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**State of New Mexico  
Component Appropriation Funds  
Annual Financial Report  
June 30, 2019**

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# State of New Mexico Component Appropriation Funds

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**Component Appropriation Funds**

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**State of New Mexico  
Component Appropriation Funds**

**Official Roster  
June 30, 2019**

**Elected Official**

Governor Michelle Lujan-Grisham

**Officials**

Department of Finance and Administration:

Cabinet Secretary

Olivia Padilla-Jackson

State Controller

Donna Trujillo

Deputy Division Director

Mark Melhoff



## INDEPENDENT AUDITORS' REPORT

Ms. Olivia Padilla-Jackson, Cabinet Secretary  
State of New Mexico Department of Finance and Administration  
and Mr. Brian Colón, New Mexico State Auditor  
Santa Fe, New Mexico

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the each of the statutorily and administratively created funds that comprise the Component Appropriation Funds of the State of New Mexico (the Component Appropriation Funds) as defined in the table of contents, as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Ms. Olivia Padilla-Jackson, Cabinet Secretary  
State of New Mexico Department of Finance and Administration  
and Mr. Brian Colón, New Mexico State Auditor

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Component Appropriation Fund's, as defined in the table of contents, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 1A, the accompanying financial statements present only the Component Appropriation Funds and do not purport to, and do not, present fairly the financial position of the State of New Mexico as of June 30, 2019, and the changes in its financial position, or where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

The Tobacco Settlement Permanent Fund is presented as an unaudited fund in the accompanying other supplemental information schedules of the Component Appropriation Funds. New Mexico state law requires the Tobacco Settlement Permanent Fund's investments to be managed by the New Mexico State Investment Council. For audited information on the Tobacco Settlement Permanent Fund refer to the New Mexico State Investment Council's audited financial statements. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 12 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements of the Component Appropriation Funds as defined in the table of contents.

The other supplementary information, as detailed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Ms. Olivia Padilla-Jackson, Cabinet Secretary  
State of New Mexico Department of Finance and Administration  
and Mr. Brian Colón, New Mexico State Auditor

**Other Reporting Required by *Governmental Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated November 13, 2019, on our consideration of the Component Appropriation Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely 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 effectiveness of the entity's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Component Appropriation Fund's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Albuquerque, New Mexico  
November 13, 2019

**State of New Mexico**  
**Component Appropriation Funds**  
**Management's Discussion and Analysis (Unaudited)**  
**June 30, 2019**

**Overview of the Reporting Entity**

The Component Appropriation Funds of the State of New Mexico (the "Funds") consist of nine funds, three created by statute and six administratively created:

Statutorily Created Funds

- Common School Current Fund
- Current School Fund
- State Support Reserve Fund

Administratively Created Funds

- Appropriation Account Fund
- Federal Mineral Leasing Fund
- Appropriation Contingency Reserve Fund
- General Operating Reserve Fund
- Tax Stabilization Reserve Fund (*Moved to SIC 7/1/2019*)
- Tax Payer Dividend Fund (*Repealed July 1, 2018*)

The Funds are part of the General Fund of the State of New Mexico, as reported in the State's Comprehensive Annual Financial Report.

This report has been prepared to meet the information needs of interested parties—the public, bond holders, bond rating agencies, the New Mexico State Legislature—and to comply with the State of New Mexico Audit Act. It presents the financial position and results of operations of each of the Funds. The Tobacco Settlement Permanent Fund, which is a reserve fund of the state is managed and reported by the State Investment Council, which is responsible for investment activities related to this and other similar funds. The Schedules presented in other supplementary information include the unaudited Tobacco Settlement Permanent Fund as well as "memorandum only" totals.

**Financial Highlights**

The Funds ended the year with aggregate reserves of 28.9% of recurring current year appropriations as compared to 19.5% in fiscal year 2018, which both include the Tobacco Settlement Permanent Fund in their calculation. See the other supplementary information for schedules that include the unaudited Tobacco Settlement Permanent Fund.

The Tobacco Settlement Permanent Fund, which contains the unspent corpus of the continuing settlement, is managed and reported by the New Mexico State Investment Council (SIC) under statute and reflective of stewardship assignment and investment reporting requirements related to the corpus.

In fiscal year 2019, excluding the Tobacco Settlement Permanent Fund, the aggregate fund balance of the Funds increased by \$579.4 million. The increase in fiscal year 2019 is mainly attributable to a 20.1% increase in revenues including general and selective taxes, income taxes, severance taxes and rents and royalties.



**State of New Mexico**  
**Component Appropriation Funds**  
**Management's Discussion and Analysis (Unaudited)**  
**June 30, 2019**

Fiscal year 2019 compares to fiscal year 2018 as follows (excluding the Tobacco Settlement Permanent Fund):

- General and selective taxes, which include GRT, are the largest revenue source, contributing \$3.29 billion or 46.1% of total revenues in fiscal year 2019. Those revenues increased by \$312.8 million or 10.5% in 2019. This increase is largely the result of an uptick in gross receipts tax proceeds related to the oil & gas industry.
- Income taxes are the second largest revenue source contributing \$1.69 billion or 23.8% of total revenues in fiscal year 2019. Those revenues increased by \$69.2 million or 4.3% in 2019. This increase is the result of an uptick in personal income taxes and net corporate income taxes.
- Rents and Royalties are the third largest revenue source contributing \$1.35 billion or 19% of total revenues in fiscal year 2019. Those revenues increased by \$613.5 million or 82.4% in 2019. This increase is the result of an uptick in federal mineral leasing receipts.
- Appropriations increased by 20.3% in 2019. This increase was a result of increased appropriations to agencies as well as capital outlay appropriations that were funded by the general fund.

**Fund Financial Statements**

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The Component Appropriation Funds are categorized as governmental funds and therefore reported using the modified accrual basis of accounting. The basic financial statements of the Funds include Balance Sheets and Statements of Revenues, Expenditures and Changes in Fund Balances, which are reported on pages 14 through 17.

The Funds do not adopt annual appropriated budgets. However, the appropriations of the Funds by law must equal the individual amounts appropriated in the various Appropriation Acts, which are reported in the Schedule of Appropriations on pages 38-47.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the fund financial statements. The notes to the financial statements can be found on pages 19 through 30 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report presents, as other supplementary information, the unaudited Schedule of Balance Sheet and Schedule of Revenues, Expenditures and Fund Balances, which includes the Tobacco Settlement Permanent Fund. These schedules include the amount of investments held in the State Investment Council and the net increase/decrease in fair value for these investments. These numbers are not audited and are presented to show the amount of the investments held by the State Investment Council to help the reader of the statements understand the position of a fund that can be used as a reserve to the Component Appropriation Funds. The audited numbers for the Tobacco Settlement Permanent Fund can be found in the State of New Mexico's State Investment Council's 2019 Financial Statement report located at their website. In addition, other supplementary information includes the Schedule of Revenues by Source and the Schedule of Appropriations. These schedules provide detailed information on revenues and appropriations to demonstrate legal compliance with the statutes governing the collection of revenue and disbursements of appropriations by the Component Appropriation Funds.

**State of New Mexico**  
**Component Appropriation Funds**  
**Management's Discussion and Analysis (Unaudited)**  
**June 30, 2019**

Also presented as other supplementary information are the following:

- Schedule of Amounts Due from Other State Entities
- Schedule of Amounts Due from Taxpayers
- Schedule of Amounts Due To Local Governments
- Schedule of Amounts Due to Taxpayers
- Schedule of Transfers In/(Out)
- Schedule of Appropriations by Function of Government

**Fund Financial Analysis**

The focus of the financial statements of the Funds is on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the financing requirements.

As of the end of the current fiscal year, the Funds reported aggregate fund balance of \$1.6 billion, an increase of \$579.4 million from fiscal year 2018. Aggregate assets, liabilities, deferred inflows of resources, and fund balance as of June 30, are as follows:

Aggregate Assets, Liabilities,  
Deferred Inflows of Resources, and Fund Balance  
June 30, 2019  
*(in millions of dollars)*

	2019	2018
Assets	\$ 1,787.5	\$ 1,148.7
Liabilities	(111.5)	(55.3)
Deferred inflow of resources	(70.7)	(67.5)
Fund balance	\$ 1,605.3	\$ 1,025.9

The assets held by the Funds are unappropriated and unassigned with the exception of the State Support Reserve Fund and the Tax Payer Dividend Fund, which are restricted. At year-end, 70.7 million of assets were classified as deferred inflows and will be recognized as revenue in the next accounting period. This amount is not considered available for appropriation in the year ended June 30, 2019.

**State of New Mexico**  
**Component Appropriation Funds**  
**Management's Discussion and Analysis (Unaudited)**  
**June 30, 2019**

**Aggregate Change in Fund Balances**  
**For the Year Ended June 30, 2019**  
*(in millions of dollars)*

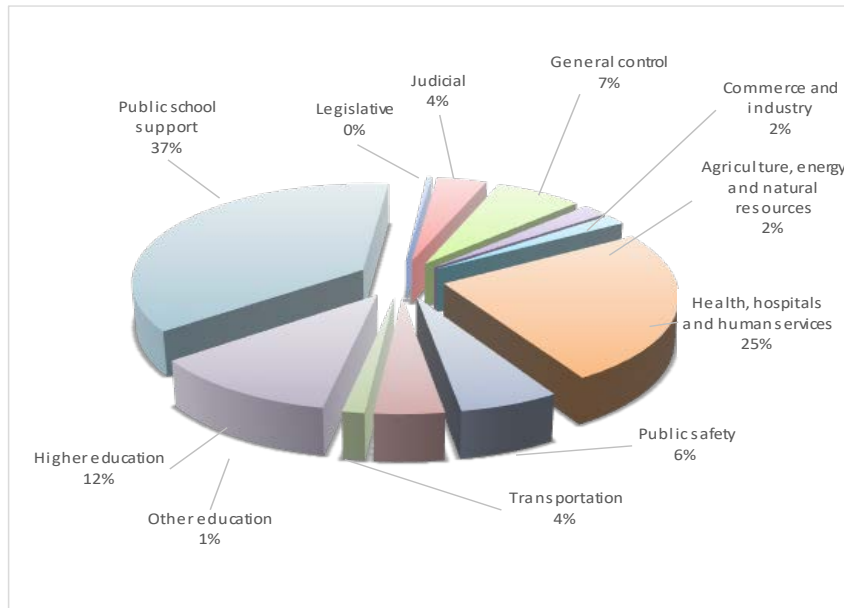
	2019	2018	Increase (Decrease)
<b>Revenues</b>			
General and selective taxes	\$ 3,291.0	\$ 2,978.2	\$ 312.8
Income taxes	1,694.8	1,625.6	69.2
Severance taxes	607.0	493.1	113.9
License fees	59.9	65.7	(5.8)
Investment income	86.9	5.9	81.0
Rents and royalties	1,357.7	744.2	613.5
Miscellaneous receipts	<u>37.2</u>	<u>29.4</u>	<u>7.8</u>
Total revenues	<u>7,134.5</u>	<u>5,942.1</u>	<u>1,192.4</u>
<b>Expenditures</b>			
Appropriations			
Higher education	119.5	117.1	2.4
Total expenditures	<u>119.5</u>	<u>117.1</u>	<u>2.4</u>
Deficiency of revenues over expenditures	<u>7,015.0</u>	<u>5,825.0</u>	<u>1,190.0</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in - Sources	2,204.1	1,496.9	707.2
Transfers out - Appropriations	(7,351.5)	(6,087.7)	(1,263.8)
Transfers out - Other	(1,396.7)	(690.5)	(706.2)
Reversions	<u>108.6</u>	<u>132.7</u>	<u>(24.1)</u>
Total other financing sources	<u>(6,435.6)</u>	<u>(5,148.5)</u>	<u>(1,287.0)</u>
Net change in fund balance	579.4	676.4	(97.0)
Fund balance - beginning	<u>1,025.9</u>	<u>349.5</u>	<u>676.4</u>
Fund balance - ending	<u>\$ 1,605.3</u>	<u>\$ 1,025.9</u>	<u>\$ 579.4</u>

Amounts may not foot due to rounding

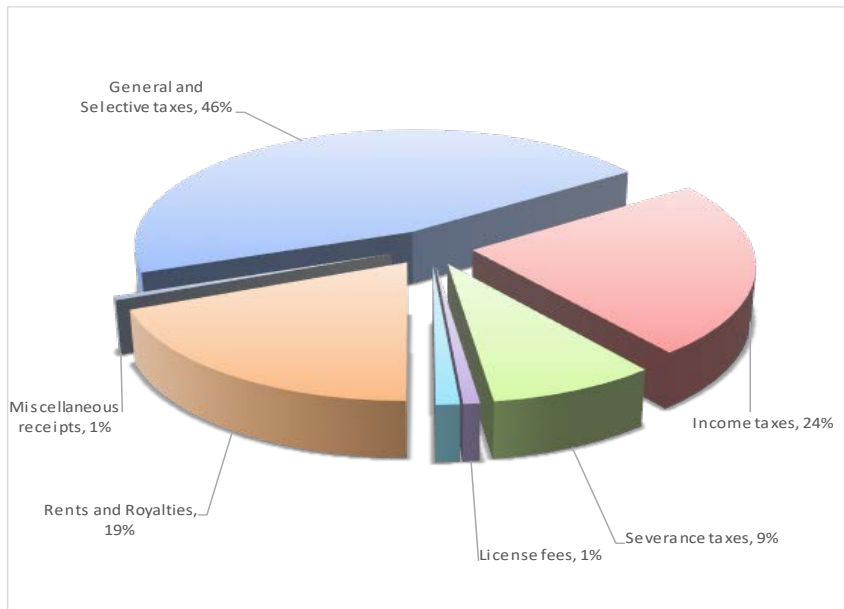
# State of New Mexico Component Appropriation Funds Management's Discussion and Analysis (Unaudited) June 30, 2019

The Funds' aggregate fund balances increased by \$579.4 million in fiscal year 2019 compared to a \$676.4 million increase in 2018.

## *Appropriations by Function*



## *Aggregate Revenues by Source*



**State of New Mexico**  
**Component Appropriation Funds**  
**Management's Discussion and Analysis (Unaudited)**  
**June 30, 2019**

**Economic Factors Affecting New Mexico's Fiscal Year 2019 Budget**

New Mexico utilizes a consensus revenue estimating group (CREG) comprised of legislative and executive economists to forecast General Fund revenue so that the Executive and Legislature work with the same revenue forecast in preparing their respective General Fund operating budget recommendations. The CREG bases its State General revenue forecast on forecasts of the U.S. economy from Moody's Analytics and IHS Global Insight in combination with forecasts of the New Mexico economy prepared by the University of New Mexico's Bureau of Business and Economic Research. Economic inputs also include data and information provided by state agencies, and other national data sources such as the Energy Information Administration, Bureau of Labor Statistics, Bureau of Economic Analysis, and the U.S. Census. Historical information on the New Mexico value and volume of crude oil and natural gas produced in the state is derived from the state's GenTax Database reporting system, and product price forecasts are derived from the national economic forecasting services and other sources. Additionally, New Mexico state revenues are highly sensitive to boom and bust cycles in the energy industry; the CREG conducts a Stress-Test on state revenues during the process. The establishment and use of Stress-Testing hedges against an economic downturn or an unforeseen downswing in the energy sector. Stress-Testing allows for targeting appropriate levels of general fund reserves while safeguarding the state's budget at the same time.

**Trends in the U.S. Economy**

The U.S. economy continued to grow in State fiscal year 2019. The national economy, as measured by real gross domestic, grew by 2.6 percent in fiscal year 2019. Total employment levels averaged 2.4 million, or 1.5 percent, above fiscal year 2018. U.S. average hourly wages grew by 3.2 percent, exceeding inflation of 2.1 percent.

U.S. economic growth is expected to continue at a moderate pace in fiscal year 2019, with projected GDP growth of 2.6 percent. In fiscal year 2019 the international trade war has created economic uncertainty and national analytics firms have warned of a potential recession on the horizon. The Federal Reserve is expected to lower short-term interest rates headed into fiscal year 2020, in an effort to bolster US economic strength. The Federal Reserve cites strong labor markets, a historic low unemployment rate, and strong household spending for a continued positive economic outlook.

**New Mexico Economy**

The New Mexico economy grew moderately in fiscal year 2019 and the energy sector continued to provide significant contributions. Reflective of New Mexico economic growth, state wages and salaries grew by 4.9 percent and total personal income in the state grew by 4.6 percent. During fiscal year 2019, New Mexico employment growth averaged 1.9 percent, adding 15,800 jobs. During fiscal year 2019 the Mining Sector has continued to grow setting new record levels for rig count, oil production, and taxable gross receipts. The Mining sector added 2,000 jobs during fiscal year 2019. Other sectors driving growth in fiscal year 2019 were the Construction Sector, the Professional and Business Services Sector, and the Leisure and Hospitality sector increasing employment by 3,100 jobs, 2,000 jobs, and 1,800 jobs respectively.

Oil prices in fiscal year 2019 remained lower than oil prices in fiscal year 2018. However, this has been offset by record levels of oil production in fiscal year 2019. Natural gas prices remained low in fiscal year 2019. Average New Mexico prices in fiscal year 2019 for crude oil and natural gas were \$51.80 per barrel and \$3.05

**State of New Mexico**  
**Component Appropriation Funds**  
**Management's Discussion and Analysis (Unaudited)**  
**June 30, 2019**

per mcf, respectively. New Mexico continued to be the third largest producing state for oil and the ninth largest for natural gas.

**General Fund Revenue and Reserve Outlook**

According to the August 2019 consensus revenue estimate, fiscal year 2019 recurring revenue is expected to have grown by 16.2 percent to over \$7.9 billion, while year-end financial reserves are estimated to be 26.9 percent of recurring appropriations. The growth in the revenue estimate is due to the increased oil and natural gas production and the related revenues (both direct severance and direct gross receipts tax receipts from the industry) in fiscal year 2019 added to growth in personal and corporate income taxes and earnings on state balances. Additionally, there was a significant increase in the Federal Mineral Lease revenue associated with a one-time payment in the amount of \$497 million in November 2018.

Fiscal year 2020 recurring revenues are estimated to decline slightly by 1.8 percent when compared to fiscal year 2019. Total revenues for fiscal year 2020 are estimated to be around \$7.8 billion. The decline is due to the above average mineral rents and royalties payment received in fiscal year 2019 as noted above. Mineral rent and royalties revenues are expected to return to trend in fiscal year 2020.

Oil and natural gas- related revenues are projected to be even higher than fiscal year 2019 levels as oil volumes continue to grow in fiscal year 2020. New Mexico oil prices are projected to average \$52.50 per barrel in fiscal year 2020. Natural gas prices have remained low and flat during the time period considered. New Mexico has vast amounts of natural gas in proved reserves. Natural gas production has increased as the energy industry increases its oil production. New Mexico is currently experiencing an oversupply of natural gas production. Putting downward pressure on natural gas prices. New Mexico natural gas prices are expected to average \$2.00 per mcf in fiscal year 2020. Oil volumes are projected to increase by 19.6 percent and natural gas volumes are estimated to increase by 5.5 percent.

Oil and natural gas related growth, including severance, federal mineral leasing bonus and royalty payments and gross receipts tax revenue growth associated with oil exploration, is expected to be the largest driver of General Fund revenue growth in fiscal year 2020. Non-energy related growth in gross receipts tax is also expected as the Rio Grande corridor is expected to continue to see moderate growth, and food and medical hold harmless distributions to local governments continue to be phased out. Distributions from the Permanent Funds are also expected to contribute to growth, increasing general fund revenue by an estimated \$35 million in fiscal year 2020 due to a higher average 5-year market value driven by fund growth. Fiscal year 2020 ending reserves are projected to be \$2,269 million or 32 percent of recurring appropriations if no additional FY 2020 supplemental or special appropriations are made mid-year during the 2020 legislative session.

