBVP09NMLB	\$1,327
	2009	NM Corrections Department	NM Corrections Department		DPSBVP09NMDC	\$15,156
	2009	Univ. of NM	Univ. of NM		DPSBVP09UNM	\$761
	2010	NM Livestock Board	NM Livestock Board		DPSBVP10NMLB	\$5,358

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

Mr. Gordon E. Eden Jr., 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, 2011, which collectively comprise the Department's basic financial statements as listed in the table of contents, and have issued our report thereon dated January 20, 2012. 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, 2011, as listed in the table of contents. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

Management of the Department is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our 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. Gordon E. Eden Jr., 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Mr. Gorden E. Eden Jr., 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  
January 20, 2012

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

Mr. Gordon E. Eden Jr., 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, 2011. 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. Gorden E. Eden Jr., 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, 2011.

#### 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. Gordon E. Eden Jr., 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.

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  
January 20, 2012

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended June 30, 2011**

08-8	Access To Recovery-Level Of Effort Repeated/Modified	Resolved
08-16	Supporting Documentation for Matching Requirements	Resolved
09-3	Payroll Calculation Errors	Repeated/Modified
09-7	SEFA – Adjustments/Cash Management	Resolved
09-8	Excess Reimbursements – Activities Allowed and Unallowed	Resolved
10-1	Access Administration	Repeated/Modified

**STATE OF NEW MEXICO  
DEPARTMENT OF PUBLIC SAFETY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2011**

**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?   X   Yes \_\_\_\_\_ None Reported

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

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency(s) identified? \_\_\_\_\_ Yes   X   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? \_\_\_\_\_ Yes   X   No

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
16.738/16.803	Edward Byrne Memorial Justice Assistance Grant (JAG) (ARRA)
20.218	MCSAP – National Motor Carrier Safety
20.233	Border Enforcements
20.608	DWI
84.397	Stabilization (ARRA)
97.067	Homeland Security
16.710	Public Safety Partnership and Community Policy
95.001	HIDTA – High Intensity Drug Trafficking Area

Dollar threshold used to distinguish between type A and type B programs \$   477,439  

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, 2011**

**B. FINANCIAL STATEMENT AUDIT - FINDINGS**

**09-3 Payroll Calculation Errors (Significant Deficiency)**

**CONDITION**

During our testwork of payroll, on 1 out of the 25 tested we noted that the overtime rate was not calculated correctly. 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.

**RECOMMENDATION**

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, 2011**

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

**09-3 Payroll Calculation Errors (Significant Deficiency) (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, 2011**

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

**10-01 Access Administration (Significant Deficiency)**

**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 14 users who can create journal entry, 4 of which can also approve them.
- There are 26 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, 2011**

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

**10-01 Access Administration (Significant Deficiency) (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, 2011**

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

**10-01 Access Administration (Significant Deficiency) (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  
EXIT CONFERENCE  
Year Ended June 30, 2011**

An exit conference was held on November 22, 2011. Attending were the following:

Representing the Department of Public Safety:

Gorden E. Eden Jr., Cabinet Secretary  
Robert Shilling, Deputy Secretary-Operations/Chief-State Police Division  
Kathy Griego, CFO, ASD Director  
Dianna DeJarnette, ASD Deputy Director  
Stacy Lopez, Finance Bureau Chief  
Pete Kassetas, Deputy Chief, State Police Division  
Ron Cordova, Major MTPD  
Evelyn Romero, Grants Management Bureau Chief

Representing Moss Adams LLP:

Audrey J. Jaramillo, Senior Manager  
Bryan Runyan, Senior  
Neil Herman, Staff

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

