

**STATE OF NEW MEXICO  
THIRD JUDICIAL DISTRICT ATTORNEY  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004**

**15. INDIVIDUAL FUND – DEFICIT FUND BALANCE**

As of June 30, 2004, the General Fund 157 had a deficit fund balance of \$2,493 and the Victims of Crime Act (VOCA) Fund 933 had a deficit fund balance of \$3,915.

**16. DISCLOSURE OF FINANCIAL INTEREST**

The District Attorney conducts business with an employee of the District Attorney's office. The employee has a substantial interest, as owner, in a retail office supply company. The total amount of various office supplies bought for the District Attorney's office for the year ended June 30, 2004 was \$57,919.

In addition, between two and three juveniles are sent from the District Attorney's office to an after school program owned by the spouse of an employee of the District Attorney's office. The juveniles are being sent in order to provide consistency with their drug court counterparts. Total amount paid to the business for the after school program for the year ended June 30, 2004 was \$2,000.

Financial disclosure statements for the two relationships have been filed for 2004 with the Office of the Secretary of State.

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JUNE 30, 2005**

**16. DISCLOSURE OF FINANCIAL INTEREST**

The District Attorney conducts business with an employee of the District Attorney's office. The employee has a substantial interest, as owner, in a retail office supply company. The total amount of various office supplies bought for the District Attorney's office for the year ended June 30, 2005 was \$3,843. Financial disclosure statement for the relationship has been filed with the Office of the Secretary of State.

**17. CORRECTION OF ERRORS**

During the fiscal year ended June 30, 2005, the District Attorney discovered an error in the amount reported for capital assets within the financial statements ended June 30, 2004. A description of the error is as follows:

	<u>Governmental Activities</u>
<b>Government-Wide Financial Statements:</b>	
Restated capital asset (scanner) that was expensed in the prior year.	<u>\$ 7,897</u>

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June 30, 2006

**Note 12. Risk of Loss**

The District Attorney's Office is insured through the Risk Management Division of the General Services Department, which is accounted for as an internal service fund of the state of New Mexico. In general, Risk Management Division responds to suits against the State and state agencies, manages funds to provide unemployment compensation, tort liability insurance, workman's compensation, general and property insurance, and attempt to reduce the number of suits against the state and state agencies through the risk management process. The actuarial gains and losses of Risk Management Division were not available and are not included in this report. However, the District Attorney is not liable for more than the premiums paid.

**Note 13. Disclosure of Financial Interest**

In the fiscal year ended June 30, 2005, the District Attorney conducted business with an employee of the District Attorney's office. The employee had a substantial interest, as owner, in a retail office supply company. The total amount of various office supplies bought for the District Attorney's office for the year ended June 30, 2005 was \$3,843.

The District Attorney no longer conducts business with that company and there were no other related party transactions during the fiscal year ended June 30, 2006.