**Requests for Information**

This financial report is designed to provide a general overview of the Funds' finances for all those with an interest in its finances.

**State of New Mexico**  
**Component Appropriation Funds**  
**Management's Discussion and Analysis (Unaudited)**  
**June 30, 2019**

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

New Mexico State Controller  
Department of Finance and Administration  
407 Galisteo, Room 166  
Bataan Memorial Building  
Santa Fe, New Mexico 87501

## Basic Financial Statements



**State of New Mexico**  
**Component Appropriation Funds**  
**Balance Sheet**  
**June 30, 2019**

	Statutorily Created Funds			Administratively Created Funds	
	71600 Common School Current	71700 Current School	85700 State Support Reserve	85300 Appropriation Account	85100 Federal Mineral Leasing
<b>Assets</b>					
Investment in State General Fund Investment Pool (Note 2)	-	1,250	19,083,393	42,336,220	-
Due from other state general fund accounts	-	-	-	135,168	-
Due from other state entities (Note 4)	-	-	-	461,527,007	-
Due from Beneficiaries (CU)	-	-	-	708,429	-
Due from the tax payers	-	-	-	70,743,754	-
Due from the Federal Government	-	-	-	-	135,168
Total assets	<u>-</u>	<u>1,250</u>	<u>19,083,393</u>	<u>575,450,578</u>	<u>135,168</u>
<b>Liabilities</b>					
Advance from State General Fund Investment Pool (Note 3)	-	-	-	-	-
Receipts held in suspense	-	-	-	-	-
Accounts payable	-	1,250	-	50,000	-
Due to other state entities	-	-	-	-	-
Due to other state general fund accounts	-	-	-	393,247,177	135,168
Due to taxpayers	-	-	-	72,029,349	-
Due to local governments	-	-	-	39,380,298	-
Total liabilities	<u>-</u>	<u>1,250</u>	<u>-</u>	<u>504,706,824</u>	<u>135,168</u>
<b>Deferred Inflow of Resources</b>					
Unavailable revenue - taxes	-	-	-	70,743,754	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,743,754</u>	<u>-</u>
<b>Fund Balances</b>					
Unassigned	-	-	-	-	-
Committed	-	-	-	-	-
Restricted	-	-	19,083,393	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>19,083,393</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>-</u>	<u>1,250</u>	<u>19,083,393</u>	<u>575,450,578</u>	<u>135,168</u>

**The accompanying notes are an integral part of these financial statements.**

**State of New Mexico**  
**Component Appropriation Funds**  
**Balance Sheet — continued**  
**June 30, 2019**

	Administratively Created Funds				Eliminations	Total June 30, 2019
	85400 Appropriation Contingency Reserve	85200 General Operating Reserve	84300 Tax Stabilization Reserve	20730 Tax Payers Dividend		
<b>Assets</b>						
Investment in State General Fund Investment Pool (Note 2)	11,659,992	471,754,551	603,088,662	-	-	1,147,924,068
Due from other state general fund accounts	-	14,549,449	378,697,728	-	(393,382,345)	-
Due from other state entities (Note 4)	-	-	106,505,795	-	-	568,032,802
Due from Beneficiaries (CU)	-	-	-	-	-	708,429
Due from the tax payers	-	-	-	-	-	70,743,754
Due from the Federal Government	-	-	-	-	-	135,168
Total assets	<u>11,659,992</u>	<u>486,304,000</u>	<u>1,088,292,185</u>	<u>-</u>	<u>(393,382,345)</u>	<u>1,787,544,221</u>
<b>Liabilities</b>						
Advance from State General Fund Investment Pool (Note 3)	-	-	-	-	-	-
Receipts held in suspense	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	51,250
Due to other state entities	-	-	-	-	-	-
Due to other state general fund accounts	-	-	-	-	(393,382,345)	-
Due to local governments	-	-	-	-	-	72,029,349
Due to taxpayer	-	-	-	-	-	39,380,298
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(393,382,345)</u>	<u>111,460,897</u>
<b>Deferred Inflow of Resources</b>						
Unavailable revenue - taxes	-	-	-	-	-	70,743,754
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,743,754</u>
<b>Fund Balances</b>						
Unassigned	11,659,992	486,304,000	1,088,292,185	-	-	1,586,256,177
Committed	-	-	-	-	-	-
Restricted	-	-	-	-	-	19,083,393
Total fund balances	<u>11,659,992</u>	<u>486,304,000</u>	<u>1,088,292,185</u>	<u>-</u>	<u>-</u>	<u>1,605,339,570</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>11,659,992</u>	<u>486,304,000</u>	<u>1,088,292,185</u>	<u>-</u>	<u>(393,382,345)</u>	<u>1,787,544,221</u>

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

**State of New Mexico**  
**Component Appropriation Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2019**

	Statutorily Created Funds			Administratively Created Funds	
	71600	71700	85700	85300	85100
	Common School Current	Current School	State Support Reserve	Appropriation Account	Federal Mineral Leasing
<b>Revenues</b>					
General and selective taxes	-	-	-	3,291,011,623	-
Income taxes	-	-	-	1,694,821,986	-
Severance taxes	-	-	-	424,181,967	-
License fees	-	-	-	59,890,641	-
Investment income	-	-	-	86,880,082	-
Rents and royalties	132,454,206	-	-	78,429,700	1,146,799,966
Miscellaneous receipts	-	3,556,731	-	33,680,363	-
	<u>132,454,206</u>	<u>3,556,731</u>	<u>-</u>	<u>5,668,896,362</u>	<u>1,146,799,966</u>
<b>Expenditures</b>					
Appropriations					
Higher education	-	-	-	119,537,600	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,537,600</u>	<u>-</u>
Deficiency of revenues over expenditures	<u>132,454,206</u>	<u>3,556,731</u>	<u>-</u>	<u>5,549,358,762</u>	<u>1,146,799,966</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in - Sources	638,656,368	771,110,574	18,083,393	220,621,476	-
Transfers out - Appropriations	-	(774,667,305)	-	(5,400,605,669)	(1,146,799,966)
Transfers out - Other	(771,110,574)	-	-	(463,247,177)	-
Reversions - Fiscal Year 2019	-	-	-	93,872,608	-
Total other financing sources (uses)	<u>(132,454,206)</u>	<u>(3,556,731)</u>	<u>18,083,393</u>	<u>(5,549,358,762)</u>	<u>(1,146,799,966)</u>
Net change in fund balance	-	-	18,083,393	-	-
Fund balances - beginning of year	-	-	1,000,000	-	-
Fund balances - end of year	<u>-</u>	<u>-</u>	<u>19,083,393</u>	<u>-</u>	<u>-</u>

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

**State of New Mexico**  
**Component Appropriation Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balances — continued**  
**For the Year Ended June 30, 2019**

	Administratively Created Funds				Total June 30, 2019
	85400	85200	84300	20730	
	Appropriation Contingency Reserve	General Operating Reserve	Tax Stabilization Reserve	Tax Payers Dividend	
<b>Revenues</b>					
General and selective taxes	-	-	-	-	3,291,011,623
Income taxes	-	-	-	-	1,694,821,986
Severance taxes	-	-	182,835,299	-	607,017,266
License fees	-	-	-	-	59,890,641
Investment income	-	-	-	-	86,880,082
Rents and royalties	-	-	-	-	1,357,683,872
Miscellaneous receipts	-	-	-	-	37,237,094
Total revenues	<u>-</u>	<u>-</u>	<u>182,835,299</u>	<u>-</u>	<u>7,134,542,564</u>
<b>Expenditures</b>					
Appropriations					
Higher education	-	-	-	-	119,537,600
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,537,600</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>-</u>	<u>182,835,299</u>	<u>-</u>	<u>7,015,004,964</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in - Sources	-	14,549,449	541,033,295	-	2,204,054,555
Transfers out - Appropriations	(15,322,430)	(14,143,570)	-	-	(7,351,538,940)
Transfers out - Other	-	-	-	(162,335,567)	(1,396,693,318)
Reversions - Fiscal Year 2019	14,722,410	-	-	-	108,595,018
Total other financing sources (uses)	<u>(600,020)</u>	<u>405,879</u>	<u>541,033,295</u>	<u>(162,335,567)</u>	<u>(6,435,582,685)</u>
Net change in fund balance	(600,020)	405,879	723,868,594	(162,335,567)	579,422,279
Fund balances - beginning of year	12,260,012	485,898,121	364,423,591	162,335,567	1,025,917,291
Fund balances - end of year	<u>11,659,992</u>	<u>486,304,000</u>	<u>1,088,292,185</u>	<u>-</u>	<u>1,605,339,570</u>

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

## Notes to the Financial Statements

**State of New Mexico**  
**Component Appropriation Funds**  
**Notes to the Financial Statements**  
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**1) Summary of Significant Accounting Policies**

A. Reporting Entity

The accompanying financial statements report nine statutorily and administratively created funds administered by the Department of Finance and Administration of the State of New Mexico. The funds are referred to as “Component Appropriation Funds” (the “Funds”). Together with many other statutorily and administratively created funds, they comprise the General Fund of the State of New Mexico, which is presented in the State of New Mexico’s Comprehensive Annual Financial Report.

The Funds do not constitute a primary government, component unit, or any other type of reporting entity as defined by generally accepted accounting principles.

Taken together, the Funds present the primary revenue and financing of the activities of the State of New Mexico. As such, the Legislature, state officials and the citizens of the State of New Mexico, as well as other groups such as bond issuers and rating services, have an interest in the operations of the Funds. The accompanying financial statements are presented to meet those needs. A tenth fund, the Tobacco Settlement Permanent Fund, which is managed and reported by the N.M. State Investment Council (SIC) is considered a reserve fund of the Component Appropriations Funds.

The following is a description of the nine statutorily and administratively created funds.

Statutorily Created Funds

*1. Common School Current Fund – SHARE Fund 71600*

The *Common School Current Fund* (also known as the *Common School Income Fund*) was created by Section 19-1-17, NMSA 1978. This statute requires that the fund be credited with its respective proportion of money from the *State Land Income Fund* and the *State Permanent Fund*. Section 22-8-32, NMSA 1978, requires that at the end of each month, the state treasurer transfer out the cash balance in this fund to the *Current School Fund*. In fiscal year 2019, revenues were reported in this fund before transferring the balance to the *Current School Fund* per 22-8-32, NMSA 1978.

*2. Current School Fund – SHARE Fund 71700*

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

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In addition to the above, Section 22-8-32 requires any unencumbered balance in this fund to be transferred out to the *Public School Fund*—a statutorily created fund administered by both the Public Education Department and the Component Appropriation Funds.

3. *State Support Reserve Fund – SHARE Fund 85700*

The *State Support Reserve Fund* was created by Section 22-8-31, NMSA 1978. This statute requires the following: The *State Support Reserve Fund* shall be used only to augment the appropriations for the state equalization guarantee distribution in order to ensure, to the extent of the amount undistributed in the fund, that the maximum figures for such distribution established by law shall not be reduced. The fund balance at June 30, 2019, was \$19,083,393 and is restricted based on the statute that created the fund.

*Administratively Created Funds*

1. *Appropriation Account Fund – SHARE Fund 85300*

The *Appropriation Account Fund* is an administratively created fund the *Component Appropriation Funds* uses to account for the financial activity of the statutorily created *General Fund* and for portions of the financial activity of the statutorily created *Public School Fund* of the State of New Mexico.

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

Section 22-8-14, NMSA 1978, creates the *Public School Fund*. The *Component Appropriation Funds* administers three financial activities of that fund; all other activities of the fund are administered by the Public Education Department.

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

The transfer described in the previous paragraph reduces (offsets) the appropriation and related cash allotments that have been made from the *General Fund* to the

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portion of the *Public School Fund* administered by the Public Education Department. The General Appropriations Act requires that the appropriation from the *General Fund* to the portion of the *Public School Fund* administered by the Public Education Department be reduced by the amounts transferred to the *Public School Fund* from the *Current School Fund*. Expenditures will be presented as transfers in these financial statements.

2. *Federal Mineral Leasing Fund – SHARE Fund 85100*

As noted above, the *Component Appropriation Funds* administers two other activities of the *Public School Fund* through its administratively created *Federal Mineral Leasing Fund*. Those activities include receiving receipts under the Federal Minerals Land Act, 30 USC 181, and allotting cash—based on legislative appropriation—from the portion of the *Public School Fund* administered by the *Component Appropriation Funds* to the *Instructional Materials Fund* and to the Bureau of Mines and Mineral Resources of the New Mexico Institute of Mining and Technology.

Like the transfer in from the *Current School Fund*, the receipts from the Federal Minerals Land Act, 30 USC 181 reduce (offset) the appropriation and related cash allotments that have been made from the *General Fund* to fund a portion of the *Public School Fund* administered by the Public Education Department. As noted above, the General Appropriations Act requires that the appropriation from the *General Fund* to the portion of the *Public School Fund* administered by the Public Education Department be reduced by the amount of Federal Minerals Land Act receipts. Expenditures will be presented as transfers in these financial statements.

The General Appropriations Act is consistent with Section 22-8-34, NMSA 1978, in that Section 22-8-34 requires the state treasurer to deposit all money received under the Federal Mineral Lands Leasing Act to the *Public School Fund*, except for the following: 1) that portion appropriated to the *Instructional Materials Fund* and to the Bureau of Mines and Mineral Resources of the New Mexico Institute of Mining and Technology; and 2) the remainder of any prepayments after deducting the amount that the state would have received as its share of royalties during the fiscal year. (The statute requires that the remainder be distributed to the *Common School Permanent Fund*.)

3. *Appropriation Contingency Reserve Fund – SHARE Fund 85400*

Section 6-4-2.3, NMSA 1978, creates the appropriation contingency reserve within the *General Fund*. To account for the reserve, the Component Appropriation Funds has established the *Appropriation Contingency Reserve Fund*. Section 6-4-2.3 includes the following requirements: The appropriation contingency reserve may be expended only upon specific authorization by the legislature or as provided in Sections 6-7-1 through 6-7-3 NMSA 1978 in the event there is no surplus of unappropriated money in the *General Fund*. The fund balance at June 30, 2019, was \$11,659,992 and was reported as unassigned.



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4. *General Operating Reserve Fund – SHARE Fund 85200*

Section 6-4-2.1, NMSA 1978, creates the General Operating Reserve Fund within the *General Fund*. To account for the reserve, the *Component Appropriation Funds* has established the *General Operating Reserve Fund*. Section 6-4-4, NMSA 1978, requires that excess revenue over appropriations (expenditures/expenses) in the *General Fund* be transferred to the *General Operating Reserve Fund* provided that if the sum of the excess revenue plus the balance in the operating reserve prior to the transfer is greater than eight percent of the aggregate recurring appropriations from the *General Fund* for the previous fiscal year, then an amount equal to the smaller of either the amount of the excess revenue or the difference between the sum and eight percent of the aggregate recurring appropriation from the *General Fund* for the previous fiscal year shall be transferred to the *Tax Stabilization Fund*. Expenditures will be presented as transfers in these financial statements.

The *General Operating Reserve Fund* may be expended only upon specific authorization by the legislature and only in the event *General Fund* revenues and fund balances, including all other transfers to the *General Fund* authorized by law, are insufficient to meet the level of appropriations authorized. The fund balance at June 30, 2019, was \$486,304,000 and was reported as unassigned.

5. *Tax Stabilization Reserve Fund – SHARE Fund 84300*

Section 6-4-2.2, NMSA 1978, creates the tax stabilization reserve within the *General Fund*. To account for the reserve, the *Component Appropriation Funds* has established the *Tax Stabilization Reserve Fund*. The balance of the tax stabilization reserve consists of those funds directed to it by law (Section 6-4-4) and such other funds as the legislature may appropriate from time to time to the reserve. Except as otherwise provided in Subsection D of Section 6-4-2.2, NMSA 1978, any balance in the *Tax Stabilization Reserve Fund* may be appropriated only by a two-thirds majority vote of both houses of the legislature following receipt by the legislature of a declaration of the governor that such an appropriation is necessary for the public peace, health and safety. However, subsection D allows the legislature to appropriate balances in the fund without any restrictions, in the event that resources are not sufficient to meet authorized appropriations. The fund balance at June 30, 2019, was \$1,088,292,185 and was reported as unassigned.

Effective July 1, 2019, the *Tax Stabilization Fund* was moved to the State Investment Council. In subsequent years, the fund will be presented as part of other supplementary information similar to the Tobacco Permanent Fund for reserve calculation purposes but will not be shown on the face of the basic financial statements.

6. *Tax Payer Dividend Fund – SHARE Fund 20730*

Section 6-4-5, NMSA 1978, creates the *Tax Payer Dividend Fund* within the *General Fund*. The balance of the tax payer dividend fund shall be those funds directed to it by law and such other funds as the legislature may appropriate from time to time.

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Balances in the fund may be appropriated only for the purposes of refunding said balances to taxpayers. The ending fund balance at June 30, 2019, was \$0. This fund was repealed by the Legislature during the 2017 Special Session with an effective date of July 1, 2018. The fund will be removed from the financial statements in fiscal year 2020.

**B. Basis of Accounting and Presentation**

The financial statements of the Funds have been prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and funds. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting.

*Fund Financial Statements* - Each of the Funds are reported as Governmental Funds. Accordingly, they are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. For derived tax revenues, related assets are recognized when the exchange transaction occurs or when the resources are received, whichever occurs first. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Funds consider tax revenues to be available if they are collected within 60 days after the end of the fiscal year. Unearned revenues are reported when assets, such as taxes are obtained prior to revenue being recognized.

Escheats are not considered susceptible to accrual and are therefore recognized when received. Reversions are recognized as transfers if collected within 90 days of the end of the current fiscal period and all other revenues are considered to be available if collected prior to completion of the Funds' financial statements, typically by November 15<sup>th</sup> following the end of the fiscal year. Appropriations generally are recorded when a liability is incurred.

**C. Assets, Deferred Outflow of Resources, Liabilities, and Deferred Inflow of Resources**

1. *Due from Other State Entities* — Section 6-4-2, NMSA 1978, requires all revenues not otherwise allocated by law to be credited to the Component Appropriation Funds. In addition, Section 6-5-10, NMSA 1978, requires all unassigned fund balances in reverting state agency funds to be reverted to the Component Appropriation Funds. Various state agencies collect revenues on behalf of the Component Appropriation Funds. In addition, most state agencies administer funds that revert balances to the Funds.

The amounts due from other state entities reported in the accompanying financial statements are amounts due to the Funds under the authority of the two statutes cited above. The amount due from taxpayers has been reduced by \$72.8 million, which represents the estimated amount of personal income tax refunds in excess of final personal income tax settlements, at June 30, 2019. The estimate is based on a ten-year average of final settlement payments and refunds. Fiscal year 2019 is the eighth year the estimate was based on a ten-year average. The estimate for fiscal year 2007 was

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based on a three-year average, and the estimates for fiscal years 2008 and 2009 were based on the estimate for 2007.

2. *Due to Local Governments* — the amounts due to local governments reported in the accompanying financial statements are 1/12 of the annual appropriation amounts due to local governments. This is a timing difference and the amounts due to local governments are paid within 30 days of the fiscal year-end.
3. *Due from Taxpayers and Unearned Revenues* — GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* (GASB 65) states that when an asset is recorded in Governmental Fund financial statements but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available. Amounts due from taxpayers recorded as unearned revenues are earned during fiscal year 2019, but are not readily available until more than 60 days after the fiscal year-end, resulting in the reclassification to deferred outflow of resources (due to taxpayers) and unearned revenue (deferred inflow of resources).
4. *Use of Resources* — when both restricted and unrestricted resources are available for use, it is the Component Appropriation Funds’ policy to use restricted resources first and then unrestricted resources as they are needed.
5. *Interfund Activity* — the effect of interfund activity between these nine statutorily and administratively created funds has been eliminated from the memorandum totals in the accompanying financial statements. This interfund activity included the receivables and payables listed in the table below.

Due from Other Funds (receiving)		Due to Other Funds (providing)		
Name	SHARE System Fund Number	Name	SHARE System Fund Number	Amount
General Operating Reserve	85200	Appropriations Accounts Fund	85300	14,549,449
Tax Stabilization Fund	84300	Appropriations Accounts Fund	85300	378,697,728
Appropriations Accounts Fund	85300	Federal Mineral Leasing Fund	85100	135,168
				393,382,345

**D. Revenues, Appropriations, Expenditures and Reversions**

1. *Reversions* — once an appropriation lapses, the unspent cash balance is usually required by law to be returned to the fund from where the appropriation allotment originated (that is, from where the cash related to the appropriation originated). In the accompanying financial statements, the cash returned to the Funds is treated as other financing sources and presented as “reversions.”
2. *Revenues* — the Component Appropriation Funds account for the financial resources of the state except those required to be accounted for by a fund within another state entity. Proceeds are collected by various agencies of the state and held within an agency fund to be transferred to one of the Component Appropriation Funds for revenue recognition. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

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3. *Expenditures/Transfers* — appropriations represent legislatively approved transfers of budgeted funds to state entities for the necessities of operations. In the accompanying financial statements, appropriations sent to external entities are treated as expenditures and all other appropriations sent to State entities and component units are treated as other financing uses and presented as “appropriations”.

**E. Fund Balances**

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balance classifications are based upon the extent to which a government is bound to follow constraints on resources in governmental funds in the following categories: nonspendable, restricted, committed, assigned, and unassigned.

Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority.

Restricted fund balance represents those portions of fund balance where constraints are placed on resources, either externally or by law through constitutional provisions or enabling legislation. Unassigned fund balance is the residual amount after all classifications were considered.

The accompanying financial statements report restricted fund balance in the State Support Reserve Fund because the balance is legally restricted for specific purposes.

**F. Budgets**

Annually, the Governor is required to submit a balanced budget by Program Code (P-Code) to the Legislature. The Legislature authorizes expenditures in the annual Appropriations Act by source, which is signed into law by the Governor. Annual appropriations lapse at fiscal year-end. In the event actual revenues are insufficient to cover budgeted expenditures, the Governor must order budget reductions or call a special session of the Legislature to address the budget issues. Adjustments to the budget may also be made throughout the year for changes in program revenues so that departments and funds will not end the fiscal year in a deficit position. Expenditures are controlled at the program appropriation unit level. The budget is adopted on a budgetary basis that is not consistent with GAAP. The appropriations of the Component Appropriation Funds by law must equal the individual amounts appropriated in the various Appropriation Acts.

**G. Change in Accounting Policy and Presentation**

1. *Common School Receipts* – in prior fiscal years, revenues received in the *Common School Fund* were recorded in a liability account and then transferred to the *Current School Fund* per 22-8-32 (B), *NMSA 1978*. It was determined by management these revenues should be reported in the *Common School Fund* and then transferred to the *Current School Fund*. The basic financial statements will show these revenues correctly with a corresponding transfer to the *Current School Fund*.

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**2) Investment in State General Fund Investment Pool**

State law (Section 8-6-3 NMSA 1978) requires investments of the Funds be managed by the New Mexico State Treasurer’s Office. The investments managed by the State Treasurer’s Office consist of an interest in the State General Fund Investment Pool managed by the New Mexico State Treasurer’s Office, which is accounted for as cash and cash equivalents. See the New Mexico State Treasurer’s Office audited financial statements via the NM Office of the State Auditor’s website for further information.

As of June 30, 2019, the Funds had the following investments:

Description	Maturities	Fair Value
New Mexico State Treasurer's Office General Fund Investment Pool	1 day to 5 years	<u>\$1,147,924,068</u>

Interest Rate Risk

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

Credit Risk

The New Mexico State Treasurer pools are not rated. For additional GASB Statement No. 40, *Deposit and Investment Risk Disclosures-An Amendment of GASB Statement No. 3*, disclosure information regarding cash held by the New Mexico State Treasurer, the reader should refer to the separate audit reports for the New Mexico State Treasurer’s Office for the fiscal year ended June 30, 2019. The Funds do not have an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**3) Advance from the State General Fund Investment Pool**

The Appropriation Account Fund disburses allotted appropriations to various entities based on New Mexico Legislative Appropriation Acts, in anticipation of the collection of tax revenues, fees and other sources. The State General Fund Investment Pool makes advances to the Appropriation Account Fund to the extent that such sources have not yet been collected. There were no advances to report as of June 30, 2019.

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**4) Due from Other State Entities**

Various state agencies collect revenues on behalf of the Funds. Resulting aggregate amounts due from state entities are composed of the following at June 30, 2019, which also reflect amounts owed to 3<sup>rd</sup> parties:

Agency	Fund	Source	Amount
33300	27900	Corporate Income Tax	35,549,493
33300	64200	Personal Income Tax	(1,555,973) *
33300	82500	Weight Distance Tax	(128,091) *
33300	82800	Various Taxes & Fees	12,307,526
33300	83100	Worker's Compensation	(77,886) *
33300	83200	Taxes & Surcharges	353,368,747
33300	83300	Severance & Excise Tax	114,477,602
34100	73600	Law Enforcement Protection	3,042,333
39400	02000	Tribal Revenue Sharing	19,902,834
43000	57800	Fire Protection Reversion	35,939
44000	11820	Insurance Collections	31,110,278
			<u>568,032,802</u>

\*The negative receivable balance represents unidentified deposits that are remitted to the state.

**5) Transfers**

For fiscal year 2019, the First Session of the 54<sup>th</sup> Legislature, authorized the following:

- ◆ Laws of 2019, Chapter 271, Section 12, Item 2 – transferred 40,000,000 from the General Fund to the Department of Finance & Administration for disbursement to the tobacco settlement permanent fund at the state investment council.
- ◆ Laws of 2019, Chapter 271, Section 12, Item 4 – transferred 6,000,000 from the General Fund to the Department of Finance & Administration for disbursement to the water project fund at the New Mexico Finance Authority.
- ◆ Laws of 2019, Chapter 271, Section 12, Item 5 – transferred 4,000,000 from the General Fund to the Department of Finance & Administration for disbursement to the primary care fund at the New Mexico Finance Authority.
- ◆ Laws of 2019, Chapter 271, Section 12, Item 7 – transferred 20,000,000 from the General Fund to the Higher Education Department for the teacher loan repayment fund.

For detailed information, see the Schedule of Transfers In/(Out) in the other supplementary information section.

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**6) State General Fund Investment Pool Reconciliation**

The state maintains a short-term investment “pool,” the State General Fund Investment Pool (SGFIP). The investment pool is managed by the New Mexico State Treasurer’s Office (STO).

For cash management and investment purposes, funds of various state agencies are deposited in the SGFIP, which is managed by STO. The SGFIP is not a part of the accompanying financial statements, but is reported as a fiduciary fund in the financial statements of STO. Claims on the SGFIP are reported as assets by the various agencies investing in the SGFIP. By statute, the DFA is responsible for reconciling the SGFIP balances. As of June 30, 2019, the Component Appropriations Funds report an aggregate investment of \$1,147,924,068 in the SGFIP (see Note 2).

The state controller indicated on September 17, 2019 that resources held in the pool were equivalent to the corresponding business unit claims on those resources and that all claims as recorded in SHARE shall be honored at face value.

**7) Financial Reporting and Disclosure for Multiple-Employer Cost Sharing Pension Plans by Employees**

Compliant with the requirements of Government Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*, the State of New Mexico implemented the standard for the fiscal year ending June 30, 2016.

The Component Appropriations Funds, as part of the primary government of the State of New Mexico, is a contributing employer to a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Association (PERA). Disclosure requirements for Governmental Funds apply to the primary government as a whole, and as such, this information will be presented in the Comprehensive Annual Finance Report (CAFR) of the State of New Mexico. As of June 30, 2019, the States Funded Divisions’ net pension liability is \$3.3 billion, and the total plan net pension liability is \$6.2 billion.

**8) Postemployment Benefits - State Retiree Health Care Plan**

Compliant with the requirements of Government Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the State of New Mexico has implemented this standard for the fiscal year ended June 30, 2019. The (Department, Agency, Commission, etc.), as part of the primary government of the State of New Mexico, is a contributing employer to a cost-sharing multiple-employer defined benefit postemployment health care plan that provides comprehensive group health insurance for persons who have retired from certain public service positions in New Mexico. The other postemployment benefits (OPEB) Plan is

**State of New Mexico**  
**Component Appropriation Funds**  
**Notes to the Financial Statements**  
**June 30, 2019**

administered by the Retiree Health Care Authority of the State of New Mexico. Overall, total OPEB liability exceeds OPEB Plan net position resulting in a net OPEB liability. The State has determined the State's share of the net OPEB liability to be a liability of the State as a whole, rather than any agency or department of the State and the liability will not be reported in the department or agency level financial statements of the State. All required disclosures will be presented in the Comprehensive Annual Financial Report (CAFR) of the State of New Mexico.

Information concerning the net liability, benefit expense, and benefit-related deferred inflows and deferred outflows of resources of the primary government will be contained in the State of New Mexico Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2019 and will be available, when issued, from the Office of the State Controller, Room 166, Bataan Memorial Building, 407 Galisteo Street, Santa Fe, New Mexico, 87501.

**9) Contingencies**

*A. Pending or Threatened Litigation*

There are various protests and lawsuits by taxpayers and other parties claiming abatements, refunds, and the recovery of unclaimed property in the State Taxation and Revenue Department's ("TRD") possession relating to various programs administered by TRD. The total dollar amount representing the claims either in protest with TRD, or pending state courts as of the end of fiscal year 2019, was an estimated \$269.1 million. Readers can refer to the published fiscal year 2019 TRD audit for additional information on outstanding claims or lawsuits. Liabilities arising from these lawsuits would be paid out of TRD's current tax collections, which would reduce the distribution sent to the State General Fund.

TRD is also subject to legal proceedings involving local public bodies related to Gross Receipts Tax distributions (GRT). The plaintiffs assert that distributions have been improperly reduced. TRD is currently reviewing the details and gathering additional information. At the time of financial statement issuance, the impact cannot be estimated. It is management's assessment that the likelihood of the plaintiffs prevailing is remote. Liabilities arising from these lawsuits would be paid out of TRD's current tax collections, which would reduce the distribution sent to the State General Fund.

*B. New Mexico Film Production Tax Credit Act*

*Film Production Tax Credit.* Pursuant to the New Mexico Film Production Tax Credit Act (Article 2F 7-2F-1 through 7-2F-12, NMSA 1978), the state provides film and



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**Notes to the Financial Statements**  
**June 30, 2019**

television companies the opportunity to be reimbursed for a portion of in state production expenditures. In 2011, a cap on annual program disbursements was enacted and set at \$50.0 million/year. In 2019, authorization to pay approved film credits prior to July 1, 2019 was enacted and cannot exceed \$100.0 million. Thus, total amount authorized to pay approved film credits is \$150.0 million. As of June 30, 2019, the estimated unpaid film tax credit obligation is \$29.0 million. This obligation will be paid out of future tax collections, reducing the distribution sent to the State General Fund

Other Supplementary Information (Unaudited)

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Statutorily and Administratively Created Funds (including the Unaudited**  
**Tobacco Settlement Permanent Fund) — Balance Sheets**  
**For the Year Ended June 30, 2019**

	Statutorily Created Funds			Administratively Created Funds	
	Common School Current	Current School	State Support Reserve	Appropriation Account	Federal Mineral Leasing
<b>Assets</b>					
Investment in State General Fund Investment Pool (Note 2)	-	1,250	19,083,393	42,336,220	-
Investments, State Investment Council	-	-	-	-	-
Due from other state general fund accounts	-	-	-	135,168	-
Due from other state entities (Note 4)	-	-	-	461,527,007	-
Due from Beneficiaries (CU)	-	-	-	708,429	-
Due from the tax payers	-	-	-	70,743,754	-
Due from the Federal Government	-	-	-	-	135,168
Total assets	-	1,250	19,083,393	575,450,578	135,168
<b>Liabilities</b>					
Advance from State General Fund Investment Pool (Note 3)	-	-	-	-	-
Receipts held in suspense	-	-	-	-	-
Accounts payable	-	1,250	-	50,000	-
Due to other state entities	-	-	-	-	-
Due to other state general fund accounts	-	-	-	393,247,177	135,168
Due to other SIC funds	-	-	-	-	-
Due to Brokers	-	-	-	-	-
Due to taxpayers	-	-	-	72,029,349	-
Due to local governments	-	-	-	39,380,298	-
Total liabilities	-	1,250	-	504,706,824	135,168
<b>Deferred Inflow of Resources</b>					
Unavailable revenue - taxes	-	-	-	70,743,754	-
Total deferred inflow of resources	-	-	-	70,743,754	-
<b>Fund Balances</b>					
Unassigned	-	-	-	-	-
Committed	-	-	-	-	-
Restricted	-	-	19,083,393	-	-
Total fund balances	-	-	19,083,393	-	-
Total liabilities, deferred inflows of resources, and fund balances	-	1,250	19,083,393	575,450,578	135,168
SHARE system fund number	71600	71700	85700	85300	85100

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Statutorily and Administratively Created Funds (including the Unaudited Tobacco Settlement Permanent Fund) — Balance Sheets — continued**  
**For the Year Ended June 30, 2019**

	Administratively Created Funds				UNAUDITED*		Total June 30, 2019 (Memorandum Only)
	Appropriation Contingency Reserve	General Operating Reserve	Tax Stabilization Reserve	Tax Payers Dividend	Tobacco Settlement Permanent	Eliminations	
<b>Assets</b>							
Investment in State General Fund Investment Pool (Note 2)	11,659,992	471,754,551	603,088,662	-	-	-	1,147,924,068
Investments, State Investment Council	-	-	-	-	248,371,503	-	248,371,503
Due from other state general fund accounts	-	14,549,449	378,697,728	-	-	(393,382,345)	-
Due from other state entities (Note 4)	-	-	106,505,795	-	-	-	568,032,802
Due from Beneficiaries (CU)	-	-	-	-	-	-	708,429
Due from the tax payers	-	-	-	-	-	-	70,743,754
Due from the Federal Government	-	-	-	-	-	-	135,168
Total assets	<u>11,659,992</u>	<u>486,304,000</u>	<u>1,088,292,185</u>	<u>-</u>	<u>248,371,503</u>	<u>(393,382,345)</u>	<u>2,035,915,724</u>
<b>Liabilities</b>							
Advance from State General Fund Investment Pool (Note 3)	-	-	-	-	-	-	-
Receipts held in suspense	-	-	-	-	16,250,000	-	16,250,000
Accounts payable	-	-	-	-	-	-	51,250
Due to other state entities	-	-	-	-	-	-	-
Due to other state general fund accounts	-	-	-	-	-	(393,382,345)	-
	-	-	-	-	34,395	-	34,395
	-	-	-	-	3,514,711	-	3,514,711
Due to local governments	-	-	-	-	-	-	72,029,349
Due to taxpayer	-	-	-	-	-	-	39,380,298
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,799,106</u>	<u>(393,382,345)</u>	<u>131,260,003</u>
<b>Deferred Inflow of Resources</b>							
Unavailable revenue - taxes	-	-	-	-	-	-	70,743,754
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,743,754</u>
<b>Fund Balances</b>							
Unassigned	11,659,992	486,304,000	1,088,292,185	-	-	-	1,586,256,177
Committed	-	-	-	-	-	-	-
Restricted	-	-	-	-	228,572,397	-	247,655,790
Total fund balances	<u>11,659,992</u>	<u>486,304,000</u>	<u>1,088,292,185</u>	<u>-</u>	<u>228,572,397</u>	<u>-</u>	<u>1,833,911,967</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>11,659,992</u>	<u>486,304,000</u>	<u>1,088,292,185</u>	<u>-</u>	<u>248,371,503</u>	<u>(393,382,345)</u>	<u>2,035,915,724</u>
SHARE system fund number	85400	85200	84300	20730	95200		

\*NM State Investment Council (SIC)

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Statutorily and Administratively Created Funds (including the Unaudited Tobacco Settlement Permanent Fund) — Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2019**

	Statutorily Created Funds			Administratively Created Funds	
	Common School Current	Current School	State Support Reserve	Appropriation Account	Federal Mineral Leasing
<b>Revenues</b>					
General and selective taxes	-	-	-	3,291,011,623	-
Income taxes	-	-	-	1,694,821,986	-
Severance taxes	-	-	-	424,181,967	-
License fees	-	-	-	59,890,641	-
Investment income	-	-	-	86,880,082	-
Net increase in fair value of investments	-	-	-	-	-
Rents and royalties	132,454,206	-	-	78,429,700	1,146,799,966
Miscellaneous receipts	-	3,556,731	-	33,680,363	-
	<u>132,454,206</u>	<u>3,556,731</u>	<u>-</u>	<u>5,668,896,362</u>	<u>1,146,799,966</u>
<b>Expenditures</b>					
Appropriations					
Higher education	-	-	-	119,537,600	-
Total expenditures	-	-	-	119,537,600	-
Deficiency of revenues over expenditures	<u>132,454,206</u>	<u>3,556,731</u>	<u>-</u>	<u>5,549,358,762</u>	<u>1,146,799,966</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in - Sources	638,656,368	771,110,574	18,083,393	220,621,476	-
Transfers out - Appropriations	-	(774,667,305)	-	(5,400,605,669)	(1,146,799,966)
Transfers out - Other	(771,110,574)	-	-	(463,247,177)	-
Reversions	-	-	-	93,872,608	-
Total other financing sources (uses)	<u>(132,454,206)</u>	<u>(3,556,731)</u>	<u>18,083,393</u>	<u>(5,549,358,762)</u>	<u>(1,146,799,966)</u>
Net change in fund balance	-	-	18,083,393	-	-
Fund balances - beginning of year	-	-	1,000,000	-	-
Fund balances - end of year	<u>-</u>	<u>-</u>	<u>19,083,393</u>	<u>-</u>	<u>-</u>
SHARE system fund numbers	71600	71700	85700	85300	85100

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Statutorily and Administratively Created Funds (including the Unaudited Tobacco Settlement Permanent Fund) — Revenues, Expenditures and Changes in Fund Balances — continued**  
**For the Year Ended June 30, 2019**

	Administratively Created Funds			UNAUDITED*		Total June 30, 2019 (Memorandum Only)
	Appropriation Contingency Reserve	General Operating Reserve	Tax Stabilization Reserve	Tax Payers Dividend	Tobacco Settlement Permanent	
<b>Revenues</b>						
General and selective taxes	-	-	-	-	-	3,291,011,623
Income taxes	-	-	-	-	-	1,694,821,986
Severance taxes	-	-	182,835,299	-	-	607,017,266
License fees	-	-	-	-	-	59,890,641
Investment income	-	-	-	-	4,322,859	91,202,941
Net increase in fair value of investments	-	-	-	-	8,360,195	8,360,195
Rents and royalties	-	-	-	-	-	1,357,683,872
Miscellaneous receipts	-	-	-	-	34,240,328	71,477,422
Total revenues	-	-	182,835,299	-	46,923,382	7,181,465,946
<b>Expenditures</b>						
Appropriations						
Higher education	-	-	-	-	-	119,537,600
Total expenditures	-	-	-	-	-	119,537,600
Deficiency of revenues over expenditures	-	-	182,835,299	-	46,923,382	7,061,928,346
<b>Other Financing Sources (Uses)</b>						
Transfers in - Sources	-	14,549,449	541,033,295	-	40,000,000	2,244,054,555
Transfers out - Appropriations	(15,322,430)	(14,143,570)	-	-	-	(7,351,538,940)
Transfers out - Other	-	-	-	(162,335,567)	(17,026,613)	(1,413,719,931)
Reversions	14,722,410	-	-	-	-	108,595,018
Total other financing sources (uses)	(600,020)	405,879	541,033,295	(162,335,567)	22,973,387	(6,412,609,298)
Net change in fund balance	(600,020)	405,879	723,868,594	(162,335,567)	69,896,769	649,319,048
Fund balances - beginning of year	12,260,012	485,898,121	364,423,591	162,335,567	158,675,628	1,184,592,919
Fund balances - end of year	11,659,992	486,304,000	1,088,292,185	-	228,572,397	1,833,911,967
SHARE system fund numbers	85400	85200	84300	20730	95200	

\*NM State Investment Council (SIC)

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Revenues by Source**  
**For the Year Ended June 30, 2019**

		General and Selective Taxes	Income Taxes	Severance Taxes	License Fees
Gross Receipts Tax	405601	2,669,414,844	-	-	-
Compensating Tax	405701	78,267,170	-	-	-
Bingo & Raffle Tax	406601	112,415	-	-	-
Luxury Tax	409601	75,423,996	-	-	-
Alcoholic Beverage Tax	406101	25,294,768	-	-	-
Insurance Tax	407101	216,347,497	-	-	-
Pari-Mutuel Tax	409201	765,440	-	-	-
Railroad Car Tax	408201	930,789	-	-	-
Motor Vehicle Excise Tax	406201	152,522,589	-	-	-
Gaming Tax	409801	64,886,078	-	-	-
Leased Vehicle Surcharge	413602	5,727,369	-	-	-
Gasoline Tax	407601	970,729	-	-	-
Telecommunications Relay Surcharge	413801	65,574	-	-	-
Boat Vehicle Excise Tax	406901	282,365	-	-	-
Withholding Tax	402101	-	166,318,347	-	-
Regular Income Tax	402201	-	1,500,830,579	-	-
Fiduciary Income Tax	402401	-	4,864,807	-	-
Corporate Income Tax	402301	-	22,808,253	-	-
Severance - School	404201	-	-	555,355,539	-
Severance - Conservation	404501	-	-	28,702,054	-
Resource Excise - Copper	405101	-	-	4,633,655	-
Resource Excise - Potash	405201	-	-	258,932	-
Resource Excise - Others	405401	-	-	2,941,726	-
Severance - Processors	404401	-	-	15,125,360	-
Other Registration Fees	417902	-	-	-	3,747,266
House Trailer Inspection Fees	429402	-	-	-	461,589
Trade & Professions Permits	416502	-	-	-	4,908,525
Blue Sky Filing Fees	418702	-	-	-	22,339,560
Gaming License and Permit Fees	416802	-	-	-	372,988
Public Utility Fees	408102	-	-	-	14,493,472
Corporate Filing Fees	418202	-	-	-	3,880,624
Alcoholic and Gaming	406602	-	-	-	4,960,150
Pipeline fees	415102	-	-	-	242,315
Traffic Violation Fees	461502	-	-	-	4,484,152
Interest on Bank Deposits	441101	-	-	-	-
Interest on Investments	441201	-	-	-	-
Land Royalties	492101	-	-	-	-
Land Rental or Lease	442102	-	-	-	-
Tribal Revenue Sharing	409701	-	-	-	-
Court Fines & Forfeitures	461302	-	-	-	-
Birth/Death Certificate Fees	418802	-	-	-	-
Court Costs	429602	-	-	-	-
Notary Public Fees	416302	-	-	-	-
Miscellaneous Revenue	496902	-	-	-	-
Other Fees	422902	-	-	-	-
Supreme Court Filing Fees	418502	-	-	-	-
Unclaimed Property (GRT)	405801	-	-	-	-
Public Activity Bond Fee	419000	-	-	-	-
Workers Compensation Assessment Fees	496302	-	-	-	-
Environment Department Fees	496402	-	-	-	-
Other Penalties	461402	-	-	-	-
Miscellaneous - Restitution Payments	496901	-	-	-	-
Special Fuel Tax	407801	-	-	-	-
911 Emergency Surcharge	408401	-	-	-	-
Weight - Distance Tax	411602	-	-	-	-
Legal Settlements	462000	-	-	-	-
<b>Totals</b>		<b>3,291,011,623</b>	<b>1,694,821,986</b>	<b>607,017,266</b>	<b>59,890,641</b>

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Revenues by Source — continued**  
**For the Year Ended June 30, 2019**

		Investment Income	Rents and Royalties	Miscellaneous Receipts	Total
Gross Receipts Tax	405601	-	-	-	2,669,414,844
Compensating Tax	405701	-	-	-	78,267,170
Bingo & Raffle Tax	406601	-	-	-	112,415
Luxury Tax	409601	-	-	-	75,423,996
Alcoholic Beverage Tax	406101	-	-	-	25,294,768
Insurance Tax	407101	-	-	-	216,347,497
Pari-Mutuel Tax	409201	-	-	-	765,440
Railroad Car Tax	408201	-	-	-	930,789
Motor Vehicle Excise Tax	406201	-	-	-	152,522,589
Gaming Tax	409801	-	-	-	64,886,078
Leased Vehicle Surcharge	413602	-	-	-	5,727,369
Gasoline Tax	407601	-	-	-	970,729
Telecommunications Relay Surcharge	413801	-	-	-	65,574
Boat Vehicle Excise Tax	406901	-	-	-	282,365
Withholding Tax	402101	-	-	-	166,318,347
Regular Income Tax	402201	-	-	-	1,500,830,579
Fiduciary Income Tax	402401	-	-	-	4,864,807
Corporate Income Tax	402301	-	-	-	22,808,253
Severance - School	404201	-	-	-	555,355,539
Severance - Conservation	404501	-	-	-	28,702,054
Resource Excise - Copper	405101	-	-	-	4,633,655
Resource Excise - Potash	405201	-	-	-	258,932
Resource Excise - Others	405401	-	-	-	2,941,726
Severance - Processors	404401	-	-	-	15,125,360
Other Registration Fees	417902	-	-	-	3,747,266
House Trailer Inspection Fees	429402	-	-	-	461,589
Trade & Professions Permits	416502	-	-	-	4,908,525
Blue Sky Filing Fees	418702	-	-	-	22,339,560
Gaming License and Permit Fees	416802	-	-	-	372,988
Public Utility Fees	408102	-	-	-	14,493,472
Corporate Filing Fees	418202	-	-	-	3,880,624
Alcoholic and Gaming	406602	-	-	-	4,960,150
Pipeline fees	415102	-	-	-	242,315
Traffic Violation Fees	461502	-	-	-	4,484,152
Interest on Bank Deposits	441101	1,553	-	-	1,553
Interest on Investments	441201	86,878,529	-	-	86,878,529
Land Royalties	492101	-	1,146,799,966	-	1,146,799,966
Land Rental or Lease	442102	-	132,454,206	-	132,454,206
Tribal Revenue Sharing	409701	-	78,429,700	-	78,429,700
Court Fines & Forfeitures	461302	-	-	3,562,903	3,562,903
Birth/Death Certificate Fees	418802	-	-	1,174,507	1,174,507
Court Costs	429602	-	-	1,095,127	1,095,127
Notary Public Fees	416302	-	-	682,743	682,743
Miscellaneous Revenue	496902	-	-	67,230	67,230
Other Fees	422902	-	-	21,628	21,628
Supreme Court Filing Fees	418502	-	-	1,111	1,111
Unclaimed Property (GRT)	405801	-	-	28,089,037	28,089,037
Public Activity Bond Fee	419000	-	-	4,250	4,250
Workers Compensation Assessment Fees	496302	-	-	699,005	699,005
Environment Department Fees	496402	-	-	1,081,905	1,081,905
Other Penalties	461402	-	-	461	461
Miscellaneous - Restitution Payments	496901	-	-	91,272	91,272
Special Fuel Tax	407801	-	-	87,770	87,770
911 Emergency Surcharge	408401	-	-	173,049	173,049
Weight - Distance Tax	411602	-	-	334,509	334,509
Legal Settlements	462000	-	-	70,587	70,587
<b>Totals</b>		<b>86,880,082</b>	<b>1,357,683,872</b>	<b>37,237,094</b>	<b>7,134,542,564</b>



**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Appropriations**  
**For the Year Ended June 30, 2019**

Laws of 2018 - 53rd Legislature - Second Session							
Agency No.	SHARE Fund No.	AGENCY NAME	Chapter 73			Amount	Total
			Section 4 Amounts	Section 5 Amount	Other Appropriations Chapter, Section		
11100	12900	LEGISLATIVE COUNCIL SERVICES	-	-	- Chapter 2, Sec 3	5,750,000	5,750,000
11200	13000	LEGISLATIVE FINANCE COMMITTEE	-	-	- Chapter 2, Sec 5	4,181,200	4,181,200
11400	74300	LEGISLATIVE COUNCIL - SENATE	-	-	- Chapter 2, Sec 8	1,141,000	1,141,000
11500	74400	LEGISLATIVE COUNCIL - HOUSE	-	-	- Chapter 2, Sec 7	1,097,700	1,097,700
11700	13100	LEGISLATIVE EDUCATION STUDY	-	-	- Chapter 2, Sec 6	1,312,400	1,312,400
11900	13200	LEGISLATIVE MAINTENANCE	4,117,700	-	- Chapter 2, Sec 4	-	4,117,700
13100	13300	LEGISLATURE	-	-	- Chapter 2, Sec 4	1,386,600	1,386,600
13101	20030	LEGISLATURE - SENATE	-	-	-	-	-
13102	20040	LEGISLATURE - HOUSE	-	-	-	-	-
<b>Total - Legislative</b>			<b>4,117,700</b>	<b>-</b>	<b>-</b>	<b>14,868,900</b>	<b>18,986,600</b>
20800	07600	NEW MEXICO COMPILATION COMMISSION	-	-	-	-	-
21000	13500	JUDICIAL STANDARDS COMMISSION	822,300	-	-	-	822,300
21500	13700	COURT OF APPEALS	5,852,700	-	-	-	5,852,700
21600	13800	SUPREME COURT	5,906,500	-	-	-	5,906,500
21801	01200	ADMINISTRATIVE OFFICE OF COURTS	2,253,500	-	-	-	2,253,500
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	3,772,600	-	-	-	3,772,600
21800	58300	ADMINISTRATIVE OFFICE OF COURTS	297,600	-	-	-	297,600
21800	68170	ADMINISTRATIVE OFFICE OF COURTS	3,718,600	-	-	-	3,718,600
21800	68900	ADMINISTRATIVE OFFICE OF COURTS	4,302,900	-	-	-	4,302,900
21800	69200	ADMINISTRATIVE OFFICE OF COURTS	28,677,300	-	-	-	28,677,300
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	1,356,700	-	-	-	1,356,700
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	881,100	-	-	-	881,100
21800	12400	ADMINISTRATIVE OFFICE OF COURTS	6,037,100	-	-	-	6,037,100
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	276,400	-	-	-	276,400
21800	13600	ADMINISTRATIVE OFFICE OF COURTS	30,300	-	-	-	30,300
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	124,700	-	-	-	124,700
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	1,484,600	-	-	-	1,484,600
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	3,300	-	-	-	3,300
21800	93100	ADMINISTRATIVE OFFICE OF COURTS	-	-	-	-	-
23100	14100	FIRST JUDICIAL DIST COURT	7,116,800	-	-	-	7,116,800
23100	93100	FIRST JUDICIAL DIST COURT	-	-	-	-	-
23200	14200	SECOND JUDICIAL DISTRICT COURT	23,057,900	-	-	-	23,057,900
23300	14300	THIRD JUDICIAL DISTRICT COURT	6,635,400	-	-	-	6,635,400
23400	14400	FOURTH JUDICIAL DISTRICT COURT	2,331,300	-	-	-	2,331,300
23500	14500	FIFTH JUDICIAL DISTRICT COURT	6,657,700	-	-	-	6,657,700
23600	14600	SIXTH JUDICIAL DISTRICT COURT	3,266,400	-	-	-	3,266,400
23700	14700	SEVENTH JUDICIAL DISTRICT COURT	2,380,100	-	-	-	2,380,100
23800	14800	EIGHTH JUDICIAL DISTRICT COURT	3,043,900	-	-	-	3,043,900
23900	14900	NINTH JUDICIAL DISTRICT COURT	3,430,200	-	-	-	3,430,200
23900	92700	NINTH JUDICIAL DISTRICT COURT	-	-	-	-	-
24000	15000	TENTH JUDICIAL DISTRICT COURT	950,700	-	-	-	950,700
24100	15100	ELEVENTH JUDICIAL DISTRICT COURT	5,128,400	-	-	-	5,128,400

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Appropriations — continued**  
**For the Year Ended June 30, 2019**

SHARE		Laws of 2019 - 54th Legislature - Second Session				Total
Agency No.	Fund No.	AGENCY NAME	Chapter 271		Other Appropriations	Total Appropriations Fiscal Year 2019
			Section 5 Amount	Section 6 Amount	Chapter, Section Amount	
11100	12900	LEGISLATIVE COUNCIL SERVICES	1,500	-	-	5,751,500
11200	13000	LEGISLATIVE FINANCE COMMITTEE	-	-	-	4,570,200
11400	74300	LEGISLATIVE COUNCIL - SENATE	350,000	-	389,000	1,491,000
11500	74400	LEGISLATIVE COUNCIL - HOUSE	350,000	-	-	1,447,700
11700	13100	LEGISLATIVE EDUCATION STUDY	-	-	-	1,312,400
11900	13200	LEGISLATIVE MAINTENANCE	-	-	-	4,117,700
13100	13300	LEGISLATURE	-	-	-	3,446,500
13101	20030	LEGISLATURE - SENATE	-	-	3,893,600	3,893,600
13102	20040	LEGISLATURE - HOUSE	-	-	4,055,900	4,055,900
<b>Total - Legislative</b>			<b>701,500</b>	<b>-</b>	<b>10,398,400</b>	<b>30,086,500</b>
20800	07600	NEW MEXICO COMPILATION COMMISSION	219,000	-	-	219,000
21000	13500	JUDICIAL STANDARDS COMMISSION	-	-	-	822,300
21500	13700	COURT OF APPEALS	-	-	-	5,852,700
21600	13800	SUPREME COURT	-	-	-	5,906,500
21801	01200	ADMINISTRATIVE OFFICE OF COURTS	-	-	-	2,253,500
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	-	-	-	3,772,600
21800	58300	ADMINISTRATIVE OFFICE OF COURTS	-	-	-	297,600
21800	68170	ADMINISTRATIVE OFFICE OF COURTS	-	-	-	3,718,600
21800	68900	ADMINISTRATIVE OFFICE OF COURTS	-	-	-	4,302,900
21800	69200	ADMINISTRATIVE OFFICE OF COURTS	50,000	-	-	28,727,300
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	450,000	120,000	Chapter 278 & 279 268,500	2,195,200
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	-	-	-	881,100
21800	12400	ADMINISTRATIVE OFFICE OF COURTS	-	-	Chapter 278 & 279 50,000	6,087,100
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	-	-	-	276,400
21800	13600	ADMINISTRATIVE OFFICE OF COURTS	-	-	-	30,300
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	-	-	-	124,700
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	-	-	-	1,484,600
21800	13900	ADMINISTRATIVE OFFICE OF COURTS	-	-	-	3,300
21800	93100	ADMINISTRATIVE OFFICE OF COURTS	-	-	Chapter 277 4,773,832	4,773,832
23100	14100	FIRST JUDICIAL DIST COURT	65,000	-	-	7,181,800
23100	93100	FIRST JUDICIAL DIST COURT	-	-	Chapter 277 110,000	110,000
23200	14200	SECOND JUDICIAL DISTRICT COURT	-	394,300	Chapter 279	23,452,200
23300	14300	THIRD JUDICIAL DISTRICT COURT	-	-	Chapter 278 & 279 272,000	6,907,400
23400	14400	FOURTH JUDICIAL DISTRICT COURT	-	-	-	2,331,300
23500	14500	FIFTH JUDICIAL DISTRICT COURT	-	-	-	6,657,700
23600	14600	SIXTH JUDICIAL DISTRICT COURT	-	-	-	3,266,400
23700	14700	SEVENTH JUDICIAL DISTRICT COURT	-	-	-	2,380,100
23800	14800	EIGHTH JUDICIAL DISTRICT COURT	-	-	-	3,043,900
23900	14900	NINTH JUDICIAL DISTRICT COURT	-	-	-	3,430,200
23900	92700	NINTH JUDICIAL DISTRICT COURT	-	9,100	-	9,100
24000	15000	TENTH JUDICIAL DISTRICT COURT	-	7,100	-	957,800
24100	15100	ELEVENTH JUDICIAL DISTRICT COURT	-	-	-	5,128,400

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Appropriations — continued**  
**For the Year Ended June 30, 2019**

		Laws of 2018 - 53rd Legislature - Second Session				
		Chapter 73				
Agency No.	SHARE Fund No.	AGENCY NAME	Section 4	Section 5	Other Appropriations	Total
			Amounts	Amount	Chapter, Section	
24100	33500	ELEVENTH JUDICIAL DISTRICT COURT	1,342,700	-	-	1,342,700
24200	15200	TWELFTH JUDICIAL DISTRICT COURT	3,163,500	-	-	3,163,500
24200	50240	TWELFTH JUDICIAL DISTRICT COURT	22,200	-	-	22,200
24200	92900	TWELFTH JUDICIAL DISTRICT COURT	244,400	-	-	244,400
24300	15300	THIRTEENTH JUDICIAL DISTRICT COURT	7,219,100	-	-	7,219,100
24400	15400	BERNALILLO COUNTY METRO COURT	23,253,400	-	-	23,253,400
24400	15400	BERNALILLO COUNTY METRO COURT	-	-	-	-
25100	15500	D.A. FIRST DISTRICT	5,536,900	-	-	5,536,900
25100	93100	D.A. FIRST DISTRICT	-	-	-	-
25200	15600	D.A. SECOND DISTRICT	21,398,500	-	-	21,398,500
25300	15700	D.A. THIRD DISTRICT	4,865,100	-	-	4,865,100
25300	93100	D.A. THIRD DISTRICT	-	-	-	-
25400	15800	D.A. FOURTH DISTRICT	3,247,900	-	-	3,247,900
25500	15900	D.A. FIFTH DISTRICT	5,137,400	-	-	5,137,400
25600	16000	D.A. SIXTH DISTRICT	2,951,500	-	-	2,951,500
25700	16100	D.A. SEVENTH DISTRICT	2,547,400	-	-	2,547,400
25800	16200	D.A. EIGHTH DISTRICT	2,784,000	-	-	2,784,000
25900	16300	D.A. NINTH DISTRICT	3,128,400	-	-	3,128,400
25900	93100	D.A. NINTH DISTRICT	-	-	-	-
26000	16400	D.A. TENTH DISTRICT	1,295,300	-	-	1,295,300
26000	93100	D.A. TENTH DISTRICT	-	-	-	-
26100	16500	D.A. ELEVENTH DIST. (DIV. I)	4,071,000	-	-	4,071,000
26200	16600	D.A. TWELFTH DISTRICT	3,153,300	-	-	3,153,300
26300	16700	D.A. THIRTEENTH DISTRICT	5,194,700	-	-	5,194,700
26400	16800	ADMIN. OFFICE OF THE D.A.	2,261,200	-	-	2,261,200
26500	16900	D.A. 11TH DIST. (DIV. II)	2,356,400	-	-	2,356,400
28000	17510	PUBLIC DEFENDER	50,432,000	-	-	50,432,000
<b>Total - Judicial</b>			<b>285,403,300</b>	-	-	<b>285,403,300</b>
30500	17000	ATTORNEY GENERAL	12,330,400	-	-	12,330,400
30500	27800	ATTORNEY GENERAL	720,000	-	-	720,000
30800	11100	STATE AUDITOR'S OFFICE	2,690,400	-	-	2,690,400
33300	17200	TAXATION & REVENUE	53,145,200	-	-	53,145,200
33300	93100	TAXATION & REVENUE	-	-	-	-
34000	71820	ADMINISTRATIVE HEARINGS OFFICE	1,503,700	-	-	1,503,700
34100	01000	DEPARTMENT OF FINANCE & ADMIN.	14,378,400	-	-	14,378,400
34100	62400	DEPARTMENT OF FINANCE & ADMIN.	2,220,000	-	-	2,220,000
34100	21000	DEPARTMENT OF FINANCE & ADMIN.	104,800	-	-	104,800
34100	61800	DEPARTMENT OF FINANCE & ADMIN.	114,100	-	-	114,100
34100	20130	DEPARTMENT OF FINANCE & ADMIN.	2,387,500	-	-	2,387,500
34100	10780	DEPARTMENT OF FINANCE & ADMIN.	17,700	-	-	17,700
34100	62000	DEPARTMENT OF FINANCE & ADMIN.	-	50,000	Chapter 73, Sec 8	89,154,502
34100	00900	DEPARTMENT OF FINANCE & ADMIN.	-	-	-	-

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Appropriations — continued**  
**For the Year Ended June 30, 2019**

			Laws of 2019 - 54th Legislature - Second Session			
Agency No.	SHARE Fund No.	AGENCY NAME	Chapter 271		Other Appropriations	Total Appropriations Fiscal Year 2019
			Section 5 Amount	Section 6 Amount	Chapter, Section	
24100	33500	ELEVENTH JUDICIAL DISTRICT COURT	-	-	-	1,342,700
24200	15200	TWELFTH JUDICIAL DISTRICT COURT	-	6,200	-	3,169,700
24200	50240	TWELFTH JUDICIAL DISTRICT COURT	-	-	-	22,200
24200	92900	TWELFTH JUDICIAL DISTRICT COURT	-	-	-	244,400
24300	15300	THIRTEENTH JUDICIAL DISTRICT COURT	-	-	-	7,219,100
24400	15400	BERNALILLO COUNTY METRO COURT	-	176,700	-	23,430,100
24400	15400	BERNALILLO COUNTY METRO COURT	-	-	Chapter 277	230,000
25100	15500	D.A. FIRST DISTRICT	-	-	-	5,536,900
25100	93100	D.A. FIRST DISTRICT	-	-	Chapter 277	60,000
25200	15600	D.A. SECOND DISTRICT	-	-	-	21,398,500
25300	15700	D.A. THIRD DISTRICT	-	-	Chapter 278 & 279	20,000
25300	93100	D.A. THIRD DISTRICT	-	-	Chapter 277	76,297
25400	15800	D.A. FOURTH DISTRICT	-	-	-	3,247,900
25500	15900	D.A. FIFTH DISTRICT	-	77,200	Chapter 278 & 279	240,000
25600	16000	D.A. SIXTH DISTRICT	-	-	-	2,951,500
25700	16100	D.A. SEVENTH DISTRICT	-	-	-	2,547,400
25800	16200	D.A. EIGHTH DISTRICT	-	-	-	2,784,000
25900	16300	D.A. NINTH DISTRICT	-	-	Chapter 279	50,000
25900	93100	D.A. NINTH DISTRICT	-	-	Chapter 277	90,000
26000	16400	D.A. TENTH DISTRICT	-	-	-	1,295,300
26000	93100	D.A. TENTH DISTRICT	-	-	Chapter 277	21,000
26100	16500	D.A. ELEVENTH DIST. (DIV. I)	-	-	-	4,071,000
26200	16600	D.A. TWELFTH DISTRICT	-	-	-	3,153,300
26300	16700	D.A. THIRTEENTH DISTRICT	-	-	-	5,194,700
26400	16800	ADMIN. OFFICE OF THE D.A.	-	-	Chapter 278 & 279	510,000
26500	16900	D.A. 11TH DIST. (DIV. II)	-	-	-	2,356,400
28000	17510	PUBLIC DEFENDER	730,000	700,000	-	52,019,000
		<b>Total - Judicial</b>	<b>1,514,000</b>	<b>1,490,600</b>		<b>6,928,629</b>
30500	17000	ATTORNEY GENERAL	4,150,000	-	-	16,480,400
30500	27800	ATTORNEY GENERAL	-	-	-	720,000
30800	11100	STATE AUDITOR'S OFFICE	-	-	-	2,690,400
33300	17200	TAXATION & REVENUE	1,000,000	-	Chapter 278 & 279	50,000
33300	93100	TAXATION & REVENUE	-	-	Chapter 277	334,000
34000	71820	ADMINISTRATIVE HEARINGS OFFICE	20,000	-	-	1,523,700
34100	01000	DEPARTMENT OF FINANCE & ADMIN.	-	80,000	-	14,458,400
34100	62400	DEPARTMENT OF FINANCE & ADMIN.	-	-	-	2,220,000
34100	21000	DEPARTMENT OF FINANCE & ADMIN.	-	-	-	104,800
34100	61800	DEPARTMENT OF FINANCE & ADMIN.	-	-	-	114,100
34100	20130	DEPARTMENT OF FINANCE & ADMIN.	-	-	-	2,387,500
34100	10780	DEPARTMENT OF FINANCE & ADMIN.	-	-	-	17,700
34100	62000	DEPARTMENT OF FINANCE & ADMIN.	5,050,000	5,900	Chapter 278 & 279	754,000
34100	00900	DEPARTMENT OF FINANCE & ADMIN.	31,986,400	-	-	31,986,400

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Appropriations — continued**  
**For the Year Ended June 30, 2019**

		Laws of 2018 - 53rd Legislature - Second Session					
		Chapter 73					
Agency No.	SHARE Fund No.	AGENCY NAME	Section 4	Section 5	Other Appropriations	Amount	Total
			Amounts	Amount	Chapter, Section		
34100	20900	DEPARTMENT OF FINANCE & ADMIN.	-	-	Chapter 73, Section 4	2,000,000	2,000,000
34100	93100	DEPARTMENT OF FINANCE & ADMIN.	-	-	-	-	-
35000	17400	GENERAL SERVICES DEPARTMENT	13,029,300	-	-	-	13,029,300
35000	41700	GENERAL SERVICES DEPARTMENT	524,000	-	-	-	524,000
35000	36500	GENERAL SERVICES DEPARTMENT	-	-	-	-	-
35000	93100	GENERAL SERVICES DEPARTMENT	-	-	-	-	-
35400	34700	NEW MEXICO SENTENCING COMMISSION	499,600	-	-	-	499,600
35600	17600	GOVERNOR'S OFFICE	3,226,600	-	-	-	3,226,600
36000	17700	LT. GOVERNOR'S OFFICE	508,400	-	-	-	508,400
36100	20370	DEPT. OF INFORMATION TECHNOLOGY	845,100	-	-	-	845,100
36100	93100	DEPT. OF INFORMATION TECHNOLOGY	-	-	-	-	-
36600	35180	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	89,100	-	-	-	89,100
36900	17900	STATE COMMISSION OF PUBLIC REC.	2,426,500	-	-	-	2,426,500
37000	18000	SECRETARY OF STATE	8,480,900	-	-	-	8,480,900
37000	20710	SECRETARY OF STATE	-	-	-	-	-
37000	93100	SECRETARY OF STATE	-	-	-	-	-
37800	18100	STATE PERSONNEL BOARD	3,680,000	-	-	-	3,680,000
37900	84800	PUBLIC EMPLOYEES LABOR RELATIONS BD	228,800	-	-	-	228,800
39400	18200	STATE TREASURER'S OFFICE	3,428,600	-	-	-	3,428,600
<b>Total - General Control</b>			<b>126,579,100</b>	<b>50,000</b>		<b>91,154,502</b>	<b>217,783,602</b>
41700	48000	NM BORDER AUTHORITY	299,500	-	-	-	299,500
41700	93100	NM BORDER AUTHORITY	-	-	-	-	-
41800	18800	TOURISM DEPARTMENT	13,615,600	-	-	-	13,615,600
41900	18900	ECONOMIC DEVELOPMENT	6,804,600	-	-	-	6,804,600
41900	43180	ECONOMIC DEVELOPMENT	-	-	-	-	-
41900	63800	ECONOMIC DEVELOPMENT	4,000,000	-	-	-	4,000,000
41900	93100	ECONOMIC DEVELOPMENT	-	-	-	-	-
42000	43300	REGULATION & LICENSING	12,272,200	-	-	-	12,272,200
43000	55000	PUBLIC REGULATION COMMISSION	7,261,800	-	-	-	7,261,800
46000	19100	NEW MEXICO STATE FAIR	-	-	-	-	-
46000	93100	NEW MEXICO STATE FAIR	-	-	-	-	-
46500	53600	GAMING CONTROL BOARD	5,152,000	-	-	-	5,152,000
46900	19200	NEW MEXICO RACING COMMISSION	1,981,900	-	-	-	1,981,900
49000	91000	CUMBRES TOLTEC RR COMMISSION	111,800	-	-	-	111,800
49100	74800	OFFICE OF MILITARY BASE PLANNING & SUPT	226,900	-	-	-	226,900
49500	87100	NM SPACEPORT AUTHORITY	975,900	-	-	-	975,900
49500	93100	NM SPACEPORT AUTHORITY	-	-	-	-	-
<b>Total - Commerce and Industry</b>			<b>52,702,200</b>				<b>52,702,200</b>
50500	19300	OFFICE OF CULTURAL AFFAIRS	29,740,400	-	-	-	29,740,400
50500	69800	OFFICE OF CULTURAL AFFAIRS	-	-	-	-	-
50500	93100	OFFICE OF CULTURAL AFFAIRS	-	-	-	-	-
50800	39500	NM LIVESTOCK BOARD	553,700	-	-	-	553,700
52100	19900	ENERGY, MINERALS & NATL RESOURCES	12,792,000	-	-	-	12,792,000
52100	20010	ENERGY, MINERALS & NATL RESOURCES	7,411,300	-	-	-	7,411,300
52100	21300	ENERGY, MINERALS & NATL RESOURCES	-	-	Executive Orders	-	12,750,000
52100	93100	ENERGY, MINERALS & NATL RESOURCES	-	-	-	-	-

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Appropriations — continued**  
**For the Year Ended June 30, 2019**

			Laws of 2019 - 54th Legislature - Second Session				
Agency No.	SHARE Fund No.	AGENCY NAME	Chapter 271		Other Appropriations Chapter, Section	Amount	Total Appropriations Fiscal Year 2019
			Section 5 Amount	Section 6 Amount			
34100	20900	DEPARTMENT OF FINANCE & ADMIN.	-	-	-	-	2,000,000
34100	93100	DEPARTMENT OF FINANCE & ADMIN.	-	-	- Chapter 277	173,567,723	173,567,723
35000	17400	GENERAL SERVICES DEPARTMENT	-	997,400	Chapter 279	5,000	14,031,700
35000	41700	GENERAL SERVICES DEPARTMENT	-	-	-	-	524,000
35000	36500	GENERAL SERVICES DEPARTMENT	2,500,000	-	-	-	2,500,000
35000	93100	GENERAL SERVICES DEPARTMENT	-	-	- Chapter 277	56,850,784	56,850,784
35400	34700	NEW MEXICO SENTENCING COMMISSION	-	-	- Chapter 278 & 279	218,500	718,100
35600	17600	GOVERNOR'S OFFICE	-	100,000	Chapter 278 & 279	50,000	3,376,600
36000	17700	LT. GOVERNOR'S OFFICE	-	-	-	-	508,400
36100	20370	DEPT. OF INFORMATION TECHNOLOGY	-	-	-	-	845,100
36100	93100	DEPT. OF INFORMATION TECHNOLOGY	-	-	- Chapter 277	12,469,684	12,469,684
36600	35180	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-	-	-	-	89,100
36900	17900	STATE COMMISSION OF PUBLIC REC.	-	-	-	-	2,426,500
37000	18000	SECRETARY OF STATE	445,000	401,500	Chapter 278 & 279	210,000	9,537,400
37000	20710	SECRETARY OF STATE	3,500,000	100,000	-	-	3,600,000
37000	93100	SECRETARY OF STATE	-	-	- Chapter 277	1,975,000	1,975,000
37800	18100	STATE PERSONNEL BOARD	-	-	-	-	3,680,000
37900	84800	PUBLIC EMPLOYEES LABOR RELATIONS BD	-	3,600	-	-	232,400
39400	18200	STATE TREASURER'S OFFICE	-	-	-	-	3,428,600
<b>Total - General Control</b>			<b>48,651,400</b>	<b>1,688,400</b>		<b>246,484,691</b>	<b>514,608,093</b>
41700	48000	NM BORDER AUTHORITY	50,000	-	-	-	349,500
41700	93100	NM BORDER AUTHORITY	-	-	- Chapter 277	8,900,000	8,900,000
41800	18800	TOURISM DEPARTMENT	1,150,000	-	- Chapter 278 & 279	100,000	14,865,600
41900	18900	ECONOMIC DEVELOPMENT	-	-	- Chapter 278 & 279	385,000	7,189,600
41900	43180	ECONOMIC DEVELOPMENT	60,000,000	-	- Chapter 278 & 279	207,000	60,207,000
41900	63800	ECONOMIC DEVELOPMENT	5,000,000	-	-	-	9,000,000
41900	93100	ECONOMIC DEVELOPMENT	-	-	- Chapter 277	5,189,000	5,189,000
42000	43300	REGULATION & LICENSING	500,000	-	-	-	12,772,200
43000	55000	PUBLIC REGULATION COMMISSION	198,900	-	-	-	7,460,700
46000	19100	NEW MEXICO STATE FAIR	-	4,994,400	-	-	4,994,400
46000	93100	NEW MEXICO STATE FAIR	-	-	- Chapter 277	6,936,400	6,936,400
46500	53600	GAMING CONTROL BOARD	-	-	-	-	5,152,000
46900	19200	NEW MEXICO RACING COMMISSION	-	70,800	-	-	2,052,700
49000	91000	CUMBRES/TOLTEC RR COMMISSION	-	-	- Chapter 277	1,000,000	1,111,800
49100	74800	OFFICE OF MILITARY BASE PLANNING & SUPT	-	-	-	-	226,900
49500	87100	NM SPACEPORT AUTHORITY	-	-	-	-	975,900
49500	93100	NM SPACEPORT AUTHORITY	-	-	- Chapter 277	2,970,000	2,970,000
<b>Total - Commerce and Industry</b>			<b>66,898,900</b>	<b>5,065,200</b>		<b>25,687,400</b>	<b>150,353,700</b>
50500	19300	OFFICE OF CULTURAL AFFAIRS	500,000	-	- Chapter 278 & 279	222,600	30,463,000
50500	69800	OFFICE OF CULTURAL AFFAIRS	-	-	- Chapter 277	2,316,050	2,316,050
50500	93100	OFFICE OF CULTURAL AFFAIRS	-	-	- Chapter 277	11,973,718	11,973,718
50800	39500	NM LIVESTOCK BOARD	-	-	-	-	553,700
52100	19900	ENERGY, MINERALS & NATL RESOURCES	-	-	- Chapter 278 & 279	310,000	13,102,000
52100	20010	ENERGY, MINERALS & NATL RESOURCES	-	-	- Chapter 279	150,000	7,561,300
52100	21300	ENERGY, MINERALS & NATL RESOURCES	-	-	-	-	12,750,000
52100	93100	ENERGY, MINERALS & NATL RESOURCES	-	-	- Chapter 277	8,204,000	8,204,000

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Appropriations — continued**  
**For the Year Ended June 30, 2019**

Laws of 2018 - 53rd Legislature - Second Session							
Agency No.	SHARE Fund No.	AGENCY NAME	Chapter 73		Other Appropriations Chapter, Section	Amount	Total
			Section 4 Amounts	Section 5 Amount			
53800	82900	INTER-TRIBAL INDIAN CEREMONIAL	50,000	-	-	-	50,000
55000	21400	OFFICE OF STATE ENGINEER	18,307,700	-	-	-	18,307,700
55000	93100	OFFICE OF STATE ENGINEER	-	-	-	-	-
<b>Total - Agriculture, Energy and Natural Resources</b>			<b>68,855,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,605,100</b>
60300	28400	OFC. OF AFRICAN-AMERICAN AFRS	729,100	-	-	-	729,100
60400	04600	COMMISSION FOR THE DEAF	319,400	-	-	-	319,400
60500	06000	MARTIN LUTHER KING JR. COMM	348,100	-	-	-	348,100
60600	04700	COMMISSION FOR THE BLIND	1,938,800	-	-	-	1,938,800
60900	04800	OFFICE OF INDIAN AFFAIRS	2,240,500	-	-	-	2,240,500
60900	93100	OFFICE OF INDIAN AFFAIRS	-	-	-	-	-
62400	04900	AGING & LONG-TERM SERVICES DEPT.	44,398,700	-	-	-	44,398,700
62400	93100	AGING & LONG-TERM SERVICES DEPT.	-	-	-	-	-
63000	05200	HUMAN SERVICES DEPARTMENT	106,241,000	-	-	-	106,241,000
63000	97500	HUMAN SERVICES DEPARTMENT	13,228,000	-	-	-	13,228,000
63000	97600	HUMAN SERVICES DEPARTMENT	933,652,000	-	-	-	933,652,000
63100	32900	WORKFORCE SOLUTIONS DEPARTMENT	9,082,600	-	-	-	9,082,600
63100	93100	WORKFORCE SOLUTIONS DEPARTMENT	-	-	-	-	-
64400	50000	DIVISION OF VOCATIONAL REHAB	4,998,600	-	-	-	4,998,600
64400	20570	DIVISION OF VOCATIONAL REHAB	649,000	-	-	-	649,000
64500	05800	GOV. COMMISSION ON DISABILITY	1,168,000	-	-	-	1,168,000
64700	07900	DEV. DISABILITIES PLANNING COUNCIL	5,117,700	-	-	-	5,117,700
66500	06100	DEPARTMENT OF HEALTH	171,974,200	-	-	-	171,974,200
66500	20480	DEPARTMENT OF HEALTH	4,050,000	-	-	-	4,050,000
66500	25700	DEPARTMENT OF HEALTH	1,635,400	-	-	-	1,635,400
66500	40170	DEPARTMENT OF HEALTH	109,632,300	-	-	-	109,632,300
66500	75600	DEPARTMENT OF HEALTH	2,821,900	-	-	-	2,821,900
66500	98510	DEPARTMENT OF HEALTH	31,300	-	-	-	31,300
66700	06400	ENVIRONMENT DEPARTMENT	11,272,500	-	-	-	11,272,500
66700	89200	ENVIRONMENT DEPARTMENT	-	-	-	-	-
66700	93100	ENVIRONMENT DEPARTMENT	-	-	-	-	-
66800	49300	NATURAL RESOURCES TRUSTEE	247,500	-	-	-	247,500
67000	06500	VETERANS SERVICE COMMISSION	3,795,400	-	-	-	3,795,400
69000	06700	CHILDREN, YOUTH & FAMILIES	180,157,500	250,000	-	-	180,407,500
69000	20080	CHILDREN, YOUTH & FAMILIES	15,710,000	-	-	-	15,710,000
69000	20090	CHILDREN, YOUTH & FAMILIES	2,765,000	-	-	-	2,765,000
69000	48900	CHILDREN, YOUTH & FAMILIES	23,510,900	-	-	-	23,510,900
69000	49100	CHILDREN, YOUTH & FAMILIES	52,590,400	-	-	-	52,590,400
69000	78000	CHILDREN, YOUTH & FAMILIES	184,700	-	-	-	184,700
69000	83900	CHILDREN, YOUTH & FAMILIES	2,658,600	-	-	-	2,658,600
69000	84100	CHILDREN, YOUTH & FAMILIES	40,000	-	-	-	40,000
<b>Total - Health, Hospitals and Human Services</b>			<b>1,707,189,100</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>1,707,439,100</b>
70500	93200	OFFICE OF MILITARY AFFAIRS	1,000,200	-	-	-	1,000,200
70500	99200	OFFICE OF MILITARY AFFAIRS	6,011,500	-	-	-	6,011,500
70500	07000	OFFICE OF MILITARY AFFAIRS	-	-	Executive Orders	750,000	750,000

# State of New Mexico

## Component Appropriation Funds

### Schedule of Appropriations — continued

#### For the Year Ended June 30, 2019

		Laws of 2019 - 54th Legislature - Second Session				
Agency No.	SHARE Fund No.	AGENCY NAME	Chapter 271		Other Appropriations Chapter, Section	Total Appropriations Fiscal Year 2019
			Section 5 Amount	Section 6 Amount		
53800	82900	INTER-TRIBAL INDIAN CEREMONIAL	-	-	-	50,000
55000	21400	OFFICE OF STATE ENGINEER	1,320,000	1,200,000	Chapter 278 & 279	21,089,700
55000	93100	OFFICE OF STATE ENGINEER	-	-	Chapter 277	17,653,716
<b>Total - Agriculture, Energy and Natural Resources</b>			<b>1,820,000</b>	<b>1,200,000</b>		<b>41,092,084</b>
60300	28400	OFC. OF AFRICAN-AMERICAN AFRS	-	-	Chapter 279	839,100
60400	04600	COMMISSION FOR THE DEAF	-	-	-	319,400
60500	06000	MARTIN LUTHER KING JR. COMM	-	-	-	348,100
60600	04700	COMMISSION FOR THE BLIND	-	-	-	1,938,800
60900	04800	OFFICE OF INDIAN AFFAIRS	-	-	Chapter 278 & 279	2,290,500
60900	93100	OFFICE OF INDIAN AFFAIRS	-	-	Chapter 277	74,200,353
62400	04900	AGING & LONG-TERM SERVICES DEPT.	700,000	-	Chapter 278 & 279	45,448,700
62400	93100	AGING & LONG-TERM SERVICES DEPT.	-	-	Chapter 277	6,775,678
63000	05200	HUMAN SERVICES DEPARTMENT	2,500,000	-	-	108,741,000
63000	97500	HUMAN SERVICES DEPARTMENT	-	-	-	13,228,000
63000	97600	HUMAN SERVICES DEPARTMENT	-	-	Chapter 278	933,941,000
63100	32900	WORKFORCE SOLUTIONS DEPARTMENT	-	-	Chapter 279	9,527,600
63100	93100	WORKFORCE SOLUTIONS DEPARTMENT	-	-	Chapter 277	3,470,000
64400	50000	DIVISION OF VOCATIONAL REHAB	-	-	-	4,998,600
64400	20570	DIVISION OF VOCATIONAL REHAB	-	-	-	649,000
64500	05800	GOV. COMMISSION ON DISABILITY	-	-	Chapter 278 & 279	1,218,000
64700	07900	DEV. DISABILITIES PLANNING COUNCIL	-	-	-	5,117,700
66500	06100	DEPARTMENT OF HEALTH	3,713,500	6,641,900	-	182,329,600
66500	20480	DEPARTMENT OF HEALTH	-	-	-	4,050,000
66500	25700	DEPARTMENT OF HEALTH	-	-	-	1,635,400
66500	40170	DEPARTMENT OF HEALTH	-	-	-	109,632,300
66500	75600	DEPARTMENT OF HEALTH	-	-	-	2,821,900
66500	98510	DEPARTMENT OF HEALTH	-	-	-	31,300
66700	06400	ENVIRONMENT DEPARTMENT	-	-	-	11,272,500
66700	89200	ENVIRONMENT DEPARTMENT	-	-	Chapter 278	300,000
66700	93100	ENVIRONMENT DEPARTMENT	-	-	Chapter 277	38,884,130
66800	49300	NATURAL RESOURCES TRUSTEE	-	-	-	247,500
67000	06500	VETERANS SERVICE COMMISSION	-	2,953,000	Chapter 279	6,773,400
69000	06700	CHILDREN, YOUTH & FAMILIES	-	-	Chapter 278 & 279	50,000
69000	20080	CHILDREN, YOUTH & FAMILIES	-	-	-	15,710,000
69000	20090	CHILDREN, YOUTH & FAMILIES	-	-	-	2,765,000
69000	48900	CHILDREN, YOUTH & FAMILIES	-	-	-	23,510,900
69000	49100	CHILDREN, YOUTH & FAMILIES	-	-	-	52,590,400
69000	78000	CHILDREN, YOUTH & FAMILIES	-	-	-	184,700
69000	83900	CHILDREN, YOUTH & FAMILIES	-	-	-	2,658,600
69000	84100	CHILDREN, YOUTH & FAMILIES	-	-	-	40,000
<b>Total - Health, Hospitals and Human Services</b>			<b>6,913,500</b>	<b>9,594,900</b>		<b>124,999,161</b>
70500	93200	OFFICE OF MILITARY AFFAIRS	-	-	-	1,000,200
70500	99200	OFFICE OF MILITARY AFFAIRS	-	-	-	6,011,500



# State of New Mexico

## Component Appropriation Funds

### Schedule of Appropriations — continued

#### For the Year Ended June 30, 2019

Laws of 2018 - 53rd Legislature - Second Session							
SHARE		Chapter 73					
Agency No.	Fund No.	AGENCY NAME	Section 4 Amounts	Section 5 Amount	Other Appropriations Chapter, Section	Amount	Total
70500	93100	OFFICE OF MILITARY AFFAIRS	-	-	-	-	-
76000	90500	PAROLE BOARD	476,500	-	-	-	476,500
76500	90600	JUVENILE PAROLE BOARD	13,200	-	-	-	13,200
77000	90200	CORRECTIONS DEPARTMENT	7,524,100	-	-	-	7,524,100
77000	90700	CORRECTIONS DEPARTMENT	269,740,900	-	-	-	269,740,900
77000	91500	CORRECTIONS DEPARTMENT	22,883,800	-	-	-	22,883,800
78000	90900	CRIME VICTIMS REPARATION COMM.	5,723,100	-	-	-	5,723,100
79000	12800	DEPARTMENT OF PUBLIC SAFETY	120,307,400	-	-	-	120,307,400
79500	20050	HOMELAND SECURITY & EMERGENCY MGMT	2,865,000	-	-	-	2,865,000
79500	20380	HOMELAND SECURITY & EMERGENCY MGMT	-	-	Executive Orders	13,966,000	13,966,000
79500	93100	HOMELAND SECURITY & EMERGENCY MGMT	-	-	-	-	-
<b>Total - Public Safety</b>			<b>436,545,700</b>	<b>-</b>	<b>-</b>	<b>14,716,000</b>	<b>451,261,700</b>
80500	93100	Department of Transportation	-	48,000,000	-	-	48,000,000
<b>Total - Transportation</b>			<b>-</b>	<b>48,000,000</b>	<b>-</b>	<b>-</b>	<b>48,000,000</b>
92400	05700	DEPARTMENT OF EDUCATION	11,065,300	-	-	-	11,065,300
92400	51300	DEPARTMENT OF EDUCATION	-	29,000,000	-	-	29,000,000
92400	79000	DEPARTMENT OF EDUCATION	31,375,000	-	-	-	31,375,000
92400	11420	DEPARTMENT OF EDUCATION	30,200,000	-	-	-	30,200,000
92400	79000	DEPARTMENT OF EDUCATION	325,000	-	-	-	325,000
<b>Total - Other Education</b>			<b>101,965,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,965,300</b>
95000	21600	COMMISSION ON HIGHER EDUCATION	22,193,200	-	-	-	22,193,200
95000	91000	COMMISSION ON HIGHER EDUCATION	12,303,000	-	-	-	12,303,000
95000	20840	COMMISSION ON HIGHER EDUCATION	-	-	-	-	-
95000	23900	COMMISSION ON HIGHER EDUCATION	-	-	-	-	-
95000	93100	COMMISSION ON HIGHER EDUCATION	-	-	-	-	-
34100	85300	SAN JUAN COLLEGE	23,167,500	-	-	-	23,167,500
34100	85300	NEW MEXICO JUNIOR COLLEGE	6,191,600	-	-	-	6,191,600
34100	85300	NEW MEXICO STATE UNIVERSITY	193,087,500	-	-	-	193,087,500
34100	85300	CENTRAL NEW MEXICO COMM. COLLEGE	54,959,500	-	-	-	54,959,500
34100	85300	EASTERN NM UNIVERSITY	43,769,800	-	-	-	43,769,800
34100	85300	LUNA COMMUNITY COLLEGE	7,803,700	-	-	-	7,803,700
34100	85300	SANTA FE COMMUNITY COLLEGE	13,925,000	-	-	-	13,925,000
34100	85300	NM HIGHLANDS UNIVERSITY	29,748,600	-	-	-	29,748,600
34100	85300	MESALANDS COMMUNITY COLLEGE	4,072,000	-	-	-	4,072,000
34100	85300	NM INSTITUTE OF MINING & TECH	35,991,000	-	-	-	35,991,000
34100	85300	NM INSTITUTE OF MINING & TECH	100,000	-	Mineral Leasing Act	-	100,000
34100	85300	NM MILITARY INSTITUTE	2,856,400	-	-	-	2,856,400
34100	85300	WESTERN NM UNIVERSITY	19,625,900	-	-	-	19,625,900
34100	85300	NORTHERN NM COMMUNITY COLLEGE	10,597,600	-	-	-	10,597,600
34100	85300	CLOVIS COMMUNITY COLLEGE	9,418,300	-	-	-	9,418,300
34100	85300	NM SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED	1,457,100	-	-	-	1,457,100
34100	85300	NM SCHOOL FOR THE DEAF	4,055,900	-	-	-	4,055,900
34100	85300	UNIVERSITY OF NM	296,818,400	-	-	-	296,818,400
<b>Total - Higher Education</b>			<b>792,142,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>792,142,000</b>
92400	63300	DEPARTMENT OF EDUCATION	1,824,600	-	-	-	1,824,600
92400	79000	DEPARTMENT OF EDUCATION	7,000,000	5,000,000	-	-	12,000,000
92400	85600	DEPARTMENT OF EDUCATION	8,000,000	-	Mineral Leasing Act	-	8,000,000
92400	85800	DEPARTMENT OF EDUCATION	2,635,599,100	-	-	-	2,635,599,100
92400	93100	DEPARTMENT OF EDUCATION	-	-	-	-	-
94000	93100	PUBLIC SCHOOL FINANCE AUTHORITY	-	-	-	-	-
<b>Total - Public School Support</b>			<b>2,652,423,700</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>2,657,423,700</b>
<b>Total - Component Appropriation Accounts</b>			<b>6,227,923,200</b>	<b>53,300,000</b>	<b>-</b>	<b>120,739,402</b>	<b>6,414,712,602</b>

# State of New Mexico

## Component Appropriation Funds

### Schedule of Appropriations — continued

#### For the Year Ended June 30, 2019

SHARE		AGENCY NAME	Chapter 271		Laws of 2019 - 54th Legislature - Second Session		Total Appropriations Fiscal Year 2019
			Section 5 Amount	Section 6 Amount	Other Appropriations Chapter, Section	Amount	
Agency No.	Fund No.						
70500	93100	OFFICE OF MILITARY AFFAIRS	-	-	- Chapter 277	1,700,000	1,700,000
76000	90500	PAROLE BOARD	-	-	-	-	476,500
76500	90600	JUVENILE PAROLE BOARD	-	-	-	-	13,200
77000	90200	CORRECTIONS DEPARTMENT	-	-	-	-	7,524,100
77000	90700	CORRECTIONS DEPARTMENT	-	-	-	-	269,740,900
77000	91500	CORRECTIONS DEPARTMENT	-	-	-	-	22,883,800
78000	90900	CRIME VICTIMS REPARATION COMM.	-	-	-	-	5,723,100
79000	12800	DEPARTMENT OF PUBLIC SAFETY	-	-	- Chapter 279	375,000	120,682,400
79500	20050	HOMELAND SECURITY & EMERGENCY MGMT	-	-	-	-	2,865,000
79500	20380	HOMELAND SECURITY & EMERGENCY MGMT	-	-	-	-	13,966,000
79500	93100	HOMELAND SECURITY & EMERGENCY MGMT	-	-	- Chapter 277	1,840,000	1,840,000
		<b>Total - Public Safety</b>	-	-	-	<b>3,915,000</b>	<b>455,176,700</b>
80500	93100	Department of Transportation	-	-	- Chapter 271, Section 9 and Chapter 277	270,680,385	318,680,385
		<b>Total - Transportation</b>	-	-	-	<b>270,680,385</b>	<b>318,680,385</b>
92400	05700	DEPARTMENT OF EDUCATION	-	-	-	-	11,065,300
92400	51300	DEPARTMENT OF EDUCATION	-	-	-	-	29,000,000
92400	79000	DEPARTMENT OF EDUCATION	-	-	-	-	31,375,000
92400	11420	DEPARTMENT OF EDUCATION	-	-	-	-	30,200,000
92400	79000	DEPARTMENT OF EDUCATION	-	-	-	-	325,000
		<b>Total - Other Education</b>	-	-	-	-	<b>101,965,300</b>
95000	21600	COMMISSION ON HIGHER EDUCATION	-	-	- Chapter 278 & 279	50,000	22,243,200
95000	91000	COMMISSION ON HIGHER EDUCATION	-	-	- Chapter 278 & 279	1,082,000	13,385,000
95000	20840	COMMISSION ON HIGHER EDUCATION	-	-	- Chapter 279	140,000	140,000
95000	23900	COMMISSION ON HIGHER EDUCATION	20,000,000	-	-	-	20,000,000
95000	93100	COMMISSION ON HIGHER EDUCATION	-	-	- Chapter 277	4,469,650	4,469,650
34100	85300	SAN JUAN COLLEGE	-	-	-	-	23,167,500
34100	85300	NEW MEXICO JUNIOR COLLEGE	-	-	-	-	6,191,600
34100	85300	NEW MEXICO STATE UNIVERSITY	-	-	- Chapter 277 & Chapter 278/279	10,842,198	203,929,698
34100	85300	CENTRAL NEW MEXICO COMM. COLLEGE	-	-	-	-	54,959,500
34100	85300	EASTERN NM UNIVERSITY	-	-	- Chapter 277 & Chapter 278/279	2,137,000	45,906,800
34100	85300	LUNA COMMUNITY COLLEGE	-	-	-	-	7,803,700
34100	85300	SANTA FE COMMUNITY COLLEGE	-	-	-	-	13,925,000
34100	85300	NM HIGHLANDS UNIVERSITY	-	-	- Chapter 277	362,810	30,111,410
34100	85300	MESALANDS COMMUNITY COLLEGE	-	-	-	-	4,072,000
34100	85300	NM INSTITUTE OF MINING & TECH	-	-	- Chapter 277	109,000	36,100,000
34100	85300	NM INSTITUTE OF MINING & TECH	-	-	-	-	100,000
34100	85300	NM MILITARY INSTITUTE	-	-	- Chapter 277	41,000	2,897,400
34100	85300	WESTERN NM UNIVERSITY	-	-	- Chapter 277 & Chapter 278/279	1,490,000	21,115,900
34100	85300	NORTHERN NM COMMUNITY COLLEGE	-	-	- Chapter 277	132,565	10,730,165
34100	85300	CLOVIS COMMUNITY COLLEGE	-	-	-	-	9,418,300
34100	85300	NM SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED	-	-	-	-	1,457,100
34100	85300	NM SCHOOL FOR THE DEAF	-	-	-	-	4,055,900
34100	85300	UNIVERSITY OF NM	1,250,000	-	- Chapter 277	39,887,892	337,956,292
		<b>Total - Higher Education</b>	<b>21,250,000</b>	-	-	<b>60,744,115</b>	<b>874,136,115</b>
92400	63300	DEPARTMENT OF EDUCATION	-	-	-	-	1,824,600
92400	79000	DEPARTMENT OF EDUCATION	35,250,000	-	- Chapter 278 & 279	3,775,000	51,025,000
92400	85600	DEPARTMENT OF EDUCATION	-	-	-	-	8,000,000
92400	85800	DEPARTMENT OF EDUCATION	-	-	-	-	2,635,599,100
92400	93100	DEPARTMENT OF EDUCATION	-	-	- Chapter 277	35,620,673	35,620,673
94000	93100	PUBLIC SCHOOL FINANCE AUTHORITY	-	-	- Chapter 277	24,000,000	24,000,000
		<b>Total - Public School Support</b>	<b>35,250,000</b>	-	-	<b>63,395,673</b>	<b>2,756,069,373</b>
<b>Total - Component Appropriation Accounts</b>			<b>182,999,300</b>	<b>19,039,100</b>		<b>854,325,538</b>	<b>7,471,076,540</b>

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Amounts Due From Other State Entities**  
**June 30, 2019**

Agency	Fund	Description	Amount
33300	27900	Corporate Income Tax	35,549,493
33300	64200	Personal Income Tax	(1,555,973) *
33300	82500	Weight Distance Tax	(128,091) *
33300	82800	Luxury Tax	4,849,987
33300	82800	911 Emergency Surcharge Tax	1,052
33300	82800	Gaming Tax	5,470,063
33300	82800	Liquor Tax /Alcoholic Beverages	2,286,689
33300	82800	Bingo and Raffle Tax	25,266
33300	82800	Telecommunications Relay Surcharge	4,032
33300	82800	Special Fuel Tax	(6,427) *
33300	82800	Environment Fees	(2,494) *
33300	82800	Gasoline Tax	60,982
33300	82800	Fiduciary Income Tax	(381,624) *
33300	83100	Worker's Compensation	(77,886) *
33300	83200	Withholding Tax	154,609,395
33300	83200	Gross Receipt Tax	190,989,595
33300	83200	Lease Vehicle Surcharge	552,754
33300	83200	Compensating Tax	7,217,003
33300	83300	Severance - School Tax	106,461,153
33300	83300	Severance - Conservation Resource	5,776,141
33300	83300	Severance Tax - Processors	1,462,969
33300	83300	Resource Excise - Copper	400,323
33300	83300	Resource Excise - Potash	19,904
33300	83300	Resource Excise - Others	357,112
34100	73600	Law Enforcement Protection Reversion	3,042,333
39400	02000	Tribal Revenue Sharing	19,902,834
39401	80100	Investment Earnings	35,939
44000	11820	Insurance Fees/Tax	31,110,278
		Total amounts due from other state entities	<u>568,032,802</u>

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Amounts Due From Taxpayers**  
**June 30, 2019**

Fund	Description	Amount
27900	Corporate Income Tax	\$ 6,972,635
64200	OGP - Withholding Tax	1,476
64200	OGP-Remitter/Owner	415,985
64200	PTW-Remitter/Owner	18,873,016
64200	Personal Income Tax	24,943,953
82800	Bingo & Raffle Tax	1,033
82800	Fiduciary Income Tax	(16,123)
82800	Gaming Tax	2,112
82800	Cigarette Tax	1,567
82800	Liquor Excise Tax	2,355
82800	Tobacco Products Tax	(44,833)
82800	Telecom Relay Service Surcharge	19
83100	Workers' Compensation	15,654
83200	Withholding Taxes	2,677,510
83200	Gross Receipt Tax	19,113,890
83200	Compensating Tax	(2,222,511)
83300	Resource Excise Tax	<u>6,016</u>
	Total amounts due from taxpayers	<u>\$ 70,743,754</u>

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Amounts Due to Local Governments**  
**June 30, 2019**

Fund	Description	Amount
83200	Taxation and Revenue Dept. (Unidentified 60 Day Remittances) due to local governments	<u>\$ 72,029,349</u>
	Total amounts due to local governments	<u><u>\$ 72,029,349</u></u>

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Amounts Due to Taxpayers**  
**June 30, 2019**

Fund	Description	Amount
83300	Taxation and Revenue Department (oil and gas advance payments)	<u>\$ 39,380,298</u>
	Total amounts due to taxpayers	<u>\$ 39,380,298</u>

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Transfers In/(Out)**  
**June 30, 2019**

BU	Fund	Agency	Description	Amount
34100	62000	DEPARTMENT OF FINANCE & ADMINISTRATION	Laws of 2019, Chapter 271, Section 12	\$ (50,000,000)
95000	21600	HIGHER EDUCATION DEPARTMENT	Laws of 2019, Chapter 271, Section 12	(20,000,000)
33700	60100	STATE INVESTMENT COUNCIL	STPF Distribution	638,656,368
33700	60200	STATE INVESTMENT COUNCIL	LGPF Distribution	220,621,476
92400	85800	PUBLIC EDUCATION DEPARTMENT	Laws of 2019, Chapter 271, Sec 5, Item 112	14,000,000
92400	11420	PUBLIC EDUCATION DEPARTMENT	Laws of 2019, House Bill 5, Section 25	4,083,393
11100	12900	LEGISLATIVE COUNCIL SERVICE	Fiscal Year 2019 Appropriations	(5,751,500)
11200	13000	LEGISLATIVE FINANCE COMMITTEE	Fiscal Year 2019 Appropriations	(4,570,200)
11400	74300	LEGISLATIVE COUNCIL SERVICE - SENATE	Fiscal Year 2019 Appropriations	(1,491,000)
11500	74400	LEGISLATIVE COUNCIL SERVICE - HOUSE	Fiscal Year 2019 Appropriations	(1,447,700)
11700	13100	LEGISLATIVE EDUCATION STUDY COMMITTEE	Fiscal Year 2019 Appropriations	(1,312,400)
11900	13200	LEGISLATIVE MAINTENANCE	Fiscal Year 2019 Appropriations	(4,117,700)
13100	13300	LEGISLATURE	Fiscal Year 2019 Appropriations	(3,446,500)
13101	20030	LEGISLATURE	Fiscal Year 2019 Appropriations	(3,893,600)
13102	20040	LEGISLATURE	Fiscal Year 2019 Appropriations	(4,055,900)
20800	07600	NEW MEXICO COMPILATION COMMISSION	Fiscal Year 2019 Appropriations	(219,000)
21000	13500	JUDICIAL STANDARDS COMMISSION	Fiscal Year 2019 Appropriations	(822,300)
21500	13700	COURT OF APPEALS	Fiscal Year 2019 Appropriations	(5,852,700)
21600	13800	SUPREME COURT	Fiscal Year 2019 Appropriations	(5,906,500)
21800	12400	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Appropriations	(6,087,100)
21800	13600	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Appropriations	(30,300)
21800	13900	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Appropriations	(8,737,900)
21800	58300	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Appropriations	(297,600)
21800	68170	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Appropriations	(3,718,600)
21800	68900	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Appropriations	(4,302,900)
21800	69200	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Appropriations	(28,727,300)
21800	93100	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Appropriations	(4,773,832)
21801	01200	ADMINISTRATIVE OFFICE OF THE COURTS / STATEWIDE UNITS	Fiscal Year 2019 Appropriations	(2,253,500)
23100	14100	FIRST JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(7,181,800)
23100	93100	FIRST JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(110,000)
23200	14200	SECOND JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(23,452,200)
23300	14300	THIRD JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(6,907,400)
23400	14400	FOURTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(2,331,300)
23500	14500	FIFTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(6,657,700)
23600	14600	SIXTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(3,266,400)
23700	14700	SEVENTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(2,380,100)
23800	14800	EIGHTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(3,043,900)
23900	14900	NINTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(3,430,200)
23900	92700	NINTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(9,100)
24000	15000	TENTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(957,800)
24100	15100	ELEVENTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(5,128,400)
24100	33500	ELEVENTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(1,342,700)
24200	15200	TWELFTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(3,169,700)
24200	50240	TWELFTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(22,200)
24200	92900	TWELFTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(244,400)
24300	15300	THIRTEENTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Appropriations	(7,219,100)
24400	15400	BERNALILLO COUNTY METRO COURT	Fiscal Year 2019 Appropriations	(23,430,100)
24400	93100	BERNALILLO COUNTY METRO COURT	Fiscal Year 2019 Appropriations	(230,000)
25100	15500	FIRST JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(5,536,900)
25100	93100	FIRST JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(60,000)
25200	15600	SECOND JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(21,398,500)
25300	15700	THIRD JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(4,885,100)
25300	93100	THIRD JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(76,297)
25400	15800	FOURTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(3,247,900)
25500	15900	FIFTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(5,454,600)
25600	16000	SIXTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(2,951,500)
25700	16100	SEVENTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(2,547,400)
25800	16200	EIGHTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(2,784,000)
25900	16300	NINTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(3,178,400)
25900	93100	NINTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(90,000)

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Transfers In/(Out) - continued**  
**June 30, 2019**

BU	Fund	Agency	Description	Amount
26000	16400	TENTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(1,295,300)
26000	93100	TENTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(21,000)
26100	16500	ELEVENTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(4,071,000)
26200	16600	TWELFTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(3,153,300)
26300	16700	THIRTEENTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Appropriations	(5,194,700)
26400	16800	ADMINISTRATIVE OFFICE OF THE DISTRICT ATTORNEYS	Fiscal Year 2019 Appropriations	(2,771,200)
26500	16900	ELEVENTH JUDICIAL DISTRICT ATTORNEY-DIV.II	Fiscal Year 2019 Appropriations	(2,356,400)
28000	17510	NEW MEXICO PUBLIC DEFENDER	Fiscal Year 2019 Appropriations	(52,019,000)
30500	17000	OFFICE OF THE ATTORNEY GENERAL	Fiscal Year 2019 Appropriations	(16,480,400)
30500	27800	OFFICE OF THE ATTORNEY GENERAL	Fiscal Year 2019 Appropriations	(720,000)
30800	11100	STATE AUDITOR'S OFFICE	Fiscal Year 2019 Appropriations	(2,690,400)
33300	17200	TAXATION AND REVENUE DEPARTMENT	Fiscal Year 2019 Appropriations	(54,195,200)
33300	93100	TAXATION AND REVENUE DEPARTMENT	Fiscal Year 2019 Appropriations	(334,000)
34000	71820	ADMINISTRATIVE HEARINGS OFFICE	Fiscal Year 2019 Appropriations	(1,523,700)
34100	00900	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Appropriations	(31,986,400)
34100	01000	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Appropriations	(14,458,400)
34100	10780	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Appropriations	(17,700)
34100	20130	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Appropriations	(2,387,500)
34100	20900	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Appropriations	(2,000,000)
34100	21000	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Appropriations	(104,800)
34100	61800	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Appropriations	(114,100)
34100	62000	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Appropriations	(95,014,402)
34100	62400	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Appropriations	(2,220,000)
34100	93100	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Appropriations	(173,567,723)
34101	71700	STATE GENERAL FUND	Fiscal Year 2019 Appropriations	774,802,473
34101	85100	STATE GENERAL FUND	Fiscal Year 2019 Appropriations	1,138,564,798
34101	85300	STATE GENERAL FUND	Fiscal Year 2019 Appropriations	(1,913,367,271)
35000	17400	GENERAL SERVICES DEPARTMENT	Fiscal Year 2019 Appropriations	(14,031,700)
35000	36500	GENERAL SERVICES DEPARTMENT	Fiscal Year 2019 Appropriations	(2,500,000)
35000	41700	GENERAL SERVICES DEPARTMENT	Fiscal Year 2019 Appropriations	(524,000)
35000	93100	GENERAL SERVICES DEPARTMENT	Fiscal Year 2019 Appropriations	(56,850,784)
35400	34700	NEW MEXICO SENTENCING COMMISSION	Fiscal Year 2019 Appropriations	(718,100)
35600	17600	GOVERNOR'S OFFICE	Fiscal Year 2019 Appropriations	(3,376,600)
36000	17700	LIEUTENANT GOVERNOR'S OFFICE	Fiscal Year 2019 Appropriations	(508,400)
36100	20370	DEPARTMENT OF INFORMATION TECHNOLOGY	Fiscal Year 2019 Appropriations	(845,100)
36100	93100	DEPARTMENT OF INFORMATION TECHNOLOGY	Fiscal Year 2019 Appropriations	(12,469,684)
36600	35180	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	Fiscal Year 2019 Appropriations	(89,100)
36900	17900	STATE RECORDS CENTER AND ARCHIVES	Fiscal Year 2019 Appropriations	(2,426,500)
37000	18000	SECRETARY OF STATE	Fiscal Year 2019 Appropriations	(9,537,400)
37000	20710	SECRETARY OF STATE	Fiscal Year 2019 Appropriations	(3,600,000)
37000	93100	SECRETARY OF STATE	Fiscal Year 2019 Appropriations	(1,975,000)
37800	18100	STATE PERSONNEL OFFICE	Fiscal Year 2019 Appropriations	(3,680,000)
37900	84800	PUBLIC EMPLOYEE LABOR RELATIONS BOARD	Fiscal Year 2019 Appropriations	(232,400)
39400	18200	NEW MEXICO STATE TREASURER'S OFFICE	Fiscal Year 2019 Appropriations	(3,428,600)
41700	48000	NEW MEXICO BORDER AUTHORITY	Fiscal Year 2019 Appropriations	(349,500)
41700	93100	NEW MEXICO BORDER AUTHORITY	Fiscal Year 2019 Appropriations	(8,900,000)
41800	18800	TOURISM DEPARTMENT	Fiscal Year 2019 Appropriations	(14,865,600)
41900	18900	ECONOMIC DEVELOPMENT DEPARTMENT	Fiscal Year 2019 Appropriations	(7,189,600)
41900	43180	ECONOMIC DEVELOPMENT DEPARTMENT	Fiscal Year 2019 Appropriations	(60,207,000)
41900	63800	ECONOMIC DEVELOPMENT DEPARTMENT	Fiscal Year 2019 Appropriations	(9,000,000)
41900	93100	ECONOMIC DEVELOPMENT DEPARTMENT	Fiscal Year 2019 Appropriations	(5,189,000)
42000	43300	REGULATION AND LICENSING DEPARTMENT	Fiscal Year 2019 Appropriations	(12,772,200)
43000	55000	PUBLIC REGULATION COMMISSION	Fiscal Year 2019 Appropriations	(7,460,700)
46000	19100	EXPO NEW MEXICO	Fiscal Year 2019 Appropriations	(4,994,400)
46000	93100	EXPO NEW MEXICO	Fiscal Year 2019 Appropriations	(6,936,400)
46500	53600	NEW MEXICO GAMING CONTROL BOARD	Fiscal Year 2019 Appropriations	(5,152,000)
46900	19200	RACING COMMISSION	Fiscal Year 2019 Appropriations	(2,052,700)
49100	74800	OFFICE FOR MILITARY BASE PLANNING	Fiscal Year 2019 Appropriations	(226,900)
49500	87100	SPACEPORT AUTHORITY	Fiscal Year 2019 Appropriations	(975,900)
49500	93100	SPACEPORT AUTHORITY	Fiscal Year 2019 Appropriations	(2,970,000)



**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Transfers In/(Out) - continued**  
**June 30, 2019**

BU	Fund	Agency	Description	Amount
50500	19300	DEPARTMENT OF CULTURAL AFFAIRS	Fiscal Year 2019 Appropriations	(30,463,000)
50500	69800	DEPARTMENT OF CULTURAL AFFAIRS	Fiscal Year 2019 Appropriations	(2,316,050)
50500	93100	DEPARTMENT OF CULTURAL AFFAIRS	Fiscal Year 2019 Appropriations	(11,973,719)
50800	39500	LIVESTOCK BOARD	Fiscal Year 2019 Appropriations	(553,700)
52100	19900	ENERGY, MINERALS & NATURAL RESOURCES DEPT.	Fiscal Year 2019 Appropriations	(13,102,000)
52100	20010	ENERGY, MINERALS & NATURAL RESOURCES DEPT.	Fiscal Year 2019 Appropriations	(7,561,300)
52100	21300	ENERGY, MINERALS & NATURAL RESOURCES DEPT.	Fiscal Year 2019 Appropriations	(12,750,000)
52100	93100	ENERGY, MINERALS & NATURAL RESOURCES DEPT.	Fiscal Year 2019 Appropriations	(8,204,000)
53800	82900	INTER-TRIBAL INDIAN CEREMONIAL COMMISSION	Fiscal Year 2019 Appropriations	(50,000)
55000	21400	OFFICE OF THE STATE ENGINEER	Fiscal Year 2019 Appropriations	(21,089,700)
55000	93100	OFFICE OF THE STATE ENGINEER	Fiscal Year 2019 Appropriations	(17,653,716)
60300	28400	OFFICE OF AFRICAN AMERICAN AFFAIRS	Fiscal Year 2019 Appropriations	(839,100)
60400	04600	COMMISSION FOR THE DEAF & HARD OF HEARING	Fiscal Year 2019 Appropriations	(319,400)
60500	06000	MARTIN LUTHER KING JR. COMMISSION	Fiscal Year 2019 Appropriations	(348,100)
60600	04700	NEW MEXICO COMMISSION FOR THE BLIND	Fiscal Year 2019 Appropriations	(1,938,800)
60900	04800	INDIAN AFFAIRS DEPARTMENT	Fiscal Year 2019 Appropriations	(2,290,500)
60900	93100	INDIAN AFFAIRS DEPARTMENT	Fiscal Year 2019 Appropriations	(74,200,353)
62400	04900	AGING AND LONG TERM SERVICES DEPARTMENT	Fiscal Year 2019 Appropriations	(45,448,700)
62400	93100	AGING AND LONG TERM SERVICES DEPARTMENT	Fiscal Year 2019 Appropriations	(6,775,678)
63000	05200	HUMAN SERVICES DEPARTMENT	Fiscal Year 2019 Appropriations	(108,741,000)
63000	97500	HUMAN SERVICES DEPARTMENT	Fiscal Year 2019 Appropriations	(13,228,000)
63000	97600	HUMAN SERVICES DEPARTMENT	Fiscal Year 2019 Appropriations	(933,941,000)
63100	32900	WORKFORCE SOLUTIONS DEPARTMENT	Fiscal Year 2019 Appropriations	(9,527,600)
63100	93100	WORKFORCE SOLUTIONS DEPARTMENT	Fiscal Year 2019 Appropriations	(3,470,000)
64400	20570	DIVISION OF VOCATIONAL REHABILITATION	Fiscal Year 2019 Appropriations	(649,000)
64400	50000	DIVISION OF VOCATIONAL REHABILITATION	Fiscal Year 2019 Appropriations	(4,998,600)
64500	05800	GOVERNOR'S COMMISSION ON DISABILITY	Fiscal Year 2019 Appropriations	(1,218,000)
64700	07900	DEVELOPMENTAL DISABILITIES PLANNING COUNCIL	Fiscal Year 2019 Appropriations	(5,117,700)
66500	06100	DEPARTMENT OF HEALTH	Fiscal Year 2019 Appropriations	(182,329,600)
66500	20480	DEPARTMENT OF HEALTH	Fiscal Year 2019 Appropriations	(4,050,000)
66500	25700	DEPARTMENT OF HEALTH	Fiscal Year 2019 Appropriations	(1,635,400)
66500	40170	DEPARTMENT OF HEALTH	Fiscal Year 2019 Appropriations	(109,632,300)
66500	75600	DEPARTMENT OF HEALTH	Fiscal Year 2019 Appropriations	(2,821,900)
66500	95810	DEPARTMENT OF HEALTH	Fiscal Year 2019 Appropriations	(31,300)
66700	06400	ENVIRONMENT DEPARTMENT	Fiscal Year 2019 Appropriations	(11,272,500)
66700	89200	ENVIRONMENT DEPARTMENT	Fiscal Year 2019 Appropriations	(300,000)
66700	93100	ENVIRONMENT DEPARTMENT	Fiscal Year 2019 Appropriations	(38,884,130)
66800	49300	NATURAL RESOURCES TRUSTEE	Fiscal Year 2019 Appropriations	(247,500)
67000	06500	DEPARTMENT OF VETERAN SERVICES	Fiscal Year 2019 Appropriations	(6,773,400)
69000	06700	CHILDREN, YOUTH AND FAMILIES DEPARTMENT	Fiscal Year 2019 Appropriations	(180,457,500)
69000	20080	CHILDREN, YOUTH AND FAMILIES DEPARTMENT	Fiscal Year 2019 Appropriations	(15,710,000)
69000	20090	CHILDREN, YOUTH AND FAMILIES DEPARTMENT	Fiscal Year 2019 Appropriations	(2,765,000)
69000	48900	CHILDREN, YOUTH AND FAMILIES DEPARTMENT	Fiscal Year 2019 Appropriations	(23,510,900)
69000	49100	CHILDREN, YOUTH AND FAMILIES DEPARTMENT	Fiscal Year 2019 Appropriations	(52,590,400)
69000	78000	CHILDREN, YOUTH AND FAMILIES DEPARTMENT	Fiscal Year 2019 Appropriations	(184,700)
69000	83900	CHILDREN, YOUTH AND FAMILIES DEPARTMENT	Fiscal Year 2019 Appropriations	(2,658,600)
69000	84100	CHILDREN, YOUTH AND FAMILIES DEPARTMENT	Fiscal Year 2019 Appropriations	(40,000)
70500	07000	MILITARY AFFAIRS DEPARTMENT	Fiscal Year 2019 Appropriations	(750,000)
70500	93100	MILITARY AFFAIRS DEPARTMENT	Fiscal Year 2019 Appropriations	(1,700,000)
70500	93200	MILITARY AFFAIRS DEPARTMENT	Fiscal Year 2019 Appropriations	(1,000,200)
70500	99200	MILITARY AFFAIRS DEPARTMENT	Fiscal Year 2019 Appropriations	(6,011,500)
76000	90500	ADULT PAROLE BOARD	Fiscal Year 2019 Appropriations	(476,500)
76500	90600	JUVENILE PAROLE BOARD	Fiscal Year 2019 Appropriations	(13,200)
77000	90200	CORRECTIONS DEPARTMENT	Fiscal Year 2019 Appropriations	(7,524,100)
77000	90700	CORRECTIONS DEPARTMENT	Fiscal Year 2019 Appropriations	(269,740,900)
77000	91500	CORRECTIONS DEPARTMENT	Fiscal Year 2019 Appropriations	(22,883,800)
78000	90900	CRIME VICTIMS REPARATION COMMISSION	Fiscal Year 2019 Appropriations	(5,723,100)
79000	12800	DEPARTMENT OF PUBLIC SAFETY	Fiscal Year 2019 Appropriations	(120,682,400)
79500	20050	HOMELAND SECURITY AND EMERGENCY MANAGEMENT	Fiscal Year 2019 Appropriations	(2,865,000)
79500	20380	HOMELAND SECURITY AND EMERGENCY MANAGEMENT	Fiscal Year 2019 Appropriations	(13,966,000)

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Transfers In/(Out) - continued**  
**June 30, 2019**

BU	Fund	Agency	Description	Amount
79500	93100	HOMELAND SECURITY AND EMERGENCY MANAGEMENT	Fiscal Year 2019 Appropriations	(1,840,000)
80500	93100	STATE TRANSPORTATION DEPARTMENT	Fiscal Year 2019 Appropriations	(318,680,385)
92400	05700	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Appropriations	(11,065,300)
92400	11420	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Appropriations	(30,200,000)
92400	51300	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Appropriations	(29,000,000)
92400	63300	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Appropriations	(1,824,600)
92400	79000	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Appropriations	(82,725,000)
92400	85600	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Appropriations	(8,000,000)
92400	85800	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Appropriations	(2,635,599,100)
92400	93100	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Appropriations	(35,620,673)
94000	93100	PUBLIC SCHOOL FACILITIES AUTHORITY	Fiscal Year 2019 Appropriations	(24,000,000)
95000	20840	HIGHER EDUCATION DEPARTMENT	Fiscal Year 2019 Appropriations	(140,000)
95000	21600	HIGHER EDUCATION DEPARTMENT	Fiscal Year 2019 Appropriations	(22,243,200)
95000	23900	HIGHER EDUCATION DEPARTMENT	Fiscal Year 2019 Appropriations	(20,000,000)
95000	91000	HIGHER EDUCATION DEPARTMENT	Fiscal Year 2019 Appropriations	(13,385,000)
95000	93100	HIGHER EDUCATION DEPARTMENT	Fiscal Year 2019 Appropriations	(4,469,650)
N/A	N/A	CUMBRES & TOLTEC	Fiscal Year 2019 Appropriations	(1,111,800)
N/A	N/A	NEW MEXICO STATE UNIVERSITY	Fiscal Year 2019 Appropriations	(203,929,698)
N/A	N/A	EASTERN NEW MEXICO UNIVERSITY	Fiscal Year 2019 Appropriations	(45,906,800)
N/A	N/A	NEW MEXICO HIGHLANDS UNIVERSITY	Fiscal Year 2019 Appropriations	(30,111,410)
N/A	N/A	NEW MEXICO INSTITUTE OF MINING & TECHNOLOGY	Fiscal Year 2019 Appropriations	(36,200,000)
N/A	N/A	NEW MEXICO MILITARY INSTITUTE	Fiscal Year 2019 Appropriations	(2,897,400)
N/A	N/A	WESTERN NEW MEXICO UNIVERSITY	Fiscal Year 2019 Appropriations	(21,115,900)
N/A	N/A	NORTHERN NEW MEXICO COMMUNITY COLLEGE	Fiscal Year 2019 Appropriations	(10,730,165)
N/A	N/A	NEW MEXICO SCHOOL FOR THE VISUALLY HANDICAPPED	Fiscal Year 2019 Appropriations	(1,457,100)
N/A	N/A	NEW MEXICO FOR THE DEAF	Fiscal Year 2019 Appropriations	(4,055,900)
N/A	N/A	UNIVERSITY OF NEW MEXICO	Fiscal Year 2019 Appropriations	(337,956,292)
11100	12900	LEGISLATIVE COUNCIL SERVICE	Fiscal Year 2019 Reversions	624,245
11200	13000	LEGISLATIVE FINANCE COMMITTEE	Fiscal Year 2019 Reversions	155,256
11400	74300	LEGISLATIVE COUNCIL SERVICE - SENATE	Fiscal Year 2019 Reversions	290,961
11500	74400	LEGISLATIVE COUNCIL SERVICE - HOUSE	Fiscal Year 2019 Reversions	181,006
11700	13100	LEGISLATIVE EDUCATION STUDY COMMITTEE	Fiscal Year 2019 Reversions	112,308
11900	13200	LEGISLATIVE MAINTENANCE	Fiscal Year 2019 Reversions	393,549
21000	13500	JUDICIAL STANDARDS COMMISSION	Fiscal Year 2019 Reversions	12,467
21500	13700	COURT OF APPEALS	Fiscal Year 2019 Reversions	18,932
21600	13800	SUPREME COURT	Fiscal Year 2019 Reversions	196,508
21600	25100	SUPREME COURT	Fiscal Year 2019 Reversions	9
21800	12400	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Reversions	296
21800	13900	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Reversions	489,905
21800	27300	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Reversions	250,028
21800	44300	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Reversions	71
21800	68900	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Reversions	693
21800	69200	ADMINISTRATIVE OFFICE OF THE COURTS	Fiscal Year 2019 Reversions	36,121
23100	14100	FIRST JUDICIAL DISTRICT COURT	Fiscal Year 2019 Reversions	6,686
23300	14300	THIRD JUDICIAL DISTRICT COURT	Fiscal Year 2019 Reversions	10,000
23400	14400	FOURTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Reversions	670
23500	14500	FIFTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Reversions	16,838
23600	14600	SIXTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Reversions	8,008
23700	14700	SEVENTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Reversions	2,482
23800	14800	EIGHTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Reversions	11,555
23900	14900	NINTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Reversions	646
24000	15000	TENTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Reversions	923
24300	15300	THIRTEENTH JUDICIAL DISTRICT COURT	Fiscal Year 2019 Reversions	19,314
24400	15400	BERNALILLO COUNTY METRO COURT	Fiscal Year 2019 Reversions	10,861
25100	15500	FIRST JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Reversions	16,378
25200	15600	SECOND JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Reversions	3,640
25300	15700	THIRD JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Reversions	1,391
25400	15800	FOURTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Reversions	739
25500	15900	FIFTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Reversions	(2,203)
25600	16001	SIXTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Reversions	8,312

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Transfers In/(Out) - continued**  
**June 30, 2019**

BU	Fund	Agency	Description	Amount
25700	16100	SEVENTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Reversions	21,193
25800	16200	EIGHTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Reversions	12,291
26000	16400	TENTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Reversions	2,333
26100	16500	ELEVENTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Reversions	46,697
26200	16600	TWELFTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Reversions	9,762
26300	16700	THIRTEENTH JUDICIAL DISTRICT ATTORNEY	Fiscal Year 2019 Reversions	18,440
26400	16800	ADMINISTRATIVE OFFICE OF THE DISTRICT ATTORNEYS	Fiscal Year 2019 Reversions	22,637
26500	16900	ELEVENTH JUDICIAL DISTRICT ATTORNEY-DIV.II	Fiscal Year 2019 Reversions	691
28000	17510	NEW MEXICO PUBLIC DEFENDER	Fiscal Year 2019 Reversions	34,977
30500	17000	OFFICE OF THE ATTORNEY GENERAL	Fiscal Year 2019 Reversions	116,886
33300	17200	TAXATION AND REVENUE DEPARTMENT	Fiscal Year 2019 Reversions	2,514,704
34000	71820	ADMINISTRATIVE HEARINGS OFFICE	Fiscal Year 2019 Reversions	12,288
34100	01000	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Reversions	2,104,383
34100	20900	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Reversions	63,626
34100	21000	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Reversions	123,898
34100	62000	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Reversions	2,842,430
34100	73600	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Reversions	11,967,111
34100	73700	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Reversions	3,763,762
34100	85300	DEPARTMENT OF FINANCE & ADMINISTRATION	Fiscal Year 2019 Reversions	99,157
35000	17400	GENERAL SERVICES DEPARTMENT	Fiscal Year 2019 Reversions	16,036
35400	34700	NEW MEXICO SENTENCING COMMISSION	Fiscal Year 2019 Reversions	1,214
35600	17600	GOVERNOR'S OFFICE	Fiscal Year 2019 Reversions	66,054
35600	20820	GOVERNOR'S OFFICE	Fiscal Year 2019 Reversions	538
36000	17700	LIEUTENANT GOVERNOR'S OFFICE	Fiscal Year 2019 Reversions	14,308
36100	20370	DEPARTMENT OF INFORMATION TECHNOLOGY	Fiscal Year 2019 Reversions	50,306
36600	35180	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	Fiscal Year 2019 Reversions	18,103
36900	17900	STATE RECORDS CENTER AND ARCHIVES	Fiscal Year 2019 Reversions	207,165
37000	18000	SECRETARY OF STATE	Fiscal Year 2019 Reversions	68,277
37800	18100	STATE PERSONNEL OFFICE	Fiscal Year 2019 Reversions	519,222
37900	84800	PUBLIC EMPLOYEE LABOR RELATIONS BOARD	Fiscal Year 2019 Reversions	9,378
39400	18200	NEW MEXICO STATE TREASURER'S OFFICE	Fiscal Year 2019 Reversions	17,350
41800	18800	TOURISM DEPARTMENT	Fiscal Year 2019 Reversions	139,952
41900	18900	ECONOMIC DEVELOPMENT DEPARTMENT	Fiscal Year 2019 Reversions	243,708
42000	43300	REGULATION AND LICENSING DEPARTMENT	Fiscal Year 2019 Reversions	195,629
42000	43301	REGULATION AND LICENSING DEPARTMENT	Fiscal Year 2019 Reversions	4,953
43000	55000	PUBLIC REGULATION COMMISSION	Fiscal Year 2019 Reversions	55,000
43000	56900	PUBLIC REGULATION COMMISSION	Fiscal Year 2019 Reversions	117,192
43000	57800	PUBLIC REGULATION COMMISSION	Fiscal Year 2019 Reversions	300
44000	11690	OFFICE OF SUPERINTENDENT OF INSURANCE	Fiscal Year 2019 Reversions	256,962
44000	11810	OFFICE OF SUPERINTENDENT OF INSURANCE	Fiscal Year 2019 Reversions	7,372,790
46500	53600	NEW MEXICO GAMING CONTROL BOARD	Fiscal Year 2019 Reversions	79,832
46500	95100	NEW MEXICO GAMING CONTROL BOARD	Fiscal Year 2019 Reversions	(2,430)
46900	19200	RACING COMMISSION	Fiscal Year 2019 Reversions	550
46900	81400	RACING COMMISSION	Fiscal Year 2019 Reversions	341,586
49100	74800	OFFICE FOR MILITARY BASE PLANNING	Fiscal Year 2019 Reversions	119,626
49100	89200	OFFICE FOR MILITARY BASE PLANNING	Fiscal Year 2019 Reversions	2,261
50500	19300	DEPARTMENT OF CULTURAL AFFAIRS	Fiscal Year 2019 Reversions	459,059
50500	19301	DEPARTMENT OF CULTURAL AFFAIRS	Fiscal Year 2019 Reversions	33,475
50800	39500	LIVESTOCK BOARD	Fiscal Year 2019 Reversions	18,000
52100	19900	ENERGY, MINERALS & NATURAL RESOURCES DEPT.	Fiscal Year 2019 Reversions	439,265
52100	21300	ENERGY, MINERALS & NATURAL RESOURCES DEPT.	Fiscal Year 2019 Reversions	10,282,077
55000	21400	OFFICE OF THE STATE ENGINEER	Fiscal Year 2019 Reversions	1,112,474
55000	21405	OFFICE OF THE STATE ENGINEER	Fiscal Year 2019 Reversions	325,817
60300	28400	OFFICE OF AFRICAN AMERICAN AFFAIRS	Fiscal Year 2019 Reversions	50,918
60600	04700	NEW MEXICO COMMISSION FOR THE BLIND	Fiscal Year 2019 Reversions	1,772
60900	04800	INDIAN AFFAIRS DEPARTMENT	Fiscal Year 2019 Reversions	478,722
60900	93100	INDIAN AFFAIRS DEPARTMENT	Fiscal Year 2019 Reversions	12,335
62400	04900	AGING AND LONG TERM SERVICES DEPARTMENT	Fiscal Year 2019 Reversions	1,744,670
63000	05200	HUMAN SERVICES DEPARTMENT	Fiscal Year 2019 Reversions	2,191,700
63000	97500	HUMAN SERVICES DEPARTMENT	Fiscal Year 2019 Reversions	63,668

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Transfers In/(Out) - continued**  
**June 30, 2019**

BU	Fund	Agency	Description	Amount
63000	97600	HUMAN SERVICES DEPARTMENT	Fiscal Year 2019 Reversions	27,919,862
63000	97602	HUMAN SERVICES DEPARTMENT	Fiscal Year 2019 Reversions	-
63200	59600	WORKER'S COMPENSATION ADMINISTRATION	Fiscal Year 2019 Reversions	50,233
63200	98300	WORKER'S COMPENSATION ADMINISTRATION	Fiscal Year 2019 Reversions	28,653
64500	05800	GOVERNOR'S COMMISSION ON DISABILITY	Fiscal Year 2019 Reversions	1,669
64700	07900	DEVELOPMENTAL DISABILITIES PLANNING COUNCIL	Fiscal Year 2019 Reversions	190,039
66500	06100	DEPARTMENT OF HEALTH	Fiscal Year 2019 Reversions	517,689
66500	06101	DEPARTMENT OF HEALTH	Fiscal Year 2019 Reversions	1,265,565
66500	06102	DEPARTMENT OF HEALTH	Fiscal Year 2019 Reversions	117,414
66500	06104	DEPARTMENT OF HEALTH	Fiscal Year 2019 Reversions	2,988,734
66500	06105	DEPARTMENT OF HEALTH	Fiscal Year 2019 Reversions	(440,306)
66500	11415	DEPARTMENT OF HEALTH	Fiscal Year 2019 Reversions	133,167
66500	20480	DEPARTMENT OF HEALTH	Fiscal Year 2019 Reversions	4,050,000
66500	20481	DEPARTMENT OF HEALTH	Fiscal Year 2019 Reversions	(3,907,569)
66500	21904	DEPARTMENT OF HEALTH	Fiscal Year 2019 Reversions	414
66500	50204	DEPARTMENT OF HEALTH	Fiscal Year 2019 Reversions	70
66700	06400	ENVIRONMENT DEPARTMENT	Fiscal Year 2019 Reversions	2,094
66700	65200	ENVIRONMENT DEPARTMENT	Fiscal Year 2019 Reversions	-
66800	49300	NATURAL RESOURCES TRUSTEE	Fiscal Year 2019 Reversions	168
67000	06500	DEPARTMENT OF VETERAN SERVICES	Fiscal Year 2019 Reversions	199,805
69000	06700	CHILDREN, YOUTH AND FAMILIES DEPARTMENT	Fiscal Year 2019 Reversions	1,766,142
69000	48900	CHILDREN, YOUTH AND FAMILIES DEPARTMENT	Fiscal Year 2019 Reversions	2,597,420
69000	49100	CHILDREN, YOUTH AND FAMILIES DEPARTMENT	Fiscal Year 2019 Reversions	216,813
70500	06900	MILITARY AFFAIRS DEPARTMENT	Fiscal Year 2019 Reversions	9,199
70500	07000	MILITARY AFFAIRS DEPARTMENT	Fiscal Year 2019 Reversions	501,919
70500	89700	MILITARY AFFAIRS DEPARTMENT	Fiscal Year 2019 Reversions	2,141
70500	99200	MILITARY AFFAIRS DEPARTMENT	Fiscal Year 2019 Reversions	685,151
76000	90500	ADULT PAROLE BOARD	Fiscal Year 2019 Reversions	54,649
76500	90600	JUVENILE PAROLE BOARD	Fiscal Year 2019 Reversions	2,374
77000	90700	CORRECTIONS DEPARTMENT	Fiscal Year 2019 Reversions	568,138
78000	90900	CRIME VICTIMS REPARATION COMMISSION	Fiscal Year 2019 Reversions	923
79000	12800	DEPARTMENT OF PUBLIC SAFETY	Fiscal Year 2019 Reversions	1,096,016
79000	12801	DEPARTMENT OF PUBLIC SAFETY	Fiscal Year 2019 Reversions	1,105,932
79000	12802	DEPARTMENT OF PUBLIC SAFETY	Fiscal Year 2019 Reversions	(398,364)
79000	12804	DEPARTMENT OF PUBLIC SAFETY	Fiscal Year 2019 Reversions	(44,804)
79000	12805	DEPARTMENT OF PUBLIC SAFETY	Fiscal Year 2019 Reversions	433,137
79500	20050	HOMELAND SECURITY AND EMERGENCY MANAGEMENT	Fiscal Year 2019 Reversions	35
79500	20380	HOMELAND SECURITY AND EMERGENCY MANAGEMENT	Fiscal Year 2019 Reversions	3,958,423
92400	05700	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Reversions	253,507
92400	45800	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Reversions	122,564
92400	51300	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Reversions	198
92400	63400	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Reversions	55,308
92400	66200	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Reversions	130
92400	79000	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Reversions	1,016,539
92400	81600	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Reversions	157,620
92400	81800	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Reversions	17,892
92400	85600	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Reversions	321
92400	85800	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Reversions	7,484,193
92400	93100	PUBLIC EDUCATION DEPARTMENT	Fiscal Year 2019 Reversions	28,127
<b>Total Transfers In / (Out)</b>				<b><u>(6,435,582,685)</u></b>

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Appropriations by Function of Government**  
**June 30, 2019**

Function	Description	Amount
Legislature	FY19 Allotments	30,086,500
Judicial	FY19 Allotments	295,336,529
General Control	FY19 Allotments	514,608,093
Regulatory	FY19 Allotments	150,353,700
Natural Resource	FY19 Allotments	125,717,184
Health / Welfare	FY19 Allotments	1,848,946,661
Public Safety	FY19 Allotments	455,176,700
Transportation	FY19 Allotments	318,680,385
Other Education	FY19 Allotments	101,965,300
Public School Support	FY19 Allotments	2,756,069,373
Higher Education	FY19 Allotments	874,136,115
	<b>TOTAL</b>	<b><u>7,471,076,540</u></b>

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Due from Beneficiaries**  
**June 30, 2019**

Fund	Description	Amount
N/A	New Mexico Finance Authority - Cigarette Tax	\$ 708,429
	Total amounts due from beneficiaries	<u>\$ 708,429</u>



## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Ms. Olivia Padilla-Jackson, Cabinet Secretary  
State of New Mexico Department of Finance and Administration  
and Mr. Brian Colón, New Mexico State Auditor  
Santa Fe, New Mexico

We have audited, in accordance with the 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, the financial of the of the statutorily and administratively created funds that comprise the Component Appropriation Funds of the State of New Mexico (the Component Appropriation Funds), as defined in the table of contents, as of and for the year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated November 13, 2019.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Component Appropriation Funds' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Component Appropriation Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of Component Appropriation Funds' internal control.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Ms. Olivia Padilla-Jackson, Cabinet Secretary  
State of New Mexico Department of Finance and Administration  
and Mr. Brian Colón, New Mexico State Auditor

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Component Appropriation Funds' financial statements are free from 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*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Albuquerque, New Mexico  
November 13, 2019



**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Findings and Responses**  
**For the Year Ended June 30, 2019**

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**Section I - Summary of Auditors' Results**

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**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

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**Section II - Financial Statement Findings**

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None

**State of New Mexico**  
**Component Appropriation Funds**  
**Schedule of Prior Year Audit Findings**  
**For the Year Ended June 30, 2019**

<b>Audit Finding</b>	<b>Status</b>
None	NA

**State of New Mexico**  
**Component Appropriation Funds**  
**Exit Conference**  
**For the Year Ended June 30, 2019**

**Exit Conference**

An exit conference was conducted on November 8, 2019, in which the contents of this report were discussed with the following:

**Component Appropriation Funds Management**

Olivia Padilla-Jackson	DFA Cabinet Secretary
Donna Trujillo	State Controller
Mark Melhoff	Deputy Director, Financial Control Division

**CliftonLarsonAllen LLP (CLA)**

Matt Bone, CPA, CGFM, CGMA	Principal
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Financial Statement Preparation

The State of New Mexico Component Appropriation Funds (Component Appropriation Funds) independent public accountants assisted in the preparation of the financial statements presented in this report; however, the Component Appropriation Funds' management is responsible for the financial statement and disclosure content. The Component Appropriation Funds' management has reviewed and approved the financial statements and related notes and they believe that their records adequately support the financial statements.